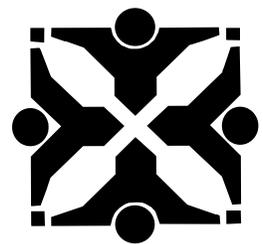


CITY OF COLUMBIA, MISSOURI

Interim Financial Report
Presented on Non-GAAP Basis

October 1, 2012 - June 30, 2013

Department of Finance
John Blattel, Director



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CITY OF COLUMBIA, MISSOURI

FINANCE DEPARTMENT
ADMINISTRATION

August 9, 2013

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

This Financial Management Information Supplement (FMIS) is presented with account balances as of June 30, 2013 and with revenues and expenditures for the nine month period ending June 30, 2013. The FMIS is not audited, and additionally it is not presented in the governmental reporting model format. The intent of this report is to provide supplemental financial information in an easy to understand format for all funds of the city.

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

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

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

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

Respectfully submitted,

John Blattel
Director of Finance

SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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



GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

ASSETS	2013	2012
Cash and cash equivalents	\$27,302,743	\$26,621,730
Accounts receivable	154,231	10,234
Taxes receivable	2,975,864	2,928,614
Allowance for uncollectible taxes	(39,561)	(38,784)
Grants receivable	496,626	0
Accrued interest	53,272	63,484
Due from other funds	2,052,998	1,355,640
Other assets	366,541	393,810
TOTAL ASSETS	\$33,362,714	\$31,334,728
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$452,568	\$763,049
Accrued payroll and payroll taxes	0	0
Due to other funds	0	0
Unearned revenue	83,178	501,634
Other liabilities	648,069	717,812
TOTAL LIABILITIES	1,183,815	1,982,495
FUND BALANCE:		
Nonspendable	366,541	383,810
Restricted	0	0
Committed	807,654	621,965
Assigned	2,177,386	1,199,580
Unassigned	28,827,318	27,146,878
TOTAL FUND BALANCE	32,178,899	29,352,233
TOTAL LIABILITIES AND FUND BALANCE	\$33,362,714	\$31,334,728

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	2013	2012
REVENUES:		
General property taxes	\$7,120,063	\$6,975,165
Sales tax	14,807,796	14,302,116
Other local taxes	9,379,299	8,906,227
Licenses and permits	698,609	680,403
Fines	1,511,132	1,702,909
Fees and service charges	1,971,962	1,463,298
Intragovernmental revenue	13,138,365	12,813,836
Revenue from other governmental units	3,124,910	2,915,000
Investment revenue	(356,796)	610,032
Miscellaneous	969,954	1,136,756
TOTAL REVENUES	52,365,294	51,505,742
EXPENDITURES:		
Current:		
Policy development and administration	5,634,918	5,345,681
Public safety	27,477,806	27,811,581
Transportation	5,025,068	5,871,460
Health and environment	5,528,061	5,461,891
Personal development	4,947,401	4,755,229
Miscellaneous nonprogrammed activities	4,015,225	3,825,869
Debt Service:		
Principal	80,507	80,507
Interest	0	0
TOTAL EXPENDITURES	52,708,986	53,152,218
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(343,692)	(1,646,476)
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	5,543,485	5,155,764
Operating transfers to other funds	(2,842,655)	(2,310,334)
Lease proceeds	0	235,000
TOTAL OTHER FINANCING SOURCES (USES)	2,700,830	3,080,430
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	2,357,138	1,433,954
FUND BALANCE, BEGINNING OF YEAR	29,821,761	27,918,279
FUND BALANCE, END OF YEAR	\$32,178,899	\$29,352,233

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2013
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 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	138,533
Financial institutions	18,530	14,188	4,342	18,168
Total	7,083,065	7,094,337	(11,272)	6,944,185
Penalties and interest	37,797	25,726	12,071	30,980
Total General Property Taxes	7,120,862	7,120,063	799	6,975,165
SALES TAX	21,304,311	14,807,796	6,496,515	14,302,116
OTHER LOCAL TAXES:				
Gasoline tax	2,269,794	1,806,555	463,239	1,784,698
Cigarette tax	649,976	460,903	189,073	459,064
Motor vehicle tax	959,153	842,218	116,935	789,555
Utilities tax:				
Telephone	3,681,588	2,930,959	750,629	2,804,788
Natural gas	2,800,000	2,399,853	400,147	2,091,945
CATV franchise	282,752	185,943	96,809	212,260
Electric	1,023,072	752,868	270,204	763,917
Total Other Local Taxes	11,666,335	9,379,299	2,287,036	8,906,227
LICENSES AND PERMITS:				
Business licenses	660,021	525,618	134,403	517,258
Alcoholic beverages	151,000	150,151	849	140,355
Animal licenses	32,975	22,840	10,135	22,790
Total Licenses and Permits	843,996	698,609	145,387	680,403
FINES:				
Corporation court fines	1,225,375	867,447	357,928	874,184
Uniform ticket fines	230,000	153,630	76,370	161,825
Meter fines	900,000	482,055	417,945	659,400
Alarm violations	10,700	8,000	2,700	7,500
Total Fines	2,366,075	1,511,132	854,943	1,702,909
FEES AND SERVICE CHARGES:				
Construction inspection	1,270,028	1,089,624	180,404	527,253
Street maintenance	150,000	31,832	118,168	142,407
Right of way	16,560	43,258	(26,698)	16,260
Animal control fees	24,650	7,840	16,810	14,689
Health fees	808,498	574,116	234,382	547,690
Miscellaneous	279,150	225,292	53,858	214,999
Total Fees and Service Charges	2,548,886	1,971,962	576,924	1,463,298

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

	2013		(Over) Under Budget	2012
	Budget	Actual		Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$12,257,152	\$7,921,605	\$4,335,547	\$7,583,145
Water	3,184,320	2,268,094	916,226	2,133,593
Total	15,441,472	10,189,699	5,251,773	9,716,738
General and Administrative Charges	3,931,555	2,948,666	982,889	3,097,098
Total Intragovernmental Revenue	19,373,027	13,138,365	6,234,662	12,813,836
REVENUE FROM OTHER GOVERNMENTAL UNITS:				
Federal and State Grants:				
Joint Communications	0	19,806	(19,806)	106,328
Non-Motorized Grant	0	62,545	(62,545)	10,786
Fire	191,955	99,771	92,184	2,636
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	142,334
Health, General	718,612	606,872	111,740	496,243
Health-Women-Infants and Children	439,671	332,126	107,545	277,451
Safe Routes to School	0	34,515	(34,515)	31,660
Youth at Risk	0	0	0	0
Police Department	269,093	208,868	60,225	165,747
Cultural Affairs	0	17,886	(17,886)	27,948
Parks and Recreation	0	0	0	6,000
TRIM Grant	0	0	0	0
Human Services Grants	0	0	0	48,327
Historic Preservation	0	0	0	0
Total	1,831,331	1,616,243	215,088	1,527,781
Boone County:				
Health Department	906,587	766,359	140,228	626,715
Disaster Preparedness	50,000	(33,851)	83,851	26,857
Joint Communications	990,488	630,128	360,360	567,389
Animal Control	166,462	126,508	39,954	156,496
Social Services	19,523	19,523	0	9,762
Total	2,133,060	1,508,667	624,393	1,387,219
Total Revenue From Other Governmental Units	3,964,391	3,124,910	839,481	2,915,000
INVESTMENT REVENUE	744,474	(356,796)	1,101,270	610,032

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

	2013		(Over) Under Budget	2012
	Budget	Actual		Actual
MISCELLANEOUS REVENUE:				
Property sales	\$71,700	\$32,236	\$39,464	\$149,228
Photocopies	0	3,464	(3,464)	11,812
Other	1,288,448	934,254	354,194	975,716
Total Miscellaneous Revenue	<u>1,360,148</u>	<u>969,954</u>	<u>390,194</u>	<u>1,136,756</u>
TOTAL REVENUES	<u>71,292,505</u>	<u>52,365,294</u>	<u>18,927,211</u>	<u>51,505,742</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
Sewer	0	0	0	0
Convention & Visitors Bureau	50,000	25,000	25,000	0
Special Road District Fund	0	0	0	0
Special Business District Fund	0	0	0	5,625
Transportation Sales Tax Fund	5,727,430	4,295,572	1,431,858	4,145,573
Capital Projects Fund	133,661	73,392	60,269	40,400
Community Development Grant Fund	35,000	0	35,000	0
Information Services	21,000	21,000	0	0
Water	0	0	0	0
Electric	0	0	0	0
Utility Accounts & Billing	14,523	14,523	0	12,783
Park Sales Tax	1,421,499	1,066,125	355,374	940,436
Contributions Fund	46,700	47,873	(1,173)	10,947
Total operating transfers from other funds	<u>7,449,813</u>	<u>5,543,485</u>	<u>1,906,328</u>	<u>5,155,764</u>
Lease proceeds	<u>0</u>	<u>0</u>	<u>0</u>	<u>235,000</u>
APPROPRIATION OF PRIOR YEAR FUND BALANCE	<u>1,680,376</u>	<u>1,260,282</u>	<u>420,094</u>	<u>1,725,876</u>
APPROPRIATION OF CULTURAL AFFAIRS	<u>11,348</u>	<u>8,511</u>	<u>2,837</u>	<u>9,167</u>
TOTAL OTHER FINANCING SOURCES	<u>9,141,537</u>	<u>6,812,278</u>	<u>2,329,259</u>	<u>7,125,807</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u><u>\$80,434,042</u></u>	<u><u>\$59,177,572</u></u>	<u><u>\$21,256,470</u></u>	<u><u>\$58,631,549</u></u>

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

	2013		(Over) Under Budget	2012
	Budget	Actual		Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$5,515	\$908	\$4,607	\$611
Materials and supplies	39,766	15,500	24,266	9,452
Travel and training	47,720	15,949	31,771	7,740
Intragovernmental	0	0	0	0
Utilities, services, and miscellaneous	80,630	47,668	32,962	51,398
Total City Council	173,631	80,025	93,606	69,201
City Clerk:				
Personal services	195,931	155,038	40,893	132,630
Materials and supplies	13,861	376	13,485	502
Travel and training	11,319	309	11,010	0
Intragovernmental	228	171	57	160
Utilities, services, and miscellaneous	20,976	2,692	18,284	2,660
Total City Clerk	242,315	158,586	83,729	135,952
City Manager:				
Personal services	995,506	705,348	290,158	533,431
Materials and supplies	13,600	10,580	3,020	5,543
Travel and training	20,773	9,225	11,548	5,583
Intragovernmental	1,014	761	253	1,016
Utilities, services, and miscellaneous	78,239	42,493	35,746	36,758
Capital additions	0	0	0	0
Total City Manager	1,109,132	768,407	340,725	582,331
Election:				
Utilities, services, and miscellaneous	118,660	73,455	45,205	11,255
Total General Government	1,643,738	1,080,473	563,265	798,739
Financial Services:				
Personal services	2,840,287	1,983,016	857,271	1,950,239
Materials and supplies	117,599	71,113	46,486	54,834
Travel and training	55,192	8,898	46,294	13,764
Intragovernmental	4,896	3,672	1,224	3,391
Utilities, services, and miscellaneous	367,348	316,619	50,729	189,841
Capital additions	0	0	0	0
Total Financial Services	3,385,322	2,383,318	1,002,004	2,212,069
Human Resources:				
Personal services	630,945	451,023	179,922	454,985
Materials and supplies	41,830	17,378	24,452	19,645
Travel and training	17,407	4,163	13,244	1,875
Intragovernmental	810	608	202	642
Utilities, services, and miscellaneous	337,485	197,564	139,921	108,881
Total Human Resources	1,028,477	670,736	357,741	586,028

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

	2013		(Over) Under	2012
	Budget	Actual	Budget	Actual
City Counselor:				
Personal services	\$684,337	\$469,619	214,718	\$348,909
Materials and supplies	21,771	10,965	10,806	7,651
Travel and training	21,328	5,092	16,236	2,610
Intragovernmental	670	502	168	497
Utilities, services, and miscellaneous	53,515	27,034	26,481	22,305
Capital additions	0	0	0	0
Total City Counselor	<u>781,621</u>	<u>513,212</u>	<u>268,409</u>	<u>381,972</u>
Public Works Administration:				
Personal services	1,223,864	842,112	381,752	1,185,403
Materials and supplies	99,040	51,962	47,078	45,339
Travel and training	10,185	7,430	2,755	3,250
Intragovernmental	17,961	13,471	4,490	25,077
Utilities, services, and miscellaneous	85,011	50,974	34,037	82,940
Capital additions	21,230	21,230	0	24,864
Total Public Works Administration	<u>1,457,291</u>	<u>987,179</u>	<u>470,112</u>	<u>1,366,873</u>
Total Policy Development and Administration	<u>8,296,449</u>	<u>5,634,918</u>	<u>2,661,531</u>	<u>5,345,681</u>
PUBLIC SAFETY:				
Police:				
Personal services	16,042,339	11,024,477	5,017,862	11,485,896
Materials and supplies	1,483,489	764,966	718,523	716,277
Travel and training	213,106	122,376	90,730	138,307
Intragovernmental	976,329	732,847	243,482	624,758
Utilities, services, and miscellaneous	892,656	571,104	321,552	684,797
Capital additions	592,057	30,485	561,572	47,875
Total Police	<u>20,199,976</u>	<u>13,246,255</u>	<u>6,953,721</u>	<u>13,697,910</u>
City Prosecutor:				
Personal services	534,228	361,748	172,480	405,794
Materials and supplies	7,740	2,294	5,446	5,112
Travel and training	2,914	1,472	1,442	1,207
Intragovernmental	985	739	246	709
Utilities, services, and miscellaneous	23,909	9,266	14,643	10,364
Capital additions	0	0	0	0
Total City Prosecutor	<u>569,776</u>	<u>375,519</u>	<u>194,257</u>	<u>423,186</u>
Fire:				
Personal services	13,365,890	9,605,104	3,760,786	9,455,034
Materials and supplies	846,462	431,175	415,287	416,991
Travel and training	29,322	10,189	19,133	3,326
Intragovernmental	633,418	476,951	156,467	444,038
Utilities, services, and miscellaneous	507,883	311,400	196,483	285,689
Capital additions	105,500	38,435	67,065	52,617
Total Fire	<u>15,488,475</u>	<u>10,873,254</u>	<u>4,615,221</u>	<u>10,657,695</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

	2013		(Over) Under Budget	2012
	Budget	Actual		Actual
Animal Control:				
Personal services	\$340,672	\$217,746	\$122,926	\$231,523
Materials and supplies	35,163	14,976	20,187	18,626
Travel and training	2,627	0	2,627	1,007
Intragovernmental	11,601	8,701	2,900	8,423
Utilities, services, and miscellaneous	172,121	116,710	55,411	114,425
Capital additions	0	0	0	0
Total Animal Control	562,184	358,133	204,051	374,004
Municipal Court:				
Personal services	714,602	519,667	194,935	506,914
Materials and supplies	66,814	28,531	38,283	29,486
Travel and training	7,000	6,351	649	6,206
Intragovernmental	851	638	213	614
Utilities, services, and miscellaneous	141,202	66,462	74,740	54,549
Capital additions	21,885	0	21,885	0
Total Municipal Court	952,354	621,649	330,705	597,769
Emergency Management:				
Personal services	116,460	0	116,460	54,311
Materials and supplies	10,650	82	10,568	8,438
Travel and training	5,975	0	5,975	1,957
Intragovernmental	1,293	970	323	814
Utilities, services, and miscellaneous	91,936	28,952	62,984	51,982
Capital additions	0	0	0	0
Total Emergency Management	226,314	30,004	196,310	117,502
Joint Communications:				
Personal services	2,047,111	1,467,428	579,683	1,401,931
Materials and supplies	70,200	36,230	33,970	48,658
Travel and training	39,291	11,807	27,484	13,256
Intragovernmental	8,503	6,427	2,076	4,287
Utilities, services, and miscellaneous	631,924	419,363	212,561	465,663
Capital additions	45,240	31,737	13,503	9,720
Total Joint Communications	2,842,269	1,972,992	869,277	1,943,515
Total Public Safety	40,841,348	27,477,806	13,363,542	27,811,581
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	2,007,855	1,523,769	484,086	1,319,545
Materials and supplies	2,146,793	1,018,337	1,128,456	1,090,568
Travel and training	4,393	444	3,949	1,407
Intragovernmental	219,239	164,449	54,790	127,070
Utilities, services, and miscellaneous	1,714,880	499,821	1,215,059	1,621,035
Capital additions	1,087,718	514,260	573,458	372,450
Total Streets and Sidewalks	7,180,878	3,721,080	3,459,798	4,532,075
Street Lighting:				
Utilities, services, and miscellaneous	819,105	590,501	228,604	577,530

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

	2013		(Over) Under Budget	2012
	Budget	Actual		Actual
Traffic:				
Personal services	\$595,351	\$409,831	\$185,520	\$400,776
Materials and supplies	390,239	262,501	127,738	195,440
Travel and training	2,820	1,720	1,100	317
Intragovernmental	23,195	17,401	5,794	18,011
Utilities, services, and miscellaneous	58,944	22,034	36,910	147,311
Capital additions	188,000	0	188,000	0
Total Traffic	1,258,549	713,487	545,062	761,855
Total Transportation	9,258,532	5,025,068	4,233,464	5,871,460
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,471,761	2,301,478	1,170,283	2,248,389
Materials and supplies	596,500	220,022	376,478	262,042
Travel and training	58,487	18,515	39,972	27,864
Intragovernmental	11,768	8,826	2,942	8,100
Utilities, services, and miscellaneous	1,076,533	446,284	630,249	491,492
Capital additions	32,620	32,620	0	10,917
Total Health Services	5,247,669	3,027,745	2,219,924	3,048,804
Planning:				
Personal services	2,500,879	1,742,174	758,705	1,781,352
Materials and supplies	192,506	98,014	94,492	91,849
Travel and training	40,427	19,188	21,239	21,405
Intragovernmental	44,811	33,608	11,203	38,797
Utilities, services, and miscellaneous	330,175	135,444	194,731	132,686
Capital additions	204,833	122,217	82,616	0
Total Planning	3,313,631	2,150,645	1,162,986	2,066,089
Department of Economic Development:				
Personal services	414,371	298,320	116,051	314,401
Materials and supplies	381	0	381	0
Travel and training	0	0	0	0
Intragovernmental	468	351	117	2,597
Utilities, services, and miscellaneous	51,000	51,000	0	30,000
Total Department of Economic Development	466,220	349,671	116,549	346,998
Total Health and Environment	9,027,520	5,528,061	3,499,459	5,461,891

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

	2013		(Over) Under Budget	2012
	Budget	Actual		Actual
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,534,251	\$2,362,624	\$1,171,627	\$2,277,354
Materials and supplies	832,561	491,576	340,985	471,211
Travel and training	12,330	12,204	126	10,997
Intragovernmental	263,288	197,466	65,822	175,654
Utilities, services, and miscellaneous	529,087	329,276	199,811	226,595
Capital additions	383,434	187,834	195,600	190,683
Total Parks and Recreation	<u>5,554,951</u>	<u>3,580,980</u>	<u>1,973,971</u>	<u>3,352,494</u>
Cultural Affairs:				
Personal services	194,771	139,510	55,261	119,859
Materials and supplies	20,364	8,872	11,492	9,347
Travel and training	3,850	4,360	(510)	419
Intragovernmental	213	160	53	165
Utilities, services, and miscellaneous	162,894	118,397	44,497	117,177
Total Cultural Affairs	<u>382,092</u>	<u>271,299</u>	<u>110,793</u>	<u>246,967</u>
Office of Community Services:				
Personal services	451,712	322,206	129,506	292,105
Materials and supplies	67,229	55,795	11,434	52,085
Travel and training	7,068	5,104	1,964	1,536
Intragovernmental	744	558	186	1,205
Utilities, services, and miscellaneous	134,184	95,748	38,436	75,733
Total Office of Community Services	<u>660,937</u>	<u>479,411</u>	<u>181,526</u>	<u>422,664</u>
Social Assistance:				
Utilities services, and miscellaneous	1,209,479	615,711	593,768	733,104
Total Social Assistance	<u>1,209,479</u>	<u>615,711</u>	<u>593,768</u>	<u>733,104</u>
Total Personal Development	<u>7,807,459</u>	<u>4,947,401</u>	<u>2,860,058</u>	<u>4,755,229</u>
Miscellaneous Nonprogrammed Activities:				
Other	5,469,621	4,015,225	1,454,396	3,825,869
Total Miscellaneous Nonprogrammed Activities	<u>5,469,621</u>	<u>4,015,225</u>	<u>1,454,396</u>	<u>3,825,869</u>
Debt Service:				
Principal-capital lease payment	81,087	80,507	580	80,507
Total Debt Service	<u>81,087</u>	<u>80,507</u>	<u>580</u>	<u>80,507</u>
TOTAL EXPENDITURES	<u>80,782,016</u>	<u>52,708,986</u>	<u>28,073,030</u>	<u>53,152,218</u>
OPERATING TRANSFERS TO OTHER FUNDS:				
2006 SO Bonds	297,500	223,125	74,375	220,969
2008B S.O. Bonds	955,334	716,501	238,833	714,850
Airport	45,588	45,588	0	0
Recreation Services Fund	1,156,910	867,683	289,227	1,017,682
Public Transportation Fund	0	0	0	14,333
Convention & Visitors Bureau	5,000	2,500	2,500	0
Capital Projects Fund	917,956	917,956	0	0
Storm Water Utility Fund	0	0	0	150,000
Special Business District	0	0	0	17,500
Contributions	818	0	818	0
Fleet	8,134	8,134	0	0
Sanitary Sewer	0	0	0	100,000
Sustainability Fund	56,168	56,168	0	75,000
Parking	5,000	5,000	0	0
Transfer to Employee Benefit	0	0	0	0
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>3,448,408</u>	<u>2,842,655</u>	<u>605,753</u>	<u>2,310,334</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$84,230,424</u>	<u>\$55,551,641</u>	<u>\$28,678,783</u>	<u>\$55,462,552</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
June 30, 2013 and 2012

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2013	2012	2013	2012	2013	2012
Cash and cash equivalents	\$1,529,632	\$1,597,026	\$3,703,902	\$3,778,020	\$110,857	\$113,126
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	37,203	28,773	49,641	38,313	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	2,935	3,805	7,064	8,973	228	289
Other assets	0	0	0	0	0	0
TOTAL ASSETS	\$1,560,506	\$1,620,231	\$3,748,229	\$3,813,277	\$111,085	\$113,415
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	0	0	0	0
TOTAL LIABILITIES	23,500	25,500	31,500	34,200	0	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	1,537,006	1,594,731	3,716,729	3,779,077	111,085	113,415
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	1,537,006	1,594,731	3,716,729	3,779,077	111,085	113,415
TOTAL LIABILITIES AND FUND BALANCE	\$1,560,506	\$1,620,231	\$3,748,229	\$3,813,277	\$111,085	\$113,415

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2013 and 2012

Non Motorized Grant Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund		Office of Sustainability Fund	
2013	2012	2013	2012	2013	2012	2013	2012
\$0	\$0	\$2,455	\$2,278	\$989,739	\$668,292	\$258,423	\$185,174
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	247	979,468	931,977	0	0
0	0	0	(6)	0	0	0	0
244,699	0	0	0	0	0	0	84,990
0	0	0	0	0	0	0	0
0	0	5	6	1,967	1,708	491	436
0	0	0	0	0	0	0	0
<u>\$244,699</u>	<u>\$0</u>	<u>\$2,460</u>	<u>\$2,525</u>	<u>\$1,971,174</u>	<u>\$1,601,977</u>	<u>\$258,914</u>	<u>\$270,600</u>
\$466	\$0	\$0	\$0	\$0	\$0	\$38	\$85,597
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
244,233	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>244,699</u>	<u>0</u>	<u>0</u>	<u>1,350</u>	<u>0</u>	<u>0</u>	<u>38</u>	<u>85,597</u>
0	0	0	0	0	0	0	0
0	0	2,460	1,175	1,971,174	1,601,977	0	185,003
0	0	0	0	0	0	258,876	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>2,460</u>	<u>1,175</u>	<u>1,971,174</u>	<u>1,601,977</u>	<u>258,876</u>	<u>185,003</u>
<u>\$244,699</u>	<u>\$0</u>	<u>\$2,460</u>	<u>\$2,525</u>	<u>\$1,971,174</u>	<u>\$1,601,977</u>	<u>\$258,914</u>	<u>\$270,600</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2013 and 2012

ASSETS	Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Tiger Hotel TIF Fund	
	2013	2012	2013	2012	2013	2012	2013	2012
Cash and cash equivalents	\$289,513	\$1,003,724	\$258,673	\$225,596	\$899,610	\$695,107	\$8,892	\$0
Cash restricted for development charges	0	0	0	0	2,516,492	1,947,976	0	0
Cash restricted for hotel/motel tax	1,251,281	940,230	0	0	0	0	0	0
Accounts receivable	(6)	0	0	0	0	0	644	0
Taxes receivable	0	0	0	0	82,801	78,747	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	6,829,337	6,634,704	0	0	0	0
Accrued interest	2,889	4,530	0	0	6,463	6,216	17	0
Other assets	0	0	265,703	295,023	0	0	0	0
TOTAL ASSETS	\$1,543,677	\$1,948,484	\$7,353,713	\$7,155,323	\$3,505,366	\$2,728,046	\$9,553	\$0
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
Accounts payable	\$22,500	\$22,051	\$47,197	\$35,556	\$0	\$0	\$0	\$0
Interest payable	0	0	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	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	47,500	35,051	48,044	36,403	0	0	0	0
FUND BALANCE:								
Non Spendable	0	0	0	0	0	0	0	0
Restricted	1,496,177	1,913,433	7,305,669	7,118,920	2,516,492	1,947,976	9,553	0
Committed	0	0	0	0	988,874	780,070	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
TOTAL FUND BALANCE	1,496,177	1,913,433	7,305,669	7,118,920	3,505,366	2,728,046	9,553	0
TOTAL LIABILITIES AND FUND BALANCE	\$1,543,677	\$1,948,484	\$7,353,713	\$7,155,323	\$3,505,366	\$2,728,046	\$9,553	\$0

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2013 and 2012

Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
2013	2012	2013	2012	2013	2012	2013	2012
\$1,670,497	\$1,820,407	\$365,982	\$384,930	\$1,197,767	\$1,167,565	\$11,285,942	\$11,641,245
0	0	0	0	0	0	2,516,492	1,947,976
0	0	0	0	0	0	1,251,281	940,230
0	0	0	0	0	0	638	0
489,723	465,989	489,708	465,989	0	0	2,128,544	2,010,035
0	0	0	0	0	0	(21,642)	(21,408)
0	0	0	0	0	0	244,699	84,990
0	0	0	0	0	0	6,829,337	6,634,704
3,032	4,031	1,070	1,270	2,239	2,707	28,400	33,971
0	0	0	0	0	0	265,703	295,023
<u>\$2,163,252</u>	<u>\$2,290,427</u>	<u>\$856,760</u>	<u>\$852,189</u>	<u>\$1,200,006</u>	<u>\$1,170,272</u>	<u>\$24,529,394</u>	<u>\$23,566,766</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$70,201	\$143,204
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	244,233	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	25,847	13,847
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>395,281</u>	<u>218,101</u>
0	0	0	0	0	0	0	0
2,163,252	2,290,427	856,760	852,189	1,200,006	1,170,272	22,886,363	22,568,595
0	0	0	0	0	0	1,247,750	780,070
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>2,163,252</u>	<u>2,290,427</u>	<u>856,760</u>	<u>852,189</u>	<u>1,200,006</u>	<u>1,170,272</u>	<u>24,134,113</u>	<u>23,348,665</u>
<u>\$2,163,252</u>	<u>\$2,290,427</u>	<u>\$856,760</u>	<u>\$852,189</u>	<u>\$1,200,006</u>	<u>\$1,170,272</u>	<u>\$24,529,394</u>	<u>\$23,566,766</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2013	2012	2013	2012	2013	2012
REVENUES:						
General property taxes	\$1,644,246	\$1,609,485	\$2,319,471	\$2,247,883	\$0	\$0
Sales tax	0	0	0	0	0	0
Payment in lieu of taxes	0	0	0	0	0	0
Other local taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	(17,626)	39,659	(48,276)	83,551	(1,475)	2,806
Miscellaneous	0	0	0	0	0	0
TOTAL REVENUES	1,626,620	1,649,144	2,271,195	2,331,434	(1,475)	2,806
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	1,252,294	1,397,421	0	0
TOTAL EXPENDITURES	1,494,875	1,463,032	1,252,294	1,397,421	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	131,745	186,112	1,018,901	934,013	(1,475)	2,806
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	131,745	186,112	1,018,901	934,013	(1,475)	2,806
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	\$1,537,006	\$1,594,731	\$3,716,729	\$3,779,077	\$111,085	\$113,415

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

Non Motorized Grant Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund		Office of Sustainability Fund	
2013	2012	2013	2012	2013	2012	2013	2012
\$0	\$0	\$0	\$278	\$0	\$0	\$0	\$0
0	0	0	0	7,360,355	7,124,122	0	0
0	0	0	0	0	0	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
249,390	0	0	0	0	0	133,730	427,861
0	0	(34)	497	(16,634)	14,872	(3,417)	3,389
0	0	0	0	0	0	0	0
<u>249,390</u>	<u>0</u>	<u>(34)</u>	<u>1,615</u>	<u>7,343,721</u>	<u>7,138,994</u>	<u>130,313</u>	<u>431,250</u>
215,758	0	0	36,875	0	0	153,103	411,774
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
33,632	0	0	0	0	0	0	0
<u>249,390</u>	<u>0</u>	<u>0</u>	<u>36,875</u>	<u>0</u>	<u>0</u>	<u>153,103</u>	<u>411,774</u>
<u>0</u>	<u>0</u>	<u>(34)</u>	<u>(35,260)</u>	<u>7,343,721</u>	<u>7,138,994</u>	<u>(22,790)</u>	<u>19,476</u>
0	0	0	17,500	0	201,184	69,352	75,000
0	0	0	(5,625)	(7,703,676)	(7,609,396)	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>11,875</u>	<u>(7,703,676)</u>	<u>(7,408,212)</u>	<u>69,352</u>	<u>75,000</u>
0	0	(34)	(23,385)	(359,955)	(269,218)	46,562	94,476
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>\$0</u>	<u>\$0</u>	<u>\$2,460</u>	<u>\$1,175</u>	<u>\$1,971,174</u>	<u>\$1,601,977</u>	<u>\$258,876</u>	<u>\$185,003</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 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	633,076	611,456	0	0
Payment in lieu of taxes	0	0	0	0	0	0	0	0
Other local taxes	1,349,556	1,245,086	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	1,560,626	957,761	0	0
Revenue from other governmental units	44,414	20,095	748,233	501,757	0	0	645	0
Investment revenue	(19,954)	42,246	10,194	10,800	(52,618)	48,465	(132)	0
Miscellaneous	14,885	17,208	0	40	0	0	1,317	0
TOTAL REVENUES	1,388,901	1,324,635	758,427	512,597	2,141,084	1,617,682	1,830	0
EXPENDITURES:								
Current:								
Policy development and administration	1,302,244	1,231,816	0	0	24,545	72,734	0	0
Health and environment	0	0	707,415	490,463	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	1,302,244	1,231,816	707,415	490,463	24,545	72,734	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	86,657	92,819	51,012	22,134	2,116,539	1,544,948	1,830	0
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	2,500	0	0	0	0	0	0	0
Operating transfers to other funds	(851,200)	(43,470)	(184,794)	(117,924)	(1,834,620)	(394,817)	0	0
Restructuring of financing	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(848,700)	(43,470)	(184,794)	(117,924)	(1,834,620)	(394,817)	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(762,043)	49,349	(133,782)	(95,790)	281,919	1,150,131	1,830	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	\$1,496,177	\$1,913,433	\$7,305,669	\$7,118,920	\$3,505,366	\$2,728,046	\$9,553	\$0

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 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	\$3,963,717	\$3,857,646
3,679,946	3,562,004	3,678,293	3,558,825	0	0	15,351,670	14,856,407
0	0	0	0	0	0	1,349,556	1,245,086
0	0	0	0	0	0	0	840
0	0	0	0	0	0	1,560,626	957,761
0	0	0	0	708,996	769,456	1,885,408	1,719,169
(24,125)	30,051	(3,783)	9,129	(13,290)	24,823	(191,170)	310,288
0	0	0	0	0	0	16,202	17,248
<u>3,655,821</u>	<u>3,592,055</u>	<u>3,674,510</u>	<u>3,567,954</u>	<u>695,706</u>	<u>794,279</u>	<u>23,936,009</u>	<u>22,964,445</u>
0	0	0	0	0	0	1,695,650	1,753,199
0	0	0	0	0	0	707,415	490,463
0	0	0	0	0	0	0	0
0	0	610	709	0	0	2,781,411	2,861,162
<u>0</u>	<u>0</u>	<u>610</u>	<u>709</u>	<u>0</u>	<u>0</u>	<u>5,184,476</u>	<u>5,104,824</u>
<u>3,655,821</u>	<u>3,592,055</u>	<u>3,673,900</u>	<u>3,567,245</u>	<u>695,706</u>	<u>794,279</u>	<u>18,751,533</u>	<u>17,859,621</u>
0	0	0	0	0	0	71,852	293,684
(3,957,658)	(3,673,772)	(4,116,322)	(3,548,520)	(983,476)	(491,739)	(19,631,746)	(15,885,263)
0	0	0	0	0	0	0	0
<u>(3,957,658)</u>	<u>(3,673,772)</u>	<u>(4,116,322)</u>	<u>(3,548,520)</u>	<u>(983,476)</u>	<u>(491,739)</u>	<u>(19,559,894)</u>	<u>(15,591,579)</u>
(301,837)	(81,717)	(442,422)	18,725	(287,770)	302,540	(808,361)	2,268,042
2,465,089	2,372,144	1,299,182	833,464	1,487,776	867,732	24,942,474	21,080,623
0	0	0	0	0	0	0	0
<u>\$2,163,252</u>	<u>\$2,290,427</u>	<u>\$856,760</u>	<u>\$852,189</u>	<u>\$1,200,006</u>	<u>\$1,170,272</u>	<u>\$24,134,113</u>	<u>\$23,348,665</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 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	6,135	6,745
Total General Property Taxes	1,644,246	1,609,485
Investment revenue	(17,626)	39,659
TOTAL REVENUES	1,626,620	1,649,144
EXPENDITURES:		
Current:		
Personal development:		
Utilities, services, and miscellaneous	1,494,875	1,463,032
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$131,745</u>	<u>\$186,112</u>
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	8,240	10,614
Total General Property Taxes	2,319,471	2,247,883
Investment revenue	(48,276)	83,551
TOTAL REVENUES	2,271,195	2,331,434
EXPENDITURES:		
Current:		
Personal development:		
Intragovernmental	866	1,194
Utilities, services, and miscellaneous	1,251,428	1,396,227
TOTAL EXPENDITURES	1,252,294	1,397,421
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$1,018,901</u>	<u>\$934,013</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

LIBRARY BUILDING FUND	2013	2012
REVENUES:		
General Property Taxes:		
Individual personal property	\$0	\$0
Penalties and interest	0	0
Total General Property Taxes	0	0
Investment revenue	(1,475)	2,806
TOTAL REVENUES	(1,475)	2,806
EXPENDITURES:		
Current:		
Personal development:		
Utilities, services, and miscellaneous	0	0
EXCESS OF REVENUES OVER EXPENDITURES	(\$1,475)	\$2,806
NON MOTORIZED GRANT FUND		
REVENUES:		
Revenue from other governmental units – Federal	\$249,390	\$0
Investment revenue	0	0
TOTAL REVENUES	\$249,390	\$0
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	183,575	0
Materials and supplies	30,563	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	1,620	0
Total	215,758	0
Personal Development:		
Personal services	30,873	0
Materials and supplies	2,696	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	63	0
Total	33,632	0
TOTAL EXPENDITURES	249,390	0
EXCESS OF REVENUES OVER EXPENDITURES	\$0	\$0

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED JUNE 30, 2013 AND 2012

COLUMBIA SPECIAL BUSINESS DISTRICT FUND	2013	2012
REVENUES:		
General Property Taxes:		
Real property	\$0	\$17
Railroad and utility	0	0
Financial institutions tax	0	0
Penalties and interest	0	261
Total General Property Taxes	0	278
Licenses and permits:		
Business licenses	0	840
Investment revenue	(34)	497
Miscellaneous	0	0
TOTAL REVENUES	(34)	1,615
EXPENDITURES:		
Current:		
Policy development and administration:		
Utilities, services, and miscellaneous	0	36,875
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(\$34)</u>	<u>(\$35,260)</u>
TRANSPORTATION SALES TAX FUND		
REVENUES:		
Sales tax	\$7,360,355	\$7,124,122
Investment revenue	(16,634)	14,872
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$7,343,721</u>	<u>\$7,138,994</u>
OFFICE OF SUSTAINABILITY FUND		
REVENUES:		
Other local taxes:		
Revenue from other governmental units – Federal	\$133,730	\$427,861
Investment revenue	(3,417)	3,389
Miscellaneous	0	0
TOTAL REVENUES	130,313	431,250
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	48,348	62,584
Materials and supplies	49,534	49
Travel and training	1,071	994
Intragovernmental	11,701	4,280
Utilities, services and miscellaneous	42,449	322,837
Interest expense	0	0
Capital outlay	0	21,030
TOTAL EXPENDITURES	153,103	411,774
EXCESS OF REVENUES OVER EXPENDITURES	<u>(\$22,790)</u>	<u>\$19,476</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED JUNE 30, 2013 AND 2012

CONVENTION AND TOURISM FUND	2013	2012
REVENUES:		
Other local taxes:		
Gross receipts tax	\$1,349,556	\$1,245,086
Revenue from other governmental units – State	44,414	20,095
Investment revenue	(19,954)	42,246
Miscellaneous	14,885	17,208
TOTAL REVENUES	1,388,901	1,324,635
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	364,898	376,730
Materials and supplies	34,093	18,786
Travel and training	10,358	7,735
Intragovernmental	87,303	87,140
Utilities, services and miscellaneous	805,592	741,425
Interest expense	0	0
Capital outlay	0	0
TOTAL EXPENDITURES	1,302,244	1,231,816
EXCESS OF REVENUES OVER EXPENDITURES	\$86,657	\$92,819
COMMUNITY DEVELOPMENT GRANT FUND		
REVENUES:		
Revenue from federal government	\$748,233	\$501,757
Investment revenue	10,194	10,800
Miscellaneous revenue	0	40
TOTAL REVENUES	758,427	512,597
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	155,783	179,633
Materials and supplies	4,131	3,379
Travel and training	285	2,000
Intragovernmental	0	0
Utilities, services, and miscellaneous	547,216	305,451
Capital outlay	0	0
TOTAL EXPENDITURES	707,415	490,463
EXCESS OF REVENUES OVER EXPENDITURES	\$51,012	\$22,134
PUBLIC IMPROVEMENT FUND		
REVENUES:		
Sales tax	\$633,076	\$611,456
Development charges	1,560,626	957,761
Investment revenue	(52,618)	48,465
TOTAL REVENUES	2,141,084	1,617,682
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	24,545	72,734
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	24,545	72,734
EXCESS OF REVENUES OVER EXPENDITURES	\$2,116,539	\$1,544,948

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

TIGER HOTEL TIF FUND	2013	2012
REVENUES:		
Sales tax	\$0	\$0
Revenue from other governmental units – County	645	0
Miscellaneous revenue	1,317	0
Investment revenue	(132)	0
TOTAL REVENUES	<u>1,830</u>	<u>0</u>
EXPENDITURES:		
Policy development and administration:		
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$1,830</u>	<u>\$0</u>
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$3,679,946	\$3,562,004
Investment revenue	(24,125)	30,051
TOTAL REVENUES	<u>\$3,655,821</u>	<u>\$3,592,055</u>
PARK SALES TAX FUND		
Revenues:		
Sales tax	\$3,678,293	\$3,558,825
Investment revenue	(3,783)	9,129
TOTAL REVENUES	<u>3,674,510</u>	<u>3,567,954</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	610	709
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	<u>610</u>	<u>709</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$3,673,900</u>	<u>\$3,567,245</u>
STADIUM TDD'S FUND		
Revenues:		
Revenue from other governmental units - TDD's	\$708,996	\$769,456
Investment revenue	(13,290)	24,823
TOTAL REVENUES	<u>695,706</u>	<u>794,279</u>
Expenditures:		
Current:		
Transportation:		
Interest Expense	0	0
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$695,706</u>	<u>\$794,279</u>

DEBT SERVICE FUNDS

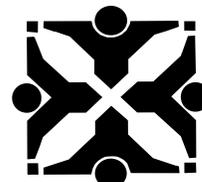
The debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for 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
June 30, 2013 and 2012

ASSETS	2006B Special Obligation Bonds		2008B Special Obligation Bonds	
	Debt Service Fund		Debt Service Fund	
	2013	2012	2013	2012
Cash and cash equivalents	\$461,512	\$420,254	\$716,179	\$791,283
Cash with fiscal agents	0	0	0	0
Taxes receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Accrued interest	5,640	6,962	5,454	6,940
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>\$3,028,652</u>	<u>\$2,988,716</u>	<u>\$2,916,133</u>	<u>\$2,992,723</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
Accounts payable	\$222,325	\$289,950	\$0	\$0
Deferred revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>222,325</u>	<u>289,950</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	244,827	137,266	721,633	798,223
Assigned	0	0	0	0
Unassigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total fund balance	<u>2,806,327</u>	<u>2,698,766</u>	<u>2,916,133</u>	<u>2,992,723</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$3,028,652</u>	<u>\$2,988,716</u>	<u>\$2,916,133</u>	<u>\$2,992,723</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2013 and 2012

Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
2013	2012	2013	2012	2013	2012
\$111,998	\$115,996	\$488,595	\$497,093	\$1,778,284	\$1,824,626
0	2,383,660	0	1,000,000	0	3,383,660
0	0	0	0	0	0
0	0	0	0	0	0
213	272	913	1,174	12,220	15,348
<u>2,159,368</u>	<u>0</u>	<u>6,700,000</u>	<u>0</u>	<u>13,615,368</u>	<u>4,756,000</u>
<u><u>\$2,271,579</u></u>	<u><u>\$2,499,928</u></u>	<u><u>\$7,189,508</u></u>	<u><u>\$1,498,267</u></u>	<u><u>\$15,405,872</u></u>	<u><u>\$9,979,634</u></u>
\$0	\$0	\$0	\$0	\$222,325	\$289,950
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>222,325</u>	<u>289,950</u>
0	0	0	0	0	0
2,159,368	2,383,660	6,700,000	1,000,000	13,615,368	8,139,660
112,211	116,268	489,508	498,267	1,568,179	1,550,024
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>2,271,579</u>	<u>2,499,928</u>	<u>7,189,508</u>	<u>1,498,267</u>	<u>15,183,547</u>	<u>9,689,684</u>
<u><u>\$2,271,579</u></u>	<u><u>\$2,499,928</u></u>	<u><u>\$7,189,508</u></u>	<u><u>\$1,498,267</u></u>	<u><u>\$15,405,872</u></u>	<u><u>\$9,979,634</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 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	0	0	0	69,836
Total General Property Taxes	0	0	0	69,836
Lease revenue	0	0	0	0
Investment revenue	(33,732)	76,379	(35,107)	0
TOTAL REVENUES	(33,732)	76,379	(35,107)	69,836
EXPENDITURES:				
Health and Environment				
Debt Service:				
Redemption of serial bonds	2,705,000	2,580,000	1,100,000	1,060,000
Interest	511,875	644,000	522,559	541,109
Fiscal agent fees	400	400	262	0
TOTAL EXPENDITURES	3,217,275	3,224,400	1,622,821	1,601,109
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,251,007)	(3,148,021)	(1,657,928)	(1,531,273)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	2,412,657	2,248,559	1,594,402	1,592,752
Operating transfers to other funds	0	0	0	0
Note Proceeds	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	2,412,657	2,248,559	1,594,402	1,592,752
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(838,350)	(899,462)	(63,526)	61,479
FUND BALANCE, BEGINNING OF PERIOD	3,644,677	3,598,228	2,979,659	2,931,244
Equity transfers to other funds	0	0	0	0
FUND BALANCE, END OF PERIOD	\$2,806,327	\$2,698,766	\$2,916,133	\$2,992,723

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

Lemone Trust Note		MTFC Loan		Total	
Debt Service Fund		Debt Service Fund			
2013	2012	2013	2012	2013	2012
\$0	\$0	\$0	\$0	\$0	\$0
0	6,127	0	0	0	75,963
0	6,127	0	0	0	75,963
0	0	0	0	0	0
483	0	(9,641)	6,528	(77,997)	82,907
483	6,127	(9,641)	6,528	(77,997)	158,870
161,946	153,681	359,332	0	4,326,278	3,793,681
84,288	92,554	132,406	0	1,251,128	1,277,663
0	0	0	0	662	400
246,234	246,235	491,738	0	5,578,068	5,071,744
(245,751)	(240,108)	(501,379)	6,528	(5,656,065)	(4,912,874)
83,217	91,538	983,476	491,739	5,073,752	4,424,588
0	0	0	(1,500,000)	0	(1,500,000)
0	0	5,700,000	2,500,000	5,700,000	2,500,000
83,217	91,538	6,683,476	1,491,739	10,773,752	5,424,588
(162,534)	(148,570)	6,182,097	1,498,267	5,117,687	511,714
2,434,113	2,648,498	1,007,411	0	10,065,860	9,177,970
0	0	0	0	0	0
<u>\$2,271,579</u>	<u>\$2,499,928</u>	<u>\$7,189,508</u>	<u>\$1,498,267</u>	<u>\$15,183,547</u>	<u>\$9,689,684</u>

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CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS
June 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Cash and cash equivalents	\$40,217,455	\$42,114,894
Accounts receivable	17,317	38,278
Accrued interest	75,014	97,939
TOTAL ASSETS	<u><u>\$40,309,786</u></u>	<u><u>\$42,251,111</u></u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$1,009,724	\$1,535,321
Accrued payroll and payroll taxes	0	0
Advances from other funds	679,000	342,334
Total liabilities	<u>1,688,724</u>	<u>1,877,655</u>
FUND BALANCE:		
Nonspendable	0	0
Restricted	0	0
Committed	1,569,628	897,830
Assigned	37,051,434	39,475,626
Unassigned	0	0
Total fund balance	<u>38,621,062</u>	<u>40,373,456</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$40,309,786</u></u>	<u><u>\$42,251,111</u></u>

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

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
REVENUES:		
Special assessment taxes	\$0	\$38,096
Sales tax	0	0
Revenue from other governmental units:		
County	0	66,960
State	31,528	124,564
Federal	2,155,938	1,391,772
Investment revenue	(496,920)	1,009,704
Miscellaneous revenue	420,892	250,360
	<u>2,111,438</u>	<u>2,881,456</u>
TOTAL REVENUES		
	<u>2,111,438</u>	<u>2,881,456</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	42,875	256,727
Public safety	1,249,762	2,025,913
Transportation	4,624,142	8,854,132
Health and environment	0	0
Personal development	3,256,501	1,962,286
	<u>9,173,280</u>	<u>13,099,058</u>
TOTAL EXPENDITURES		
	<u>9,173,280</u>	<u>13,099,058</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(7,061,842)</u>	<u>(10,217,602)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	6,930,148	8,574,645
Operating transfers to other funds	(501,892)	(40,400)
Proceeds of certificates of participation	0	0
	<u>6,428,256</u>	<u>8,534,245</u>
TOTAL OTHER FINANCING SOURCES (USES)		
	<u>6,428,256</u>	<u>8,534,245</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(633,586)	(1,683,357)
FUND BALANCE, BEGINNING OF PERIOD	39,254,648	42,056,813
Equity transfers from other funds	0	0
Equity transfers to other funds	0	0
	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	<u>\$38,621,062</u>	<u>\$40,373,456</u>

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE NINE MONTHS ENDED JUNE 30, 2013

	<u>Appropriations</u>	<u>Prior Year's Expenditures</u>	<u>Current Year Expenditures</u>	<u>Total Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Appropriations</u>
POLICY DEVELOPMENT AND ADMINISTRATION:						
Preliminary Project Studies (40-140)	117,158	4,600	0	4,600	0	112,558
Contingency (40-138)	851,806	53,878	0	53,878	0	797,928
Pub Bldgs Major Maint/Ren (C00021)	963,539	696,353	14,998	711,351	0	252,188
Satellite Loc. SW Columbia (C00077)	155,000	0	0	0	0	155,000
Municipal Building Expansion (C00099)	24,222,429	24,183,282	13,159	24,196,441	25,815	173
Blind Boone Home (C00123)	800,875	447,151	0	447,151	0	353,724
Downtown Special Projects (C00140)	496,261	314,708	0	314,708	11,255	170,298
% for Art City Hall (C00252)	297,752	236,620	15,197	251,817	5,000	40,935
Broadway Streetscape (C00308)	450,000	246,915	(594)	246,321	0	203,679
Land Grissum Expansion (C00369)	39,532	21,000	0	21,000	0	18,532
Enterprise Resource Grp Software (C00476)	5,508,736	35,994	115	36,109	8,800	5,463,827
Site: New Day Room @ Inn (C00543)	126,741	0	0	0	0	126,741
Disabilities Comm Project (C00544)	100,000	0	0	0	0	100,000
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	34,129,829	26,240,501	42,875	26,283,376	50,870	7,795,583
PUBLIC SAFETY:						
Fire Station Sites (40-173)	1,007,000	942,650	0	942,650	0	64,350
Fire Apparatus Equipment (C00195)	530,601	309,063	0	309,063	0	221,538
P & F Priority Dispatch (C00425)	130,000	118,292	0	118,292	11,707	1
Fire Stn 4-5-6 Sprinklers (C00437)	135,000	0	35,614	35,614	95,522	3,864
Radio System Enhancement (C00449)	1,838,550	1,645,625	192,005	1,837,630	920	0
Repl Pumper #33 (C00462)	788,000	659,735	0	659,735	0	128,265
Outdoor Warning Sirens (C00464)	20,000	0	0	0	0	20,000
Siren Upgrade (C00497)	165,456	0	246,305	246,305	0	(80,849)
Records Management System (C00498)	1,000,000	63,550	0	63,550	63,800	872,650
Repl 1678 1994 Pumper (C00528)	827,000	0	740,142	740,142	0	86,858
Repl 2001 Pumper (C00529)	868,000	0	750	750	740,892	126,358
Informer Repting Upgrade (C00530)	26,858	0	34,946	34,946	0	(8,088)
TOTAL PUBLIC SAFETY	7,336,465	3,738,915	1,249,762	4,988,677	912,841	1,434,947
TRANSPORTATION:						
Annual Street Program (40-158)	1,299,887	0	0	0	0	1,299,887
Traffic Safety (40-159)	219,201	94,723	0	94,723	0	124,478
Jt. Cnty/State/City Projects (40-161)	1,699,865	15,500	0	15,500	0	1,684,365
Annual Sidewalks (40-162)	597,564	523	0	523	0	597,041
Street Landscaping (40-163)	320,276	0	0	0	0	320,276
Adopt a Spot (C00100)	97,500	91,324	0	91,324	0	6,176
Eighth St. Plan - Ave of the Col. (C00126)	1,133,088	373,655	458,816	832,471	48,656	251,961
Annual Sidewalk Maint. (C00148)	317,500	162,551	13,921	176,472	0	141,028
Scott Blvd. (C00149)	16,147,622	15,111,659	81	15,111,740	8,361	1,027,521
Downtown Sidewalks Improv (C00171)	896,970	113,358	0	113,358	0	783,612
Traffic Island Old 63/Stadium (C00213)	462,050	9,647	4,141	13,788	0	448,262
Annual Brick Street Renovation (C00234)	271,390	118,171	0	118,171	0	153,219
Annual Curb & Gutter Restoration (C00235)	100,000	0	0	0	0	100,000
Clark Lane - PP to St Charles (C00236)	9,998,169	8,588,073	846,568	9,434,641	427,932	135,596
Gans Rd @ 63 Interchange (C00237)	4,964,545	2,941,974	0	2,941,974	0	2,022,571
Scott - Vawter School to KK (C00274)	2,159,710	220,505	59,798	280,303	230,854	1,648,553
Burnham/Rollins/Prov Intersection (C00290)	2,302,211	63,341	19,857	83,198	0	2,219,013
GNM Eight Intersections (C00291)	516,350	514,998	0	514,998	0	1,352
I-70 Interchange PH I (C00312)	725,000	696,134	10,699	706,833	398	17,769
Stadium TDD Projects (C00317)	10,386,411	2,213,315	1,213,789	3,427,104	27	6,959,280
Scott - Vawter to MKT (C00319)	5,918,781	556,661	47,934	604,595	0	5,314,186
Rolling Hills Old Hawthorn/Richland (C00320)	4,100,000	3,602,956	109,299	3,712,255	120,714	267,031
Bus Loop SW Jackson/Jeff (C00321)	200,000	85,345	102,263	187,608	0	12,392
GNM Sidewalks 763 Bs Loop/Big Bear (C00322)	616,004	588,161	0	588,161	20,592	7,251
GNM Sidewalks Old 63 Grindstone S (C00331)	1,213,633	269,583	464,130	733,713	395,942	83,978
GNM Sidewalks Prov - Wilkes/Tex (C00332)	538,544	73,211	2,150	75,361	0	463,183
GNM Sidewalks Stadium - Prov/College (C00335)	623,578	620,291	0	620,291	0	3,287
GNM Sidewalks Walnut - Wm/Old 63 (C00339)	247,786	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	8,677	53,262	293,143	23,835
GNM Wilson-Forum-Katy Conn (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
Fairview Worley Roundabout (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 Ridge (C00399)	369,741	350,901	0	350,901	0	18,840

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE NINE MONTHS ENDED JUNE 30, 2013

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Brown Station Rd - Starke/Rt B (C00409)	320	0	0	0	0	320
Fairview Rd Sidewalks (C00411)	500,000	43,394	30,513	73,907	183,474	242,619
GNM Prov & Bus Loop Intersection (C00429)	673,280	250,130	324,902	575,032	1,544	96,704
GNM Downtown Hub Prv/Flatbranch (C00431)	255,372	1,631	230,770	232,401	1	22,970
Rolling Hills WW/New Haven (C00433)	1,241,500	1,005,146	197,613	1,202,759	0	38,741
Waco Rd (C00435)	575,000	0	0	0	0	575,000
Maguire-Warren Extension (C00436)	541,983	1,680	0	1,680	0	540,303
Peachtree Drive (C00439)	0	7,318	(7,318)	0	0	0
Texas Ave Sidewalks Garth/Providence (C00440)	130,000	13,887	29,991	43,878	0	86,122
GNM Sidewalk Segments (C00453)	246,231	205,693	11,276	216,969	29,261	1
Broadway Sidewalk 8th-9th (C00455)	144,301	121,442	0	121,442	0	22,859
East Side Sidewalk PH III (C00465)	308,339	273,371	34,968	308,339	0	0
GNM Bikeway Twin Lakes/Vanderveen (C00468)	33,618	14,308	0	14,308	19,309	1
Turn Lanes Forum @ MKT (C00479)	292,000	1,172	289,624	290,796	0	1,204
Prov Rd Sidewalk - Blue Ridge TDD (C00485)	7,318	7,317	0	7,317	0	1
Prairie Lane Connection (C00492)	332,000	0	21,107	21,107	1,616	309,277
Short St Traffic Mitigation (C00493)	460,000	3,615	3,085	6,700	147,399	305,901
Garth Sidewalk Leslie/Parkade (C00495)	294,880	0	67	67	0	294,813
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)	135,707	0	7,318	7,318	0	128,389
Bourn Ave Traffic Calming (C00504)	15,000	0	0	0	0	15,000
Fairview & Ash Signal (C00507)	80,000	51	0	51	0	79,949
Worley St Sidewalk Ph II (C00509)	70,000	0	29,688	29,688	12,037	28,275
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)	90,000	0	678	678	0	89,322
GNM Ashland Rd SW/Intsctn (C00524)	51,200	0	0	0	0	51,200
GNM Fairview Rd Sidewalk (C00525)	30,580	0	54	54	0	30,526
GNM Manor Dr Sidewalk (C00526)	87,720	0	0	0	0	87,720
GNM Forum Ped Brdg/Hinksn (C00527)	216,200	0	0	0	0	216,200
Rustic Rd Bridge Replcmnt (C00531)	100,000	0	1,275	1,275	0	98,725
Delmar Cobble Sidewalk (C00532)	40,000	0	34,084	34,084	117	5,799
College Ave Crosswalks (C00536)	823,875	0	195	195	0	823,680
Trops Sidewalk (C00547)	19,920	0	0	0	0	19,920
Carter Lane Sidewalk (C00548)	50,000	0	0	0	0	50,000
TOTAL TRANSPORTATION	78,718,793	40,755,248	4,624,142	45,379,390	2,082,142	31,257,261
PERSONAL DEVELOPMENT:						
Downtown improvements (40-74)	117,654	55,997	236	56,233	0	61,421
Greenbelt (40-113)	907,111	511,319	6,989	518,308	7,536	381,267
Park Acquis. Neighborhood Parks (40-145)	2,005,453	1,120,754	866,085	1,986,839	0	18,614
MKT Pkway Improv & Bridge (C00034)	682,004	629,358	0	629,358	1,290	51,356
Annual P & R Major Maint/Prog (C00056)	40,805	0	0	0	0	40,805
Stephen's Lake (C00095)	2,765,650	2,724,170	35,953	2,760,123	738	4,789
Bonnie View Nature Sanctuary (C00114)	360,000	249,044	82,116	331,160	667	28,173
Park Roads & Parking (C00242)	1,237,177	1,086,901	59,155	1,146,056	0	91,121
City/School Park Improvements (C00249)	190,000	134,202	297	134,499	55,366	135
Phillips Development PH I (C00279)	455,113	426,369	1,700	428,069	0	27,044
Atkins Ballfield Development (C00280)	1,512,205	1,512,194	0	1,512,194	0	11
Hominy Trail Stephens/Wood. PH I (C00282)	1,820,000	916,729	391,061	1,307,790	191,663	320,547
S Regional Park Planning (C00350)	62,665	36,210	321	36,531	0	26,134
GNM County House Trail PH I (C00355)	980,700	980,699	0	980,699	0	1
GNM Hinkson Trail to Rockbridge (C00358)	1,231,503	1,112,241	100,440	1,212,681	7,660	11,162
GNM Hinkdon to MU Rec Trail (C00359)	845,575	179,329	591,768	771,097	40,391	34,087
GNM Mkt Connectors/Improv (C00360)	0	314	(314)	0	0	0
GNM Hominy Woodridge/Clark (C00362)	295,211	212,186	47,992	260,178	7,915	27,118
Brown Station Park Improv (C00414)	58,000	50,695	292	50,987	0	7,013
Walkway Repair (C00421)	25,400	11,326	0	11,326	0	14,074
Scott's Branch PH I (C00422)	780,000	410,090	153,825	563,915	6,167	209,918
Fitness/Exercise Stn Repl (C00444)	63,436	36,932	23,456	60,388	0	3,048
Paquin Park Improv PH III (C00447)	30,000	26,186	0	26,186	0	3,814
Capen/Grindstone Trl Improv (C00457)	118,000	0	0	0	0	118,000
3M Urban Eco Restoration (C00460)	142,895	90,613	10,184	100,797	7,361	34,737
Scott's Branch PH II (C00461)	200,000	0	525	525	0	199,475
Again St Park Improv (C00469)	48,600	40,481	7,556	48,037	0	563
Maplewood Barn/Parking (C00470)	412,483	408,662	4,030	412,692	0	(209)
Grindstone Trail GNA to Con (C00472)	1,570,000	39,202	27,526	66,728	183,558	1,319,714
Atkins Concession/Lights (C00473)	850,000	844,541	5,448	849,989	0	11
Hindman Discovery Garden (C00474)	81,388	80,792	320	81,112	0	276
Parks Comprehensive Master Plan (C00481)	40,000	17,809	10,714	28,523	0	11,477

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE NINE MONTHS ENDED JUNE 30, 2013

	<u>Appropriations</u>	<u>Prior Year's Expenditures</u>	<u>Current Year Expenditures</u>	<u>Total Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Appropriations</u>
Parks ADA Compliance (C00484)	309,060	45,222	121,932	167,154	7,250	134,656
2010 PST Land Acquisition (C00486)	478,780	85,510	0	85,510	0	393,270
Cosmo New Restroom (C00488)	160,000	0	69,210	69,210	0	90,790
Lions-Stephens Fitness Trl Improv (C00489)	45,000	0	27,348	27,348	9,606	8,046
Twin Lakes Park/Aquatic Impr (C00491)	284,305	93	272,215	272,308	12,983	(986)
Douglas Park Security (C00505)	30,000	324	22,744	23,068	0	6,932
2010 Pst Land Neigh Parks (C00510)	125,000	0	0	0	0	125,000
Alb/Oakland Ath Field Ren (C00511)	150,000	47	150,223	150,270	0	(270)
Alb-Oakland New Restroom (C00512)	125,000	47	8,640	8,687	37,430	78,883
Armory Locker/Act/Mtg Imp (C00513)	75,000	0	61,843	61,843	13,157	0
Cosmo Playground Renov (C00514)	250,000	0	0	0	0	250,000
Flat Branch Sprayground Rep (C00515)	20,000	0	16,592	16,592	0	3,408
Jay Dix Park Improvements (C00516)	125,000	0	14,959	14,959	32,105	77,936
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	18,955	30,138	41,445	578,417
Waters-Moss Park Ph I (C00519)	450,000	0	3,095	3,095	0	446,905
Hinkson/Capen Bridge Impr (C00520)	100,000	0	0	0	0	100,000
Douglass HS Infrastructure (C00535)	33,000	0	16,016	16,016	11,180	5,804
Cosmo-Bethel Tennis Resur (C00540)	60,907	0	54	54	59,971	882
Albert-Oakland Tennis Res (C00541)	18,093	0	0	0	18,087	6
City School Gymnasiums (C00545)	300,000	0	0	0	0	300,000
TOTAL PERSONAL DEVELOPMENT	<u>23,758,173</u>	<u>14,087,771</u>	<u>3,256,501</u>	<u>17,344,272</u>	<u>753,526</u>	<u>5,660,375</u>
TOTAL CAPITAL PROJECTS	<u>\$143,943,260</u>	<u>\$84,822,435</u>	<u>\$9,173,280</u>	<u>\$93,995,715</u>	<u>\$3,799,379</u>	<u>\$46,148,166</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.

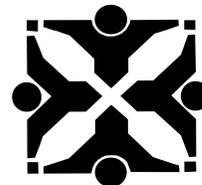
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

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
June 30, 2013 and 2012

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2013	2012	2013	2012	2013	2012
CURRENT ASSETS:						
Cash and cash equivalents	\$23,667,536	\$30,102,047	\$ 6,286,318	\$ 5,161,221	\$ 633,566	\$ 477,501
Accounts receivable	20,226,977	22,137,914	1,786,967	1,497,235	47,653	48,382
Grants receivable	0	0	0	0	0	0
Accrued interest	175,123	240,150	96,419	96,997	12,078	6,523
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	143,950	141,155	0	0	0	0
Inventory	8,059,630	8,061,037	0	0	0	0
Other assets	0	0	0	0	0	0
Total Current Assets	<u>53,073,216</u>	<u>61,482,303</u>	<u>8,169,704</u>	<u>6,755,453</u>	<u>693,297</u>	<u>532,406</u>
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	6,912,331	5,093,745	2,016,850	2,095,973	0	0
Revenue bond construction account	28,991,794	34,718,678	5,398,323	7,970,564	0	0
Cash and marketable securities restricted for capital projects	17,500,442	13,985,162	8,146,363	957,884	5,843,645	2,363,338
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	18,602,545	2,258,800	2,258,800	0	0
Contingency account	0	0	200,000	200,000	0	0
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	<u>68,568,058</u>	<u>73,900,130</u>	<u>18,872,574</u>	<u>14,257,263</u>	<u>5,843,645</u>	<u>2,363,338</u>
Other:						
Customer security and escrow deposits	3,169,474	3,113,337	549,800	541,576	0	0
Grants receivable	0	0	2,560,248	2,354,217	0	0
Total Restricted Assets – Other	<u>3,169,474</u>	<u>3,113,337</u>	<u>3,110,048</u>	<u>2,895,793</u>	<u>0</u>	<u>0</u>
Total Restricted Assets	<u>71,737,532</u>	<u>77,013,467</u>	<u>21,982,622</u>	<u>17,153,056</u>	<u>5,843,645</u>	<u>2,363,338</u>
OTHER ASSETS:						
Unamortized costs	3,238,181	3,846,194	1,003,732	1,078,607	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	2,941,836	3,085,786	0	0	0	0
Total Other Assets	<u>6,180,017</u>	<u>6,931,980</u>	<u>1,003,732</u>	<u>1,078,607</u>	<u>0</u>	<u>0</u>
FIXED ASSETS:						
Property, plant, and equipment	434,783,710	423,342,458	199,652,399	196,550,576	28,152,652	27,956,818
Accumulated depreciation	(182,596,029)	(168,886,381)	(57,481,133)	(54,429,245)	(12,990,228)	(12,308,808)
Net Plant in Service	<u>252,187,681</u>	<u>254,456,077</u>	<u>142,171,266</u>	<u>142,121,331</u>	<u>15,162,424</u>	<u>15,648,010</u>
Construction in progress	<u>15,649,258</u>	<u>11,614,493</u>	<u>72,891,887</u>	<u>59,379,563</u>	<u>6,597,709</u>	<u>991,107</u>
Net Fixed Assets	<u>267,836,939</u>	<u>266,070,570</u>	<u>215,063,153</u>	<u>201,500,894</u>	<u>21,760,133</u>	<u>16,639,117</u>
TOTAL ASSETS	<u>\$398,827,704</u>	<u>\$411,498,320</u>	<u>\$246,219,211</u>	<u>\$226,488,010</u>	<u>\$28,297,075</u>	<u>\$19,534,861</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2013 and 2012

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreational Services Fund		Railroad Fund	
2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
\$ -	\$ -	\$ 5,670,029	\$ 4,990,473	\$ 285,510	\$ 405,749	\$ 1,987,956	\$ 2,113,686	\$ 70,622	\$ 340,322
32,326	1,274	1,778,533	1,715,804	55,376	39,670	340	700	54,543	45,047
1,635,256	1,188,462	2,676	0	0	0	0	0	0	0
843	1,725	19,530	21,392	99,722	119,010	3,561	4,526	613	1,475
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	286,743	245,590	0	0	29,587	20,763	176,876	154,864
138	138	0	0	0	0	600	600	0	0
<u>1,668,563</u>	<u>1,191,599</u>	<u>7,757,511</u>	<u>6,973,259</u>	<u>440,608</u>	<u>564,429</u>	<u>2,022,044</u>	<u>2,140,275</u>	<u>302,654</u>	<u>541,708</u>
0	0	428,677	368,993	824,068	832,248	0	0	0	0
0	0	343,765	370,680	303,089	6,641,004	0	0	0	0
1,074,566	778,190	2,108,814	1,558,349	4,790,861	5,220,814	419,506	320,647	259,233	301,042
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	456,930	456,930	2,363,692	2,363,692	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	893,669	923,728	0	0	0	0	0	0
<u>1,074,566</u>	<u>778,190</u>	<u>4,231,855</u>	<u>3,678,680</u>	<u>8,281,710</u>	<u>15,057,758</u>	<u>419,506</u>	<u>320,647</u>	<u>259,233</u>	<u>301,042</u>
0	0	545,298	540,664	0	0	0	0	0	0
166,958	0	0	49,558	0	0	0	0	0	2,357
<u>166,958</u>	<u>0</u>	<u>545,298</u>	<u>590,222</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,357</u>
<u>1,241,524</u>	<u>778,190</u>	<u>4,777,153</u>	<u>4,268,902</u>	<u>8,281,710</u>	<u>15,057,758</u>	<u>419,506</u>	<u>320,647</u>	<u>259,233</u>	<u>303,399</u>
0	0	56,785	67,841	508,836	539,800	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>56,785</u>	<u>67,841</u>	<u>508,836</u>	<u>539,800</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15,219,881	15,133,661	36,721,970	35,674,624	33,578,697	33,150,247	21,855,945	21,799,383	13,379,320	16,472,319
(6,517,129)	(5,794,517)	(21,976,245)	(20,911,177)	(9,561,996)	(8,852,934)	(8,623,659)	(8,072,898)	(4,898,204)	(4,554,269)
8,702,752	9,339,144	14,745,725	14,763,447	24,016,701	24,297,313	13,232,286	13,726,485	8,481,116	11,918,050
26,649	34,365	308,658	44,661	9,435,093	1,922,603	443,502	289,930	71,428	212,239
<u>8,729,401</u>	<u>9,373,509</u>	<u>15,054,383</u>	<u>14,808,108</u>	<u>33,451,794</u>	<u>26,219,916</u>	<u>13,675,788</u>	<u>14,016,415</u>	<u>8,552,544</u>	<u>12,130,289</u>
<u>\$11,639,488</u>	<u>\$11,343,298</u>	<u>\$27,645,832</u>	<u>\$26,118,110</u>	<u>\$42,682,948</u>	<u>\$42,381,903</u>	<u>\$16,117,338</u>	<u>\$16,477,337</u>	<u>\$9,114,431</u>	<u>\$12,975,396</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2013 and 2012

ASSETS	Storm Water Utility Fund		Transload Fund		TOTAL	
	2013	2012	2013	2012	2013	2012
CURRENT ASSETS:						
Cash and cash equivalents	\$ 1,161,010	\$ 926,072	\$ 59,813	\$ -	\$ 39,822,360	\$ 44,517,071
Accounts receivable	103,416	93,382	76,807	0	24,162,938	25,579,408
Grants receivable	0	0	0	0	1,637,932	1,188,462
Accrued interest	4,451	4,575	99	0	412,439	496,373
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	800,000	800,000
Loans receivable from other funds	0	0	0	0	143,950	141,155
Inventory	0	0	0	0	8,552,836	8,482,254
Other assets	0	0	0	0	738	738
Total Current Assets	1,268,877	1,024,029	136,719	0	75,533,193	81,205,461
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	10,181,926	8,390,959
Revenue bond construction account	0	0	0	0	35,036,971	49,700,926
Cash and marketable securities restricted for Capital Projects	1,198,474	1,040,800	0	0	41,341,904	26,526,226
Replacement and renewal fund account	0	0	0	0	1,553,500	1,553,500
Operation and maintenance account	0	0	0	0	798,738	720,542
Bond/rent reserve account	0	0	0	0	18,742,913	23,681,967
Contingency account	0	0	0	0	200,000	200,000
Closure and postclosure reserve	0	0	0	0	893,669	923,728
Total Restricted Assets – Cash and Cash Equivalents	1,198,474	1,040,800	0	0	108,749,621	111,697,848
Other:						
Customer security and escrow deposits	0	0	0	0	4,264,572	4,195,577
Grants receivable	0	0	0	0	2,727,206	2,406,132
Total Restricted Assets – Other	0	0	0	0	6,991,778	6,601,709
Total Restricted Assets	1,198,474	1,040,800	0	0	115,741,399	118,299,557
OTHER ASSETS:						
Unamortized costs	0	0	0	0	4,807,534	5,532,442
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0	2,941,836	3,085,786
Total Other Assets	0	0	0	0	7,749,370	8,618,228
FIXED ASSETS:						
Property, plant and equipment	12,958,170	12,941,170	3,660,333	0	799,963,077	783,021,256
Accumulated depreciation	(5,458,470)	(4,955,345)	(284,188)	0	(310,387,281)	(288,765,574)
Net Plant in Service	7,499,700	7,985,825	3,376,145	0	489,575,796	494,255,682
Construction in progress	336,766	116,298	0	0	105,760,950	74,605,259
Net Fixed Assets	7,836,466	8,102,123	3,376,145	0	595,336,746	568,860,941
TOTAL ASSETS	\$10,303,817	\$10,166,952	\$3,512,864	\$0	\$794,360,708	\$776,984,187

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2013 and 2012

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2013	2012	2013	2012	2013	2012
CURRENT LIABILITIES:						
Accounts payable	\$4,566,240	\$5,149,432	\$ 246,523	\$ 202,326	\$ 31,904	\$ 10,456
Accrued payroll and payroll taxes	1,455,348	1,340,033	258,848	225,842	82,258	77,694
Accrued sales taxes	283,740	457,036	0	0	0	0
Due to other funds	1,133,139	1,198,314	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	550,301	521,492	12,923	1,223	1,824,945	4,922
Total Current Liabilities	7,988,768	8,666,307	518,294	429,391	1,961,758	114,945
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	731,159	522,504	2,863,129	4,882,310	1,206,243	25,366
Accrued interest	2,066,482	2,049,732	791,152	884,091	0	0
Revenue bonds payable – current maturities	5,365,000	5,145,000	2,691,500	1,755,000	0	0
Special obligation bonds payable	1,300,000	900,000	365,000	505,000	0	0
Customer security and escrow deposits	3,169,474	3,113,337	549,800	541,576	0	0
Advances from other funds	0	0	65,000	65,000	0	0
Total Current Liabilities (Payable from Restricted Assets)	12,632,115	11,730,573	7,325,581	8,632,977	1,206,243	25,366
LONG-TERM LIABILITIES:						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	180,726	203,958
Revenue bonds payable	135,267,939	140,692,982	87,593,951	72,404,307	0	0
Other long-term liabilities	0	0	0	0	0	0
Special obligation bonds payable	55,704,713	60,177,884	7,214,469	7,584,842	0	0
Total Long-Term Liabilities	190,972,652	200,870,866	94,808,420	79,989,149	180,726	203,958
Total Liabilities	211,593,535	221,267,746	102,652,295	89,051,517	3,348,727	344,269
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	350,221	350,222	761,225	761,225	2,554,426	2,554,426
County contributions	81,441	81,442	74,125	74,125	139,128	139,128
State contributions	554,354	554,356	11,942,523	11,942,523	36,411	36,411
Federal contributions	3,023,765	3,023,767	38,028,968	38,028,968	7,487,053	7,487,053
Private contributions	2,103,601	2,103,602	23,842,299	23,842,299	1,751	1,751
Total Contributed Capital	6,113,382	6,113,389	74,649,140	74,649,140	10,218,769	10,218,769
RETAINED EARNINGS	181,120,787	184,117,185	68,917,776	62,787,353	14,729,579	8,971,823
Total Fund Equity	187,234,169	190,230,574	143,566,916	137,436,493	24,948,348	19,190,592
TOTAL LIABILITIES AND FUND EQUITY	\$398,827,704	\$411,498,320	\$246,219,211	\$226,488,010	\$28,297,075	\$19,534,861

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2013 and 2012

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund		Railroad Fund	
2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
\$ 5,316	\$ 4,549	\$ 262,242	\$ 139,802	\$ 97,237	\$ 68,518	\$ 108,886	\$ 23,055	\$ 22,906	\$ 9,430
80,548	69,836	264,606	235,091	17,718	14,718	189,715	172,831	20,070	16,330
0	0	0	0	0	0	0	0	0	0
675,626	157,326	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	65,065	141,155
0	0	0	0	0	0	0	0	0	0
0	0	0	0	678,897	743,210	21,317	17,449	0	0
4,897	0	83,606	79,425	6,330	32,771	250	250	2,400	2,400
<u>766,387</u>	<u>231,711</u>	<u>610,454</u>	<u>454,318</u>	<u>800,182</u>	<u>859,217</u>	<u>320,168</u>	<u>213,585</u>	<u>110,441</u>	<u>169,315</u>
0	11,316	138,022	143,256	1,207,892	108,572	7,485	29,828	0	166
0	0	66,066	55,593	368,533	374,812	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	680,000	655,000	1,015,000	985,000	0	0	0	0
0	0	545,298	540,664	0	0	0	0	0	0
0	0	776,196	869,313	1,216,815	1,307,120	0	803	800,000	800,000
<u>0</u>	<u>11,316</u>	<u>2,205,582</u>	<u>2,263,826</u>	<u>3,808,240</u>	<u>2,775,504</u>	<u>7,485</u>	<u>30,631</u>	<u>800,000</u>	<u>800,166</u>
0	0	0	0	0	0	0	0	656,166	3,085,786
0	0	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	0	0
0	0	4,207,890	4,893,648	23,742,085	24,759,092	0	0	0	0
<u>0</u>	<u>0</u>	<u>5,101,559</u>	<u>5,817,376</u>	<u>23,742,085</u>	<u>24,759,092</u>	<u>0</u>	<u>0</u>	<u>656,166</u>	<u>3,085,786</u>
<u>766,387</u>	<u>243,027</u>	<u>7,917,595</u>	<u>8,535,520</u>	<u>28,350,507</u>	<u>28,393,813</u>	<u>327,653</u>	<u>244,216</u>	<u>1,566,607</u>	<u>4,055,267</u>
1,066,037	1,066,037	2,594	2,594	28,965	28,965	2,464,612	2,464,612	470,497	470,497
0	0	0	0	0	0	0	0	18,973	18,973
0	0	0	0	0	0	206,763	206,763	1,473,323	1,473,323
1,400,072	1,400,072	0	0	58,846	58,846	103,865	103,865	937,988	937,988
0	0	0	0	348	348	4,458	4,458	15,400	15,400
2,466,109	2,466,109	2,594	2,594	88,159	88,159	2,779,698	2,779,698	2,916,181	2,916,181
8,406,992	8,634,162	19,725,643	17,579,996	14,244,282	13,899,931	13,009,987	13,453,423	4,631,643	6,003,948
<u>10,873,101</u>	<u>11,100,271</u>	<u>19,728,237</u>	<u>17,582,590</u>	<u>14,332,441</u>	<u>13,988,090</u>	<u>15,789,685</u>	<u>16,233,121</u>	<u>7,547,824</u>	<u>8,920,129</u>
<u>\$11,639,488</u>	<u>\$11,343,298</u>	<u>\$27,645,832</u>	<u>\$26,118,110</u>	<u>\$42,682,948</u>	<u>\$42,381,903</u>	<u>\$16,117,338</u>	<u>\$16,477,337</u>	<u>\$9,114,431</u>	<u>\$12,975,396</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2013 and 2012

LIABILITIES AND FUND EQUITY	Storm Water Utility Fund		Transload Fund		TOTAL	
	2013	2012	2013	2012	2013	2012
CURRENT LIABILITIES:						
Accounts payable	\$ 25,801	\$ 5,367	\$ 34,317	\$ -	\$ 5,401,372	\$ 5,612,935
Accrued payroll and payroll taxes	27,826	33,128	0	0	2,396,937	2,185,503
Accrued sales taxes	0	0	0	0	283,740	457,036
Due to other funds	0	0	0	0	1,808,765	1,355,640
Loans payable to other funds – current maturities	0	0	78,886	0	143,951	141,155
Obligations under capital leases	0	0	0	0	22,651	21,873
Unearned revenue	0	0	0	0	700,214	760,659
Other liabilities	5,052	5,052	0	0	2,490,704	647,535
Total Current Liabilities	58,679	43,547	113,203	0	13,248,334	11,182,336
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	4,534	13,848	0	0	6,158,464	5,737,166
Accrued interest	0	0	0	0	3,292,233	3,364,228
Revenue bonds payable – current maturities	0	0	0	0	8,056,500	6,900,000
Special obligation bonds payable	0	0	0	0	3,360,000	3,045,000
Customer security and escrow deposits	0	0	0	0	4,264,572	4,195,577
Advances from other funds	0	0	0	0	2,858,011	3,042,236
Total Current Liabilities (Payable from Restricted Assets)	4,534	13,848	0	0	27,989,780	26,284,207
LONG-TERM LIABILITIES:						
Loans payable to other funds	0	0	2,285,670	0	2,941,836	3,085,786
Obligations under capital leases	0	0	0	0	180,726	203,958
Revenue bonds payable	0	0	0	0	222,861,890	213,097,289
Other long-term liabilities	0	0	0	0	893,669	923,728
Special obligation bonds payable	0	0	0	0	90,869,157	97,415,466
Total Long-Term Liabilities	0	0	2,285,670	0	317,747,278	314,726,227
Total Liabilities	63,213	57,395	2,398,873	0	358,985,392	352,192,770
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	453,913	453,913	0	0	8,152,490	8,152,491
County contributions	0	0	0	0	313,667	313,668
State contributions	377,113	377,113	0	0	14,590,487	14,590,489
Federal contributions	523,791	523,791	0	0	51,564,348	51,564,350
Private contributions	2,329	2,329	0	0	25,970,186	25,970,187
Total Contributed Capital	1,357,146	1,357,146	0	0	100,591,178	100,591,185
RETAINED EARNINGS	8,883,458	8,752,411	1,113,991	0	334,784,138	324,200,232
Total Fund Equity	10,240,604	10,109,557	1,113,991	0	435,375,316	424,791,417
TOTAL LIABILITIES AND FUND EQUITY	\$10,303,817	\$10,166,952	\$3,512,864	\$0	\$794,360,708	\$776,984,187

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2013	2012	2013	2012	2013	2012
OPERATING REVENUES:						
Charges for services	\$100,774,837	\$96,238,974	\$14,394,562	\$12,231,355	\$408,492	\$439,469
OPERATING EXPENSES:						
Personal services	13,234,681	12,646,497	3,104,185	3,066,378	759,429	707,089
Materials, supplies, and power	59,082,218	46,201,274	457,314	508,110	151,735	154,591
Travel and training	161,827	161,225	7,352	9,440	6,167	4,449
Intragovernmental	3,438,426	3,140,922	1,072,038	1,092,306	171,658	172,201
Utilities, services, and miscellaneous	7,701,469	8,466,337	1,748,293	1,680,563	261,461	324,062
TOTAL OPERATING EXPENSES	83,618,621	70,616,255	6,389,182	6,356,797	1,350,450	1,362,392
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	17,156,216	25,622,719	8,005,380	5,874,558	(941,958)	(922,923)
Payment-in-lieu-of-tax	(10,189,699)	(9,716,738)	0	0	0	0
Depreciation	(10,530,002)	(10,455,210)	(2,434,178)	(2,425,906)	(506,956)	(509,668)
OPERATING INCOME (LOSS)	(3,563,485)	5,450,771	5,571,202	3,448,652	(1,448,914)	(1,432,591)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	(915,617)	2,505,175	89,398	776,872	(80,513)	50,499
Revenue from other governmental units	64,395	152,086	0	0	4,400	85,765
Miscellaneous revenue	1,320,168	1,203,520	9,366	384,823	16,728	13,601
Interest expense	(6,276,462)	(6,709,768)	(1,697,437)	(1,642,461)	(5,586)	(6,167)
Loss on disposal of fixed assets	(77,707)	(26,649)	(2,033)	(231,003)	(5,159)	0
Miscellaneous expense	(623,338)	(156,718)	(100,961)	(95,831)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(6,508,561)	(3,032,354)	(1,701,667)	(807,600)	(70,130)	143,698
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(10,072,046)	2,418,417	3,869,535	2,641,052	(1,519,044)	(1,288,893)
OPERATING TRANSFERS:						
Operating transfers from other funds	0	0	0	100,000	2,705,289	2,328,210
Operating transfers to other funds	(637,443)	(2,121,743)	(87,554)	(87,416)	0	(125,215)
TOTAL OPERATING TRANSFERS	(637,443)	(2,121,743)	(87,554)	12,584	2,705,289	2,202,995
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(10,709,489)	296,674	3,781,981	2,653,636	1,186,245	914,102
Capital contribution	0	0	376,758	14,747	2,808,347	92,190
NET INCOME (LOSS)	(10,709,489)	296,674	4,158,739	2,668,383	3,994,592	1,006,292
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(10,709,489)	296,674	4,158,739	2,668,383	3,994,592	1,006,292
RETAINED EARNINGS, BEGINNING OF PERIOD	191,830,276	183,820,511	64,759,037	60,118,970	10,734,987	7,965,531
Equity transfer from other funds	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	\$181,120,787	\$184,117,185	\$68,917,776	\$62,787,353	\$14,729,579	\$8,971,823

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund		Railroad Fund	
2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
\$1,536,699	\$1,371,013	\$ 12,364,540	\$ 12,302,058	\$2,285,858	2,048,207	\$ 2,973,678	\$ 3,034,466	\$427,095	\$575,968
2,242,377	2,064,858	3,923,452	3,800,779	348,745	300,917	2,385,620	2,411,246	173,974	160,150
1,096,254	1,041,578	2,819,376	2,936,109	168,558	71,025	735,720	742,760	67,690	67,392
2,148	5,793	2,552	6,641	149	0	4,892	3,835	1,656	2,799
642,253	670,919	1,430,872	1,473,146	124,457	114,431	537,386	508,125	61,514	57,960
405,036	397,852	1,334,032	1,522,842	158,108	227,242	731,801	665,888	97,816	119,696
4,388,068	4,181,000	9,510,284	9,739,517	800,017	713,615	4,395,419	4,331,854	402,650	407,997
(2,851,369)	(2,809,987)	2,854,256	2,562,541	1,485,841	1,334,592	(1,421,741)	(1,297,388)	24,445	167,971
0	0	0	0	0	0	0	0	0	0
(604,396)	(546,183)	(1,006,891)	(1,238,133)	(525,667)	(513,785)	(479,354)	(474,569)	(344,983)	(406,338)
(3,455,765)	(3,356,170)	1,847,365	1,324,408	960,174	820,807	(1,901,095)	(1,771,957)	(320,538)	(238,367)
2,515	41,614	(131,698)	197,841	134,510	399,198	(23,500)	43,306	(2,524)	13,920
1,625,436	1,197,538	45,574	60,241	0	0	0	0	0	0
14,282	16,511	168,624	41,365	8,040	1,037	28,285	15,737	16,229	90,000
0	0	(141,894)	(202,055)	(827,790)	(737,240)	0	(1,898)	(21,103)	(32,015)
(29,296)	(38,373)	(156,004)	(19,935)	(2,049)	0	(7,083)	0	0	0
(838)	(784)	(6,777)	(6,656)	(29,008)	(46,785)	0	(23,591)	0	0
1,612,099	1,216,506	(222,175)	70,801	(716,297)	(383,790)	(2,298)	33,554	(7,398)	71,905
(1,843,666)	(2,139,664)	1,625,190	1,395,209	243,877	437,017	(1,903,393)	(1,738,403)	(327,936)	(166,462)
1,911,427	1,291,941	0	0	12,000	0	1,722,458	1,698,762	2,402,056	37,500
(552)	(75,969)	(12,640)	(8,326)	(1,665)	(151,665)	(2,287)	0	(3,373,849)	0
1,910,875	1,215,972	(12,640)	(8,326)	10,335	(151,665)	1,720,171	1,698,762	(971,793)	37,500
67,209	(923,692)	1,612,550	1,386,883	254,212	285,352	(183,222)	(39,641)	(1,299,729)	(128,962)
0	1,938,865	0	0	0	0	0	0	(2,357)	0
67,209	1,015,173	1,612,550	1,386,883	254,212	285,352	(183,222)	(39,641)	(1,302,086)	(128,962)
0	0	0	0	0	0	0	0	0	0
67,209	1,015,173	1,612,550	1,386,883	254,212	285,352	(183,222)	(39,641)	(1,302,086)	(128,962)
8,339,783	7,618,989	18,113,093	16,193,113	13,990,070	13,614,579	13,193,209	13,493,064	5,933,729	6,132,910
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
<u>\$8,406,992</u>	<u>\$8,634,162</u>	<u>\$19,725,643</u>	<u>\$17,579,996</u>	<u>\$14,244,282</u>	<u>\$13,899,931</u>	<u>\$13,009,987</u>	<u>\$13,453,423</u>	<u>\$4,631,643</u>	<u>\$6,003,948</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	Storm Water Utility Fund		Transload Utility Fund		TOTAL	
	2013	2012	2013	2012	2013	2012
OPERATING REVENUES:						
Charges for services	\$ 1,024,870	\$ 958,756	\$ 487,863	\$ -	\$ 136,678,494	\$ 129,200,266
OPERATING EXPENSES:						
Personal services	254,290	258,488	132,618	0	26,559,371	25,416,402
Materials, supplies, and power	86,370	77,781	4,186	0	64,669,421	51,800,620
Travel and training	1,533	4,189	48	0	188,324	198,371
Intragovernmental	130,315	116,559	324	0	7,609,243	7,346,569
Utilities, services, and miscellaneous	37,085	47,767	370,468	0	12,845,569	13,452,249
TOTAL OPERATING EXPENSES	509,593	504,784	507,644	0	111,871,928	98,214,211
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	515,277	453,972	(19,781)	0	24,806,566	30,986,055
Payment-in-lieu-of-tax	0	0	0	0	(10,189,699)	(9,716,738)
Depreciation	(376,793)	(381,547)	(52,107)	0	(16,861,327)	(16,951,339)
OPERATING INCOME (LOSS)	138,484	72,425	(71,888)	0	(2,244,460)	4,317,978
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	(31,952)	38,467	(2,018)	0	(961,399)	4,066,892
Revenue from other governmental units	73,391	23,507	0	0	1,813,196	1,519,137
Miscellaneous revenue	153	6,112	56,220	0	1,638,095	1,772,706
Interest expense	0	0	(8,867)	0	(8,979,139)	(9,331,604)
Loss on disposal of fixed assets	0	(2,800)	0	0	(279,331)	(318,760)
Miscellaneous expense	0	0	0	0	(760,922)	(330,365)
TOTAL NONOPERATING REVENUES (EXPENSES)	41,592	65,286	45,335	0	(7,529,500)	(2,621,994)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	180,076	137,711	(26,553)	0	(9,773,960)	1,695,984
OPERATING TRANSFERS:						
Operating transfers from other funds	0	150,000	3,505,100	0	12,258,330	5,606,413
Operating transfers to other funds	(45,790)	(45,790)	(2,364,556)	0	(6,526,336)	(2,616,124)
TOTAL OPERATING TRANSFERS	(45,790)	104,210	1,140,544	0	5,731,994	2,990,289
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	134,286	241,921	1,113,991	0	(4,041,966)	4,686,273
Capital contribution	0	0	0	0	3,182,748	2,045,802
NET INCOME (LOSS)	134,286	241,921	1,113,991	0	(859,218)	6,732,075
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	134,286	241,921	1,113,991	0	(859,218)	6,732,075
RETAINED EARNINGS, BEGINNING OF PERIOD	8,749,172	8,510,490	0	0	335,643,356	317,468,157
Equity transfer from other funds	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	<u>\$8,883,458</u>	<u>\$8,752,411</u>	<u>\$1,113,991</u>	<u>\$0</u>	<u>334,784,138</u>	<u>324,200,232</u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2013	2012	2013	2012	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	(\$3,563,485)	\$5,450,771	\$ 5,571,202	\$ 3,448,652	\$ (1,448,914)	\$(1,432,591)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	10,530,002	10,455,210	2,434,178	2,425,906	506,956	509,668
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	3,567,854	(188,828)	49,305	139,515	30,255	36,675
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	47,434	45,683	0	0	0	0
Increase (decrease) in accounts payable	(580,090)	804,049	(132,821)	39,519	(3,779)	(41,870)
Increase (decrease) in accrued payroll	(360,201)	(339,985)	(194,881)	(170,688)	(40,389)	(41,117)
Decrease (increase) in inventory	(1,111,682)	(1,092,300)	0	0	0	0
Decrease (increase) in other assets	5,366	11,170	0	0	700	0
Increase (decrease) in accrued sales tax	(68,875)	91,750	0	0	0	0
Increase (decrease) in due to other funds	(192,015)	(842,333)	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	250,064	245,807	17,650	22,020	1,817,486	(2,721)
Unrealized gain (loss) on cash equivalents	(2,496,218)	0	(620,265)	0	(179,669)	0
Other nonoperating revenue (expense)	1,320,168	1,203,520	9,366	384,823	16,728	13,601
Net cash provided by (used for) operating activities	<u>7,348,322</u>	<u>15,844,514</u>	<u>7,133,734</u>	<u>6,289,747</u>	<u>699,374</u>	<u>(958,355)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	100,000	2,705,289	2,328,210
Operating transfers out	(637,443)	(2,121,743)	(87,554)	(87,416)	0	(125,215)
Operating grants	68,899	153,252	0	0	19,805	143,166
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(568,544)</u>	<u>(1,968,491)</u>	<u>(87,554)</u>	<u>12,584</u>	<u>2,725,094</u>	<u>2,346,161</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	40,682,990	26,669,171	10,640,483	25,411,986	0	0
Debt service – interest payments	(8,455,829)	(8,811,036)	(1,754,846)	(1,410,020)	(5,586)	(6,167)
Debt service – principal and advance refunding payments	(49,980,634)	(32,283,710)	(1,770,130)	(3,027,111)	(16,913)	(16,332)
Acquisition and construction of capital assets	(10,694,752)	(7,476,463)	(5,321,038)	(15,253,705)	(3,455,532)	(285,000)
Decrease in construction contracts	(1,161,203)	(924,842)	(6,543,602)	(8,610,410)	(1,026,895)	(388,545)
Fiscal agent fees payments	(40,754)	(79,230)	(48,091)	(307,343)	0	0
Capital contributions	0	0	376,758	14,747	3,860,887	508,723
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>(29,650,182)</u>	<u>(22,906,110)</u>	<u>(4,420,466)</u>	<u>(3,276,856)</u>	<u>(644,039)</u>	<u>(187,321)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	1,605,271	2,442,374	651,868	706,570	93,829	46,992
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>1,605,271</u>	<u>2,442,374</u>	<u>651,868</u>	<u>706,570</u>	<u>93,829</u>	<u>46,992</u>
Net increase (decrease) in cash and cash equivalents	(21,265,133)	(6,587,713)	3,277,582	3,732,045	2,874,258	1,247,477
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><u>\$95,405,068</u></u>	<u><u>\$107,115,514</u></u>	<u><u>\$25,708,692</u></u>	<u><u>\$19,960,060</u></u>	<u><u>\$6,477,211</u></u>	<u><u>\$2,840,839</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund		Railroad Fund	
2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
\$ (3,455,765)	\$ (3,356,170)	\$ 1,847,365	\$ 1,324,408	\$ 960,174	\$ 820,807	\$ (1,901,095)	\$ (1,771,957)	(\$320,538)	(\$238,367)
604,396	546,183	1,006,891	1,238,133	525,667	513,785	479,354	474,569	344,983	406,338
186,563	160,534	88,906	150,398	(8,325)	(19,433)	6,887	9,320	1,549	3,738
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
(31,935)	(27,235)	69,541	(221,946)	69,805	14,349	30,798	(58,533)	419	(26,569)
(139,030)	(115,763)	(240,126)	(206,519)	(18,527)	(17,644)	(149,465)	(133,829)	(5,924)	(5,273)
0	0	(189,746)	(110,075)	0	0	0	0	(14,318)	(5,728)
0	0	250	0	0	0	9,625	9,621	0	0
0	0	0	0	0	0	0	0	0	0
675,626	157,326	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	(77,066)	1,751
(72,511)	(22,423)	(12,351)	997	68,978	654,658	(24,412)	2,950	0	0
(10,634)	0	(280,840)	0	(228,302)	0	(51,071)	0	(8,764)	0
14,282	16,511	168,624	41,365	8,040	1,037	28,285	15,737	16,229	90,000
(2,229,008)	(2,641,037)	2,458,514	2,216,761	1,377,510	1,967,559	(1,571,094)	(1,452,122)	(63,430)	225,890
1,911,427	1,291,941	0	0	12,000	0	1,722,458	1,698,762	2,402,056	37,500
(552)	(75,969)	(12,640)	(8,326)	(1,665)	(151,665)	(2,287)	0	(3,373,849)	0
3,466	9,076	104,244	112,443	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
1,914,341	1,225,048	91,604	104,117	10,335	(151,665)	1,720,171	1,698,762	(971,793)	37,500
0	0	0	2,664,422	0	8,976,596	0	0	0	0
0	0	(110,039)	(188,433)	(563,988)	(448,363)	0	(1,898)	(21,103)	(32,015)
0	0	(655,000)	(3,251,384)	(986,506)	(415,406)	0	0	(2,334,923)	(47,434)
(15,410)	(2,439,978)	(1,422,590)	(878,782)	(5,402,877)	(2,334,028)	(281,903)	(273,489)	3,187,113	(195,225)
(100)	(1,124,281)	(175,511)	(1,118,317)	(1,153,209)	(80,516)	(5,443)	0	0	0
(838)	(784)	(269)	2,662	(5,785)	(293,253)	0	(23,591)	0	0
0	2,838,290	0	223,388	0	0	0	0	0	0
0	0	(70,128)	(67,834)	(90,305)	1,307,120	0	(97,314)	0	0
0	0	0	0	0	0	0	0	0	0
(16,348)	(726,753)	(2,433,537)	(2,614,278)	(8,202,670)	6,712,150	(287,346)	(396,292)	831,087	(274,674)
14,942	45,222	149,090	193,335	312,788	312,857	27,830	42,474	6,644	13,468
0	0	0	0	0	0	0	0	0	0
14,942	45,222	149,090	193,335	312,788	312,857	27,830	42,474	6,644	13,468
(316,073)	(2,097,520)	265,671	(100,065)	(6,502,037)	8,840,901	(110,439)	(107,178)	(197,492)	2,184
1,390,639	2,875,710	10,181,511	9,309,882	15,069,257	6,622,606	2,517,901	2,541,511	527,347	639,180
<u>\$1,074,566</u>	<u>\$778,190</u>	<u>\$10,447,182</u>	<u>\$9,209,817</u>	<u>\$8,567,220</u>	<u>\$15,463,507</u>	<u>\$2,407,462</u>	<u>\$2,434,333</u>	<u>\$329,855</u>	<u>\$641,364</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	Storm Water Utility Fund		Transload Utility Fund		TOTAL	
	2013	2012	2013	2012	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$ 138,484	\$ 72,425	\$ (71,888)	\$ -	\$ (2,244,460)	\$ 4,317,978
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	376,793	381,547	52,107	0	16,861,327	16,951,339
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	44,315	12,773	(76,807)	0	3,890,502	304,692
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	0	0	0	0	47,434	45,683
Increase (decrease) in accounts payable	(54,331)	(5,878)	34,317	0	(598,076)	475,886
Increase (decrease) in accrued payroll	(7,044)	(16,325)	0	0	(1,155,587)	(1,047,143)
Decrease (increase) in inventory	0	0	0	0	(1,315,746)	(1,208,103)
Decrease (increase) in other assets	0	0	0	0	15,941	20,791
Increase (decrease) in accrued sales tax	0	0	0	0	(68,875)	91,750
Increase (decrease) in due to other funds	0	0	0	0	483,611	(685,007)
Increase (decrease) in loans payable to other funds	0	0	78,886	0	1,820	1,751
Increase (decrease) in other liabilities	0	(2,042)	0	0	2,044,904	899,246
Unrealized gain (loss) on cash equivalents	(63,948)	0	(1,756)	0	(3,941,467)	0
Other nonoperating revenue (expense)	153	6,112	56,220	0	1,638,095	1,772,706
Net cash provided by (used for) operating activities	<u>434,422</u>	<u>448,612</u>	<u>71,079</u>	<u>0</u>	<u>15,659,423</u>	<u>21,941,569</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	150,000	3,505,100	0	12,258,330	5,606,413
Operating transfers out	(45,790)	(45,790)	(2,364,556)	0	(6,526,336)	(2,616,124)
Operating grants	73,391	23,507	0	0	269,805	441,444
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>27,601</u>	<u>127,717</u>	<u>1,140,544</u>	<u>0</u>	<u>6,001,799</u>	<u>3,431,733</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	0	0	0	0	51,323,473	63,722,175
Debt service – interest payments	0	0	(8,867)	0	(10,920,258)	(10,897,932)
Debt service – principal and advance refunding payments	0	0	2,285,670	0	(53,458,436)	(39,041,377)
Acquisition and construction of capital assets	(210,020)	(84,547)	(3,428,252)	0	(27,045,261)	(29,221,217)
Decrease in construction contracts	(18,063)	(1,890)	0	0	(10,084,026)	(12,248,801)
Fiscal agent fees payments	0	0	0	0	(95,737)	(701,539)
Capital contributions	0	0	0	0	4,237,645	3,585,148
Proceeds from advances from other funds	0	0	0	0	(160,433)	1,046,972
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(228,083)</u>	<u>(86,437)</u>	<u>(1,151,449)</u>	<u>0</u>	<u>(46,203,033)</u>	<u>(23,756,571)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	31,558	36,491	(361)	0	2,893,459	3,839,783
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>31,558</u>	<u>36,491</u>	<u>(361)</u>	<u>0</u>	<u>2,893,459</u>	<u>3,839,783</u>
Net increase (decrease) in cash and cash equivalents	265,498	526,383	59,813	0	(21,648,352)	5,456,514
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>2,093,986</u>	<u>1,440,489</u>	<u>0</u>	<u>0</u>	<u>174,484,905</u>	<u>154,953,982</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$2,359,484</u></u>	<u><u>\$1,966,872</u></u>	<u><u>\$59,813</u></u>	<u><u>\$0</u></u>	<u><u>\$152,836,553</u></u>	<u><u>\$160,410,496</u></u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2013	2012	2013	2012	2013	2012
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$23,667,536	\$30,102,047	\$6,286,318	\$5,161,221	\$633,566	\$477,501
Restricted assets – cash and cash equivalents	<u>71,737,532</u>	<u>77,013,467</u>	<u>19,422,374</u>	<u>14,798,839</u>	<u>5,843,645</u>	<u>2,363,338</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$95,405,068</u>	<u>\$107,115,514</u>	<u>\$25,708,692</u>	<u>\$19,960,060</u>	<u>\$6,477,211</u>	<u>\$2,840,839</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>731,159</u>	<u>522,504</u>	<u>2,863,129</u>	<u>4,882,310</u>	<u>1,206,243</u>	<u>25,366</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$731,159</u>	<u>\$522,504</u>	<u>\$2,863,129</u>	<u>\$4,882,310</u>	<u>\$1,206,243</u>	<u>\$25,366</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund		Railroad Fund	
2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
\$0	\$0	\$5,670,029	\$4,990,473	\$285,510	\$405,749	\$1,987,956	\$2,113,686	\$70,622	\$340,322
<u>1,074,566</u>	<u>778,190</u>	<u>4,777,153</u>	<u>4,219,344</u>	<u>8,281,710</u>	<u>15,057,758</u>	<u>419,506</u>	<u>320,647</u>	<u>259,233</u>	<u>301,042</u>
<u>\$1,074,566</u>	<u>\$778,190</u>	<u>\$10,447,182</u>	<u>\$9,209,817</u>	<u>\$8,567,220</u>	<u>\$15,463,507</u>	<u>\$2,407,462</u>	<u>\$2,434,333</u>	<u>\$329,855</u>	<u>\$641,364</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>0</u>	<u>11,316</u>	<u>138,022</u>	<u>143,256</u>	<u>1,207,892</u>	<u>108,572</u>	<u>7,485</u>	<u>29,828</u>	<u>0</u>	<u>166</u>
<u>\$0</u>	<u>\$11,316</u>	<u>\$138,022</u>	<u>\$143,256</u>	<u>\$1,207,892</u>	<u>\$108,572</u>	<u>\$7,485</u>	<u>\$29,828</u>	<u>\$0</u>	<u>\$166</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	Storm Water Utility Fund		Transload Utility Fund		TOTAL	
	2013	2012	2013	2012	2013	2012
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$1,161,010	\$926,072	\$59,813	\$0	\$39,822,360	\$44,517,071
Restricted assets – cash and cash equivalents	<u>1,198,474</u>	<u>1,040,800</u>	<u>0</u>	<u>0</u>	<u>113,014,193</u>	<u>115,893,425</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$2,359,484</u>	<u>\$1,966,872</u>	<u>\$59,813</u>	<u>\$0</u>	<u>\$152,836,553</u>	<u>\$160,410,496</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>4,534</u>	<u>13,848</u>	<u>0</u>	<u>0</u>	<u>6,158,464</u>	<u>5,737,166</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$4,534</u>	<u>\$13,848</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,158,464</u>	<u>\$5,737,166</u>

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

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

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Residential sales	\$32,386,342	\$30,799,899
Commercial and industrial sales	39,677,504	39,515,671
Intragovernmental sales	889,454	765,538
Street lighting and traffic signs	391,812	390,552
Sales to public authorities	9,672,848	7,443,938
Miscellaneous	<u>2,237,327</u>	<u>2,382,034</u>
TOTAL OPERATING REVENUES	<u>85,255,287</u>	<u>81,297,632</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	382,329	165,870
Steam expenses	446,641	488,599
Electrical expenses	1,724,057	1,500,097
Miscellaneous steam power expenses	444,444	406,168
Fuel – coal	1,954,129	1,829,575
Fuel – gas, biomass, and miscanthus grass	<u>1,391,559</u>	<u>354,506</u>
Total Operations	<u>6,343,159</u>	<u>4,744,815</u>
Maintenance		
Supervision and engineering	671,857	646,133
Maintenance of structures	508	1,935
Maintenance of boiler plants	1,052,581	1,283,434
Maintenance of electrical plant	346,425	359,244
Maintenance – other	<u>95,429</u>	<u>72,290</u>
Total Maintenance	<u>2,166,800</u>	<u>2,363,036</u>
Other:		
Purchased power	51,539,933	40,521,602
Fuel	691,154	75,052
Transportation	<u>364</u>	<u>24,346</u>
Total Other	<u>52,231,451</u>	<u>40,621,000</u>
Total Production	<u>60,741,410</u>	<u>47,728,851</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	517,199	475,262
Load dispatching	986,491	866,002
Station	741,377	703,253
Overhead line	743,623	662,746
Underground line	580,939	621,137
Street lighting and signal system	617	0
Meter services	507,308	544,518
Customer installation	77,408	50,102
Miscellaneous distribution	617,961	629,573
Transportation	372,786	348,492
Storeroom	210,744	843,274
Rents	13,466	13,903
Transmission of electricity	<u>171,343</u>	<u>112,040</u>
Total Operations	<u>5,541,262</u>	<u>5,870,302</u>

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

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

	<u>2013</u>	<u>2012</u>
Maintenance:		
Supervision and engineering	\$165	\$0
Maintenance of structures	288,256	288,551
Maintenance of station equipment	136,578	332,690
Maintenance of overhead lines	2,013,167	1,850,308
Maintenance of underground lines	451,491	417,027
Maintenance of line transformer	13,036	17,584
Maintenance of street lights and signal system	262,723	296,922
Maintenance of meters	4,036	6,541
Maintenance of miscellaneous distribution plant	13,777	49,293
Total Maintenance	<u>3,183,229</u>	<u>3,258,916</u>
Total Transmission and Distribution	<u>8,724,491</u>	<u>9,129,218</u>
Accounting and Collection:		
Meter reading	232,422	275,793
Customer records and collection	1,844,426	1,604,617
Uncollectible accounts	229,159	220,463
Total Accounting and Collection	<u>2,306,007</u>	<u>2,100,873</u>
Administrative and General:		
Salaries	551,757	553,007
Property insurance	471,222	485,186
Office supplies and expense	155,413	155,953
Communication services	1,579	1,512
Maintenance of communication equipment	21,898	62,904
Outside services employed	152,130	87,798
Miscellaneous general expense	3,500	6,795
Merchandise/jobbing and contract work	438,981	125,423
Demonstrating and selling	94,062	181,220
Rents	0	6,612
Energy conservation	1,514,533	1,630,166
Total Administrative and General	<u>3,405,075</u>	<u>3,296,576</u>
TOTAL OPERATING EXPENSES	<u>75,176,983</u>	<u>62,255,518</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$10,078,304</u>	<u>\$19,042,114</u>

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

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

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Residential sales	\$9,213,081	\$12,421,211
Commercial and industrial sales	\$5,366,406	\$2,138,774
Miscellaneous	940,063	381,357
TOTAL OPERATING REVENUES	<u>15,519,550</u>	<u>14,941,342</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	130,432	67,221
Operating labor and expense	10,216	2,555
Purchase of water for resale	1,645	2,574
Maintenance of wells	23,948	4,609
Miscellaneous	87,081	359,329
Total Source of Supply	<u>253,322</u>	<u>436,288</u>
Power and Pumping		
Supervision and engineering	89,110	67,558
Operating labor and expense	639,733	584,309
Maintenance of structures and improvements	187,097	200,492
Maintenance of pumping equipment	343,927	217,630
Power purchased	929,754	879,300
Miscellaneous	17,805	22,882
Total Power and Pumping	<u>2,207,426</u>	<u>1,972,171</u>
Purification:		
Supplies and expense	34,362	150,485
Labor	44,062	108,729
Chemicals	525,760	551,264
Maintenance of purification equipment	42,469	37,584
Total Purification	<u>646,653</u>	<u>848,062</u>
Total Production	<u>3,107,401</u>	<u>3,256,521</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	523,633	562,558
Maps and records	97,282	89,045
Transmission and distributions lines	111,546	98,265
Meter	141,955	121,689
Total Operations	<u>874,416</u>	<u>871,557</u>

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

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

	<u>2013</u>	<u>2012</u>
Maintenance:		
Supervision and engineering	\$999	\$1,240
Maintenance of structures and improvements	6,421	25,219
Maintenance of transmission/distribution lines	1,352,373	1,196,514
Maintenance of distribution reservoirs	7,342	4,183
Maintenance of services	653,383	538,067
Maintenance of meters	224,485	281,006
Maintenance of hydrants	49,227	83,538
Maintenance of miscellaneous plants	60,499	48,599
Total Maintenance	<u>2,354,729</u>	<u>2,178,366</u>
Other:		
Stores	120,753	118,770
Transportation	248,395	232,072
Total Other	<u>369,148</u>	<u>350,842</u>
Total Transmission and Distribution	<u>3,598,293</u>	<u>3,400,765</u>
Accounting and Collection:		
Meter reading	146,607	166,026
Billing and accounting	959,852	911,791
Uncollectible accounts	62,519	64,354
Total Accounting and Collection	<u>1,168,978</u>	<u>1,142,171</u>
Administrative and General:		
General office salaries	167,322	162,910
Insurance	280,165	290,092
Special service	21,615	8,800
Office supplies and expense	48,229	40,067
Rent	0	0
Miscellaneous	0	0
Energy conservation	49,635	59,411
Merchandise/jobbing and contract work	0	0
Total Administrative and General	<u>566,966</u>	<u>561,280</u>
TOTAL OPERATING EXPENSES	<u>8,441,638</u>	<u>8,360,737</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$7,077,912</u>	<u>\$6,580,605</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$14,394,562</u>	<u>\$12,231,355</u>
OPERATING EXPENSES:		
Administration:		
Personal services	766,255	712,797
Materials and supplies	26,258	19,027
Travel and training	4,773	3,482
Intragovernmental	810,121	837,502
Utilities, services, and miscellaneous	<u>125,590</u>	<u>96,162</u>
Total Administration	<u>1,732,997</u>	<u>1,668,970</u>
Treatment Plant:		
Personal services	1,520,543	1,526,779
Materials and supplies	255,394	312,113
Travel and training	1,604	5,148
Intragovernmental	128,057	121,589
Utilities, services and miscellaneous	<u>777,981</u>	<u>745,797</u>
Total Treatment Plant	<u>2,683,579</u>	<u>2,711,426</u>
Pump Stations:		
Personal services	105,193	109,619
Materials and supplies	17,413	18,510
Travel and training	160	80
Intragovernmental	4,145	3,693
Utilities, services, and miscellaneous	<u>432,839</u>	<u>280,409</u>
Total Pump Stations	<u>559,750</u>	<u>412,311</u>
Maintenance:		
Personal services	712,194	717,183
Materials and supplies	158,249	158,460
Travel and training	815	730
Intragovernmental	129,715	129,522
Utilities, services, and miscellaneous	<u>411,883</u>	<u>558,195</u>
Total Maintenance	<u>1,412,856</u>	<u>1,564,090</u>
TOTAL OPERATING EXPENSES	<u>6,389,182</u>	<u>6,356,797</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$8,005,380</u>	<u>\$5,874,558</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	2013	2012
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 94,885	\$ 97,136
Rentals	131,640	145,068
Landing fees	44,097	56,387
Law enforcement fees	20,722	44,770
Passenger facility charges	117,148	96,108
Miscellaneous	0	0
TOTAL OPERATING REVENUES	408,492	439,469
OPERATING EXPENSES:		
Administration:		
Personal services	161,347	127,609
Materials and supplies	5,126	5,482
Travel and training	850	2,581
Intragovernmental	139,646	142,792
Utilities, services, and miscellaneous	96,130	145,016
Total Administration	403,099	423,480
Airfield Areas:		
Personal services	172,043	168,388
Materials and supplies	66,530	65,297
Travel and training	0	0
Intragovernmental	12,768	11,596
Utilities, services, and miscellaneous	46,689	52,491
Total Airfield Areas	298,030	297,772
Terminal Areas:		
Personal services	33,926	28,272
Materials and supplies	26,266	18,448
Intragovernmental	344	317
Utilities, services, and miscellaneous	88,014	102,435
Total Terminal Areas	148,550	149,472
Public Safety:		
Personal services	381,479	379,717
Materials and supplies	16,848	41,690
Travel and training	5,317	1,868
Intragovernmental	12,439	11,671
Utilities, services, and miscellaneous	10,020	11,658
Total Public Safety	426,103	446,604
Snow Removal:		
Personal services	10,634	3,103
Materials and supplies	36,965	23,674
Intragovernmental	6,461	5,825
Utilities, services, and miscellaneous	20,608	12,462
Total Snow Removal	74,668	45,064
TOTAL OPERATING EXPENSES	1,350,450	1,362,392
OPERATING LOSS BEFORE DEPRECIATION	(\$941,958)	(\$922,923)

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	2013	2012
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 421,551	\$ 323,422
School passes	37,060	72,525
Specials	119,285	75,899
University of Missouri Shuttle reimbursement	800,149	784,460
Paratransit	97,832	114,707
FastCAT	60,822	0
TOTAL OPERATING REVENUES	1,536,699	1,371,013
OPERATING EXPENSES:		
General Operations:		
Personal services	1,067,207	1,138,532
Materials and supplies	668,597	716,207
Travel and training	2,148	530
Intragovernmental	474,064	501,225
Utilities, services, and miscellaneous	267,121	262,239
Total General Operations	2,479,137	2,618,733
University of Missouri Shuttle Service:		
Personal services	425,659	383,917
Materials and supplies	175,846	175,195
Travel and training	0	5,263
Intragovernmental	29,564	27,349
Utilities, services, and miscellaneous	44,858	64,860
Total University of Missouri Shuttle Service	675,927	656,584
Paratransit:		
Personal services	587,177	542,409
Materials and supplies	181,493	150,176
Travel and training	0	0
Intragovernmental	138,625	142,345
Utilities, services, and miscellaneous	80,347	70,753
Total Paratransit	987,642	905,683
FastCAT:		
Personal services	162,334	0
Materials and supplies	70,318	0
Utilities, services, and miscellaneous	12,710	0
Total FastCAT	245,362	0
TOTAL OPERATING EXPENSES	4,388,068	4,181,000
OPERATING LOSS BEFORE DEPRECIATION	(\$2,851,369)	(\$2,809,987)

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 9,736,664	\$ 9,717,923
Landfill fees	1,830,526	1,789,964
Bag sales	78,106	12,362
Mosquito control	5,947	13,068
Miscellaneous	<u>713,297</u>	<u>768,741</u>
TOTAL OPERATING REVENUES	<u>12,364,540</u>	<u>12,302,058</u>
OPERATING EXPENSES:		
Administration:		
Personal services	469,111	405,574
Materials and supplies	17,771	16,367
Travel and training	873	2,526
Intragovernmental	783,350	877,910
Utilities, services, and miscellaneous	<u>85,030</u>	<u>89,226</u>
Total Administration	<u>1,356,135</u>	<u>1,391,603</u>
Commercial:		
Personal services	974,214	1,044,290
Materials and supplies	859,261	912,799
Travel and training	250	0
Intragovernmental	229,070	234,065
Utilities, services, and miscellaneous	<u>371,125</u>	<u>364,715</u>
Total Commercial	<u>2,433,920</u>	<u>2,555,869</u>
Residential:		
Personal services	684,600	619,736
Materials and supplies	746,543	724,960
Travel and training	250	0
Intragovernmental	132,896	125,948
Utilities, services, and miscellaneous	<u>193,353</u>	<u>170,062</u>
Total Residential	<u>1,757,642</u>	<u>1,640,706</u>
Landfill:		
Personal services	696,364	672,881
Materials and supplies	575,469	595,647
Travel and training	819	3,623
Intragovernmental	64,018	61,161
Utilities, services, and miscellaneous	<u>468,384</u>	<u>646,529</u>
Total Landfill	<u>1,805,054</u>	<u>1,979,841</u>
Recycling:		
Personal services	1,099,163	1,058,298
Materials and supplies	620,332	686,336
Travel and training	360	492
Intragovernmental	221,538	174,062
Utilities, services, and miscellaneous	<u>216,140</u>	<u>252,310</u>
Total Recycling	<u>2,157,533</u>	<u>2,171,498</u>
TOTAL OPERATING EXPENSES	<u>9,510,284</u>	<u>9,739,517</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$2,854,256</u>	<u>\$2,562,541</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	2013	2012
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,031,261	\$ 980,142
Garages	888,987	684,152
Reserved lots	267,436	319,892
Other	98,174	64,021
TOTAL OPERATING REVENUES	2,285,858	2,048,207
OPERATING EXPENSES:		
General Operations:		
Personal services	348,745	300,917
Materials and supplies	168,558	71,025
Intragovernmental	124,457	114,431
Utilities, services, and miscellaneous	158,108	227,242
TOTAL OPERATING EXPENSES	799,868	713,615
OPERATING INCOME BEFORE DEPRECIATION	\$1,485,990	\$1,334,592

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	2013	2012
OPERATING REVENUES:		
Fees and admissions	\$ 2,148,144	\$ 2,108,851
Facility user charges	81,822	88,412
Youth capital improvement fees	51,288	50,162
Golf course improvement fees	71,979	92,914
Miscellaneous	620,445	694,127
TOTAL OPERATING REVENUES	2,973,678	3,034,466
OPERATING EXPENSES:		
Recreation Services:		
Personal services	1,202,511	1,210,087
Materials and supplies	278,228	277,801
Travel and training	3,221	1,397
Intragovernmental	369,627	363,472
Utilities, services, and miscellaneous	268,379	213,310
Total Recreation Services	2,121,966	2,066,067
Maintenance:		
Personal services	416,326	412,570
Materials and supplies	284,477	285,515
Travel and training	385	797
Intragovernmental	45,523	46,657
Utilities, services, and miscellaneous	263,096	255,817
Total Maintenance	1,009,807	1,001,356
Activity and Recreation Center:		
Personal services	766,783	788,589
Materials and supplies	173,015	179,444
Travel and training	1,286	1,641
Intragovernmental	122,236	97,996
Utilities, services, and miscellaneous	200,326	196,761
Total Activity and Recreation Center	1,263,646	1,264,431
TOTAL OPERATING EXPENSES	4,395,419	4,331,854
OPERATING LOSS BEFORE DEPRECIATION	(\$1,421,741)	(\$1,297,388)

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Switching fees	\$351,888	\$415,380
Miscellaneous	75,207	160,588
TOTAL OPERATING REVENUES	<u>427,095</u>	<u>575,968</u>
OPERATING EXPENSES:		
Administration:		
Personal services	0	0
Materials and supplies	0	(2,474)
Travel and training	0	0
Intragovernmental	45,239	39,577
Utilities, services, and miscellaneous	39,007	39,588
Total Administration	<u>84,246</u>	<u>76,691</u>
Transportation:		
Personal services	50,253	52,159
Materials and supplies	36,957	36,447
Travel and training	1,656	2,799
Intragovernmental	11,810	15,140
Utilities, services, and miscellaneous	30,492	44,090
Total Transportation	<u>131,168</u>	<u>150,635</u>
Maintenance of Way:		
Personal services	123,721	107,991
Materials and supplies	30,733	33,419
Travel and training	0	0
Intragovernmental	4,465	3,243
Utilities, services, and miscellaneous	28,317	36,018
Total Maintenance of Way	<u>187,236</u>	<u>180,671</u>
TOTAL OPERATING EXPENSES	<u>402,650</u>	<u>407,997</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$24,445</u>	<u>\$167,971</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 1,024,870</u>	<u>\$ 958,756</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	60,053	58,558
Materials and supplies	9,754	5,546
Travel and training	1,533	4,189
Intragovernmental	108,553	105,647
Utilities, services, and miscellaneous	<u>17,574</u>	<u>16,049</u>
Total General Operations	<u>197,467</u>	<u>189,989</u>
Field Operations:		
Personal services	194,237	199,930
Materials and supplies	76,616	72,235
Travel and training	0	0
Intragovernmental	21,762	10,912
Utilities, services, and miscellaneous	<u>19,511</u>	<u>31,718</u>
Total Field Operations	<u>312,126</u>	<u>314,795</u>
TOTAL OPERATING EXPENSES	<u>509,593</u>	<u>504,784</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$515,277</u></u>	<u><u>\$453,972</u></u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD UTILITY FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 487,863	\$ -
OPERATING EXPENSES:		
General Operations:		
Personal services	132,618	0
Materials and supplies	4,186	0
Travel and training	48	0
Intragovernmental	324	0
Utilities, services, and miscellaneous	370,468	0
Total General Operations	<u>507,644</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>507,644</u>	<u>0</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>(\$19,781)</u></u>	<u><u>\$0</u></u>

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CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
June 30, 2013

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
SEWER:						
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)	108,172	1,865	-	1,865	-	106,307
Annual Sewer Improvements (C43183)	777,620	19,825	-	19,825	-	757,795
Hinkson Siphon Elimination (C43189)	797,793	789,516	8,277	797,793	-	-
WWTP Improvement (C43194)	66,167,358	59,736,613	5,214,924	64,951,537	714,325	501,496
PCCE #3 Stewart/Ridge/Med (C43198)	659,000	92,497	18,838	111,335	-	547,665
PCCE #6 Country Club Dr (C43203)	240,000	56,277	87,174	143,451	70,364	26,185
North Grindstone PH II (C43205)	1,553,000	566,513	848,555	1,415,068	4,150	133,782
SD #163 Ballenger/Aztec (C43206)	77,271	77,175	96	77,271	-	-
SD #165 Maple Bluff (C43207)	646,000	568,715	73,765	642,480	-	3,520
Hominy Br Outfall Relief (C43210)	4,385,708	2,197,398	526,404	2,723,802	79,907	1,581,999
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	10,240	145,082	-	634,918
Ridgeway Cottages (C43222)	10,000	42	-	42	-	9,958
PCCE #15 Anderson Ave (C43223)	448,900	26,997	10,194	37,191	-	411,709
PCCE #11 Wilson/High (C43224)	30,000	14,392	10,758	25,150	-	4,850
PCCE #17 Wilson/Ross (C43226)	70,000	25,503	26,598	52,101	-	17,899
PCCE #19 Sunset Lane (C43227)	460,000	43,467	21,489	64,956	-	395,044
Haystack Acres Pump Stn (C43230)	445,000	14,538	-	14,538	-	430,462
SD 170 S Bethel Church Rd (C43232)	370,380	24,884	2,774	27,658	-	342,722
Valley View Pump Stn (C43233)	267,000	40,709	135,325	176,034	71,644	19,322
Hinkson Creek Outfall Repl (C43235)	562,588	432,799	99,808	532,607	-	29,981
Stadium/I-70 Sewer Reloc (C43236)	180,000	10,547	13,623	24,170	-	155,830
PCCE #12 Maplewood Dr (C43238)	14,550	970	2,943	3,913	-	10,637
PCCE #14 Cliff Dr (C43239)	39,750	283	10,873	11,156	-	28,594
PCCE #16 Bingham/W Ridgel (C43240)	21,750	3,509	9,679	13,188	-	8,562
Spring Valley Rd (C43241)	109,000	-	-	-	-	109,000
FY12 Sewer Main Rehab (C43242)	3,820,000	18,894	816,269	835,163	2,861,881	122,956
Douglass High Sewer Reloc (C43243)	175,000	-	45	45	-	174,955
N Grindstone Bank Stabil (C43244)	200,000	-	4,601	4,601	-	195,399
Upper Merideth Br Stabil (C43245)	50,000	-	-	-	-	50,000
Westwood Ave Relocation (C43246)	25,000	-	-	-	-	25,000
Woodrail Sewer Replacement (C43247)	21,049	-	-	-	-	21,049
STM WWTP Energize Mo Comm (C4302J)	628,725	628,725	-	628,725	-	-
TOTAL SEWER	\$ 90,879,070	\$ 71,103,987	\$ 7,954,731	\$ 79,058,718	\$ 3,802,286	\$ 8,018,066
AIRPORT:						
Airport General Improv. (C44008)	\$ 203,638	\$ 12,902	\$ -	\$ 12,902	\$ -	\$ 190,736
Passenger Terminal Upgrade (C44066)	366,855	243	257,848	258,091	9,094	99,670
Environmental Assess. (C44070)	399,245	332,197	59,610	391,807	5,860	1,578
Front Sidewalk Replacement (C44084)	52,000	-	-	-	51,789	211
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	452,354	558,786	1,106,040	55,983
Taxiway Alpha (C44101)	8,047,450	1,476,816	3,857,254	5,334,070	811,108	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	\$ 4,627,066	\$ 6,610,612	\$ 1,983,891	\$ 4,570,014
PARKING:						
8th/Cherry Garage (C45018)	2,561,965	2,560,293	-	2,560,293	-	1,672
5th & Walnut Parking Garage (C45050)	16,883,673	16,164,300	275,593	16,439,893	395,315	48,465
Short St Garage (C45051)	12,338,966	2,883,760	6,275,450	9,159,210	2,735,700	444,056
TOTAL PARKING:	\$ 29,222,639	\$ 19,048,060	\$ 6,551,043	\$ 25,599,103	\$ 3,131,015	\$ 492,521

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
June 30, 2013**

	Current					
	Prior Years'	Year	Total	Encum-	Unencumbered	
RECREATION SERVICES:	Appropriations	Expenditures	Expenditures	Expenditures	brances	Appropriations
ARC Improvements (C46071)	187,871	146,718	39,818	186,536	-	1,335
Antimi Field Improvements (C46073)	28,446	9,935	12,656	22,591	2,400	3,455
Rainbow Softball Improv PH II (C46075)	306,640	252,676	53,964	306,640	-	-
LAN Golf Clubhouse Renov (C46076)	110,000	-	82,688	82,688	15,790	11,522
TOTAL RECREATION SERVICES:	\$ 632,957	\$ 409,329	\$ 189,126	\$ 598,455	\$ 18,190	\$ 16,312
PUBLIC TRANSPORTATION:						
GFI Upgrades (C47018)	241,567	202,910	-	202,910	-	38,657
18 Solar Lights - Shelters (C47026)	76,805	-	-	-	-	76,805
Benches & Shelters (C47029)	70,846	-	-	-	-	70,846
Auto Veh Locator - GPS (C47036)	747,967	17,584	2,413	19,997	-	727,970
Repl 1937 & 1938 Paratrans (C47038)	380,707	-	-	-	-	380,707
2 40 Ft 1 35 Ft Buses (C47040)	1,115,731	1,104,559	-	1,104,559	-	11,172
2 Paratransit Vans (C47041)	121,076	117,820	-	117,820	-	3,256
Repl 2 Paratransit Vehicles (C47044)	121,785	121,784	-	121,784	-	1
2 Heavy Duty Buses (C47049)	952,209	-	-	-	-	952,209
Annual Transit Projects (C47050)	958,666	-	-	-	-	958,666
TOTAL PUBLIC TRANSPORTATION:	\$ 4,787,359	\$ 1,564,657	\$ 2,413	\$ 1,567,070	\$ -	\$ 3,220,289
SOLID WASTE:						
Methane Gas Extract Wells (C48031)	1,525,947	909,386	1,455	910,841	-	615,106
Landfill Cell 5 (C48042)	3,730,000	3,173,446	-	3,173,446	27,425	529,129
Parkside Mulch Drop-off (C48045)	100,000	4,335	86,645	90,980	-	9,020
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
STM Landfill Gas Plant EMC (C4801J)	425,275	373,081	-	373,081	21,731	30,463
TOTAL SOLID WASTE:	\$ 7,085,025	\$ 4,612,623	\$ 151,949	\$ 4,764,572	\$ 49,156	\$ 2,271,297
STORMWATER:						
Annual Projects (C49017)	\$ 3,205	\$ -	\$ -	\$ -	\$ -	3,205
Middlebush (C49039)	2,688	2,687	-	2,687	-	1
Royal Latham-Fallwood (C49090)	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	4,387	97,737	71,765	60,243
Limerick Lake Water Qual (C49104)	62,000	-	46,582	46,582	-	15,418
Nifong & Bethel Drainage (C49105)	820,000	-	-	-	-	820,000
Ash & Hubble (C49106)	155,000	11,021	55,299	66,320	-	88,680
Jackman Prop 20 E Worley (C49107)	126,500	550	89,821	90,371	34,241	1,888
Kelly Detention Retrofit (C49108)	120,000	-	1,342	1,342	-	118,658
Sixth & Elm Storm Drain (C49109)	27,500	-	-	-	-	27,500
TOTAL STORMWATER:	\$ 1,657,138	\$ 139,212	\$ 197,555	\$ 336,767	\$ 106,006	\$ 1,214,365
VEHICLE MAINTENANCE:						
Fuel Tank Upgrade (C72001)	503,424	348,774	20,262	369,036	-	134,388
P&R Vehicle Maint Facil (C72002)	950,000	1,773	37,821	39,594	872,551	37,855
CNG Land (C72003)	\$ 350,000	\$ -	\$ 308,563	\$ 308,563	\$ -	\$ 41,437
TOTAL VEHICLE MAINTENANCE:	\$ 1,803,424	\$ 350,547	\$ 366,646	\$ 717,193	\$ 872,551	\$ 213,680
TOTAL CAPITAL PROJECTS	\$ 149,232,129	\$ 99,211,961	\$ 20,040,529	\$ 119,252,490	\$ 9,963,095	\$ 20,016,544

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INTERNAL SERVICE FUNDS

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

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

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

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

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

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 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	\$656,652	\$687,913	\$414,694	\$366,629	\$1,363,593	\$1,289,320
Accounts receivable	0	0	44,980	76,073	5,592	5,592
Accrued interest	1,242	1,610	806	902	2,585	3,032
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	<u>676,819</u>	<u>705,517</u>	<u>460,480</u>	<u>443,604</u>	<u>1,371,770</u>	<u>1,301,699</u>
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Total Other Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FIXED ASSETS:						
Property, plant, and equipment	419,086	411,590	32,500	32,500	4,920,940	4,732,646
Accumulated depreciation	<u>(141,442)</u>	<u>(133,323)</u>	<u>(32,500)</u>	<u>(32,500)</u>	<u>(4,411,848)</u>	<u>(4,234,191)</u>
Net Plant in Service	277,644	278,267	0	0	509,092	498,455
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	<u>277,644</u>	<u>278,267</u>	<u>0</u>	<u>0</u>	<u>509,092</u>	<u>498,455</u>
TOTAL ASSETS	<u>\$954,463</u>	<u>\$983,784</u>	<u>\$460,480</u>	<u>\$443,604</u>	<u>\$1,880,862</u>	<u>\$1,800,154</u>
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$12,165	\$14,649	\$30,348	\$27,593	\$23,933	\$39,477
Interest payable	0	0	0	0	165	165
Accrued payroll and payroll taxes	29,666	25,971	26,629	27,966	146,168	146,705
Due to other funds	0	0	0	0	0	0
Advances from other funds	0	0	0	0	0	0
Obligations under capital leases						
current maturities	0	0	0	0	27,715	26,741
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	<u>41,831</u>	<u>40,620</u>	<u>56,977</u>	<u>55,559</u>	<u>197,981</u>	<u>213,088</u>
LONG-TERM LIABILITIES:						
Obligations under capital leases	0	0	0	0	0	27,715
Special obligation bonds payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
Total Long-Term Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,715</u>
TOTAL LIABILITIES	<u>41,831</u>	<u>40,620</u>	<u>56,977</u>	<u>55,559</u>	<u>197,981</u>	<u>240,803</u>
FUND EQUITY:						
Contributed capital	380,000	380,000	0	0	434,763	434,763
Retained earnings (deficit)	<u>532,632</u>	<u>563,164</u>	<u>403,503</u>	<u>388,045</u>	<u>1,248,118</u>	<u>1,124,588</u>
TOTAL FUND EQUITY	<u>912,632</u>	<u>943,164</u>	<u>403,503</u>	<u>388,045</u>	<u>1,682,881</u>	<u>1,559,351</u>
LIABILITIES AND FUND EQUITY	<u>\$954,463</u>	<u>\$983,784</u>	<u>\$460,480</u>	<u>\$443,604</u>	<u>\$1,880,862</u>	<u>\$1,800,154</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2013 and 2012

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2013	2012	2013	2012	2013	2012	2013	2012
\$1,234,710	\$1,385,049	\$1,192,704	\$1,359,783	\$4,009,022	\$2,529,949	\$70,020	\$66,266
0	0	12,130	15,331	0	0	0	0
2,345	3,253	2,287	3,236	5,162	2,935	134	156
0	0	0	0	0	0	0	0
17,931	9,545	834,295	796,210	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,254,986</u>	<u>1,397,847</u>	<u>2,041,416</u>	<u>2,174,560</u>	<u>4,014,184</u>	<u>2,532,884</u>	<u>70,154</u>	<u>66,422</u>
0	0	0	0	0	0	0	0
0	0	0	0	4,861,369	4,860,581	0	0
0	0	0	0	4,861,369	4,860,581	0	0
984,238	951,988	1,780,986	993,766	33,350	33,350	0	0
<u>(693,158)</u>	<u>(641,378)</u>	<u>(774,018)</u>	<u>(454,731)</u>	<u>(33,350)</u>	<u>(33,350)</u>	<u>0</u>	<u>0</u>
291,080	310,610	1,006,968	539,035	0	0	0	0
0	0	1,773	0	0	0	0	0
<u>291,080</u>	<u>310,610</u>	<u>1,008,741</u>	<u>539,035</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,546,066</u>	<u>\$1,708,457</u>	<u>\$3,050,157</u>	<u>\$2,713,595</u>	<u>\$8,875,553</u>	<u>\$7,393,465</u>	<u>\$70,154</u>	<u>\$66,422</u>
58,259	\$10,804	\$311,985	\$286,917	\$7,258	\$138	\$30	\$1,368
0	0	0	0	0	0	0	0
37,471	33,268	82,757	76,265	16,377	12,398	8,873	9,417
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	2,816	0	0	0	0
<u>95,730</u>	<u>44,072</u>	<u>394,742</u>	<u>365,998</u>	<u>23,635</u>	<u>12,536</u>	<u>8,903</u>	<u>10,785</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>95,730</u>	<u>44,072</u>	<u>394,742</u>	<u>365,998</u>	<u>4,283,607</u>	<u>4,553,283</u>	<u>8,903</u>	<u>10,785</u>
0	0	281,705	281,705	0	0	0	0
<u>1,450,336</u>	<u>1,664,385</u>	<u>2,373,710</u>	<u>2,065,892</u>	<u>4,591,946</u>	<u>2,840,182</u>	<u>61,251</u>	<u>55,637</u>
<u>1,450,336</u>	<u>1,664,385</u>	<u>2,655,415</u>	<u>2,347,597</u>	<u>4,591,946</u>	<u>2,840,182</u>	<u>61,251</u>	<u>55,637</u>
<u>\$1,546,066</u>	<u>\$1,708,457</u>	<u>\$3,050,157</u>	<u>\$2,713,595</u>	<u>\$8,875,553</u>	<u>\$7,393,465</u>	<u>\$70,154</u>	<u>\$66,422</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2013 and 2012

ASSETS	Employee Benefit Fund		TOTAL	
	2013	2012	2013	2012
CURRENT ASSETS:				
Cash and cash equivalents	\$4,018,279	\$4,057,337	\$12,959,674	\$11,742,246
Accounts receivable	403,822	352,764	466,524	449,760
Accrued interest	7,459	9,415	22,020	24,539
Due from other funds	0	0	0	0
Inventory	0	0	871,151	825,504
Other assets	0	0	0	0
Total Current Assets	<u>4,429,560</u>	<u>4,419,516</u>	<u>14,319,369</u>	<u>13,042,049</u>
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	4,861,369	4,860,581
Total Other Assets	<u>0</u>	<u>0</u>	<u>4,861,369</u>	<u>4,860,581</u>
FIXED ASSETS:				
Property, plant, and equipment	0	0	8,171,100	7,155,840
Accumulated depreciation	0	0	(6,086,316)	(5,529,473)
Net Plant in Service	<u>0</u>	<u>0</u>	<u>2,084,784</u>	<u>1,626,367</u>
Construction in progress	0	0	1,773	0
Net Fixed Assets	<u>0</u>	<u>0</u>	<u>2,086,557</u>	<u>1,626,367</u>
TOTAL ASSETS	<u><u>\$4,429,560</u></u>	<u><u>\$4,419,516</u></u>	<u><u>\$21,267,295</u></u>	<u><u>\$19,528,997</u></u>
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$105,274	\$62,201	\$549,252	\$443,147
Interest payable	0	0	165	165
Accrued payroll and payroll taxes	9,306	14,612	357,247	346,602
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	27,715	26,741
Other liabilities	46,633	68,171	46,633	70,987
Total Current Liabilities	<u>161,213</u>	<u>144,984</u>	<u>981,012</u>	<u>887,642</u>
LONG-TERM LIABILITIES:				
Obligations under capital leases	0	0	0	27,715
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	<u>900,013</u>	<u>743,696</u>	<u>5,159,985</u>	<u>5,312,158</u>
TOTAL LIABILITIES	<u>1,061,226</u>	<u>888,680</u>	<u>6,140,997</u>	<u>6,199,800</u>
FUND EQUITY:				
Contributed capital	0	0	1,096,468	1,096,468
Retained earnings (deficit)	3,368,334	3,530,836	14,029,830	12,232,729
TOTAL FUND EQUITY	<u>3,368,334</u>	<u>3,530,836</u>	<u>15,126,298</u>	<u>13,329,197</u>
LIABILITIES AND FUND EQUITY	<u><u>\$4,429,560</u></u>	<u><u>\$4,419,516</u></u>	<u><u>\$21,267,295</u></u>	<u><u>\$19,528,997</u></u>

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CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 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	<u>\$1,160,161</u>	<u>\$1,121,103</u>	<u>\$1,426,073</u>	<u>\$1,267,664</u>	<u>\$3,070,214</u>	<u>\$2,980,706</u>
OPERATING EXPENSES:						
Personal services	552,397	502,104	483,858	477,829	1,726,357	1,705,288
Materials and supplies	133,301	142,468	244,277	232,717	250,179	339,419
Travel and training	4,769	1,316	0	1,297	16,373	5,835
Intragovernmental	46,318	46,831	268,571	268,904	8,695	8,464
Utilities, services, and miscellaneous	<u>364,546</u>	<u>267,887</u>	<u>550,031</u>	<u>488,783</u>	<u>755,051</u>	<u>683,386</u>
TOTAL OPERATING EXPENSES	<u>1,101,331</u>	<u>960,606</u>	<u>1,546,737</u>	<u>1,469,530</u>	<u>2,756,655</u>	<u>2,742,392</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	58,830	160,497	(120,664)	(201,866)	313,559	238,314
Depreciation	<u>(14,735)</u>	<u>(12,862)</u>	<u>0</u>	<u>0</u>	<u>(134,078)</u>	<u>(136,543)</u>
OPERATING INCOME (LOSS)	<u>44,095</u>	<u>147,635</u>	<u>(120,664)</u>	<u>(201,866)</u>	<u>179,481</u>	<u>101,771</u>
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	(7,458)	15,309	(5,765)	9,375	(19,312)	26,627
Miscellaneous revenue	2,946	12	306,267	267,148	397	6,350
Interest expense	0	0	0	0	(1,489)	(410)
Loss on disposal of fixed assets	(1,961)	0	0	0	0	(2,974)
Miscellaneous expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(6,473)</u>	<u>15,321</u>	<u>300,502</u>	<u>276,523</u>	<u>(20,404)</u>	<u>29,593</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>37,622</u>	<u>162,956</u>	<u>179,838</u>	<u>74,657</u>	<u>159,077</u>	<u>131,364</u>
OPERATING TRANSFERS						
operating transfers from other funds	0	0	0	0	80,576	0
operating transfers to other funds	<u>(52,235)</u>	<u>(52,235)</u>	<u>(84,656)</u>	<u>(382,916)</u>	<u>(151,140)</u>	<u>(1,130,140)</u>
TOTAL OPERATING TRANSFERS	<u>(52,235)</u>	<u>(52,235)</u>	<u>(84,656)</u>	<u>(382,916)</u>	<u>(70,564)</u>	<u>(1,130,140)</u>
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(14,613)	110,721	95,182	(308,259)	88,513	(998,776)
Contributed capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET INCOME (LOSS)	(14,613)	110,721	95,182	(308,259)	88,513	(998,776)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	547,245	452,443	308,321	696,304	1,159,605	2,123,364
Equity transfers from other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u>\$532,632</u>	<u>\$563,164</u>	<u>\$403,503</u>	<u>\$388,045</u>	<u>\$1,248,118</u>	<u>\$1,124,588</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2013	2012	2013	2012	2013	2012	2013	2012
\$727,679	\$817,509	\$6,519,307	\$5,963,504	\$3,627,863	\$3,327,522	\$243,097	\$241,503
546,262	522,720	1,405,874	1,323,972	165,275	138,981	248,941	200,312
157,466	140,819	4,760,824	4,251,055	3,837	4,595	8,995	8,448
4,551	367	300	225	9,326	1,273	8,661	5,427
6,751	6,932	130,976	120,437	191	188	2,840	335
<u>224,078</u>	<u>181,927</u>	<u>60,703</u>	<u>41,954</u>	<u>2,541,847</u>	<u>3,111,487</u>	<u>32,431</u>	<u>3,013</u>
<u>939,108</u>	<u>852,765</u>	<u>6,358,677</u>	<u>5,737,643</u>	<u>2,720,476</u>	<u>3,256,524</u>	<u>301,868</u>	<u>217,535</u>
(211,429)	(35,256)	160,630	225,861	907,387	70,998	(58,771)	23,968
<u>(39,345)</u>	<u>(39,937)</u>	<u>(34,961)</u>	<u>(26,936)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(250,774)</u>	<u>(75,193)</u>	<u>125,669</u>	<u>198,925</u>	<u>907,387</u>	<u>70,998</u>	<u>(58,771)</u>	<u>23,968</u>
0	0	0	0	0	0	38,227	19,481
(13,193)	31,878	(13,043)	29,128	(47,326)	16,517	(1,009)	1,091
107	45	62,893	62,807	0	6,208	0	0
0	0	0	0	0	0	0	0
0	0	(3,405)	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(13,086)</u>	<u>31,923</u>	<u>46,445</u>	<u>91,935</u>	<u>(47,326)</u>	<u>22,725</u>	<u>37,218</u>	<u>20,572</u>
<u>(263,860)</u>	<u>(43,270)</u>	<u>172,114</u>	<u>290,860</u>	<u>860,061</u>	<u>93,723</u>	<u>(21,553)</u>	<u>44,540</u>
37,500	37,500	8,134	0	0	0	0	0
<u>(89,672)</u>	<u>(89,672)</u>	<u>(4,517)</u>	<u>(2,498)</u>	<u>(26,884)</u>	<u>(26,884)</u>	<u>0</u>	<u>0</u>
<u>(52,172)</u>	<u>(52,172)</u>	<u>3,617</u>	<u>(2,498)</u>	<u>(26,884)</u>	<u>(26,884)</u>	<u>0</u>	<u>0</u>
(316,032)	(95,442)	175,731	288,362	833,177	66,839	(21,553)	44,540
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(316,032)	(95,442)	175,731	288,362	833,177	66,839	(21,553)	44,540
1,766,368	1,759,827	2,197,979	1,777,530	3,758,769	2,773,343	82,804	11,097
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,450,336</u>	<u>\$1,664,385</u>	<u>\$2,373,710</u>	<u>\$2,065,892</u>	<u>\$4,591,946</u>	<u>\$2,840,182</u>	<u>\$61,251</u>	<u>\$55,637</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	Employee Benefit Fund		TOTAL	
	2013	2012	2013	2012
OPERATING REVENUES:				
Charges for services	\$9,031,309	\$8,791,571	\$25,805,703	\$24,511,082
OPERATING EXPENSES:				
Personal services	395,494	292,800	5,524,458	5,164,006
Materials and supplies	29,131	35,525	5,588,010	5,155,046
Travel and training	6,622	578	50,602	16,318
Intragovernmental	750	327	465,092	452,418
Utilities, services, and miscellaneous	8,558,654	9,695,141	13,087,341	14,473,578
TOTAL OPERATING EXPENSES	8,990,651	10,024,371	24,715,503	25,261,366
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	40,658	(1,232,800)	1,090,200	(750,284)
Depreciation	0	0	(223,119)	(216,278)
OPERATING INCOME (LOSS)	40,658	(1,232,800)	867,081	(966,562)
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	38,227	19,481
Investment revenue	(50,170)	96,035	(157,276)	225,960
Miscellaneous revenue	60,871	1,016,288	433,481	1,358,858
Interest expense	0	0	(1,489)	(410)
Loss on disposal of fixed assets	0	0	(5,366)	(2,974)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	10,701	1,112,323	307,577	1,600,915
INCOME (LOSS) BEFORE OPERATING TRANSFERS	51,359	(120,477)	1,174,658	634,353
OPERATING TRANSFERS				
operating transfers from other funds	55,000	0	181,210	37,500
operating transfers to other funds	(16,401)	(16,401)	(425,505)	(1,700,746)
TOTAL OPERATING TRANSFERS	38,599	(16,401)	(244,295)	(1,663,246)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	89,958	(136,878)	930,363	(1,028,893)
Contributed capital	0	0	0	0
NET INCOME (LOSS)	89,958	(136,878)	930,363	(1,028,893)
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	<u>\$3,368,334</u>	<u>\$3,530,836</u>	<u>14,029,830</u>	<u>12,232,729</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2013	2012	2013	2012	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$44,095	\$147,635	(\$120,664)	(\$201,866)	\$179,481	\$101,771
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	14,735	12,862	0	0	134,078	136,543
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	34,923	38,341	0	0
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	454	286	0	0	0	0
Decrease (increase) in other assets	0	0	0	0	41,176	15,900
Increase (decrease) in accounts payable	(26,227)	(9,365)	(30,544)	(39,794)	(17,799)	2,559
Increase (decrease) in accrued payroll	(30,910)	(26,953)	(27,094)	(23,874)	(104,013)	(92,953)
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	(17,604)	0	(11,585)	0	(37,293)	0
Other nonoperating revenue	2,946	12	306,267	267,148	397	6,350
Net cash provided by (used for) operating activities	<u>(12,511)</u>	<u>124,477</u>	<u>151,303</u>	<u>39,955</u>	<u>196,027</u>	<u>170,170</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	80,576	0
Operating transfers out	(52,235)	(52,235)	(84,656)	(382,916)	(151,140)	(1,130,140)
Operating grants	0	0	0	0	0	1,563
Net cash provided by (used for) noncapital financing activities	<u>(52,235)</u>	<u>(52,235)</u>	<u>(84,656)</u>	<u>(382,916)</u>	<u>(70,564)</u>	<u>(1,128,577)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from capital lease	0	0	0	0	0	82,936
Debt service – interest	0	0	0	0	(1,986)	(245)
Debt service – principal	0	0	0	0	(26,741)	(28,480)
Acquisition and construction of capital assets	0	0	0	0	(163,870)	(201,365)
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>(192,597)</u>	<u>(147,154)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	10,261	14,775	5,697	9,752	18,125	27,898
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>10,261</u>	<u>14,775</u>	<u>5,697</u>	<u>9,752</u>	<u>18,125</u>	<u>27,898</u>
Net increase (decrease) in cash and cash equivalents	(54,485)	87,017	72,344	(333,209)	(49,009)	(1,077,663)
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>\$656,652</u>	<u>\$687,913</u>	<u>\$414,694</u>	<u>\$366,629</u>	<u>\$1,363,593</u>	<u>\$1,289,320</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$656,652</u>	<u>\$687,913</u>	<u>\$414,694</u>	<u>\$366,629</u>	<u>\$1,363,593</u>	<u>\$1,289,320</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$656,652</u>	<u>\$687,913</u>	<u>\$414,694</u>	<u>\$366,629</u>	<u>\$1,363,593</u>	<u>\$1,289,320</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2013	2012	2013	2012	2013	2012	2013	2012
(\$250,774)	(\$75,193)	\$125,669	\$198,925	\$907,387	\$70,998	(\$58,771)	\$23,968
39,345	39,937	34,961	26,936	0	0	0	0
142,025	140,679	4,095	(8,131)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	(72,885)	(33,178)	0	0	0	0
0	0	0	0	0	0	0	0
24,026	(871)	6,629	(19,486)	6,336	(14,033)	(3,998)	466
(29,933)	(35,959)	(75,820)	(69,590)	(8,569)	(7,797)	(14,874)	(10,795)
0	0	0	0	0	0	0	0
0	0	(40)	2,816	0	0	960	0
(33,083)	0	(32,785)	0	(75,964)	0	(1,897)	0
107	45	62,893	62,807	0	6,208	0	0
<u>(108,287)</u>	<u>68,638</u>	<u>52,717</u>	<u>161,099</u>	<u>829,190</u>	<u>55,376</u>	<u>(78,580)</u>	<u>13,639</u>
37,500	37,500	8,134	0	0	0	0	0
(89,672)	(89,672)	(4,517)	(2,498)	(26,884)	(26,884)	0	0
2,683	0	0	0	0	0	64,429	40,346
<u>(49,489)</u>	<u>(52,172)</u>	<u>3,617</u>	<u>(2,498)</u>	<u>(26,884)</u>	<u>(26,884)</u>	<u>64,429</u>	<u>40,346</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(27,870)	(5,000)	(395,957)	(25,907)	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>(5,000)</u>	<u>(395,957)</u>	<u>(25,907)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17,545	31,033	20,355	28,122	27,131	15,851	913	948
0	0	0	0	(589)	(399)	0	0
0	0	0	0	0	0	0	0
<u>17,545</u>	<u>31,033</u>	<u>20,355</u>	<u>28,122</u>	<u>26,542</u>	<u>15,452</u>	<u>913</u>	<u>948</u>
(168,101)	42,499	(319,268)	160,816	828,848	43,944	(13,238)	54,933
1,402,811	1,342,550	1,511,972	1,198,967	3,180,174	2,486,005	83,258	11,333
<u>\$1,234,710</u>	<u>\$1,385,049</u>	<u>\$1,192,704</u>	<u>\$1,359,783</u>	<u>\$4,009,022</u>	<u>\$2,529,949</u>	<u>\$70,020</u>	<u>\$66,266</u>
\$1,234,710	\$1,385,049	\$1,192,704	\$1,359,783	\$4,009,022	\$2,529,949	\$70,020	\$66,266
<u>\$1,234,710</u>	<u>\$1,385,049</u>	<u>\$1,192,704</u>	<u>\$1,359,783</u>	<u>\$4,009,022</u>	<u>\$2,529,949</u>	<u>\$70,020</u>	<u>\$66,266</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	Employee Benefit Fund		TOTAL	
	2013	2012	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$40,658	(\$1,232,800)	\$867,081	(\$966,562)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	223,119	216,278
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	(21,146)	38,278	159,897	209,167
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	(72,431)	(32,892)
Decrease (increase) in other assets	0	50,095	41,176	65,995
Increase (decrease) in accounts payable	(93,742)	(109,131)	(135,319)	(189,655)
Increase (decrease) in accrued payroll	(20,104)	(20,214)	(311,317)	(288,135)
Increase (decrease) in due to other funds	0	0	0	0
Increase (decrease) in other liabilities	(51,604)	(10,972)	(50,684)	(8,156)
Unrealized gain (loss) on cash equivalents	(107,521)	0	(317,732)	0
Other nonoperating revenue	60,871	1,016,288	433,481	1,358,858
Net cash provided by (used for) operating activities	<u>(192,588)</u>	<u>(268,456)</u>	<u>837,271</u>	<u>364,898</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	126,210	37,500
Operating transfers out	38,599	(16,401)	(370,505)	(1,700,746)
Operating grants	0	0	67,112	41,909
Net cash provided by (used for) noncapital financing activities	<u>38,599</u>	<u>(16,401)</u>	<u>(177,183)</u>	<u>(1,621,337)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from capital lease	0	0	0	82,936
Debt service – interest	0	0	(1,986)	(245)
Debt service – principal	0	0	(26,741)	(28,480)
Acquisition and construction of capital assets	0	0	(587,697)	(232,272)
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>(616,424)</u>	<u>(178,061)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	57,711	94,206	157,738	222,585
Purchase of investments	0	0	(589)	(399)
Sale of investments	0	0	0	0
Net cash provided by (used for) investing activities	<u>57,711</u>	<u>94,206</u>	<u>157,149</u>	<u>222,186</u>
Net increase (decrease) in cash and cash equivalents	(96,278)	(190,651)	200,813	(1,212,314)
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>\$4,018,279</u>	<u>\$4,057,337</u>	<u>12,959,674</u>	<u>11,742,246</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	<u>\$4,018,279</u>	<u>\$4,057,337</u>	<u>12,959,674</u>	<u>11,742,246</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD				
	<u>\$4,018,279</u>	<u>\$4,057,337</u>	<u>12,959,674</u>	<u>11,742,246</u>

TRUST AND AGENCY FUNDS

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

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

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

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 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	\$699,650	\$1,293,019	\$483,369	\$892,900	\$585,020	\$806,531	\$0	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	4,644,160	4,823,963
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	1,087,601	1,107,814
Allowance for uncollectible taxes	0	0	0	0	0	0	(71,717)	(69,709)
Accrued interest	94,784	95,116	65,483	65,683	1,133	1,940	188,203	170,222
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	2,737,012	2,584,570
Other assets	0	0	0	0	0	0	0	0
Investments	58,899,514	54,336,800	40,691,995	37,522,505	2,207,484	1,571,640	0	0
Property, plant, and equipment	6,912	6,913	4,775	4,774	0	0	0	0
Accumulated depreciation	(6,912)	(6,913)	(4,775)	(4,774)	0	0	0	0
TOTAL ASSETS	\$59,693,948	\$55,724,935	\$41,240,847	\$38,481,088	\$2,793,637	\$2,380,111	\$8,585,259	\$8,616,860
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$10,647	\$0	\$7,353	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	11,290	11,059	7,800	7,637	0	0	0	0
Loan payable	0	0	0	0	0	0	0	0
Other liabilities	1,605,975	1,939,624	669,797	657,018	0	0	9,133	282
TOTAL LIABILITIES	1,617,265	1,961,330	677,597	672,008	0	0	9,133	282
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	7,076,126	7,116,578
Assigned	0	0	0	0	0	0	0	0
Unassigned	58,076,683	53,763,605	40,563,250	37,809,080	2,793,637	2,380,111	0	0
TOTAL FUND EQUITY	58,076,683	53,763,605	40,563,250	37,809,080	2,793,637	2,380,111	8,576,126	8,616,578
TOTAL LIABILITIES AND FUND EQUITY	\$59,693,948	\$55,724,935	\$41,240,847	\$38,481,088	\$2,793,637	\$2,380,111	\$8,585,259	\$8,616,860

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 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	\$2,208	\$606,322	\$665,739	\$412,582	\$215,234	\$2,786,943	\$3,875,631
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	4,644,160	4,823,963
Accounts receivable	0	0	623	652	0	0	623	652
Tax bills receivable	0	0	0	0	0	0	1,087,601	1,107,814
Allowance for uncollectible taxes	0	0	0	0	0	0	(71,717)	(69,709)
Accrued interest	0	0	1,154	1,576	740	507	351,497	335,044
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	2,737,012	2,584,570
Other assets	0	0	0	0	405,768	2,500	405,768	2,500
Investments	0	0	0	0	0	0	101,798,993	93,430,945
Property, plant, and equipment	0	0	0	0	0	0	11,687	11,687
Accumulated depreciation	0	0	0	0	0	0	(11,687)	(11,687)
TOTAL ASSETS	\$0	\$2,208	\$608,099	\$667,967	\$819,090	\$218,241	\$113,740,880	\$106,091,410
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$221	\$749	\$14	\$11,625	\$6,065	12,374	24,300
Accrued payroll and payroll taxes	0	0	0	0	0	0	19,090	18,696
Due to other funds	0	0	0	0	549,924	0	549,924	0
Other liabilities	0	0	0	0	3,830	80	2,288,735	2,597,004
TOTAL LIABILITIES	0	221	749	14	565,379	6,145	2,870,123	2,640,000
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	7,076,126	7,116,578
Assigned	0	0	607,350	667,953	0	0	607,350	667,953
Unassigned	0	1,987	0	0	253,711	212,096	101,687,281	94,166,879
TOTAL FUND EQUITY	0	1,987	607,350	667,953	253,711	212,096	110,870,757	103,451,410
TOTAL LIABILITIES AND FUND EQUITY	\$0	\$2,208	\$608,099	\$667,967	\$819,090	\$218,241	\$113,740,880	\$106,091,410

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CITY OF COLUMBIA, MISSOURI
TRUST FUNDS

PENSION TRUST FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE NINE MONTHS ENDED JUNE 30, 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	\$699,650	\$1,293,019	\$483,369	\$892,900	\$585,020	\$806,531	\$1,768,039	\$2,992,450
Receivables:								
Accrued interest	94,784	95,116	65,483	65,683	1,133	1,940	\$161,400	\$162,739
Other Assets	0	0	0	0	0	0	\$0	\$0
Investments, at fair value	58,899,514	54,336,800	40,691,995	37,522,505	2,207,484	1,571,640	\$101,798,993	\$93,430,945
Total Current Assets	<u>59,693,948</u>	<u>55,724,935</u>	<u>41,240,847</u>	<u>38,481,088</u>	<u>2,793,637</u>	<u>2,380,111</u>	<u>100,934,795</u>	<u>94,206,023</u>
FIXED ASSETS:								
Property, plant, and equipment	6,912	6,913	4,775	4,774	0	0	11,687	11,687
Accumulated depreciation	(6,912)	(6,913)	(4,775)	(4,774)	0	0	(11,687)	(11,687)
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>59,693,948</u>	<u>55,724,935</u>	<u>41,240,847</u>	<u>38,481,088</u>	<u>2,793,637</u>	<u>2,380,111</u>	<u>103,728,432</u>	<u>96,586,134</u>
LIABILITIES								
Accounts payable	0	10,647	0	7,353	0	0	0	18,000
Other liabilities	1,617,265	1,950,683	677,597	664,655	0	0	2,294,862	2,615,338
Total Liabilities	<u>1,617,265</u>	<u>1,961,330</u>	<u>677,597</u>	<u>672,008</u>	<u>0</u>	<u>0</u>	<u>2,294,862</u>	<u>2,633,338</u>
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS	<u>\$58,076,683</u>	<u>\$53,763,605</u>	<u>\$40,563,250</u>	<u>\$37,809,080</u>	<u>\$2,793,637</u>	<u>\$2,380,111</u>	<u>\$101,433,570</u>	<u>\$93,952,796</u>

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2013</u>	<u>2012</u>
OPERATING REVENUES:		
Investment revenue	<u>(\$18,942)</u>	<u>\$212,628</u>
OPERATING EXPENSES:		
Intragovernmental	2,061	2,129
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>2,061</u>	<u>2,129</u>
NET INCOME	(21,003)	210,499
FUND BALANCE, BEGINNING OF PERIOD	<u>8,597,129</u>	<u>8,406,079</u>
FUND BALANCE, END OF PERIOD	<u><u>\$8,576,126</u></u>	<u><u>\$8,616,578</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	Designated Loan and Special Tax Bill Investment Fund	
	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	(\$21,003)	\$210,499
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	18,942	(212,628)
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	(176,234)	(796,972)
Increase (decrease) in other liabilities	2	(82)
	(178,858)	(799,183)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	(18,451)	211,201
Purchase of tax bills	(6,908)	(416,469)
Sale of tax bills	17,007	84,459
	(8,352)	(120,809)
Net increase (decrease) in cash and cash equivalents	(187,210)	(919,992)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	4,831,370	5,743,955
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$4,644,160	\$4,823,963
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	\$4,644,160	\$4,823,963
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$4,644,160	\$4,823,963

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

**EXPENDABLE TRUST FUNDS
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012**

	Conley Poor Fund		Contributions Fund		REDI Trust Fund		TOTAL	
	2013	2012	2013	2012	2013	2012	2013	2012
REVENUES:								
Investment revenue	\$0	\$2,296	(\$7,627)	\$14,987	(\$6,530)	\$5,284	(\$14,157)	\$22,567
Miscellaneous	\$0	\$0	99,343	83,042	495,818	449,246	595,161	532,288
TOTAL REVENUES	0	2,296	91,716	98,029	489,288	454,530	581,004	554,855
EXPENDITURES:								
Current:								
Policy development and administration	0	0	0	0	326,344	913,331	326,344	913,331
Health and environment	1,699	143,492	0	0	0	0	1,699	143,492
Personal development	0	0	15,695	5,540	0	0	15,695	5,540
TOTAL EXPENDITURES	1,699	143,492	15,695	5,540	326,344	913,331	343,738	1,062,363
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,699)	(141,196)	76,021	92,489	162,944	(458,801)	237,266	(507,508)
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	0	0	0	0	0	0	0
Operating transfers to other funds	0	0	(130,644)	(39,727)	0	0	(130,644)	(39,727)
Loan proceeds	0	0	0	0	0	560,724	0	560,724
TOTAL OTHER FINANCING SOURCES (USES)	0	0	(130,644)	(39,727)	0	560,724	(130,644)	520,997
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,699)	(141,196)	(54,623)	52,762	162,944	101,923	106,622	13,489
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	\$1,987	\$607,350	\$667,953	\$253,711	\$212,096	\$861,061	\$882,036

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

CONLEY POOR FUND	2013	2012
REVENUES:		
Investment revenue	\$0	\$2,296
Miscellaneous	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>0</u>	<u>2,296</u>
EXPENDITURES:		
Current:		
Health and environment:		
Services and miscellaneous	<u>1,699</u>	<u>143,492</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(\$1,699)</u>	<u>(\$141,196)</u>
CONTRIBUTIONS FUND		
REVENUES:		
Investment revenue	(\$7,627)	\$14,987
Miscellaneous	<u>99,343</u>	<u>83,042</u>
TOTAL REVENUES	<u>91,716</u>	<u>98,029</u>
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	2,078	1,934
Travel and training	2,600	0
Intragovernmental	497	2,777
Utilities, services, and miscellaneous	10,520	829
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>15,695</u>	<u>5,540</u>
Operating transfer from other funds	0	0
Operating transfer to other funds	<u>(130,644)</u>	<u>(39,727)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$54,623)</u>	<u>\$52,762</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

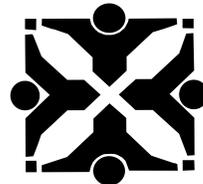
EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

REDI TRUST FUND	<u>2013</u>	<u>2012</u>
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	182,450	190,575
Contributions – City	46,000	30,000
Contributions – County	26,250	26,250
Contributions – University	26,250	11,250
Investment revenue	(6,530)	5,284
Miscellaneous	64,868	191,171
Redi Revolving Loan	150,000	0
TOTAL REVENUES	<u>489,288</u>	<u>454,530</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	16,439	168,790
Travel and training	71,588	56,047
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	238,317	167,347
Capital outlay	0	521,147
TOTAL EXPENDITURES	<u>326,344</u>	<u>913,331</u>
Operating transfer to other funds	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$162,944</u>	<u>(\$458,801)</u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE
June 30, 2013 and 2012

	<u>2013</u>	<u>2012</u>
GENERAL FIXED ASSETS:		
Land	\$42,296,924	\$40,991,573
Buildings	72,993,066	72,464,274
Improvements other than buildings	27,420,763	25,480,260
Infrastructure	245,852,014	240,544,310
Furniture, fixtures, and equipment	34,822,828	33,785,254
Construction in progress	<u>22,049,247</u>	<u>13,495,466</u>
TOTAL GENERAL FIXED ASSETS	<u>\$445,434,842</u>	<u>\$426,761,137</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	133,192,118	133,090,458
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>136,229,168</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$445,434,842</u>	<u>\$426,761,137</u>

CITY OF COLUMBIA, MISSOURI

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

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improve- ments Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	\$0	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	0	13,104
City Manager	137,399	0	0	47,758	89,641
Finance	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	5,999,600	17,000	1,583,593	39,817	4,359,190
Fire	25,889,902	1,106,584	11,790,675	919,839	12,072,804
Animal Control	31,479	0	0	0	31,479
Municipal Court	147,495	0	0	0	147,495
Joint Communications	4,810,397	0	9,719	54,645	4,746,033
Civil Defense	503,396	0	0	0	503,396
City Prosecutor	0	0	0	0	0
TOTAL PUBLIC SAFETY	<u>37,382,269</u>	<u>1,123,584</u>	<u>13,383,987</u>	<u>1,014,301</u>	<u>21,860,397</u>
TRANSPORTATION:					
Streets	258,756,444	2,413,801	3,073,574	246,442,264	6,826,805
Traffic	855,803	0	0	0	855,803
TOTAL TRANSPORTATION	<u>259,612,247</u>	<u>2,413,801</u>	<u>3,073,574</u>	<u>246,442,264</u>	<u>7,682,608</u>
HEALTH AND ENVIRONMENT:					
Health Services	314,728	0	0	0	314,728
CDBG	23,033	0	0	0	23,033
Community Development	470,611	0	0	73,500	397,111
TOTAL HEALTH AND ENVIRONMENT	<u>808,372</u>	<u>0</u>	<u>0</u>	<u>73,500</u>	<u>734,872</u>
PERSONAL DEVELOPMENT:					
Parks and Recreation	68,206,257	35,456,732	3,397,685	25,399,815	3,952,025
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	<u>68,206,257</u>	<u>35,456,732</u>	<u>3,397,685</u>	<u>25,399,815</u>	<u>3,952,025</u>
Total General Fixed Assets Allocated to Functions	423,385,595	<u>\$42,296,925</u>	<u>\$72,993,065</u>	<u>\$273,272,777</u>	<u>\$34,822,828</u>
CONSTRUCTION IN PROGRESS	<u>22,049,247</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$445,434,842</u>				

CITY OF COLUMBIA, MISSOURI

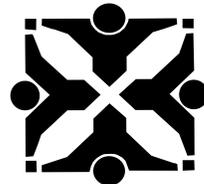
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE NINE MONTHS ENDED JUNE 30, 2013

	General Fixed Assets Oct. 1, 2012	Additions	Deductions	General Fixed Assets June 30, 2013
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	13,104
City Manager	137,399	0	0	137,399
Finance	132,308	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	30,485	0	5,999,600
Fire	25,876,634	38,435	25,167	25,889,902
Animal Control	31,479	0	0	31,479
Municipal Court	147,495	0	0	147,495
Joint Communications	4,781,707	28,690	0	4,810,397
Civil Defense	503,396	0	0	503,396
City Prosecutor	0	0	0	0
TOTAL PUBLIC SAFETY	37,309,826	97,610	25,167	37,382,269
TRANSPORTATION:				
Streets	258,536,221	514,260	294,037	258,756,444
Traffic	867,103	0	11,300	855,803
TOTAL TRANSPORTATION	259,403,324	514,260	305,337	259,612,247
HEALTH AND ENVIRONMENT:				
Health services	282,108	32,620	0	314,728
CDBG	23,033	0	0	23,033
Community development	362,421	122,217	14,027	470,611
TOTAL HEALTH AND ENVIRONMENT	667,562	154,837	14,027	808,372
PERSONAL DEVELOPMENT:				
Parks and Recreation	67,200,191	1,049,059	42,993	68,206,257
TOTAL PERSONAL DEVELOPMENT	67,200,191	1,049,059	42,993	68,206,257
CONSTRUCTION IN PROGRESS	22,049,247	0	0	22,049,247
TOTAL GENERAL FIXED ASSETS	\$443,992,202	\$1,846,996	\$404,356	\$445,434,842

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GENERAL LONG-TERM DEBT ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT
June 30, 2013 and 2012

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2013	2012
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	\$3,028,652	\$2,988,716
Amount to be provided	5,856,348	8,601,284
Special Obligation Bonds 2008B:		
Amount available in Debt Service Funds	2,916,133	2,992,723
Amount to be provided	20,453,867	21,477,277
Lemone Note		
Amount available in Debt Service Funds	2,271,579	2,499,928
Amount to be provided	7,201,294	7,967,336
MTFC Loan		
Amount available in Debt Service Funds	7,189,508	1,498,267
Amount to be provided	207,322	1,001,733
Accrued Compensated Absences:		
Amount to be provided	<u>2,955,689</u>	<u>2,777,560</u>
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$52,080,392</u>	<u>\$51,804,824</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	9,472,873	10,467,264
MTFC Loan	7,396,830	2,500,000
Accrued compensated absences	<u>2,955,689</u>	<u>2,777,560</u>
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$52,080,392</u>	<u>\$51,804,824</u>

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CITY OF COLUMBIA, MISSOURI

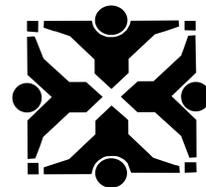
COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE NINE MONTHS ENDED JUNE 30, 2013 AND 2012

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2013	2012	2013	2012	2013	2012
BALANCE, BEGINNING OF PERIOD	\$10,065,861	\$9,177,970	\$41,231,173	\$44,463,111	\$51,297,034	\$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	2,500,000	5,700,000	2,500,000
Total Additions	0	0	5,700,000	2,511,768	5,700,000	2,511,768
Deductions:						
Maturities:						
Lemone Trust	0	0	752,310	708,025	752,310	708,025
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	4,916,642	4,348,025	4,916,642	4,348,025
Increase (decrease) in fund balance of Debt Service Funds	5,117,948	511,714	(5,117,948)	(511,714)	0	0
BALANCE, END OF PERIOD	\$15,183,809	\$9,689,684	\$36,896,583	\$42,115,140	\$52,080,392	\$51,804,824

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CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE



CITY OF COLUMBIA, MISSOURI

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
JUNE 30, 2013

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/13
POOLED CASH:						
U. S. Government and Agency Securities:						
FNMA PL 431577 - 31379WM20	07/20/98	2,000,000	07/01/13	5.000%	-	69
FNMA POOL 254863 - 31371LB81	08/18/03	1,000,000	08/01/13	4.000%	-	999
FNMA 449353 - 31380TE23	11/17/98	3,000,000	10/01/13	5.500%	-	2,650
FHLMC E00669 - 31294JW61	02/19/02	2,000,000	05/01/14	6.000%	42,053	5,842
FHLMC P60031 - 31288MA82	02/15/05	20,000,000	07/01/14	6.500%	138,191	27,161
FHLB REMIC CL2015A - 3133XAWF0	04/01/05	2,000,000	02/25/15	4.950%	206,861	217,859
FEDER SD 2015 - 3133XCQE6	08/09/05	1,000,000	07/28/15	5.250%	152,619	156,662
FHLB SK 2015 CLASS 1 - 3133XCT60	11/08/05	1,500,000	08/18/15	5.140%	209,373	231,635
FHLMC E00975 GOLD - 31294KCL7	08/26/03	7,000,000	05/01/16	6.000%	122,231	52,070
FHLB SUBORDINATED - 313771AA5	08/07/09	2,000,000	06/13/16	5.625%	2,000,000	2,270,220
FHLMC PL 0100X - 31294KDD4	03/30/05	8,000,000	07/01/16	5.500%	155,460	118,333
FHLMC PL291302 - 31344XNTO	various	58,282,764	04/01/17	7.000%	169,279	126,548
FHLMC REMIC 2474 NE - 31392PZL2	09/16/03	4,180,622	07/15/17	5.000%	91,346	41,609
FHLMC C90211 - 31335HGJ1	12/12/02	3,500,000	04/01/18	6.500%	72,571	17,046
FHLMC J07957 - 3128PKZW7	04/16/09	1,500,000	05/01/18	5.000%	262,487	216,029
FNMA 257428 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	301,644	320,253
FNMA 756831 - 31403SY42	02/08/09	2,677,630	12/01/18	5.000%	275,985	254,297
FHLMC C90263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	40,560	18,985
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	2,335,757
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	167,476	175,286
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	37,482	16,889
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	346,314	398,094
FGG 11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%	250,515	282,503
FNMA REMIC 07-B1 - 31396P6D8	06/27/08	2,000,000	12/25/20	5.450%	85,117	81,736
FHLMC PL J15115 - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.500%	1,958,686	1,906,737
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	1,182,878	1,098,148
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	43,894	21,866
FHR 1116 I - 312906C40	11/30/98	505,000	08/15/21	5.500%	563	6,898
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	54,103	25,980
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,445,247
FHR 3282 YC - 31397F2N1	09/16/11	15,500,000	09/15/21	5.500%	951,515	821,600
FHLMC CTFS J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	126,981	197,835
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	6,789	10,509
FHLMC MED TERM NOTE-3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	1,890,440
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	21,038	7,939
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	215,521	116,803
FHLB STEP UP - 313381H40	12/28/12	2,000,000	12/28/22	1.500%	2,000,000	1,853,980
FHLB STEP UP CALL BOND-313382UX9	05/08/13	2,000,000	05/08/23	1.250%	2,000,000	1,908,600
FN 254797 - 31371KJ74	05/20/09	4,000,000	06/01/23	5.000%	439,627	401,106
FHLMC C90787 - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	207,203	308,606
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	317,774	318,365
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	1,361,820	1,282,880
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	620,029	556,142
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	221,180	291,201
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	898,489	819,661
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	1,182,806	1,103,129
FHLMC CTFS J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	628,933	595,952
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	1,387,198	1,337,873
FHLMC G14052 - 3128MCW3	12/15/11	3,270,417	04/01/25	4.000%	1,369,594	1,293,193
FN 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	1,498,949	1,433,815
FHR 3170 EV - 31396RZF7	09/08/09	3,250,000	02/15/26	5.000%	1,579,577	1,481,889
FN 2011-58 KA - 31397U2T9	08/15/11	2,500,000	02/25/26	3.500%	608,333	514,618
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	629,463	641,474
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	1,924,089	1,891,145
FHR 1883 L - 3133T7WD7	05/10/02	2,000,000	09/15/26	7.000%	259,167	211,659
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	416,371	398,619
FNR 2012-43 AC - 3136A5YY6	04/30/12	2,200,000	04/25/27	1.750%	1,904,281	1,856,660
FN 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	581,459	516,248
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	1,937,377	1,865,224
FHLB STEP UP - 313380DN4	08/27/12	2,000,000	08/27/27	1.000%	1,997,000	1,964,560
FHLMC REMIC 4129 AP-3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	1,937,844	1,887,609
FHLMC CTFS D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	134,039	159,819
FNMA STEP UP-3136G1CR8	06/11/13	2,000,000	02/22/28	1.000%	1,981,000	1,942,500
FNMA GTD MTG 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	326,288	384,818
FGC 91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	430,681	384,457
FNMA REMIC 2013-18 CL AE-3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	2,516,246	2,416,682
FGC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	216,357	242,226
FHLB STEP UP CALL BOND-313382TD5	04/25/13	2,000,000	04/25/28	2.375%	1,998,000	1,818,960
FNMA STEP UP CALL NOTES-3136G1MC0	05/28/13	2,000,000	05/22/28	1.000%	2,000,000	1,913,920
DHLB STEP UP CALL BOND-3133832P5	05/23/13	2,000,000	05/23/28	1.250%	1,995,000	1,897,300
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	36,977	5,160
FHR 3789 JA - 3137A5D27	07/01/11	2,270,000	10/15/28	4.000%	1,075,564	1,005,147
FNMA BOND - 31398AQY1	02/17/09	2,000,000	11/13/28	5.380%	2,025,000	2,083,980
FHLMC REMIC 2109 CL PE - 3133TH2C0	05/12/05	2,500,000	12/15/28	6.000%	392,030	351,159

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FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	2,099,327	1,961,107
FGC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	1,043,059	970,354
FNR 2006-13 VB - 31394VN48	06/09/09	2,145,000	05/25/30	5.500%	573,992	487,288
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	1,599,069	1,569,640
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	1,472,808	1,440,821
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	1,181,861	1,148,284
FHR 2647 A - 31394GB05	08/24/11	11,373,000	04/15/32	3.250%	999,557	963,061
FHR 2600MD - 31393PNE0	04/15/09	1,900,000	06/15/32	5.500%	352,604	263,768
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	1,040,630	1,043,228
FHLMC REMIC 2698 CL BA - 31394LPM8	02/24/05	3,000,000	11/15/32	5.000%	54,867	41,133
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	3,046,099	2,903,791
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	464,910	504,563
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	388,663	355,555
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	1,200,223	1,231,996
FHR 2981 ND - 31395U6P1	06/17/09	1,860,000	06/15/33	5.000%	114,575	83,303
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	182,582	202,892
FHR 2877 PA - 31395MH0	12/16/08	1,550,000	07/15/33	5.500%	343,914	341,551
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	86,292	85,405
FHLMC CO1647 - 3129HZL1	12/13/10	5,500,000	10/01/33	4.500%	999,695	933,289
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	635,101	569,614
FHR 3778 - 3137A45W3	05/09/11	2,500,000	12/15/33	4.000%	2,291,417	2,431,949
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	910,063	806,483
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	229,364	248,148
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	129,034	134,056
FNMA PL 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	270,440	321,167
GNR 2004-86 TA - 38374JYF7	04/22/08	3,000,000	07/20/34	4.000%	283,259	301,446
FNMA 888283 - 31410F2Q7	05/21/09	3,000,000	08/01/34	5.000%	647,275	599,508
FHR 2881 AE - 31395J5C6	03/24/09	5,080,000	08/15/34	5.000%	726,490	679,102
FHLMC REMIC 31-48 CL CK - 31396JZT8	11/21/06	2,095,909	08/15/34	6.000%	276,148	260,651
FHR 2963 BK - 31395TLX0	07/01/11	5,000,000	09/15/34	4.000%	668,760	615,761
FHR 2963 BP - 31395TM35	12/19/06	2,160,000	09/15/34	5.000%	231,937	268,390
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	366,235	385,729
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	471,448	474,704
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	372,893	429,524
FHR 3289 ND - 31397FP48	05/18/09	2,000,000	06/15/35	5.500%	1,060,588	991,456
FHLMC REMIC 3287 PM - 31397G6P0	08/12/09	2,000,000	10/15/35	6.000%	540,999	433,059
FNR 2005-83 OG - 31394FUH6	02/27/07	2,960,645	10/25/35	5.000%	426,694	495,590
SARM 05-22 1A2 - 863579F52	12/07/05	980,772	12/25/35	5.250%	207,094	151,642
GNMA REMIC 09-93 UN - 38376KAL5	10/30/09	3,000,000	02/20/36	5.000%	958,455	841,734
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	898,769	781,118
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	1,047,271	1,065,125
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	460,156	440,676
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	335,156	266,269
FNMA POOL 888823 - 31410GPG2	09/14/09	4,325,000	03/01/37	5.500%	639,605	564,018
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	817,454	706,358
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	280,544	227,449
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	1,155,359	1,061,356
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	135,153	238,809
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	171,392	130,826
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	752,752	709,204
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	339,563	323,040
FNMA PL AE0484 - 31419ARE9	06/13/11	2,500,000	12/01/38	5.500%	1,066,644	975,794
GNR 2009-93 PB - 38376KLZ2	08/26/11	4,000,000	12/16/38	3.000%	1,132,316	1,090,412
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	1,571,773	1,591,404
FHR 3796 LA - 3137A5ZA5	07/10/12	2,200,000	06/15/39	2.000%	1,552,193	1,540,149
GNMA 4461M - 36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	413,777	337,174
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	841,996	792,001
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	1,228,579	1,134,439
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	828,479	805,682
GNMA 2012-27 CL A-38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	1,945,360	1,923,402
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	893,451	883,930
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	982,048	959,799
GNR 2012-39 MP - 38378DPL3	09/13/12	2,000,000	08/20/39	2.000%	1,742,934	1,695,740
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	535,028	548,178
FNR 2011-27 JQ - 31397SGM0	07/31/12	2,000,000	09/25/39	4.000%	1,325,590	1,245,362
FNR 2010- 57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	1,227,796	1,167,238
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/15/40	2.500%	1,590,219	1,558,498
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	1,645,784	1,614,178
FNR 2012-129 TD - 3136AAEK7	11/30/12	2,000,000	05/25/40	2.000%	1,898,357	1,841,227
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	1,615,641	1,638,657
FNR 2010-87 PJ - 31398TZJ3	05/24/11	2,000,000	06/25/40	3.500%	733,272	734,206
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	1,519,363	1,491,963
FHR 4103 DC - 3137AU7H6	09/28/12	2,000,000	09/15/40	2.000%	1,940,200	1,903,969
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	1,848,048	1,941,980
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	966,730	921,600
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	1,213,894	1,224,088

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FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	529,373	487,891
FNR 2012-129 CL - 3136AADT9	11/30/12	3,000,000	01/25/41	1.750%	2,952,758	2,873,832
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	841,354	747,729
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	1,973,418	1,897,127
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	1,266,264	1,197,599
FHR 4106 EC - 3137ATW57	09/28/12	2,500,000	04/15/41	1.750%	2,422,375	2,336,430
FHR 4091 TG - 3137ATGB2	09/24/12	2,000,000	05/15/41	1.750%	1,926,087	1,846,566
FHR 4040 BC - 3137AQJB5	11/05/12	3,000,000	05/15/41	2.000%	2,355,159	2,265,560
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	1,541,646	1,547,502
FHR 4105 HA - 3137AUCV9	11/08/12	3,443,000	07/15/41	2.000%	3,399,358	3,313,530
FHR 4119 PA - 3137AUVJ5	12/10/12	2,000,000	09/15/41	1.500%	1,935,540	1,816,568
FNR 2012-103 MB - 3136A8YZ7	09/04/12	2,000,000	09/25/41	2.000%	1,944,011	1,843,553
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	1,867,000	1,829,690
FNMA 2012-16 AL - 3136A4QK8	02/29/12	2,332,126	11/25/41	3.000%	2,212,605	2,272,307
FNR 2012-66 PC - 3136A6B45	06/11/12	2,000,000	11/25/41	2.000%	1,829,465	1,769,837
FNR 12-111 EC - 3136A9GM4	03/11/13	3,000,000	12/25/41	2.000%	2,912,365	2,796,510
GNR 2012-59 NE - 38378ESK0	10/18/12	2,000,000	01/20/42	2.500%	1,601,273	1,551,123
GNR 2012-97 CP-38375GYE5	05/16/13	2,100,000	01/20/42	1.500%	1,980,951	1,883,381
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	1,169,298	1,080,864
FNR 2012-103 PD - 3136A8ZW3	10/15/12	2,500,000	04/25/42	2.000%	2,358,279	2,272,864
FNR 4077 BA - 3137ASAG9	01/17/13	3,030,000	05/15/42	2.000%	2,810,069	2,738,406
FNR 2013-1 PG - 3136ABB28	03/13/13	3,000,000	06/25/42	2.000%	2,988,606	2,844,052
FNR 2012-128 QC-3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	1,960,696	1,885,663
GNR 2012-149 GH - 38378GX78	02/13/13	3,000,000	07/20/42	1.500%	2,823,916	2,762,897
FNR 2013-2 LC - 3136AB5T6	02/13/13	3,000,000	08/25/42	1.750%	2,965,512	2,865,895
FHR 4181 PE - 3137BOLN2	03/28/13	3,000,000	11/15/42	1.750%	2,955,878	2,819,087
FNR 2013-18 NA - 3136ACYK1	02/28/13	3,000,000	12/25/42	2.000%	2,963,542	2,901,060
FHR 4158 LD-3137AXUJ4	05/16/13	2,000,000	01/15/43	2.000%	1,916,662	1,884,567
FNR 12-146 QA - 3136ABFP3	01/17/13	2,774,304	01/25/43	1.000%	2,219,241	2,180,520
Total U. S. Government and Agency Securities					190,124,468	183,817,540
UBS Select Treasury	various	72,974,383	—	—	72,974,383	72,974,383
Total Pooled Cash Marketable Securities					263,098,851	256,791,923
SELF-INSURANCE RESERVE:						
Mutual Funds:						
UBS Select MMF INST Money Market Account	various	4,861,369	—	—	4,861,369	4,861,369
Total Mutual Funds					4,861,369	4,861,369
Total Self-Insurance Reserve					4,861,369	4,861,369
POST-EMPLOYMENT HEALTH FUND:						
Stock and Mutual Funds:						
PIMCO Ttl Rtn A	various	405,521	—	—	405,521	392,410
AmFds Euro Pacfc	various	193,153	—	—	193,153	221,015
BlkRkEq Divd Inv	various	292,373	—	—	292,373	338,966
FidAdv New Insights A	various	286,365	—	—	286,365	350,181
JPM SmCap Eq A	various	105,531	—	—	105,531	122,827
Loomis Bd Admn	various	203,930	—	—	203,930	211,703
LrdAbtGr Oppr A	various	95,048	—	—	95,048	114,922
Okmrk Intl II	various	194,195	—	—	194,195	256,446
PIMCO All Asst A	various	100,527	—	—	100,527	101,742
JPM EmrgMrk Eq A	various	95,379	—	—	95,379	97,272
Total Stocks and Mutual Funds					1,972,022	2,207,484
Total Post-Employment Health Fund					1,972,022	2,207,484

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POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Bottling Group LLC - 10138MAF2	04/02/12	600,000	11/15/13	5.000%	642,984	609,984
Direct TV Hldgs LLC - 25459HAL9	05/20/13	175,000	10/01/14	4.750%	184,413	183,134
Verizon Communications - 92343VBB9	04/02/12	600,000	11/03/14	1.250%	607,392	603,636
Thermo Fisher Scientific - 883556AU6	04/02/12	460,000	11/20/14	3.250%	490,719	472,921
Ecolab Inc - 278865AJ9	12/08/11	135,000	12/08/14	2.375%	134,919	137,684
JP Morgan Chase - 46625HHR4	various	200,000	06/24/15	3.400%	209,926	208,754
Abbvie Inc 00287YAA7	11/09/12	85,000	11/06/15	1.200%	85,410	85,093
Comcast Corp - 20030NAJ0	02/02/12	60,000	11/15/15	5.850%	69,215	66,815
Goldman Sachs Group - 38143USC6	05/25/12	20,000	02/07/16	3.625%	19,649	20,877
Home Depot Inc Nts - 437076AP7	04/02/12	400,000	03/01/16	5.400%	463,212	445,716
Quest Diagnostics Inc - 74834LAR1	02/02/12	65,000	04/01/16	3.200%	68,060	67,435
Genl Dynamics Corp - 369550AQ1	04/02/12	600,000	07/15/16	2.250%	623,604	618,996
Citigroup Inc - 172967FW6	07/03/12	80,000	01/10/17	4.450%	83,747	85,663
Morgan Stanley B/E - 61747YDT9	08/27/12	130,000	03/22/17	4.750%	133,158	137,886
Morgan Stanley Mtn - 617446H51	06/03/13	75,000	04/27/17	5.550%	84,160	81,134
Devon Energy Corp - 25179MAM5	02/11/13	70,000	05/15/17	1.875%	70,390	69,052
Duke Energy Corp Nts - 26441CAH8	08/17/12	65,000	08/15/17	1.625%	64,826	63,807
Goldman Sachs Group - 38144LAB6	06/21/13	25,000	09/01/17	6.250%	28,875	28,330
Franklin Resources Inc - 354613AH4	09/25/12	75,000	09/15/17	1.375%	74,964	72,758
Walgreen Co Nts - 931422AJ8	09/13/12	65,000	09/15/17	1.800%	65,242	64,187
Watson Pharmaceutical - 942683AG8	05/24/13	95,000	10/01/17	1.875%	94,876	92,612
NYSE Euronext Nts - 629491AB7	10/05/12	70,000	10/05/17	2.000%	70,358	69,623
Ecolab Inc - 278865AP5	12/14/12	80,000	12/08/17	1.450%	80,046	77,702
Bear Stearns 073902RU4	11/14/12	125,000	02/01/18	7.250%	155,481	148,843
Health Care Reit Inc - 42217KAZ9	12/06/12	65,000	03/15/18	2.250%	64,884	63,819
Broadcom Corp - 111320AE7	11/10/11	85,000	11/01/18	2.700%	84,995	86,984
Pacificorp B/E - 695114CK2	06/01/12	85,000	01/15/19	5.500%	102,340	98,756
Walmart - 931142CP6	01/29/10	1,000,000	02/01/19	4.125%	998,830	1,102,580
Lyondellbasell - 552081AG6	06/21/13	60,000	04/15/19	5.000%	66,438	65,286
JP Morgan - 46625HHL7	06/04/13	125,000	04/23/19	6.300%	151,287	145,213
ADT Corp Nts - 00101JAF3	07/05/12	110,000	07/15/22	3.500%	111,030	101,151
Broadcom Corp Nts - 111320AF4	08/16/12	60,000	08/15/22	2.500%	59,533	55,048
Agilent Technologies Inc - 00846UAH4	09/13/12	70,000	10/01/22	3.200%	70,353	64,892
Oneok Partners LP - 68268NAJ2	various	60,000	10/01/22	3.375%	60,053	55,160
Darden Restaurants - 237194AK1	10/19/12	85,000	11/01/22	3.350%	84,834	78,300
Penske Truck Lsng - 7095599AN4	03/05/13	65,000	01/17/23	4.250%	65,660	64,255
Wells Fargo Co Nts - 94974BFJ4	02/13/13	95,000	02/13/23	3.450%	95,406	90,728
Rogers Comm Inc Nts - 775109AW1	03/01/13	70,000	03/15/23	3.000%	70,296	65,337
State Street Corp - 857477AL7	05/20/13	80,000	05/15/23	3.100%	79,762	74,934
Morgan Stanley - 61747YDU6	05/21/13	35,000	05/22/23	4.100%	34,980	32,337
Amgen - 031162BK5	04/29/13	65,000	11/15/41	5.150%	74,847	64,736
Pacificorp - 695114CN6	various	65,000	02/01/42	4.100%	65,251	59,791
Direct TV Hldgs LLC - 25459HBG9	04/27/12	120,000	03/15/42	5.150%	117,995	107,048
Memorial Sloan B/E - 586054AA6	12/08/11	145,000	07/01/42	5.000%	145,000	153,610
Cox Comm Inc Nts 224044BY2	12/04/12	70,000	12/15/42	4.700%	72,456	62,089
AT&T Inc Note - 00206RBK7	11/09/12	39,000	06/15/45	4.350%	38,200	33,931
Total Corporate Bonds					<u>7,320,056</u>	<u>7,238,627</u>
Stock, Mutual Funds and Miscellaneous Securities:						
Common/Preferred Stock	various	1,429,004	—	—	46,170,434	54,408,774
Allianz Series C	various	281,320	—	—	3,490,268	3,623,402
Allianz Series M	various	312,070	—	—	3,253,342	3,345,390
New York St Dorm - 6499022F9	10/23/12	60,000	03/15/40	5.389%	73,242	65,380
New York City Mun - 64972FL20	10/22/12	50,000	06/15/42	6.011%	67,688	59,244
UBS Cash/Money Market Funds	various	4,104,267	—	—	4,104,267	4,104,267
Total Stock and Mutual Funds					<u>57,159,241</u>	<u>65,606,457</u>
U. S. Government and Agency Securities:						
US Treas Note 912828RD4	09/28/11	720,000	08/31/13	0.125%	718,674	720,058
FFCB Bond 31331KXA3	various	920,000	09/06/13	0.375%	919,581	920,386
FHLB Nts 313373JR4	various	1,100,000	05/28/14	1.375%	1,123,623	1,111,517
US Tsy Note 912828TQ3	10/15/12	560,000	09/30/14	0.250%	559,847	560,196
US Tsy Note 912828SK7	03/30/12	190,000	03/15/15	0.375%	189,273	190,222
US Tsy Note - 912828CU2	01/16/13	170,000	12/15/15	0.250%	169,442	168,977
US Tsy Note - 912828UG3	02/07/13	145,000	01/15/16	0.375%	144,983	144,479
Fannie Mae Notes 3135G0BA0	various	1,100,000	04/11/16	2.375%	1,160,034	1,150,094
US Tsy Note 912828RF9	10/15/12	145,000	08/31/16	1.000%	147,821	146,121
Fannie Mae Bond 3135G0CM3	various	1,100,000	09/28/16	1.250%	1,100,231	1,112,573
US TSY Note - 912828MK3	06/13/13	220,000	01/31/17	3.125%	238,803	237,325
Fannie Mae Bond - 3135G0JA2	03/01/12	115,000	04/27/17	1.125%	114,960	114,601

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/13
US Tsy Note 912828TW0	various	1,164,000	10/31/17	0.750%	1,168,672	1,142,082
FHLB Bond 3133XM087	various	400,000	11/17/17	5.000%	480,344	459,232
Freddie Mac Bond 3137EADN6	11/26/12	110,000	01/12/18	0.750%	109,371	106,503
US Tsy Note - 912828QB9	03/06/12	410,000	03/31/18	2.875%	450,888	439,725
US Tsy Note - 912828UU2	04/04/13	350,000	03/31/18	0.750%	349,904	340,676
Freddie Mac Nts 3137EABP3	various	1,100,000	06/13/18	4.875%	1,317,672	1,268,674
Tsy Note - 912828SH4	03/02/12	524,000	02/28/19	1.375%	521,544	518,267
Freddie Mac Nts 3137EACA5	various	1,100,000	03/27/19	3.750%	1,245,055	1,209,164
Tsy Note 912828UF5	01/10/13	746,000	12/31/19	1.125%	739,489	714,765
Tsy Note - 912828RR3	05/08/13	533,000	11/15/21	2.000%	552,613	523,795
Tsy Infl Prot Note 912828TE0	various	1,449,000	07/15/22	0.125%	1,577,719	1,432,243
US Tsy Note 912828TJ9	various	255,000	08/15/22	1.625%	252,040	239,241
US Tsy Note 912828TY6	various	75,000	11/15/22	1.625%	75,047	70,014
Tsy Note 912828UN8	various	900,000	02/15/23	2.000%	908,844	866,178
US Tsy Note 912828UN8	various	315,000	02/15/23	2.000%	321,794	303,162
US Tsy Note - 912828VB3	various	665,000	05/15/23	1.750%	644,447	622,812
Tsy Note 912810PZ5	various	340,000	01/15/29	2.500%	525,147	454,244
US Tsy Bond - 912810FT0	10/12/12	40,000	02/15/36	4.500%	52,411	47,631
US Tsy Bond 912810QW1	10/05/12	45,000	05/15/42	3.000%	46,842	41,020
US Tsy Bond - 912810QX9	various	240,000	08/15/42	2.750%	236,069	207,151
US Tsy Bond - 912810QY7	various	375,000	11/15/42	2.750%	350,178	323,321
US Tsy Bond - 912810QZ4	05/31/13	35,000	02/15/43	3.125%	34,021	32,670
Total U. S. Government and Agency Securities					18,547,383	17,939,119
Asset-Backed Securities						
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	74,286	69,362
Fordf 2012-2 - 34528QBS2	04/03/13	180,000	01/15/19	3.500%	189,033	189,754
Amcar 2013-1 D 03064YAF9	03/01/13	60,000	02/08/19	2.090%	60,216	57,908
EART 2013 - 301657AE2	06/19/13	120,000	02/15/19	3.520%	119,091	117,641
CFCAT 2013-1A - 14178VAC2	06/04/13	140,000	03/15/19	3.450%	139,902	139,902
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	130,089	120,926
FNMA PL AO7976 - 3138LY2J5	11/19/12	180,000	06/01/27	3.000%	173,421	167,562
SVOVM 2010-A - 78487YAB9	04/03/13	170,000	07/20/27	4.750%	73,838	73,557
CRNN 2013-1A 22717OAE7	04/29/13	110,000	04/18/28	3.080%	109,305	104,638
VNDO 2012-6AVE B - 91830CAG3	04/02/13	120,000	11/15/30	3.298%	121,214	112,285
ESA 2013 - 30225ABC6	04/26/13	110,000	12/05/31	2.675%	111,216	107,011
ESA 2013 - 30225ABW2	04/02/13	130,000	12/05/31	4.036%	136,236	129,438
CSFB 2003-17 - 22541QFV9	03/06/13	160,000	06/25/33	5.500%	57,690	57,597
FNMA PL 735676 - 31402RJV2	07/12/12	975,000	07/01/35	5.000%	183,751	170,250
CSFB 2005-10 6A10 - 225470EX7	01/11/06	500,000	11/25/35	5.500%	474,591	679,812
FNMA PL 745275 - 31403C6L0	02/22/13	50,000	02/01/36	5.000%	9,260	9,080
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	179,412	164,380
FNMA PL AL3006 - 3138EKKU8	04/11/13	177,000	07/01/37	5.000%	143,971	142,153
FNMA PL 954859 - 31413TJC7	09/13/12	370,000	11/01/37	6.000%	69,397	62,834
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	152,488	148,166
FNMA PL AL2629 - 3138EJ4P0	03/21/13	352,000	06/01/39	5.000%	266,938	262,253
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	156,633	143,693
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	218,658	213,641
FNMA PL - 3138EKYV1	06/19/13	38,000	05/01/40	5.000%	35,011	34,824
FNMA PL - 31368HNV1	06/24/13	21,000	05/01/40	4.500%	9,223	9,163
FNMA PL AD8033 - 31418V4T6	08/13/12	898,000	08/01/40	4.000%	460,655	435,778
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	45,738	43,157
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	71,747	70,680
FNMA PL AL0069 - 3138EGCF9	04/17/13	324,000	11/01/40	5.000%	128,255	126,035
FNMA PL AE0949 - 31419BBT1	02/19/13	36,000	02/01/41	4.000%	22,951	22,367
FNMA PL AH3645 - 3138A5BP6	04/12/12	894,000	02/01/41	4.000%	521,122	497,087
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	353,089	337,565
FNMA PL AI1888 - 3138AFC24	10/13/11	996,000	05/01/41	4.500%	532,784	504,822
FNMA PL AI1888 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	50,947	48,519
FNMA PL AL0789 - 3138EG2X1	10/15/12	22,000	09/01/41	4.000%	18,180	17,285
FNMA PL AL1700 - 3138EH3J9	04/30/13	46,000	09/01/41	4.000%	34,779	33,730
FNMA PL AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	90,255	87,342
FNMA PL AJ4050 - 3138AVQC2	04/23/13	19,000	10/01/41	4.000%	12,738	12,348
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	52,329	51,731
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	54,458	53,951
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	118,591	111,622
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	99,615	96,359
FNMA PL AK9445 - 3138EEP78	03/18/13	50,000	03/01/42	4.000%	37,944	37,073
GNMA PL 005333M - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	98,449	95,320
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	120,445	110,322
FNMA PL AP7488 - 3138MBKA3	10/11/12	808,000	09/01/42	3.500%	787,739	742,125
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	91,928	84,528

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FNMA PL AB6609 - 31417DKX0	01/24/13	3,000	10/01/42	3.500%	2,960	2,825
FNMA PL AB7079 - 31417D2M4	11/14/12	533,000	11/01/42	3.000%	551,588	511,537
FNMA PL AR2583 - 3138NY2R5	02/19/13	14,000	02/01/43	3.500%	14,574	14,049
CSCM 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	135,791	134,108
JPMCC 2010 C-1 46634NAR7	various	130,000	06/15/43	5.951%	154,641	144,313
WFRBS 2011-C-3 - 92935VAQ1	12/02/11	70,000	03/15/44	5.335%	61,223	72,408
COMM 2012 12624KAG1	11/29/12	50,000	08/17/45	4.390%	53,055	50,623
COMME 2012 - 12624QAE3	various	170,000	10/15/45	4.730%	160,003	144,859
JPMCC 2011-C3 C - 46635TAX0	02/25/13	230,000	02/15/46	0.000%	260,583	238,846
COMM 2010 C - 12622DAK0	06/26/13	90,000	07/10/46	6.078%	94,124	94,011
WFRBS 2013 - 92937FAH4	04/02/13	114,000	03/15/48	4.280%	119,188	106,664
SLFMT -M-2 85171YAC3	06/03/13	80,000	12/25/59	3.560%	81,700	81,548
SLFMT -M-3 85171YAD1	06/03/13	100,000	12/25/59	4.440%	102,125	103,939
Total Asset-Backed Securities					<u>8,991,163</u>	<u>8,807,306</u>
Total Police and Firefighters' Investments					<u>92,017,843</u>	<u>99,591,509</u>
Total Restricted/Unrestricted Marketable Securities and Investments					<u>\$ 361,950,085</u>	<u>\$ 363,452,285</u>