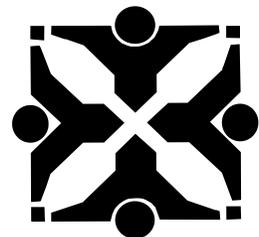


CITY OF COLUMBIA, MISSOURI

Interim Financial Report
Presented on Non-GAAP Basis

October 1, 2014 - March 31, 2015

Department of Finance
John Blattel, CPA
Director of Finance



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CITY OF COLUMBIA, MISSOURI

FINANCE DEPARTMENT
ADMINISTRATION

May 1, 2015

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

This Financial Management Information Supplement (FMIS) is presented with account balances as of March 31, 2015 and with revenues and expenditures for the six month period ending March 31, 2015. The FMIS is not audited, and additionally it is not presented in the governmental reporting model format. The intent of this report is to provide supplemental financial information in an easy to understand format for all funds of the city.

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

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

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

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

Respectfully submitted,

John Blattel, CPA
Director of Finance

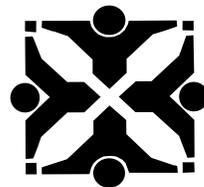
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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



GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

COMPARATIVE BALANCE SHEETS
March 31, 2015 and 2014

ASSETS	2015	2014
Cash and cash equivalents	\$37,239,427	\$31,075,642
Accounts receivable	212,671	231,159
Taxes receivable	3,391,629	3,267,521
Allowance for uncollectible taxes	(42,163)	(41,604)
Grants receivable	28,402	37,298
Accrued interest	66,227	62,273
Due from other funds	1,878,925	1,921,808
Inventory	231,079	291,155
Prepaid Expenses	0	0
Other assets	0	0
TOTAL ASSETS	\$43,006,197	\$36,845,252
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$931,582	\$1,235,098
Accrued payroll and payroll taxes	0	0
Due to other funds	0	0
Unearned revenue	34,311	23,970
Other liabilities	1,447,403	1,096,094
TOTAL LIABILITIES	2,413,296	2,355,162
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	84,000	84,200
FUND BALANCE:		
Non Spendable	231,079	291,155
Restricted	0	0
Committed	626,475	618,935
Assigned	1,480,567	1,703,234
Unassigned	38,170,780	31,792,566
TOTAL FUND BALANCE	40,508,901	34,405,890
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$43,006,197	\$36,845,252

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>
REVENUES:		
General property taxes	\$7,491,658	\$7,241,491
Sales tax	9,999,415	9,185,737
Other local taxes	6,655,326	6,806,418
Licenses and permits	105,948	82,956
Fines	1,023,029	915,279
Fees and service charges	1,103,477	1,260,940
Intragovernmental revenue	9,277,389	9,170,482
Revenue from other governmental units	2,951,145	2,221,876
Investment revenue	724,143	187,660
Miscellaneous	630,123	680,277
TOTAL REVENUES	<u>39,961,653</u>	<u>37,753,116</u>
EXPENDITURES:		
Current:		
Policy development and administration	4,675,341	3,747,816
Public safety	20,269,266	18,458,152
Transportation	3,302,136	3,748,766
Health and environment	4,104,929	3,465,632
Personal development	3,595,079	3,193,621
Miscellaneous nonprogrammed activities	403,718	2,805,063
TOTAL EXPENDITURES	<u>36,350,469</u>	<u>35,419,050</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>3,611,184</u>	<u>2,334,066</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	4,268,192	4,447,974
Operating transfers to other funds	(1,215,691)	(2,288,170)
Contributions from other funds	0	233,792
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,052,501</u>	<u>2,393,596</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	6,663,685	4,727,662
FUND BALANCE, BEGINNING OF YEAR	<u>33,845,216</u>	<u>29,678,228</u>
FUND BALANCE, END OF YEAR	<u>\$40,508,901</u>	<u>\$34,405,890</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2014

	2015		(Over) Under Budget	2014
	Budget	Actual		Actual
GENERAL PROPERTY TAXES:				
Real property	\$6,167,744	\$6,232,179	(\$64,435)	\$5,988,101
Individual personal property	1,186,194	1,199,549	(13,355)	1,186,194
Railroad and utility	112,000	32,563	79,437	31,613
Financial institutions	20,823	12,350	8,473	20,823
Total	7,486,761	7,476,641	10,120	7,226,731
Penalties and interest	36,161	15,017	21,144	14,760
Total General Property Taxes	7,522,922	7,491,658	31,264	7,241,491
SALES TAX	22,501,548	9,999,415	12,502,133	9,185,737
OTHER LOCAL TAXES:				
Gasoline tax	2,530,398	1,440,284	1,090,114	1,373,844
Cigarette tax	615,000	268,111	346,889	288,669
Motor vehicle tax	1,260,160	611,276	648,884	588,136
Utilities tax:				
Telephone	3,743,165	1,728,299	2,014,866	1,813,159
Natural gas	2,700,000	1,909,991	790,009	2,040,942
CATV franchise	228,285	150,360	77,925	137,332
Electric	1,103,231	547,005	556,226	564,336
Total Other Local Taxes	12,180,239	6,655,326	5,524,913	6,806,418
LICENSES AND PERMITS:				
Business licenses	761,206	63,386	697,820	57,753
Alcoholic beverages	167,640	26,031	141,609	10,898
Animal licenses	36,000	16,531	19,469	14,305
Total Licenses and Permits	964,846	105,948	858,898	82,956
FINES:				
Corporation court fines	1,094,685	426,616	668,069	513,237
Uniform ticket fines	166,926	109,985	56,941	79,153
Meter fines	960,000	483,828	476,172	318,889
Alarm violations	10,000	2,600	7,400	4,000
Total Fines	2,231,611	1,023,029	1,208,582	915,279
FEES AND SERVICE CHARGES:				
Construction inspection	1,813,264	670,333	1,142,931	765,877
Street maintenance	350	10,173	(9,823)	9,571
Right of way	25,000	14,802	10,198	17,212
Animal control fees	14,150	8,169	5,981	6,961
Health fees	767,970	261,914	506,056	301,496
Miscellaneous	272,010	138,086	133,924	159,823
Total Fees and Service Charges	2,892,744	1,103,477	1,789,267	1,260,940

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2014

	2015		(Over) Under Budget	2014
	Budget	Actual		Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$11,918,032	\$5,573,532	\$6,344,500	\$5,631,288
Water	3,416,467	1,580,180	1,836,287	1,566,886
Total	15,334,499	7,153,712	8,180,787	7,198,174
General and Administrative Charges	4,247,583	2,123,677	2,123,906	1,972,308
Total Intragovernmental Revenue	19,582,082	9,277,389	10,304,693	9,170,482
REVENUE FROM OTHER				
GOVERNMENTAL UNITS:				
Federal and State Grants:				
Joint Communications	0	0	0	0
Non-Motorized Grant	0	0	0	0
Fire	293,640	81,686	211,954	80,422
Disaster Preparedness	0	0	0	0
Missouri Department of Transportation –				
Highway	196,318	101,193	95,125	147,725
Emergency Shelter	0	0	0	0
Health, General	955,159	568,004	387,155	569,175
Health-Women-Infants and Children	479,671	191,756	287,915	167,850
Youth at Risk	0	0	0	0
Police Department	231,861	74,208	157,653	77,622
Cultural Affairs	20,626	0	20,626	0
Parks and Recreation	24,650	0	24,650	0
Human Services Grants	0	0	0	0
TRIM Grant	0	0	0	0
Safe Routes to School	0	0	0	0
Total	2,201,925	1,016,847	1,185,078	1,042,794
Boone County:				
Health Department	1,083,231	456,214	627,017	629,956
Disaster Preparedness	0	0	0	0
Joint Communications	2,319,952	1,373,720	946,232	416,773
Animal Control	207,643	104,364	103,279	132,353
Social Services	0	0	0	0
Total	3,610,826	1,934,298	1,676,528	1,179,082
Total Revenue From Other Governmental Units	5,812,751	2,951,145	2,861,606	2,221,876
INVESTMENT REVENUE	546,820	724,143	(177,323)	187,660

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2014

	2015		(Over) Under Budget	2014
	Budget	Actual		Actual
MISCELLANEOUS REVENUE:				
Property sales	\$29,950	\$53,030	(\$23,080)	\$44,875
Photocopies	0	0	0	196
Other	1,071,364	577,093	494,271	635,206
Total Miscellaneous Revenue	1,101,314	630,123	471,191	680,277
TOTAL REVENUES	75,336,877	39,961,653	35,375,224	37,753,116
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
TransLoad Fund	4,477	2,238	2,239	1,679
Water	1,179	590	589	442
Electric	10,609	5,304	5,305	1,495
Public Transportation	1,530	765	765	672
Solid Waste	111,245	55,626	55,619	52,227
Fleet	2,295	1,148	1,147	861
Transportation Sales Tax Fund	5,882,511	2,941,256	2,941,255	2,913,715
Capital Projects Fund	269,526	269,526	0	568,656
Sewer	382	191	191	0
Parking	23,565	11,783	11,782	0
Convention & Visitors Bureau	111,196	111,196	0	50,000
Community Development	52,000	18,388	33,612	24,904
Contributions Fund	8,552	8,552	0	25,409
Utility Accounts & Billing	14,523	14,523	0	14,693
Park Sales Tax	1,742,962	827,106	915,856	793,221
Total operating transfers from other funds	8,236,552	4,268,192	3,968,360	4,447,974
Contributions From Other Funds	0	0	0	233,792
APPROPRIATION OF PRIOR YEAR FUND BALANCE	914,663	457,331	457,332	508,950
APPROPRIATION OF CULTURAL AFFAIRS	0	0	0	0
TOTAL OTHER FINANCING SOURCES	9,151,215	4,725,523	4,425,692	5,190,716
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$84,488,092	\$44,687,176	\$39,800,916	\$42,943,832

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2014

	2015		(Over) Under Budget	2014
	Budget	Actual		Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$49,122	\$21,104	\$28,018	\$679
Materials and supplies	40,139	7,470	32,669	7,009
Travel and training	44,989	18,020	26,969	13,817
Intragovernmental	43,693	21,847	21,846	0
Utilities, services, and miscellaneous	132,676	64,339	68,337	88,232
Total City Council	<u>310,619</u>	<u>132,780</u>	<u>177,839</u>	<u>109,737</u>
City Clerk:				
Personal services	261,392	113,418	147,974	96,194
Materials and supplies	13,861	263	13,598	125
Travel and training	11,319	220	11,099	330
Intragovernmental	62,765	31,383	31,382	107
Utilities, services, and miscellaneous	20,658	1,692	18,966	1,762
Total City Clerk	<u>369,995</u>	<u>146,976</u>	<u>223,019</u>	<u>98,518</u>
City Manager:				
Personal services	1,119,266	505,620	613,646	464,058
Materials and supplies	27,423	9,377	18,046	6,182
Travel and training	22,685	3,896	18,789	7,031
Intragovernmental	118,833	59,417	59,416	669
Utilities, services, and miscellaneous	125,020	43,868	81,152	30,477
Capital additions	52,663	0	52,663	0
Total City Manager	<u>1,465,890</u>	<u>622,178</u>	<u>843,712</u>	<u>508,417</u>
Election:				
Utilities, services, and miscellaneous	118,660	124,534	(5,874)	126,663
Total General Government	<u>2,265,164</u>	<u>1,026,468</u>	<u>1,238,696</u>	<u>843,335</u>
Financial Services:				
Personal services	3,213,760	1,361,749	1,852,011	1,289,498
Materials and supplies	108,652	48,946	59,706	39,948
Travel and training	60,581	2,291	58,290	5,306
Intragovernmental	429,879	214,940	214,939	2,283
Utilities, services, and miscellaneous	380,927	199,111	181,816	180,661
Capital additions	0	0	0	0
Total Financial Services	<u>4,193,799</u>	<u>1,827,037</u>	<u>2,366,762</u>	<u>1,517,696</u>
Human Resources:				
Personal services	659,672	266,466	393,206	289,357
Materials and supplies	29,013	8,631	20,382	12,202
Travel and training	22,407	1,042	21,365	2,727
Intragovernmental	147,134	74,067	73,067	343
Utilities, services, and miscellaneous	240,708	127,740	112,968	76,275
Total Human Resources	<u>1,098,934</u>	<u>477,946</u>	<u>620,988</u>	<u>380,904</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2014

	2015		(Over) Under Budget	2014
	Budget	Actual		Actual
City Counselor:				
Personal services	\$841,682	\$381,123	460,559	\$333,995
Materials and supplies	28,479	11,790	16,689	6,048
Travel and training	14,108	1,416	12,692	1,707
Intragovernmental	94,024	47,012	47,012	481
Utilities, services, and miscellaneous	238,594	120,644	117,950	16,929
Capital additions	0	0	0	0
Total City Counselor	<u>1,216,887</u>	<u>561,985</u>	<u>654,902</u>	<u>359,160</u>
Public Works Administration:				
Personal services	1,236,276	541,093	695,183	557,963
Materials and supplies	70,642	26,265	44,377	21,336
Travel and training	29,085	2,851	26,234	7,517
Intragovernmental	349,658	174,829	174,829	21,217
Utilities, services, and miscellaneous	66,896	36,867	30,029	38,688
Capital additions	240,000	0	240,000	0
Total Public Works Administration	<u>1,992,557</u>	<u>781,905</u>	<u>1,210,652</u>	<u>646,721</u>
Total Policy Development and Administration	<u>10,767,341</u>	<u>4,675,341</u>	<u>6,092,000</u>	<u>3,747,816</u>
PUBLIC SAFETY:				
Police:				
Personal services	16,800,911	7,247,873	9,553,038	7,040,404
Materials and supplies	1,712,283	934,514	777,769	693,836
Travel and training	221,768	128,917	92,851	123,395
Intragovernmental	1,539,073	769,536	769,537	469,044
Utilities, services, and miscellaneous	977,340	503,933	473,407	508,655
Capital additions	686,943	370,943	316,000	264,917
Total Police	<u>21,938,318</u>	<u>9,955,716</u>	<u>11,982,602</u>	<u>9,100,251</u>
City Prosecutor:				
Personal services	541,932	199,060	342,872	198,555
Materials and supplies	7,740	2,376	5,364	4,820
Travel and training	2,914	0	2,914	0
Intragovernmental	81,219	40,610	40,609	450
Utilities, services, and miscellaneous	22,704	10,102	12,602	8,079
Capital additions	0	0	0	0
Total City Prosecutor	<u>656,509</u>	<u>252,148</u>	<u>404,361</u>	<u>211,904</u>
Fire:				
Personal services	14,349,900	6,507,277	7,842,623	6,415,386
Materials and supplies	1,616,997	1,035,778	581,219	252,293
Travel and training	26,431	7,675	18,756	7,626
Intragovernmental	1,066,932	535,242	531,690	297,375
Utilities, services, and miscellaneous	895,843	263,837	632,006	206,517
Capital additions	88,026	0	88,026	0
Total Fire	<u>18,044,129</u>	<u>8,349,809</u>	<u>9,694,320</u>	<u>7,179,197</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2014

	2015		(Over) Under Budget	2014
	Budget	Actual		Actual
Animal Control:				
Personal services	\$399,362	\$166,240	\$233,122	\$167,001
Materials and supplies	35,227	8,052	27,175	9,566
Travel and training	3,152	556	2,596	1,682
Intragovernmental	45,305	22,653	22,652	7,403
Utilities, services, and miscellaneous	182,852	84,700	98,152	1,815
Capital additions	0	0	0	96,742
Total Animal Control	665,898	282,201	383,697	284,209
Municipal Court:				
Personal services	717,726	317,373	400,353	311,322
Materials and supplies	50,529	16,527	34,002	7,141
Travel and training	7,000	493	6,507	41
Intragovernmental	149,466	74,733	74,733	382
Utilities, services, and miscellaneous	114,752	15,452	99,300	21,119
Capital additions	6,871	0	6,871	6,143
Total Municipal Court	1,046,344	424,578	621,766	346,148
Emergency Management:				
Personal services	0	0	0	0
Materials and supplies	0	0	0	0
Travel and training	0	0	0	0
Intragovernmental	0	0	0	0
Utilities, services, and miscellaneous	0	0	0	19,284
Capital additions	0	0	0	0
Total Emergency Management	0	0	0	19,284
Joint Communications:				
Personal services	610,752	519,675	91,077	816,958
Materials and supplies	84,975	5,790	79,185	34,852
Travel and training	59,650	11,856	47,794	24,565
Intragovernmental	193,269	96,635	96,634	74,874
Utilities, services, and miscellaneous	1,076,736	370,858	705,878	361,308
Capital additions	331,000	0	331,000	4,602
Total Joint Communications	2,356,382	1,004,814	1,351,568	1,317,159
Total Public Safety	44,707,580	20,269,266	24,438,314	18,458,152
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	2,074,883	834,121	1,240,762	997,429
Materials and supplies	2,903,460	913,862	1,989,598	738,434
Travel and training	8,393	490	7,903	401
Intragovernmental	344,500	172,375	172,125	115,442
Utilities, services, and miscellaneous	2,614,023	762,729	1,851,294	354,460
Capital additions	1,139,468	102,750	1,036,718	632,653
Total Streets and Sidewalks	9,084,727	2,786,327	6,298,400	2,838,819
Street Lighting:				
Utilities, services, and miscellaneous	0	0	0	393,818

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2014

	2015		(Over) Under Budget	2014
	Budget	Actual		Actual
Traffic:				
Personal services	\$631,957	\$273,795	\$358,162	\$265,941
Materials and supplies	451,184	184,753	266,431	129,072
Travel and training	3,820	0	3,820	667
Intragovernmental	47,443	23,744	23,699	16,038
Utilities, services, and miscellaneous	226,099	33,517	192,582	16,681
Capital additions	129,500	0	129,500	87,730
Total Traffic	1,490,003	515,809	974,194	516,129
Total Transportation	10,574,730	3,302,136	7,272,594	3,748,766
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,410,264	1,465,177	1,945,087	1,448,220
Materials and supplies	549,684	135,847	413,837	111,455
Travel and training	80,339	16,596	63,743	17,147
Intragovernmental	670,944	334,129	336,815	10,722
Utilities, services, and miscellaneous	761,250	204,206	557,044	232,169
Capital additions	8,000	0	8,000	0
Total Health Services	5,480,481	2,155,955	3,324,526	1,819,713
Planning:				
Personal services	2,972,589	1,271,306	1,701,283	1,169,803
Materials and supplies	206,679	50,902	155,777	50,933
Travel and training	50,929	11,708	39,221	9,137
Intragovernmental	374,942	187,467	187,475	26,462
Utilities, services, and miscellaneous	502,251	140,959	361,292	115,308
Capital additions	20,009	20,009	0	23,827
Total Planning	4,127,399	1,682,351	2,445,048	1,395,470
Department of Economic Development:				
Personal services	448,026	202,283	245,743	199,243
Materials and supplies	381	0	381	0
Intragovernmental	36,679	18,340	18,339	206
Utilities, services, and miscellaneous	46,000	46,000	0	51,000
Total Department of Economic Development	531,086	266,623	264,463	250,449
Total Health and Environment	10,138,966	4,104,929	6,034,037	3,465,632

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2015
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2014

	2015		(Over) Under Budget	2014
	Budget	Actual		Actual
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,734,415	\$1,443,460	\$2,290,955	\$1,355,348
Materials and supplies	894,927	335,553	559,374	321,557
Travel and training	16,360	14,962	1,398	17,471
Intragovernmental	441,558	220,779	220,779	140,744
Utilities, services, and miscellaneous	638,536	254,635	383,901	269,920
Capital additions	312,471	181,887	130,584	49,098
Total Parks and Recreation	<u>6,038,267</u>	<u>2,451,276</u>	<u>3,586,991</u>	<u>2,154,138</u>
Cultural Affairs:				
Personal services	241,097	108,800	132,297	99,775
Materials and supplies	17,255	4,586	12,669	5,786
Travel and training	7,000	1,855	5,145	1,592
Intragovernmental	4,506	2,253	2,253	108
Utilities, services, and miscellaneous	286,503	152,376	134,127	134,736
Total Cultural Affairs	<u>556,361</u>	<u>269,870</u>	<u>286,491</u>	<u>241,997</u>
Office of Community Services:				
Personal services	540,000	209,042	330,958	182,871
Materials and supplies	84,830	28,749	56,081	26,467
Travel and training	9,511	1,225	8,286	409
Intragovernmental	51,112	26,116	24,996	428
Utilities, services, and miscellaneous	70,798	28,619	42,179	21,510
Total Office of Community Services	<u>756,251</u>	<u>293,751</u>	<u>462,500</u>	<u>231,685</u>
Social Assistance:				
Utilities services, and miscellaneous	1,196,658	580,182	616,476	565,801
Total Social Assistance	<u>1,196,658</u>	<u>580,182</u>	<u>616,476</u>	<u>565,801</u>
Total Personal Development	<u>8,547,537</u>	<u>3,595,079</u>	<u>4,952,458</u>	<u>3,193,621</u>
Miscellaneous Nonprogrammed Activities:				
Intragovernmental	273,306	136,653	136,653	1,884,194
Capital lease payment	0	0	0	80,507
Other	1,097,773	267,065	830,708	840,362
Total Miscellaneous Nonprogrammed Activities:	<u>1,371,079</u>	<u>403,718</u>	<u>967,361</u>	<u>2,805,063</u>
TOTAL EXPENDITURES	<u>86,107,233</u>	<u>36,350,469</u>	<u>49,756,764</u>	<u>35,419,050</u>
OPERATING TRANSFERS TO OTHER FUNDS:				
2006 SO Bonds	296,375	148,188	148,187	147,375
2008B S.O. Bonds	970,096	485,048	485,048	480,523
Recreation Services Fund	1,156,910	578,455	578,455	578,455
Public Transportation Fund	0	0	0	0
Storm Water Utility Fund	0	0	0	0
Capital Projects Fund	0	0	0	1,081,817
Special Business District	0	0	0	0
Convention & Visitors Bureau	8,000	4,000	4,000	0
Contributions Fund	0	0	0	0
Sustainability Fund	0	0	0	0
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>2,431,381</u>	<u>1,215,691</u>	<u>1,215,690</u>	<u>2,288,170</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$88,538,614</u>	<u>\$37,566,160</u>	<u>\$50,972,454</u>	<u>\$37,707,220</u>

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2015 and 2014

ASSETS	Non Motorized Grant Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund	
	2015	2014	2015	2014	2015	2014
Cash and cash equivalents	\$0	\$0	\$0	\$2,467	\$3,585,386	\$1,897,318
Cash restricted for development charges	0	0	0	0	0	0
Cash restricted for hotel/motel tax	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0
Taxes receivable	0	0	0	0	926,536	803,030
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	149,533	234,755	0	0	0	0
Rehabilitation loans receivable	0	0	0	0	0	0
Accrued interest	0	0	0	5	6,322	3,874
Other assets	0	0	0	0	0	0
TOTAL ASSETS	\$149,533	\$234,755	\$0	\$2,472	\$4,518,244	\$2,704,222
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$3,273	\$2,379	\$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	146,260	232,376	0	0	0	0
Obligations under capital leases – current maturities	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	149,533	234,755	0	0	0	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	0	0	0	2,472	4,518,244	2,704,222
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	0	0	0	2,472	4,518,244	2,704,222
TOTAL LIABILITIES AND FUND BALANCE	\$149,533	\$234,755	\$0	\$2,472	\$4,518,244	\$2,704,222

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2015 and 2014

Office of Sustainability Fund		Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2015	2014	2015	2014	2015	2014	2015	2014
\$0	\$0	\$367,062	\$274,770	\$202,476	\$0	\$1,289,007	\$985,502
0	0	0	0	0	0	5,252,529	3,669,939
0	0	1,977,262	1,517,253	0	0	0	0
0	0	0	0	0	0	0	0
0	0	800,000	800,000	0	0	0	0
0	0	0	0	0	0	80,401	70,977
0	0	0	0	0	0	0	0
0	0	0	0	343,221	0	0	0
0	0	0	0	6,824,757	6,988,088	0	0
0	0	4,098	3,677	0	0	11,404	9,256
0	0	0	0	32,593	4,777	0	0
<u>\$0</u>	<u>\$0</u>	<u>\$3,148,422</u>	<u>\$2,595,700</u>	<u>\$7,403,047</u>	<u>\$6,992,865</u>	<u>\$6,633,341</u>	<u>\$4,735,674</u>
\$0	\$0	\$34,300	\$53,196	\$6,292	\$5,167	\$0	\$0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	70,349	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	25,000	25,000	847	847	0	0
<u>0</u>	<u>0</u>	<u>59,300</u>	<u>78,196</u>	<u>7,139</u>	<u>76,363</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	0
0	0	3,089,122	2,517,504	7,395,908	6,916,502	5,252,529	3,669,939
0	0	0	0	0	0	1,380,812	1,065,735
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>3,089,122</u>	<u>2,517,504</u>	<u>7,395,908</u>	<u>6,916,502</u>	<u>6,633,341</u>	<u>4,735,674</u>
<u>\$0</u>	<u>\$0</u>	<u>\$3,148,422</u>	<u>\$2,595,700</u>	<u>\$7,403,047</u>	<u>\$6,992,865</u>	<u>\$6,633,341</u>	<u>\$4,735,674</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2015 and 2014

ASSETS	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2015	2014	2015	2014	2015	2014	2015	2014
Cash and cash equivalents	\$1,497,673	\$1,432,131	\$964,448	\$445,806	\$89,395	\$0	\$7,995,447	\$5,037,994
Cash restricted for development charges	0	0	0	0	0	0	5,252,529	3,669,939
Cash restricted for hotel/motel tax	0	0	0	0	0	0	1,977,262	1,517,253
Accounts receivable	0	0	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0	800,000	800,000
Taxes receivable	463,224	401,466	463,214	401,448	0	0	1,933,375	1,676,921
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0	492,754	234,755
Rehabilitation loans receivable	0	0	0	0	0	0	6,824,757	6,988,088
Accrued interest	2,577	2,763	1,987	1,244	256	(339)	26,644	20,480
Other assets	0	0	0	0	0	0	32,593	4,777
TOTAL ASSETS	<u>\$1,963,474</u>	<u>\$1,836,360</u>	<u>\$1,429,649</u>	<u>\$848,498</u>	<u>\$89,651</u>	<u>(\$339)</u>	<u>\$25,335,361</u>	<u>\$19,950,207</u>
LIABILITIES AND FUND BALANCES								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	43,865	60,742
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	350,294	146,260	653,019
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	0	0	0	0	0	0	25,847	25,847
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>350,294</u>	<u>215,972</u>	<u>739,608</u>
FUND BALANCE:								
Non Spendable	0	0	0	0	0	0	0	0
Restricted	1,963,474	1,836,360	1,429,649	848,498	89,651	0	23,738,577	18,495,497
Committed	0	0	0	0	0	0	1,380,812	1,065,735
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	(350,633)	0	(350,633)
TOTAL FUND BALANCE	<u>1,963,474</u>	<u>1,836,360</u>	<u>1,429,649</u>	<u>848,498</u>	<u>89,651</u>	<u>(350,633)</u>	<u>\$25,119,389</u>	<u>\$19,210,599</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$1,963,474</u>	<u>\$1,836,360</u>	<u>\$1,429,649</u>	<u>\$848,498</u>	<u>\$89,651</u>	<u>(\$339)</u>	<u>\$25,335,361</u>	<u>\$19,950,207</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	Non Motorized Grant Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund	
	2015	2014	2015	2014	2015	2014
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	4,980,606	4,512,420
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	165,415	254,866	0	0	0	0
Investment revenue	0	0	0	16	73,157	8,686
Miscellaneous	0	0	0	0	0	0
TOTAL REVENUES	165,415	254,866	0	16	5,053,763	4,521,106
EXPENDITURES:						
Current:						
Policy development and administration	117,625	137,370	0	0	0	0
Health and environment	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Personal development	41,624	38,185	0	0	4,716	5,473
TOTAL EXPENDITURES	159,249	175,555	0	0	4,716	5,473
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>6,166</u>	<u>79,311</u>	<u>0</u>	<u>16</u>	<u>5,049,047</u>	<u>4,515,633</u>
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	0	0	0	0
Operating transfers to other funds	0	0	0	0	(5,156,672)	(4,687,536)
Restructuring of financing	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,156,672)</u>	<u>(4,687,536)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	6,166	79,311	0	16	(107,625)	(171,903)
FUND BALANCE, BEGINNING OF PERIOD	(6,166)	(79,311)	0	2,456	4,625,869	2,876,125
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,472</u></u>	<u><u>\$4,518,244</u></u>	<u><u>\$2,704,222</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

Office of Sustainability Fund		Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2015	2014	2015	2014	2015	2014	2015	2014
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	427,504	392,717
0	0	875,929	801,442	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	555,673	788,072
0	0	11,894	27,381	594,685	269,875	0	0
0	0	54,269	9,852	8,858	6,529	138,848	22,705
0	0	10,033	12,543	102	30,000	0	0
0	0	952,125	851,218	603,645	306,404	1,122,025	1,203,494
0	0	765,819	961,977	0	0	28,446	53,620
0	0	0	0	492,957	427,389	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	765,819	961,977	492,957	427,389	28,446	53,620
0	0	186,306	(110,759)	110,688	(120,985)	1,093,579	1,149,874
0	0	4,000	0	0	0	20,000	0
0	(233,792)	(395,196)	(69,220)	(55,983)	(47,488)	(420,654)	(399,332)
0	0	0	0	0	0	0	0
0	(233,792)	(391,196)	(69,220)	(55,983)	(47,488)	(400,654)	(399,332)
0	(233,792)	(204,890)	(179,979)	54,705	(168,473)	692,925	750,542
0	233,792	3,294,012	2,697,483	7,341,203	7,084,975	5,940,416	3,985,132
0	0	0	0	0	0	0	0
<u>\$0</u>	<u>\$0</u>	<u>\$3,089,122</u>	<u>\$2,517,504</u>	<u>\$7,395,908</u>	<u>\$6,916,502</u>	<u>\$6,633,341</u>	<u>\$4,735,674</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
	2015	2014	2014	2014	2015	2014	2015	2014
REVENUES:								
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	2,490,219	2,256,085	2,490,159	2,256,018	0	0	10,388,488	9,417,240
Other local taxes	0	0	0	0	0	0	875,929	801,442
Licenses and permits	0	0	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0	555,673	788,072
Revenue from other governmental units	0	0	0	0	483,798	407,660	1,255,792	959,782
Investment revenue	44,819	232	20,999	3,311	6,653	7,563	347,603	58,894
Miscellaneous	0	0	0	0	0	0	10,135	42,543
TOTAL REVENUES	2,535,038	2,256,317	2,511,158	2,259,329	490,451	415,223	13,433,620	12,067,973
EXPENDITURES:								
Current:								
Policy development and administration	0	0	0	0	0	0	911,890	1,152,967
Health and environment	0	0	0	0	0	0	492,957	427,389
Transportation	0	0	0	0	0	1,289,534	0	1,289,534
Personal development	4,733	5,526	9,892	22,057	0	0	60,965	71,241
TOTAL EXPENDITURES	4,733	5,526	9,892	22,057	0	1,289,534	1,465,812	2,941,131
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,530,305	2,250,791	2,501,266	2,237,272	490,451	(874,311)	11,967,808	9,126,842
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	0	0	0	0	0	24,000	0
Operating transfers to other funds	(3,450,751)	(2,973,850)	(2,518,852)	(2,688,589)	(491,738)	(983,476)	(12,489,846)	(12,083,283)
Restructuring of financing	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(3,450,751)	(2,973,850)	(2,518,852)	(2,688,589)	(491,738)	(983,476)	(12,465,846)	(12,083,283)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(920,446)	(723,059)	(17,586)	(451,317)	(1,287)	(1,857,787)	(498,038)	(2,956,441)
FUND BALANCE, BEGINNING OF PERIOD	2,883,920	2,559,419	1,447,235	1,299,815	90,938	1,507,154	25,617,427	22,167,040
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$1,963,474	\$1,836,360	\$1,429,649	\$848,498	\$89,651	(\$350,633)	\$25,119,389	\$19,210,599

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

NON MOTORIZED GRANT FUND	<u>2015</u>	<u>2014</u>
REVENUES:		
Revenue from other governmental units – Federal	\$165,415	\$254,866
Investment revenue	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>165,415</u>	<u>254,866</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	97,453	125,381
Materials and supplies	200	2,153
Travel and training	100	150
Intragovernmental	0	0
Utilities, services and miscellaneous	<u>19,872</u>	<u>9,686</u>
Total	<u>117,625</u>	<u>137,370</u>
Personal Development:		
Personal services	35,283	34,489
Materials and supplies	6,341	3,696
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	<u>0</u>	<u>0</u>
Total	<u>41,624</u>	<u>38,185</u>
TOTAL EXPENDITURES	<u>159,249</u>	<u>175,555</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$6,166</u>	<u>\$79,311</u>
COLUMBIA SPECIAL BUSINESS DISTRICT FUND		
REVENUES:		
General Property Taxes:		
Real property	\$0	\$0
Railroad and utility	0	0
Financial institutions tax	0	0
Penalties and interest	<u>0</u>	<u>0</u>
Total General Property Taxes	0	0
Licenses and permits:		
Business licenses	0	0
Investment revenue	0	16
Miscellaneous	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>0</u>	<u>16</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>\$0</u>	<u>\$16</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

TRANSPORTATION SALES TAX FUND	2015	2014
REVENUES:		
Sales tax	\$4,980,606	\$4,512,420
Investment revenue	73,157	8,686
TOTAL REVENUES	<u>5,053,763</u>	<u>4,521,106</u>
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	0	0
Total	<u>0</u>	<u>0</u>
Personal Development:		
Intragovernmental	4,716	5,473
Total	<u>4,716</u>	<u>5,473</u>
TOTAL EXPENDITURES	<u>4,716</u>	<u>5,473</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$5,049,047</u>	<u>\$4,515,633</u>
CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$875,929	\$801,442
Revenue from other governmental units – State	11,894	27,381
Investment revenue	54,269	9,852
Miscellaneous	10,033	12,543
TOTAL REVENUES	<u>952,125</u>	<u>851,218</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	237,200	257,985
Materials and supplies	6,927	8,905
Travel and training	19,777	5,073
Intragovernmental	62,599	56,887
Utilities, services and miscellaneous	439,316	633,127
Interest expense	0	0
Capital outlay	0	0
TOTAL EXPENDITURES	<u>765,819</u>	<u>961,977</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>\$186,306</u>	<u>(\$110,759)</u>
COMMUNITY DEVELOPMENT GRANT FUND		
REVENUES:		
Revenue from federal government	\$594,685	\$269,875
Investment revenue	8,858	6,529
Miscellaneous revenue	102	30,000
TOTAL REVENUES	<u>603,645</u>	<u>306,404</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	83,909	85,195
Materials and supplies	4,296	2,347
Travel and training	2,966	114
Intragovernmental	244	0
Utilities, services, and miscellaneous	401,542	339,733
Capital outlay	0	0
TOTAL EXPENDITURES	<u>492,957</u>	<u>427,389</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$110,688</u>	<u>(\$120,985)</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

PUBLIC IMPROVEMENT FUND	2015	2014
REVENUES:		
Sales tax	\$427,504	\$392,717
Development charges	555,673	788,072
Investment revenue	<u>138,848</u>	<u>22,705</u>
TOTAL REVENUES	<u>1,122,025</u>	<u>1,203,494</u>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	28,446	53,620
Utilities, services, and miscellaneous	0	0
Interest expense	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>28,446</u>	<u>53,620</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$1,093,579</u>	<u>\$1,149,874</u>
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$2,490,219	\$2,256,085
Investment revenue	<u>44,819</u>	<u>232</u>
TOTAL REVENUES	<u>2,535,038</u>	<u>2,256,317</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	4,733	5,526
TOTAL EXPENDITURES	<u>4,733</u>	<u>5,526</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$2,530,305</u>	<u>\$2,250,791</u>
PARK SALES TAX FUND		
Revenues:		
Sales tax	\$2,490,159	\$2,256,018
Investment revenue	<u>20,999</u>	<u>3,311</u>
TOTAL REVENUES	<u>2,511,158</u>	<u>2,259,329</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	9,892	22,057
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>9,892</u>	<u>22,057</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$2,501,266</u>	<u>\$2,237,272</u>
STADIUM TDD'S FUND		
Revenues:		
Revenue from other governmental units - TDD's	\$483,798	\$407,660
Investment revenue	<u>6,653</u>	<u>7,563</u>
TOTAL REVENUES	<u>490,451</u>	<u>415,223</u>
Expenditures:		
Current:		
Transportation:		
Utilities, services, and miscellaneous	<u>0</u>	<u>1,289,534</u>
TOTAL EXPENDITURES	<u>0</u>	<u>1,289,534</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>\$490,451</u>	<u>(\$874,311)</u>

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DEBT SERVICE FUNDS

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

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2015 and 2014

ASSETS	2006B Special Obligation Bonds Debt Service Fund		2008B Special Obligation Bonds Debt Service Fund	
	2015	2014	2015	2014
Cash and cash equivalents	\$85,185	\$0	\$264,614	\$177,054
Cash with fiscal agents	0	0	0	0
Taxes receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Accrued interest	4,781	5,096	4,361	4,831
Restricted assets:				
Cash and cash equivalents	2,561,500	2,561,500	2,194,500	2,194,500
TOTAL ASSETS	<u>\$2,651,466</u>	<u>\$2,566,596</u>	<u>\$2,463,475</u>	<u>\$2,376,385</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
Accounts payable	\$0	\$0	\$0	\$0
Due to other funds	0	86,301	0	0
Deferred revenue	0	0	0	0
Total Liabilities	<u>0</u>	<u>86,301</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	89,966	0	268,975	181,885
Assigned	0	0	0	0
Unassigned	0	(81,205)	0	0
Total fund balance	<u>2,651,466</u>	<u>2,480,295</u>	<u>2,463,475</u>	<u>2,376,385</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$2,651,466</u>	<u>\$2,566,596</u>	<u>\$2,463,475</u>	<u>\$2,376,385</u>

CITY OF COLUMBIA, MISSOURI
DEBT SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2015 and 2014

Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
2015	2014	2015	2014	2015	2014
\$13,069	\$16,546	\$22,907	\$508,510	\$385,775	\$702,110
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
31	49	39	994	9,212	10,970
<u>1,800,897</u>	<u>2,121,179</u>	<u>964,937</u>	<u>4,043,615</u>	<u>7,521,834</u>	<u>10,920,794</u>
<u>\$1,813,997</u>	<u>\$2,137,774</u>	<u>\$987,883</u>	<u>\$4,553,119</u>	<u>\$7,916,821</u>	<u>\$11,633,874</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	86,301
0	0	0	0	0	0
0	0	0	0	0	86,301
0	0	0	0	0	0
1,800,897	2,121,179	964,937	4,043,615	7,521,834	10,920,794
13,100	16,595	22,946	509,504	394,987	707,984
0	0	0	0	0	0
0	0	0	0	0	(81,205)
<u>1,813,997</u>	<u>2,137,774</u>	<u>987,883</u>	<u>4,553,119</u>	<u>7,916,821</u>	<u>11,547,573</u>
<u>\$1,813,997</u>	<u>\$2,137,774</u>	<u>\$987,883</u>	<u>\$4,553,119</u>	<u>\$7,916,821</u>	<u>\$11,633,874</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	2006B Special Obligation Bonds		2008B Special Obligation Bonds	
	Debt Service Fund		Debt Service Fund	
	2015	2014	2015	2014
REVENUES:				
General Property Taxes:				
Real estate	\$0	\$0	\$0	\$0
Interest and penalties	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total General Property Taxes	0	0	0	0
Lease revenue	0	0	0	0
Investment revenue	<u>68,331</u>	<u>3,041</u>	<u>80,280</u>	<u>19,811</u>
TOTAL REVENUES	<u>68,331</u>	<u>3,041</u>	<u>80,280</u>	<u>19,811</u>
EXPENDITURES:				
Health and Environment	0	0	0	0
Debt Service:				
Redemption of serial bonds	2,960,000	2,830,000	1,195,000	1,145,000
Interest	151,375	222,125	483,272	503,309
Fiscal agent fees	<u>225</u>	<u>200</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>3,111,600</u>	<u>3,052,325</u>	<u>1,678,272</u>	<u>1,648,309</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,043,269)</u>	<u>(3,049,284)</u>	<u>(1,597,992)</u>	<u>(1,628,498)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	2,076,438	1,941,965	1,070,315	1,065,790
Operating transfers to other funds	0	0	0	0
Note Proceeds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,076,438</u>	<u>1,941,965</u>	<u>1,070,315</u>	<u>1,065,790</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(966,831)	(1,107,319)	(527,677)	(562,708)
FUND BALANCE, BEGINNING OF PERIOD	3,618,297	3,587,614	2,991,152	2,939,093
Equity transfers to other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	<u>\$2,651,466</u>	<u>\$2,480,295</u>	<u>\$2,463,475</u>	<u>\$2,376,385</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
2015	2014	2015	2014	2015	2014
\$0	\$0	\$0	\$0	\$0	\$0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>2,983</u>	<u>1,631</u>	<u>499</u>	<u>5,452</u>	<u>152,093</u>	<u>29,935</u>
<u>2,983</u>	<u>1,631</u>	<u>499</u>	<u>5,452</u>	<u>152,093</u>	<u>29,935</u>
0	0	0	0	0	0
119,103	113,023	368,550	354,669	4,642,653	4,442,692
45,053	51,132	123,188	137,069	802,888	913,635
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>225</u>	<u>200</u>
<u>164,156</u>	<u>164,155</u>	<u>491,738</u>	<u>491,738</u>	<u>5,445,766</u>	<u>5,356,527</u>
<u>(161,173)</u>	<u>(162,524)</u>	<u>(491,239)</u>	<u>(486,286)</u>	<u>(5,293,673)</u>	<u>(5,326,592)</u>
43,471	49,633	491,738	983,476	3,681,962	4,040,864
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>43,471</u>	<u>49,633</u>	<u>491,738</u>	<u>983,476</u>	<u>3,681,962</u>	<u>4,040,864</u>
(117,702)	(112,891)	499	497,190	(1,611,711)	(1,285,728)
1,931,699	2,250,665	987,384	4,055,929	9,528,532	12,833,301
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,813,997</u>	<u>\$2,137,774</u>	<u>\$987,883</u>	<u>\$4,553,119</u>	<u>\$7,916,821</u>	<u>\$11,547,573</u>

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CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS
MARCH 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash and cash equivalents	\$40,912,375	\$41,806,087
Accounts receivable	0	10,000
Accrued interest	71,328	82,613
Due from other funds	<u>366,500</u>	<u>366,500</u>
TOTAL ASSETS	<u><u>\$41,350,203</u></u>	<u><u>\$42,265,200</u></u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$714,647	\$290,203
Accrued payroll and payroll taxes	0	0
Advances from other funds	<u>329,000</u>	<u>329,000</u>
Total liabilities	<u>1,043,647</u>	<u>619,203</u>
FUND BALANCE:		
Non Spendable	0	0
Restricted	0	0
Committed	1,627,324	1,642,659
Assigned	38,679,232	40,003,338
Unassigned	<u>0</u>	<u>0</u>
Total fund balance	<u>40,306,556</u>	<u>41,645,997</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$41,350,203</u></u>	<u><u>\$42,265,200</u></u>

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

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	2015	2014
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	8,054	0
State	0	0
Federal	543,486	426,157
Investment revenue	919,838	215,218
Miscellaneous revenue	102,820	155,197
TOTAL REVENUES	<u>1,574,198</u>	<u>796,572</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	643,695	1,583,742
Public safety	360,087	776,812
Transportation	1,378,253	613,363
Health and environment	0	0
Personal development	1,283,162	717,655
TOTAL EXPENDITURES	<u>3,665,197</u>	<u>3,691,572</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(2,090,999)</u>	<u>(2,895,000)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	3,379,253	5,076,835
Operating transfers to other funds	(289,526)	(568,656)
Proceeds of certificates of participation	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,089,727</u>	<u>4,508,179</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	998,728	1,613,179
FUND BALANCE, BEGINNING OF PERIOD	39,307,828	40,032,818
Equity transfers from other funds	0	0
Equity transfers to other funds	0	0
FUND BALANCE, END OF PERIOD	<u>\$40,306,556</u>	<u>\$41,645,997</u>

CITY OF COLUMBIA, MISSOURI
CAPITAL PROJECTS FUND

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2015

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION:						
Pub Bldgs Major Maint/Ren (C00021)	1,038,539	718,251	0	718,251	0	320,288
Satellite Loc SW Columbia (C00077)	155,000	0	0	0	0	155,000
Mun Building Expansion (C00099)	24,222,429	24,222,099	0	24,222,099	0	330
Blind Boone Home (C00123)	800,875	480,804	147,914	628,718	118,303	53,854
Downtown Special Projects (C00140)	516,261	314,708	0	314,708	0	201,553
Land Grissum Expansion (C00369)	39,532	21,000	0	21,000	0	18,532
Ent Resource Grp Software (C00476)	8,688,535	2,448,740	495,521	2,944,261	4,175,772	1,568,502
Site: New Day/Room @ Inn (C00543)	126,741	82,107	260	82,367	0	44,374
Walton Bldg Cap Improv (C00587)	227,500	0	0	0	0	227,500
Proximity Locks (C00599)	150,000	0	0	0	0	150,000
Ent Resource Grp-Payroll (C00614)	50,000	0	0	0	0	50,000
Contingency (C40138)	1,053,296	53,878	0	53,878	0	999,418
Prelim Project Studies (C40140)	117,158	4,600	0	4,600	0	112,558
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	37,185,866	28,346,187	643,695	28,989,882	4,294,075	3,901,909
PUBLIC SAFETY:						
Fire Apparatus Equipment (C00195)	440,506	309,063	0	309,063	0	131,443
Repl 2002 Pumper (C00564)	912,000	371,571	0	371,571	370,071	170,358
Repl Foam Truck (C00565)	630,000	0	309,178	309,178	306,427	14,395
Replace Front Line Pumper (C00582)	476,000	0	0	0	0	476,000
Fire Station Sites (C40173)	1,007,000	942,650	0	942,650	0	64,350
Records Manangement System (C00498)	1,750,000	74,450	40,206	114,656	12,800	1,622,544
CPD Training Center Renov (C00566)	75,000	6,516	0	6,516	0	68,484
Property Room Upgrade (C00567)	70,377	67,221	3,155	70,376	0	1
P & F Priority Dispatch (C00425)	130,000	118,291	7,548	125,839	4,160	1
TOTAL PUBLIC SAFETY	5,490,883	1,889,762	360,087	2,249,849	693,458	2,547,576
TRANSPORTATION:						
Adopt A Spot (C00100)	97,500	91,324	0	91,324	0	6,176
Eighth St Plan Ave of Col (C00126)	1,847,448	985,239	35,129	1,020,368	35,613	791,467
Annual Sidewalk Maint. (C00148)	342,500	299,475	4,121	303,596	0	38,904
Scott: Rollins/Brookview (C00149)	15,177,704	15,158,859	311	15,159,170	0	18,534
Downtown Sidewalks Improv (C00171)	571,324	113,358	0	113,358	0	457,966
Traffic Island Old 63-Statd (C00213)	1,479,095	15,878	15,439	31,317	170,072	1,277,706
Annual Brick St Renov (C00234)	266,390	118,171	0	118,171	0	148,219
Ann Curb & Gutter Restor (C00235)	100,000	0	0	0	0	100,000
Gans Rd @ 63 Interchange (C00237)	3,739,047	2,943,174	0	2,943,174	0	795,873
Scott - Vawter to KK III (C00274)	10,249,034	575,119	262,647	837,766	34,986	9,376,282
Burnham/Rollins/Prov Int (C00290)	2,302,211	219,308	133,891	353,199	195,698	1,753,314
Stadium TDD Projects (C00317)	4,741,411	3,410,446	464	3,410,910	15,673	1,314,828
Scott Vawter To MKT Ph II (C00319)	6,434,879	6,202,507	140,799	6,343,306	76,527	15,046
Broadway: Garth to West (C00396)	122,922	122,922	0	122,922	0	0
Brn Stn Rd - Starke/Rt B (C00409)	320	0	0	0	0	320
GNM Downtown Hub Prv/Flat (C00431)	205,717	232,401	-26,684	205,717	0	0
Maguire-Warren Extension (C00436)	1,680	1,680	0	1,680	0	0
GNM Sidewalk Segements (C00453)	261,741	261,524	0	261,524	217	0
Prov Rd SW Blue Ridge TDD (C00485)	7,318	14,635	0	14,635	0	(7,317)
Prairie Lane Connection (C00492)	332,000	249,940	2,738	252,678	11,625	67,697
Short St Traf Mitigation (C00493)	460,000	213,897	53,177	267,074	6,542	186,384
Garth SW Leslie/Parkade (C00495)	294,880	38,850	129,632	168,482	971	125,427
Nifong & Bethel Sidewalk (C00501)	135,707	7,318	0	7,318	0	128,389
Worley St Sidewalk PH II (C00509)	354,500	340,858	1,135	341,993	7,238	5,269
GNM Bike Blvd MKT/Bs Loop (C00521)	460,000	1,963	6,913	8,876	42,847	408,277
Vandiver Dr & Paris Rd (C00522)	100,000	0	1,982	1,982	0	98,018
GNM Ashland Rd SW/Intscn (C00524)	171,200	154,203	16,079	170,282	0	918
GNM Fairview Rd Sidewalk (C00525)	152,900	7,217	706	7,923	0	144,977
GNM Manor Dr Sidewalk (C00526)	438,600	219	26,002	26,221	0	412,379
GNM Forum Ped Brdg/Hinksn (C00527)	1,033,499	170,619	94,406	265,025	34,860	733,614
Rustic Rd Bridge Replcmnt (C00531)	100,000	9,695	638	10,333	0	89,667
College Ave Crosswalks (C00536)	823,875	143,640	15,903	159,543	3,209	661,123
GNM Bike Blvd Wabash/Hom (C00546)	295,000	1,214	226,989	228,203	52,966	13,831
Carter Lane Sidewalk (C00548)	50,000	15,007	0	15,007	0	34,993
Audible ADA Crosswalk (C00551)	40,000	0	0	0	0	40,000
Sgnl Imp @ Grn Meadows Rd (C00552)	80,000	7,552	324	7,876	263	71,861
Bdwy & Dorsey Ped Sig (C00553)	30,000	0	0	0	0	30,000
Ridgmont Bridge Repair (C00568)	114,000	12,763	0	12,763	1,352	99,885
Clark Ln Non-Mtrzd Access (C00571)	1,245,801	1,131,729	104,266	1,235,995	0	9,806
Keene St Pavement Improv (C00573)	367,000	452	7,697	8,149	357,932	919

CITY OF COLUMBIA, MISSOURI
CAPITAL PROJECTS FUND

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2015

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Broadway Pavement Improv (C00578)	348,639	27	52,317	52,344	39,708	256,587
Ave of the Columns Ph II (C00580)	370,000	0	0	0	0	370,000
College & Bdwy Ped Signal (C00581)	70,000	47	0	47	0	69,953
Greenbriar-HDR (C00583)	40,000	26,035	420	26,455	9,558	3,987
Hominy Trl Ph 2-HDR Amend (C00586)	52,690	14,219	34,622	48,841	3,849	0
ADA Curb Ramp Install (C00600)	200,000	31,172	0	31,172	0	168,828
Worley Intersection Imprv (C00601)	30,308	0	17,677	17,677	12,631	0
N Garth (Worley to Sexton) (C00602)	154,913	0	16,362	16,362	7,280	131,271
Elleta Blvd Sidewalk (C00604)	30,745	0	2,000	2,000	0	28,745
Derby Rdg Traffic Calming (C00606)	35,000	0	56	56	0	34,944
Downtown On-St Access Pkg (C00607)	40,000	0	95	95	0	39,905
Southampton Dr-Providence (C00608)	375,000	0	0	0	0	375,000
Green Meadows Cir Sidewalk (C00611)	6,625	0	0	0	0	6,625
Discovery Drive South (C00612)	520,000	0	0	0	72,833	447,167
Annual Streets (C40158)	931,097	0	0	0	0	931,097
Traffic Safety (C40159)	311,382	94,723	0	94,723	0	216,659
JT County/State/City Prjct (C40161)	2,576,365	15,500	0	15,500	0	2,560,865
Annual Sidewalks (C40162)	731,192	523	0	523	0	730,669
Street Landscaping (C40163)	320,276	0	0	0	0	320,276
TOTAL TRANSPORTATION	62,171,435	33,455,402	1,378,253	34,833,655	1,194,450	26,143,330
PERSONAL DEVELOPMENT:						
MKT Pkwy Improv & Bridge (C00034)	682,004	645,228	596	645,824	0	36,180
Annual P&R Maj Maint/Prog (C00056)	805	0	0	0	0	805
Stephen's Lake (C00095)	2,818,633	2,818,412	0	2,818,412	0	221
Park Roads & Parking (C00242)	1,537,177	1,329,624	45,080	1,374,704	0	162,473
City/School Park Improv (C00249)	240,000	179,688	0	179,688	35,177	25,135
Hominy Trl Step/Wood Phi (C00282)	1,813,647	1,516,214	22,403	1,538,617	1,828	273,202
GNM Hominy Woodridg/Clark (C00362)	295,211	268,761	0	268,761	8,904	17,546
Scott's Branch PH I (C00422)	771,465	766,694	4,770	771,464	0	1
Paquin Park Improv PH III (C00447)	40,051	30,000	0	30,000	0	10,051
Capen/Grindstone Trl Imp (C00457)	118,000	0	87	87	0	117,913
Scotts Branch PH II (C00461)	200,535	14,123	11,936	26,059	0	174,476
Grindstone Trl GNA to Con (C00472)	1,570,000	255,680	133,094	388,774	835,820	345,406
Parks: ADA Compliance (C00484)	632,274	330,932	37,767	368,699	1,540	262,035
2010 PST Land Acquisition (C00486)	1,028,780	85,510	0	85,510	0	943,270
Douglass Park Security (C00505)	29,256	27,606	1,650	29,256	0	0
2010 PST Land Neigh Parks (C00510)	375,000	2,348	0	2,348	0	372,652
Cosmo Playground Renov (C00514)	523,707	435,568	82,618	518,186	5,484	37
Jay Dix Park Improvements (C00516)	135,128	133,215	1,913	135,128	0	0
Nat Area Open Space Plan (C00517)	150,000	50,000	25,000	75,000	25,000	50,000
S Reg Park Gans Phil PH I (C00518)	1,750,397	443,846	74,815	518,661	19,049	1,212,687
Waters-Moss Park PH I (C00519)	602,498	496,617	98,521	595,138	860	6,500
Hinkson/Capen Bridge Impr (C00520)	200,000	1,821	48,333	50,154	119,668	30,178
Cosmo Roller Rink Resurface (C00542)	44,897	23,719	21,177	44,896	0	1
City School Gymnasiums (C00545)	300,000	0	74	74	0	299,926
Albert-Oakland:Pickleball (C00554)	105,568	87,497	16,435	103,932	1,637	(1)
Amer Leg:Archery Rng Imp (C00555)	20,000	0	0	0	0	20,000
Douglas:Skatepark, Fitness (C00556)	109,301	67,352	24,995	92,347	0	16,954
Fairview:Ren Shltr/New Pl (C00557)	175,000	13,300	121,935	135,235	0	39,765
Norma Suth Park Dev: PH I (C00559)	250,000	1,103	22,651	23,754	28,599	197,647
Strawn Rd Pk Dev:Phase I C00560	155,000	28,223	59,812	88,035	3,487	63,478
2010 Annual Trail Program (C00561)	250,000	2,998	23,850	26,848	55,650	167,502
Bear Cr Restroom-Garth (C00562)	100,000	47,441	46,211	93,652	420	5,928
Hinkson-Grindstone Restrm (C00563)	115,000	49,765	43,075	92,840	15,311	6,849
GNM Cnty House Trl Ph II (C00569)	44,500	0	47	47	0	44,453
GNM Clark Lane West (C00570)	230,000	0	168,780	168,780	58,668	2,552
GNM Shepard to Rollins Tr (C00572)	58,000	0	36,162	36,162	-34,984	56,822
Woodridge Plygrnd/Trl Imp (C00584)	213,000	0	0	0	0	213,000
Rock Brg Park Walkway Imp (C00589)	9,673	9,673	0	9,673	0	0
Barberry Neigh Park Dev (C00591)	125,000	0	47	47	6,400	118,553
Cosmo-Bethel:Tennis Lt Im (C00592)	150,000	0	60,340	60,340	35,016	54,644
Downtown Optimist Pk Imp (C00593)	50,000	0	12,915	12,915	33,685	3,400
Nifong Pk:Rpl Maplewood Roof (C00594)	40,000	0	0	0	0	40,000
Parkade Park Improvements (C00595)	30,000	0	0	0	0	30,000
Shepard Pk Playground Rpl (C00596)	35,000	0	2,130	2,130	31,383	1,487
Smithton Playground Surf Rpl (C00597)	30,000	0	1,664	1,664	24,799	3,537
MKT Trl:Bldg/Restroom Imp (C00598)	100,000	0	1,107	1,107	13,000	85,893
Concessions Trailer (C00603)	20,000	0	0	0	0	20,000
Hickman Pool Heather (C00605)	14,907	0	14,906	14,906	0	1
Downtown Improvements (C40074)	117,654	58,472	0	58,472	0	59,182
Greenbelt (C40113)	907,111	521,118	434	521,552	4,500	381,059

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2015

	<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>
Park AcquisS - Neighborhood (C40145)	2,005,453	1,987,392	15,832	2,003,224	0	2,229
TOTAL PERSONAL DEVELOPMENT	21,319,632	12,729,940	1,283,162	14,013,102	1,330,901	5,975,629
TOTAL CAPITAL PROJECTS	<u>\$126,167,816</u>	<u>\$76,421,291</u>	<u>\$3,665,197</u>	<u>\$80,086,488</u>	<u>\$7,512,884</u>	<u>\$38,568,444</u>

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ENTERPRISE FUNDS

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

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

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

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

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

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

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

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

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

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

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



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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2015 and 2014

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2015	2014	2015	2014	2015	2014
CURRENT ASSETS:						
Cash and cash equivalents	\$13,325,581	\$15,364,601	\$ 6,884,522	\$ 6,888,003	\$ 628,149	\$ 510,364
Accounts receivable	18,466,847	18,865,473	1,825,860	1,884,989	51,537	29,308
Grants receivable	0	0	0	0	39,325	29,200
Accrued interest	140,181	180,883	177,128	151,015	10,502	12,353
Due from other funds	0	0	0	0	0	0
Advances to other funds	1,128,200	1,128,200	0	0	0	0
Loans receivable from other funds	149,176	146,211	0	0	0	0
Inventory	7,177,379	7,140,170	0	0	0	0
Other assets	0	0	0	0	0	0
Total Current Assets	40,387,364	42,825,538	8,887,510	8,924,007	729,513	581,225
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	6,564,454	6,711,411	3,261,743	3,581,291	0	0
Revenue bond construction account	19,293,594	26,115,245	17,876,000	2,442,397	0	0
Cash and marketable securities restricted for capital projects	27,515,730	29,353,698	9,246,856	7,305,157	2,255,891	2,627,981
Replacement and renewal fund account	1,500,000	1,500,000	53,500	53,500	0	0
Operation and maintenance account	0	0	896,972	895,134	0	0
Bond/rent reserve account	12,842,453	13,663,491	3,476,187	2,243,300	0	0
Contingency account	0	0	200,000	200,000	3,116,647	3,083,539
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	67,716,231	77,343,845	35,011,258	16,720,779	5,372,538	5,711,520
Other:						
Customer security and escrow deposits	3,637,090	3,400,953	659,661	580,177	0	0
Grants receivable	0	0	0	2,510,843	0	57,660
Total Restricted Assets – Other	3,637,090	3,400,953	659,661	3,091,020	0	57,660
Total Restricted Assets	71,353,321	80,744,798	35,670,919	19,811,799	5,372,538	5,769,180
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	2,662,867	2,812,043	0	0	0	0
Total Other Assets	2,662,867	2,812,043	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	467,673,208	448,248,921	277,830,500	273,308,961	37,008,172	36,895,665
Accumulated depreciation	(207,271,735)	(193,150,612)	(64,781,969)	(59,935,343)	(14,501,378)	(13,650,825)
Net Plant in Service	260,401,473	255,098,309	213,048,531	213,373,618	22,506,794	23,244,840
Construction in progress	12,844,554	13,553,028	6,484,924	4,424,660	1,239,487	142,420
Net Fixed Assets	273,246,027	268,651,337	219,533,455	217,798,278	23,746,281	23,387,260
TOTAL ASSETS	387,649,579	395,033,716	264,091,884	246,534,084	29,848,332	29,737,665
DEFERRED OUTFLOWS OF RESOURCES						
Loss on refunding of debt	\$11,004,002	\$11,809,829	94,762	128,998	0	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$398,653,581	\$406,843,545	\$264,186,646	\$246,663,082	\$29,848,332	\$29,737,665

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2015 and 2014

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2015	2014	2015	2014	2015	2014
\$ 656,199	\$ 449,314	\$ 5,867,305	\$ 7,201,309	\$ 1,282,845	\$ 471,006
117,231	234,511	1,823,221	1,816,740	75,678	138,508
1,229,224	1,181,386	26,839	34,023	0	0
1,724	2,840	19,972	22,453	37,598	37,417
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	347,816	240,946	0	0
100,738	138	0	0	0	0
<u>2,105,116</u>	<u>1,868,189</u>	<u>8,085,153</u>	<u>9,315,471</u>	<u>1,396,121</u>	<u>646,931</u>
0	0	139,874	169,863	238,165	237,479
0	0	369,065	0	0	0
339,553	987,344	3,493,598	2,084,995	1,128,053	1,419,622
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	376,942	689,789	0	0
<u>339,553</u>	<u>987,344</u>	<u>4,836,409</u>	<u>3,401,577</u>	<u>3,729,910</u>	<u>4,020,793</u>
0	0	592,833	569,148	0	0
913,662	271,926	0	0	0	0
<u>913,662</u>	<u>271,926</u>	<u>592,833</u>	<u>569,148</u>	<u>0</u>	<u>0</u>
<u>1,253,215</u>	<u>1,259,270</u>	<u>5,429,242</u>	<u>3,970,725</u>	<u>3,729,910</u>	<u>4,020,793</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17,256,038	15,152,383	38,565,923	36,238,994	46,250,176	46,081,828
(7,749,628)	(7,008,819)	(23,613,084)	(22,487,990)	(11,160,484)	(10,190,477)
9,506,410	8,143,564	14,952,839	13,751,004	35,089,692	35,891,351
31,316	654,774	527,864	726,142	0	95,909
<u>9,537,726</u>	<u>8,798,338</u>	<u>15,480,703</u>	<u>14,477,146</u>	<u>35,089,692</u>	<u>35,987,260</u>
<u>12,896,057</u>	<u>11,925,797</u>	<u>28,995,098</u>	<u>27,763,342</u>	<u>40,215,723</u>	<u>40,654,984</u>
0	0	35,787	48,256	46,694	74,810
<u>\$12,896,057</u>	<u>\$11,925,797</u>	<u>\$29,030,885</u>	<u>\$27,811,598</u>	<u>\$40,262,417</u>	<u>\$40,729,794</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2015 and 2014

ASSETS	Recreational Services Fund		Railroad Fund	
	2015	2014	2015	2014
CURRENT ASSETS:				
Cash and cash equivalents	\$ 1,520,270	\$1,542,171	\$ 252,990	\$ 58,646
Accounts receivable	5	225	108,776	97,765
Grants receivable	0	0	0	0
Accrued interest	3,032	3,383	1,366	1,285
Due from other funds	0	0	0	0
Advances to other funds	0	0	0	0
Loans receivable from other funds	0	0	0	0
Inventory	27,340	36,479	146,761	178,757
Other assets	0	600	0	0
Total Current Assets	1,550,647	1,582,858	509,893	336,453
RESTRICTED ASSETS:				
Cash and Cash Equivalents:				
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0
Revenue bond construction account	0	0	0	0
Cash and marketable securities restricted for Capital Projects	697,493	652,194	542,850	601,876
Replacement and renewal fund account	0	0	0	0
Operation and maintenance account	0	0	0	0
Bond/rent reserve account	0	0	0	0
Contingency account	0	0	0	0
Closure and postclosure reserve	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	697,493	652,194	542,850	601,876
Other:				
Customer security and escrow deposits	0	0	0	0
Grants receivable	0	0	0	0
Total Restricted Assets – Other	0	0	0	0
Total Restricted Assets	697,493	652,194	542,850	601,876
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0
Total Other Assets	0	0	0	0
FIXED ASSETS:				
Property, plant and equipment	22,596,394	22,399,528	13,714,738	13,431,793
Accumulated depreciation	(9,783,889)	(9,107,454)	(5,691,639)	(5,223,482)
Net Plant in Service	12,812,505	13,292,074	8,023,099	8,208,311
Construction in progress	39,896	8,777	39,042	67,014
Net Fixed Assets	12,852,401	13,300,851	8,062,141	8,275,325
TOTAL ASSETS	15,100,541	15,535,903	9,114,884	9,213,654
DEFERRED OUTFLOWS OF RESOURCES				
Loss on refunding of debt	0	0	0	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$15,100,541	\$15,535,903	\$9,114,884	\$9,213,654

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2015 and 2014

Storm Water Utility Fund		Transload Fund		TOTAL	
2015	2014	2015	2014	2015	2014
\$ 1,028,857	\$ 1,382,285	\$ 102,551	\$ 137,451	\$ 31,549,269	\$ 34,005,150
19,074	191,039	111,322	91,951	22,599,551	23,350,509
0	0	0	0	1,295,388	1,244,609
4,923	5,135	174	242	396,600	417,006
0	0	0	0	0	0
0	0	0	0	1,128,200	1,128,200
0	0	0	0	149,176	146,211
0	0	0	0	7,699,296	7,596,352
0	0	0	0	100,738	738
<u>1,052,854</u>	<u>1,578,459</u>	<u>214,047</u>	<u>229,644</u>	<u>64,918,218</u>	<u>67,888,775</u>
0	0	0	0	10,204,236	10,700,044
0	0	0	0	37,538,659	28,557,642
1,770,861	1,192,303	0	0	46,990,885	46,225,170
0	0	0	0	1,553,500	1,553,500
0	0	0	0	896,972	895,134
0	0	0	0	19,139,262	18,727,413
0	0	0	0	3,316,647	3,283,539
0	0	0	0	376,942	689,789
<u>1,770,861</u>	<u>1,192,303</u>	<u>0</u>	<u>0</u>	<u>120,017,103</u>	<u>110,632,231</u>
0	0	0	0	4,889,584	4,550,278
0	0	0	0	913,662	2,840,429
0	0	0	0	5,803,246	7,390,707
<u>1,770,861</u>	<u>1,192,303</u>	<u>0</u>	<u>0</u>	<u>125,820,349</u>	<u>118,022,938</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	2,662,867	2,812,043
0	0	0	0	2,662,867	2,812,043
13,581,425	13,117,105	3,628,598	3,646,634	938,105,172	908,521,812
(6,326,052)	(5,828,120)	(371,137)	(321,280)	(351,250,995)	(326,904,402)
7,255,373	7,288,985	3,257,461	3,325,354	586,854,177	581,617,410
128,912	306,520	0	0	21,335,995	19,979,244
<u>7,384,285</u>	<u>7,595,505</u>	<u>3,257,461</u>	<u>3,325,354</u>	<u>608,190,172</u>	<u>601,596,654</u>
<u>10,208,000</u>	<u>10,366,267</u>	<u>3,471,508</u>	<u>3,554,998</u>	<u>801,591,606</u>	<u>790,320,410</u>
0	0	0	0	11,181,245	12,061,893
<u>\$10,208,000</u>	<u>\$10,366,267</u>	<u>\$3,471,508</u>	<u>\$3,554,998</u>	<u>\$812,772,851</u>	<u>\$802,382,303</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2015 and 2014

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2015	2014	2015	2014	2015	2014
CURRENT LIABILITIES:						
Accounts payable	\$3,531,531	\$4,617,563	\$ 215,366	\$ 57,821	\$ 61,369	\$ 18,425
Accrued payroll and payroll taxes	2,078,697	1,740,739	297,859	275,414	89,183	82,581
Accrued sales taxes	545,981	299,687	0	0	0	0
Due to other funds	1,259,281	1,182,488	0	0	1,166,500	1,166,500
Loans payable to other funds – current maturities	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	21,758	23,456
Unearned revenue	0	0	0	0	205	0
Other liabilities	730,658	767,781	84,343	12,923	5,141	1,556
Total Current Liabilities	8,146,148	8,608,258	597,568	346,158	1,344,156	1,292,518
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	1,005,539	791,902	238,395	2,761,816	108,575	34,098
Accrued interest	3,085,337	3,331,460	779,630	800,587	0	0
Revenue bonds payable – current maturities	5,545,000	5,695,000	4,619,845	4,076,000	0	0
Special obligation bonds payable	1,335,000	1,315,000	400,000	380,000	0	0
Customer security and escrow deposits	3,637,090	3,400,953	659,661	580,177	0	0
Advances from other funds	0	0	0	65,000	0	0
Total Current Liabilities (Payable from Restricted Assets)	14,607,966	14,534,315	6,697,531	8,663,580	108,575	34,098
LONG-TERM LIABILITIES:						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	140,386	162,557
Revenue bonds payable	124,683,749	130,687,634	96,304,275	81,926,623	0	0
Other long-term liabilities	0	0	0	0	1,819,711	1,819,711
Special obligation bonds payable	63,563,093	65,321,996	6,133,033	6,785,002	0	0
Total Long-Term Liabilities	188,246,842	196,009,630	102,437,308	88,711,625	1,960,097	1,982,268
Total Liabilities	211,000,956	219,152,203	109,732,407	97,721,363	3,412,828	3,308,884
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	0	0	0	0	0	0
County contributions	0	0	0	0	0	0
State contributions	0	0	0	0	0	0
Federal contributions	0	0	0	0	0	0
Private contributions	0	0	0	0	0	0
Total Contributed Capital	0	0	0	0	0	0
RETAINED EARNINGS	187,652,625	187,691,342	154,454,239	148,941,719	26,435,504	26,428,781
Total Fund Equity	187,652,625	187,691,342	154,454,239	148,941,719	26,435,504	26,428,781
TOTAL LIABILITIES AND FUND EQUITY	\$398,653,581	\$406,843,545	\$264,186,646	\$246,663,082	\$29,848,332	\$29,737,665

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2015 and 2014

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2015	2014	2015	2014	2015	2014
\$ 10,640	\$ 7,609	\$ 196,850	\$ 166,233	\$ 4,146	\$ 14,769
94,894	88,346	311,976	301,877	21,676	17,881
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
80,480	0	0	0	839,839	738,317
4,875	4,850	78,323	79,573	11,516	80,442
<u>190,889</u>	<u>100,805</u>	<u>587,149</u>	<u>547,683</u>	<u>877,177</u>	<u>851,409</u>
24,345	0	34,631	77,850	479,748	515,106
0	0	18,208	22,641	90,249	95,982
0	0	0	0	0	0
0	0	730,000	700,000	1,090,000	1,050,000
0	0	592,833	569,148	0	0
0	0	605,601	704,298	1,001,442	1,125,319
<u>24,345</u>	<u>0</u>	<u>1,981,273</u>	<u>2,073,937</u>	<u>2,661,439</u>	<u>2,786,407</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	376,942	689,789	0	0
0	0	2,803,601	3,551,828	21,650,267	22,770,390
<u>0</u>	<u>0</u>	<u>3,180,543</u>	<u>4,241,617</u>	<u>21,650,267</u>	<u>22,770,390</u>
<u>215,234</u>	<u>100,805</u>	<u>5,748,965</u>	<u>6,863,237</u>	<u>25,188,883</u>	<u>26,408,206</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>12,680,823</u>	<u>11,824,992</u>	<u>23,281,920</u>	<u>20,948,361</u>	<u>15,073,534</u>	<u>14,321,588</u>
<u>12,680,823</u>	<u>11,824,992</u>	<u>23,281,920</u>	<u>20,948,361</u>	<u>15,073,534</u>	<u>14,321,588</u>
<u>\$12,896,057</u>	<u>\$11,925,797</u>	<u>\$29,030,885</u>	<u>\$27,811,598</u>	<u>\$40,262,417</u>	<u>\$40,729,794</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2015 and 2014

LIABILITIES AND FUND EQUITY	Recreation Services Fund		Railroad Fund	
	2015	2014	2015	2014
CURRENT LIABILITIES:				
Accounts payable	\$ 94,865	\$ 84,011	\$ 2,665	\$ 3,325
Accrued payroll and payroll taxes	194,260	186,467	29,378	25,075
Accrued sales taxes	0	0	0	0
Due to other funds	0	0	0	0
Loans payable to other funds – current maturities	0	0	69,500	66,931
Obligations under capital leases	0	0	0	0
Unearned revenue	28,221	25,453	0	0
Other liabilities	262	250	2,400	2,400
Total Current Liabilities	317,608	296,181	103,943	97,731
CURRENT LIABILITIES (Payable from Restricted Assets):				
Construction contracts payable	2,098	350	689	2,175
Accrued interest	0	0	0	0
Revenue bonds payable – current maturities	0	0	0	0
Special obligation bonds payable	0	0	0	0
Customer security and escrow deposits	0	0	0	0
Advances from other funds	241,061	334,573	1,128,200	1,128,200
Total Current Liabilities (Payable from Restricted Assets)	243,159	334,923	1,128,889	1,130,375
LONG-TERM LIABILITIES:				
Loans payable to other funds	0	0	536,153	605,652
Obligations under capital leases	0	0	0	0
Revenue bonds payable	0	0	0	0
Other long-term liabilities	0	0	0	0
Special obligation bonds payable	0	0	0	0
Total Long-Term Liabilities	0	0	536,153	605,652
Total Liabilities	560,767	631,104	1,768,985	1,833,758
CONTRIBUTED CAPITAL (Net):				
Municipal contributions	0	0	0	0
County contributions	0	0	0	0
State contributions	0	0	0	0
Federal contributions	0	0	0	0
Private contributions	0	0	0	0
Total Contributed Capital	0	0	0	0
RETAINED EARNINGS	14,539,774	14,904,799	7,345,899	7,379,896
Total Fund Equity	14,539,774	14,904,799	7,345,899	7,379,896
TOTAL LIABILITIES AND FUND EQUITY	\$15,100,541	\$15,535,903	\$9,114,884	\$9,213,654

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2015 and 2014

Storm Water Utility Fund		Transload Fund		TOTAL	
2015	2014	2015	2014	2015	2014
\$ 13,243	\$ 15,930	\$ 24,948	\$ 35,078	\$ 4,155,623	\$ 5,020,764
29,875	32,804	8,451	6,059	3,156,249	2,757,243
0	0	0	0	545,981	299,687
0	0	0	0	2,425,781	2,348,988
0	0	79,676	79,280	149,176	146,211
0	0	0	0	21,758	23,456
0	0	0	0	948,745	763,770
5,052	5,052	0	0	922,570	954,827
<u>48,170</u>	<u>53,786</u>	<u>113,075</u>	<u>120,417</u>	<u>12,325,883</u>	<u>12,314,946</u>
34,593	21,457	0	0	1,928,613	4,204,754
0	0	0	0	3,973,424	4,250,670
0	0	0	0	10,164,845	9,771,000
0	0	0	0	3,555,000	3,445,000
0	0	0	0	4,889,584	4,550,278
0	0	0	0	2,976,304	3,357,390
<u>34,593</u>	<u>21,457</u>	<u>0</u>	<u>0</u>	<u>27,487,770</u>	<u>29,579,092</u>
0	0	2,126,714	2,206,390	2,662,867	2,812,042
0	0	0	0	140,386	162,557
0	0	0	0	220,988,024	212,614,257
0	0	0	0	2,196,653	2,509,500
0	0	0	0	94,149,994	98,429,216
<u>0</u>	<u>0</u>	<u>2,126,714</u>	<u>2,206,390</u>	<u>320,137,924</u>	<u>316,527,572</u>
<u>82,763</u>	<u>75,243</u>	<u>2,239,789</u>	<u>2,326,807</u>	<u>359,951,577</u>	<u>358,421,610</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>10,125,237</u>	<u>10,291,024</u>	<u>1,231,719</u>	<u>1,228,191</u>	<u>452,821,274</u>	<u>443,960,693</u>
<u>10,125,237</u>	<u>10,291,024</u>	<u>1,231,719</u>	<u>1,228,191</u>	<u>452,821,274</u>	<u>443,960,693</u>
<u>\$10,208,000</u>	<u>\$10,366,267</u>	<u>\$3,471,508</u>	<u>\$3,554,998</u>	<u>\$812,772,851</u>	<u>\$802,382,303</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	<u>Water and Electric Utility Fund</u>		<u>Sanitary Sewer Utility Fund</u>		<u>Regional Airport Fund</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:						
Charges for services	\$67,315,448	\$71,629,004	\$10,154,498	\$9,472,673	\$297,708	\$255,697
OPERATING EXPENSES:						
Personal services	9,401,354	8,779,432	2,100,844	2,004,238	505,301	491,603
Materials, supplies, and power	37,294,700	42,097,858	451,128	491,225	100,332	155,466
Travel and training	126,422	87,831	3,309	2,904	15,551	4,316
Intragovernmental	2,740,618	2,681,914	807,144	753,351	149,268	158,933
Utilities, services, and miscellaneous	4,776,244	4,771,545	841,911	821,209	429,110	325,793
TOTAL OPERATING EXPENSES	54,339,338	58,418,580	4,204,336	4,072,927	1,199,562	1,136,111
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	12,976,110	13,210,424	5,950,162	5,399,746	(901,854)	(880,414)
Payment-in-lieu-of-tax	(7,153,712)	(7,198,174)	0	0	0	0
Depreciation	(7,381,867)	(7,122,696)	(2,519,567)	(2,494,344)	(414,786)	(446,611)
OPERATING INCOME (LOSS)	(1,559,469)	(1,110,446)	3,430,595	2,905,402	(1,316,640)	(1,327,025)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	1,934,551	602,941	790,699	388,551	131,851	34,848
Revenue from other governmental units	11,400	0	0	0	39,325	39,260
Miscellaneous revenue	849,170	951,149	26,667	581,860	6,623	10,258
Interest expense	(3,474,625)	(4,002,413)	(1,170,013)	(1,211,415)	(2,961)	(3,374)
Loss on disposal of fixed assets	(48,750)	(164,575)	(6,330)	(370,835)	0	0
Miscellaneous expense	(1,148)	(872)	(454,733)	(181,009)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(729,402)	(2,613,770)	(813,710)	(792,848)	174,838	80,992
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(2,288,871)	(3,724,216)	2,616,885	2,112,554	(1,141,802)	(1,246,033)
OPERATING TRANSFERS:						
Operating transfers from other funds	0	0	0	0	897,470	773,045
Operating transfers to other funds	(399,556)	(817,964)	(58,469)	(176,935)	0	(25,229)
TOTAL OPERATING TRANSFERS	(399,556)	(817,964)	(58,469)	(176,935)	897,470	747,816
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(2,688,427)	(4,542,180)	2,558,416	1,935,619	(244,332)	(498,217)
Capital contribution	0	0	0	0	0	0
NET INCOME (LOSS)	(2,688,427)	(4,542,180)	2,558,416	1,935,619	(244,332)	(498,217)
Amortization of contributed capital	0	0	0	0	98,828	12,435
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(2,688,427)	(4,542,180)	2,558,416	1,935,619	(145,504)	(485,782)
RETAINED EARNINGS, BEGINNING OF PERIOD AS RESTATED	190,341,052	192,233,522	151,895,823	147,006,100	26,581,008	26,914,563
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>\$187,652,625</u>	<u>\$187,691,342</u>	<u>\$154,454,239</u>	<u>\$148,941,719</u>	<u>\$26,435,504</u>	<u>\$26,428,781</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014**

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2015	2014	2015	2014	2015	2014
<u>\$1,190,022</u>	<u>\$1,424,158</u>	<u>\$ 8,771,701</u>	<u>\$ 8,205,721</u>	<u>\$ 2,212,985</u>	<u>\$ 2,015,496</u>
1,655,242	1,490,482	2,540,819	2,389,599	204,393	231,489
832,932	713,089	1,724,518	2,014,099	74,689	87,325
197	508	501	1,125	2,209	0
467,797	459,335	1,036,944	1,016,710	116,951	98,304
<u>346,879</u>	<u>268,325</u>	<u>911,890</u>	<u>823,880</u>	<u>155,392</u>	<u>151,342</u>
<u>3,303,047</u>	<u>2,931,739</u>	<u>6,214,672</u>	<u>6,245,413</u>	<u>553,634</u>	<u>568,460</u>
(2,113,025)	(1,507,581)	2,557,029	1,960,308	1,659,351	1,447,036
0	0	0	0	0	0
<u>(417,573)</u>	<u>(355,130)</u>	<u>(906,519)</u>	<u>(829,536)</u>	<u>(498,605)</u>	<u>(451,035)</u>
<u>(2,530,598)</u>	<u>(1,862,711)</u>	<u>1,650,510</u>	<u>1,130,772</u>	<u>1,160,746</u>	<u>996,001</u>
40,513	13,917	252,929	58,789	252,764	152,499
1,235,564	1,199,630	40,266	41,482	0	0
29,801	24,434	198,926	44,531	366	256
0	0	(71,177)	(84,809)	(523,686)	(540,444)
(5,477)	(12,234)	(334,097)	(810)	0	(150,000)
<u>(417)</u>	<u>(661)</u>	<u>(54)</u>	<u>(59)</u>	<u>(17,163)</u>	<u>(9,002)</u>
<u>1,299,984</u>	<u>1,225,086</u>	<u>86,793</u>	<u>59,124</u>	<u>(287,719)</u>	<u>(546,691)</u>
<u>(1,230,614)</u>	<u>(637,625)</u>	<u>1,737,303</u>	<u>1,189,896</u>	<u>873,027</u>	<u>449,310</u>
1,454,763	1,136,546	0	0	0	0
<u>(765)</u>	<u>(672)</u>	<u>(61,176)</u>	<u>(197,327)</u>	<u>(148,028)</u>	<u>(160,799)</u>
<u>1,453,998</u>	<u>1,135,874</u>	<u>(61,176)</u>	<u>(197,327)</u>	<u>(148,028)</u>	<u>(160,799)</u>
223,384	498,249	1,676,127	992,569	724,999	288,511
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
223,384	498,249	1,676,127	992,569	724,999	288,511
<u>913,662</u>	<u>271,926</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,137,046	770,175	1,676,127	992,569	724,999	288,511
11,543,777	11,054,817	21,605,793	19,955,792	14,348,535	14,033,077
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>\$12,680,823</u>	<u>\$11,824,992</u>	<u>\$23,281,920</u>	<u>\$20,948,361</u>	<u>\$15,073,534</u>	<u>\$14,321,588</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	Recreation Services Fund		Railroad Fund	
	2015	2014	2015	2014
OPERATING REVENUES:				
Charges for services	\$ 1,490,819	\$ 1,550,677	\$ 237,044	\$260,390
OPERATING EXPENSES:				
Personal services	1,321,218	1,398,388	117,604	114,320
Materials, supplies, and power	382,469	421,464	27,479	36,982
Travel and training	5,694	5,305	0	165
Intragovernmental	351,436	345,245	45,287	43,354
Utilities, services, and miscellaneous	401,838	489,170	55,978	84,511
TOTAL OPERATING EXPENSES	2,462,655	2,659,572	246,348	279,332
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(971,836)	(1,108,895)	(9,304)	(18,942)
Payment-in-lieu-of-tax	0	0	0	0
Depreciation	(340,143)	(333,378)	(234,521)	(234,422)
OPERATING INCOME (LOSS)	(1,311,979)	(1,442,273)	(243,825)	(253,364)
NONOPERATING REVENUES (EXPENSES):				
Investment revenue	37,622	10,062	18,128	2,213
Revenue from other governmental units	0	0	0	0
Miscellaneous revenue	10,898	10,531	300	0
Interest expense	(2,349)	(3,051)	(11,596)	(12,856)
Loss on disposal of fixed assets	0	(1,298)	0	0
Miscellaneous expense	0	3,865	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	46,171	20,109	6,832	(10,643)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,265,808)	(1,422,164)	(236,993)	(264,007)
OPERATING TRANSFERS:				
Operating transfers from other funds	1,172,417	1,125,763	170,664	75,000
Operating transfers to other funds	0	(49,079)	0	(5,913)
TOTAL OPERATING TRANSFERS	1,172,417	1,076,684	170,664	69,087
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(93,391)	(345,480)	(66,329)	(194,920)
Capital contribution	0	0	0	0
NET INCOME (LOSS)	(93,391)	(345,480)	(66,329)	(194,920)
Amortization of contributed capital	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(93,391)	(345,480)	(66,329)	(194,920)
RETAINED EARNINGS, BEGINNING OF PERIOD AS RESTATED	14,633,165	15,250,279	7,412,228	7,574,816
Equity transfer from other funds	0	0	0	0
Equity transfer to other funds	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	\$14,539,774	\$14,904,799	\$7,345,899	\$7,379,896

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014**

Storm Water Utility Fund		Transload Fund		TOTAL	
2015	2014	2015	2014	2015	2014
\$ 604,765	\$ 684,056	\$ 220,971	\$ 581,981	\$ 92,495,961	\$ 96,079,853
211,092	144,580	86,401	81,622	18,144,268	17,125,753
68,262	52,558	7,385	7,937	40,963,894	46,078,003
0	2,075	0	181	153,883	104,410
97,952	102,024	14,973	14,456	5,828,370	5,673,626
<u>152,254</u>	<u>36,447</u>	<u>170,615</u>	<u>342,312</u>	<u>8,242,111</u>	<u>8,114,534</u>
<u>529,560</u>	<u>337,684</u>	<u>279,374</u>	<u>446,508</u>	<u>73,332,526</u>	<u>77,096,326</u>
75,205	346,372	(58,403)	135,473	19,163,435	18,983,527
0	0	0	0	(7,153,712)	(7,198,174)
<u>(257,859)</u>	<u>(250,128)</u>	<u>(34,880)</u>	<u>(36,258)</u>	<u>(13,006,320)</u>	<u>(12,553,538)</u>
<u>(182,654)</u>	<u>96,244</u>	<u>(93,283)</u>	<u>99,215</u>	<u>(996,597)</u>	<u>(768,185)</u>
59,406	13,586	2,539	(1,675)	3,521,002	1,275,731
43,271	3,381	0	0	1,369,826	1,283,753
1,540	500	9,067	8,289	1,133,358	1,631,808
0	0	(5,516)	(5,714)	(5,261,923)	(5,864,076)
0	0	0	0	(394,654)	(699,752)
<u>0</u>	<u>0</u>	<u>(3,755)</u>	<u>(3,960)</u>	<u>(477,270)</u>	<u>(191,698)</u>
<u>104,217</u>	<u>17,467</u>	<u>2,335</u>	<u>(3,060)</u>	<u>(109,661)</u>	<u>(2,564,234)</u>
<u>(78,437)</u>	<u>113,711</u>	<u>(90,948)</u>	<u>96,155</u>	<u>(1,106,258)</u>	<u>(3,332,419)</u>
0	0	62,500	87,500	3,757,814	3,197,854
<u>(30,527)</u>	<u>(39,793)</u>	<u>(2,238)</u>	<u>(6,015)</u>	<u>(700,759)</u>	<u>(1,479,726)</u>
<u>(30,527)</u>	<u>(39,793)</u>	<u>60,262</u>	<u>81,485</u>	<u>3,057,055</u>	<u>1,718,128</u>
(108,964)	73,918	(30,686)	177,640	1,950,797	(1,614,291)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(108,964)	73,918	(30,686)	177,640	1,950,797	(1,614,291)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,012,490</u>	<u>284,361</u>
(108,964)	73,918	(30,686)	177,640	2,963,287	(1,329,930)
10,234,201	10,217,106	1,262,405	1,050,551	449,857,987	445,290,623
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>\$10,125,237</u>	<u>\$10,291,024</u>	<u>\$1,231,719</u>	<u>\$1,228,191</u>	<u>452,821,274</u>	<u>443,960,693</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2015	2014	2015	2014	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	(\$1,559,469)	(\$1,110,446)	\$ 3,430,595	\$ 2,905,402	\$ (1,316,640)	\$(1,327,025)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	7,381,867	7,122,696	2,519,567	2,494,344	414,786	446,611
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	2,946,826	4,686,682	114,083	27,400	12,113	52,441
Decrease (increase) in due from other funds	0	(328,200)	0	0	0	0
Decrease (increase) in loans receivable from other funds	34,095	32,835	0	0	0	0
Increase (decrease) in accounts payable	(742,361)	1,654,211	(42,016)	(211,040)	(22,910)	(36,992)
Increase (decrease) in accrued payroll	(200,246)	(338,249)	(254,162)	(227,286)	(58,285)	(52,225)
Decrease (increase) in inventory	517,646	273,977	0	0	0	0
Decrease (increase) in other assets	11,859	29,476	20,175	201	0	345
Increase (decrease) in accrued sales tax	82,927	(114,572)	0	0	0	0
Increase (decrease) in due to other funds	(342,265)	(288,416)	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	427,394	464,332	164,275	31,940	(5,021)	403
Unrealized gain (loss) on cash equivalents	1,040,771	(392,675)	297,653	(96,247)	73,046	(27,460)
Other nonoperating revenue (expense)	849,170	951,149	26,667	581,860	6,623	10,258
Net cash provided by (used for) operating activities	<u>10,448,214</u>	<u>12,642,800</u>	<u>6,276,837</u>	<u>5,506,574</u>	<u>(896,288)</u>	<u>(933,644)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	897,470	773,045
Operating transfers out	(399,556)	(817,964)	(58,469)	(176,935)	0	(25,229)
Operating grants	11,400	0	0	0	16,345	30,200
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(388,156)</u>	<u>(817,964)</u>	<u>(58,469)</u>	<u>(176,935)</u>	<u>913,815</u>	<u>778,016</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	14,397,758	41,869,754	19,203,296	0	0	0
Debt service – interest payments	(3,506,798)	(4,118,013)	(1,176,303)	(1,224,402)	(2,961)	(3,374)
Debt service – principal and advance refunding payments	(20,494,767)	(47,876,654)	(860,494)	(3,312,299)	(10,341)	(11,626)
Acquisition and construction of capital assets	(6,909,339)	(5,599,864)	(577,305)	2,064,014	(250,359)	(138,849)
Decrease in construction contracts	(1,439,481)	(1,197,300)	(1,744,505)	(4,282,207)	(95,699)	(552,583)
Fiscal agent fees payments	(1,148)	(872)	(454,733)	(181,009)	0	0
Capital contributions	0	0	0	0	557,323	789,110
Proceeds from advances from other funds	0	0	0	0	0	0
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(17,953,775)</u>	<u>(16,922,949)</u>	<u>14,389,956</u>	<u>(6,935,903)</u>	<u>197,963</u>	<u>82,678</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	922,255	1,017,105	355,974	384,509	60,163	63,793
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>922,255</u>	<u>1,017,105</u>	<u>355,974</u>	<u>384,509</u>	<u>60,163</u>	<u>63,793</u>
Net increase (decrease) in cash and cash equivalents	(6,971,462)	(4,081,008)	20,964,298	(1,221,755)	275,653	(9,157)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>91,650,364</u>	<u>100,190,407</u>	<u>21,591,143</u>	<u>25,410,714</u>	<u>5,725,034</u>	<u>6,231,041</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$84,678,902</u></u>	<u><u>\$96,109,399</u></u>	<u><u>\$42,555,441</u></u>	<u><u>\$24,188,959</u></u>	<u><u>\$6,000,687</u></u>	<u><u>\$6,221,884</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2015	2014	2015	2014	2015	2014
\$ (2,530,598)	\$ (1,862,711)	\$ 1,650,510	\$ 1,130,772	\$ 1,160,746	\$ 996,001
417,573	355,130	906,519	829,536	498,605	451,035
34,977	6,172	319,754	471,242	(38,354)	(40,368)
0	0	0	0	0	0
0	0	0	0	0	0
(40,900)	(23,691)	(634,537)	(136,550)	(42,128)	(16,453)
(191,556)	(158,873)	(291,644)	(271,898)	(25,182)	(24,860)
0	0	(149,771)	(120,914)	0	0
(138)	0	0	0	1,873	0
0	0	0	0	0	0
0	(1,026,815)	0	0	0	0
0	0	0	0	0	0
(43,751)	(89,305)	31,617	6,688	322,644	287,979
21,196	(3,899)	141,119	(54,549)	71,903	(28,856)
29,801	24,434	198,926	44,531	366	256
<u>(2,303,396)</u>	<u>(2,779,558)</u>	<u>2,172,493</u>	<u>1,898,858</u>	<u>1,950,473</u>	<u>1,624,734</u>
1,454,763	1,136,546	0	0	0	0
(765)	(672)	(61,176)	(197,327)	(148,028)	(160,799)
511,137	2,078,156	42,387	43,370	0	0
0	0	0	0	0	0
<u>1,965,135</u>	<u>3,214,030</u>	<u>(18,789)</u>	<u>(153,957)</u>	<u>(148,028)</u>	<u>(160,799)</u>
0	0	0	0	0	0
0	0	(78,489)	(88,594)	(530,423)	(530,990)
0	0	(700,000)	(687,217)	(1,050,000)	(1,025,061)
(991,895)	(344,201)	(1,461,474)	(703,887)	459,191	(603,526)
(124,700)	(133,038)	(62,157)	(149,008)	(481,241)	(1,735,052)
(417)	(661)	(54)	4,279	(17,163)	(9,002)
120,402	236,575	0	0	0	0
0	0	(49,759)	(48,131)	(62,209)	(61,131)
0	0	0	0	0	0
<u>(996,610)</u>	<u>(241,325)</u>	<u>(2,351,933)</u>	<u>(1,672,558)</u>	<u>(1,681,845)</u>	<u>(3,964,762)</u>
21,857	15,503	115,627	115,533	172,794	178,709
0	0	0	0	0	0
<u>21,857</u>	<u>15,503</u>	<u>115,627</u>	<u>115,533</u>	<u>172,794</u>	<u>178,709</u>
(1,313,014)	208,650	(82,602)	187,876	293,394	(2,322,118)
<u>2,308,766</u>	<u>1,228,008</u>	<u>11,379,149</u>	<u>10,984,158</u>	<u>4,719,361</u>	<u>6,813,917</u>
<u>\$995,752</u>	<u>\$1,436,658</u>	<u>\$11,296,547</u>	<u>\$11,172,034</u>	<u>\$5,012,755</u>	<u>\$4,491,799</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	Recreation Services Fund		Railroad Fund	
	2015	2014	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$ (1,311,979)	\$ (1,442,273)	(\$243,825)	(\$253,364)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	340,143	333,378	234,521	234,422
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	64,363	21,891	23,974	13,094
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in loans receivable from other funds	0	0	0	0
Increase (decrease) in accounts payable	(28,719)	(19,629)	(31,019)	(67,878)
Increase (decrease) in accrued payroll	(172,378)	(179,751)	(2,141)	(5,042)
Decrease (increase) in inventory	0	0	11,768	45,904
Decrease (increase) in other assets	1,568	9,372	0	0
Increase (decrease) in accrued sales tax	0	0	0	0
Increase (decrease) in due to other funds	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	1,309	1,260
Increase (decrease) in other liabilities	(1,722)	(10,908)	0	0
Unrealized gain (loss) on cash equivalents	21,116	(6,852)	10,369	(2,778)
Other nonoperating revenue (expense)	10,898	10,531	300	0
Net cash provided by (used for) operating activities	<u>(1,076,710)</u>	<u>(1,284,241)</u>	<u>5,256</u>	<u>(34,382)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	1,172,417	1,125,763	170,664	75,000
Operating transfers out	0	(49,079)	0	(5,913)
Operating grants	0	0	0	0
Equity transfer	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>1,172,417</u>	<u>1,076,684</u>	<u>170,664</u>	<u>69,087</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from bonds, loans, and capital leases	0	0	0	0
Debt service – interest payments	(2,349)	(3,051)	(11,596)	(12,856)
Debt service – principal and advance refunding payments	0	0	(35,404)	(34,096)
Acquisition and construction of capital assets	(88,144)	(92,049)	(130,928)	(64,644)
Decrease in construction contracts	(42)	(6,122)	0	0
Fiscal agent fees payments	0	3,865	0	0
Capital contributions	0	0	0	0
Proceeds from advances from other funds	(46,961)	(15,427)	0	328,200
Other	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(137,496)</u>	<u>(112,784)</u>	<u>(177,928)</u>	<u>216,604</u>
CASH FLOWS FROM INVESTING ACTIVITIES –				
Interest received	17,080	17,950	7,987	4,589
Bond investments sold	0	0	0	0
Net cash provided by (used for) investing activities	<u>17,080</u>	<u>17,950</u>	<u>7,987</u>	<u>4,589</u>
Net increase (decrease) in cash and cash equivalents	(24,709)	(302,391)	5,979	255,898
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>2,242,472</u>	<u>2,496,756</u>	<u>789,861</u>	<u>404,624</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$2,217,763</u></u>	<u><u>\$2,194,365</u></u>	<u><u>\$795,840</u></u>	<u><u>\$660,522</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

Storm Water Utility Fund		Transload Fund		TOTAL	
2015	2014	2015	2014	2015	2014
\$ (182,654)	\$ 96,244	\$ (93,283)	\$ 99,215	\$ (96,597)	\$ (768,185)
257,859	250,128	34,880	36,258	13,006,320	12,553,538
88,207	(6,215)	33,175	215,566	3,599,118	5,447,905
0	0	0	0	0	(328,200)
0	0	0	0	34,095	32,835
(21,842)	(35,010)	(50,605)	(265,177)	(1,657,037)	841,791
(21,077)	(17,363)	(10,185)	(9,834)	(1,226,856)	(1,285,381)
0	0	0	0	379,643	198,967
0	249	8,678	0	44,015	39,643
0	0	0	0	82,927	(114,572)
0	0	0	(13,924)	(342,265)	(1,329,155)
0	0	0	0	1,309	1,260
0	0	0	0	895,436	691,129
32,473	(10,713)	1,453	(1,849)	1,711,099	(625,878)
1,540	500	9,067	8,289	1,133,358	1,631,808
154,506	277,820	(66,820)	68,544	16,664,565	16,987,505
0	0	62,500	87,500	3,757,814	3,197,854
(30,527)	(39,793)	(2,238)	(6,015)	(700,759)	(1,479,726)
43,271	3,381	0	0	624,540	2,155,107
0	0	0	0	0	0
12,744	(36,412)	60,262	81,485	3,681,595	3,873,235
0	0	0	0	33,601,054	41,869,754
0	0	(5,516)	(5,714)	(5,314,435)	(5,986,994)
0	0	0	0	(23,151,006)	(52,946,953)
(8,099)	(12,347)	(7,000)	(6,796)	(9,965,352)	(5,502,149)
0	(27,905)	0	0	(3,947,825)	(8,083,215)
0	0	0	0	(473,515)	(183,400)
0	0	0	0	677,725	1,025,685
0	0	0	0	(158,929)	203,511
0	0	0	0	0	0
(8,099)	(40,252)	(12,516)	(12,510)	(8,732,283)	(29,603,761)
27,455	24,465	1,165	(68)	1,702,357	1,822,088
0	0	0	0	0	0
27,455	24,465	1,165	(68)	1,702,357	1,822,088
186,606	225,621	(17,909)	137,451	13,316,234	(6,920,933)
2,613,112	2,348,967	120,460	0	143,139,722	156,108,592
<u>\$2,799,718</u>	<u>\$2,574,588</u>	<u>\$102,551</u>	<u>\$137,451</u>	<u>\$156,455,956</u>	<u>\$149,187,659</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	<u>Water and Electric Utility Fund</u>		<u>Sanitary Sewer Utility Fund</u>		<u>Regional Airport Fund</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$13,325,581	\$15,364,601	\$6,884,522	\$6,888,003	\$628,149	\$510,364
Restricted assets – cash and cash equivalents	71,353,321	80,744,798	35,670,919	17,300,956	5,372,538	5,711,520
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$84,678,902</u>	<u>\$96,109,399</u>	<u>\$42,555,441</u>	<u>\$24,188,959</u>	<u>\$6,000,687</u>	<u>\$6,221,884</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	1,005,539	791,902	84,343	12,923	108,575	34,098
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$1,005,539</u>	<u>\$791,902</u>	<u>\$84,343</u>	<u>\$12,923</u>	<u>\$108,575</u>	<u>\$34,098</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2015	2014	2015	2014	2015	2014	2015	2014
\$656,199	\$449,314	\$5,867,305	\$7,201,309	\$1,282,845	\$471,006	\$ 1,520,270	\$1,542,171
339,553	987,344	5,429,242	3,970,725	3,729,910	4,020,793	697,493	652,194
<u>\$995,752</u>	<u>\$1,436,658</u>	<u>\$11,296,547</u>	<u>\$11,172,034</u>	<u>\$5,012,755</u>	<u>\$4,491,799</u>	<u>\$2,217,763</u>	<u>\$2,194,365</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24,345	0	587,149	547,683	839,839	738,317	2,098	350
<u>\$24,345</u>	<u>\$0</u>	<u>\$587,149</u>	<u>\$547,683</u>	<u>\$839,839</u>	<u>\$738,317</u>	<u>\$2,098</u>	<u>\$350</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2015	2014	2015	2014	2015	2014	2015	2014
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$252,990	\$58,646	\$ 1,028,857	\$ 1,382,285	\$ 102,551	\$ 137,451	\$ 31,549,269	\$ 34,005,150
Restricted assets – cash and cash equivalents	542,850	601,876	1,770,861	1,192,303	0	0	124,906,687	115,182,509
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$795,840</u>	<u>\$660,522</u>	<u>\$2,799,718</u>	<u>\$2,574,588</u>	<u>\$102,551</u>	<u>\$137,451</u>	<u>\$ 156,455,956</u>	<u>\$ 149,187,659</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0	\$ -	\$ -
Construction contracts payable	689	2,175	34,593	21,457	0	0	2,687,170	2,148,905
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$689</u>	<u>\$2,175</u>	<u>\$34,593</u>	<u>\$21,457</u>	<u>\$0</u>	<u>\$0</u>	<u>\$ 2,687,170</u>	<u>\$ 2,148,905</u>

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

ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Residential sales	\$23,840,387	\$24,522,536
Commercial and industrial sales	26,474,163	26,373,626
Intragovernmental sales	582,999	599,660
Street lighting and traffic signs	21,372	262,639
Sales to public authorities	4,653,647	7,374,908
Miscellaneous	<u>1,005,334</u>	<u>1,741,054</u>
TOTAL OPERATING REVENUES	<u>56,577,902</u>	<u>60,874,423</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	46,122	127,207
Steam expenses	323,462	313,877
Electrical expenses	1,000,759	1,268,427
Miscellaneous steam power expenses	225,993	294,910
Fuel – coal	1,280,286	1,219,164
Fuel – gas and biomass	<u>329,385</u>	<u>971,555</u>
Total Operations	<u>3,206,007</u>	<u>4,195,140</u>
Maintenance		
Supervision and engineering	336,046	444,176
Maintenance of structures	1,078	437
Maintenance of boiler plants	964,915	485,578
Maintenance of electrical plant	209,071	261,692
Maintenance – other	<u>117,944</u>	<u>74,970</u>
Total Maintenance	<u>1,629,054</u>	<u>1,266,853</u>
Other:		
Purchased power	33,214,294	36,988,950
Fuel	53,741	240,305
Transportation	<u>12</u>	<u>85</u>
Total Other	<u>33,268,047</u>	<u>37,229,340</u>
Total Production	<u>38,103,108</u>	<u>42,691,333</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	494,341	341,806
Load dispatching	859,348	747,522
Station	527,606	520,212
Overhead line	733,011	650,097
Underground line	326,281	257,912
Street lighting and signal system	0	0
Meter services	389,227	335,264
Customer installation	54,847	37,714
Miscellaneous distribution	370,725	402,584
Transportation	203,576	239,638
Storeroom	188,015	124,156
Rents	8,428	8,427
Transmission of electricity	<u>46,529</u>	<u>92,913</u>
Total Operations	<u>4,201,934</u>	<u>3,758,245</u>

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

**ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>
Maintenance:		
Supervision and engineering	\$185	\$22
Maintenance of structures	209,700	180,455
Maintenance of station equipment	86,648	149,391
Maintenance of overhead lines	1,151,491	1,430,361
Maintenance of underground lines	327,230	320,663
Maintenance of line transformer	4,642	2,720
Maintenance of street lights and signal system	242,138	181,902
Maintenance of meters	1,825	12,618
Maintenance of miscellaneous distribution plant	7,030	8,958
Total Maintenance	<u>2,030,889</u>	<u>2,287,090</u>
Total Transmission and Distribution	<u>6,232,823</u>	<u>6,045,335</u>
Accounting and Collection:		
Meter reading	195,804	168,177
Customer records and collection	1,506,937	1,450,194
Uncollectible accounts	164,467	168,746
Total Accounting and Collection	<u>1,867,208</u>	<u>1,787,117</u>
Administrative and General:		
Salaries	418,807	358,714
Property insurance	393,713	401,134
Office supplies and expense	198,859	157,970
Communication services	1,045	1,136
Maintenance of communication equipment	11,047	10,188
Outside services employed	51,461	77,795
Miscellaneous general expense	0	0
Merchandise/jobbing and contract work	43,089	49,182
Demonstrating and selling	22,594	14,122
Rents	0	0
Energy conservation	1,216,531	1,033,753
Total Administrative and General	<u>2,357,146</u>	<u>2,103,994</u>
TOTAL OPERATING EXPENSES	<u>48,560,285</u>	<u>52,627,779</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$8,017,617</u>	<u>\$8,246,644</u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Residential sales	\$7,494,909	\$7,561,913
Commercial and industrial sales	\$2,771,087	\$2,694,596
Miscellaneous	471,550	498,072
TOTAL OPERATING REVENUES	<u>10,737,546</u>	<u>10,754,581</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	57,315	58,152
Operating labor and expense	8,940	0
Purchase of water for resale	5,443	1,832
Maintenance of wells	689	1,585
Miscellaneous	76,278	37,116
Total Source of Supply	<u>148,665</u>	<u>98,685</u>
Power and Pumping		
Supervision and engineering	45,683	45,309
Operating labor and expense	456,434	410,194
Maintenance of structures and improvements	107,447	90,055
Maintenance of pumping equipment	131,573	129,956
Power purchased	573,428	604,723
Miscellaneous	8,585	12,790
Total Power and Pumping	<u>1,323,150</u>	<u>1,293,027</u>
Purification:		
Supplies and expense	23,747	22,429
Labor	0	0
Chemicals	388,040	397,768
Maintenance of purification equipment	37,106	28,971
Total Purification	<u>448,893</u>	<u>449,168</u>
Total Production	<u>1,920,708</u>	<u>1,840,880</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	428,392	348,411
Maps and records	57,529	47,935
Transmission and distributions lines	79,617	81,753
Meter	101,141	92,042
Total Operations	<u>666,679</u>	<u>570,141</u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
Maintenance:		
Supervision and engineering	\$4,509	\$0
Maintenance of structures and improvements	2,851	2,775
Maintenance of transmission/distribution lines	972,153	984,200
Maintenance of distribution reservoirs	1	2,425
Maintenance of services	382,623	481,102
Maintenance of meters	128,501	128,240
Maintenance of hydrants	57,540	41,792
Maintenance of miscellaneous plants	58,700	132,581
Total Maintenance	<u>1,606,878</u>	<u>1,773,115</u>
Other:		
Stores	68,589	85,381
Transportation	143,573	201,160
Total Other	<u>212,162</u>	<u>286,541</u>
Total Transmission and Distribution	<u>2,485,719</u>	<u>2,629,797</u>
Accounting and Collection:		
Meter reading	100,807	98,677
Billing and accounting	733,096	763,284
Uncollectible accounts	51,420	52,956
Total Accounting and Collection	<u>885,323</u>	<u>914,917</u>
Administrative and General:		
General office salaries	126,984	107,499
Insurance	202,220	177,929
Special service	66,139	47,010
Office supplies and expense	48,971	35,563
Rent	0	0
Miscellaneous	0	0
Energy conservation	40,280	37,206
Merchandise/jobbing and contract work	2,709	0
Total Administrative and General	<u>487,303</u>	<u>405,207</u>
TOTAL OPERATING EXPENSES	<u>5,779,053</u>	<u>5,790,801</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$4,958,493</u>	<u>\$4,963,780</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	2015	2014
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	\$10,154,498	\$ 9,472,673
OPERATING EXPENSES:		
Administration:		
Personal services	508,143	484,356
Materials and supplies	11,414	12,929
Travel and training	2,389	2,904
Intragovernmental	611,733	568,114
Utilities, services, and miscellaneous	104,861	88,646
Total Administration	1,238,540	1,156,949
Treatment Plant:		
Personal services	1,043,279	1,003,902
Materials and supplies	369,094	382,764
Travel and training	840	0
Intragovernmental	115,220	106,558
Utilities, services and miscellaneous	520,391	648,331
Total Treatment Plant	2,048,824	2,141,555
Pump Stations:		
Personal services	66,667	67,487
Materials and supplies	10,648	10,464
Travel and training	80	0
Intragovernmental	2,855	1,882
Utilities, services, and miscellaneous	188,837	39,030
Total Pump Stations	269,087	118,863
Maintenance:		
Personal services	482,755	448,493
Materials and supplies	59,972	85,068
Travel and training	0	0
Intragovernmental	77,336	76,797
Utilities, services, and miscellaneous	27,822	45,202
Total Maintenance	647,885	655,560
TOTAL OPERATING EXPENSES	4,204,336	4,072,927
OPERATING INCOME BEFORE DEPRECIATION	\$5,950,162	\$5,399,746

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 77,705	\$ 78,994
Rentals	65,248	55,702
Landing fees	43,586	35,894
Law enforcement fees	5,163	0
Passenger facility charges	106,006	85,107
Miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING REVENUES	<u>297,708</u>	<u>255,697</u>
OPERATING EXPENSES:		
Administration:		
Personal services	111,083	111,454
Materials and supplies	3,519	5,259
Travel and training	4,081	170
Intragovernmental	123,821	134,231
Utilities, services, and miscellaneous	<u>274,174</u>	<u>175,432</u>
Total Administration	<u>516,678</u>	<u>426,546</u>
Airfield Areas:		
Personal services	103,500	101,218
Materials and supplies	42,939	29,987
Travel and training	0	0
Intragovernmental	8,400	8,454
Utilities, services, and miscellaneous	<u>68,475</u>	<u>38,825</u>
Total Airfield Areas	<u>223,314</u>	<u>178,484</u>
Terminal Areas:		
Personal services	23,795	22,148
Materials and supplies	7,366	27,837
Intragovernmental	498	446
Utilities, services, and miscellaneous	<u>63,629</u>	<u>75,312</u>
Total Terminal Areas	<u>95,288</u>	<u>125,743</u>
Public Safety:		
Personal services	253,171	238,680
Materials and supplies	12,498	56,200
Travel and training	11,470	4,146
Intragovernmental	11,335	11,625
Utilities, services, and miscellaneous	<u>8,500</u>	<u>14,885</u>
Total Public Safety	<u>296,974</u>	<u>325,536</u>
Snow Removal:		
Personal services	13,752	18,103
Materials and supplies	34,010	36,183
Intragovernmental	5,214	4,177
Utilities, services, and miscellaneous	<u>14,332</u>	<u>21,339</u>
Total Snow Removal	<u>67,308</u>	<u>79,802</u>
TOTAL OPERATING EXPENSES	<u>1,199,562</u>	<u>1,136,111</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$901,854)</u>	<u>(\$880,414)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	2015	2014
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 252,174	\$ 398,287
School passes	19,206	35,528
Specials	83,558	92,046
University of Missouri Shuttle reimbursement	748,755	748,755
Paratransit	86,329	86,792
Miscellaneous	0	62,750
TOTAL OPERATING REVENUES	1,190,022	1,424,158
OPERATING EXPENSES:		
General Operations:		
Personal services	800,696	807,590
Materials and supplies	610,004	462,404
Travel and training	197	508
Intragovernmental	334,038	334,081
Utilities, services, and miscellaneous	264,706	187,013
Total General Operations	2,009,641	1,791,596
University of Missouri Shuttle Service:		
Personal services	524,416	264,782
Materials and supplies	104,299	98,510
Travel and training	0	0
Intragovernmental	25,921	22,246
Utilities, services, and miscellaneous	29,958	22,235
Total University of Missouri Shuttle Service	684,594	407,773
Paratransit:		
Personal services	330,130	343,085
Materials and supplies	118,629	115,013
Travel and training	0	0
Intragovernmental	107,838	100,551
Utilities, services, and miscellaneous	52,215	51,105
Total Paratransit	608,812	609,754
FastCAT:		
Personal services	0	75,025
Materials and supplies	0	37,162
Intragovernmental	0	2,457
Utilities, services, and miscellaneous	0	7,972
	0	122,616
TOTAL OPERATING EXPENSES	3,303,047	2,931,739
OPERATING LOSS BEFORE DEPRECIATION	(\$2,113,025)	(\$1,507,581)

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 6,728,429	\$ 6,498,554
Landfill fees	1,342,997	1,196,108
Bag sales	50,633	52,692
Compost sales	4,093	4,338
Miscellaneous	<u>645,549</u>	<u>454,029</u>
TOTAL OPERATING REVENUES	<u>8,771,701</u>	<u>8,205,721</u>
OPERATING EXPENSES:		
Administration:		
Personal services	291,521	284,413
Materials and supplies	4,716	5,527
Travel and training	215	935
Intragovernmental	565,446	564,461
Utilities, services, and miscellaneous	<u>66,258</u>	<u>60,310</u>
Total Administration	<u>928,156</u>	<u>915,646</u>
Commercial:		
Personal services	632,114	631,938
Materials and supplies	430,395	505,388
Travel and training	0	0
Intragovernmental	122,056	139,925
Utilities, services, and miscellaneous	<u>195,693</u>	<u>204,280</u>
Total Commercial	<u>1,380,258</u>	<u>1,481,531</u>
Residential:		
Personal services	447,275	446,081
Materials and supplies	486,843	490,664
Travel and training	0	0
Intragovernmental	131,615	98,021
Utilities, services, and miscellaneous	<u>138,895</u>	<u>114,293</u>
Total Residential	<u>1,204,628</u>	<u>1,149,059</u>
Landfill:		
Personal services	450,304	411,713
Materials and supplies	384,023	546,894
Travel and training	186	190
Intragovernmental	51,559	52,690
Utilities, services, and miscellaneous	<u>377,474</u>	<u>299,702</u>
Total Landfill	<u>1,263,546</u>	<u>1,311,189</u>
Recycling:		
Personal services	719,605	615,454
Materials and supplies	418,541	465,626
Travel and training	100	0
Intragovernmental	166,268	161,613
Utilities, services, and miscellaneous	<u>133,570</u>	<u>145,295</u>
Total Recycling	<u>1,438,084</u>	<u>1,387,988</u>
TOTAL OPERATING EXPENSES	<u>6,214,672</u>	<u>6,245,413</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$2,557,029</u>	<u>\$1,960,308</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 786,908	\$ 741,594
Garages	1,040,744	886,673
Reserved lots	275,514	289,384
Other	<u>109,819</u>	<u>97,845</u>
 TOTAL OPERATING REVENUES	 <u>2,212,985</u>	 <u>2,015,496</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	204,393	231,489
Materials and supplies	74,689	87,325
Intragovernmental	116,951	98,304
Utilities, services, and miscellaneous	<u>155,392</u>	<u>151,342</u>
 TOTAL OPERATING EXPENSES	 <u>551,425</u>	 <u>568,460</u>
 OPERATING INCOME BEFORE DEPRECIATION	 <u><u>\$1,661,560</u></u>	 <u><u>\$1,447,036</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Fees and admissions	\$ 1,166,988	\$ 1,202,824
Facility user charges	50,744	52,329
Youth capital improvement fees	15,388	33,758
Golf course improvement fees	16,060	21,951
Miscellaneous	<u>241,639</u>	<u>239,815</u>
TOTAL OPERATING REVENUES	<u>1,490,819</u>	<u>1,550,677</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	654,390	688,735
Materials and supplies	116,689	112,590
Travel and training	3,400	4,388
Intragovernmental	239,268	233,874
Utilities, services, and miscellaneous	<u>99,832</u>	<u>137,575</u>
Total Recreation Services	<u>1,113,579</u>	<u>1,177,162</u>
Maintenance:		
Personal services	235,100	243,282
Materials and supplies	159,526	170,299
Travel and training	1,208	345
Intragovernmental	27,193	32,547
Utilities, services, and miscellaneous	<u>163,160</u>	<u>189,450</u>
Total Maintenance	<u>586,187</u>	<u>635,923</u>
Activity and Recreation Center:		
Personal services	431,728	466,371
Materials and supplies	106,254	138,575
Travel and training	1,086	572
Intragovernmental	84,975	78,824
Utilities, services, and miscellaneous	<u>138,846</u>	<u>162,145</u>
Total Activity and Recreation Center	<u>762,889</u>	<u>846,487</u>
TOTAL OPERATING EXPENSES	<u>2,462,655</u>	<u>2,659,572</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$971,836)</u>	<u>(\$1,108,895)</u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Switching fees	\$ 198,062	\$ 241,590
Miscellaneous	38,982	18,800
TOTAL OPERATING REVENUES	<u>237,044</u>	<u>260,390</u>
OPERATING EXPENSES:		
Administration:		
Personal services	0	0
Materials and supplies	1,230	0
Travel and training	0	0
Intragovernmental	26,676	32,175
Utilities, services, and miscellaneous	34,661	42,722
Total Administration	<u>62,567</u>	<u>74,897</u>
Transportation:		
Personal services	34,424	42,957
Materials and supplies	14,776	23,913
Travel and training	0	165
Intragovernmental	16,583	7,837
Utilities, services, and miscellaneous	719	21,500
Total Transportation	<u>66,502</u>	<u>96,372</u>
Maintenance of Way:		
Personal services	83,180	71,363
Materials and supplies	11,473	13,069
Travel and training	0	0
Intragovernmental	2,028	3,342
Utilities, services, and miscellaneous	20,598	20,289
Total Maintenance of Way	<u>117,279</u>	<u>108,063</u>
TOTAL OPERATING EXPENSES	<u>246,348</u>	<u>279,332</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>(\$9,304)</u></u>	<u><u>(\$18,942)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	2015	2014
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 604,765	\$ 684,056
OPERATING EXPENSES:		
General Operations:		
Personal services	58,996	36,971
Materials and supplies	10,429	16,059
Travel and training	0	2,075
Intragovernmental	79,025	85,710
Utilities, services, and miscellaneous	10,923	16,572
Total General Operations	159,373	157,387
Field Operations:		
Personal services	152,096	107,609
Materials and supplies	57,833	36,499
Travel and training	0	0
Intragovernmental	18,927	16,314
Utilities, services, and miscellaneous	141,331	19,875
Total Field Operations	370,187	180,297
TOTAL OPERATING EXPENSES	529,560	337,684
OPERATING INCOME BEFORE DEPRECIATION	\$75,205	\$346,372

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 220,971</u>	<u>\$ 581,981</u>
OPERATING EXPENSES:		
General operations:		
Personal services	86,401	81,622
Materials and supplies	7,385	7,937
Travel and training	0	181
Intragovernmental	14,973	14,456
Utilities, services, and miscellaneous	<u>170,615</u>	<u>342,312</u>
Total General Operations	<u>279,374</u>	<u>446,508</u>
 TOTAL OPERATING EXPENSES	 <u>279,374</u>	 <u>446,508</u>
 OPERATING INCOME BEFORE DEPRECIATION	 <u><u>\$ (58,403)</u></u>	 <u><u>\$ 135,473</u></u>

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CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
MARCH 31, 2015

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
SEWER:						
Stm WWTP Improvement (C4301J)	\$ 3,000,000	\$ 3,000,000	\$ -	\$ 3,000,000	\$ -	-
STM WWTP Energize MO Comm (C4302J)	628,725	628,725	-	628,725	-	-
Sewer Main Rehab (C43100)	5,766,507	5,066,450	-	5,066,450	-	700,057
Sm Trunks 80 Acre Point (C43111)	140,000	-	-	-	-	140,000
Private Common Collector (C43112)	540,735	1,865	-	1,865	-	538,870
Annual Sewer Improvements (C43183)	1,024,216	19,825	-	19,825	-	1,004,391
SRF WWTP Improvement (C43194)	63,914,991	63,384,363	11,592	63,395,955	137,724	381,312
PCCE #3 Stewart/Ridge/Med (C43198)	834,030	158,531	15,989	174,520	-	659,510
Hominy Br Outfall Relief (C43210)	4,531,996	2,947,245	1,924	2,949,169	35,770	1,547,057
Upper Hinkson Ext Ph I (C43213)	7,650,174	501,916	20,637	522,553	10,697	7,116,924
N Grindstone Ext Ph III (C43214)	160,000	124,907	-	124,907	-	35,093
PCCE #8 Thilly Lathrop (C43221)	1,350,000	158,325	29,406	187,731	12,365	1,149,904
Ridgeway Cottages (C43222)	10,000	4,343	(4,267)	76	-	9,924
PCCE #15 Anderson Ave (C43223)	628,270	622,043	1,696	623,739	-	4,531
PCCE #11 Wilson/High (C43224)	253,000	31,858	148,569	180,427	55,167	17,406
PCCE #17 Wilson/Ross (C43226)	65,000	56,512	564	57,076	-	7,924
PCCE #19 Sunset Lane (C43227)	735,000	713,416	578	713,994	3,275	17,731
Haystack Acres Pump Stn (C43230)	24,045	24,044	-	24,044	-	1
SD 170 S Bethel Church Rd (C43232)	370,380	40,243	2,394	42,637	-	327,743
PCCE #14 Cliff Dr (C43239)	554,750	22,619	171	22,790	-	531,960
PCCE #16 Bingham/W Ridgel (C43240)	56,750	44,065	11,921	55,986	-	764
PCCE #18 Spring Valley Rd (C43241)	109,000	5,473	-	5,473	-	103,527
Douglass High Sewer Reloc (C43243)	99,970	97,421	2,549	99,970	-	-
N Grindstone Bank Stabil (C43244)	200,000	5,206	-	5,206	-	194,794
Upper Merideth Br Stabil (C43245)	500,000	8,284	14,618	22,902	-	477,098
Westwood Ave Relocation (C43246)	195,000	11,562	7,276	18,838	-	176,162
Woodrail Sewer Replacemnt (C43247)	21,049	11,576	6,118	17,694	-	3,355
PCCE #20 Ridgemont (C43248)	46,500	16,023	4,662	20,685	-	25,815
Flat Brant to Turner Relief (C43250)	410,000	17,150	-	17,150	-	392,850
Annual Inflow/Infil Program (C43251)	2,000,000	-	-	-	-	2,000,000
Calvert Dr Sewer Reloc (C43252)	20,000	-	-	-	-	20,000
PCCE #24 St. James/St. Joseph (C43253)	35,000	7,230	1,236	8,466	-	26,534
PCCE #27 Grace Ellen (C43254)	35,000	1,163	11,621	12,784	-	22,216
Henderson Branch SW Ext (C43255)	300,000	-	-	-	-	300,000
FBSR-Stadium to Elm (C43256)	3,069,071	26,185	66,556	92,741	350,259	2,626,071
FBSR-Elm to 6th St (C43257)	2,336,000	50,206	56,910	107,116	261,384	1,967,500
West Broadway Sewer (C43259)	175,000	-	116,300	116,300	-	58,700
FY14 Sewer Main Rehab (C43260)	1,308,701	216	70,964	71,180	1,213,120	24,401
Providence @ Douglas (C43262)	26,684	-	26,684	26,684	-	-
SD #171-Crites Lane (C43263)	10,950	-	-	-	-	10,950
TOTAL SEWER	\$ 103,136,494	\$ 77,808,990	\$ 626,668	\$ 78,435,658	\$ 2,079,761	\$ 22,621,075
AIRPORT:						
Airport Gen Improvements (C44008)	\$ 200,280	\$ 12,902	\$ -	\$ 12,902	\$ -	187,378
Passenger Terminal Upgrad (C44066)	401,947	327,591	47	327,638	3,312	70,997
Replace Airline Counter (C44087)	38,000	-	-	-	-	38,000
Realign RT H (C44090)	370,509	-	100,235	100,235	143,591	126,683
Upgrade Crosswind Runway (C44092)	789,430	217,800	177,362	395,162	39,068	355,200
Wildlife Fencing (C44100)	1,720,809	1,658,944	4,332	1,663,276	8,189	49,344
Taxiway Alpha (C44101)	6,347,450	6,264,207	-	6,264,207	542	82,701
Land Acquisition Ph I (C44105)	606,075	560,334	45,741	606,075	-	-
Maintenance Shop Expans (C44109)	133,636	102,419	31,217	133,636	-	-
New Airport Terminal (C44111)	944,199	-	-	-	-	944,199
Terminal Master Plan (C44112)	866,436	-	-	-	866,436	-
13-31 (5500X100) & TW B (C44115)	400,884	-	-	-	-	400,884
Landside Pvmnt Imp Ph II (C44116)	1,899	-	-	-	-	1,899
TOTAL AIRPORT:	\$ 12,821,554	\$ 9,144,197	\$ 358,934	\$ 9,503,131	\$ 1,061,138	\$ 2,257,285
PARKING:						
Short St Garage (C45051)	\$ 12,486,574	\$ 12,043,695	\$ -	\$ 12,043,695	\$ 61,979	\$ 380,900
Ramp Parking Surface Repair (C45054)	180,000	-	-	-	0	180,000
TOTAL PARKING:	\$ 12,666,574	\$ 12,043,695	\$ -	\$ 12,043,695	\$ 61,979	\$ 560,900

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
MARCH 31, 2015

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
RECREATION SERVICES:						
ARC Improvements (C46071)	\$ 187,871	\$ 187,871	\$ (501)	\$ 187,370	\$ -	\$ 501
LOW New Shelter/Course Imp (C46077)	120,215	-	2,244	2,244	6,735	111,236
AM Legion E Field Lights (C46079)	130,087	113,133	6,591	119,724	-	10,363
Albert-Oakland AOFAC Scs (C46080)	150,000	-	31,562	31,562	109,088	9,350
TOTAL RECREATION SERVICES:	\$ 588,173	\$ 301,004	\$ 39,896	\$ 340,900	\$ 115,823	\$ 131,450
PUBLIC TRANSPORTATION:						
GFI Upgrades (C47018)	\$ 241,567	\$ 220,860	\$ -	\$ 220,860	\$ -	\$ 20,707
Benches and Shelters (C47029)	76,168	-	-	-	-	76,168
Auto Veh Locator - GPS (C47036)	867,967	645,164	24,664	669,828	86,896	111,243
Rpl 4 Paratransit Vans (C47038)	442,151	401,736	-	401,736	-	40,415
Bus Shelter Grant 0124 (C47048)	27,622	6,652	-	6,652	-	20,970
2 Heavy Duty Buses (C47049)	1,022,776	-	991,576	991,576	0	31,200
Annual Transit Projects (C47050)	1,214,791	110,000	-	110,000	-	1,104,791
Paratransit Rpl/Bus Shelter (C47055)	50,000	-	-	-	-	50,000
TOTAL PUBLIC TRANSPORTATION:	\$ 3,943,042	\$ 1,384,412	\$ 1,016,240	\$ 2,400,652	\$ 86,896	\$ 1,455,494
SOLID WASTE:						
Stm Ldfl Gas Plant Emc (C4801J)	\$ 425,275	\$ 394,812	\$ -	\$ 394,812	\$ -	\$ 30,463
Methane Gas Extract Wells (C48031)	1,625,947	1,184,768	16,087	1,200,855	3,936	421,156
Collection & Admin Reloc (C48048)	2,170,000	306,407	3,900	310,307	66,793	1,792,900
Leachate Handling & Stor (C48051)	628,827	245	1,370	1,615	-	627,212
Landfill Road Reconstruction (C48052)	175,000	22,408	141,749	164,157	6,398	4,445
Fire Station #7 Demo (C48053)	150,000	35,698	-	35,698	-	114,302
LFGE Heat Recovery System (C48054)	325,000	-	-	-	-	325,000
MRF Phase I (C48055)	200,000	-	-	-	-	200,000
Nifong Connector Drop Off (C48056)	20,000	-	-	-	-	20,000
Landfill Wetlands (C48057)	225,000	-	-	-	-	225,000
TOTAL SOLID WASTE:	\$ 5,945,049	\$ 1,944,338	\$ 163,106	\$ 2,107,444	\$ 77,127	\$ 3,760,478
STORMWATER:						
Annual Projects (C49017)	\$ 120,392	\$ -	\$ -	\$ -	\$ -	\$ 120,392
Royal Latham-Fallwood (49090)	22,537	22,537	-	22,537	-	-
Hitt & Elm (C49099)	112,000	12,156	104	12,260	-	99,740
Grissum Bldg Water Qual (C49102)	286,245	273,285	-	273,285	-	12,960
Nifong & Bethel Drainage (C49105)	820,000	-	31,017	31,017	91,370	697,613
Kelly Detention Retrofit (C49108)	51,527	51,527	-	51,527	-	-
Wilson Ross (C49112)	5,000	-	-	-	-	5,000
Forum Nature Area (C49113)	50,000	25,083	78	25,161	-	24,839
West Worley Storm Sys Rpl (C49119)	207,000	-	-	-	-	207,000
9th & Elm Storm Drain Rpl (C49121)	193,000	-	11,493	11,493	8,507	173,000
East Point Lining (C49122)	100,000	-	-	-	-	100,000
Aldeah & Ash Strm Pipe Rhb (C49123)	150,000	-	-	-	-	150,000
E Nifong Culvert Rehab (C49124)	150,000	-	-	-	-	150,000
TOTAL STORMWATER:	\$ 2,267,701	\$ 384,588	\$ 42,692	\$ 427,280	\$ 99,877	\$ 1,740,544
VEHICLE MAINTENANCE:						
Fleet Fuel & Fac Upgrade (C72001)	\$ 536,060	\$ 383,006	\$ 22,314	\$ 405,320	\$ -	\$ 130,740
P&R Vehicle Maint Facil (C72002)	1,028,437	916,291	88,348	1,004,639	(1,127)	24,925
TOTAL VEHICLE MAINTENANCE:	\$ 1,564,497	\$ 1,299,297	\$ 110,662	\$ 1,409,959	\$ -1,127	\$ 155,665
TOTAL CAPITAL PROJECTS	\$ 142,933,084	\$ 104,310,521	\$ 2,358,198	\$ 106,668,719	\$ 3,581,474	\$ 32,682,891

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INTERNAL SERVICE FUNDS

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

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

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

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

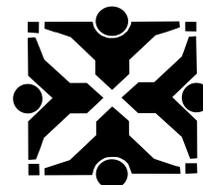
Public Communications Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments and cable television operations.

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

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

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

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



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CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2015 and 2014

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2015	2014	2015	2014	2015	2014
CURRENT ASSETS:						
Cash and cash equivalents	\$786,984	\$727,812	\$984,193	\$645,894	\$1,766,002	\$1,486,625
Accounts receivable	0	0	1,648	26,212	5,592	5,592
Grants receivable	0	0	0	0	0	0
Accrued interest	1,380	1,446	1,724	1,283	3,120	2,999
Due from other funds	0	0	0	0	0	0
Inventory	18,233	15,001	0	0	0	0
Other assets	0	0	0	0	0	0
Total Current Assets	806,597	744,259	987,565	673,389	1,774,714	1,495,216
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Total Other Assets	0	0	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	438,882	419,086	32,500	32,500	5,077,393	5,032,166
Accumulated depreciation	(170,288)	(155,695)	(32,500)	(32,500)	(4,697,933)	(4,554,316)
Net Plant in Service	268,594	263,391	0	0	379,460	477,850
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	268,594	263,391	0	0	379,460	477,850
TOTAL ASSETS	\$1,075,191	\$1,007,650	\$987,565	\$673,389	\$2,154,174	\$1,973,066
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$16,979	\$24,162	\$68,664	\$14,988	\$73,023	\$134,710
Interest payable	0	0	0	0	0	842
Accrued payroll and payroll taxes	40,357	35,804	44,099	33,508	188,132	172,881
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	23,779	51,062
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	57,336	59,966	112,763	48,496	284,934	359,495
LONG-TERM LIABILITIES:						
Obligations under capital leases	0	0	0	0	22,186	45,965
Special obligation bonds payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
Total Long-Term Liabilities	0	0	0	0	22,186	45,965
TOTAL LIABILITIES	57,336	59,966	112,763	48,496	307,120	405,460
FUND EQUITY:						
Contributed capital	0	0	0	0	0	0
Retained earnings (deficit)	1,017,855	947,684	874,802	624,893	1,847,054	1,567,606
TOTAL FUND EQUITY	1,017,855	947,684	874,802	624,893	1,847,054	1,567,606
LIABILITIES AND FUND EQUITY	\$1,075,191	\$1,007,650	\$987,565	\$673,389	\$2,154,174	\$1,973,066

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2015 and 2014

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2015	2014	2015	2014	2015	2014	2015	2014
\$1,263,041	\$1,257,351	\$748,274	\$722,945	\$5,826,640	\$4,798,875	\$498,012	\$246,201
142,023	145,582	45,373	55,750	0	0	0	0
0	0	0	0	0	0	13,219	12,366
2,228	2,519	1,425	1,545	8,063	7,074	851	472
0	0	0	0	0	0	0	0
5,865	9,013	861,118	914,526	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,413,157</u>	<u>1,414,465</u>	<u>1,656,190</u>	<u>1,694,766</u>	<u>5,834,703</u>	<u>4,805,949</u>	<u>512,082</u>	<u>259,039</u>
0	0	0	0	0	0	0	0
0	0	0	0	4,862,170	4,861,631	0	0
0	0	0	0	4,862,170	4,861,631	0	0
1,146,324	1,016,832	2,020,948	2,114,950	33,350	33,350	0	0
(791,107)	(733,073)	(904,485)	(723,873)	(33,350)	(33,350)	0	0
355,217	283,759	1,116,463	1,391,077	0	0	0	0
0	0	916,291	348,508	0	0	0	0
355,217	283,759	2,032,754	1,739,585	0	0	0	0
<u>\$1,768,374</u>	<u>\$1,698,224</u>	<u>\$3,688,944</u>	<u>\$3,434,351</u>	<u>\$10,696,873</u>	<u>\$9,667,580</u>	<u>\$512,082</u>	<u>\$259,039</u>
\$11,107	\$9,439	\$406,336	\$385,382	\$25,492	\$2,051	\$1,912	\$225
0	0	0	0	0	0	0	0
41,890	36,478	127,356	97,453	20,585	16,438	18,120	9,346
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	80,951	0	0	0	0	0	0
<u>52,997</u>	<u>126,868</u>	<u>533,692</u>	<u>482,835</u>	<u>46,077</u>	<u>18,489</u>	<u>20,032</u>	<u>9,571</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	5,487,590	4,286,689	0	0
0	0	0	0	5,487,590	4,286,689	0	0
<u>52,997</u>	<u>126,868</u>	<u>533,692</u>	<u>482,835</u>	<u>5,533,667</u>	<u>4,305,178</u>	<u>20,032</u>	<u>9,571</u>
0	0	0	0	0	0	0	0
1,715,377	1,571,356	3,155,252	2,951,516	5,163,206	5,362,402	492,050	249,468
1,715,377	1,571,356	3,155,252	2,951,516	5,163,206	5,362,402	492,050	249,468
<u>\$1,768,374</u>	<u>\$1,698,224</u>	<u>\$3,688,944</u>	<u>\$3,434,351</u>	<u>\$10,696,873</u>	<u>\$9,667,580</u>	<u>\$512,082</u>	<u>\$259,039</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2015 and 2014

ASSETS	Employee Benefit Fund		TOTAL	
	2015	2014	2015	2014
CURRENT ASSETS:				
Cash and cash equivalents	\$4,738,660	\$4,698,996	\$16,611,806	\$14,584,699
Accounts receivable	396,176	421,629	590,812	654,765
Grants receivable	0	0	13,219	12,366
Accrued interest	8,230	9,241	27,021	26,579
Due from other funds	0	0	0	0
Inventory	0	0	885,216	938,540
Other assets	0	0	0	0
Total Current Assets	<u>5,143,066</u>	<u>5,129,866</u>	<u>18,128,074</u>	<u>16,216,949</u>
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	4,862,170	4,861,631
Total Other Assets	<u>0</u>	<u>0</u>	<u>4,862,170</u>	<u>4,861,631</u>
FIXED ASSETS:				
Property, plant, and equipment	0	0	8,749,397	8,648,884
Accumulated depreciation	0	0	(6,629,663)	(6,232,807)
Net Plant in Service	<u>0</u>	<u>0</u>	<u>2,119,734</u>	<u>2,416,077</u>
Construction in progress	0	0	916,291	348,508
Net Fixed Assets	<u>0</u>	<u>0</u>	<u>3,036,025</u>	<u>2,764,585</u>
TOTAL ASSETS	<u><u>\$5,143,066</u></u>	<u><u>\$5,129,866</u></u>	<u><u>\$26,026,269</u></u>	<u><u>\$23,843,165</u></u>
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$42,158	\$40,780	\$645,671	\$611,737
Interest payable	0	0	0	842
Accrued payroll and payroll taxes	26,813	12,487	507,352	414,395
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	23,779	51,062
Other liabilities	56,344	59,991	56,344	140,942
Total Current Liabilities	<u>125,315</u>	<u>113,258</u>	<u>1,233,146</u>	<u>1,218,978</u>
LONG-TERM LIABILITIES:				
Obligations under capital leases	0	0	22,186	45,965
Special obligation bonds payable	0	0	0	0
Incurred but not reported claims	891,500	927,900	6,379,090	5,214,589
Total Long-Term Liabilities	<u>891,500</u>	<u>927,900</u>	<u>6,401,276</u>	<u>5,260,554</u>
TOTAL LIABILITIES	<u>1,016,815</u>	<u>1,041,158</u>	<u>7,634,422</u>	<u>6,479,532</u>
FUND EQUITY:				
Contributed capital	0	0	0	0
Retained earnings (deficit)	4,126,251	4,088,708	18,391,847	17,363,633
TOTAL FUND EQUITY	<u>4,126,251</u>	<u>4,088,708</u>	<u>18,391,847</u>	<u>17,363,633</u>
LIABILITIES AND FUND EQUITY	<u><u>\$5,143,066</u></u>	<u><u>\$5,129,866</u></u>	<u><u>\$26,026,269</u></u>	<u><u>\$23,843,165</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 SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2015	2014	2015	2014	2015	2014
OPERATING REVENUES:						
Charges for services	\$810,463	\$795,529	\$1,128,736	\$1,241,894	\$2,475,793	\$2,385,450
OPERATING EXPENSES:						
Personal services	342,641	318,665	343,534	308,696	1,289,269	1,221,569
Materials and supplies	80,690	76,925	194,551	173,904	158,989	279,296
Travel and training	7,483	2,004	6,466	0	47,121	10,727
Intragovernmental	10,432	30,490	175,407	175,613	6,382	5,562
Utilities, services, and miscellaneous	251,733	205,551	403,883	418,644	956,037	666,344
TOTAL OPERATING EXPENSES	692,979	633,635	1,123,841	1,076,857	2,457,798	2,183,498
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	117,484	161,894	4,895	165,037	17,995	201,952
Depreciation	(7,668)	(9,341)	0	0	(97,775)	(94,428)
OPERATING INCOME (LOSS)	109,816	152,553	4,895	165,037	(79,780)	107,524
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	17,027	3,811	20,200	2,267	41,912	8,887
Miscellaneous revenue	0	0	183,342	196,617	10,293	371
Interest expense	0	0	0	0	(483)	(606)
Loss on disposal of fixed assets	0	0	0	0	0	0
Miscellaneous expense	0	0	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	17,027	3,811	203,542	198,884	51,722	8,652
INCOME (LOSS) BEFORE OPERATING TRANSFERS	126,843	156,364	208,437	363,921	(28,058)	116,176
OPERATING TRANSFERS						
operating transfers from other funds	0	0	0	0	0	0
operating transfers to other funds	(34,823)	(59,067)	(61,278)	(82,538)	(136,760)	(214,262)
TOTAL OPERATING TRANSFERS	(34,823)	(59,067)	(61,278)	(82,538)	(136,760)	(214,262)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	92,020	97,297	147,159	281,383	(164,818)	(98,086)
Contributed capital	0	0	0	0	0	0
NET INCOME (LOSS)	92,020	97,297	147,159	281,383	(164,818)	(98,086)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	925,835	850,387	727,643	343,510	2,011,872	1,665,692
Equity transfers from other funds	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$1,017,855	\$947,684	\$874,802	\$624,893	\$1,847,054	\$1,567,606

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2015	2014	2015	2014	2015	2014	2015	2014
\$734,361	\$625,710	\$4,200,430	\$4,553,576	\$2,666,479	\$2,539,505	\$236,763	\$307,657
405,198	399,818	1,023,138	968,606	109,448	105,126	158,977	158,028
114,558	108,908	2,882,005	3,275,705	5,435	3,793	10,095	2,305
605	200	20,350	3,098	1,354	243	8,607	5,222
11,091	24,717	86,940	98,342	137	152	3,811	3,220
64,504	35,379	39,277	50,974	2,366,940	2,162,828	2,560	2,039
595,956	569,022	4,051,710	4,396,725	2,483,314	2,272,142	184,050	170,814
138,405	56,688	148,720	156,851	183,165	267,363	52,713	136,843
(31,341)	(26,693)	(22,518)	(24,024)	0	0	0	0
107,064	29,995	126,202	132,827	183,165	267,363	52,713	136,843
0	0	0	0	0	0	30,742	27,164
29,315	6,805	14,457	3,284	96,773	18,821	9,702	894
0	8	52,702	65,285	59	15	398	0
0	0	0	0	0	0	0	0
0	0	(5,075)	(5,903)	0	0	0	0
0	0	0	0	0	0	0	0
29,315	6,813	62,084	62,666	96,832	18,836	40,842	28,058
136,379	36,808	188,286	195,493	279,997	286,199	93,555	164,901
25,000	25,000	0	0	0	0	0	0
(59,781)	(79,491)	(2,813)	(57,715)	(17,922)	(22,653)	0	(7,884)
(34,781)	(54,491)	(2,813)	(57,715)	(17,922)	(22,653)	0	(7,884)
101,598	(17,683)	185,473	137,778	262,075	263,546	93,555	157,017
0	0	0	0	0	0	0	0
101,598	(17,683)	185,473	137,778	262,075	263,546	93,555	157,017
1,613,779	1,589,039	2,969,779	2,813,738	4,901,131	5,098,856	398,495	92,451
0	0	0	0	0	0	0	0
<u>\$1,715,377</u>	<u>\$1,571,356</u>	<u>\$3,155,252</u>	<u>\$2,951,516</u>	<u>\$5,163,206</u>	<u>\$5,362,402</u>	<u>\$492,050</u>	<u>\$249,468</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	Employee Benefit Fund		TOTAL	
	2015	2014	2015	2014
OPERATING REVENUES:				
Charges for services	\$6,645,001	\$6,411,914	\$18,898,026	\$18,861,235
OPERATING EXPENSES:				
Personal services	571,049	391,013	4,243,254	3,871,521
Materials and supplies	26,630	37,460	3,472,953	3,958,296
Travel and training	5,284	2,958	97,270	24,452
Intragovernmental	1,465	232	295,665	338,328
Utilities, services, and miscellaneous	6,331,915	5,274,059	10,416,849	8,815,818
TOTAL OPERATING EXPENSES	6,936,343	5,705,722	18,525,991	17,008,415
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(291,342)	706,192	372,035	1,852,820
Depreciation	0	0	(159,302)	(154,486)
OPERATING INCOME (LOSS)	(291,342)	706,192	212,733	1,698,334
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	30,742	27,164
Investment revenue	107,346	23,657	336,732	68,426
Miscellaneous revenue	11,369	43,842	258,163	306,138
Interest expense	0	0	(483)	(606)
Loss on disposal of fixed assets	0	0	(5,075)	(5,903)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	118,715	67,499	620,079	395,219
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(172,627)	773,691	832,812	2,093,553
OPERATING TRANSFERS				
operating transfers from other funds	0	0	25,000	25,000
operating transfers to other funds	(10,934)	(20,001)	(324,311)	(543,611)
TOTAL OPERATING TRANSFERS	(10,934)	(20,001)	(299,311)	(518,611)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(183,561)	753,690	533,501	1,574,942
Contributed capital	0	0	0	0
NET INCOME (LOSS)	(183,561)	753,690	533,501	1,574,942
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD AS RESTATED	4,309,812	3,335,018	17,858,346	15,788,691
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$4,126,251	\$4,088,708	18,391,847	17,363,633

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2015	2014	2015	2014	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$109,816	\$152,553	\$4,895	\$165,037	(\$79,780)	\$107,524
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	7,668	9,341	0	0	97,775	94,428
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	12,453	11,909	0	0
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	0	0	0	0	35,799	31,531
Decrease (increase) in other assets	584	0	1,160	0	0	0
Increase (decrease) in accounts payable	(43,545)	(20,200)	(47,872)	(42,254)	2,717	69,144
Increase (decrease) in accrued payroll	(41,195)	(35,595)	(37,516)	(33,124)	(138,547)	(126,671)
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	9,330	(2,989)	10,937	(3,097)	23,949	(5,453)
Other nonoperating revenue	0	0	183,342	196,617	10,293	371
Net cash provided by (used for) operating activities	<u>42,658</u>	<u>103,110</u>	<u>127,399</u>	<u>295,088</u>	<u>(47,794)</u>	<u>170,874</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(34,823)	(59,067)	(61,278)	(82,538)	(136,760)	(214,262)
Operating grants	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(34,823)</u>	<u>(59,067)</u>	<u>(61,278)</u>	<u>(82,538)</u>	<u>(136,760)</u>	<u>(214,262)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Debt service – interest	0	0	0	0	(483)	(101)
Debt service – principal	0	0	0	0	(11,732)	(1,935)
Acquisition and construction of capital assets	(19,796)	0	0	0	(28,773)	(45,379)
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>(19,796)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(40,988)</u>	<u>(47,415)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	7,951	6,872	9,403	5,069	18,908	14,840
Purchase of investments	0	0	0	0	0	0
Sale of investments	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>7,951</u>	<u>6,872</u>	<u>9,403</u>	<u>5,069</u>	<u>18,908</u>	<u>14,840</u>
Net increase (decrease) in cash and cash equivalents	(4,010)	50,915	75,524	217,619	(206,634)	(75,963)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>790,994</u>	<u>676,897</u>	<u>908,669</u>	<u>428,275</u>	<u>1,972,636</u>	<u>1,562,588</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$786,984</u></u>	<u><u>\$727,812</u></u>	<u><u>\$984,193</u></u>	<u><u>\$645,894</u></u>	<u><u>\$1,766,002</u></u>	<u><u>\$1,486,625</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$786,984</u>	<u>\$727,812</u>	<u>\$984,193</u>	<u>\$645,894</u>	<u>\$1,766,002</u>	<u>\$1,486,625</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$786,984</u></u>	<u><u>\$727,812</u></u>	<u><u>\$984,193</u></u>	<u><u>\$645,894</u></u>	<u><u>\$1,766,002</u></u>	<u><u>\$1,486,625</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2015	2014	2015	2014	2015	2014	2015	2014
\$107,064	\$29,995	\$126,202	\$132,827	\$183,165	\$267,363	\$52,713	\$136,843
31,341	26,693	22,518	24,024	0	0	0	0
2,474	(1,767)	(7,802)	(30,394)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	54,376	(62,842)	0	0	0	0
903	0	32	0	950	0	0	0
(23,670)	(6,627)	(76,518)	(234,754)	22,160	(6,463)	(4,975)	(3,468)
(42,909)	(37,492)	(124,654)	(96,706)	(11,782)	(10,940)	(16,357)	(14,368)
(35,404)	0	0	0	0	0	0	0
0	34,117	0	0	0	0	1,893	1,750
16,587	(5,715)	8,115	(5,734)	54,076	(12,204)	5,232	(784)
0	8	52,702	65,285	59	15	398	0
<u>56,386</u>	<u>39,212</u>	<u>54,971</u>	<u>(208,294)</u>	<u>248,628</u>	<u>237,771</u>	<u>38,904</u>	<u>119,973</u>
25,000	25,000	0	0	0	0	0	0
(59,781)	(79,491)	(2,813)	(57,715)	(17,922)	(22,653)	0	(7,884)
0	0	0	0	0	0	41,377	35,012
<u>(34,781)</u>	<u>(54,491)</u>	<u>(2,813)</u>	<u>(57,715)</u>	<u>(17,922)</u>	<u>(22,653)</u>	<u>41,377</u>	<u>27,128</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(129,492)	(1)	(110,662)	(456,043)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>(129,492)</u>	<u>(1)</u>	<u>(110,662)</u>	<u>(456,043)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13,323	12,816	6,636	10,692	43,663	31,321	4,440	1,422
0	0	0	0	(295)	(139)	0	0
0	0	0	0	0	0	0	0
<u>13,323</u>	<u>12,816</u>	<u>6,636</u>	<u>10,692</u>	<u>43,368</u>	<u>31,182</u>	<u>4,440</u>	<u>1,422</u>
(94,564)	(2,464)	(51,868)	(711,360)	274,074	246,300	84,721	148,523
<u>1,357,605</u>	<u>1,259,815</u>	<u>800,142</u>	<u>1,434,305</u>	<u>5,552,566</u>	<u>4,552,575</u>	<u>413,291</u>	<u>97,678</u>
<u>\$1,263,041</u>	<u>\$1,257,351</u>	<u>\$748,274</u>	<u>\$722,945</u>	<u>\$5,826,640</u>	<u>\$4,798,875</u>	<u>\$498,012</u>	<u>\$246,201</u>
<u>\$1,263,041</u>	<u>\$1,257,351</u>	<u>\$748,274</u>	<u>\$722,945</u>	<u>\$5,826,640</u>	<u>\$4,798,875</u>	<u>\$498,012</u>	<u>\$246,201</u>
<u>\$1,263,041</u>	<u>\$1,257,351</u>	<u>\$748,274</u>	<u>\$722,945</u>	<u>\$5,826,640</u>	<u>\$4,798,875</u>	<u>\$498,012</u>	<u>\$246,201</u>

INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	Employee Benefit Fund		TOTAL	
	2015	2014	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	(\$291,342)	\$706,192	\$212,733	\$1,698,334
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	159,302	154,486
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	(6,596)	4,687	529	(15,565)
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	90,175	(31,311)
Decrease (increase) in other assets	871	7,967	4,500	7,967
Increase (decrease) in accounts payable	(93,025)	(106,419)	(264,728)	(351,041)
Increase (decrease) in accrued payroll	(63,405)	(25,952)	(476,365)	(380,848)
Increase (decrease) in due to other funds	0	0	(35,404)	0
Increase (decrease) in other liabilities	(12,077)	(20,462)	(10,184)	15,405
Unrealized gain (loss) on cash equivalents	59,657	(19,065)	187,883	(55,041)
Other nonoperating revenue	11,369	43,842	258,163	306,138
Net cash provided by (used for) operating activities	<u>(394,548)</u>	<u>590,790</u>	<u>126,604</u>	<u>1,348,524</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	25,000	25,000
Operating transfers out	(10,934)	(20,001)	(324,311)	(543,611)
Operating grants	0	0	41,377	35,012
Net cash provided by (used for) noncapital financing activities	<u>(10,934)</u>	<u>(20,001)</u>	<u>(257,934)</u>	<u>(483,599)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Debt service – interest	0	0	(483)	(101)
Debt service – principal	0	0	(11,732)	(1,935)
Acquisition and construction of capital assets	0	0	(288,723)	(501,423)
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>(300,938)</u>	<u>(503,459)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	49,837	42,508	154,161	125,540
Purchase of investments	0	0	(295)	(139)
Sale of investments	0	0	0	0
Net cash provided by (used for) investing activities	<u>49,837</u>	<u>42,508</u>	<u>153,866</u>	<u>125,401</u>
Net increase (decrease) in cash and cash equivalents	(355,645)	613,297	(278,402)	486,867
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>5,094,305</u>	<u>4,085,699</u>	<u>16,890,208</u>	<u>14,097,832</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$4,738,660</u>	<u>\$4,698,996</u>	<u>16,611,806</u>	<u>14,584,699</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	<u>\$4,738,660</u>	<u>\$4,698,996</u>	<u>16,611,806</u>	<u>14,584,699</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$4,738,660</u>	<u>\$4,698,996</u>	<u>16,611,806</u>	<u>14,584,699</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.

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.

Agency Funds - to report funds held for Daniel Boone Regional Library until requested by the Library Board and the Tiger Hotel and Regency Hotel TIF funds.



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2015 and 2014

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	
	2015	2014	2015	2014	2015	2014	2015	2014
Cash and cash equivalents	\$0	\$321,555	\$0	\$220,183	\$491,393	\$473,707	\$0	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	5,488,657	4,915,799
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	1,093,948	1,062,982
Allowance for uncollectible taxes	0	0	0	0	0	0	(153,595)	(120,786)
Accrued interest	159,192	87,967	106,785	60,234	894	980	153,026	166,974
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	2,177,105	2,558,190
Other assets	0	0	0	0	0	0	0	0
Investments	70,375,849	65,899,994	47,207,074	45,124,623	2,563,224	2,340,100	0	0
Property, plant, and equipment	6,995	6,937	4,692	4,750	0	0	0	0
Accumulated depreciation	(6,995)	(6,937)	(4,692)	(4,750)	0	0	0	0
TOTAL ASSETS	\$70,535,041	\$66,309,516	\$47,313,859	\$45,405,040	\$3,055,511	\$2,814,787	\$8,759,141	\$8,583,159
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$15,599	\$1,318	\$10,464	\$902	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	13,897	11,864	9,322	8,123	0	0	0	0
Due to other funds	283,330	0	190,054	0	0	0	0	0
Other liabilities	1,467,129	1,888,655	254,175	542,334	0	0	9,575	9,299
TOTAL LIABILITIES	1,779,955	1,901,837	464,015	551,359	0	0	9,575	9,299
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	7,249,566	7,073,860
Assigned	0	0	0	0	0	0	0	0
Unassigned	68,755,086	64,407,679	46,849,844	44,853,681	3,055,511	2,814,787	0	0
TOTAL FUND EQUITY	68,755,086	64,407,679	46,849,844	44,853,681	3,055,511	2,814,787	8,749,566	8,573,860
TOTAL LIABILITIES AND FUND EQUITY	\$70,535,041	\$66,309,516	\$47,313,859	\$45,405,040	\$3,055,511	\$2,814,787	\$8,759,141	\$8,583,159

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2015 and 2014

	Expendable Trust Funds					
	Contributions		REDI Trust		TOTAL	
	Fund	Fund	Fund	Fund	Fund	Fund
	2015	2014	2015	2014	2015	2014
ASSETS						
Cash and cash equivalents	\$619,054	\$601,976	\$419,174	\$494,657	\$1,529,621	\$2,112,078
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	5,488,657	4,915,799
Accounts receivable	1,556	610	0	0	1,556	610
Tax bills receivable	0	0	0	0	1,093,948	1,062,982
Allowance for uncollectible taxes	0	0	0	0	(153,595)	(120,786)
Accrued interest	1,101	1,216	730	976	421,728	318,347
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	2,177,105	2,558,190
Other assets	0	0	272,981	347,431	272,981	347,431
Investments	0	0	0	0	120,146,147	113,364,717
Property, plant, and equipment	0	0	0	0	11,687	11,687
Accumulated depreciation	0	0	0	0	(11,687)	(11,687)
TOTAL ASSETS	\$621,711	\$603,802	\$692,885	\$843,064	\$130,978,148	\$124,559,368
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$79	\$320	\$12,045	\$8,586	38,187	11,126
Accrued payroll and payroll taxes	0	0	0	0	23,219	19,987
Due to other funds	0	0	0	0	473,384	0
Other liabilities	0	0	469,066	512,543	2,199,945	2,952,831
TOTAL LIABILITIES	79	320	481,111	521,129	2,734,735	2,983,944
FUND EQUITY:						
Fund Balance:						
Nonspendable	0	0	0	0	1,500,000	1,500,000
Restricted	387,086	373,799	0	0	387,086	373,799
Committed	0	0	0	0	7,249,566	7,073,860
Assigned	0	0	150,000	150,000	150,000	150,000
Unassigned	234,546	229,683	61,774	171,935	118,956,761	112,477,765
TOTAL FUND EQUITY	621,632	603,482	211,774	321,935	128,243,413	121,575,424
TOTAL LIABILITIES AND FUND EQUITY	\$621,711	\$603,802	\$692,885	\$843,064	\$130,978,148	\$124,559,368

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

PENSION TRUST FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2015	2014	2015	2014	2015	2014	2015	2014
CURRENT ASSETS:								
Cash and cash equivalents	\$0	\$321,555	\$0	\$220,183	\$491,393	\$473,707	\$491,393	\$1,015,445
Receivables:								
Accrued interest	159,192	87,967	106,785	60,234	894	980	266,871	149,181
Other Assets	0	0	0	0	0	0	0	0
Investments, at fair value	70,375,849	65,899,994	47,207,074	45,124,623	2,563,224	2,340,100	120,146,147	113,364,717
Total Current Assets	70,535,041	66,309,516	47,313,859	45,405,040	3,055,511	2,814,787	117,848,900	111,714,556
FIXED ASSETS:								
Property, plant, and equipment	6,995	6,937	4,692	4,750	0	0	11,687	11,687
Accumulated depreciation	(6,995)	(6,937)	(4,692)	(4,750)	0	0	(11,687)	(11,687)
Net Fixed Assets	0	0	0	0	0	0	0	0
TOTAL ASSETS	70,535,041	66,309,516	47,313,859	45,405,040	3,055,511	2,814,787	120,904,411	114,529,343
LIABILITIES								
Accounts payable	15,599	1,318	10,464	902	0	0	26,063	2,220
Other liabilities	1,764,356	1,900,519	453,551	550,457	0	0	2,217,907	2,450,976
Total Liabilities	1,779,955	1,901,837	464,015	551,359	0	0	2,243,970	2,453,196
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS	\$68,755,086	\$64,407,679	\$46,849,844	\$44,853,681	\$3,055,511	\$2,814,787	\$118,660,441	\$112,076,147

CITY OF COLUMBIA, MISSOURI
TRUST FUNDS

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Investment revenue	<u>\$147,092</u>	<u>\$66,729</u>
OPERATING EXPENSES:		
Intragovernmental	928	988
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>928</u>	<u>988</u>
NET INCOME	146,164	65,741
FUND BALANCE, BEGINNING OF PERIOD	<u>8,603,402</u>	<u>8,508,119</u>
FUND BALANCE, END OF PERIOD	<u><u>\$8,749,566</u></u>	<u><u>\$8,573,860</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	Designated Loan and Special Tax Bill Investment Fund	
	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$146,164	\$65,741
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(147,092)	(66,729)
Changes in assets and liabilities:		
Decrease (increase) in loans receivable	0	0
Decrease (increase) in due from other funds	0	0
Decrease (increase) in advances to other funds	158,928	124,689
Increase (decrease) in other liabilities	(381)	52
	157,619	123,753
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	148,221	67,456
Purchase of tax bills	(5,930)	(33,329)
Sale of tax bills	13,262	69,139
	155,553	103,266
Net cash provided by (used for) investing activities		
Net increase (decrease) in cash and cash equivalents	313,172	227,019
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	5,175,485	4,688,780
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$5,488,657	\$4,915,799
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	\$5,488,657	\$4,915,799
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$5,488,657	\$4,915,799

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	Contributions Fund		REDI Trust Fund		TOTAL	
	2015	2014	2015	2014	2015	2014
REVENUES:						
Investment revenue	\$14,055	\$3,391	\$10,389	\$2,893	\$24,444	\$6,284
Miscellaneous	50,011	78,784	307,581	292,297	357,592	371,081
TOTAL REVENUES	<u>64,066</u>	<u>82,175</u>	<u>317,970</u>	<u>295,190</u>	<u>382,036</u>	<u>377,365</u>
EXPENDITURES:						
Current:						
Policy development and administration	0	0	303,705	196,006	303,705	196,006
Health and environment	0	0	0	0	0	0
Personal development	19,689	4,475	0	0	19,689	4,475
TOTAL EXPENDITURES	<u>19,689</u>	<u>4,475</u>	<u>303,705</u>	<u>196,006</u>	<u>323,394</u>	<u>200,481</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>44,377</u>	<u>77,700</u>	<u>14,265</u>	<u>99,184</u>	<u>58,642</u>	<u>176,884</u>
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	0	0	0	0
Operating transfers to other funds	(20,423)	(58,874)	0	0	(20,423)	(58,874)
Loan Proceeds	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(20,423)</u>	<u>(58,874)</u>	<u>0</u>	<u>0</u>	<u>(20,423)</u>	<u>(58,874)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	23,954	18,826	14,265	99,184	38,219	118,010
FUND BALANCE, BEGINNING OF PERIOD	597,678	584,656	197,509	222,751	795,187	807,407
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	<u>\$621,632</u>	<u>\$603,482</u>	<u>\$211,774</u>	<u>\$321,935</u>	<u>\$833,406</u>	<u>\$925,417</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

CONTRIBUTIONS FUND	2015	2014
REVENUES:		
Investment revenue	\$14,055	\$3,391
Miscellaneous	<u>50,011</u>	<u>78,784</u>
TOTAL REVENUES	<u>64,066</u>	<u>82,175</u>
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	1,356	965
Travel and training	0	0
Intragovernmental	555	1,856
Utilities, services, and miscellaneous	17,778	1,654
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>19,689</u>	<u>4,475</u>
Operating transfer from other funds	0	0
Operating transfer to other funds	<u>(20,423)</u>	<u>(58,874)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$23,954</u></u>	<u><u>\$18,826</u></u>
REDI TRUST FUND		
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	156,035	148,837
Contributions – City	46,000	46,000
Contributions – County	17,500	17,500
Contributions – University	17,500	17,500
Investment revenue	10,389	2,893
Miscellaneous	<u>70,546</u>	<u>62,460</u>
TOTAL REVENUES	<u>317,970</u>	<u>295,190</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	10,730	12,271
Travel and training	84,577	57,680
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	208,398	126,055
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>303,705</u>	<u>196,006</u>
Operating transfer to other funds	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$14,265</u></u>	<u><u>\$99,184</u></u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2015	2014	2015	2014	2015	2014
Cash and cash equivalents	\$1,582,790	\$1,477,286	\$4,318,172	\$4,356,839	\$115,725	\$111,338
Accounts receivable	0	0	0	0	0	0
Taxes receivable, net	54,037	74,911	73,557	100,912	0	0
Accrued interest	2,796	3,020	7,555	8,634	221	243
Total Assets	<u>1,639,623</u>	<u>1,555,217</u>	<u>4,399,284</u>	<u>4,466,385</u>	<u>115,946</u>	<u>111,581</u>
 LIABILITIES						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	27,500	28,000	37,000	37,500	0	0
Other liabilities	1,612,123	1,527,217	4,362,284	4,428,885	115,946	111,581
Total Liabilities	<u>1,639,623</u>	<u>1,555,217</u>	<u>4,399,284</u>	<u>4,466,385</u>	<u>115,946</u>	<u>111,581</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014**

Tiger Hotel TIF Fund		Regency TIF Fund		TOTAL	
2015	2014	2015	2014	2015	2014
\$5,639	\$53,459	\$19,493	\$0	\$6,041,819	\$5,998,922
1,806	1,168	4,756	0	6,562	1,168
0	0	0	0	127,594	175,823
8	102	33	0	10,613	11,999
<u>7,453</u>	<u>54,729</u>	<u>24,282</u>	<u>0</u>	<u>6,186,588</u>	<u>6,187,912</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	64,500	65,500
<u>7,453</u>	<u>54,729</u>	<u>24,282</u>	<u>0</u>	<u>6,122,088</u>	<u>6,122,412</u>
<u>7,453</u>	<u>54,729</u>	<u>24,282</u>	<u>0</u>	<u>6,186,588</u>	<u>6,187,912</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014**

	Balance		Additions		Deductions		Balance	
	April 1		2015	2014	2015	2014	March 31	
	2014	2013	2015	2014	2015	2014	2015	2014
LIBRARY DEBT FUND								
ASSETS								
Cash and cash equivalents	\$1,477,286	\$1,529,334	\$1,823,149	\$1,710,059	\$1,717,645	\$1,762,107	\$1,582,790	\$1,477,286
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	74,911	47,273	1,760,994	1,717,917	1,781,868	1,690,279	54,037	74,911
Accrued interest	3,020	2,904	32,777	33,647	33,001	33,531	2,796	3,020
Total Assets	<u>1,555,217</u>	<u>1,579,511</u>	<u>3,616,920</u>	<u>3,461,623</u>	<u>3,532,514</u>	<u>3,485,917</u>	<u>1,639,623</u>	<u>1,555,217</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	28,000	23,500	0	4,500	500	0	27,500	28,000
Other liabilities	1,527,217	1,556,011	1,768,966	1,674,356	1,684,060	1,703,150	1,612,123	1,527,217
Total Liabilities	<u>1,555,217</u>	<u>1,579,511</u>	<u>1,768,966</u>	<u>1,678,856</u>	<u>1,684,560</u>	<u>1,703,150</u>	<u>1,639,623</u>	<u>1,555,217</u>
LIBRARY OPERATING FUND								
ASSETS								
Cash and cash equivalents	\$4,356,839	\$4,366,311	\$2,673,783	\$2,455,516	\$2,712,450	\$2,464,988	\$4,318,172	\$4,356,839
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	100,912	63,118	2,412,374	2,319,036	2,439,729	2,281,242	73,557	100,912
Accrued interest	8,634	8,139	68,657	75,647	69,736	75,152	7,555	8,634
Total Assets	<u>4,466,385</u>	<u>4,437,568</u>	<u>5,154,814</u>	<u>4,850,199</u>	<u>5,221,915</u>	<u>4,821,382</u>	<u>4,399,284</u>	<u>4,466,385</u>
LIABILITIES								
Accounts payable	\$0	\$390,780	\$223,359	\$216,888	\$223,359	\$607,668	\$0	\$0
Due to other entities	37,500	31,500	0	6,000	500	0	37,000	37,500
Other liabilities	4,428,885	4,015,288	2,570,597	2,378,239	2,637,198	1,964,642	4,362,284	4,428,885
Total Liabilities	<u>4,466,385</u>	<u>4,437,568</u>	<u>2,793,956</u>	<u>2,601,127</u>	<u>2,861,057</u>	<u>2,572,310</u>	<u>4,399,284</u>	<u>4,466,385</u>
LIBRARY BUILDING FUND								
ASSETS								
Cash and cash equivalents	\$111,338	\$112,526	\$7,105	\$3,707	\$2,718	\$4,895	\$115,725	\$111,338
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	243	228	2,508	2,578	2,530	2,563	221	243
Total Assets	<u>111,581</u>	<u>112,754</u>	<u>9,613</u>	<u>6,285</u>	<u>5,248</u>	<u>7,458</u>	<u>115,946</u>	<u>111,581</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	111,581	112,754	4,365	677	0	1,850	115,946	111,581
Total Liabilities	<u>111,581</u>	<u>112,754</u>	<u>4,365</u>	<u>677</u>	<u>0</u>	<u>1,850</u>	<u>115,946</u>	<u>111,581</u>
TIGER HOTEL TIF FUND								
ASSETS								
Cash and cash equivalents	\$53,459	\$8,224	\$175,770	\$45,849	\$223,590	\$614	\$5,639	\$53,459
Accounts receivable	1,168	8,179	58,828	15,087	58,190	22,098	1,806	1,168
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	102	15	1,137	434	1,231	347	8	102
Total Assets	<u>54,729</u>	<u>16,418</u>	<u>235,735</u>	<u>61,370</u>	<u>283,011</u>	<u>23,059</u>	<u>7,453</u>	<u>54,729</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	54,729	8,239	170,397	55,943	217,673	9,453	7,453	54,729
Total Liabilities	<u>54,729</u>	<u>8,239</u>	<u>170,397</u>	<u>55,943</u>	<u>217,673</u>	<u>9,453</u>	<u>7,453</u>	<u>54,729</u>
REGENCY TIF FUND								
ASSETS								
Cash and cash equivalents	\$0	\$0	\$188,934	\$0	\$169,441	\$0	\$19,493	\$0
Accounts receivable	0	0	80,284	0	75,528	0	4,756	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	175	0	142	0	33	0
Total Assets	<u>0</u>	<u>0</u>	<u>269,393</u>	<u>0</u>	<u>245,111</u>	<u>0</u>	<u>24,282</u>	<u>0</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	0	0	195,070	0	170,788	0	24,282	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>195,070</u>	<u>0</u>	<u>170,788</u>	<u>0</u>	<u>24,282</u>	<u>0</u>

CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS

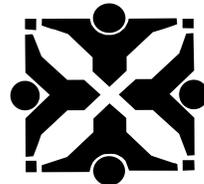
COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	Balance April 1		Additions		Deductions		Balance March 31	
	2014	2013	2015	2014	2015	2014	2015	2014
TOTAL AGENCY FUNDS								
ASSETS								
Cash and cash equivalents	\$5,998,922	\$6,016,395	\$4,868,741	\$4,215,131	\$4,825,844	\$4,232,604	\$6,041,819	\$5,998,922
Accounts receivable	1,168	8,179	139,112	15,087	133,718	22,098	6,562	1,168
Taxes receivable, net	175,823	110,391	4,173,368	4,036,953	4,221,597	3,971,521	127,594	175,823
Accrued interest	11,999	11,286	105,254	112,306	106,640	111,593	10,613	11,999
Total Assets	<u>6,187,912</u>	<u>6,146,251</u>	<u>9,286,475</u>	<u>8,379,477</u>	<u>9,287,799</u>	<u>8,337,816</u>	<u>6,186,588</u>	<u>6,187,912</u>
LIABILITIES								
Accounts payable	\$0	\$390,780	\$223,359	\$216,888	\$223,359	\$607,668	\$0	\$0
Due to other entities	65,500	55,000	0	10,500	1,000	0	64,500	65,500
Other liabilities	6,122,412	5,692,292	4,709,395	4,109,215	4,709,719	3,679,095	6,122,088	6,122,412
Total Liabilities	<u>6,187,912</u>	<u>6,138,072</u>	<u>4,932,754</u>	<u>4,336,603</u>	<u>4,934,078</u>	<u>4,286,763</u>	<u>6,186,588</u>	<u>6,187,912</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
March 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
GENERAL FIXED ASSETS:		
Land	\$45,768,756	\$44,766,689
Buildings	72,981,269	72,997,096
Improvements other than buildings	33,002,545	31,911,552
Infrastructure	288,427,086	280,607,409
Furniture, fixtures, and equipment	36,454,603	36,213,431
Construction in progress	<u>12,830,400</u>	<u>8,986,870</u>
TOTAL GENERAL FIXED ASSETS	<u>\$489,464,659</u>	<u>\$475,483,047</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	140,251,546	140,863,424
Special Revenue Funds	25,414,793	25,414,793
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	113,432,178	113,432,178
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>180,167,845</u>	<u>165,574,355</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$489,464,659</u>	<u>\$475,483,047</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
MARCH 31, 2015

	<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	154,206	0	0	0	154,206
Human Resources	23,267	0	0	0	23,267
City Counselor	19,497	0	0	0	19,497
Public Works Administration	14,286	0	0	0	14,286
Public Works Engineering	259,000	0	0	0	259,000
Public Works Public Buildings	56,318,077	3,145,204	52,832,197	295,139	45,537
Convention and Tourism	483,577	157,604	305,622	0	20,351
Cultural Affairs	10,000	0	0	0	10,000
REDI	5,695	0	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	57,438,108	3,302,808	53,137,819	342,897	654,584
PUBLIC SAFETY:					
Police	6,638,587	17,000	1,583,593	107,038	4,930,956
Fire	26,286,705	1,106,584	11,790,675	919,839	12,469,607
Animal Control	35,812	0	0	0	35,812
Municipal Court	153,637	0	0	0	153,637
Joint Communications	3,885,485	0	9,720	54,645	3,821,120
Civil Defense	1,287,454	0	0	0	1,287,454
City Prosecutor	0	0	0	0	0
TOTAL PUBLIC SAFETY	38,287,680	1,123,584	13,383,988	1,081,522	22,698,586
TRANSPORTATION:					
Streets	304,491,385	4,883,140	3,073,574	289,263,657	7,271,014
Traffic	900,067	0	0	0	900,067
TOTAL TRANSPORTATION	305,391,452	4,883,140	3,073,574	289,263,657	8,171,081
HEALTH AND ENVIRONMENT:					
Health Services	314,728	0	0	0	314,728
CDBG	23,033	0	0	0	23,033
Community Development	458,588	0	0	73,500	385,088
TOTAL HEALTH AND ENVIRONMENT	796,349	0	0	73,500	722,849
PERSONAL DEVELOPMENT:					
Parks and Recreation	74,720,670	36,459,224	3,385,888	30,668,055	4,207,503
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	74,720,670	36,459,224	3,385,888	30,668,055	4,207,503
Total General Fixed Assets Allocated to Functions	476,634,259	<u>\$45,768,756</u>	<u>\$72,981,269</u>	<u>\$321,429,631</u>	<u>\$36,454,603</u>
CONSTRUCTION IN PROGRESS	12,830,400				
TOTAL GENERAL FIXED ASSETS	<u>\$489,464,659</u>				

CITY OF COLUMBIA, MISSOURI

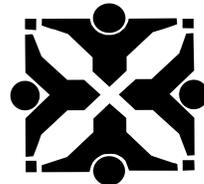
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED MARCH 31, 2015

	General Fixed Assets Oct. 1, 2014	Additions	Deductions	General Fixed Assets March 31, 2015
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	154,206	0	0	154,206
Human Resources	23,267	0	0	23,267
City Counselor	19,497	0	0	19,497
Public Works Administration	14,286	0	0	14,286
Public Works Engineering	259,000	0	0	259,000
Public Works Public Buildings	56,318,077	0	0	56,318,077
Convention and Tourism	483,577	0	0	483,577
Cultural Affairs	10,000	0	0	10,000
REDI	5,695	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	57,438,108	0	0	57,438,108
PUBLIC SAFETY:				
Police	6,332,722	370,943	65,078	6,638,587
Fire	26,311,885	0	25,180	26,286,705
Animal Control	50,930	0	15,118	35,812
Municipal Court	153,637	0	0	153,637
Joint Communications	4,746,235	0	860,750	3,885,485
Civil Defense	494,915	811,836	19,297	1,287,454
City Prosecutor	0	0	0	0
TOTAL PUBLIC SAFETY	38,090,324	1,182,779	985,423	38,287,680
TRANSPORTATION:				
Streets	304,456,781	192,771	158,167	304,491,385
Traffic	900,067	0	0	900,067
TOTAL TRANSPORTATION	305,356,848	192,771	158,167	305,391,452
HEALTH AND ENVIRONMENT:				
Health services	314,728	0	0	314,728
CDBG	23,033	0	0	23,033
Community development	480,125	20,008	41,545	458,588
TOTAL HEALTH AND ENVIRONMENT	817,886	20,008	41,545	796,349
PERSONAL DEVELOPMENT:				
Parks and Recreation	74,639,247	197,387	115,964	74,720,670
TOTAL PERSONAL DEVELOPMENT	74,639,247	197,387	115,964	74,720,670
CONSTRUCTION IN PROGRESS	12,830,400	0	0	12,830,400
TOTAL GENERAL FIXED ASSETS	\$489,172,813	\$1,592,945	\$1,301,099	\$489,464,659

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GENERAL LONG-TERM DEBT ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT
March 31, 2015 and 2014

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2015	2014
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	\$2,651,466	\$2,566,596
Amount to be provided	443,534	3,488,404
Special Obligation Bonds 2008B:		
Amount available in Debt Service Funds	2,463,475	2,376,385
Amount to be provided	18,566,525	19,848,615
Lemone Note		
Amount available in Debt Service Funds	1,813,997	2,121,179
Amount to be provided	5,770,462	6,565,624
MTFC Loan		
Amount available in Debt Service Funds	987,883	4,553,119
Amount to be provided	4,980,753	2,143,473
Accrued Compensated Absences:		
Amount to be provided	<u>3,025,937</u>	<u>2,826,510</u>
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$40,704,032</u>	<u>\$46,489,905</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2006B:	3,095,000	6,055,000
Special Obligation Bonds 2008B:	21,030,000	22,225,000
Lemone Note	7,584,459	8,686,803
MTFC Loan	5,968,636	6,696,592
Accrued compensated absences	<u>3,025,937</u>	<u>2,826,510</u>
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$40,704,032</u>	<u>\$46,489,905</u>

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CITY OF COLUMBIA, MISSOURI

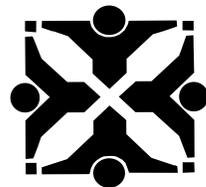
COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE SIX MONTHS ENDED MARCH 31, 2015 AND 2014

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2015	2014	2015	2014	2015	2014
BALANCE, BEGINNING OF PERIOD	\$9,528,532	\$12,833,300	\$36,259,891	\$38,515,329	\$45,788,423	\$51,348,629
Additions:						
Increase in accrued compensated absences	0	0	0	0	0	0
Lemone Trust	0	0	0	0	0	0
MTFC Loan	0	0	0	0	0	0
Total Additions	0	0	0	0	0	0
Deductions:						
Maturities:						
Lemone Trust	0	0	560,841	529,055	560,841	529,055
Special Obligation Bonds2006B	0	0	2,960,000	2,830,000	2,960,000	2,830,000
Special obligation Bonds2008B	0	0	1,195,000	1,145,000	1,195,000	1,145,000
MTFC Loan	0	0	368,550	354,669	368,550	354,669
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	5,084,391	4,858,724	5,084,391	4,858,724
Increase (decrease) in fund balance of Debt Service Funds	(1,611,711)	(1,285,728)	1,611,711	1,285,728	0	0
BALANCE, END OF PERIOD	\$7,916,821	\$11,547,572	\$32,787,211	\$34,942,333	\$40,704,032	\$46,489,905

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CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE



City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2015

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	03/31/15
POOLED CASH:						
U. S. Government and Agency Securities:						
FEDER SD 2015 - 3133XCQ6	08/09/05	1,000,000	07/28/15	5.250%	\$ 86,614	\$ 81,858
FHLB SK 2015 CL GSS 1 - 3133XCT60	11/08/05	1,500,000	08/18/15	5.140%	128,046	139,811
FHLMC E00975 GOLD - 31294KCL7	08/26/03	7,000,000	05/01/16	6.000%	83,649	11,334
FHLMC PL 0100X - 31294KDD4	03/30/05	8,000,000	07/01/16	5.000%	67,900	25,214
FHLMC PL291302 - 3134XNTO	various	58,282,764	04/01/17	7.000%	91,423	41,162
FHLMC REMIC 2474 NE - 31392PZL2	09/16/03	4,180,622	07/15/17	5.000%	58,199	7,000
FHLMC C90211 - 31335HGU1	12/12/02	3,500,000	04/01/18	5.000%	64,821	6,536
FHLMC J07951 - 3128PKZW7	04/16/09	1,500,000	05/01/18	5.000%	166,528	113,983
FNLMA 257428 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	145,628	151,937
FNLMA 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	168,717	138,851
FHLMC C90263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	30,749	8,115
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	2,232,285
FNLMA GTD MTC 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	105,894	110,580
FHR 1013Z - 312904RL1	11/21/02	780,000	10/15/20	5.000%	28,186	6,465
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	179,072	217,733
FGG 11945 - 3128MI8N8	06/27/08	2,000,000	12/01/20	5.000%	134,049	156,843
FG15115 - 3128PUGV4	10/16/12	3,100,000	04/01/21	3.500%	1,240,601	1,173,792
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	687,481	564,292
FNLMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	5.000%	36,270	13,881
FHR 11161 - 312906C40	11/30/98	5,005,000	08/15/21	5.500%	46,998	4,482
FHR 1125X - 312906XG0	various	950,000	08/15/21	8.250%	2,244,878	2,492,589
FPCB BOND - 31331XMG4	04/03/09	2,045,000	08/23/21	5.500%	272,542	116,156
FHR 282YC - 31397F2N1	09/16/11	15,500,000	09/15/21	5.500%	24,432	87,930
FHLMC CTFS J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	3,453	6,730
FHR 1163JA - 3129072D9	11/29/99	2,000,000	11/15/21	7.000%	18,492	2,011,640
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	2,000,000
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	18,492	4,985
FHLB STEP UP CALL BOND - 3130A3XP4	02/11/15	2,000,000	02/11/22	1.000%	2,000,000	2,000,680
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	167,092	73,853
FNLMA 2013-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	1,992,335	2,047,164
FHLB STEP UP - 313381H40	12/28/12	2,000,000	12/28/22	1.500%	2,000,000	1,936,340
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	286,221	243,979
FHLB CALLABLE - 3130A4LF7	03/26/15	2,000,000	09/26/23	2.000%	2,000,000	2,004,920
FHLMC C90787 GOLD - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	90,211	191,822
FNLMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	200,317	195,969
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	5.000%	818,549	707,458
FNLMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	390,522	314,161
FNLMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	110,330	175,206
FHLB CALLABLE - 3130A1RQ3	05/14/14	2,000,000	05/14/24	2.000%	2,000,000	2,056,440
FGG 18312 - 3128MMK28	09/19/11	7,900,000	06/01/24	4.500%	589,044	503,035
FHLMC C90844 - 31335H5D1	12/13/10	3,000,000	08/01/24	4.500%	735,404	633,160
FHLMC CTFS J11279 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	357,403	316,676
FHLB BOND STEP UP CALLABLE - 3130A43T7	02/27/15	2,000,000	02/27/25	1.000%	2,000,000	1,992,480
FHR 2649 BW - 31398V7F7	06/15/12	2,000,000	05/15/25	4.000%	847,044	770,843
FHLMC G14052 - 3128CWMW3	12/15/11	3,270,417	04/01/25	4.000%	881,535	793,850
FNR 2014-14 KV - 3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	1,937,710	1,946,540
FN 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	990,078	904,870
FNR 2011-58 KA - 31397UZT9	08/15/11	2,500,000	02/25/26	5.000%	480,500	374,764
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	05/15/26	3.500%	629,419	657,803
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	3.500%	1,858,417	1,879,071
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,000,000	08/01/26	3.000%	1,434,500	1,414,693
FHR 1883 L - 31337WV7	05/10/02	2,000,000	09/15/26	7.000%	192,778	135,141
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,000,000	01/01/27	7.000%	257,747	236,260
FNR 2012-43 AC - 3136A5YY6	04/30/12	2,200,000	04/25/27	1.750%	1,411,758	1,361,306
FN 256751 - 3137INEV7	07/13/09	3,500,000	06/01/27	5.500%	359,811	284,337
FNLMA STEP UP - 3136G0TS0	06/06/14	1,985,000	08/13/27	1.000%	1,976,067	1,990,955
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	1,621,321	1,550,746
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	1,594,343	1,559,593
FHLMC CTFS D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	121,604	155,097
FNLMA STEP UP - 3136G1CR8	06/11/13	2,000,000	02/22/28	1.000%	1,981,000	1,990,400
FGC C91164 - 3128P7JH7	various	4,000,000	05/01/28	5.000%	271,358	222,539
FNLMA GTD MTC 257154 - 31371INTK1	03/28/08	2,294,345	03/01/28	4.500%	101,612	148,201
FNLMA REMIC 2015-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	2,104,965	2,046,021
FGC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	110,735	134,415
FHLB STEP UP CALL BOND - 313382TD5	04/25/13	2,000,000	04/25/28	2.375%	1,998,000	1,950,920
FNLMA STEP UP CALL NOTES - 3136G1MCO	05/28/13	2,000,000	05/22/28	1.000%	2,000,000	2,002,520
FNLMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	1,110,547	1,127,804
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	36,126	41,964
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	1,329,625	1,180,924
FGC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	721,352	651,048
FNLMA STEP UP CALLABLE - 3136G2CJ4	02/03/15	2,000,000	01/30/30	1.000%	1,984,375	1,986,840
FNLMA REMIC 2013-128 CL A - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	1,636,844	1,620,099
FNLMA 0816 - 31417YA2	10/13/11	2,035,707	08/01/31	4.500%	1,177,029	1,138,234
FNLMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	3.500%	1,099,437	1,086,234
FNLMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	865,013	843,208
FHR 2647 A - 31394GQ05	08/24/11	11,373,000	04/15/32	3.250%	681,367	644,842
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	691,590	668,911
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	2,550,471	2,492,811
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	235,950	253,494
FHR 2342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	5.500%	1,894,999	1,898,938
FNLMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,000,000	03/25/33	2.500%	244,801	204,382
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	648,779	639,689
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	139,118	159,339
FHR 2877 PA - 31395IH0	12/16/08	1,550,000	07/15/33	5.500%	189,182	176,338
FHLB BOND - 313383RS2	07/25/13	2,000,000	07/25/33	4.700%	2,025,000	2,100,100
FNLMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	56,765	54,461
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	696,908	634,915
FNLMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	426,701	355,177
FHR 3778 - 3137A4SW3	05/09/11	2,500,000	12/15/33	4.000%	2,158,113	2,330,869
FNLMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.000%	599,507	482,876
FNLMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	174,705	188,534
FNLMA ARM 775566 - 31404QTY7	02/22/05	1,000,000	05/01/34	4.146%	95,770	100,505
FNLMA ARM 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	180,024	229,673
GNR 2004-86 TA - 38374YF7	04/22/08	3,000,000	07/20/34	4.000%	80,559	88,562
FHR 2881 AE - 313951SC6	03/24/09	5,080,000	08/15/34	5.000%	469,244	398,512
FHR 2963 BP - 313951TLX0	07/01/11	5,000,000	09/15/34	5.000%	279,846	208,986
FHLMC ARM 1B2795 - 3128JM7H4	12/19/06	2,160,000	09/15/34	5.000%	63,926	90,185
FNLMA ARM 1B2795 - 3128JM7H4	03/23/05	2,250,000	03/01/35	4.446%	276,766	295,201
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	306,551	313,808
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	227,675	268,459
FHR 3289 ND - 31397FP48	05/18/09	2,000,000	06/15/35	5.500%	190,062	97,069
SARM 05-22 1A2 - 363579FS2	12/07/05	980,772	12/25/35	5.250%	164,122	114,171
GNMA REMIC 09-93 UN - 3837KAL5	10/30/09	3,000,000	02/20/36	5.000%	343,787	193,603
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.000%	526,539	395,003
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	660,554	650,958
FNLMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	259,682	231,521
FHR 3283 - 31397EXX8	10/29/09	3,457,500	02/15/37	5.000%	186,829	116,722
FHLMC G03035 - 3128M4V42	05/12/11	5,360,00				

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2015

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	03/31/15
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	185,753	126,104
GNMA 2012-07 PH - 38378CQF7	08/28/13	2,000,000	01/20/38	2.750%	1,393,156	1,406,908
FHLMC PL G04913 - 3128M6Y11	04/12/12	5,250,000	03/01/38	5.000%	694,067	590,985
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	79,598	182,853
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	97,764	57,626
FHR 3448 AG - 31397T137	03/19/09	3,100,000	05/15/38	5.000%	435,295	375,691
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	220,048	187,581
GNR 2009-93 PB - 38376KLL2	08/26/11	4,000,000	12/16/38	3.000%	508,584	445,843
FNR 2010-134 DI - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	1,147,609	1,139,845
FHR 3796 LA - 31373ZAS	07/10/12	2,200,000	06/15/39	2.000%	1,104,545	1,089,122
GNMA 4461M - 36202ESW5	11/18/10	2,050,000	06/20/39	4.500%	263,659	181,291
GNR 10-125 TC - 38377ID83	01/22/14	3,000,000	06/20/39	2.500%	1,505,112	1,546,992
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	420,515	349,101
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	738,533	620,925
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	478,446	440,806
GNMA 2012-27 CL - 38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	1,708,727	1,666,817
GNR 2009-58 AC - 383783D8S	03/16/11	3,000,000	07/20/39	4.000%	509,877	477,997
GNR 2010-30 BP - 38376XZC0	04/23/14	5,645,000	07/20/39	3.500%	2,487,381	2,445,029
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	546,522	508,342
GNR 2012-39 MP - 38378DPL3	09/13/12	2,000,000	08/20/39	3.000%	1,248,650	1,217,717
FHR 3753 PG - 3137A3M6E	07/18/13	4,000,000	09/15/39	2.500%	1,878,412	1,836,688
FNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	1,880,402	1,854,764
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	270,085	273,625
FNR 2011-27 JQ - 31397SGM0	07/31/12	2,000,000	09/25/39	4.000%	833,954	747,670
FHR 3795 EB - 3137A5MK7	11/26/14	2,000,000	10/15/39	2.500%	1,982,331	1,976,790
GNR 10-117 GD - 38377JZK8	08/06/13	3,500,000	10/20/39	2.500%	1,151,428	1,171,330
FHR 3725 PD - 3137A1IUP6	10/17/14	4,100,000	01/15/40	2.500%	1,785,866	1,813,385
FNR 2010-57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	732,549	655,709
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/15/40	2.500%	997,233	969,538
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	1,359,157	1,340,604
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	1.500%	1,448,707	1,501,787
FNR 2012-129 TD - 3136AAEK7	11/30/12	2,000,000	05/25/40	2.000%	1,323,094	1,306,034
FHR 3819 - 3137A815E	05/27/11	2,000,000	06/15/40	4.000%	1,172,223	1,170,151
FNR 2010-87 PJ - 31398TZ13	05/24/11	2,000,000	06/25/40	3.500%	410,224	401,265
FNR 2014-19 HA - 3136AJG5	04/21/14	2,000,000	06/25/40	2.000%	1,251,664	1,259,406
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	973,369	932,295
FHR 4103 DC - 3137AU7H6	09/28/12	2,000,000	09/15/40	2.000%	1,614,298	1,604,947
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	893,906	903,168
GNR 2010-134 YA - 38377LT57	various	9,200,000	10/20/40	5.000%	4,277,572	4,334,218
FNR 2010-133 GJ - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	1,367,484	1,468,847
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	549,336	491,777
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	719,977	696,633
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	529,326	503,248
FNR 2012-129 AD - 3136AADT9	11/30/12	3,000,000	01/25/41	1.750%	2,527,031	2,465,131
FHR 4012 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	257,557	165,916
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	4.000%	1,628,936	1,586,706
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,000,000	02/25/41	3.000%	1,755,474	1,760,100
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	1,060,823	1,011,728
FHR 4106 EC - 3137ATW57	09/28/12	2,000,000	04/15/41	1.750%	2,004,948	1,948,964
FNR 2012-46 CA - 3136A5H66	10/10/14	3,792,000	04/25/41	2.000%	2,224,208	2,263,536
FHR 4040 BC - 3137AQJB5	11/05/12	3,000,000	05/15/41	2.000%	1,989,864	1,902,520
FHR 4091 TG - 3137ATGB2	09/24/12	2,000,000	05/15/41	1.750%	1,575,444	1,540,217
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	881,743	874,155
FHR 4104 HA - 3137AUCV9	11/08/12	3,443,000	07/15/41	2.000%	2,791,776	2,686,470
FHR 4119 PA - 3137AUV15	12/10/12	2,000,000	09/15/41	1.500%	1,561,731	1,474,240
FNR 2012-103 MB - 3136A8YZ7	09/04/12	2,000,000	09/25/41	2.000%	1,629,229	1,572,044
FHLMC REMIC 4026 JL - 3137AP2I8	01/16/15	3,000,000	10/15/41	2.250%	1,970,213	2,011,460
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	1,458,131	1,427,190
FNMA 2012-16 AL - 3136A4QK8	02/29/12	2,332,126	11/25/41	3.000%	2,212,605	2,209,664
FNR 2012-66 PC - 3136A6B45	06/11/12	2,000,000	11/25/41	3.000%	1,316,089	1,302,664
FHR 4312 GA - 3137B7PR4	12/11/14	4,073,930	12/15/41	2.500%	1,802,924	1,802,925
FNR 12-111 EC - 3136A9GM4	03/11/13	3,000,000	12/15/41	2.500%	2,385,954	2,310,934
FHR 4030 BA - 3137APJG6	02/06/15	3,000,000	01/15/42	2.000%	1,949,236	1,928,304
GNR 2012-97 CP - 38375GYE5	05/16/13	2,100,000	01/20/42	1.500%	1,593,598	1,499,961
GNR 2012-59 NE - 38378ESK0	10/18/12	2,000,000	01/20/42	2.500%	947,504	892,696
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	811,046	722,317
FHLMC REMIC 4034 PK - 3137ANNS0	06/19/14	3,000,000	03/15/42	2.250%	1,352,443	1,406,871
GNMA REMIC 2012-110 KJ - 38375G2Y6	03/18/15	3,500,000	03/20/42	2.000%	2,686,049	2,597,456
FNR 2012-103 PD - 3136A8ZW3	10/15/12	2,500,000	04/25/42	3.000%	1,919,446	1,874,505
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.000%	1,860,240	1,892,230
FHR 4077 BA - 3137ASAG9	01/17/13	3,030,000	05/15/42	2.000%	1,855,194	1,800,346
GNR 2013-44 PA - 38378JQU9	08/06/13	2,100,000	05/16/42	2.500%	1,629,969	1,673,809
FNR 2012-128 QC - 3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	1,644,853	1,620,806
FNR 2013-1 PG - 3136ABB28	03/13/13	3,000,000	06/25/42	2.000%	2,494,884	2,367,178
FNR 2013-37 JA - 3136AC6U0	03/24/15	3,000,000	06/25/42	1.750%	2,182,676	2,147,165
GNR 2012-149 GH - 38378GX78	02/13/13	3,000,000	07/20/42	1.500%	2,109,964	2,073,913
FNR 2013-2 LC - 3136AB5T6	02/13/13	3,000,000	08/25/42	1.500%	2,515,634	2,419,391
FHR 4181 PE - 3137B0LN2	03/28/13	3,000,000	11/15/42	1.750%	2,286,263	2,175,871
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	2,258,356	2,276,488
FNR 2013-18 NA - 3136ACVK1	02/28/13	3,000,000	12/25/42	2.000%	2,436,248	2,367,479
FHR 4158 LD - 3137AXUZ4	05/16/13	2,000,000	01/15/43	2.000%	1,526,098	1,497,177
FHR 4219 AE - 3137B2LG3	07/01/13	2,000,000	01/15/43	2.250%	1,707,149	1,731,660
FNR 12-146 QA - 3136ABFP3	01/17/13	2,774,304	01/25/43	1.000%	1,217,434	1,196,196
FNR 2014-46 PG - 3136AKUZ4	09/03/14	2,000,000	01/25/43	3.000%	2,056,875	2,070,760
FNR 2013-29 KE - 3136ADKY4	08/15/13	3,000,000	04/25/43	1.250%	1,598,973	1,644,302
FNR 2014-33 PE - 3136AKAW3	12/31/14	1,100,000	04/25/43	3.000%	1,010,442	1,008,151
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	1,930,147	1,923,368
Total U. S. Government and Agency Securities					\$ 203,208,501	\$ 198,613,492
Miscellaneous Securities						
UBS Select Treasury	various	74,523,012	-	-	74,523,012	74,523,012
Total Miscellaneous Securities					\$ 74,523,012	\$ 74,523,012
Total Pooled Cash Marketable Securities					\$ 277,731,513	\$ 273,136,504
SELF-INSURANCE RESERVE:						
Mutual Funds:						
UBS Select Treasury Preferred Fund	various	4,862,170	-	-	\$ 4,862,170	\$ 4,862,170
Total Mutual Funds					\$ 4,862,170	\$ 4,862,170
Total Self-Insurance Reserve					\$ 4,862,170	\$ 4,862,170

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2015

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/15
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
Gdmmscs Strat	various	10,518	—	—	\$ 109,905	\$ 108,126
AmFds Euro Pacfc	various	5,457	—	—	197,521	252,350
BlkRkEq Divd Inv	various	16,791	—	—	321,599	418,088
FrdAdv New Insights A	various	16,991	—	—	368,127	453,140
JPM SmCap Eq A	various	3,643	—	—	129,168	155,286
Loomis Bd Admn	various	15,700	—	—	224,681	230,940
LrdAbtGr Oppr A	various	7,149	—	—	137,181	146,631
Okmrk Intl II	various	12,159	—	—	218,464	285,377
Prudntl Ttl TrnBd A	various	28,564	—	—	414,470	413,045
JPM EmrgMkEq A	various	4,573	—	—	96,580	100,241
Total Mutual Funds					\$ 2,217,696	\$ 2,563,224
Total Post Employment Health Fund					\$ 2,217,696	\$ 2,563,224
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Leucadia Natl - 527288BD5	various	125,000	09/15/15	8.125%	\$ 135,823	\$ 128,664
Echostar DBS Corp - 27876GBE7	various	115,000	02/01/16	7.125%	122,155	119,456
Home Depot Inc Nts - 437076AP7	04/02/12	400,000	03/01/16	5.400%	463,212	417,580
Owens Brockway - 69073TAP8	various	90,000	05/15/16	7.375%	99,310	95,220
Universal Health Svcs - 913903A00	05/29/14	95,000	06/03/16	7.125%	102,849	100,938
Genl Dynamics Corp - 369550AQ1	04/02/12	600,000	07/15/16	2.250%	623,604	613,482
RR Donnelley & Sons - 257867AV3	various	125,000	08/15/16	8.600%	144,037	135,625
Masco Corp - 574599BD7	various	125,000	10/03/16	6.125%	138,010	133,200
CNH Cptl LLC - 12623EAB7	various	120,000	11/01/16	6.250%	131,700	126,300
Sabine Pass Lng - 785583AF2	various	125,000	11/30/16	7.500%	138,845	132,813
WPX Energy Inc - 98212BAC7	various	25,000	01/15/17	5.250%	25,236	25,125
Greif Inc - 397624AE7	various	40,000	02/01/17	6.750%	43,569	42,650
ICAHN Enterprises - 451102BA4	various	100,000	03/15/17	3.500%	100,844	100,750
Intl Lease Fin Corp - 459745GG4	various	125,000	03/15/17	8.750%	146,005	138,125
Centurytel Inc - 156700ALD	various	125,000	04/01/17	6.000%	138,090	133,125
Aircastle Ltd - 00928QAF8	various	125,000	04/15/17	6.750%	140,270	134,688
Frontier Comm Corp - 35906AAF5	various	125,000	04/15/17	8.250%	146,125	137,656
Morgan Stanley Mtn - 617446H51	06/03/13	75,000	04/27/17	5.550%	84,160	81,142
Jarden Corp - 471109AB4	various	45,000	05/01/17	7.500%	49,734	49,612
First Indl LP - 32055RAR8	05/28/14	90,000	05/15/17	5.950%	100,019	97,392
CIT Group - 125581GM4	various	120,000	05/15/17	5.000%	128,756	123,413
Centene Corp - 15135BAC5	various	90,000	06/01/17	5.750%	95,394	95,400
Service Corp Intl - 817565BF0	various	120,000	06/15/17	7.000%	135,369	130,800
Quest Diagnostics Inc - 74834LAM2	10/29/13	45,000	07/01/17	6.400%	51,711	50,593
Commercial Metals - 201723AH6	various	125,000	07/15/17	6.500%	139,700	132,500
Limited Inc - 532716AM9	various	125,000	07/15/17	6.900%	142,690	137,500
Gulf South Pipeline - 402524AC6	various	50,000	08/15/17	6.300%	53,854	53,922
Genl Motors Finl - 37045XAE6	05/28/14	60,000	08/15/17	4.750%	64,200	63,192
Goldman Sachs Group - 38144LAB6	various	70,000	09/01/17	6.250%	79,491	77,625
SPX Corp Nts - 784635AP9	various	125,000	09/01/17	6.875%	142,150	135,938
Watson Pharmaceutical - 942683AG8	05/24/13	95,000	10/01/17	1.875%	94,876	95,220
NYSE Euronext Nts - 629491AB7	10/05/12	70,000	10/05/17	2.000%	70,358	70,979
AES Corp Nts - 00130HHBH7	various	125,000	10/15/17	8.000%	147,095	144,531
Ecolab Inc - 278865AP5	12/14/12	80,000	12/08/17	1.450%	80,046	79,981
Bear Stearns - 073902RU4	11/14/12	70,000	02/01/18	7.250%	87,069	80,588
Freepert McMoran - 35671DBD6	10/10/14	50,000	03/15/18	2.375%	50,483	49,755
Health Care Reit Inc - 42217KAZ9	12/06/12	65,000	03/15/18	2.250%	64,884	65,883
Bank of Amer Nts - 06050TLY6	03/26/15	170,000	03/26/18	1.650%	170,138	170,423
Autonation Inc Nts - 05329WAJ1	05/28/14	45,000	04/15/18	6.750%	51,930	50,567
BP CPTL Mark - 05565QCE6	06/27/14	20,000	05/10/18	1.375%	19,795	19,910
Harsco Corp - 415864AJ6	01/02/15	55,000	05/15/18	5.750%	58,025	57,887
Chevron Corp Nts - 166764AE0	various	130,000	06/24/18	1.718%	131,112	131,647
CSC Hldgs Inc - 126304AK0	various	125,000	07/15/18	7.625%	145,137	140,938
CHS Cmnty Health - 12543DAR1	various	90,000	08/15/18	5.125%	93,280	92,813
T-Mobile - 87264AAB1	various	110,000	09/01/18	5.250%	114,237	113,575
Gannett Co Inc - 364725AW1	various	125,000	09/01/18	7.125%	131,209	129,531
Tenet Healthcare Corp - 88033GBP4	08/26/14	20,000	11/01/18	6.250%	21,975	21,675
Suntrust Banks - 867914BF9	02/05/15	50,000	11/01/18	2.350%	50,871	50,777
Broadcom Corp - 111320AE7	11/10/11	85,000	11/01/18	2.700%	84,995	87,698
Peabody Energy Corp - 704549AK0	various	115,000	11/15/18	6.000%	122,775	90,850
Ares Capital Corp - 04010LAN3	01/15/15	45,000	11/30/18	4.875%	47,731	47,309
Starbucks Corp - 855244AF6	various	80,000	12/05/18	2.000%	81,190	81,676
BNP Paribas - 05574LTX6	various	180,000	12/12/18	2.400%	181,673	183,548
Chesapeake Energy Corp - 165167CC9	05/29/14	120,000	12/15/18	7.250%	141,900	129,600
Commonwealth Edison - 202795JC5	07/11/14	35,000	01/15/19	2.150%	35,263	35,759
Bk of Ny Mellon - 06406HCP2	12/20/13	55,000	01/15/19	2.100%	54,786	55,674
Goldman Sachs Group - 38145XAA1	various	80,000	01/31/19	2.625%	80,671	81,734
Simon PPTY Group - 828807CQ8	various	80,000	02/01/19	2.200%	81,227	81,225
Walmart - 931142CP6	01/29/10	500,000	02/01/19	4.125%	490,762	548,650
McKesson Corp - 581557BD6	various	80,000	03/15/19	2.284%	80,651	80,897
Mylan Inc - 628530BF3	10/29/14	40,000	03/28/19	2.550%	40,129	40,210
Illinois Tool Works - 452308AJ8	12/12/14	70,000	04/01/19	6.250%	81,889	81,451
Mastercard Inc Nts - 57636QAA2	various	80,000	04/01/19	2.000%	80,538	81,665
Lyondellbasell - 552081AG6	06/21/13	60,000	04/15/19	5.000%	66,438	66,166
ADT Corp Nts - 00101JAL0	various	110,000	04/15/19	4.125%	110,304	112,063
Amgen Inc - 031162BU3	various	75,000	05/22/19	2.200%	74,987	75,969
Citigroup Inc Nts - 172967EV9	various	75,000	05/22/19	8.500%	94,525	93,404
Bank of Amer Corp Nts - 06051GDZ9	10/08/13	40,000	06/01/19	7.625%	49,318	48,280
Prospect Capital Corp - 74348TAN2	01/15/15	43,000	07/15/19	5.000%	44,803	44,860
Teckay Offshore Partners - 87901BAA0	various	70,000	07/30/19	6.000%	71,850	67,875
Berkshire Hathaway - 084670BL1	various	75,000	08/14/19	2.100%	75,431	76,741
Consumers Energy Co - 210518CS3	12/24/13	85,000	09/15/19	6.700%	104,193	101,502
Walgreens Boots - 931427AA6	01/16/15	30,000	11/18/19	2.700%	30,769	30,648
Dominion Resources Inc - 25746UCA5	01/15/15	65,000	12/01/19	2.500%	66,280	66,057
JP Morgan Chase - 46625HKA7	02/05/15	300,000	01/23/20	2.250%	300,912	300,642
PBF Hldg Co - 69318FAB4	03/04/15	65,000	02/15/20	8.250%	68,925	68,656
Lam Research - 512807AM0	03/16/15	35,000	03/15/20	2.750%	34,971	35,196
Washington Prime - 939648AA9	03/17/15	45,000	04/01/20	3.850%	44,987	44,987
Rockwood Specialties - 774477AJ2	various	60,000	10/15/20	4.625%	62,375	62,475
Lazard Group LLC - 52107QAF2	01/23/15	45,000	11/14/20	4.250%	48,526	48,093
Bk of Amer Corp - 06051GEE5	02/04/15	50,000	01/05/21	5.875%	35,288	35,065
Petroleos Mexicanos - 71654QAX0	01/15/15	50,000	01/21/21	5.500%	54,100	54,875
DirectTV Hldgs - 25459HAW5	10/29/14	65,000	02/15/21	4.600%	70,886	71,076
Vodafone Group - 92857WAV2	various	125,000	03/16/21	4.375%	136,221	138,561
Air Lease Corp - 00912XAM6	01/15/15	80,000	04/01/21	3.875%	82,000	82,400
Aviation Cptl - 05367AAD5	01/15/15	85,000	04/06/21	6.750%	96,315	96,733

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2015

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	03/31/15
Intl Lease Fin Corp - 459745GQ2	01/15/15	30,000	04/15/21	4.625%	30,735	31,050
Google Inc - 38259PAB8	various	95,000	05/19/21	3.625%	101,006	103,411
Energy Transfer Partners - 29273RAN9	02/19/15	45,000	06/01/21	4.650%	48,164	48,080
Scottrade Finance - 81014AA9A	01/09/15	55,000	07/11/21	6.125%	59,637	60,187
Ford Motor Credit - 345397VU4	02/03/15	70,000	08/02/21	5.875%	82,813	82,404
El Paso Pipeline - 28370TAE9	01/15/15	40,000	10/01/21	5.000%	42,948	42,907
United Health Care - 91324PCH3	various	70,000	12/15/21	2.875%	70,173	71,861
Wyndham Worldwide Corp - 98310WAJ7	01/15/15	45,000	03/01/22	4.250%	47,347	46,963
American Tower - 03027XAA8	01/15/15	45,000	03/15/22	4.700%	48,107	48,261
TD Ameritrade - 87236YAE8	03/04/15	60,000	04/01/22	2.950%	60,008	61,004
Motorola Inc - 620076BB4	03/11/15	85,000	05/12/22	3.750%	86,119	87,002
Amkor Technology - 031652BG4	01/15/15	30,000	10/01/22	6.375%	29,460	30,900
Onok Partners LP - 68268NAJ2	09/13/12	60,000	10/01/22	3.375%	60,053	56,925
CBRE Services - 12505BAA8	01/15/15	30,000	03/15/23	5.000%	30,900	31,350
Dish DBS Corp - 25470XAL9	01/15/15	30,000	03/15/23	5.000%	29,235	29,169
Lender Processing - 52602EAD4	01/15/15	20,000	04/15/23	5.750%	21,201	21,192
St Jude Medical Inc - 790849AJ2	01/16/14	60,000	04/15/23	3.250%	57,160	61,373
Sprint Corp - 85207UAF2	01/15/15	26,000	09/15/23	7.875%	26,130	26,520
Ameriprise Financial - 03076CAF3	various	85,000	10/15/23	4.000%	86,823	91,922
Kinder Morgan - 49456BAB7	02/04/15	50,000	11/15/23	5.625%	55,109	54,982
CCO Holdings - 1248EPBE2	01/15/15	50,000	01/15/24	5.750%	50,450	51,937
Comcast Corp - 20030NB19	various	115,000	03/01/24	3.600%	116,821	123,430
Mastercard Inc Nts - 57636QAB0	various	40,000	04/01/24	3.375%	41,029	42,111
Essex Portfolio LP - 29717PAN7	01/09/15	50,000	05/01/24	3.875%	51,797	52,305
Prudential Financial Inc - 74432QBZ7	01/15/15	45,000	05/15/24	3.500%	46,902	46,061
DTE Energy Co - 233331AS6	05/13/14	55,000	06/01/24	3.500%	55,237	57,144
National Retail Prop Inc - 637417AG1	01/23/15	45,000	06/15/24	3.900%	47,266	46,690
American Campus Cmtyys - 024836AB4	01/15/15	45,000	07/01/24	4.125%	47,066	46,662
Goldman Sachs - 38141EC23	02/03/15	95,000	07/08/24	3.850%	99,987	99,424
Goldman Sachs Group - 38141EC23	various	155,000	07/08/24	3.850%	155,802	162,218
Davita Healthcare - 23918KAQ1	01/15/15	30,000	07/15/24	5.125%	30,600	30,600
Stifel Financial - 860630AD4	01/15/15	45,000	07/18/24	4.250%	46,630	45,936
Bank of Amer Corp - 06051GFH7	01/23/15	45,000	08/26/24	4.200%	46,327	46,556
Ally Financial Inc - 02005NAV2	01/15/15	50,000	09/30/24	5.125%	51,175	51,562
Simon PPTY Group - 828807CS4	01/22/15	40,000	10/01/24	3.375%	41,572	41,043
MidAmerican Energy - 59562OAM7	07/21/14	90,000	10/15/24	3.500%	92,367	96,096
United Rentals North - 911365BB9	01/15/15	30,000	11/15/24	5.750%	30,597	30,975
Aetna Inc - 00817YAQ1	11/10/14	100,000	11/15/24	3.500%	99,916	104,309
Walgreens Boots - 931427AH1	01/27/15	25,000	11/18/24	3.800%	26,249	25,849
Duke Weeks Realty - 26441YAY3	02/05/15	25,000	12/01/24	3.750%	26,196	25,660
Becton Dickinson & Co - 075887BF5	various	55,000	12/15/24	3.734%	57,600	57,563
Becton Dickinson - 075887BF5	01/16/15	80,000	12/15/24	3.734%	84,005	83,728
Raytheon Co. B/E - 75511BY6	12/02/14	80,000	12/15/24	3.150%	80,061	83,055
JP Morgan Chase - 46625HKC3	01/12/15	80,000	01/23/25	3.125%	79,031	80,234
SVB Financial - 78486QAD3	01/26/15	45,000	01/29/25	3.500%	44,984	44,706
Adobe Systems - 00724FAC5	03/16/15	25,000	02/01/25	3.250%	24,997	25,268
HCA Inc - 404119BR9	01/15/15	50,000	02/01/25	5.375%	50,000	52,437
Apple Inc - 037833AZ3	02/03/15	80,000	02/09/25	2.500%	79,488	78,290
IH Heinz - 423074AS2	01/27/15	25,000	02/15/25	4.875%	25,000	27,094
MPLX LP - 55336VAA8	02/10/15	50,000	02/15/25	4.000%	50,029	50,400
T-Mobile USA - 87264AA5	01/15/15	30,000	03/01/25	6.375%	30,375	30,957
Agrium Inc - 008916AP3	03/05/15	25,000	03/15/25	3.375%	24,761	25,001
Borgwarner Inc - 099724AJ5	03/16/15	45,000	03/15/25	3.375%	44,997	46,318
Hospitality Prop - 44106MAT9	02/02/15	70,000	03/15/25	4.500%	73,345	71,625
Cosch Inc - 189754AA2	03/02/15	80,000	04/01/25	4.250%	80,640	81,086
Morgan Stanley - 6174467X1	01/15/15	45,000	11/24/25	5.000%	48,773	49,709
Hawaiian Airlines - 419838AA5	01/15/15	50,000	01/15/26	3.900%	48,204	49,232
Branch Banking & Trust - 07330MAA5	various	160,000	10/30/26	3.800%	163,321	168,467
Citigroup Inc - 172967JC6	01/15/15	50,000	11/20/26	4.300%	50,886	51,714
Air Canada 2015 - 009090AA93	03/11/15	50,000	03/15/27	3.600%	50,000	50,248
Kilroy Realty - 49427RAK8	01/15/15	55,000	08/15/29	4.250%	57,733	57,321
CF Industries Inc - 12527GAF0	various	110,000	03/15/34	5.150%	117,056	120,550
Comcast Corp - 20030NB2	01/27/15	20,000	08/15/34	4.200%	22,164	21,667
American Intl Group - 026874DC8	01/15/15	25,000	01/15/35	3.875%	24,910	25,125
Microsoft Corp - 594918BC7	02/12/15	80,000	02/12/35	3.500%	79,182	79,789
Actavis Funding - 00507UAT8	03/11/15	60,000	03/15/35	4.550%	60,302	62,539
Time Warner Cable - 88732JAJ7	01/15/15	35,000	05/01/37	6.550%	46,947	43,955
Duke Energy - 26442CAH7	various	70,000	02/15/40	5.300%	81,008	88,259
Pacificorp - 695114CN6	various	65,000	02/01/42	4.100%	65,251	70,109
Memorial Sloan B/E - 586054AA6	12/08/11	145,000	07/01/42	5.000%	145,000	169,225
CME Group Inc - 12572QAF2	various	80,000	09/15/43	5.300%	89,210	98,982
Rowan Companies Inc - 779382AS9	06/30/14	30,000	01/15/44	5.850%	32,511	25,852
Aetna Inc - 00817YAP3	01/27/15	25,000	03/15/44	4.750%	29,423	29,260
LYB Intl Fin - 50247VAC3	03/03/15	40,000	03/15/44	4.875%	43,440	42,966
Mead Johnson - 582839AG1	01/15/15	50,000	06/01/44	4.600%	54,708	52,639
Wellpoint Inc - 94973VBK2	02/03/15	15,000	08/15/44	4.650%	16,709	16,514
Teachers Insur - 878091BD8	01/15/15	50,000	09/15/44	4.900%	58,613	56,446
Lowe's Cos Inc Nts - 548661DE4	01/23/15	55,000	09/15/44	4.250%	60,001	59,643
Simon PPTY Group Nts - 828807CT2	01/22/15	40,000	10/01/44	4.250%	43,370	41,930
Enscor - 29358QAD1	03/05/15	80,000	10/01/44	5.750%	78,723	77,482
Federal Realty Invs Trust - 313747AV9	03/16/15	50,000	12/01/44	4.500%	52,690	54,111
Gilead Sciences Inc - 375558BA0	01/22/15	25,000	02/01/45	4.500%	27,994	27,610
Amerisourcebergen - 03073EAN5	02/17/15	45,000	03/01/45	4.250%	45,363	47,266
Lockheed Martin - 539830BD0	02/17/15	80,000	03/01/45	3.800%	77,461	79,524
Home Depot Inc - 437076BF8	various	75,000	03/15/45	4.400%	78,669	83,740
Burlington Nthn - 12189LAW1	03/05/15	40,000	04/01/45	4.150%	39,869	41,610
Verizon Communications - 92343VCK8	02/12/15	70,000	08/21/46	4.862%	73,591	73,285
SBA Tower Trust - 78403DAH3	02/05/15	70,000	10/15/49	3.869%	73,150	72,858
Wells Fargo - 949746RN3	01/15/15	60,000	12/31/49	5.875%	60,169	63,462
Total Corporate Bonds					\$ 14,402,844	\$ 14,346,258
Stock, Mutual Funds and Miscellaneous Securities:						
Common Preferred Stock	various	1,602,205	—	—	\$ 55,244,689	\$ 68,352,878
UBS Cash/Money Market Funds	various	3,524,517	—	—	3,524,517	3,524,517
Exchange Traded Funds	various	51,375	—	—	4,905,846	6,063,791
New York St Dorm - 6499022P9	10/23/12	15,000	03/15/40	5.389%	18,310	19,145
New York City Mun - 64972FL20	10/22/12	50,000	06/15/42	6.011%	67,688	68,132
Total Stock, Mutual Funds and Miscellaneous Securities					\$ 63,761,050	\$ 78,028,463
U. S. Government and Agency Securities:						
US Tsy Note - 912828PS3	12/31/14	600,000	01/31/16	2.000%	\$ 610,758	\$ 608,766
US Tsy Note - 912828C40	01/09/15	630,000	03/31/16	0.375%	630,640	630,592
Fannie Mae Notes 3135G0BA0	various	1,100,000	04/11/16	2.375%	1,160,034	1,122,121
US Tsy Note - 912828UW8	03/31/15	215,000	04/15/16	0.250%	214,832	214,882
FHLB Bond - 3133KF1F4	11/25/14	1,100,000	05/18/16	5.375%	1,181,415	1,161,787
Fannie Mae Bond - 3135G0CM3	various	1,100,000	09/28/16	1.250%	1,100,231	1,112,276
FHLMC Nts - 3137EADT3	various	1,100,000	02/22/17	0.875%	1,102,462	1,105,445

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
March 31, 2015

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 03/31/15
US Tsy Note - 912828J92	03/31/15	125,000	03/31/17	0.500%	124,702	124,854
FHLB Bond 3133XMQ87	09/30/14	1,100,000	11/17/17	5.000%	1,274,195	1,217,447
Freddie Mac Bond - 3137EADN6	11/26/12	110,000	01/12/18	0.750%	109,371	109,805
US Tsy Note - 912828H94	03/03/15	300,000	02/15/18	1.000%	299,555	301,194
US Tsy Note - 912828J68	03/17/15	974,000	03/15/18	1.000%	972,592	977,575
US Tsy Note - 912828QB9	03/06/12	70,000	03/31/18	2.875%	76,981	74,085
Freddie Mac Nts 3137EABP3	various	1,100,000	06/13/18	4.875%	1,317,671	1,234,311
US Tsy Note - 912828A34	10/10/14	485,000	11/30/18	1.250%	481,040	487,313
Freddie Mac Nts 3137EACA5	various	1,100,000	03/27/19	3.750%	1,245,055	1,207,041
US Tsy Note - 912828C65	04/04/14	160,000	03/31/19	1.625%	159,187	162,701
US Tsy Note - 912828TNO	10/10/14	650,000	08/31/19	1.000%	629,942	641,823
US Tsy Note - 912828G61	12/15/14	210,000	11/30/19	1.500%	208,991	211,609
US Tsy Note - 912828J50	various	143,000	02/29/20	1.375%	141,550	143,033
US Tsy Note - 912828D72	10/17/14	185,000	08/31/21	2.000%	186,489	188,916
US Tsy Note - 912828F21	10/14/14	700,000	09/30/21	2.250%	705,578	720,125
US Tsy Note - 912828G53	12/19/14	70,000	11/30/21	1.875%	69,977	70,859
US Tsy Note - 912828SF8	10/21/14	300,000	02/15/22	2.000%	302,719	306,189
US Tsy Note - 912828J76	03/31/15	425,000	03/31/22	1.750%	423,790	426,097
US Tsy Note 912828UN8	06/06/14	80,000	02/15/23	2.000%	77,106	81,300
United Mexican States - 91086QBC1	01/14/15	80,000	10/02/23	4.000%	83,880	84,640
US Tsy Note - 912828J27	various	129,000	02/15/25	2.000%	128,563	129,817
US Tsy Bond - 912810PW2	01/09/15	320,000	02/15/38	4.375%	432,987	428,602
US Tsy Bond - 912810RD2	various	70,000	11/15/43	3.750%	74,462	87,445
US Tsy Bond - 912810RE0	08/26/14	40,000	02/15/44	3.625%	43,156	48,909
US Tsy Bond - 912810RH3	various	160,000	08/15/44	3.125%	179,483	179,262
US Tsy Bond - 912810RJ9	various	140,000	11/15/44	3.000%	154,048	153,398
Total U. S. Government and Agency Securities					\$ 15,903,442	\$ 15,754,219
Asset-Backed Securities						
GMALT 2015 - 38013PAC3	03/18/15	53,000	09/20/18	1.530%	\$ 52,992	\$ 53,313
Ameac 2012-5 - 03064XAE4	02/03/15	70,000	11/08/18	1.690%	70,317	70,399
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	41,383	34,081
Hart 2013 B - 44890LAF1	03/04/15	33,000	02/15/19	1.710%	33,062	33,060
AFIN 2014 - 13975GAG3	11/17/14	160,000	07/22/19	3.390%	163,012	162,720
Hart 2014 B - 44890UAF1	03/04/15	29,000	11/15/19	2.100%	28,927	29,162
Ameri 2013-5 - 03065EAG0	various	295,000	12/08/19	2.860%	297,936	299,227
SDART 2014-2 80283WAG4	06/12/14	135,000	02/18/20	2.760%	136,930	135,946
AMCAR 2014-2 D 03064VAF5	06/12/14	90,000	07/08/20	2.570%	89,979	89,909
SDART - 80283XAG2	03/19/15	270,000	08/17/20	2.650%	270,211	269,517
AMCAR 2014-4 D 03065JAG9	01/22/15	200,000	11/09/20	3.070%	201,641	201,344
SDART - 80283YAG0	various	250,000	11/16/20	3.100%	250,344	251,777
WFNMT 2012B - 981464DB3	01/23/15	73,000	05/17/21	1.760%	73,776	73,651
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	77,630	65,841
US AI 2013-1 - 90346WAA1	01/15/15	100,000	05/15/27	3.950%	100,729	100,729
FNMA PL AO7976 - 3138LY2J5	11/19/12	180,000	06/01/27	3.000%	138,011	133,730
SVOVM 2010-A - 78487YAB9	04/03/13	170,000	07/20/27	4.750%	41,967	40,380
CRNN 2013-1A 22717OAE7	various	150,000	04/18/28	3.080%	121,336	121,935
SRFC - 82652DA88	01/22/15	200,000	06/20/31	2.050%	138,748	145,866
ESA 2013 - 30225ABC6	04/26/13	110,000	12/05/31	2.675%	111,216	110,306
FNMA - 31418AWD6	01/26/15	210,000	08/01/33	3.500%	191,361	190,395
GSMS - 36192HAA2	02/02/15	100,000	04/10/34	3.551%	106,281	106,848
FNMA - 3138WDKC4	02/10/15	686,393	11/01/34	4.000%	720,273	719,444
FHLMC - 3128P8AV3	03/12/15	104,000	03/01/35	3.500%	109,492	109,809
FHLMC - 3128P8AR2	03/12/15	104,000	03/01/35	3.500%	109,315	109,397
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	93,381	74,536
FNMA PL 954859 - 31413TIC7	09/13/12	370,000	11/01/37	6.000%	42,925	35,722
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	99,588	89,380
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	96,784	81,936
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	157,286	149,553
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	27,017	24,034
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	58,573	58,944
FNMA - 31419A4L8	01/28/15	31,167	01/01/41	4.500%	14,850	14,884
FHLMC - 312945DN5	01/23/15	703,000	01/01/41	3.500%	410,188	408,187
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	238,917	225,027
FNMA PL A11886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	38,573	36,287
FNMA - 31416YTS1	02/20/15	132,000	07/01/41	4.500%	67,554	67,861
FNMA PL A11696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	70,111	68,162
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	44,599	45,618
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	44,520	45,539
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	78,765	73,281
FNMA - 3138Y63W2	various	460,000	01/01/42	4.000%	471,515	471,456
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	75,843	73,508
GNMA PL 005333M - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	63,698	59,100
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	107,418	102,215
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	79,740	76,056
GNMA PL - 36179MVR8	01/15/15	111,000	12/20/42	3.000%	94,348	93,883
CSCM 2013 - 12646UA4K4	06/17/13	140,000	03/25/43	3.000%	120,636	123,773
FNMA - 31417GL38	11/13/14	425,000	05/01/43	3.000%	392,417	397,355
FNMA - 31417GTQ9	10/22/14	425,000	06/01/43	3.000%	393,399	398,341
FHLMC - 3132JMT90	11/13/14	425,000	08/01/43	3.000%	379,747	382,824
FNMA PL - 3138WAEQ6	03/20/15	100,000	11/01/43	4.000%	95,141	95,158
DBUBS 2011 LC2 - 23305XAJ0	11/05/13	90,000	07/10/44	5.625%	91,048	96,972
GNMA - 36179QYR6	02/10/15	93,000	01/20/45	3.000%	94,955	95,501
FNMA PL - 3138WD2D2	various	209,000	02/01/45	3.500%	219,885	218,779
GNR 2014 - 38378XKP4	03/27/15	240,000	08/16/45	2.400%	234,146	233,686
COMME 2012 - 12624QAE3	various	170,000	10/15/45	4.575%	160,003	170,916
GNR 2014 - 38378NUP6	10/14/14	110,000	04/14/46	2.750%	102,257	103,317
COMM 2010 C - 12622DAK0	06/26/13	90,000	07/10/46	6.078%	94,124	100,295
JPMBB 2013 - 46640UAK8	04/15/14	200,000	01/15/47	4.887%	208,109	218,160
WFRBS - 96221TAE7	01/15/15	175,000	03/15/47	4.045%	191,816	193,018
JPMBB 2014 - 46641WBB2	03/18/15	150,000	04/15/47	4.678%	159,375	160,659
MSBAM 2014 - 61763UAZ5	02/05/15	116,000	08/15/47	3.741%	126,721	124,729
GSMS - 36251FAW6	03/04/15	36,000	02/10/48	3.396%	37,077	37,616
WFCM - 94989CAX9	02/09/15	55,000	02/15/48	3.166%	56,649	56,462
MSBAM 2015 - 61764XBJ3	02/13/15	28,000	03/15/48	3.338%	28,840	29,201
SLFMT -M-2 85171YAC3	06/03/13	80,000	12/25/59	3.560%	81,700	81,081
SLFMT -M-3 85171YAD1	06/03/13	100,000	12/25/59	4.440%	102,125	102,185
Total Asset-Backed Securities					\$ 9,523,232	\$ 9,453,983
Total Police and Firefighters' Investments					\$ 103,590,568	\$ 117,582,923
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 388,401,947	\$ 398,144,821