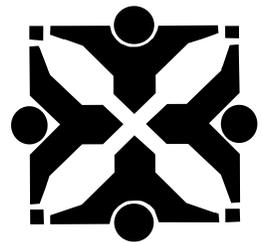


CITY OF COLUMBIA, MISSOURI

**Interim Financial Report**  
Presented on Non-GAAP Basis

October 1, 2014 - June 30, 2015

Department of Finance  
John Blattel, CPA  
Director of Finance



**CITY OF COLUMBIA, MISSOURI  
TABLE OF CONTENTS**

	<u>Exhibit Number</u>	<u>Page Number</u>
<b>SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES</b>		
<b>General Fund</b>		
Comparative Balance Sheet . . . . .	B-1	5
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance . . . . .	B-2	7
Detail Schedule of Revenues and Other Financing Sources - Budget and Actual . . . . .	B-3	8 - 10
Detail Schedule of Expenditures and Other Financing Uses - Budget and Actual . . . . .	B-4	12 - 16
<b>Special Revenue Funds</b>		
Comparative Combining Balance Sheet . . . . .	C-1	19 - 22
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance . . . . .	C-2	23 - 26
Comparative Detail Schedule of Revenues and Expenditures . . . . .	C-3	27 - 30
<b>Debt Service Funds</b>		
Comparative Combining Balance Sheet . . . . .	D-1	34 - 35
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance . . . . .	D-2	36 - 37
<b>Capital Projects Fund</b>		
Comparative Balance Sheet . . . . .	E-1	41
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance . . . . .	E-2	42
Schedule of Appropriations, Expenditures and Encumbrances . . . . .	E-3	43 - 45

**CITY OF COLUMBIA, MISSOURI  
TABLE OF CONTENTS**

	<u>Exhibit Number</u>	<u>Page Number</u>
<b>Enterprise Funds</b>		
Comparative Combining Balance Sheet . . . . .	F-1	51 - 57
Comparative Combining Statement of Revenues, Expenses and Changes in Retained Earnings . . . . .	F-2	58 - 61
Comparative Combining Statement of Cash Flows . . . . .	F-3	65 - 68
<u>Water and Electric Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses - Electric Utility . . . . .	F-4	70 - 71
Comparative Detail Schedule of Operating Revenues and Expenses - Water Utility . . . . .	F-5	72 - 73
<u>Sanitary Sewer Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-6	74
<u>Regional Airport Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-7	75
<u>Public Transportation Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-8	76
<u>Solid Waste Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-9	77
<u>Parking Facilities Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-10	78
<u>Recreation Services Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-11	79
<u>Railroad Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-12	80
<u>Storm Water Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-13	81
<u>Transload Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-14	82
Enterprise Funds Capital Projects Schedule . . . . .	F-15	84 - 85

**CITY OF COLUMBIA, MISSOURI  
TABLE OF CONTENTS**

	<u>Table Number</u>	<u>Page Number</u>
<b>Internal Service Funds</b>		
Comparative Combining Balance Sheet . . . . .	G-1	90 - 92
Comparative Combining Statement of Revenues, Expenses and Changes in Retained Earnings . . . . .	G-2	94 - 96
Comparative Combining Statement of Cash Flows . . . . .	G-3	98 - 100
<b>Trust Funds</b>		
Comparative Combining Balance Sheet . . . . .	H-1	104 - 105
Comparative Statement of Plan Net Assets - Pension Trust Funds . . . . .	H-2	107
Comparative Statement of Revenues, Expenses and Changes in Fund Balance - Nonexpendable Trust Fund . . . . .	H-3	108
Comparative Statement of Cash Flows - Nonexpendable Trust Fund . . . . .	H-4	109
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Expendable Trust Funds . . . . .	H-5	110
Comparative Detail Schedule of Revenues and Expenditures - Expendable Trust Funds . . . . .	H-6	111
Comparative Statements of Fiduciary Assets and Liabilities Agency Funds . . . . .	H-7	112 - 113
Comparative Statements of Changes in Fiduciary Assets and Liabilities Agency Funds . . . . .	H-8	114 - 115
<b>General Fixed Assets Account Group</b>		
Comparative Schedule of General Fixed Assets - By Source . . . . .	I-1	119
Schedule of General Fixed Assets - By Function and Activity . . . . .	I-2	120
Schedule of Changes in General Fixed Assets - By Function and Activity . . . . .	I-3	121
<b>General Long-Term Debt Account Group</b>		
Comparative Schedule of General Long-Term Debt . . . . .	J-1	125
Comparative Schedule of Changes in General Long-Term Debt . . . . .	J-2	127
<b>SUPPORTING SCHEDULE</b>		
Schedule of Marketable Securities and Investments . . . . .	Table 13	130 - 137

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## CITY OF COLUMBIA, MISSOURI

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FINANCE DEPARTMENT  
ADMINISTRATION

August 3, 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 June 30, 2015 and with revenues and expenditures for the nine month period ending June 30, 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 and Agency fund types include the Police and Firefighters' Retirement Fund (Pension), Other Postemployment Benefits Fund, Expendable Trust Funds, a Nonexpendable Trust Fund and four Agency Funds. Two account groups are also included: General Fixed Assets and General Long-Term Debt.

Respectfully submitted,

John Blattel, CPA  
Director of Finance

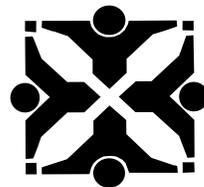
# **SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES**

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  
June 30, 2015 and 2014

<b>ASSETS</b>	<b>2015</b>	<b>2014</b>
Cash and cash equivalents	\$36,162,347	\$30,984,298
Accounts receivable	118,819	514,551
Taxes receivable	3,631,325	3,478,521
Allowance for uncollectible taxes	(42,163)	(41,604)
Grants receivable	0	42,872
Accrued interest	74,857	69,063
Due from other funds	1,409,274	1,689,711
Other assets	231,079	292,496
<b>TOTAL ASSETS</b>	<b>\$41,585,538</b>	<b>\$37,029,908</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
LIABILITIES:		
Accounts payable	\$647,182	\$759,870
Accrued payroll and payroll taxes	0	0
Due to other funds	0	0
Unearned revenue	62,550	30,651
Other liabilities	1,577,953	997,308
<b>TOTAL LIABILITIES</b>	<b>2,287,685</b>	<b>1,787,829</b>
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	84,000	84,200
FUND BALANCE:		
Nonspendable	231,079	292,496
Restricted	0	0
Committed	655,905	596,685
Assigned	2,509,677	2,370,335
Unassigned	35,817,192	31,898,363
<b>TOTAL FUND BALANCE</b>	<b>39,213,853</b>	<b>35,157,879</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>	<b>\$41,585,538</b>	<b>\$37,029,908</b>

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**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	2015	2014
REVENUES:		
General property taxes	\$7,500,438	\$7,250,710
Sales tax	15,743,479	15,230,016
Other local taxes	9,531,884	9,692,927
Licenses and permits	795,023	809,908
Fines	1,536,143	1,387,293
Fees and service charges	1,940,170	2,228,512
Intragovernmental revenue	13,767,334	13,572,497
Revenue from other governmental units	4,045,348	3,738,922
Investment revenue	617,843	532,350
Miscellaneous	936,415	996,087
TOTAL REVENUES	56,414,077	55,439,222
EXPENDITURES:		
Current:		
Policy development and administration	7,241,827	5,781,895
Public safety	30,541,864	28,214,462
Transportation	5,242,953	5,511,050
Health and environment	6,382,181	5,512,030
Personal development	5,413,233	4,792,815
Miscellaneous nonprogrammed activities	512,748	3,697,624
Debt Service:		
Principal	0	80,507
Interest	0	0
TOTAL EXPENDITURES	55,334,806	53,590,383
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,079,271	1,848,839
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	6,306,071	6,288,916
Operating transfers to other funds	(2,016,705)	(2,891,896)
Contributions from other funds	0	233,792
TOTAL OTHER FINANCING SOURCES (USES)	4,289,366	3,630,812
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	5,368,637	5,479,651
FUND BALANCE, BEGINNING OF YEAR	33,845,216	29,678,228
FUND BALANCE, END OF YEAR	<u>\$39,213,853</u>	<u>\$35,157,879</u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE NINE MONTHS ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014

	2015		(Over) Under Budget	2014
	Budget	Actual		Actual
<b>GENERAL PROPERTY TAXES:</b>				
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	23,797	12,364	23,979
Total General Property Taxes	7,522,922	7,500,438	22,484	7,250,710
<b>SALES TAX</b>	<b>22,501,548</b>	<b>15,743,479</b>	<b>6,758,069</b>	<b>15,230,016</b>
<b>OTHER LOCAL TAXES:</b>				
Gasoline tax	2,530,398	2,107,480	422,918	1,835,894
Cigarette tax	615,000	409,604	205,396	435,248
Motor vehicle tax	1,260,160	1,000,067	260,093	956,847
Utilities tax:				
Telephone	3,743,165	2,516,538	1,226,627	2,703,869
Natural gas	2,700,000	2,505,148	194,852	2,739,362
CATV franchise	228,285	208,819	19,466	207,523
Electric	1,103,231	784,228	319,003	814,184
Total Other Local Taxes	12,180,239	9,531,884	2,648,355	9,692,927
<b>LICENSES AND PERMITS:</b>				
Business licenses	761,206	603,210	157,996	614,106
Alcoholic beverages	167,640	166,632	1,008	175,257
Animal licenses	36,000	25,181	10,819	20,545
Total Licenses and Permits	964,846	795,023	169,823	809,908
<b>FINES:</b>				
Corporation court fines	1,094,685	600,278	494,407	754,924
Uniform ticket fines	166,926	179,494	(12,568)	119,118
Meter fines	960,000	749,671	210,329	505,451
Alarm violations	10,000	6,700	3,300	7,800
Total Fines	2,231,611	1,536,143	695,468	1,387,293
<b>FEES AND SERVICE CHARGES:</b>				
Construction inspection	1,813,264	1,110,196	703,068	1,320,943
Street maintenance	350	10,173	(9,823)	14,965
Right of way	25,000	74,898	(49,898)	44,410
Animal control fees	14,150	11,654	2,496	11,809
Health fees	767,970	558,187	209,783	618,182
Miscellaneous	278,516	175,062	103,454	218,203
Total Fees and Service Charges	2,899,250	1,940,170	959,080	2,228,512

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE NINE MONTHS ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014

	2015		(Over) Under Budget	2014
	Budget	Actual		Actual
<b>INTRAGOVERNMENTAL REVENUE:</b>				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$11,918,032	\$8,174,554	\$3,743,478	\$8,248,443
Water	3,416,467	2,407,264	1,009,203	2,365,591
Total	15,334,499	10,581,818	4,752,681	10,614,034
General and Administrative Charges	4,247,583	3,185,516	1,062,067	2,958,463
Total Intragovernmental Revenue	19,582,082	13,767,334	5,814,748	13,572,497
<b>REVENUE FROM OTHER</b>				
<b>GOVERNMENTAL UNITS:</b>				
Federal and State Grants:				
Joint Communications	0	0	0	0
Non-Motorized Grant	0	0	0	0
Fire	728,267	175,741	552,526	152,719
Disaster Preparedness	0	0	0	0
Missouri Department of Transportation –				
Highway	196,318	101,193	95,125	190,597
Emergency Shelter	0	0	0	0
Health, General	957,992	764,554	193,438	746,735
Health-Women-Infants and Children	482,471	306,595	175,876	269,073
Safe Routes to School	0	0	0	0
Youth at Risk	0	0	0	0
Police Department	271,861	171,373	100,488	141,638
Cultural Affairs	20,626	18,563	2,063	19,558
Parks and Recreation	24,650	0	24,650	0
TRIM Grant	0	0	0	0
Human Services Grants	0	0	0	0
Historic Preservation	0	0	0	0
Total	2,682,185	1,538,019	1,144,166	1,520,320
Boone County:				
Health Department	1,083,231	750,496	332,735	908,896
Disaster Preparedness	0	0	0	0
Joint Communications	2,319,952	1,597,809	722,143	1,127,648
Animal Control	207,643	159,024	48,619	182,058
Social Services	0	0	0	0
Total	3,610,826	2,507,329	1,103,497	2,218,602
Total Revenue From Other Governmental Units	6,293,011	4,045,348	2,247,663	3,738,922
<b>INVESTMENT REVENUE</b>	546,820	617,843	(71,023)	532,350

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE NINE MONTHS ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014

	2015		(Over) Under Budget	2014
	Budget	Actual		Actual
<b>MISCELLANEOUS REVENUE:</b>				
Property sales	\$29,950	\$96,105	(\$66,155)	\$73,326
Photocopies	0	0	0	191
Other	1,121,364	840,310	281,054	922,570
Total Miscellaneous Revenue	<u>1,151,314</u>	<u>936,415</u>	<u>214,899</u>	<u>996,087</u>
<b>TOTAL REVENUES</b>	<u>75,873,643</u>	<u>56,414,077</u>	<u>19,459,566</u>	<u>55,439,222</u>
<b>OTHER FINANCING SOURCES:</b>				
<b>OPERATING TRANSFERS FROM OTHER FUNDS:</b>				
Sewer	382	223	159	0
Parkling	23,565	13,746	9,819	0
Fleet	2,295	1,339	956	1,291
Solid Waste	111,245	82,685	28,560	78,342
Public Transportation	1,530	893	637	1,009
TransLoad	4,477	2,617	1,860	2,518
Convention & Visitors Bureau	111,196	111,196	0	50,000
Special Road District Fund	0	0	0	0
GIS	0	0	0	2,500
Transportation Sales Tax Fund	5,882,511	4,411,883	1,470,628	4,370,573
Capital Projects Fund	350,155	350,155	0	568,656
Community Development Grant Fund	52,000	28,274	23,726	24,904
Information Services	0	0	0	0
Water	1,179	688	491	663
Electric	10,609	6,189	4,420	2,243
Utility Accounts & Billing	14,523	14,523	0	14,693
Park Sales Tax	1,742,962	1,240,659	502,303	1,139,829
Contributions Fund	41,001	41,001	0	31,695
Total operating transfers from other funds	<u>8,349,630</u>	<u>6,306,071</u>	<u>2,043,559</u>	<u>6,288,916</u>
Contributions from other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>233,792</u>
<b>APPROPRIATION OF PRIOR YEAR FUND BALANCE</b>	<u>914,663</u>	<u>685,997</u>	<u>228,666</u>	<u>763,425</u>
<b>APPROPRIATION OF CULTURAL AFFAIRS</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>9,264,293</u>	<u>6,992,068</u>	<u>2,272,225</u>	<u>7,286,133</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u><u>\$85,137,936</u></u>	<u><u>\$63,406,145</u></u>	<u><u>\$21,731,791</u></u>	<u><u>\$62,725,355</u></u>

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**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE NINE MONTHS ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014

	2015		(Over) Under Budget	2014
	Budget	Actual		Actual
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>				
General Government:				
City Council:				
Personal services	\$49,122	\$32,946	\$16,176	\$8,753
Materials and supplies	40,139	14,880	25,259	13,778
Travel and training	44,989	23,686	21,303	16,087
Intragovernmental	43,693	33,720	9,973	0
Utilities, services, and miscellaneous	132,676	68,340	64,336	164,396
Total City Council	<u>310,619</u>	<u>173,572</u>	<u>137,047</u>	<u>203,014</u>
City Clerk:				
Personal services	261,392	171,508	89,884	156,375
Materials and supplies	13,861	385	13,476	269
Travel and training	11,319	220	11,099	330
Intragovernmental	62,765	48,000	14,765	160
Utilities, services, and miscellaneous	20,658	1,234	19,424	2,452
Total City Clerk	<u>369,995</u>	<u>221,347</u>	<u>148,648</u>	<u>159,586</u>
City Manager:				
Personal services	1,119,266	800,334	318,932	731,688
Materials and supplies	29,923	15,442	14,481	7,112
Travel and training	22,685	9,596	13,089	8,418
Intragovernmental	118,833	89,125	29,708	971
Utilities, services, and miscellaneous	139,180	96,278	42,902	40,390
Capital additions	38,503	0	38,503	0
Total City Manager	<u>1,468,390</u>	<u>1,010,775</u>	<u>457,615</u>	<u>788,579</u>
Election:				
Utilities, services, and miscellaneous	208,660	202,767	5,893	124,725
Total General Government	<u>2,357,664</u>	<u>1,608,461</u>	<u>749,203</u>	<u>1,275,904</u>
Financial Services:				
Personal services	3,244,389	2,138,689	1,105,700	2,025,639
Materials and supplies	108,652	68,735	39,917	66,641
Travel and training	60,581	5,304	55,277	11,147
Intragovernmental	429,879	322,409	107,470	3,425
Utilities, services, and miscellaneous	380,927	253,308	127,619	211,539
Capital additions	0	0	0	0
Total Financial Services	<u>4,224,428</u>	<u>2,788,445</u>	<u>1,435,983</u>	<u>2,318,391</u>
Human Resources:				
Personal services	659,672	433,504	226,168	449,026
Materials and supplies	30,493	10,716	19,777	14,370
Travel and training	22,407	9,264	13,143	4,477
Intragovernmental	147,634	110,850	36,784	515
Utilities, services, and miscellaneous	238,728	160,536	78,192	117,472
Total Human Resources	<u>1,098,934</u>	<u>724,870</u>	<u>374,064</u>	<u>585,860</u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE NINE MONTHS ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014

	<b>2015</b>		<b>(Over) Under Budget</b>	<b>2014</b>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
City Counselor:				
Personal services	\$841,682	\$600,039	241,643	\$525,885
Materials and supplies	28,479	16,853	11,626	8,427
Travel and training	14,108	4,666	9,442	5,328
Intragovernmental	94,024	70,518	23,506	722
Utilities, services, and miscellaneous	238,594	174,975	63,619	21,880
Capital additions	0	0	0	0
Total City Counselor	<u>1,216,887</u>	<u>867,051</u>	<u>349,836</u>	<u>562,242</u>
Public Works Administration:				
Personal services	1,236,276	856,098	380,178	876,881
Materials and supplies	70,642	40,689	29,953	39,917
Travel and training	32,085	6,363	25,722	9,166
Intragovernmental	349,658	262,244	87,414	31,825
Utilities, services, and miscellaneous	67,246	51,291	15,955	49,777
Capital additions	40,000	36,315	3,685	31,932
Total Public Works Administration	<u>1,795,907</u>	<u>1,253,000</u>	<u>542,907</u>	<u>1,039,498</u>
Total Policy Development and Administration	<u>10,693,820</u>	<u>7,241,827</u>	<u>3,451,993</u>	<u>5,781,895</u>
PUBLIC SAFETY:				
Police:				
Personal services	16,267,181	11,383,839	4,883,342	10,977,177
Materials and supplies	1,762,689	1,187,913	574,776	1,053,070
Travel and training	304,275	206,597	97,678	186,943
Intragovernmental	1,539,073	1,154,355	384,718	703,640
Utilities, services, and miscellaneous	930,360	677,299	253,061	662,211
Capital additions	1,224,740	403,910	820,830	264,917
Total Police	<u>22,028,318</u>	<u>15,013,913</u>	<u>7,014,405</u>	<u>13,847,958</u>
City Prosecutor:				
Personal services	541,932	311,421	230,511	307,925
Materials and supplies	7,740	2,959	4,781	6,611
Travel and training	2,914	2,697	217	1,787
Intragovernmental	81,219	60,914	20,305	676
Utilities, services, and miscellaneous	22,704	12,121	10,583	10,501
Capital additions	0	0	0	0
Total City Prosecutor	<u>656,509</u>	<u>390,112</u>	<u>266,397</u>	<u>327,500</u>
Fire:				
Personal services	14,349,900	10,175,336	4,174,564	9,954,225
Materials and supplies	1,617,338	1,194,838	422,500	389,792
Travel and training	26,431	17,221	9,210	12,113
Intragovernmental	1,066,932	801,863	265,069	448,550
Utilities, services, and miscellaneous	895,843	742,032	153,811	296,596
Capital additions	88,026	38,451	49,575	18,536
Total Fire	<u>18,044,470</u>	<u>12,969,741</u>	<u>5,074,729</u>	<u>11,119,812</u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE NINE MONTHS ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014

	2015		(Over) Under Budget	2014
	Budget	Actual		Actual
Animal Control:				
Personal services	\$399,362	\$261,025	\$138,337	\$268,286
Materials and supplies	35,227	11,984	23,243	15,271
Travel and training	3,152	556	2,596	1,682
Intragovernmental	45,305	33,979	11,326	11,104
Utilities, services, and miscellaneous	182,852	125,044	57,808	122,263
Capital additions	0	0	0	16,464
Total Animal Control	<u>665,898</u>	<u>432,588</u>	<u>233,310</u>	<u>435,070</u>
Municipal Court:				
Personal services	717,726	484,785	232,941	489,529
Materials and supplies	47,929	26,121	21,808	13,624
Travel and training	9,600	5,933	3,667	6,027
Intragovernmental	149,466	112,099	37,367	573
Utilities, services, and miscellaneous	114,752	22,846	91,906	28,928
Capital additions	6,871	0	6,871	6,143
Total Municipal Court	<u>1,046,344</u>	<u>651,784</u>	<u>394,560</u>	<u>544,824</u>
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	47,298
Capital additions	0	0	0	0
Total Emergency Management	<u>0</u>	<u>0</u>	<u>0</u>	<u>47,298</u>
Joint Communications:				
Personal services	610,752	519,675	91,077	1,239,486
Materials and supplies	84,975	6,243	78,732	52,358
Travel and training	59,650	12,606	47,044	37,136
Intragovernmental	193,269	144,952	48,317	121,980
Utilities, services, and miscellaneous	1,076,736	400,250	676,486	436,438
Capital additions	331,000	0	331,000	4,602
Total Joint Communications	<u>2,356,382</u>	<u>1,083,726</u>	<u>1,272,656</u>	<u>1,892,000</u>
Total Public Safety	<u>44,797,921</u>	<u>30,541,864</u>	<u>14,256,057</u>	<u>28,214,462</u>
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	2,077,018	1,314,034	762,984	1,487,011
Materials and supplies	2,901,950	1,225,589	1,676,361	1,156,405
Travel and training	8,393	3,384	5,009	3,618
Intragovernmental	344,610	258,817	85,793	173,237
Utilities, services, and miscellaneous	2,545,473	1,004,809	1,540,664	571,934
Capital additions	1,248,568	660,972	587,596	715,514
Total Streets and Sidewalks	<u>9,126,012</u>	<u>4,467,605</u>	<u>4,658,407</u>	<u>4,107,719</u>
Street Lighting:				
Utilities, services, and miscellaneous	0	0	0	600,192

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE NINE MONTHS ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014

	<b>2015</b>		<b>(Over) Under Budget</b>	<b>2014</b>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
<b>Traffic:</b>				
Personal services	\$627,457	\$437,562	\$189,895	\$416,952
Materials and supplies	451,161	240,466	210,695	234,179
Travel and training	3,820	3,516	304	667
Intragovernmental	47,466	35,605	11,861	24,051
Utilities, services, and miscellaneous	227,599	38,357	189,242	30,302
Capital additions	129,500	19,842	109,658	96,988
Total Traffic	<u>1,487,003</u>	<u>775,348</u>	<u>711,655</u>	<u>803,139</u>
Total Transportation	<u>10,613,015</u>	<u>5,242,953</u>	<u>5,370,062</u>	<u>5,511,050</u>
<b>HEALTH AND ENVIRONMENT:</b>				
<b>Health Services:</b>				
Personal services	3,410,264	2,329,777	1,080,487	2,261,782
Materials and supplies	568,274	211,777	356,497	186,413
Travel and training	77,749	39,097	38,652	35,016
Intragovernmental	638,305	477,554	160,751	15,957
Utilities, services, and miscellaneous	757,050	317,163	439,887	389,921
Capital additions	8,000	0	8,000	0
Total Health Services	<u>5,459,642</u>	<u>3,375,368</u>	<u>2,084,274</u>	<u>2,889,089</u>
<b>Planning:</b>				
Personal services	2,976,053	2,025,853	950,200	1,853,022
Materials and supplies	206,679	88,426	118,253	93,244
Travel and training	50,929	24,806	26,123	18,198
Intragovernmental	374,942	281,189	93,753	39,687
Utilities, services, and miscellaneous	502,251	193,940	308,311	241,341
Capital additions	20,009	20,009	0	23,827
Total Planning	<u>4,130,863</u>	<u>2,634,223</u>	<u>1,496,640</u>	<u>2,269,319</u>
<b>Department of Economic Development:</b>				
Personal services	448,026	299,081	148,945	302,313
Materials and supplies	381	0	381	0
Travel and training	0	0	0	0
Intragovernmental	36,679	27,509	9,170	309
Utilities, services, and miscellaneous	46,000	46,000	0	51,000
Total Department of Economic Development	<u>531,086</u>	<u>372,590</u>	<u>158,496</u>	<u>353,622</u>
Total Health and Environment	<u>10,121,591</u>	<u>6,382,181</u>	<u>3,739,410</u>	<u>5,512,030</u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE NINE MONTHS ENDED JUNE 30, 2015  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014

	2015		(Over) Under Budget	2014
	Budget	Actual		Actual
<b>PERSONAL DEVELOPMENT:</b>				
Parks and Recreation:				
Personal services	\$3,735,686	\$2,398,843	\$1,336,843	\$2,282,298
Materials and supplies	914,035	558,224	355,811	570,997
Travel and training	16,360	15,324	1,036	18,337
Intragovernmental	441,558	331,168	110,390	211,116
Utilities, services, and miscellaneous	638,536	396,019	242,517	375,320
Capital additions	312,471	232,115	80,356	49,098
Total Parks and Recreation	<u>6,058,646</u>	<u>3,931,693</u>	<u>2,126,953</u>	<u>3,507,166</u>
Cultural Affairs:				
Personal services	241,097	171,987	69,110	160,823
Materials and supplies	17,606	5,557	12,049	8,115
Travel and training	7,000	3,905	3,095	3,060
Intragovernmental	4,506	3,380	1,126	162
Utilities, services, and miscellaneous	294,158	214,829	79,329	147,347
Total Cultural Affairs	<u>564,367</u>	<u>399,658</u>	<u>164,709</u>	<u>319,507</u>
Office of Community Services:				
Personal services	540,000	338,490	201,510	292,647
Materials and supplies	84,830	41,423	43,407	44,533
Travel and training	12,344	6,613	5,731	5,367
Intragovernmental	83,751	62,813	20,938	642
Utilities, services, and miscellaneous	70,798	36,540	34,258	29,902
Total Office of Community Services	<u>791,723</u>	<u>485,879</u>	<u>305,844</u>	<u>373,091</u>
Social Assistance:				
Utilities services, and miscellaneous	1,196,658	596,003	600,655	593,051
Total Social Assistance	<u>1,196,658</u>	<u>596,003</u>	<u>600,655</u>	<u>593,051</u>
Total Personal Development	<u>8,611,394</u>	<u>5,413,233</u>	<u>3,198,161</u>	<u>4,792,815</u>
Miscellaneous Nonprogrammed Activities:				
Other	1,281,079	512,748	768,331	3,697,624
Total Miscellaneous Nonprogrammed Activities	<u>1,281,079</u>	<u>512,748</u>	<u>768,331</u>	<u>3,697,624</u>
Debt Service:				
Principal-capital lease payment	0	0	0	80,507
Total Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>80,507</u>
TOTAL EXPENDITURES	<u>86,118,820</u>	<u>55,334,806</u>	<u>30,784,014</u>	<u>53,590,383</u>
<b>OPERATING TRANSFERS TO OTHER FUNDS:</b>				
2006 SO Bonds	296,375	222,281	74,094	221,063
2008B S.O. Bonds	970,096	727,572	242,524	720,785
Airport	0	0	0	0
Recreation Services Fund	1,156,988	867,760	289,228	867,683
Public Transportation Fund	0	0	0	0
Convention & Visitors Bureau	8,000	4,000	4,000	0
Capital Projects Fund	200,000	191,540	8,460	1,081,817
Storm Water Utility Fund	0	0	0	0
Special Business District	0	0	0	548
Contributions	0	0	0	0
Water	932	932	0	0
Electric	2,620	2,620	0	0
Fleet	0	0	0	0
Sanitary Sewer	0	0	0	0
Sustainability Fund	0	0	0	0
Parking	0	0	0	0
Transfer to Employee Benefit	0	0	0	0
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>2,635,011</u>	<u>2,016,705</u>	<u>618,306</u>	<u>2,891,896</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$88,753,831</u>	<u>\$57,351,511</u>	<u>\$31,402,320</u>	<u>\$56,482,279</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.

**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  
June 30, 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	\$0	\$3,590,627	\$2,207,577
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	1,151,630	1,192,005
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	154,783	174,270	0	0	0	0
Rehabilitation loans receivable	0	0	0	0	0	0
Accrued interest	0	0	0	0	7,356	4,873
Other assets	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b><u>\$154,783</u></b>	<b><u>\$174,270</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$4,749,613</u></b>	<b><u>\$3,404,455</u></b>
<b>LIABILITIES AND FUND BALANCE</b>						
LIABILITIES:						
Accounts payable	\$289	\$3,378	\$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	154,494	170,892	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
<b>TOTAL LIABILITIES</b>	<b><u>154,783</u></b>	<b><u>174,270</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	0	0	0	0	4,749,613	3,404,455
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
<b>TOTAL FUND BALANCE</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>4,749,613</u></b>	<b><u>3,404,455</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$154,783</u></b>	<b><u>\$174,270</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$4,749,613</u></b>	<b><u>\$3,404,455</u></b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 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	\$498,059	\$390,613	\$254,793	\$418,024	\$1,271,196	\$1,041,975
0	0	0	0	0	0	5,603,020	4,250,376
0	0	2,099,469	1,616,986	0	0	0	0
0	0	0	405	0	0	0	0
0	0	800,000	800,000	0	0	0	0
0	0	0	0	0	0	96,727	101,257
0	0	0	0	0	0	0	0
0	0	0	0	351,356	0	0	0
0	0	0	0	6,774,249	6,984,608	0	0
0	0	5,271	4,356	0	0	13,983	11,551
0	0	0	0	32,593	4,777	0	0
<u>\$0</u>	<u>\$0</u>	<u>\$3,402,799</u>	<u>\$2,812,360</u>	<u>\$7,412,991</u>	<u>\$7,407,409</u>	<u>\$6,984,926</u>	<u>\$5,405,159</u>
\$0	\$0	\$56,623	\$31,266	\$38,953	\$6,358	\$0	\$0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	25,000	25,000	847	847	0	0
<u>0</u>	<u>0</u>	<u>81,623</u>	<u>56,266</u>	<u>39,800</u>	<u>7,205</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0	0	0
0	0	3,321,176	2,756,094	7,373,191	7,400,204	5,603,020	4,250,376
0	0	0	0	0	0	1,381,906	1,154,783
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>3,321,176</u>	<u>2,756,094</u>	<u>7,373,191</u>	<u>7,400,204</u>	<u>6,984,926</u>	<u>5,405,159</u>
<u>\$0</u>	<u>\$0</u>	<u>\$3,402,799</u>	<u>\$2,812,360</u>	<u>\$7,412,991</u>	<u>\$7,407,409</u>	<u>\$6,984,926</u>	<u>\$5,405,159</u>

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

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 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	\$1,814,480	\$2,175,001	\$1,047,552	\$464,304	\$327,593	\$0	\$8,804,300	\$6,697,494
Cash restricted for development charges	0	0	0	0	0	0	5,603,020	4,250,376
Cash restricted for hotel/motel tax	0	0	0	0	0	0	2,099,469	1,616,986
Accounts receivable	0	0	0	0	0	0	0	405
Due from other funds	0	0	0	0	0	0	800,000	800,000
Taxes receivable	575,815	596,003	575,809	595,983	0	0	2,399,981	2,485,248
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0	506,139	174,270
Rehabilitation loans receivable	0	0	0	0	0	0	6,774,249	6,984,608
Accrued interest	3,627	4,512	2,441	1,394	738	(386)	33,416	26,300
Other assets	0	0	0	0	0	0	32,593	4,777
<b>TOTAL ASSETS</b>	<b><u>\$2,393,922</u></b>	<b><u>\$2,775,516</u></b>	<b><u>\$1,625,802</u></b>	<b><u>\$1,061,681</u></b>	<b><u>\$328,331</u></b>	<b><u>(\$386)</u></b>	<b><u>\$27,053,167</u></b>	<b><u>\$23,040,464</u></b>
<b>LIABILITIES AND FUND BALANCE</b>								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	95,865	41,002
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	225,651	154,494	396,543
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
<b>TOTAL LIABILITIES</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>225,651</u></b>	<b><u>276,206</u></b>	<b><u>463,392</u></b>
FUND BALANCE:								
Non Spendable	0	0	0	0	0	0	0	0
Restricted	2,393,922	2,775,516	1,625,802	1,061,681	328,331	0	25,395,055	21,648,326
Committed	0	0	0	0	0	0	1,381,906	1,154,783
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	(226,037)	0	(226,037)
<b>TOTAL FUND BALANCE</b>	<b><u>2,393,922</u></b>	<b><u>2,775,516</u></b>	<b><u>1,625,802</u></b>	<b><u>1,061,681</u></b>	<b><u>328,331</u></b>	<b><u>(226,037)</u></b>	<b><u>\$26,776,961</u></b>	<b><u>\$22,577,072</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$2,393,922</u></b>	<b><u>\$2,775,516</u></b>	<b><u>\$1,625,802</u></b>	<b><u>\$1,061,681</u></b>	<b><u>\$328,331</u></b>	<b><u>(\$386)</u></b>	<b><u>\$27,053,167</u></b>	<b><u>\$23,040,464</u></b>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 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	7,861,272	7,536,113
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	255,507	334,045	0	0	0	0
Investment revenue	0	0	0	16	62,560	31,552
Miscellaneous	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>255,507</b>	<b>334,045</b>	<b>0</b>	<b>16</b>	<b>7,923,832</b>	<b>7,567,665</b>
EXPENDITURES:						
Current:						
Policy development and administration	180,125	190,668	0	0	0	0
Health and environment	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Personal development	69,216	64,066	0	0	7,073	8,210
<b>TOTAL EXPENDITURES</b>	<b>249,341</b>	<b>254,734</b>	<b>0</b>	<b>0</b>	<b>7,073</b>	<b>8,210</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,166	79,311	0	16	7,916,759	7,559,455
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	0	548	0	0
Operating transfers to other funds	0	0	0	(3,020)	(7,793,015)	(7,031,125)
Restructuring of financing	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,472)</b>	<b>(7,793,015)</b>	<b>(7,031,125)</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	6,166	79,311	0	(2,456)	123,744	528,330
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
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,749,613</b>	<b>\$3,404,455</b>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 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	673,079	651,127
0	0	1,566,844	1,437,549	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	906,165	1,368,509
0	0	42,133	57,213	869,091	888,051	0	0
0	0	46,734	30,999	11,838	9,628	118,919	79,803
0	0	14,360	17,092	20,150	30,000	0	0
0	0	1,670,071	1,542,853	901,079	927,679	1,698,163	2,099,439
0	0	1,251,711	1,403,022	0	0	42,669	80,430
0	0	0	0	768,107	563,492	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	1,251,711	1,403,022	768,107	563,492	42,669	80,430
0	0	418,360	139,831	132,972	364,187	1,655,494	2,019,009
0	0	4,000	0	0	0	20,000	0
0	(233,792)	(395,196)	(81,220)	(100,984)	(48,958)	(630,984)	(598,982)
0	0	0	0	0	0	0	0
0	(233,792)	(391,196)	(81,220)	(100,984)	(48,958)	(610,984)	(598,982)
0	(233,792)	27,164	58,611	31,988	315,229	1,044,510	1,420,027
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>\$3,321,176</u>	<u>\$2,756,094</u>	<u>\$7,373,191</u>	<u>\$7,400,204</u>	<u>\$6,984,926</u>	<u>\$5,405,159</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
	2015	2014	2015	2014	2015	2014	2015	2014
REVENUES:								
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	3,930,509	3,767,917	3,930,765	3,767,801	0	0	16,395,625	15,722,958
Other local taxes	0	0	0	0	0	0	1,566,844	1,437,549
Licenses and permits	0	0	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0	906,165	1,368,509
Revenue from other governmental units	0	0	0	0	723,577	654,162	1,890,308	1,933,471
Investment revenue	39,628	19,938	17,424	9,966	5,554	4,646	302,657	186,548
Miscellaneous	0	0	0	0	0	0	34,510	47,092
<b>TOTAL REVENUES</b>	<b>3,970,137</b>	<b>3,787,855</b>	<b>3,948,189</b>	<b>3,777,767</b>	<b>729,131</b>	<b>658,808</b>	<b>21,096,109</b>	<b>20,696,127</b>
EXPENDITURES:								
Current:								
Policy development and administration	0	0	0	0	0	0	1,474,505	1,674,120
Health and environment	0	0	0	0	0	0	768,107	563,492
Transportation	0	0	0	0	0	1,408,523	0	1,408,523
Personal development	7,100	8,288	14,839	33,085	0	0	98,228	113,649
<b>TOTAL EXPENDITURES</b>	<b>7,100</b>	<b>8,288</b>	<b>14,839</b>	<b>33,085</b>	<b>0</b>	<b>1,408,523</b>	<b>2,340,840</b>	<b>3,759,784</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,963,037	3,779,567	3,933,350	3,744,682	729,131	(749,715)	18,755,269	16,936,343
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	0	0	0	0	0	24,000	548
Operating transfers to other funds	(4,453,035)	(3,563,470)	(3,754,783)	(3,982,816)	(491,738)	(983,476)	(17,619,735)	(16,526,859)
Restructuring of financing	0	0	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(4,453,035)</b>	<b>(3,563,470)</b>	<b>(3,754,783)</b>	<b>(3,982,816)</b>	<b>(491,738)</b>	<b>(983,476)</b>	<b>(17,595,735)</b>	<b>(16,526,311)</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(489,998)	216,097	178,567	(238,134)	237,393	(1,733,191)	1,159,534	410,032
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
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$2,393,922</b>	<b>\$2,775,516</b>	<b>\$1,625,802</b>	<b>\$1,061,681</b>	<b>\$328,331</b>	<b>(\$226,037)</b>	<b>\$26,776,961</b>	<b>\$22,577,072</b>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

<b>NON MOTORIZED GRANT FUND</b>	<b>2015</b>	<b>2014</b>
REVENUES:		
Revenue from other governmental units – Federal	\$255,507	\$334,045
Investment revenue	0	0
<b>TOTAL REVENUES</b>	<b>255,507</b>	<b>334,045</b>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	151,301	171,898
Materials and supplies	937	2,308
Travel and training	100	235
Intragovernmental	0	0
Utilities, services and miscellaneous	27,787	16,227
Total	180,125	190,668
Personal Development:		
Personal services	58,376	57,301
Materials and supplies	10,840	6,765
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	0	0
Total	69,216	64,066
<b>TOTAL EXPENDITURES</b>	<b>249,341</b>	<b>254,734</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$6,166</b>	<b>\$79,311</b>
<b>COLUMBIA SPECIAL BUSINESS DISTRICT FUND</b>		
REVENUES:		
General Property Taxes:		
Real property	\$0	\$0
Railroad and utility	0	0
Financial institutions tax	0	0
Penalties and interest	0	0
Total General Property Taxes	0	0
Licenses and permits:		
Business licenses	0	0
Investment revenue	0	16
Miscellaneous	0	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>16</b>
EXPENDITURES:		
Current:		
Policy development and administration:		
Utilities, services, and miscellaneous	0	0
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	<b>\$0</b>	<b>\$16</b>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

<b>TRANSPORTATION SALES TAX FUND</b>	<b>2015</b>	<b>2014</b>
REVENUES:		
Sales tax	\$7,861,272	\$7,536,113
Investment revenue	<u>62,560</u>	<u>31,552</u>
TOTAL REVENUES	<u>7,923,832</u>	<u>7,567,665</u>
EXPENDITURES:		
Current:		
Transportation:		
Interest expense	<u>0</u>	<u>0</u>
Total	<u>0</u>	<u>0</u>
Personal Development:		
Intragovernmental	<u>7,073</u>	<u>8,210</u>
Total	<u>7,073</u>	<u>8,210</u>
TOTAL EXPENDITURES	<u>7,073</u>	<u>8,210</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$7,916,759</u></u>	<u><u>\$7,559,455</u></u>
<b>CONVENTION AND TOURISM FUND</b>		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$1,566,844	\$1,437,549
Revenue from other governmental units – State	42,133	57,213
Investment revenue	46,734	30,999
Miscellaneous	<u>14,360</u>	<u>17,092</u>
TOTAL REVENUES	<u>1,670,071</u>	<u>1,542,853</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	382,921	408,329
Materials and supplies	13,290	14,850
Travel and training	23,068	7,520
Intragovernmental	93,899	85,330
Utilities, services and miscellaneous	738,533	886,993
Interest expense	0	0
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>1,251,711</u>	<u>1,403,022</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u><u>\$418,360</u></u>	<u><u>\$139,831</u></u>
<b>COMMUNITY DEVELOPMENT GRANT FUND</b>		
REVENUES:		
Revenue from federal government	\$869,091	\$888,051
Investment revenue	11,838	9,628
Miscellaneous revenue	<u>20,150</u>	<u>30,000</u>
TOTAL REVENUES	<u>901,079</u>	<u>927,679</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	134,178	131,584
Materials and supplies	6,700	3,579
Travel and training	3,146	114
Intragovernmental	244	0
Utilities, services, and miscellaneous	623,839	428,215
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>768,107</u>	<u>563,492</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$132,972</u></u>	<u><u>\$364,187</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

<b>PUBLIC IMPROVEMENT FUND</b>	<u>2015</u>	<u>2014</u>
REVENUES:		
Sales tax	\$673,079	\$651,127
Development charges	906,165	1,368,509
Investment revenue	<u>118,919</u>	<u>79,803</u>
TOTAL REVENUES	<u>1,698,163</u>	<u>2,099,439</u>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	42,669	80,430
Utilities, services, and miscellaneous	0	0
Interest expense	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>42,669</u>	<u>80,430</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$1,655,494</u>	<u>\$2,019,009</u>
<b>CAPITAL IMPROVEMENT SALES TAX FUND</b>		
Revenues:		
Sales tax	\$3,930,509	\$3,767,917
Investment revenue	<u>39,628</u>	<u>19,938</u>
TOTAL REVENUES	<u>3,970,137</u>	<u>3,787,855</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	7,100	8,288
TOTAL EXPENDITURES	<u>7,100</u>	<u>8,288</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$3,963,037</u>	<u>\$3,779,567</u>
<b>PARK SALES TAX FUND</b>		
Revenues:		
Sales tax	\$3,930,765	\$3,767,801
Investment revenue	<u>17,424</u>	<u>9,966</u>
TOTAL REVENUES	<u>3,948,189</u>	<u>3,777,767</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	14,839	33,085
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>14,839</u>	<u>33,085</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$3,933,350</u>	<u>\$3,744,682</u>
<b>STADIUM TDD'S FUND</b>		
Revenues:		
Revenue from other governmental units - TDD's	\$723,577	\$654,162
Investment revenue	<u>5,554</u>	<u>4,646</u>
TOTAL REVENUES	<u>729,131</u>	<u>658,808</u>
Expenditures:		
Current:		
Transportation:		
Utilities, services, and miscellaneous	<u>0</u>	<u>1,408,523</u>
TOTAL EXPENDITURES	<u>0</u>	<u>1,408,523</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>\$729,131</u>	<u>(\$749,715)</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**  
June 30, 2015 and 2014

<b>ASSETS</b>	<b>2006B Special Obligation Bonds</b>		<b>2008B Special Obligation Bonds</b>	
	<b>Debt Service Fund</b>		<b>Debt Service Fund</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
Cash and cash equivalents	\$390,142	\$15,913	\$789,044	\$738,499
Cash with fiscal agents	0	0	0	0
Taxes receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Accrued interest	6,107	5,817	6,083	6,392
Restricted assets:				
Cash and cash equivalents	<u>2,561,500</u>	<u>2,561,500</u>	<u>2,194,500</u>	<u>2,194,500</u>
<b>TOTAL ASSETS</b>	<b><u>\$2,957,749</u></b>	<b><u>\$2,583,230</u></b>	<b><u>\$2,989,627</u></b>	<b><u>\$2,939,391</u></b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES:</b>				
Accounts payable	\$77,600	\$151,600	\$0	\$0
Due to other funds	0	0	0	0
Deferred revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>77,600</u>	<u>151,600</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE:</b>				
Nonspendable	0	0	0	0
Restricted	2,561,500	2,561,500	2,194,500	2,194,500
Committed	318,649	0	795,127	744,891
Assigned	0	0	0	0
Unassigned	<u>0</u>	<u>(129,870)</u>	<u>0</u>	<u>0</u>
Total fund balance	<u>2,880,149</u>	<u>2,431,630</u>	<u>2,989,627</u>	<u>2,939,391</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$2,957,749</u></b>	<b><u>\$2,583,230</u></b>	<b><u>\$2,989,627</u></b>	<b><u>\$2,939,391</u></b>

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

**COMPARATIVE COMBINING BALANCE SHEETS**  
June 30, 2015 and 2014

Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
2015	2014	2015	2014	2015	2014
\$111,721	\$111,370	\$22,836	\$513,944	\$1,313,743	\$1,379,726
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
232	247	46	1,089	12,468	13,545
<u>1,641,913</u>	<u>1,970,404</u>	<u>964,937</u>	<u>4,043,615</u>	<u>7,362,850</u>	<u>10,770,019</u>
<u>\$1,753,866</u>	<u>\$2,082,021</u>	<u>\$987,819</u>	<u>\$4,558,648</u>	<u>\$8,689,061</u>	<u>\$12,163,290</u>
\$0	\$0	\$0	\$0	\$77,600	\$151,600
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>77,600</u>	<u>151,600</u>
0	0	0	0	0	0
1,641,913	1,970,404	964,937	4,043,615	7,362,850	10,770,019
111,953	111,617	22,882	515,033	1,248,611	1,371,541
0	0	0	0	0	0
0	0	0	0	0	(129,870)
<u>1,753,866</u>	<u>2,082,021</u>	<u>987,819</u>	<u>4,558,648</u>	<u>8,611,461</u>	<u>12,011,690</u>
<u>\$1,753,866</u>	<u>\$2,082,021</u>	<u>\$987,819</u>	<u>\$4,558,648</u>	<u>\$8,689,061</u>	<u>\$12,163,290</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	<b>2006B Special Obligation Bonds</b>		<b>2008B Special Obligation Bonds</b>	
	<b>Debt Service Fund</b>		<b>Debt Service Fund</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
REVENUES:				
General Property Taxes:				
Real estate	\$0	\$0	\$0	\$0
Interest and penalties	0	0	0	0
Total General Property Taxes	0	0	0	0
Lease revenue	0	0	0	0
Investment revenue	59,489	32,289	71,539	50,187
<b>TOTAL REVENUES</b>	<b>59,489</b>	<b>32,289</b>	<b>71,539</b>	<b>50,187</b>
EXPENDITURES:				
Health and Environment				
Debt Service:				
Redemption of serial bonds	2,960,000	2,830,000	1,195,000	1,145,000
Interest	228,750	373,500	483,272	503,309
Fiscal agent fees	450	425	265	265
<b>TOTAL EXPENDITURES</b>	<b>3,189,200</b>	<b>3,203,925</b>	<b>1,678,537</b>	<b>1,648,574</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(3,129,711)</u>	<u>(3,171,636)</u>	<u>(1,606,998)</u>	<u>(1,598,387)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	2,391,563	2,015,652	1,605,473	1,598,685
Operating transfers to other funds	0	0	0	0
Note Proceeds	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,391,563</b>	<b>2,015,652</b>	<b>1,605,473</b>	<b>1,598,685</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(738,148)	(1,155,984)	(1,525)	298
FUND BALANCE, BEGINNING OF PERIOD	3,618,297	3,587,614	2,991,152	2,939,093
Equity transfers to other funds	0	0	0	0
<b>FUND BALANCE, END OF PERIOD</b>	<b><u>\$2,880,149</u></b>	<b><u>\$2,431,630</u></b>	<b><u>\$2,989,627</u></b>	<b><u>\$2,939,391</u></b>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

Lemone Trust Note		MTFC Loan		Total	
Debt Service Fund		Debt Service Fund			
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>3,192</u>	<u>3,141</u>	<u>435</u>	<u>10,981</u>	<u>134,655</u>	<u>96,598</u>
<u>3,192</u>	<u>3,141</u>	<u>435</u>	<u>10,981</u>	<u>134,655</u>	<u>96,598</u>
179,834	170,656	368,550	354,669	4,703,384	4,500,325
66,400	75,578	123,188	137,069	901,610	1,089,456
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>715</u>	<u>690</u>
<u>246,234</u>	<u>246,234</u>	<u>491,738</u>	<u>491,738</u>	<u>5,605,709</u>	<u>5,590,471</u>
<u>(243,042)</u>	<u>(243,093)</u>	<u>(491,303)</u>	<u>(480,757)</u>	<u>(5,471,054)</u>	<u>(5,493,873)</u>
65,209	74,449	491,738	983,476	4,553,983	4,672,262
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>65,209</u>	<u>74,449</u>	<u>491,738</u>	<u>983,476</u>	<u>4,553,983</u>	<u>4,672,262</u>
(177,833)	(168,644)	435	502,719	(917,071)	(821,611)
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>\$1,753,866</u>	<u>\$2,082,021</u>	<u>\$987,819</u>	<u>\$4,558,648</u>	<u>\$8,611,461</u>	<u>\$12,011,690</u>

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# CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS  
June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$39,440,660	\$40,245,731
Accounts receivable	0	0
Accrued interest	80,865	88,117
Due from other funds	<u>366,500</u>	<u>366,500</u>
<b>TOTAL ASSETS</b>	<u><u>\$39,888,025</u></u>	<u><u>\$40,700,348</u></u>
<b>LIABILITIES AND FUND BALANCE</b>		
LIABILITIES:		
Accounts payable	\$887,791	\$712,173
Accrued payroll and payroll taxes	0	0
Advances from other funds	<u>329,000</u>	<u>329,000</u>
Total liabilities	<u>1,216,791</u>	<u>1,041,173</u>
FUND BALANCE:		
Nonspendable	0	0
Restricted	0	0
Committed	926,019	1,379,491
Assigned	37,745,215	38,279,684
Unassigned	<u>0</u>	<u>0</u>
Total fund balance	<u>38,671,234</u>	<u>39,659,175</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$39,888,025</u></u>	<u><u>\$40,700,348</u></u>

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

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	2015	2014
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	8,053	33,090
State	40,000	0
Federal	1,255,413	525,772
Investment revenue	805,126	666,374
Miscellaneous revenue	102,820	691,355
TOTAL REVENUES	2,211,412	1,916,591
EXPENDITURES:		
Capital outlay:		
Policy development and administration	1,127,254	2,502,647
Public safety	457,379	792,509
Transportation	2,885,250	3,848,816
Health and environment	0	0
Personal development	3,089,433	1,245,992
TOTAL EXPENDITURES	7,559,316	8,389,964
DEFICIENCY OF REVENUES OVER EXPENDITURES	(5,347,904)	(6,473,373)
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	5,110,464	6,668,386
Operating transfers to other funds	(399,155)	(568,656)
Proceeds of certificates of participation	0	0
TOTAL OTHER FINANCING SOURCES (USES)	4,711,309	6,099,730
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(636,595)	(373,643)
FUND BALANCE, BEGINNING OF PERIOD	39,307,829	40,032,818
Equity transfers from other funds	0	0
Equity transfers to other funds	0	0
FUND BALANCE, END OF PERIOD	\$38,671,234	\$39,659,175

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE NINE MONTHS ENDED JUNE 30, 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>
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>						
Preliminary Project Studies (40-140)	117,158	4,600	0	4,600	0	112,558
Contingency (40-138)	1,053,296	53,878	0	53,878	0	999,418
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
Municipal Building Expansion (C00099)	24,222,429	24,222,099	0	24,222,099	0	330
Blind Boone Home (C00123)	800,875	480,804	234,277	715,081	64,730	21,064
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
Enterprise Resource Grp Software (C00476)	8,657,906	2,448,740	892,517	3,341,257	3,825,328	1,491,321
Site: New Day Room @ Inn (C00543)	126,741	82,107	460	82,567	0	44,174
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
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<b>37,155,237</b>	<b>28,346,187</b>	<b>1,127,254</b>	<b>29,473,441</b>	<b>3,890,058</b>	<b>3,791,738</b>
<b>PUBLIC SAFETY:</b>						
Fire Station Sites (40-173)	1,007,000	942,650	0	942,650	0	64,350
Fire Apparatus Equipment (C00195)	440,506	309,063	0	309,063	0	131,443
P & F Priority Dispatch (C00425)	130,000	118,292	7,547	125,839	4,160	1
Records Management System (C00498)	1,750,000	74,450	137,499	211,949	(84,493)	1,622,544
Rpl 2002 Pumper (C00564)	912,000	371,571	0	371,571	370,071	170,358
Rpl Foam Truck (C00565)	630,000	0	309,178	309,178	306,427	14,395
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
Replace Fornt Line Pumper (C00582)	476,000	0	0	0	0	476,000
<b>TOTAL PUBLIC SAFETY</b>	<b>5,490,883</b>	<b>1,889,763</b>	<b>457,379</b>	<b>2,347,142</b>	<b>596,165</b>	<b>2,547,576</b>
<b>TRANSPORTATION:</b>						
Annual Street Program (40-158)	890,223	0	0	0	0	890,223
Traffic Safety (40-159)	288,382	94,723	0	94,723	0	193,659
Jt. Cnty/State/City Projects (40-161)	2,576,365	15,500	0	15,500	0	2,560,865
Annual Sidewalks (40-162)	731,192	523	0	523	0	730,669
Street Landscaping (40-163)	241,276	0	0	0	0	241,276
Adopt a Spot (C00100)	97,500	91,324	0	91,324	0	6,176
Eighth St. Plan - Ave of the Col. (C00126)	1,847,448	985,239	60,154	1,045,393	12,972	789,083
Annual Sidewalk Maint. (C00148)	342,500	299,475	4,680	304,155	0	38,345
Scott Blvd. (C00149)	15,177,704	15,158,859	311	15,159,170	0	18,534
Downtown Sidewalks Improv (C00171)	481,324	113,358	0	113,358	0	367,966
Traffic Island Old 63/Stadium (C00213)	1,479,095	15,878	42,313	58,191	145,804	1,275,100
Annual Brick Street Renovation (C00234)	266,390	118,171	0	118,171	0	148,219
Annual Curb & Gutter Restoration (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 School to KK (C00274)	10,249,034	575,119	1,141,666	1,716,785	50,715	8,481,534
Burnham/Rollins/Prov Intersection (C00290)	2,302,211	219,308	165,000	384,308	165,035	1,752,868
Stadium TDD Projects (C00317)	4,741,411	3,410,447	464	3,410,911	15,700	1,314,800
Scott - Vawter to MKT (C00319)	6,434,879	6,202,507	153,524	6,356,031	65,282	13,566
Broadway: Garth to West (C00396)	122,922	122,922	0	122,922	0	0
Brown Station Rd - Starke/Rt B (C00409)	320	0	0	0	0	320
GNM Downtown Hub Prv/Flatbranch (C00431)	205,717	232,400	(26,684)	205,716	1	0
Maguire-Warren Extension (C00436)	1,680	1,680	0	1,680	0	0
GNM Sidewalk Segments (C00453)	261,741	261,524	0	261,524	216	1
Prov Rd Sidewalk - Blue Ridge TDD (C00485)	7,318	14,635	0	14,635	0	-7,317
Prairie Lane Connection (C00492)	252,679	249,940	2,739	252,679	0	0
Short St Traffic Mitigation (C00493)	460,000	213,897	53,177	267,074	6,542	186,384
Garth Sidewalk Leslie/Parkade (C00495)	294,880	38,850	130,839	169,689	0	125,191
Nifong & Bethel Sidewalk (C00501)	135,707	7,318	0	7,318	0	128,389
Worley St Sidewalk Ph II (C00509)	341,993	340,858	1,135	341,993	0	0
GNM Bike Blvd MKT/BS Loop (C00521)	460,000	1,963	34,275	36,238	15,485	408,277
Vandiver Dr & Paris Rd (C00522)	100,000	0	1,982	1,982	0	98,018
GNM Ashland Rd SW/Intsctn (C00524)	170,282	154,203	16,079	170,282	0	0
GNM Fairview Rd Sidewalk (C00525)	152,900	7,217	126,648	133,865	3,684	15,351
GNM Manor Dr Sidewalk (C00526)	438,600	219	26,812	27,031	0	411,569
GNM Forum Ped Brdg/Hinksn (C00527)	1,033,499	170,619	102,657	273,276	7,482	752,741
Rustic Rd Bridge Replcmnt (C00531)	100,000	9,695	889	10,584	0	89,416
College Ave Crosswalks (C00536)	933,875	143,640	21,100	164,740	693,335	75,800
GNM Bike Blvd Wabash/ Horn (C00546)	295,000	1,214	231,988	233,202	47,967	13,831
Carter Lane Sidewalk (C00548)	50,000	15,007	221	15,228	0	34,772

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE NINE MONTHS ENDED JUNE 30, 2015

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
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
Ridgemont Bridge Repair (C00568)	81,500	12,763	0	12,763	1,352	67,385
Clark Ln Non-Mtrzd Access (C00571)	1,235,996	1,131,729	104,266	1,235,995	0	1
Keene St Pavement Improv (C00573)	387,000	452	245,068	245,520	123,164	18,316
Broadway Pavement Improv (C00578)	438,639	27	56,906	56,933	39,708	341,998
Ave of the Columns Ph II (C00580)	370,000	0	94	94	0	369,906
College & Bdwy Ped Signal (C00581)	90,000	47	0	47	0	89,953
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	34,886	49,105	3,585	0
ADA Curb Ramp Install (C00600)	200,000	31,172	3,381	34,553	0	165,447
Worley Intersection Imprv (C00601)	42,815	0	22,862	22,862	7,497	12,456
N Garth (Worley to Sexton) (C00602)	154,913	0	24,403	24,403	3,499	127,011
Elleta Blvd Sidewalk (C00604)	30,745	0	3,556	3,556	0	27,189
Derby Rdg Traffic Calming (C00606)	35,000	0	12,622	12,622	0	22,378
Downtown On-St Access Pkg (C00607)	40,000	0	95	95	0	39,905
Southampton Dr-Providence (C00608)	375,000	0	1,552	1,552	0	373,448
Green Meadows Cir Sidewalk (C00611)	6,625	0	0	0	0	6,625
Discovery Drive South (C00612)	520,000	0	49,962	49,962	23,476	446,562
College Pk Traff Calming (C00615)	28,000	0	2,134	2,134	0	25,866
North Village Land Purch (C00616)	200,000	0	0	0	0	200,000
Rock Quarry Rd Corridor (C00617)	10,000	0	0	0	10,000	0
Blue Ridge Rd Bridge Rep (C00620)	32,500	0	30,750	30,750	(5,500)	7,250
<b>TOTAL TRANSPORTATION</b>	<b>62,326,517</b>	<b>33,455,402</b>	<b>2,885,250</b>	<b>36,340,652</b>	<b>1,446,822</b>	<b>24,539,043</b>
<b>PERSONAL DEVELOPMENT:</b>						
Downtown improvements (40-74)	117,654	58,472	0	58,472	0	59,182
Greenbelt (40-113)	907,111	521,119	31,860	552,979	4,500	349,632
Park Acquis. Neighborhood Parks (40-145)	2,005,453	1,987,392	15,832	2,003,224	0	2,229
MKT Pkway Improv & Bridge (C00034)	682,004	645,228	1,466	646,694	0	35,310
Annual P & R Major Maint/Prog (C00056)	805	0	0	0	0	805
Stephen's Lake (C00095)	2,818,633	2,818,413	203	2,818,616	0	17
Park Roads & Parking (C00242)	1,537,177	1,329,624	66,901	1,396,525	0	140,652
City/School Park Improvements (C00249)	240,000	179,688	25,000	204,688	10,177	25,135
Hominy Trail Stephens/Wood. PH I (C00282)	1,813,647	1,516,213	44,482	1,560,695	4,417	248,535
GNM Hominy Woodridge/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	4,013	34,013	4,014	2,024
Capen/Grindstone Trl Improv (C00457)	118,000	0	87	87	0	117,913
Scott's Branch PH II (C00461)	200,535	14,123	34,518	48,641	0	151,894
Grindstone Trail GNA to Con (C00472)	1,610,000	255,681	969,070	1,224,751	43,604	341,645
Parks ADA Compliance (C00484)	632,274	330,932	53,040	383,972	1,540	246,762
2010 PST Land Acquisition (C00486)	1,028,780	85,510	1,920	87,430	0	941,350
Douglas 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	87,389	522,957	0	750
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	37,500	87,500	12,500	50,000
S Reg Park Gans Phil Ph I (C00518)	1,750,397	443,846	376,269	820,115	223,007	707,275
Waters-Moss Park Ph I (C00519)	609,581	496,617	102,650	599,267	7,000	3,314
Hinkson/Capen Bridge Impr (C00520)	210,000	1,821	202,179	204,000	4,053	1,947
Cosmo Roller Rink Resurf (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: Pickelball (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:Skatepk, Fitness (C00556)	109,301	67,352	37,934	105,286	0	4,015
Fairview:Ren Shltr/New Pl (C00557)	175,000	13,300	161,599	174,899	0	101
Norma Suth Park Dev : PH I (C00559)	250,000	1,103	52,934	54,037	6,298	189,665
Strawn Rd Pk Dev : Phase I (C00560)	155,000	28,223	60,909	89,132	3,487	62,381
2010 Annual Trail Program (C00561)	240,000	2,997	86,418	89,415	0	150,585
Bear Cr Restroom-Garth (C00562)	100,000	47,441	51,831	99,272	0	728
Hinkson-Grindstone Restrm (C00563)	115,000	49,765	48,198	97,963	0	17,037
GNM Cnty House Trl Ph II (C00569)	44,500	0	47	47	0	44,453
GNM Clark Lane West (C00570)	230,000	0	187,567	187,567	39,881	2,552
GNM Shepard to Rollins Tr (C00572)	58,000	0	49,800	49,800	7,344	856
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	5,164	5,164	25,188	94,648
Cosmo-Bethel: Tennis Lt Imp (C00592)	150,000	0	93,836	93,836	1,520	54,644
Downtown Optimist Pk Imp (C00593)	50,000	0	45,072	45,072	4,935	(7)
Nifong Pk: Rpl Maplewood Roof (C00594)	36,454	0	16,920	16,920	0	19,534

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE NINE MONTHS ENDED JUNE 30, 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>
Parkade Park Improvements (C00595)	30,000	0	0	0	24,913	5,087
Shepard Pk Playground Rpl (C00596)	35,000	0	34,601	34,601	0	399
Smithton Playground Surf Rpl (C00597)	26,463	0	26,463	26,463	0	0
Mkt Trl:Bldg/Restroom Imp (C00598)	100,000	0	14,836	14,836	500	84,664
Concessions Trailer (C00603)	20,000	0	0	0	0	20,000
Hickman Pool Heater (C00605)	14,907	0	14,906	14,906	0	1
<b>TOTAL PERSONAL DEVELOPMENT</b>	<u>21,359,632</u>	<u>12,729,941</u>	<u>3,089,433</u>	<u>15,819,374</u>	<u>439,419</u>	<u>5,100,839</u>
<b>TOTAL CAPITAL PROJECTS</b>	<u>\$126,332,269</u>	<u>\$76,421,293</u>	<u>\$7,559,316</u>	<u>\$83,980,609</u>	<u>\$6,372,464</u>	<u>\$35,979,196</u>

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## ENTERPRISE FUNDS

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

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

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

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

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

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

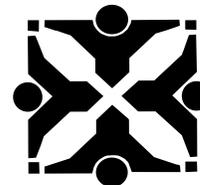
**Parking Facilities Fund** - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.

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

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

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

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



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CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2015 and 2014

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2015	2014	2015	2014	2015	2014
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	\$11,447,903	\$12,919,971	\$ 6,359,018	\$ 7,650,860	\$ 670,998	\$ 541,500
Accounts receivable	20,141,883	20,323,356	1,732,460	2,022,594	37,018	16,708
Grants receivable	0	0	0	0	0	0
Accrued interest	154,935	194,322	138,647	103,859	9,411	12,873
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	149,831	146,841	0	0	0	0
Inventory	7,154,570	7,605,084	0	0	0	0
Other assets	0	0	0	0	0	0
Total Current Assets	<u>40,177,322</u>	<u>42,317,774</u>	<u>8,230,125</u>	<u>9,777,313</u>	<u>717,427</u>	<u>571,081</u>
<b>RESTRICTED ASSETS:</b>						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	7,081,701	7,137,435	6,013,188	6,442,543	0	0
Revenue bond construction account	17,528,014	24,767,925	17,668,813	748,878	0	0
Cash and marketable securities restricted for capital projects	22,334,644	26,936,191	9,029,798	6,659,303	2,223,499	2,094,821
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	1,217,417	3,096,591
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	<u>61,286,812</u>	<u>74,005,042</u>	<u>37,338,458</u>	<u>17,242,658</u>	<u>3,440,916</u>	<u>5,191,412</u>
Other:						
Customer security and escrow deposits	3,579,908	3,344,491	716,418	566,225	0	0
Grants receivable	0	0	0	2,510,843	0	57,660
Total Restricted Assets – Other	<u>3,579,908</u>	<u>3,344,491</u>	<u>716,418</u>	<u>3,077,068</u>	<u>0</u>	<u>57,660</u>
Total Restricted Assets	<u>64,866,720</u>	<u>77,349,533</u>	<u>38,054,876</u>	<u>20,319,726</u>	<u>3,440,916</u>	<u>5,249,072</u>
<b>OTHER ASSETS:</b>						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	2,645,165	2,794,995	0	0	0	0
Total Other Assets	<u>2,645,165</u>	<u>2,794,995</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FIXED ASSETS:</b>						
Property, plant, and equipment	472,880,483	452,533,137	278,006,784	273,362,861	37,008,172	36,895,665
Accumulated depreciation	(210,856,089)	(196,706,916)	(65,898,939)	(61,172,182)	(14,708,771)	(13,874,130)
Net Plant in Service	<u>262,024,394</u>	<u>255,826,221</u>	<u>212,107,845</u>	<u>212,190,679</u>	<u>22,299,401</u>	<u>23,021,535</u>
Construction in progress	15,826,106	14,113,242	6,878,450	6,362,431	1,427,789	721,066
Net Fixed Assets	<u>277,850,500</u>	<u>269,939,463</u>	<u>218,986,295</u>	<u>218,553,110</u>	<u>23,727,190</u>	<u>23,742,601</u>
<b>TOTAL ASSETS</b>	<u>385,539,707</u>	<u>392,401,765</u>	<u>265,271,296</u>	<u>248,650,149</u>	<u>27,885,533</u>	<u>29,562,754</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Loss on refunding of debt	10,998,503	11,970,902	86,204	120,441	0	0
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$396,538,210</u>	<u>\$404,372,667</u>	<u>\$265,357,500</u>	<u>\$248,770,590</u>	<u>\$27,885,533</u>	<u>\$29,562,754</u>

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2015 and 2014

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2015	2014	2015	2014	2015	2014
\$ 29,710	\$ -	\$ 6,814,671	\$ 7,762,635	\$ 1,013,732	\$ 332,186
48,854	78,570	1,817,018	1,883,795	56,737	102,471
1,716,149	1,669,247	5,299	7,483	0	0
1,058	2,460	25,506	25,948	94,574	101,590
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	213,766	254,396	0	0
100,600	138	0	0	0	0
<u>1,896,371</u>	<u>1,750,415</u>	<u>8,876,260</u>	<u>9,934,257</u>	<u>1,165,043</u>	<u>536,247</u>
0	0	404,307	446,746	800,563	814,692
0	0	0	370,680	0	0
444,900	1,128,585	3,841,012	1,543,362	1,128,053	1,367,341
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>444,900</u>	<u>1,128,585</u>	<u>5,079,191</u>	<u>3,507,507</u>	<u>4,292,308</u>	<u>4,545,725</u>
0	0	586,815	550,848	0	0
913,662	0	0	0	0	0
<u>913,662</u>	<u>0</u>	<u>586,815</u>	<u>550,848</u>	<u>0</u>	<u>0</u>
<u>1,358,562</u>	<u>1,128,585</u>	<u>5,666,006</u>	<u>4,058,355</u>	<u>4,292,308</u>	<u>4,545,725</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	15,254,383	38,756,827	36,924,097	46,260,091	46,081,828
(7,977,006)	(7,187,408)	(24,059,165)	(22,986,606)	(11,391,263)	(10,438,532)
9,279,032	8,066,975	14,697,662	13,937,491	34,868,828	35,643,296
32,676	675,458	364,758	872,140	0	113,262
<u>9,311,708</u>	<u>8,742,433</u>	<u>15,062,420</u>	<u>14,809,631</u>	<u>34,868,828</u>	<u>35,756,558</u>
<u>12,566,641</u>	<u>11,621,433</u>	<u>29,604,686</u>	<u>28,802,243</u>	<u>40,326,179</u>	<u>40,838,530</u>
0	0	32,670	45,563	39,665	67,780
<u>\$12,566,641</u>	<u>\$11,621,433</u>	<u>\$29,637,356</u>	<u>\$28,847,806</u>	<u>\$40,365,844</u>	<u>\$40,906,310</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2015 and 2014

ASSETS	Recreational Services Fund		Railroad Fund	
	2015	2014	2015	2014
<b>CURRENT ASSETS:</b>				
Cash and cash equivalents	\$ 1,622,590	\$1,531,430	\$ 215,200	\$ 207,101
Accounts receivable	0	225	114,959	118,089
Grants receivable	0	0	0	0
Accrued interest	3,755	3,656	1,496	1,552
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	27,339	36,479	159,681	133,473
Other assets	0	600	0	0
Total Current Assets	<u>1,653,684</u>	<u>1,572,390</u>	<u>491,336</u>	<u>460,215</u>
<b>RESTRICTED ASSETS:</b>				
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	702,872	626,567	514,605	534,676
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	<u>702,872</u>	<u>626,567</u>	<u>514,605</u>	<u>534,676</u>
Other:				
Customer security and escrow deposits	0	0	0	0
Grants receivable	0	0	0	0
Total Restricted Assets – Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Restricted Assets	<u>702,872</u>	<u>626,567</u>	<u>514,605</u>	<u>534,676</u>
<b>OTHER ASSETS:</b>				
Unamortized costs	0	0	0	0
Investments	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0
Total Other Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FIXED ASSETS:</b>				
Property, plant and equipment	22,596,394	22,406,372	13,714,738	13,431,793
Accumulated depreciation	<u>(9,953,468)</u>	<u>(9,275,248)</u>	<u>(5,810,058)</u>	<u>(5,340,706)</u>
Net Plant in Service	12,642,926	13,131,124	7,904,680	8,091,087
Construction in progress	<u>115,668</u>	<u>130,878</u>	<u>189,713</u>	<u>133,604</u>
Net Fixed Assets	<u>12,758,594</u>	<u>13,262,002</u>	<u>8,094,393</u>	<u>8,224,691</u>
<b>TOTAL ASSETS</b>	<u>15,115,150</u>	<u>15,460,959</u>	<u>9,100,334</u>	<u>9,219,582</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Loss on refunding of debt	0	0	0	0
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<u>\$15,115,150</u>	<u>\$15,460,959</u>	<u>\$9,100,334</u>	<u>\$9,219,582</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2015 and 2014

Storm Water Utility Fund		Transload Fund		TOTAL	
2015	2014	2015	2014	2015	2014
\$ 1,121,578	\$ 1,561,439	\$ 124,452	\$ 156,295	\$ 29,419,852	\$ 32,663,417
18,511	186,136	90,119	132,777	24,057,559	24,864,721
0	0	0	0	1,721,448	1,676,730
5,845	5,932	243	315	435,470	452,507
0	0	0	0	0	0
0	0	0	0	1,128,200	1,128,200
0	0	0	0	149,831	146,841
0	0	0	0	7,555,356	8,029,432
0	0	0	8,972	100,600	9,710
<u>1,145,934</u>	<u>1,753,507</u>	<u>214,814</u>	<u>298,359</u>	<u>64,568,316</u>	<u>68,971,558</u>
0	0	0	0	14,299,759	14,841,416
0	0	0	0	35,196,827	25,887,483
1,721,218	1,134,433	0	0	41,940,601	42,025,279
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	1,417,417	3,296,591
0	0	0	0	376,942	689,789
<u>1,721,218</u>	<u>1,134,433</u>	<u>0</u>	<u>0</u>	<u>114,821,280</u>	<u>107,916,605</u>
0	0	0	0	4,883,141	4,461,564
0	0	0	0	913,662	2,568,503
0	0	0	0	5,796,803	7,030,067
<u>1,721,218</u>	<u>1,134,433</u>	<u>0</u>	<u>0</u>	<u>120,618,083</u>	<u>114,946,672</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	2,645,165	2,794,995
0	0	0	0	2,645,165	2,794,995
13,581,425	13,117,105	3,600,584	3,646,634	943,661,536	913,653,875
(6,453,305)	(5,953,184)	(370,502)	(339,409)	(357,478,566)	(333,274,321)
7,128,120	7,163,921	3,230,082	3,307,225	586,182,970	580,379,554
146,977	441,459	0	0	24,982,137	23,563,540
<u>7,275,097</u>	<u>7,605,380</u>	<u>3,230,082</u>	<u>3,307,225</u>	<u>611,165,107</u>	<u>603,943,094</u>
<u>10,142,249</u>	<u>10,493,320</u>	<u>3,444,896</u>	<u>3,605,584</u>	<u>798,996,671</u>	<u>790,656,319</u>
0	0	0	0	11,157,042	12,204,686
<u>\$10,142,249</u>	<u>\$10,493,320</u>	<u>\$3,444,896</u>	<u>\$3,605,584</u>	<u>\$810,153,713</u>	<u>\$802,861,005</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 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
<b>CURRENT LIABILITIES:</b>						
Accounts payable	\$4,160,460	\$5,428,736	\$ 212,728	\$ 307,151	\$ 31,442	\$ 23,346
Accrued payroll and payroll taxes	1,755,770	1,551,941	297,859	275,414	89,183	82,581
Accrued sales taxes	343,401	342,083	0	0	0	0
Due to other funds	1,254,780	1,242,912	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	637,216	623,390	12,973	12,923	7,500	4,876
<b>Total Current Liabilities</b>	<b>8,151,627</b>	<b>9,189,062</b>	<b>523,560</b>	<b>595,488</b>	<b>1,316,588</b>	<b>1,300,759</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>						
Construction contracts payable	1,360,592	1,119,111	223,631	3,282,364	66,718	67,087
Accrued interest	1,882,584	2,004,984	1,082,048	938,500	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	3,579,908	3,344,491	716,418	566,225	0	0
Advances from other funds	0	0	0	0	0	0
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>13,703,084</b>	<b>13,478,586</b>	<b>7,041,942</b>	<b>9,243,089</b>	<b>66,718</b>	<b>67,087</b>
<b>LONG-TERM LIABILITIES:</b>						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	134,287	156,668
Revenue bonds payable	124,663,196	130,699,526	96,286,449	81,930,642	0	0
Other long-term liabilities	0	0	6,131,014	6,775,778	0	1,819,711
Special obligation bonds payable	63,657,641	65,550,226	0	0	0	0
<b>Total Long-Term Liabilities</b>	<b>188,320,837</b>	<b>196,249,752</b>	<b>102,417,463</b>	<b>88,706,420</b>	<b>134,287</b>	<b>1,976,379</b>
<b>Total Liabilities</b>	<b>210,175,548</b>	<b>218,917,400</b>	<b>109,982,965</b>	<b>98,544,997</b>	<b>1,517,593</b>	<b>3,344,225</b>
<b>CONTRIBUTED CAPITAL (Net):</b>						
Municipal contributions	0	350,222	0	0	0	0
County contributions	0	81,442	0	0	0	0
State contributions	0	554,356	0	0	0	0
Federal contributions	0	3,023,767	0	0	0	0
Private contributions	0	2,103,602	0	0	0	0
<b>Total Contributed Capital</b>	<b>0</b>	<b>6,113,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RETAINED EARNINGS</b>	<b>186,362,662</b>	<b>179,341,878</b>	<b>155,374,535</b>	<b>150,225,593</b>	<b>26,367,940</b>	<b>26,218,529</b>
<b>Total Fund Equity</b>	<b>186,362,662</b>	<b>185,455,267</b>	<b>155,374,535</b>	<b>150,225,593</b>	<b>26,367,940</b>	<b>26,218,529</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$396,538,210</b>	<b>\$404,372,667</b>	<b>\$265,357,500</b>	<b>\$248,770,590</b>	<b>\$27,885,533</b>	<b>\$29,562,754</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2015 and 2014

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2015	2014	2015	2014	2015	2014
\$ 12,793	\$ 15,458	\$ 210,934	\$ 680,211	\$ 60,475	\$ 61,600
94,894	88,346	311,976	301,877	21,676	17,881
0	0	0	0	0	0
0	50,256	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
80,480	0	0	0	579,241	654,772
4,737	4,875	104,588	148	13,975	10,795
<u>192,904</u>	<u>158,935</u>	<u>627,498</u>	<u>982,236</u>	<u>675,367</u>	<u>745,048</u>
0	0	30,515	56,606	479,748	479,748
0	0	45,519	56,602	341,846	356,654
0	0	0	0	0	0
0	0	730,000	700,000	1,090,000	1,050,000
0	0	586,815	550,848	0	0
0	0	580,410	679,931	970,133	1,094,552
<u>0</u>	<u>0</u>	<u>1,973,259</u>	<u>2,043,987</u>	<u>2,881,727</u>	<u>2,980,954</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	376,942	689,790	0	0
0	0	2,799,045	3,547,695	21,642,737	22,762,858
<u>0</u>	<u>0</u>	<u>3,175,987</u>	<u>4,237,485</u>	<u>21,642,737</u>	<u>22,762,858</u>
<u>192,904</u>	<u>158,935</u>	<u>5,776,744</u>	<u>7,263,708</u>	<u>25,199,831</u>	<u>26,488,860</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>12,373,737</u>	<u>11,462,498</u>	<u>23,860,612</u>	<u>21,584,098</u>	<u>15,166,013</u>	<u>14,417,450</u>
<u>12,373,737</u>	<u>11,462,498</u>	<u>23,860,612</u>	<u>21,584,098</u>	<u>15,166,013</u>	<u>14,417,450</u>
<u>\$12,566,641</u>	<u>\$11,621,433</u>	<u>\$29,637,356</u>	<u>\$28,847,806</u>	<u>\$40,365,844</u>	<u>\$40,906,310</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2015 and 2014

LIABILITIES AND FUND EQUITY	Recreation Services Fund		Railroad Fund	
	2015	2014	2015	2014
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$ 92,682	\$ 138,908	\$ 130,250	\$ 10,390
Accrued payroll and payroll taxes	194,260	186,467	25,725	22,759
Accrued sales taxes	0	0	0	0
Due to other funds	0	0	0	0
Loans payable to other funds – current maturities	0	0	70,154	67,561
Obligations under capital leases	0	0	0	0
Unearned revenue	28,288	27,025	0	0
Other liabilities	270	250	2,400	2,741
<b>Total Current Liabilities</b>	<b>315,500</b>	<b>352,650</b>	<b>228,529</b>	<b>103,451</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>				
Construction contracts payable	8,661	0	0	1,563
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	217,426	311,348	1,128,200	1,128,200
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>226,087</b>	<b>311,348</b>	<b>1,128,200</b>	<b>1,129,763</b>
<b>LONG-TERM LIABILITIES:</b>				
Loans payable to other funds	0	0	518,450	588,605
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
<b>Total Long-Term Liabilities</b>	<b>0</b>	<b>0</b>	<b>518,450</b>	<b>588,605</b>
<b>Total Liabilities</b>	<b>541,587</b>	<b>663,998</b>	<b>1,875,179</b>	<b>1,821,819</b>
<b>CONTRIBUTED CAPITAL (Net):</b>				
Municipal contributions	0	0	0	470,497
County contributions	0	0	0	18,973
State contributions	0	0	0	1,473,323
Federal contributions	0	0	0	937,988
Private contributions	0	0	0	15,400
<b>Total Contributed Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,916,181</b>
<b>RETAINED EARNINGS</b>	<b>14,573,563</b>	<b>14,796,961</b>	<b>7,225,155</b>	<b>4,481,582</b>
<b>Total Fund Equity</b>	<b>14,573,563</b>	<b>14,796,961</b>	<b>7,225,155</b>	<b>7,397,763</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$15,115,150</b>	<b>\$15,460,959</b>	<b>\$9,100,334</b>	<b>\$9,219,582</b>

CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2015 and 2014

Storm Water Utility Fund		Transload Fund		TOTAL	
2015	2014	2015	2014	2015	2014
\$ 49,427	\$ 3,757	\$ 30,782	\$ 8,881	\$ 4,991,973	\$ 6,678,438
29,875	32,804	8,451	6,059	2,829,669	2,566,129
0	0	0	0	343,401	342,083
0	0	0	0	2,421,280	2,459,668
0	0	79,676	79,280	149,830	146,841
0	0	0	0	21,758	23,456
0	0	0	0	688,214	681,797
5,052	5,052	0	0	788,711	665,050
<u>84,354</u>	<u>41,613</u>	<u>118,909</u>	<u>94,220</u>	<u>12,234,836</u>	<u>13,563,462</u>
3,015	103,853	0	0	2,172,880	5,110,332
0	0	0	0	3,351,997	3,356,740
0	0	0	0	10,164,845	9,771,000
0	0	0	0	3,555,000	3,445,000
0	0	0	0	4,883,141	4,461,564
0	0	0	0	2,896,169	3,214,031
<u>3,015</u>	<u>103,853</u>	<u>0</u>	<u>0</u>	<u>27,024,032</u>	<u>29,358,667</u>
0	0	2,126,714	2,206,390	2,645,164	2,794,995
0	0	0	0	134,287	156,668
0	0	0	0	220,949,645	212,630,168
0	0	0	0	6,507,956	9,285,279
0	0	0	0	88,099,423	91,860,779
<u>0</u>	<u>0</u>	<u>2,126,714</u>	<u>2,206,390</u>	<u>318,336,475</u>	<u>316,727,889</u>
<u>87,369</u>	<u>145,466</u>	<u>2,245,623</u>	<u>2,300,610</u>	<u>357,595,343</u>	<u>359,650,018</u>
0	0	0	0	0	820,719
0	0	0	0	0	100,415
0	0	0	0	0	2,027,679
0	0	0	0	0	3,961,755
0	0	0	0	0	2,119,002
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,029,570</u>
<u>10,054,880</u>	<u>10,347,854</u>	<u>1,199,273</u>	<u>1,304,974</u>	<u>452,558,370</u>	<u>434,181,417</u>
<u>10,054,880</u>	<u>10,347,854</u>	<u>1,199,273</u>	<u>1,304,974</u>	<u>452,558,370</u>	<u>443,210,987</u>
<u>\$10,142,249</u>	<u>\$10,493,320</u>	<u>\$3,444,896</u>	<u>\$3,605,584</u>	<u>\$810,153,713</u>	<u>\$802,861,005</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2015	2014	2015	2014	2015	2014
OPERATING REVENUES:						
Charges for services	\$101,370,970	\$105,404,067	\$15,367,651	\$14,354,962	\$459,604	\$363,748
OPERATING EXPENSES:						
Personal services	13,901,796	13,163,406	3,315,303	3,189,442	798,722	777,530
Materials, supplies, and power	54,989,427	60,907,647	671,846	814,061	131,730	184,638
Travel and training	228,362	198,227	5,263	4,916	17,281	10,399
Intragovernmental	4,111,402	4,021,389	1,210,715	1,130,027	223,901	238,399
Utilities, services, and miscellaneous	7,421,555	8,211,677	1,268,562	1,289,248	592,214	469,650
TOTAL OPERATING EXPENSES	<u>80,652,542</u>	<u>86,502,346</u>	<u>6,471,689</u>	<u>6,427,694</u>	<u>1,763,848</u>	<u>1,680,616</u>
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	20,718,428	18,901,721	8,895,962	7,927,268	(1,304,244)	(1,316,868)
Payment-in-lieu-of-tax	(10,581,818)	(10,614,034)	0	0	0	0
Depreciation	<u>(11,096,756)</u>	<u>(10,748,459)</u>	<u>(3,781,327)</u>	<u>(3,739,525)</u>	<u>(622,179)</u>	<u>(669,916)</u>
OPERATING INCOME (LOSS)	<u>(960,146)</u>	<u>(2,460,772)</u>	<u>5,114,635</u>	<u>4,187,743</u>	<u>(1,926,423)</u>	<u>(1,986,784)</u>
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	1,760,295	1,638,272	781,886	771,126	119,943	104,826
Revenue from other governmental units	11,400	0	0	0	39,325	33,820
Miscellaneous revenue	1,203,257	1,270,489	35,502	828,329	7,738	10,492
Interest expense	(5,339,584)	(6,000,651)	(1,910,871)	(1,808,451)	(98,168)	(4,985)
Loss on disposal of fixed assets	(56,805)	(173,689)	(13,938)	(371,762)	0	0
Miscellaneous expense	<u>(2,989)</u>	<u>(153,633)</u>	<u>(455,610)</u>	<u>(181,419)</u>	<u>0</u>	<u>0</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(2,424,426)</u>	<u>(3,419,212)</u>	<u>(1,563,031)</u>	<u>(762,177)</u>	<u>68,838</u>	<u>144,153</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(3,384,572)</u>	<u>(5,879,984)</u>	<u>3,551,604</u>	<u>3,425,566</u>	<u>(1,857,585)</u>	<u>(1,842,631)</u>
OPERATING TRANSFERS:						
Operating transfers from other funds	3,552	0	0	0	1,404,207	1,159,391
Operating transfers to other funds	<u>(597,370)</u>	<u>(1,028,263)</u>	<u>(87,639)</u>	<u>(206,073)</u>	<u>0</u>	<u>(25,229)</u>
TOTAL OPERATING TRANSFERS	<u>(593,818)</u>	<u>(1,028,263)</u>	<u>(87,639)</u>	<u>(206,073)</u>	<u>1,404,207</u>	<u>1,134,162</u>
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(3,978,390)	(6,908,247)	3,463,965	3,219,493	(453,378)	(708,469)
Capital contribution	<u>0</u>	<u>0</u>	<u>14,747</u>	<u>0</u>	<u>240,310</u>	<u>12,435</u>
NET INCOME (LOSS)	(3,978,390)	(6,908,247)	3,478,712	3,219,493	(213,068)	(696,034)
Amortization of contributed capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(3,978,390)	(6,908,247)	3,478,712	3,219,493	(213,068)	(696,034)
RETAINED EARNINGS, BEGINNING OF PERIOD	190,341,052	186,250,125	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
RETAINED EARNINGS, END OF PERIOD	<u>\$186,362,662</u>	<u>\$179,341,878</u>	<u>\$155,374,535</u>	<u>\$150,225,593</u>	<u>\$26,367,940</u>	<u>\$26,218,529</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2015	2014	2015	2014	2015	2014
\$1,600,069	\$1,807,146	\$ 13,290,550	\$ 12,662,270	\$3,120,938	2,825,144
2,585,968	2,384,609	4,011,620	3,824,737	322,434	353,140
1,185,966	1,095,304	2,689,373	2,977,532	99,758	109,534
4,841	1,657	1,251	2,546	2,707	1,499
701,651	688,977	1,554,339	1,524,788	175,770	147,756
547,937	408,019	1,330,178	1,318,559	217,949	195,029
<u>5,026,363</u>	<u>4,578,566</u>	<u>9,586,761</u>	<u>9,648,162</u>	<u>818,618</u>	<u>806,958</u>
(3,426,294)	(2,771,420)	3,703,789	3,014,108	2,302,320	2,018,186
0	0	0	0	0	0
<u>(644,952)</u>	<u>(533,719)</u>	<u>(1,380,593)</u>	<u>(1,322,396)</u>	<u>(748,675)</u>	<u>(699,089)</u>
<u>(4,071,246)</u>	<u>(3,305,139)</u>	<u>2,323,196</u>	<u>1,691,712</u>	<u>1,553,645</u>	<u>1,319,097</u>
39,074	28,176	216,519	189,729	291,790	270,085
1,749,355	1,692,474	38,426	39,730	0	0
29,956	127,529	207,184	66,537	2,035	751
0	0	(102,021)	(123,126)	(779,116)	(805,492)
(5,477)	(12,234)	(337,208)	(9,788)	(3,405)	(150,000)
<u>(623)</u>	<u>(860)</u>	<u>(266)</u>	<u>(270)</u>	<u>(29,356)</u>	<u>(15,670)</u>
<u>1,812,285</u>	<u>1,835,085</u>	<u>22,634</u>	<u>162,812</u>	<u>(518,052)</u>	<u>(700,326)</u>
<u>(2,258,961)</u>	<u>(1,470,054)</u>	<u>2,345,830</u>	<u>1,854,524</u>	<u>1,035,593</u>	<u>618,771</u>
2,176,152	1,716,818	0	0	0	0
(893)	(111,009)	(91,011)	(226,218)	(218,115)	(234,398)
<u>2,175,259</u>	<u>1,605,809</u>	<u>(91,011)</u>	<u>(226,218)</u>	<u>(218,115)</u>	<u>(234,398)</u>
(83,702)	135,755	2,254,819	1,628,306	817,478	384,373
913,662	271,926	0	0	0	0
829,960	407,681	2,254,819	1,628,306	817,478	384,373
0	0	0	0	0	0
829,960	407,681	2,254,819	1,628,306	817,478	384,373
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>\$12,373,737</u>	<u>\$11,462,498</u>	<u>\$23,860,612</u>	<u>\$21,584,098</u>	<u>\$15,166,013</u>	<u>\$14,417,450</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNING:  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014**

	Recreation Services Fund		Railroad Fund	
	2015	2014	2015	2014
OPERATING REVENUES:				
Charges for services	\$ 2,828,788	\$ 2,846,709	\$326,311	\$482,665
OPERATING EXPENSES:				
Personal services	2,235,814	2,358,360	180,047	168,622
Materials, supplies, and power	739,959	802,008	41,274	62,082
Travel and training	6,003	5,305	0	2,564
Intragovernmental	527,154	517,867	67,931	65,029
Utilities, services, and miscellaneous	672,426	788,673	78,983	106,518
TOTAL OPERATING EXPENSES	4,181,356	4,472,213	368,235	404,815
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	(1,352,568)	(1,625,504)	(41,924)	77,850
Payment-in-lieu-of-tax	0	0	0	0
Depreciation	(509,723)	(501,172)	(352,940)	(351,646)
OPERATING INCOME (LOSS)	(1,862,291)	(2,126,676)	(394,864)	(273,796)
NONOPERATING REVENUES (EXPENSES):				
Investment revenue	32,254	28,561	16,046	9,441
Revenue from other governmental units	0	0	0	0
Miscellaneous revenue	39,259	19,515	975	0
Interest expense	(3,369)	(4,481)	(17,394)	(19,284)
Loss on disposal of fixed assets	0	(1,298)	0	0
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	68,144	42,297	(373)	(9,843)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,794,147)	(2,084,379)	(395,237)	(283,639)
OPERATING TRANSFERS:				
Operating transfers from other funds	1,734,545	1,680,140	208,164	112,500
Operating transfers to other funds	0	(49,079)	0	(5,913)
TOTAL OPERATING TRANSFERS	1,734,545	1,631,061	208,164	106,587
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(59,602)	(453,318)	(187,073)	(177,052)
Capital contribution	0	0	0	0
NET INCOME (LOSS)	(59,602)	(453,318)	(187,073)	(177,052)
Amortization of contributed capital	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(59,602)	(453,318)	(187,073)	(177,052)
RETAINED EARNINGS, BEGINNING OF PERIOD	14,633,165	15,250,279	7,412,228	4,658,634
Equity transfer from other funds	0	0	0	0
Equity transfer to other funds	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	<u>\$14,573,563</u>	<u>\$14,796,961</u>	<u>\$7,225,155</u>	<u>\$4,481,582</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

Storm Water Utility Fund		Transload Utility Fund		TOTAL	
2015	2014	2015	2014	2015	2014
\$ 939,998	\$ 1,039,246	\$ 293,058	\$ 782,591	\$ 139,597,937	\$ 142,568,548
323,823	239,765	137,032	129,309	27,812,559	26,588,920
113,594	85,705	8,762	11,262	60,671,689	67,049,773
200	3,705	0	2,105	265,908	232,923
146,928	153,037	22,460	21,683	8,742,251	8,508,952
230,544	43,668	221,175	429,588	12,581,523	13,260,629
815,089	525,880	389,429	593,947	110,073,930	115,641,197
124,909	513,366	(96,371)	188,644	29,524,007	26,927,351
0	0	0	0	(10,581,818)	(10,614,034)
(385,112)	(375,192)	(52,320)	(54,387)	(19,574,577)	(18,995,501)
(260,203)	138,174	(148,691)	134,257	(632,388)	(2,682,184)
51,082	43,388	2,185	(408)	3,311,074	3,083,196
43,271	3,381	0	0	1,881,777	1,769,405
3,319	861	14,210	8,709	1,543,435	2,333,212
0	0	(8,274)	(8,571)	(8,258,797)	(8,775,041)
0	0	0	0	(416,833)	(718,771)
0	0	(13,695)	(3,960)	(502,539)	(355,812)
97,672	47,630	(5,574)	(4,230)	(2,441,883)	(2,663,811)
(162,531)	185,804	(154,265)	130,027	(3,074,271)	(5,345,995)
29,000	0	93,750	131,250	5,649,370	4,800,099
(45,790)	(55,056)	(2,617)	(6,854)	(1,043,435)	(1,948,092)
(16,790)	(55,056)	91,133	124,396	4,605,935	2,852,007
(179,321)	130,748	(63,132)	254,423	1,531,664	(2,493,988)
0	0	0	0	1,168,719	284,361
(179,321)	130,748	(63,132)	254,423	2,700,383	(2,209,627)
0	0	0	0	0	0
(179,321)	130,748	(63,132)	254,423	2,700,383	(2,209,627)
10,234,201	10,217,106	1,262,405	1,050,551	449,857,987	436,391,044
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$10,054,880</u>	<u>\$10,347,854</u>	<u>\$1,199,273</u>	<u>\$1,304,974</u>	<u>452,558,370</u>	<u>434,181,417</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2015	2014	2015	2014	2015	2014
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	(\$960,146)	(\$2,460,772)	\$ 5,114,635	\$ 4,187,743	\$ (1,926,423)	\$ (1,986,784)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	11,096,756	10,748,459	3,781,327	3,739,525	622,179	669,916
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	1,271,790	3,228,799	207,483	(110,205)	26,632	65,041
Decrease (increase) in due from other funds	0	(328,200)	0	0	0	0
Decrease (increase) in loans receivable from other funds	51,142	49,253	0	0	0	0
Increase (decrease) in accounts payable	(113,432)	2,465,384	(44,654)	38,290	(52,837)	(32,071)
Increase (decrease) in accrued payroll	(523,173)	(527,047)	(254,162)	(227,286)	(58,285)	(52,225)
Decrease (increase) in inventory	540,455	(190,937)	0	0	0	0
Decrease (increase) in other assets	11,859	29,476	20,175	201	0	345
Increase (decrease) in accrued sales tax	(119,653)	(72,176)	0	0	0	0
Increase (decrease) in due to other funds	(346,766)	(227,992)	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	276,770	263,479	149,662	17,988	(1,820,675)	3,723
Unrealized gain (loss) on cash equivalents	467,008	281,706	(15,471)	83,819	36,357	20,472
Other nonoperating revenue (expense)	1,203,257	1,270,489	35,502	828,329	7,738	10,492
Net cash provided by (used for) operating activities	<u>12,855,867</u>	<u>14,529,921</u>	<u>8,994,497</u>	<u>8,558,404</u>	<u>(3,165,314)</u>	<u>(1,301,091)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	3,552	0	0	0	1,404,207	1,159,391
Operating transfers out	(597,370)	(1,028,263)	(87,639)	(206,073)	0	(25,229)
Operating grants	11,400	0	0	0	55,670	53,960
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(582,418)</u>	<u>(1,028,263)</u>	<u>(87,639)</u>	<u>(206,073)</u>	<u>1,459,877</u>	<u>1,188,122</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Proceeds from bonds, loans, and capital leases	14,397,758	41,869,754	19,203,296	0	0	0
Debt service – interest payments	(6,574,510)	(7,442,727)	(1,624,011)	(1,673,472)	(98,168)	(4,985)
Debt service – principal and advance refunding payments	(20,420,772)	(47,797,605)	(862,513)	(3,319,000)	(18,138)	(17,515)
Acquisition and construction of capital assets	(14,876,204)	(10,195,658)	(1,314,277)	583,622	(480,518)	(684,506)
Decrease in construction contracts	(1,439,481)	(1,197,300)	(1,744,505)	(4,282,207)	(95,699)	(552,583)
Fiscal agent fees payments	(2,989)	(23,641)	(455,610)	(181,419)	0	0
Capital contributions	0	0	14,747	0	698,805	789,110
Proceeds from advances from other funds	0	0	0	(65,000)	0	0
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(28,916,198)</u>	<u>(24,787,177)</u>	<u>13,217,127</u>	<u>(8,937,476)</u>	<u>6,282</u>	<u>(470,479)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>						
Interest received	1,307,008	1,364,616	698,766	634,174	86,035	85,319
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>1,307,008</u>	<u>1,364,616</u>	<u>698,766</u>	<u>634,174</u>	<u>86,035</u>	<u>85,319</u>
Net increase (decrease) in cash and cash equivalents	(15,335,741)	(9,920,903)	22,822,751	49,029	(1,613,120)	(498,129)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>						
	<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>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>						
	<u>\$76,314,623</u>	<u>\$90,269,504</u>	<u>\$44,413,894</u>	<u>\$25,459,743</u>	<u>\$4,111,914</u>	<u>\$5,732,912</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund	
2015	2014	2015	2014	2015	2014
\$ (4,071,246)	\$ (3,305,139)	\$ 2,323,196	\$ 1,691,712	\$ 1,553,645	\$ 1,319,097
644,952	533,719	1,380,593	1,322,396	748,675	699,089
103,354	162,113	325,957	404,187	(19,413)	(4,331)
0	0	0	0	0	0
0	0	0	0	0	0
(38,747)	(15,842)	(620,453)	377,428	14,201	30,378
(191,556)	(158,873)	(291,644)	(271,898)	(25,182)	(24,860)
0	0	(15,721)	(134,364)	0	0
0	0	0	0	1,873	0
0	0	0	0	0	0
0	(976,559)	0	0	0	0
0	0	0	0	0	0
(43,889)	(89,280)	51,864	(91,037)	64,505	134,787
16,892	5,946	48,956	34,211	31,290	8,409
29,956	127,529	207,184	66,537	2,035	751
<u>(3,550,284)</u>	<u>(3,716,386)</u>	<u>3,409,932</u>	<u>3,399,172</u>	<u>2,371,629</u>	<u>2,163,320</u>
2,176,152	1,716,818	0	0	0	0
(893)	(111,009)	(91,011)	(226,218)	(218,115)	(234,398)
538,003	2,083,139	62,087	68,158	0	0
0	0	0	0	0	0
<u>2,713,262</u>	<u>3,688,948</u>	<u>(28,924)</u>	<u>(158,060)</u>	<u>(218,115)</u>	<u>(234,398)</u>
0	0	0	0	0	0
0	0	(83,461)	(80,831)	(534,757)	(528,336)
0	0	(700,000)	(696,437)	(1,050,000)	(1,032,593)
(1,017,601)	(466,885)	(1,524,492)	(1,559,454)	426,580	(656,236)
(124,700)	(133,038)	(62,157)	(149,008)	(481,241)	(1,735,052)
(623)	(860)	(266)	(270)	(29,356)	(15,670)
120,402	508,501	0	0	0	0
0	0	(74,950)	(72,498)	(93,518)	(91,898)
0	0	0	0	0	0
<u>(1,022,522)</u>	<u>(92,282)</u>	<u>(2,445,326)</u>	<u>(2,558,498)</u>	<u>(1,762,292)</u>	<u>(4,059,785)</u>
25,388	20,297	165,846	154,218	195,457	194,857
0	0	0	0	0	0
<u>25,388</u>	<u>20,297</u>	<u>165,846</u>	<u>154,218</u>	<u>195,457</u>	<u>194,857</u>
(1,834,156)	(99,423)	1,101,528	836,832	586,679	(1,936,006)
<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>\$474,610</u>	<u>\$1,128,585</u>	<u>\$12,480,677</u>	<u>\$11,820,990</u>	<u>\$5,306,040</u>	<u>\$4,877,911</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	Recreation Services Fund		Railroad Fund	
	2015	2014	2015	2014
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Operating income (loss)	\$ (1,862,291)	\$ (2,126,676)	(\$394,864)	(\$273,796)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	509,723	501,172	352,940	351,646
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	64,368	21,891	17,791	(7,230)
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	(30,902)	35,268	96,566	(60,813)
Increase (decrease) in accrued payroll	(172,378)	(179,751)	(5,794)	(7,358)
Decrease (increase) in inventory	1	0	(1,152)	91,188
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	1,963	1,890
Increase (decrease) in other liabilities	(1,647)	(9,336)	0	341
Unrealized gain (loss) on cash equivalents	7,356	5,671	4,819	2,050
Other nonoperating revenue (expense)	39,259	19,515	975	0
Net cash provided by (used for) operating activities	<u>(1,444,943)</u>	<u>(1,722,874)</u>	<u>73,244</u>	<u>97,918</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating transfers in	1,734,545	1,680,140	208,164	112,500
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>1,734,545</u>	<u>1,631,061</u>	<u>208,164</u>	<u>106,587</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Proceeds from bonds, loans, and capital leases	0	0	0	0
Debt service – interest payments	(3,369)	(4,481)	(17,394)	(19,284)
Debt service – principal and advance refunding payments	0	0	(53,107)	(51,143)
Acquisition and construction of capital assets	(157,354)	(221,344)	(282,288)	(131,846)
Decrease in construction contracts	(42)	(6,122)	0	0
Fiscal agent fees payments	0	0	0	0
Capital contributions	0	0	0	0
Proceeds from advances from other funds	(70,596)	(38,652)	0	328,200
Other	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(231,361)</u>	<u>(270,599)</u>	<u>(352,789)</u>	<u>125,927</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>				
Interest received	24,749	23,653	11,325	6,721
Bond investments sold	0	0	0	0
Net cash provided by (used for) investing activities	<u>24,749</u>	<u>23,653</u>	<u>11,325</u>	<u>6,721</u>
Net increase (decrease) in cash and cash equivalents	82,990	(338,759)	(60,056)	337,153
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>				
	<u>2,242,472</u>	<u>2,496,756</u>	<u>789,861</u>	<u>404,624</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>				
	<u>\$2,325,462</u>	<u>\$2,157,997</u>	<u>\$729,805</u>	<u>\$741,777</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

Storm Water Utility Fund		Transload Utility Fund		TOTAL	
2015	2014	2015	2014	2015	2014
\$ (260,203)	\$ 138,174	\$ (148,691)	\$ 134,257	\$ (632,388)	\$ (2,682,184)
385,112	375,192	52,320	54,387	19,574,577	18,995,501
88,770	(1,312)	54,378	174,740	2,141,110	3,933,693
0	0	0	0	0	(328,200)
0	0	0	0	51,142	49,253
14,342	(47,183)	(44,771)	(291,374)	(820,687)	2,499,465
(21,077)	(17,363)	(10,185)	(9,834)	(1,553,436)	(1,476,495)
0	0	0	0	523,583	(234,113)
0	249	8,678	(8,972)	44,153	30,671
0	0	0	0	(119,653)	(72,176)
0	0	0	(13,924)	(346,766)	(1,218,475)
0	0	0	0	1,963	1,890
0	0	0	0	(1,323,410)	230,665
11,158	9,484	586	(1,020)	608,951	450,748
3,319	861	14,210	8,709	1,543,435	2,333,212
<u>221,421</u>	<u>458,102</u>	<u>(73,475)</u>	<u>46,969</u>	<u>19,692,574</u>	<u>22,513,455</u>
29,000	0	93,750	131,250	5,649,370	4,800,099
(45,790)	(55,056)	(2,617)	(6,854)	(1,043,435)	(1,948,092)
43,271	3,381	0	0	710,431	2,208,638
0	0	0	0	0	0
<u>26,481</u>	<u>(51,675)</u>	<u>91,133</u>	<u>124,396</u>	<u>5,316,366</u>	<u>5,060,645</u>
0	0	0	0	33,601,054	41,869,754
0	0	(8,274)	(8,571)	(8,943,944)	(9,762,687)
0	0	0	0	(23,104,530)	(52,914,293)
(57,742)	(64,890)	(7,001)	(6,796)	(19,290,897)	(13,403,993)
0	(27,905)	0	0	(3,947,825)	(8,083,215)
0	0	0	0	(488,844)	(221,860)
0	0	0	0	833,954	1,297,611
0	0	0	0	(239,064)	60,152
0	0	0	0	0	0
<u>(57,742)</u>	<u>(92,795)</u>	<u>(15,275)</u>	<u>(15,367)</u>	<u>(21,580,096)</u>	<u>(41,158,531)</u>
39,524	33,273	1,609	297	2,555,707	2,517,425
0	0	0	0	0	0
<u>39,524</u>	<u>33,273</u>	<u>1,609</u>	<u>297</u>	<u>2,555,707</u>	<u>2,517,425</u>
229,684	346,905	3,992	156,295	5,984,551	(11,067,006)
<u>2,613,112</u>	<u>2,348,967</u>	<u>120,460</u>	<u>0</u>	<u>143,139,722</u>	<u>156,108,592</u>
<u>\$2,842,796</u>	<u>\$2,695,872</u>	<u>\$124,452</u>	<u>\$156,295</u>	<u>\$149,124,273</u>	<u>\$145,041,586</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2015	2014	2015	2014	2015	2014
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$11,447,903	\$12,919,971	\$6,359,018	\$7,650,860	\$670,998	\$541,500
Restricted assets – cash and cash equivalents	<u>64,866,720</u>	<u>77,349,533</u>	<u>38,054,876</u>	<u>17,808,883</u>	<u>3,440,916</u>	<u>5,191,412</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$76,314,623</u>	<u>\$90,269,504</u>	<u>\$44,413,894</u>	<u>\$25,459,743</u>	<u>\$4,111,914</u>	<u>\$5,732,912</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>1,360,592</u>	<u>1,119,111</u>	<u>12,973</u>	<u>12,923</u>	<u>66,718</u>	<u>67,087</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$1,360,592</u>	<u>\$1,119,111</u>	<u>\$12,973</u>	<u>\$12,923</u>	<u>\$66,718</u>	<u>\$67,087</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund		Railroad Fund	
2015	2014	2015	2014	2015	2014	2015	2014	2015	2014
\$29,710	\$0	\$6,814,671	\$7,762,635	\$1,013,732	\$332,186	\$1,622,590	\$1,531,430	\$215,200	\$207,101
444,900	1,128,585	5,666,006	4,058,355	4,292,308	4,545,725	702,872	626,567	514,605	534,676
<u>\$474,610</u>	<u>\$1,128,585</u>	<u>\$12,480,677</u>	<u>\$11,820,990</u>	<u>\$5,306,040</u>	<u>\$4,877,911</u>	<u>\$2,325,462</u>	<u>\$2,157,997</u>	<u>\$729,805</u>	<u>\$741,777</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	104,588	148	13,975	10,795	8,661	0	0	1,563
<u>\$0</u>	<u>\$0</u>	<u>\$104,588</u>	<u>\$148</u>	<u>\$13,975</u>	<u>\$10,795</u>	<u>\$8,661</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,563</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	Storm Water Utility Fund		Transload Utility Fund		TOTAL	
	2015	2014	2015	2014	2015	2014
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$1,121,578	\$1,561,439	\$124,452	\$156,295	\$29,419,852	\$32,663,417
Restricted assets – cash and cash equivalents	<u>1,721,218</u>	<u>1,134,433</u>	<u>0</u>	<u>0</u>	<u>119,704,421</u>	<u>112,378,169</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$2,842,796</u>	<u>\$2,695,872</u>	<u>\$124,452</u>	<u>\$156,295</u>	<u>\$149,124,273</u>	<u>\$145,041,586</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>3,015</u>	<u>103,853</u>	<u>0</u>	<u>0</u>	<u>1,570,522</u>	<u>1,315,480</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$3,015</u>	<u>\$103,853</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,570,522</u>	<u>\$1,315,480</u>

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

ELECTRIC UTILITY  
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
<b>OPERATING REVENUES:</b>		
Residential sales	\$34,531,017	\$35,579,164
Commercial and industrial sales	41,214,193	40,826,884
Intragovernmental sales	867,760	888,955
Street lighting and traffic signs	31,633	394,474
Sales to public authorities	6,888,278	8,944,889
Miscellaneous	1,927,948	2,528,938
<b>TOTAL OPERATING REVENUES</b>	<b>85,460,829</b>	<b>89,163,304</b>
<b>OPERATING EXPENSES:</b>		
Production:		
Operations		
Supervision and engineering	119,077	168,687
Steam expenses	454,685	461,527
Electrical expenses	1,518,762	1,995,980
Miscellaneous steam power expenses	460,894	564,771
Fuel – coal	1,298,133	1,477,690
Fuel – gas, biomass, and miscanthus grass	390,839	1,056,625
<b>Total Operations</b>	<b>4,242,390</b>	<b>5,725,280</b>
Maintenance		
Supervision and engineering	443,961	718,766
Maintenance of structures	1,477	499
Maintenance of boiler plants	1,213,208	778,007
Maintenance of electrical plant	338,207	373,496
Maintenance – other	196,222	137,561
<b>Total Maintenance</b>	<b>2,193,075</b>	<b>2,008,329</b>
Other:		
Purchased power	49,595,397	53,919,930
Fuel	95,786	460,158
Transportation	65	129
<b>Total Other</b>	<b>49,691,248</b>	<b>54,380,217</b>
<b>Total Production</b>	<b>56,126,713</b>	<b>62,113,826</b>
Transmission and Distribution:		
Operations:		
Supervision and engineering	711,642	534,705
Load dispatching	1,340,708	1,161,210
Station	844,291	764,976
Overhead line	1,041,595	907,121
Underground line	494,543	396,030
Street lighting and signal system	0	1,723
Meter services	578,711	510,973
Customer installation	81,052	60,197
Miscellaneous distribution	477,623	550,705
Transportation	326,698	365,903
Storeroom	260,097	200,964
Rents	13,464	13,463
Transmission of electricity	77,498	137,672
<b>Total Operations</b>	<b>6,247,922</b>	<b>5,605,642</b>

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

ELECTRIC UTILITY  
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
Maintenance:		
Supervision and engineering	\$849	\$22
Maintenance of structures	318,364	276,424
Maintenance of station equipment	152,982	203,725
Maintenance of overhead lines	2,068,956	2,260,309
Maintenance of underground lines	503,698	469,698
Maintenance of line transformer	9,319	11,295
Maintenance of street lights and signal system	358,900	265,243
Maintenance of meters	1,825	13,458
Maintenance of miscellaneous distribution plant	8,966	11,554
Total Maintenance	<u>3,423,859</u>	<u>3,511,728</u>
Total Transmission and Distribution	<u>9,671,781</u>	<u>9,117,370</u>
Accounting and Collection:		
Meter reading	279,424	246,892
Customer records and collection	2,213,227	2,175,290
Uncollectible accounts	239,395	244,301
Total Accounting and Collection	<u>2,732,046</u>	<u>2,666,483</u>
Administrative and General:		
Salaries	602,693	544,118
Property insurance	531,613	540,863
Office supplies and expense	228,806	212,700
Communication services	1,533	1,696
Maintenance of communication equipment	16,957	17,738
Outside services employed	98,639	77,795
Miscellaneous general expense	0	0
Merchandise/jobbing and contract work	118,346	89,984
Demonstrating and selling	35,226	22,885
Rents	0	0
Energy conservation	1,712,600	1,585,090
Total Administrative and General	<u>3,346,413</u>	<u>3,092,869</u>
TOTAL OPERATING EXPENSES	<u>71,876,953</u>	<u>76,990,548</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$13,583,876</u>	<u>\$12,172,756</u>

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

WATER UTILITY  
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Residential sales	\$11,147,914	\$11,339,653
Commercial and industrial sales	4,026,770	4,192,940
Miscellaneous	<u>735,457</u>	<u>708,170</u>
TOTAL OPERATING REVENUES	<u>15,910,141</u>	<u>16,240,763</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	85,755	86,839
Operating labor and expense	22,182	11,626
Purchase of water for resale	11,548	2,635
Maintenance of wells	11,211	8,391
Miscellaneous	<u>98,389</u>	<u>54,423</u>
Total Source of Supply	<u>229,085</u>	<u>163,914</u>
Power and Pumping		
Supervision and engineering	67,203	64,756
Operating labor and expense	689,096	621,656
Maintenance of structures and improvements	158,131	148,781
Maintenance of pumping equipment	310,706	210,852
Power purchased	859,977	896,352
Miscellaneous	<u>15,445</u>	<u>16,973</u>
Total Power and Pumping	<u>2,100,558</u>	<u>1,959,370</u>
Purification:		
Supplies and expense	32,479	645,131
Labor	0	0
Chemicals	560,900	618,429
Maintenance of purification equipment	<u>57,945</u>	<u>45,095</u>
Total Purification	<u>651,324</u>	<u>1,308,655</u>
Total Production	<u>2,980,967</u>	<u>3,431,939</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	627,420	572,990
Maps and records	78,025	63,911
Transmission and distributions lines	115,730	128,141
Meter	<u>152,632</u>	<u>142,931</u>
Total Operations	<u>973,807</u>	<u>907,973</u>

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

WATER UTILITY  
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
Maintenance:		
Supervision and engineering	\$5,235	\$0
Maintenance of structures and improvements	8,377	4,056
Maintenance of transmission/distribution lines	1,468,062	1,620,691
Maintenance of distribution reservoirs	1	2,706
Maintenance of services	603,513	744,358
Maintenance of meters	206,922	182,867
Maintenance of hydrants	83,546	61,643
Maintenance of miscellaneous plants	89,301	162,591
Total Maintenance	<u>2,464,957</u>	<u>2,778,912</u>
Other:		
Stores	115,648	129,418
Transportation	229,038	301,037
Total Other	<u>344,686</u>	<u>430,455</u>
Total Transmission and Distribution	<u>3,783,450</u>	<u>4,117,340</u>
Accounting and Collection:		
Meter reading	149,102	146,945
Billing and accounting	1,114,739	1,144,925
Uncollectible accounts	78,247	80,525
Total Accounting and Collection	<u>1,342,088</u>	<u>1,372,395</u>
Administrative and General:		
General office salaries	175,779	162,597
Insurance	303,330	266,893
Special service	55,743	50,010
Office supplies and expense	71,481	53,427
Rent	0	0
Miscellaneous	0	0
Energy conservation	60,042	57,197
Merchandise/jobbing and contract work	2,709	0
Total Administrative and General	<u>669,084</u>	<u>590,124</u>
TOTAL OPERATING EXPENSES	<u>8,775,589</u>	<u>9,511,798</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$7,134,552</u>	<u>\$6,728,965</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	2015	2014
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	\$ 15,367,651	\$ 14,354,962
OPERATING EXPENSES:		
Administration:		
Personal services	808,154	780,094
Materials and supplies	15,607	19,396
Travel and training	3,783	4,756
Intragovernmental	917,599	852,171
Utilities, services, and miscellaneous	166,595	176,426
Total Administration	1,911,738	1,832,843
Treatment Plant:		
Personal services	1,639,523	1,589,941
Materials and supplies	533,895	629,408
Travel and training	1,320	160
Intragovernmental	172,831	159,837
Utilities, services and miscellaneous	782,382	872,413
Total Treatment Plant	3,129,951	3,251,759
Pump Stations:		
Personal services	105,853	105,797
Materials and supplies	16,442	19,754
Travel and training	160	0
Intragovernmental	4,282	2,823
Utilities, services, and miscellaneous	237,508	61,204
Total Pump Stations	364,245	189,578
Maintenance:		
Personal services	761,773	713,610
Materials and supplies	105,902	145,503
Travel and training	0	0
Intragovernmental	116,003	115,196
Utilities, services, and miscellaneous	82,077	179,205
Total Maintenance	1,065,755	1,153,514
TOTAL OPERATING EXPENSES	6,471,689	6,427,694
OPERATING INCOME BEFORE DEPRECIATION	\$8,895,962	\$7,927,268

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>
<b>OPERATING REVENUES:</b>		
Charges for Services:		
Commissions	\$ 102,902	\$ 105,724
Rentals	123,538	81,877
Landing fees	63,064	52,289
Law enforcement fees	13,497	0
Passenger facility charges	156,603	123,858
Miscellaneous	0	0
<b>TOTAL OPERATING REVENUES</b>	<u>459,604</u>	<u>363,748</u>
<b>OPERATING EXPENSES:</b>		
Administration:		
Personal services	174,692	172,906
Materials and supplies	4,876	6,914
Travel and training	5,784	727
Intragovernmental	185,731	201,346
Utilities, services, and miscellaneous	379,727	221,000
Total Administration	<u>750,810</u>	<u>602,893</u>
Airfield Areas:		
Personal services	165,762	162,523
Materials and supplies	63,845	47,115
Travel and training	0	0
Intragovernmental	12,599	12,680
Utilities, services, and miscellaneous	92,588	60,747
Total Airfield Areas	<u>334,794</u>	<u>283,065</u>
Terminal Areas:		
Personal services	37,229	34,989
Materials and supplies	12,606	32,992
Intragovernmental	747	669
Utilities, services, and miscellaneous	93,830	107,417
Total Terminal Areas	<u>144,412</u>	<u>176,067</u>
Public Safety:		
Personal services	407,219	389,009
Materials and supplies	14,289	59,727
Travel and training	11,497	9,672
Intragovernmental	17,003	17,438
Utilities, services, and miscellaneous	11,389	58,150
Total Public Safety	<u>461,397</u>	<u>533,996</u>
Snow Removal:		
Personal services	13,820	18,103
Materials and supplies	36,114	37,890
Intragovernmental	7,821	6,266
Utilities, services, and miscellaneous	14,680	22,336
Total Snow Removal	<u>72,435</u>	<u>84,595</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>1,763,848</u>	<u>1,680,616</u>
<b>OPERATING LOSS BEFORE DEPRECIATION</b>	<u>(\$1,304,244)</u>	<u>(\$1,316,868)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	<b>2015</b>	<b>2014</b>
<b>OPERATING REVENUES:</b>		
Charges for Services:		
Fares	\$ 152,857	\$ 191,991
School passes	173,577	33,616
Specials	142,768	409,846
University of Missouri Shuttle reimbursement	998,340	998,340
Paratransit	132,527	109,464
FastCAT	0	63,889
<b>TOTAL OPERATING REVENUES</b>	<b>1,600,069</b>	<b>1,807,146</b>
<b>OPERATING EXPENSES:</b>		
General Operations:		
Personal services	1,309,643	1,225,649
Materials and supplies	846,074	676,616
Travel and training	2,907	1,657
Intragovernmental	501,013	501,095
Utilities, services, and miscellaneous	406,929	271,770
Total General Operations	3,066,566	2,676,787
University of Missouri Shuttle Service:		
Personal services	769,481	420,785
Materials and supplies	166,972	150,958
Travel and training	0	0
Intragovernmental	38,882	33,369
Utilities, services, and miscellaneous	58,839	38,351
Total University of Missouri Shuttle Service	1,034,174	643,463
Paratransit:		
Personal services	506,844	536,154
Materials and supplies	172,920	188,889
Travel and training	1,934	0
Intragovernmental	161,756	150,827
Utilities, services, and miscellaneous	82,169	81,311
Total Paratransit	925,623	957,181
FastCAT:		
Personal services	0	202,021
Materials and supplies	0	78,841
Intragovernmental	0	3,686
Utilities, services, and miscellaneous	0	16,587
Total FastCAT	0	301,135
<b>TOTAL OPERATING EXPENSES</b>	<b>5,026,363</b>	<b>4,578,566</b>
<b>OPERATING LOSS BEFORE DEPRECIATION</b>	<b>(\$3,426,294)</b>	<b>(\$2,771,420)</b>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$10,118,916	\$ 9,834,190
Landfill fees	2,190,612	1,968,013
Bag sales	55,461	84,170
Compost sales	8,469	5,048
Miscellaneous	917,092	770,849
	<u>13,290,550</u>	<u>12,662,270</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Administration:		
Personal services	461,328	450,218
Materials and supplies	7,966	10,745
Travel and training	415	1,519
Intragovernmental	848,123	846,665
Utilities, services, and miscellaneous	106,255	118,669
Total Administration	<u>1,424,087</u>	<u>1,427,816</u>
Commercial:		
Personal services	960,306	1,001,464
Materials and supplies	664,848	754,651
Travel and training	0	0
Intragovernmental	183,003	210,637
Utilities, services, and miscellaneous	265,215	276,533
Total Commercial	<u>2,073,372</u>	<u>2,243,285</u>
Residential:		
Personal services	716,309	705,731
Materials and supplies	764,830	778,675
Travel and training	0	0
Intragovernmental	197,423	182,946
Utilities, services, and miscellaneous	214,606	166,952
Total Residential	<u>1,893,168</u>	<u>1,834,304</u>
Landfill:		
Personal services	716,196	655,184
Materials and supplies	647,421	732,622
Travel and training	736	690
Intragovernmental	77,300	78,209
Utilities, services, and miscellaneous	547,038	522,140
Total Landfill	<u>1,988,691</u>	<u>1,988,845</u>
Recycling:		
Personal services	1,157,481	1,012,140
Materials and supplies	604,308	700,839
Travel and training	100	337
Intragovernmental	248,490	206,331
Utilities, services, and miscellaneous	197,064	234,265
Total Recycling	<u>2,207,443</u>	<u>2,153,912</u>
TOTAL OPERATING EXPENSES	<u>9,586,761</u>	<u>9,648,162</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$3,703,789</u>	<u>\$3,014,108</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,235,707	\$ 1,135,673
Garages	1,400,176	1,217,081
Reserved lots	328,516	332,172
Other	<u>156,539</u>	<u>140,218</u>
TOTAL OPERATING REVENUES	<u>3,120,938</u>	<u>2,825,144</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	322,434	353,140
Materials and supplies	99,758	109,534
Travel and training	2,707	1,499
Intragovernmental	175,770	147,756
Utilities, services, and miscellaneous	<u>217,949</u>	<u>195,029</u>
TOTAL OPERATING EXPENSES	<u>818,618</u>	<u>806,958</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$2,302,320</u>	<u>\$2,018,186</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	2015	2014
<b>OPERATING REVENUES:</b>		
Fees and admissions	\$ 2,026,498	\$ 2,009,655
Facility user charges	88,453	83,494
Youth capital improvement fees	20,791	45,895
Golf course improvement fees	37,631	67,937
Miscellaneous	655,415	639,728
<b>TOTAL OPERATING REVENUES</b>	<b>2,828,788</b>	<b>2,846,709</b>
<b>OPERATING EXPENSES:</b>		
Recreation Services:		
Personal services	1,125,605	1,184,742
Materials and supplies	303,381	284,571
Travel and training	3,610	4,388
Intragovernmental	358,901	350,810
Utilities, services, and miscellaneous	177,650	217,299
Total Recreation Services	1,969,147	2,041,810
Maintenance:		
Personal services	408,305	426,280
Materials and supplies	290,294	344,312
Travel and training	1,307	345
Intragovernmental	40,790	48,820
Utilities, services, and miscellaneous	294,914	339,375
Total Maintenance	1,035,610	1,159,132
Activity and Recreation Center:		
Personal services	701,904	747,338
Materials and supplies	146,284	173,125
Travel and training	1,086	572
Intragovernmental	127,463	118,237
Utilities, services, and miscellaneous	199,862	231,999
Total Activity and Recreation Center	1,176,599	1,271,271
<b>TOTAL OPERATING EXPENSES</b>	<b>4,181,356</b>	<b>4,472,213</b>
<b>OPERATING LOSS BEFORE DEPRECIATION</b>	<b>(\$1,352,568)</b>	<b>(\$1,625,504)</b>

**CITY OF COLUMBIA, MISSOURI  
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Switching fees	\$277,771	\$399,674
Miscellaneous	48,540	82,991
TOTAL OPERATING REVENUES	<u>326,311</u>	<u>482,665</u>
OPERATING EXPENSES:		
Administration:		
Personal services	0	0
Materials and supplies	2,432	0
Travel and training	0	0
Intragovernmental	40,015	48,262
Utilities, services, and miscellaneous	41,993	42,746
Total Administration	<u>84,440</u>	<u>91,008</u>
Transportation:		
Personal services	54,897	57,357
Materials and supplies	19,405	37,874
Travel and training	0	2,564
Intragovernmental	24,875	11,755
Utilities, services, and miscellaneous	8,279	30,306
Total Transportation	<u>107,456</u>	<u>139,856</u>
Maintenance of Way:		
Personal services	125,150	111,265
Materials and supplies	19,437	24,208
Travel and training	0	0
Intragovernmental	3,041	5,012
Utilities, services, and miscellaneous	28,711	33,466
Total Maintenance of Way	<u>176,339</u>	<u>173,951</u>
TOTAL OPERATING EXPENSES	<u>368,235</u>	<u>404,815</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>(\$41,924)</u></u>	<u><u>\$77,850</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 939,998	\$ 1,039,246
OPERATING EXPENSES:		
General Operations:		
Personal services	84,892	65,397
Materials and supplies	20,128	24,324
Travel and training	200	3,705
Intragovernmental	118,537	128,566
Utilities, services, and miscellaneous	42,454	21,834
Total General Operations	<u>266,211</u>	<u>243,826</u>
Field Operations:		
Personal services	238,931	174,368
Materials and supplies	93,466	61,381
Travel and training	0	0
Intragovernmental	28,391	24,471
Utilities, services, and miscellaneous	188,090	21,834
Total Field Operations	<u>548,878</u>	<u>282,054</u>
TOTAL OPERATING EXPENSES	<u>815,089</u>	<u>525,880</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$124,909</u>	<u>\$513,366</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 293,058	\$ 782,591
OPERATING EXPENSES:		
General Operations:		
Personal services	137,032	129,309
Materials and supplies	8,762	11,262
Travel and training	0	2,105
Intragovernmental	22,460	21,683
Utilities, services, and miscellaneous	221,175	429,588
Total General Operations	<u>389,429</u>	<u>593,947</u>
TOTAL OPERATING EXPENSES	<u>389,429</u>	<u>593,947</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	<u>(\$96,371)</u>	<u>\$188,644</u>

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CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS

CAPITAL PROJECTS  
June 30, 2015

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
<b>SEWER:</b>						
Sewer Main Rehab (C43100)	\$ 5,766,507	\$ 5,066,450	\$ 56	\$ 5,066,506	\$ -	\$ 700,001
Sm Trunks 80 Acre Point (C43111)	140,000	-	-	-	-	140,000
Private Common Collector (C43112)	315,735	1,865	-	1,865	-	313,870
Annual Sewer Improvements (C43183)	324,216	19,825	-	19,825	-	304,391
WWTP Improvement (C43194)	66,643,991	66,384,362	27,061	66,411,423	124,249	108,319
PCCE #3 Stewart/Ridge/Med (C43198)	834,030	158,531	19,747	178,278	-	655,752
Hominy Br Outfall Relief (C43210)	4,531,996	2,947,245	3,550	2,950,795	35,770	1,545,431
Upper Hinkson Ext PH I (C43213)	7,650,174	501,916	27,644	529,560	5,797	7,114,817
PCCE #8 Thilly Lathrop (C43221)	1,350,000	158,324	47,623	205,947	1	1,144,052
Ridgeway Cottages (C43222)	10,000	4,342	(4,342)	-	-	10,000
PCCE #15 Anderson Ave (C43223)	628,270	622,043	1,821	623,864	-	4,406
PCCE #11 Wilson/High (C43224)	253,000	31,858	181,882	213,740	603	38,657
PCCE #17 Wilson/Ross (C43226)	65,000	56,512	1,948	58,460	-	6,540
PCCE #19 Sunset Lane (C43227)	735,000	713,415	4,033	717,448	-	17,552
Haystack Acres Pump Stn (C43230)	24,045	24,044	-	24,044	-	1
SD 170 S Bethel Church Rd (C43232)	370,380	40,243	4,591	44,834	-	325,546
PCCE #14 Cliff Dr (C43239)	554,750	22,619	56,610	79,229	156,712	318,809
PCCE #16 Bingham/W Ridgel (C43240)	56,750	44,065	13,418	57,483	-	(733)
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	25,470	33,754	-	466,246
Westwood Ave Relocation (C43246)	195,000	11,562	8,442	20,004	-	174,996
Woodrail Sewer Replacement (C43247)	21,049	11,576	6,904	18,480	-	2,569
PCCE #20 Ridgemont (C43248)	271,500	16,023	4,662	20,685	-	250,815
Flat Branch to Turner Rlf (C43250)	410,000	17,150	-	17,150	-	392,850
Calvert Dr Sewer Reloc (C43252)	20,000	-	-	-	-	20,000
PCCE #24 St. James/St. Joseph	35,000	7,230	2,002	9,232	-	25,768
PCCE #27 Grace Ellen (C43254)	35,000	1,163	17,200	18,363	-	16,637
Henderson Branch SW Ext (C43255)	300,000	-	-	-	-	300,000
FBSR-Stadium to Elm (C43256)	3,069,071	26,185	122,229	148,414	294,586	2,626,071
FBSR-Elm to 6th St (C43257)	2,336,000	50,206	94,145	144,351	224,149	1,967,500
West Broadway Sewer (C43259)	175,000	-	117,721	117,721	-	57,279
FY14 Sewer Main Rehab (C43260)	1,308,701	216	210,536	210,752	1,078,039	19,910
Providence @ Douglas (C43262)	26,684	-	26,684	26,684	-	-
SD #171-Crites Lane (C43263)	10,950	-	-	-	-	10,950
WWTP Eng Offices & Parking (C43264)	100,000	-	19,885	19,885	-	80,115
PCCE #39 Hubbell Dr (C43500)	171,000	-	383	383	-	170,617
FY15 Sewer Main Rehab (C43501)	2,700,000	-	-	-	-	2,700,000
STM WWTP Energize Mo Comm (C4302J)	628,725	628,725	-	628,725	-	-
<b>TOTAL SEWER</b>	<b>\$ 102,976,494</b>	<b>\$ 77,684,079</b>	<b>\$ 1,044,454</b>	<b>\$ 78,728,533</b>	<b>\$ 1,919,906</b>	<b>\$ 22,328,055</b>
<b>AIRPORT:</b>						
Airport General Improv. (C44008)	\$ 200,280	\$ 12,902	\$ -	\$ 12,902	\$ -	\$ 187,378
Passenger Terminal Upgrade (C44066)	401,947	327,591	3,627	331,218	432	70,297
Replace Airline Counter (C44087)	38,000	-	-	-	-	38,000
Realign Rt H (C44090)	1,922,655	-	205,707	205,707	39,381	1,677,567
Upgrade Crosswind Runway (C44092)	3,545,923	217,800	216,803	434,603	195	3,111,125
Wildlife Fencing (C44100)	1,720,809	1,658,944	4,332	1,663,276	8,189	49,344
Taxiway Alpha (C44101)	6,347,450	6,264,208	-	6,264,208	542	82,700
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	-	39,810	39,810	826,626	-
13-31 (5500X100) & TW B (C44115)	400,884	-	-	-	-	400,884
Landside Pvmnt Imp PH II (C44116)	1,899	-	-	-	-	1,899
<b>TOTAL AIRPORT:</b>	<b>\$ 17,130,193</b>	<b>\$ 9,144,198</b>	<b>\$ 547,237</b>	<b>\$ 9,691,435</b>	<b>\$ 875,365</b>	<b>\$ 6,563,393</b>
<b>PARKING:</b>						
Short St Garage (C45051)	12,486,574	12,043,695	-	12,043,695	61,979	380,900
Ramp Parking Surface Rpr (C45054)	180,000	-	-	-	-	180,000
<b>TOTAL PARKING:</b>	<b>\$ 12,666,574</b>	<b>\$ 12,043,695</b>	<b>\$ -</b>	<b>\$ 12,043,695</b>	<b>\$ 61,979</b>	<b>\$ 560,900</b>
<b>RECREATION SERVICES:</b>						
ARC Improvements (C46071)	\$ 187,871	\$ 187,871	\$ (501)	\$ 187,370	\$ -	\$ 501
LOW New Shltr/Course Imp (C46077)	120,215	-	7,105	7,105	5,185	107,925

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**CAPITAL PROJECTS  
June 30, 2015**

	Current		Total	Encum-	Unencumbered	
	Prior Years'	Year	Expenditures	brances	Appropriations	
	Expenditures	Expenditures	Expenditures			
	Appropriations	Expenditures	Expenditures		Appropriations	
AM Legion E Field Lights (C46079)	130,087	113,133	7,519	120,652	-	9,435
Albert-Oakland AOFAC SCS (C46080)	150,000	-	101,545	101,545	39,105	9,350
<b>TOTAL RECREATION SERVICES:</b>	<b>\$ 588,173</b>	<b>\$ 301,004</b>	<b>\$ 115,668</b>	<b>\$ 416,672</b>	<b>\$ 44,290</b>	<b>\$ 127,211</b>
<b>PUBLIC TRANSPORTATION:</b>						
GFI Upgrades (C47018)	\$ 241,567	\$ 220,860	\$ -	\$ 220,860	\$ -	\$ 20,707
Benches & Shelters (C47029)	76,168	-	-	-	-	76,168
Auto Veh Locator - GPS (C47036)	867,967	645,164	26,024	671,188	86,896	109,883
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	-	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
<b>TOTAL PUBLIC TRANSPORTATION:</b>	<b>\$ 3,943,042</b>	<b>\$ 1,384,412</b>	<b>\$ 1,017,600</b>	<b>\$ 2,402,012</b>	<b>\$ 86,896</b>	<b>\$ 1,454,134</b>
<b>SOLID WASTE:</b>						
Methane Gas Extract Wells (C48031)	\$ 1,625,947	\$ 1,184,769	\$ 37,722	\$ 1,222,491	\$ 18,892	\$ 384,564
Collection & Admin Reloc (C48048)	2,170,000	306,407	3,900	310,307	66,793	1,792,900
Leachate Handling & Stor (C48051)	383,827	245	1,370	1,615	-	382,212
Landfill Road Reconstruct (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	-	6,001	6,001	-	13,999
Landfill Wetlands (C48057)	225,000	-	-	-	-	225,000
Landfill/Compost Stm Comp (C48058)	245,000	-	-	-	-	245,000
STM Landfill Gas Plant EMC (C4801J)	425,275	394,812	-	394,812	-	30,463
<b>TOTAL SOLID WASTE:</b>	<b>\$ 5,945,049</b>	<b>\$ 1,944,339</b>	<b>\$ 190,742</b>	<b>\$ 2,135,081</b>	<b>\$ 92,083</b>	<b>\$ 3,717,885</b>
<b>STORMWATER:</b>						
Annual Projects (C49017)	\$ 9,965	\$ -	\$ -	\$ -	\$ -	\$ 9,965
Royal Latham-Fallwood (C49090)	22,537	22,537	-	22,537	-	-
Hitt & Elm (C49099)	207,260	12,156	104	12,260	-	195,000
Grissum Bldg Water Qual (C49102)	286,245	273,285	-	273,285	-	12,960
Nifong & Bethel Drainage (C49105)	820,000	-	44,525	44,525	76,281	699,194
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	270	25,353	-	24,647
West Worley Storm Sys Repl (C49119)	132,000	-	-	-	-	132,000
9th & Elm Storm Drain Repl (C49121)	193,000	-	15,858	15,858	4,142	173,000
East Point Lining (C49122)	100,000	-	-	-	-	100,000
Aldeah & Ash Stm Pipe Rhb (C49123)	150,000	-	-	-	-	150,000
E Nifong Culvert Rehab (C49124)	150,000	-	-	-	-	150,000
West Stadium Storm Pipe (C49125)	75,000	-	-	-	-	75,000
Hinkson Bacteria Assess (C49126)	15,167	-	-	-	-	15,167
<b>TOTAL STORMWATER:</b>	<b>\$ 2,267,701</b>	<b>\$ 384,588</b>	<b>\$ 60,757</b>	<b>\$ 445,345</b>	<b>\$ 80,423</b>	<b>\$ 1,741,933</b>
<b>VEHICLE MAINTENANCE:</b>						
Fuel Tank Upgrade (C72001)	\$ 536,060	\$ 383,006	\$ 22,314	\$ 405,320	\$ -	\$ 130,740
P&R Vehicle Maint Facil (C72002)	1,028,437	916,291	88,660	1,004,951	8,602	14,884
<b>TOTAL VEHICLE MAINTENANCE:</b>	<b>\$ 1,564,497</b>	<b>\$ 1,299,297</b>	<b>\$ 110,974</b>	<b>\$ 1,410,271</b>	<b>\$ 8,602</b>	<b>\$ 145,624</b>
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ 147,081,723</b>	<b>\$ 104,185,612</b>	<b>\$ 3,087,432</b>	<b>\$ 107,273,044</b>	<b>\$ 3,169,544</b>	<b>\$ 36,639,135</b>

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## INTERNAL SERVICE FUNDS

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

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

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

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

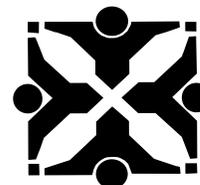
**Public Communications Fund** - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments and cable television operations.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2015 and 2014

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2015	2014	2015	2014	2015	2014
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	\$818,838	\$761,380	\$953,221	\$727,421	\$1,846,870	\$1,633,033
Accounts receivable	0	0	1,816	5,694	5,592	5,592
Accrued interest	1,676	1,670	1,963	1,607	3,830	3,560
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
<b>Total Current Assets</b>	<b>838,747</b>	<b>778,051</b>	<b>957,000</b>	<b>734,722</b>	<b>1,856,292</b>	<b>1,642,185</b>
<b>OTHER ASSETS:</b>						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
<b>Total Other Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FIXED ASSETS:</b>						
Property, plant, and equipment	438,882	419,086	32,500	32,500	5,115,603	5,063,251
Accumulated depreciation	(174,197)	(159,158)	(32,500)	(32,500)	(4,747,605)	(4,600,800)
<b>Net Plant in Service</b>	<b>264,685</b>	<b>259,928</b>	<b>0</b>	<b>0</b>	<b>367,998</b>	<b>462,451</b>
Construction in progress	0	0	0	0	0	0
<b>Net Fixed Assets</b>	<b>264,685</b>	<b>259,928</b>	<b>0</b>	<b>0</b>	<b>367,998</b>	<b>462,451</b>
<b>TOTAL ASSETS</b>	<b>\$1,103,432</b>	<b>\$1,037,979</b>	<b>\$957,000</b>	<b>\$734,722</b>	<b>\$2,224,290</b>	<b>\$2,104,636</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>CURRENT LIABILITIES:</b>						
Accounts payable	\$14,297	\$28,413	\$5,020	\$21,931	\$36,559	\$31,962
Interest payable	0	0	0	0	0	0
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	23,890	23,456
Other liabilities	0	0	0	0	0	0
<b>Total Current Liabilities</b>	<b>54,654</b>	<b>64,217</b>	<b>49,119</b>	<b>55,439</b>	<b>248,581</b>	<b>228,299</b>
<b>LONG-TERM LIABILITIES:</b>						
Obligations under capital leases	0	0	0	0	16,173	40,063
Special obligation bonds payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
<b>Total Long-Term Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,173</b>	<b>40,063</b>
<b>TOTAL LIABILITIES</b>	<b>54,654</b>	<b>64,217</b>	<b>49,119</b>	<b>55,439</b>	<b>264,754</b>	<b>268,362</b>
<b>FUND EQUITY:</b>						
Contributed capital	0	0	0	0	0	0
Retained earnings (deficit)	1,048,778	973,762	907,881	679,283	1,959,536	1,836,274
<b>TOTAL FUND EQUITY</b>	<b>1,048,778</b>	<b>973,762</b>	<b>907,881</b>	<b>679,283</b>	<b>1,959,536</b>	<b>1,836,274</b>
<b>LIABILITIES AND FUND EQUITY</b>	<b>\$1,103,432</b>	<b>\$1,037,979</b>	<b>\$957,000</b>	<b>\$734,722</b>	<b>\$2,224,290</b>	<b>\$2,104,636</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2015 and 2014

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2015	2014	2015	2014	2015	2014	2015	2014
\$1,322,002	\$1,293,444	\$765,305	\$495,945	\$6,162,158	\$5,259,480	\$496,917	\$323,985
0	0	7,693	54,612	0	0	0	0
2,743	2,870	1,631	1,325	10,049	8,749	1,002	675
0	0	0	0	0	0	0	0
5,865	9,013	858,203	938,784	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,330,610</u>	<u>1,305,327</u>	<u>1,632,832</u>	<u>1,490,666</u>	<u>6,172,207</u>	<u>5,268,229</u>	<u>497,919</u>	<u>324,660</u>
0	0	0	0	0	0	0	0
0	0	0	0	4,862,291	4,861,752	0	0
0	0	0	0	4,862,291	4,861,752	0	0
1,146,324	1,016,832	1,996,622	2,152,527	33,350	33,350	7,357	0
(806,829)	(746,420)	(851,941)	(631,185)	(33,350)	(33,350)	0	0
339,495	270,412	1,144,681	1,521,342	0	0	7,357	0
0	0	916,291	348,508	0	0	0	0
339,495	270,412	2,060,972	1,869,850	0	0	7,357	0
<u>\$1,670,105</u>	<u>\$1,575,739</u>	<u>\$3,693,804</u>	<u>\$3,360,516</u>	<u>\$11,034,498</u>	<u>\$10,129,981</u>	<u>\$505,276</u>	<u>\$324,660</u>
\$12,149	\$18,376	\$348,760	\$422,115	\$2,328	\$331	\$2,321	\$282
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	31	0	0	0	0
<u>54,039</u>	<u>135,805</u>	<u>476,116</u>	<u>519,599</u>	<u>22,913</u>	<u>16,769</u>	<u>20,441</u>	<u>9,628</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
54,039	135,805	476,116	519,599	5,510,503	4,303,458	20,441	9,628
0	0	0	0	0	0	0	0
1,616,066	1,439,934	3,217,688	2,840,917	5,523,995	5,826,523	484,835	315,032
1,616,066	1,439,934	3,217,688	2,840,917	5,523,995	5,826,523	484,835	315,032
<u>\$1,670,105</u>	<u>\$1,575,739</u>	<u>\$3,693,804</u>	<u>\$3,360,516</u>	<u>\$11,034,498</u>	<u>\$10,129,981</u>	<u>\$505,276</u>	<u>\$324,660</u>

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

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2015 and 2014

ASSETS	Employee Benefit Fund		TOTAL	
	2015	2014	2015	2014
<b>CURRENT ASSETS:</b>				
Cash and cash equivalents	\$4,324,035	\$4,889,596	\$16,689,346	\$15,384,284
Accounts receivable	369,933	414,031	385,034	479,929
Accrued interest	8,795	10,643	31,689	31,099
Due from other funds	0	0	0	0
Inventory	0	0	882,301	962,798
Other assets	0	0	0	0
Total Current Assets	<u>4,702,763</u>	<u>5,314,270</u>	<u>17,988,370</u>	<u>16,858,110</u>
<b>OTHER ASSETS:</b>				
Unamortized costs	0	0	0	0
Investments	0	0	4,862,291	4,861,752
Total Other Assets	<u>0</u>	<u>0</u>	<u>4,862,291</u>	<u>4,861,752</u>
<b>FIXED ASSETS:</b>				
Property, plant, and equipment	0	0	8,770,638	8,717,546
Accumulated depreciation	0	0	(6,646,422)	(6,203,413)
Net Plant in Service	<u>0</u>	<u>0</u>	<u>2,124,216</u>	<u>2,514,133</u>
Construction in progress	0	0	916,291	348,508
Net Fixed Assets	<u>0</u>	<u>0</u>	<u>3,040,507</u>	<u>2,862,641</u>
<b>TOTAL ASSETS</b>	<u><u>\$4,702,763</u></u>	<u><u>\$5,314,270</u></u>	<u><u>\$25,891,168</u></u>	<u><u>\$24,582,503</u></u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$35,068	\$11,384	\$456,502	\$534,794
Interest payable	0	0	0	0
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
current maturities	0	0	23,890	23,456
Other liabilities	49,824	59,538	49,824	140,520
Total Current Liabilities	<u>111,705</u>	<u>83,409</u>	<u>1,037,568</u>	<u>1,113,165</u>
<b>LONG-TERM LIABILITIES:</b>				
Obligations under capital leases	0	0	16,173	40,063
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>6,395,263</u>	<u>5,254,652</u>
<b>TOTAL LIABILITIES</b>	<u>1,003,205</u>	<u>1,011,309</u>	<u>7,432,831</u>	<u>6,367,817</u>
<b>FUND EQUITY:</b>				
Contributed capital	0	0	0	0
Retained earnings (deficit)	3,699,558	4,302,961	18,458,337	18,214,686
<b>TOTAL FUND EQUITY</b>	<u>3,699,558</u>	<u>4,302,961</u>	<u>18,458,337</u>	<u>18,214,686</u>
<b>LIABILITIES AND FUND EQUITY</b>	<u><u>\$4,702,763</u></u>	<u><u>\$5,314,270</u></u>	<u><u>\$25,891,168</u></u>	<u><u>\$24,582,503</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	<b>Custodial and Maintenance Service Fund</b>		<b>Utility Customer Services Fund</b>		<b>Information Technologies Fund</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
<b>OPERATING REVENUES:</b>						
Charges for services	<u>\$1,213,236</u>	<u>\$1,196,798</u>	<u>\$1,702,630</u>	<u>\$1,868,584</u>	<u>\$3,722,739</u>	<u>\$3,583,399</u>
<b>OPERATING EXPENSES:</b>						
Personal services	532,473	505,895	552,586	490,203	2,019,024	1,922,353
Materials and supplies	131,609	129,039	272,690	251,680	234,213	306,090
Travel and training	7,483	5,611	6,466	0	64,390	18,488
Intragovernmental	15,648	45,734	263,110	263,420	9,573	8,343
Utilities, services, and miscellaneous	<u>353,904</u>	<u>310,082</u>	<u>621,545</u>	<u>724,920</u>	<u>1,166,387</u>	<u>784,590</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>1,041,117</u>	<u>996,361</u>	<u>1,716,397</u>	<u>1,730,223</u>	<u>3,493,587</u>	<u>3,039,864</u>
<b>OPERATING INCOME (LOSS) BEFORE DEPRECIATION</b>	172,119	200,437	(13,767)	138,361	229,152	543,535
Depreciation	<u>(11,576)</u>	<u>(12,803)</u>	<u>0</u>	<u>0</u>	<u>(147,447)</u>	<u>(140,912)</u>
<b>OPERATING INCOME (LOSS)</b>	<u>160,543</u>	<u>187,634</u>	<u>(13,767)</u>	<u>138,361</u>	<u>81,705</u>	<u>402,623</u>
<b>NONOPERATING REVENUES (EXPENSES):</b>						
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	14,635	12,220	17,416	10,327	36,493	25,811
Miscellaneous revenue	0	0	261,245	293,001	10,293	877
Interest expense	0	0	0	0	(687)	(1,087)
Loss on disposal of fixed assets	0	0	0	0	0	0
Miscellaneous expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<u>14,635</u>	<u>12,220</u>	<u>278,661</u>	<u>303,328</u>	<u>46,099</u>	<u>25,601</u>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<u>175,178</u>	<u>199,854</u>	<u>264,894</u>	<u>441,689</u>	<u>127,804</u>	<u>428,224</u>
<b>OPERATING TRANSFERS</b>						
operating transfers from other funds	0	0	0	0	0	0
operating transfers to other funds	<u>(52,235)</u>	<u>(76,479)</u>	<u>(84,656)</u>	<u>(105,916)</u>	<u>(180,140)</u>	<u>(257,642)</u>
<b>TOTAL OPERATING TRANSFERS</b>	<u>(52,235)</u>	<u>(76,479)</u>	<u>(84,656)</u>	<u>(105,916)</u>	<u>(180,140)</u>	<u>(257,642)</u>
<b>NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL</b>	122,943	123,375	180,238	335,773	(52,336)	170,582
Contributed capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>NET INCOME (LOSS)</b>	122,943	123,375	180,238	335,773	(52,336)	170,582
<b>RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD</b>	925,835	850,387	727,643	343,510	2,011,872	1,665,692
Equity transfers from other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>RETAINED EARNINGS (DEFICIT), END OF PERIOD</b>	<u>\$1,048,778</u>	<u>\$973,762</u>	<u>\$907,881</u>	<u>\$679,283</u>	<u>\$1,959,536</u>	<u>\$1,836,274</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2015	2014	2015	2014	2015	2014	2015	2014
\$959,483	\$813,491	\$6,446,213	\$6,739,202	\$3,999,720	\$3,810,868	\$355,113	\$461,524
624,388	626,865	1,631,831	1,523,464	170,673	163,970	262,745	237,793
163,118	158,172	4,419,978	4,967,137	7,505	5,088	22,693	5,314
2,705	3,171	21,796	3,098	3,863	2,345	11,391	8,471
16,448	37,076	130,154	147,861	206	228	5,717	4,830
76,888	47,179	53,134	66,290	3,250,526	2,941,662	5,225	3,330
883,547	872,463	6,256,893	6,707,850	3,432,773	3,113,293	307,771	259,738
75,936	(58,972)	189,320	31,352	566,947	697,575	47,342	201,786
(47,063)	(40,039)	(41,019)	(35,091)	0	0	(433)	0
28,873	(99,011)	148,301	(3,739)	566,947	697,575	46,909	201,786
0	0	0	0	0	0	30,742	27,164
25,433	21,780	11,992	11,653	82,619	61,692	8,291	4,000
153	8	105,626	87,673	182	15	398	15
0	0	0	0	0	0	0	0
0	0	(14,174)	(119,431)	0	0	0	0
0	0	0	0	0	0	0	0
25,586	21,788	103,444	(20,105)	82,801	61,707	39,431	31,179
54,459	(77,223)	251,745	(23,844)	649,748	759,282	86,340	232,965
37,500	37,500	0	110,000	0	0	0	0
(89,672)	(109,382)	(3,836)	(58,977)	(26,884)	(31,615)	0	(10,384)
(52,172)	(71,882)	(3,836)	51,023	(26,884)	(31,615)	0	(10,384)
2,287	(149,105)	247,909	27,179	622,864	727,667	86,340	222,581
0	0	0	0	0	0	0	0
2,287	(149,105)	247,909	27,179	622,864	727,667	86,340	222,581
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>\$1,616,066</u>	<u>\$1,439,934</u>	<u>\$3,217,688</u>	<u>\$2,840,917</u>	<u>\$5,523,995</u>	<u>\$5,826,523</u>	<u>\$484,835</u>	<u>\$315,032</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	Employee Benefit Fund		TOTAL	
	2015	2014	2015	2014
OPERATING REVENUES:				
Charges for services	\$9,866,465	\$9,589,323	\$28,265,599	\$28,063,189
OPERATING EXPENSES:				
Personal services	872,674	671,868	6,666,394	6,142,411
Materials and supplies	39,167	50,044	5,290,973	5,872,564
Travel and training	6,679	5,628	124,773	46,812
Intragovernmental	2,198	349	443,054	507,841
Utilities, services, and miscellaneous	9,661,779	8,065,515	15,189,388	12,943,568
TOTAL OPERATING EXPENSES	10,582,497	8,793,404	27,714,582	25,513,196
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(716,032)	795,919	551,017	2,549,993
Depreciation	0	0	(247,538)	(228,845)
OPERATING INCOME (LOSS)	(716,032)	795,919	303,479	2,321,148
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	30,742	27,164
Investment revenue	94,773	77,566	291,652	225,049
Miscellaneous revenue	27,406	119,926	405,303	501,515
Interest expense	0	0	(687)	(1,087)
Loss on disposal of fixed assets	0	0	(14,174)	(119,431)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	122,179	197,492	712,836	633,210
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(593,853)	993,411	1,016,315	2,954,358
OPERATING TRANSFERS				
operating transfers from other funds	0	0	37,500	147,500
operating transfers to other funds	(16,401)	(25,468)	(453,824)	(675,863)
TOTAL OPERATING TRANSFERS	(16,401)	(25,468)	(416,324)	(528,363)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(610,254)	967,943	599,991	2,425,995
Contributed capital	0	0	0	0
NET INCOME (LOSS)	(610,254)	967,943	599,991	2,425,995
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	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	\$3,699,558	\$4,302,961	18,458,337	18,214,686

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	<b>Custodial and Maintenance Service Fund</b>		<b>Utility Customer Services Fund</b>		<b>Information Technologies Fund</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$160,543	\$187,634	(\$13,767)	\$138,361	\$81,705	\$402,623
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	11,576	12,803	0	0	147,447	140,912
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	12,285	32,427	0	0
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	0	0	0	0	0	0
Decrease (increase) in other assets	584	0	1,160	0	35,799	31,531
Increase (decrease) in accounts payable	(46,227)	(15,949)	(111,516)	(35,311)	(33,747)	(33,604)
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	3,212	2,708	3,750	2,364	9,954	5,913
Other nonoperating revenue	0	0	261,245	293,001	10,293	877
Net cash provided by (used for) operating activities	<u>88,493</u>	<u>151,601</u>	<u>115,641</u>	<u>397,718</u>	<u>112,904</u>	<u>421,581</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(52,235)	(76,479)	(84,656)	(105,916)	(180,140)	(257,642)
Operating grants	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(52,235)</u>	<u>(76,479)</u>	<u>(84,656)</u>	<u>(105,916)</u>	<u>(180,140)</u>	<u>(257,642)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Proceeds from capital lease	0	0	0	0	0	0
Debt service – interest	0	0	0	0	(687)	(1,424)
Debt service – principal	0	0	0	0	(17,634)	(35,444)
Acquisition and construction of capital assets	(19,795)	1	0	0	(66,983)	(76,463)
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>(19,795)</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>(85,304)</u>	<u>(113,331)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>						
Interest received	11,381	9,360	13,567	7,344	26,774	19,837
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>11,381</u>	<u>9,360</u>	<u>13,567</u>	<u>7,344</u>	<u>26,774</u>	<u>19,837</u>
Net increase (decrease) in cash and cash equivalents	27,844	84,483	44,552	299,146	(125,766)	70,445
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<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>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u><u>\$818,838</u></u>	<u><u>\$761,380</u></u>	<u><u>\$953,221</u></u>	<u><u>\$727,421</u></u>	<u><u>\$1,846,870</u></u>	<u><u>\$1,633,033</u></u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>						
Cash and cash equivalents	<u>\$818,838</u>	<u>\$761,380</u>	<u>\$953,221</u>	<u>\$727,421</u>	<u>\$1,846,870</u>	<u>\$1,633,033</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u><u>\$818,838</u></u>	<u><u>\$761,380</u></u>	<u><u>\$953,221</u></u>	<u><u>\$727,421</u></u>	<u><u>\$1,846,870</u></u>	<u><u>\$1,633,033</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2015	2014	2015	2014	2015	2014	2015	2014
\$28,873	(\$99,011)	\$148,301	(\$3,739)	\$566,947	\$697,575	\$46,909	\$201,786
47,063	40,039	41,019	35,091	0	0	433	0
144,497	143,815	29,878	(29,256)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	57,291	(87,100)	0	0	0	0
903	0	32	0	950	0	0	0
(22,628)	2,310	(134,094)	(198,021)	(1,004)	(8,183)	(4,566)	(3,411)
(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	31	0	0	1,893	1,750
6,481	4,468	2,180	81	17,568	16,664	1,561	1,292
153	8	105,626	87,673	182	15	398	15
<u>127,029</u>	<u>88,254</u>	<u>125,579</u>	<u>(291,946)</u>	<u>572,861</u>	<u>695,131</u>	<u>30,271</u>	<u>187,064</u>
37,500	37,500	0	110,000	0	0	0	0
(89,672)	(109,382)	(3,836)	(58,977)	(26,884)	(31,615)	0	(10,384)
2,823	2,815	0	0	0	0	54,596	47,378
<u>(49,349)</u>	<u>(69,067)</u>	<u>(3,836)</u>	<u>51,023</u>	<u>(26,884)</u>	<u>(31,615)</u>	<u>54,596</u>	<u>36,994</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
(129,492)	0	(166,480)	(710,903)	0	0	(7,790)	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>(129,492)</u>	<u>0</u>	<u>(166,480)</u>	<u>(710,903)</u>	<u>0</u>	<u>0</u>	<u>(7,790)</u>	<u>0</u>
16,209	14,442	9,900	13,466	64,031	43,649	6,549	2,249
0	0	0	0	(416)	(260)	0	0
0	0	0	0	0	0	0	0
<u>16,209</u>	<u>14,442</u>	<u>9,900</u>	<u>13,466</u>	<u>63,615</u>	<u>43,389</u>	<u>6,549</u>	<u>2,249</u>
(35,603)	33,629	(34,837)	(938,360)	609,592	706,905	83,626	226,307
1,357,605	1,259,815	800,142	1,434,305	5,552,566	4,552,575	413,291	97,678
<u>\$1,322,002</u>	<u>\$1,293,444</u>	<u>\$765,305</u>	<u>\$495,945</u>	<u>\$6,162,158</u>	<u>\$5,259,480</u>	<u>\$496,917</u>	<u>\$323,985</u>
<u>\$1,322,002</u>	<u>\$1,293,444</u>	<u>\$765,305</u>	<u>\$495,945</u>	<u>\$6,162,158</u>	<u>\$5,259,480</u>	<u>\$496,917</u>	<u>\$323,985</u>
<u>\$1,322,002</u>	<u>\$1,293,444</u>	<u>\$765,305</u>	<u>\$495,945</u>	<u>\$6,162,158</u>	<u>\$5,259,480</u>	<u>\$496,917</u>	<u>\$323,985</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	Employee Benefit Fund		TOTAL	
	2015	2014	2015	2014
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Operating income (loss)	(\$716,032)	\$795,919	\$303,479	\$2,321,148
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	247,538	228,845
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	19,647	12,285	206,307	159,271
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	57,291	(87,100)
Decrease (increase) in other assets	871	7,967	40,299	39,498
Increase (decrease) in accounts payable	(100,115)	(135,815)	(453,897)	(427,984)
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	(18,597)	(20,915)	(16,704)	14,983
Unrealized gain (loss) on cash equivalents	27,392	17,518	72,098	51,008
Other nonoperating revenue	27,406	119,926	405,303	501,515
Net cash provided by (used for) operating activities	<u>(822,833)</u>	<u>770,933</u>	<u>349,945</u>	<u>2,420,336</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating transfers in	0	0	37,500	147,500
Operating transfers out	(16,401)	(25,468)	(453,824)	(675,863)
Operating grants	0	0	57,419	50,193
Net cash provided by (used for) noncapital financing activities	<u>(16,401)</u>	<u>(25,468)</u>	<u>(358,905)</u>	<u>(478,170)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Proceeds from capital lease	0	0	0	0
Debt service – interest	0	0	(687)	(1,424)
Debt service – principal	0	0	(17,634)	(35,444)
Acquisition and construction of capital assets	0	0	(390,540)	(787,365)
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>(408,861)</u>	<u>(824,233)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received	68,964	58,432	217,375	168,779
Purchase of investments	0	0	(416)	(260)
Sale of investments	0	0	0	0
Net cash provided by (used for) investing activities	<u>68,964</u>	<u>58,432</u>	<u>216,959</u>	<u>168,519</u>
Net increase (decrease) in cash and cash equivalents	(770,270)	803,897	(200,862)	1,286,452
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><u>\$4,324,035</u></u>	<u><u>\$4,889,596</u></u>	<u><u>16,689,346</u></u>	<u><u>15,384,284</u></u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>				
Cash and cash equivalents	<u>\$4,324,035</u>	<u>\$4,889,596</u>	<u>16,689,346</u>	<u>15,384,284</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$4,324,035</u></u>	<u><u>\$4,889,596</u></u>	<u><u>16,689,346</u></u>	<u><u>15,384,284</u></u>

## TRUST AND AGENCY FUNDS

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

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

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

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

**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 FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 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	\$295,013	\$81,489	\$197,890	\$55,799	\$489,757	\$479,147	\$0	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	5,579,845	5,072,418
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	1,080,353	1,106,607
Allowance for uncollectible taxes	0	0	0	0	0	0	(153,595)	(120,786)
Accrued interest	155,688	122,212	104,433	83,684	1,047	1,094	154,888	168,322
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	2,096,970	2,414,831
Other assets	0	0	0	0	0	0	0	0
Investments	69,564,019	67,903,995	46,662,511	46,496,851	2,629,943	2,507,512	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
<b>TOTAL ASSETS</b>	<b>\$70,014,720</b>	<b>\$68,107,696</b>	<b>\$46,964,834</b>	<b>\$46,636,334</b>	<b>\$3,120,747</b>	<b>\$2,987,753</b>	<b>\$8,758,461</b>	<b>\$8,641,392</b>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>LIABILITIES:</b>								
Accounts payable	\$599	\$625	\$401	\$428	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	14,032	12,125	9,412	8,302	0	0	0	0
Loan payable	0	0	0	0	0	0	0	0
Other liabilities	1,605,562	1,867,737	305,199	323,597	0	0	9,789	9,392
<b>TOTAL LIABILITIES</b>	<b>1,620,193</b>	<b>1,880,487</b>	<b>315,012</b>	<b>332,327</b>	<b>0</b>	<b>0</b>	<b>9,789</b>	<b>9,392</b>
<b>FUND EQUITY:</b>								
Fund Balance:								
Nonspendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	7,248,672	7,132,000
Assigned	0	0	0	0	0	0	0	0
Unassigned	68,394,527	66,227,209	46,649,822	46,304,007	3,120,747	2,987,753	0	0
<b>TOTAL FUND EQUITY</b>	<b>68,394,527</b>	<b>66,227,209</b>	<b>46,649,822</b>	<b>46,304,007</b>	<b>3,120,747</b>	<b>2,987,753</b>	<b>8,748,672</b>	<b>8,632,000</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$70,014,720</b>	<b>\$68,107,696</b>	<b>\$46,964,834</b>	<b>\$46,636,334</b>	<b>\$3,120,747</b>	<b>\$2,987,753</b>	<b>\$8,758,461</b>	<b>\$8,641,392</b>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
June 30, 2015 and 2014

	Expendable Trust Funds					
	Contributions		REDI Trust		TOTAL	
	Fund	Fund	Fund	Fund	2015	2014
ASSETS	2015	2014	2015	2014	2015	2014
Cash and cash equivalents	\$601,898	\$599,424	\$427,287	\$413,066	\$2,011,845	\$1,628,925
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	5,579,845	5,072,418
Accounts receivable	1,608	582	1,931	0	3,539	582
Tax bills receivable	0	0	0	0	1,080,353	1,106,607
Allowance for uncollectible taxes	0	0	0	0	(153,595)	(120,786)
Accrued interest	1,259	1,343	879	921	418,194	377,576
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	2,096,970	2,414,831
Other assets	0	0	254,369	328,818	254,369	328,818
Investments	0	0	0	0	118,856,473	116,908,358
Property, plant, and equipment	0	0	0	0	11,687	11,687
Accumulated depreciation	0	0	0	0	(11,687)	(11,687)
<b>TOTAL ASSETS</b>	<b><u>\$604,765</u></b>	<b><u>\$601,349</u></b>	<b><u>\$684,466</u></b>	<b><u>\$742,805</u></b>	<b><u>\$130,147,993</u></b>	<b><u>\$127,717,329</u></b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES:</b>						
Accounts payable	\$1,883	\$108	\$9,226	\$9,216	12,109	10,377
Accrued payroll and payroll taxes	0	0	0	0	23,444	20,427
Due to other funds	0	0	453,483	501,260	453,483	501,260
Other liabilities	0	0	80	80	1,920,630	2,200,806
<b>TOTAL LIABILITIES</b>	<b><u>1,883</u></b>	<b><u>108</u></b>	<b><u>462,789</u></b>	<b><u>510,556</u></b>	<b><u>2,409,666</u></b>	<b><u>2,732,870</u></b>
<b>FUND EQUITY:</b>						
Fund Balance:						
Nonspendable	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	0	0	0	0
Committed	0	0	0	0	7,248,672	7,132,000
Assigned	602,882	601,241	0	0	602,882	601,241
Unassigned	0	0	221,677	232,249	118,386,773	115,751,218
<b>TOTAL FUND EQUITY</b>	<b><u>602,882</u></b>	<b><u>601,241</u></b>	<b><u>221,677</u></b>	<b><u>232,249</u></b>	<b><u>127,738,327</u></b>	<b><u>124,984,459</u></b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$604,765</u></b>	<b><u>\$601,349</u></b>	<b><u>\$684,466</u></b>	<b><u>\$742,805</u></b>	<b><u>\$130,147,993</u></b>	<b><u>\$127,717,329</u></b>

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**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

PENSION TRUST FUNDS  
COMPARATIVE STATEMENTS OF PLAN NET ASSETS  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2015	2014	2015	2014	2015	2014	2015	2014
<b>CURRENT ASSETS:</b>								
Cash and cash equivalents	\$295,013	\$81,489	\$197,890	\$55,799	\$489,757	\$479,147	\$982,660	\$616,435
Receivables:								
Accrued interest	155,688	122,212	104,433	83,684	1,047	1,094	261,168	\$206,990
Other Assets	0	0	0	0	0	0	0	\$0
Investments, at fair value	69,564,019	67,903,995	46,662,511	46,496,851	2,629,943	2,507,512	118,856,473	\$116,908,358
Total Current Assets	70,014,720	68,107,696	46,964,834	46,636,334	3,120,747	2,987,753	116,979,554	114,744,030
<b>FIXED ASSETS:</b>								
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
<b>TOTAL ASSETS</b>	<b>70,014,720</b>	<b>68,107,696</b>	<b>46,964,834</b>	<b>46,636,334</b>	<b>3,120,747</b>	<b>2,987,753</b>	<b>120,100,301</b>	<b>117,731,783</b>
<b>LIABILITIES</b>								
Accounts payable	599	625	401	428	0	0	1,000	1,053
Other liabilities	1,619,594	1,879,862	314,611	331,899	0	0	1,934,205	2,211,761
Total Liabilities	1,620,193	1,880,487	315,012	332,327	0	0	1,935,205	2,212,814
<b>NET ASSETS HELD IN TRUST FOR PENSION BENEFITS</b>	<b>\$68,394,527</b>	<b>\$66,227,209</b>	<b>\$46,649,822</b>	<b>\$46,304,007</b>	<b>\$3,120,747</b>	<b>\$2,987,753</b>	<b>\$118,165,096</b>	<b>\$115,518,969</b>

CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS

NONEXPENDABLE TRUST FUND  
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

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	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<b>2015</b>	<b>2014</b>
OPERATING REVENUES:		
Investment revenue	<u>\$146,662</u>	<u>\$125,363</u>
OPERATING EXPENSES:		
Intragovernmental	1,392	1,482
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>1,392</u>	<u>1,482</u>
NET INCOME	145,270	123,881
FUND BALANCE, BEGINNING OF PERIOD	<u>8,603,402</u>	<u>8,508,119</u>
FUND BALANCE, END OF PERIOD	<u><u>\$8,748,672</u></u>	<u><u>\$8,632,000</u></u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

NONEXPENDABLE TRUST FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<b>2015</b>	<b>2014</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Operating income	\$145,270	\$123,881
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(146,662)	(125,363)
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	239,063	268,048
Increase (decrease) in other liabilities	(167)	145
	237,504	266,711
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest received	145,929	124,742
Purchase of tax bills	0	(151,276)
Sale of tax bills	20,927	143,461
	166,856	116,927
Net cash provided by (used for) investing activities		
Net increase (decrease) in cash and cash equivalents	404,360	383,638
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	5,175,485	4,688,780
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$5,579,845	\$5,072,418
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>		
Cash and cash equivalents	\$5,579,845	\$5,072,418
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$5,579,845	\$5,072,418

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

EXPENDABLE TRUST FUNDS  
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	Contributions Fund		REDI Trust Fund		TOTAL	
	2015	2014	2015	2014	2015	2014
REVENUES:						
Investment revenue	\$12,271	\$10,283	\$9,157	\$7,975	\$21,428	\$18,258
Miscellaneous	68,420	215,819	392,864	327,675	461,284	543,494
TOTAL REVENUES	<u>80,691</u>	<u>226,102</u>	<u>402,021</u>	<u>335,650</u>	<u>482,712</u>	<u>561,752</u>
EXPENDITURES:						
Current:						
Policy development and administration	0	0	377,853	326,152	377,853	326,152
Health and environment	0	0	0	0	0	0
Personal development	22,615	6,357	0	0	22,615	6,357
TOTAL EXPENDITURES	<u>22,615</u>	<u>6,357</u>	<u>377,853</u>	<u>326,152</u>	<u>400,468</u>	<u>332,509</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>58,076</u>	<u>219,745</u>	<u>24,168</u>	<u>9,498</u>	<u>82,244</u>	<u>229,243</u>
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	0	0	0	0
Operating transfers to other funds	(52,872)	(203,160)	0	0	(52,872)	(203,160)
Loan proceeds	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>(52,872)</u>	<u>(203,160)</u>	<u>0</u>	<u>0</u>	<u>(52,872)</u>	<u>(203,160)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	5,204	16,585	24,168	9,498	29,372	26,083
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>\$602,882</u>	<u>\$601,241</u>	<u>\$221,677</u>	<u>\$232,249</u>	<u>\$824,559</u>	<u>\$833,490</u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

EXPENDABLE TRUST FUNDS  
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

<b>CONTRIBUTIONS FUND</b>	<u><b>2015</b></u>	<u><b>2014</b></u>
REVENUES:		
Investment revenue	\$12,271	\$10,283
Miscellaneous	<u>68,420</u>	<u>215,819</u>
TOTAL REVENUES	<u>80,691</u>	<u>226,102</u>
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	1,667	1,408
Travel and training	1,651	0
Intragovernmental	832	2,784
Utilities, services, and miscellaneous	18,465	2,165
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>22,615</u>	<u>6,357</u>
Operating transfer from other funds	0	0
Operating transfer to other funds	<u>(52,872)</u>	<u>(203,160)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$5,204</u></u>	<u><u>\$16,585</u></u>
<b>REDI TRUST FUND</b>		
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	167,285	165,588
Contributions – City	46,000	46,000
Contributions – County	26,250	26,250
Contributions – University	26,250	26,250
Investment revenue	9,157	7,975
Miscellaneous	127,079	63,587
Redi Revolving Loan	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>402,021</u>	<u>335,650</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	14,194	19,405
Travel and training	97,487	96,432
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	266,172	210,315
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>377,853</u>	<u>326,152</u>
Operating transfer to other funds	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$24,168</u></u>	<u><u>\$9,498</u></u>

**CITY OF COLUMBIA, MISSOURI  
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES  
June 30, 2015 and 2014**

<b>ASSETS</b>	<b>Library Debt Fund</b>		<b>Library Operating Fund</b>		<b>Library Building Fund</b>	
	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
Cash and cash equivalents	\$1,596,552	\$1,537,226	\$3,673,447	\$3,496,257	\$115,319	\$112,688
Accounts receivable	0	0	0	0	0	0
Taxes receivable, net	37,079	34,652	50,389	46,610	0	0
Accrued interest	3,313	3,422	7,705	7,855	259	271
<b>Total Assets</b>	<b><u>1,636,944</u></b>	<b><u>1,575,300</u></b>	<b><u>3,731,541</u></b>	<b><u>3,550,722</u></b>	<b><u>115,578</u></b>	<b><u>112,959</u></b>
 <b>LIABILITIES</b>						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	27,500	28,000	37,000	37,500	0	0
Other liabilities	1,609,444	1,547,300	3,694,541	3,513,222	115,578	112,959
<b>Total Liabilities</b>	<b><u>1,636,944</u></b>	<b><u>1,575,300</u></b>	<b><u>3,731,541</u></b>	<b><u>3,550,722</u></b>	<b><u>115,578</u></b>	<b><u>112,959</u></b>

**CITY OF COLUMBIA, MISSOURI  
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES  
June 30, 2015 and 2014

<b>Tiger Hotel TIF Fund</b>		<b>Regency TIF Fund</b>		<b>TOTAL</b>	
<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>	<b>2015</b>	<b>2014</b>
\$14,151	\$65,669	\$28,196	\$0	\$5,427,665	\$5,211,840
990	4,356	1,715	0	2,705	4,356
0	0	0	0	87,468	81,262
22	134	53	0	11,352	11,682
<u>15,163</u>	<u>70,159</u>	<u>29,964</u>	<u>0</u>	<u>5,529,190</u>	<u>5,309,140</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	64,500	65,500
<u>15,163</u>	<u>70,159</u>	<u>29,964</u>	<u>0</u>	<u>5,464,690</u>	<u>5,243,640</u>
<u>15,163</u>	<u>70,159</u>	<u>29,964</u>	<u>0</u>	<u>5,529,190</u>	<u>5,309,140</u>

**CITY OF COLUMBIA, MISSOURI  
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES  
June 30, 2015 and 2014

	Balance July 1		Additions		Deductions		Balance June 30	
	2014	2013	2015	2014	2015	2014	2015	2014
<b>LIBRARY DEBT FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$1,537,226	\$1,529,632	\$1,785,715	\$1,722,041	\$1,726,389	\$1,714,447	\$1,596,552	\$1,537,226
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	34,652	27,939	1,760,995	1,717,916	1,758,568	1,711,203	37,079	34,652
Accrued interest	3,422	2,935	32,657	32,862	32,766	32,375	3,313	3,422
Total Assets	<u>1,575,300</u>	<u>1,560,506</u>	<u>3,579,367</u>	<u>3,472,819</u>	<u>3,517,723</u>	<u>3,458,025</u>	<u>1,636,944</u>	<u>1,575,300</u>
<b>LIABILITIES</b>								
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	1,547,300	1,537,006	1,746,204	1,713,444	1,684,060	1,703,150	1,609,444	1,547,300
Total Liabilities	<u>1,575,300</u>	<u>1,560,506</u>	<u>1,746,204</u>	<u>1,717,944</u>	<u>1,684,560</u>	<u>1,703,150</u>	<u>1,636,944</u>	<u>1,575,300</u>
<b>LIBRARY OPERATING FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$3,496,257	\$3,703,902	\$2,608,007	\$2,475,804	\$2,430,817	\$2,683,449	\$3,673,447	\$3,496,257
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	46,610	37,263	2,412,374	2,319,037	2,408,595	2,309,690	50,389	46,610
Accrued interest	7,855	7,064	68,435	72,771	68,585	71,980	7,705	7,855
Total Assets	<u>3,550,722</u>	<u>3,748,229</u>	<u>5,088,816</u>	<u>4,867,612</u>	<u>4,907,997</u>	<u>5,065,119</u>	<u>3,731,541</u>	<u>3,550,722</u>
<b>LIABILITIES</b>								
Accounts payable	\$0	\$0	\$0	\$216,888	\$0	\$216,888	\$0	\$0
Due to other entities	37,500	31,500	0	6,000	500	0	37,000	37,500
Other liabilities	3,513,222	3,716,729	2,515,988	2,465,590	2,334,669	2,669,097	3,694,541	3,513,222
Total Liabilities	<u>3,550,722</u>	<u>3,748,229</u>	<u>2,515,988</u>	<u>2,688,478</u>	<u>2,335,169</u>	<u>2,885,985</u>	<u>3,731,541</u>	<u>3,550,722</u>
<b>LIBRARY BUILDING FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$112,688	\$110,857	\$6,032	\$3,031	\$3,401	\$1,200	\$115,319	\$112,688
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	271	228	2,491	2,528	2,503	2,485	259	271
Total Assets	<u>112,959</u>	<u>111,085</u>	<u>8,523</u>	<u>5,559</u>	<u>5,904</u>	<u>3,685</u>	<u>115,578</u>	<u>112,959</u>
<b>LIABILITIES</b>								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	112,959	111,085	2,619	2,055	0	181	115,578	112,959
Total Liabilities	<u>112,959</u>	<u>111,085</u>	<u>2,619</u>	<u>2,055</u>	<u>0</u>	<u>181</u>	<u>115,578</u>	<u>112,959</u>
<b>TIGER HOTEL TIF FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$65,669	\$8,892	\$188,188	\$57,058	\$239,706	\$281	\$14,151	\$65,669
Accounts receivable	4,356	644	55,425	36,655	58,791	32,943	990	4,356
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	134	17	895	665	1,007	548	22	134
Total Assets	<u>70,159</u>	<u>9,553</u>	<u>244,508</u>	<u>94,378</u>	<u>299,504</u>	<u>33,772</u>	<u>15,163</u>	<u>70,159</u>
<b>LIABILITIES</b>								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	70,159	9,553	0	60,606	54,996	0	15,163	70,159
Total Liabilities	<u>70,159</u>	<u>9,553</u>	<u>0</u>	<u>60,606</u>	<u>54,996</u>	<u>0</u>	<u>15,163</u>	<u>70,159</u>
<b>REGENCY TIF FUND</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$0	\$0	\$229,340	\$0	\$201,144	\$0	\$28,196	\$0
Accounts receivable	0	0	97,003	0	95,288	0	1,715	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	280	0	227	0	53	0
Total Assets	<u>0</u>	<u>0</u>	<u>326,623</u>	<u>0</u>	<u>296,659</u>	<u>0</u>	<u>29,964</u>	<u>0</u>
<b>LIABILITIES</b>								
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	29,964	0	0	0	29,964	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>29,964</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>29,964</u>	<u>0</u>

**CITY OF COLUMBIA, MISSOURI  
AGENCY FUNDS**

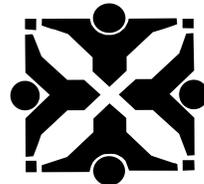
COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES  
June 30, 2015 and 2014

	Balance July 1		Additions		Deductions		Balance June 30	
	2014	2013	2015	2014	2015	2014	2015	2014
<b>TOTAL AGENCY FUNDS</b>								
<b>ASSETS</b>								
Cash and cash equivalents	\$5,211,840	\$5,353,283	\$4,817,282	\$4,257,934	\$4,601,457	\$4,399,377	\$5,427,665	\$5,211,840
Accounts receivable	4,356	644	152,428	36,655	154,079	32,943	2,705	4,356
Taxes receivable, net	81,262	65,202	4,173,369	4,036,953	4,167,163	4,020,893	87,468	81,262
Accrued interest	11,682	10,244	104,758	108,826	105,088	107,388	11,352	11,682
Total Assets	<u>5,309,140</u>	<u>5,429,373</u>	<u>9,247,837</u>	<u>8,440,368</u>	<u>9,027,787</u>	<u>8,560,601</u>	<u>5,529,190</u>	<u>5,309,140</u>
<b>LIABILITIES</b>								
Accounts payable	\$0	\$0	\$0	\$216,888	\$0	\$216,888	\$0	\$0
Due to other entities	65,500	55,000	0	10,500	1,000	0	64,500	65,500
Other liabilities	5,243,640	5,374,373	4,294,775	4,241,695	4,073,725	4,372,428	5,464,690	5,243,640
Total Liabilities	<u>5,309,140</u>	<u>5,429,373</u>	<u>4,294,775</u>	<u>4,469,083</u>	<u>4,074,725</u>	<u>4,589,316</u>	<u>5,529,190</u>	<u>5,309,140</u>

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# **GENERAL FIXED ASSETS ACCOUNT GROUP**

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



## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE  
June 30, 2015 and 2014

	<u>2015</u>	<u>2014</u>
GENERAL FIXED ASSETS:		
Land	\$45,818,756	\$44,932,997
Buildings	72,981,269	72,971,270
Improvements other than buildings	33,052,545	31,911,552
Infrastructure	288,427,086	280,607,409
Furniture, fixtures, and equipment	36,832,831	35,982,688
Construction in progress	<u>12,830,400</u>	<u>8,986,870</u>
TOTAL GENERAL FIXED ASSETS	<u>\$489,942,887</u>	<u>\$475,392,786</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	140,729,774	140,773,163
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>\$489,942,887</u>	<u>\$475,392,786</u>

## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
JUNE 30, 2015

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improve- ments Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>					
City Council	\$0	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	0	13,104
City Manager	137,399	0	0	47,758	89,641
Finance	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	34,128	0	0	0	34,128
Public Works Engineering	233,111	0	0	0	233,111
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	60,000	0	0	50,000	10,000
REDI	5,695	0	0	0	5,695
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<b>57,482,061</b>	<b>3,302,808</b>	<b>53,137,819</b>	<b>392,897</b>	<b>648,537</b>
<b>PUBLIC SAFETY:</b>					
Police	6,603,105	17,000	1,583,593	107,038	4,895,474
Fire	26,325,156	1,106,584	11,790,675	919,839	12,508,058
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	1,287,453	0	0	0	1,287,453
City Prosecutor	0	0	0	0	0
<b>TOTAL PUBLIC SAFETY</b>	<b>38,290,648</b>	<b>1,123,584</b>	<b>13,383,988</b>	<b>1,081,522</b>	<b>22,701,554</b>
<b>TRANSPORTATION:</b>					
Streets	304,881,124	4,883,140	3,073,574	289,263,657	7,660,753
Traffic	900,067	0	0	0	900,067
<b>TOTAL TRANSPORTATION</b>	<b>305,781,191</b>	<b>4,883,140</b>	<b>3,073,574</b>	<b>289,263,657</b>	<b>8,560,820</b>
<b>HEALTH AND ENVIRONMENT:</b>					
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
<b>TOTAL HEALTH AND ENVIRONMENT</b>	<b>796,349</b>	<b>0</b>	<b>0</b>	<b>73,500</b>	<b>722,849</b>
<b>PERSONAL DEVELOPMENT:</b>					
Parks and Recreation	74,762,238	36,509,224	3,385,888	30,668,055	4,199,071
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
<b>TOTAL PERSONAL DEVELOPMENT</b>	<b>74,762,238</b>	<b>36,509,224</b>	<b>3,385,888</b>	<b>30,668,055</b>	<b>4,199,071</b>
Total General Fixed Assets Allocated to Functions	477,112,487	<u>\$45,818,756</u>	<u>\$72,981,269</u>	<u>\$321,479,631</u>	<u>\$36,832,831</u>
<b>CONSTRUCTION IN PROGRESS</b>	<b>12,830,400</b>				
<b>TOTAL GENERAL FIXED ASSETS</b>	<b><u>\$489,942,887</u></b>				

## CITY OF COLUMBIA, MISSOURI

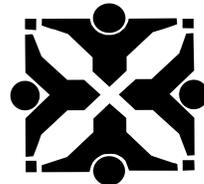
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
FOR THE NINE MONTHS ENDED JUNE 30, 2015

	<b>General Fixed Assets Oct. 1, 2014</b>	<b>Additions</b>	<b>Deductions</b>	<b>General Fixed Assets June 30, 2015</b>
<b>POLICY DEVELOPMENT AND ADMINISTRATION</b>				
City Council	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	13,104
City Manager	137,399	0	0	137,399
Finance	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	19,842	0	34,128
Public Works Engineering	259,000	0	25,889	233,111
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	50,000	0	60,000
REDI	5,695	0	0	5,695
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<b>57,438,108</b>	<b>69,842</b>	<b>25,889</b>	<b>57,482,061</b>
<b>PUBLIC SAFETY:</b>				
Police	6,332,722	403,910	133,527	6,603,105
Fire	26,311,885	38,451	25,180	26,325,156
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	19,298	1,287,453
City Prosecutor	0	0	0	0
<b>TOTAL PUBLIC SAFETY</b>	<b>38,090,324</b>	<b>1,254,197</b>	<b>1,053,873</b>	<b>38,290,648</b>
<b>TRANSPORTATION:</b>				
Streets	304,456,781	767,834	343,491	304,881,124
Traffic	900,067	0	0	900,067
<b>TOTAL TRANSPORTATION</b>	<b>305,356,848</b>	<b>767,834</b>	<b>343,491</b>	<b>305,781,191</b>
<b>HEALTH AND ENVIRONMENT:</b>				
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
<b>TOTAL HEALTH AND ENVIRONMENT</b>	<b>817,886</b>	<b>20,008</b>	<b>41,545</b>	<b>796,349</b>
<b>PERSONAL DEVELOPMENT:</b>				
Parks and Recreation	74,639,247	298,853	175,862	74,762,238
<b>TOTAL PERSONAL DEVELOPMENT</b>	<b>74,639,247</b>	<b>298,853</b>	<b>175,862</b>	<b>74,762,238</b>
<b>CONSTRUCTION IN PROGRESS</b>	<b>12,830,400</b>	<b>0</b>	<b>0</b>	<b>12,830,400</b>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$489,172,813</b>	<b>\$2,410,734</b>	<b>\$1,640,660</b>	<b>\$489,942,887</b>

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

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



## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT  
June 30, 2015 and 2014

<b>AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT</b>	<b>2015</b>	<b>2014</b>
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	\$2,957,749	\$2,583,230
Amount to be provided	137,251	3,471,770
Special Obligation Bonds 2008B:		
Amount available in Debt Service Funds	2,989,627	2,939,391
Amount to be provided	18,040,373	19,285,609
Lemone Note		
Amount available in Debt Service Funds	1,753,866	2,082,021
Amount to be provided	5,545,392	6,336,046
MTFC Loan		
Amount available in Debt Service Funds	987,819	4,558,648
Amount to be provided	4,980,817	2,137,944
Accrued Compensated Absences:		
Amount to be provided	<u>3,025,937</u>	<u>2,826,510</u>
<b>TOTAL AVAILABLE AND TO BE PROVIDED</b>	<b><u>\$40,418,831</u></b>	<b><u>\$46,221,169</u></b>
<b>GENERAL LONG-TERM DEBT PAYABLE:</b>		
Special Obligation Bonds 2006B:	3,095,000	6,055,000
Special Obligation Bonds 2008B:	21,030,000	22,225,000
Lemone Note	7,299,258	8,418,067
MTFC Loan	5,968,636	6,696,592
Accrued compensated absences	<u>3,025,937</u>	<u>2,826,510</u>
<b>TOTAL GENERAL LONG-TERM DEBT PAYABLE</b>	<b><u>\$40,418,831</u></b>	<b><u>\$46,221,169</u></b>

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## CITY OF COLUMBIA, MISSOURI

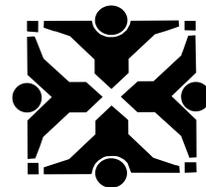
COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT  
FOR THE NINE MONTHS ENDED JUNE 30, 2015 AND 2014

	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	846,042	797,791	846,042	797,791
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	5,369,592	5,127,460	5,369,592	5,127,460
Increase (decrease) in fund balance of Debt Service Funds	(917,071)	(821,611)	917,071	821,611	0	0
BALANCE, END OF PERIOD	\$8,611,461	\$12,011,689	\$31,807,370	\$34,209,480	\$40,418,831	\$46,221,169

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CITY OF COLUMBIA, MISSOURI

# SUPPORTING SCHEDULE



## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
JUNE 30, 2015

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/15
POOLED CASH:						
U. S. Government and Agency Securities:						
FEDER SD 2015 - 3133XCQE6	08/09/05	1,000,000	07/28/15	5.250%	80,891	75,366
FHLB SK 2015 CLASS 1 - 3133XCT60	11/08/05	1,500,000	08/18/15	5.140%	119,026	129,642
FHLMC E00975 GOLD - 31294KCL7	08/26/03	8,000,000	05/01/16	6.000%	80,465	8,051
FHLMC PL 0100X - 31294KDD4	03/30/05	7,000,000	07/01/16	5.500%	59,784	16,163
FHLMC PL291302 - 31344XNTO	various	58,282,764	04/01/17	7.000%	84,820	33,760
FHLMC REMIC 2474 NE - 31392PZL2	09/16/03	4,180,622	07/15/17	5.000%	55,524	4,263
FHLMC C90211 - 31335HGU1	12/12/02	3,500,000	04/01/18	6.500%	63,587	7,939
FHLMC J07957 - 3128PKZW7	04/16/09	1,500,000	05/01/18	5.000%	157,640	103,954
FNMA 257428 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	129,817	134,594
FNMA 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	154,164	122,062
FHLMC C90263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	30,211	7,522
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	2,186,697
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	101,575	104,837
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	27,350	5,554
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	160,404	197,762
FGG 11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%	120,969	143,047
FHLMC PL J15115 - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.500%	1,168,576	1,089,199
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	635,872	508,833
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	35,397	12,883
FHR 1116 I - 312906C40	11/30/98	505,000	08/15/21	5.500%	-	4,263
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	46,380	17,056
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,442,793
FHR 3282 YC - 31397F2N1	09/16/11	15,500,000	09/15/21	5.500%	189,173	32,036
FHLMC CTFS J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	21,298	84,967
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	2,991	6,184
FHLMC MED TERM NOTE-3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	1,977,800
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	18,122	4,553
FHLB STEP UP CALLABALE - 3130A3XP4	02/11/15	2,000,000	02/11/22	1.000%	2,000,000	1,994,660
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	158,259	64,195
FNMA 2012-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/55/22	2.500%	1,992,333	2,022,397
FHLB STEP UP - 313381H40	12/28/12	2,000,000	12/28/22	1.500%	2,000,000	1,962,640
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	271,678	226,269
FHLB CALLABLE - 3130A4LF7	03/26/15	2,000,000	09/26/23	2.000%	2,000,000	1,993,740
FHLMC C90787 - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	85,015	184,411
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	189,041	182,190
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	780,265	663,910
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	364,544	286,594
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	99,409	162,053
FHLB CALLABLE - 3130A1RQ3	05/14/14	2,000,000	05/14/24	2.000%	2,000,000	2,015,900
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	553,347	464,290
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	709,297	600,085
FHLMC CTFS J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	349,829	306,153
FHLB BOND STEP UP CALLABLE - 3130A43T7	02/27/15	2,000,000	02/27/25	1.000%	2,000,000	1,984,880
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	790,570	708,963
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	822,442	729,814
FNR 2014-14 KV - 3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	1,899,205	1,880,836
FN 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	936,699	852,285
FNR 2011-58 KA - 31397UZT9	08/15/11	2,500,000	02/25/26	3.500%	402,266	297,204
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	629,412	649,182
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	3.500%	1,825,945	1,812,217
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	1,359,256	1,320,801
FHR 1883 L - 3133T7WD7	05/10/02	2,000,000	09/15/26	7.000%	182,729	123,078
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	244,325	220,143
FNR 2012-43 AC - 3136A5YY6	04/30/12	2,200,000	04/25/27	1.750%	1,346,168	1,292,284
FN 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	343,444	265,031
FNMA STEP UP - 3136G0TS0	06/06/14	1,985,000	08/13/27	1.000%	1,976,068	1,986,906
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	1,589,485	1,496,877
FHLMC REMIC 4129 AP-3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	1,535,461	1,481,191
FHLMC CTFS D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	119,761	148,968
FNMA STEP UP-3136G1CR8	06/11/13	2,000,000	02/22/28	1.000%	1,981,000	1,947,200
FNMA GTD MTG 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	99,495	144,653
FGC 91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	257,252	205,497
FNMA REMIC 2013-18 CL AE-3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	2,048,074	1,969,735
FGC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	101,949	123,829
FHLB STEP UP CALL BOND-313382TD5	04/25/13	2,000,000	04/25/28	2.375%	1,998,000	1,900,860
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	1,033,234	1,038,738
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	36,077	4,086
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	1,213,312	1,060,482
FGC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	677,895	596,873
FNMA STEP UP CALLABLE - 3136G2CJ4	02/03/15	2,000,000	01/30/30	1.000%	1,984,375	1,969,260
FNMA REMIC 2013-128 CL A - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	1,527,481	1,498,628
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	1,107,983	1,055,090
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	1,040,856	1,014,161
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	811,658	777,637

## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
JUNE 30, 2015

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/15
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	639,796	601,074
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	659,034	631,096
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	2,455,567	2,371,700
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	210,110	226,767
FHR 4342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	1,810,211	1,787,592
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	218,549	176,694
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	618,839	606,123
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	133,835	153,608
FHR 2877 PA - 31395HMH0	12/16/08	1,550,000	07/15/33	5.500%	165,213	150,461
FHLB BOND - 313383R52	07/25/13	2,000,000	07/25/33	4.700%	2,025,000	2,056,680
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	56,169	53,795
FHLMC CO1647 - 31294HZL1	12/13/10	5,500,000	10/01/33	4.500%	648,591	577,103
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	411,372	336,448
FHR 3778 - 3137A45W3	05/09/11	2,500,000	12/15/33	4.000%	2,138,297	2,284,667
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	571,925	449,686
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	172,783	187,198
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	78,935	82,622
FNMA PL 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	177,877	226,899
GNR 2004-86 TA - 38374JYF7	04/22/08	3,000,000	07/20/34	4.000%	60,079	67,662
FHR 2881 AE - 31395J5C6	03/24/09	5,080,000	08/15/34	5.000%	420,512	344,972
FHR 2963 BK - 31395TLX0	07/01/11	5,000,000	09/15/34	4.000%	249,221	176,980
FHR 2963 BP - 31395TM35	12/19/06	2,160,000	09/15/34	5.000%	50,696	76,331
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	259,401	277,013
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	295,046	298,772
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	211,015	249,658
FHR 3289 ND - 31397FP48	05/18/09	2,000,000	06/15/35	5.500%	170,979	77,208
SARM 05-22 1A2 - 863579F52	12/07/05	980,772	12/25/35	5.250%	148,103	99,116
GNMA REMIC 09-93 UN - 38376KAL5	10/30/09	3,000,000	02/20/36	5.000%	249,814	97,972
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	496,214	359,779
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	624,548	609,844
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	239,970	208,640
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	185,881	115,012
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	423,699	295,087
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	177,975	115,271
GNMA 2012-07 PH - 38378CQF7	08/28/13	2,000,000	01/20/38	2.750%	1,281,019	1,298,250
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	647,724	535,529
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	77,502	180,948
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	97,358	56,921
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	414,131	351,910
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	210,512	177,267
GNR 2009-93 PB - 38376KLZ2	08/26/11	4,000,000	12/16/38	3.000%	460,783	396,881
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	1,091,836	1,079,062
FHR 3796 LA - 3137A5ZA5	07/10/12	2,200,000	06/15/39	2.000%	1,011,911	990,807
GNMA 4461M - 36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	243,726	159,182
GNR 10-125 TC - 38377JD83	01/22/14	3,000,000	06/20/39	2.500%	1,335,064	1,372,251
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	389,078	317,673
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	690,816	569,885
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	444,362	404,625
GNMA 2012-27 CL A-38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	1,686,925	1,639,241
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	480,717	445,573
GNR 2010-30 BP - 38376XZC0	04/23/14	5,645,000	07/20/39	3.500%	2,272,709	2,218,193
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	505,893	466,603
GNR 2012-39 MP - 38378DPL3	09/13/12	2,000,000	08/20/39	2.000%	1,147,758	1,107,578
FHR 3753 PG - 3137A3ME6	07/18/13	4,000,000	09/15/39	2.500%	1,729,552	1,788,148
GNR 2011-39 NE - 38377QXX0	02/18/15	7,000,000	09/16/39	3.500%	1,722,227	1,686,102
GNMA REMIC 09-093 HB - 38376KXX8	10/30/09	2,000,000	09/20/39	3.000%	249,538	253,020
FNR 2011-27 JQ - 31397SGM0	07/31/12	2,000,000	09/25/39	4.000%	745,871	652,581
FHR 3795 EB - 3137A5MK7	11/26/14	3,500,000	10/15/39	2.500%	1,834,521	1,815,208
GNR 10-117 GD - 38377JZ48	08/06/13	2,429,000	10/20/39	3.000%	1,052,127	1,067,199
FHR 3725 PD - 3137A1UP6	10/17/14	4,100,000	01/15/40	2.500%	1,666,229	1,657,630
FNR 2010-57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	686,873	605,137
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/15/40	2.500%	908,283	872,099
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	1,304,339	1,267,814
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	1,351,796	1,396,988
FNR 2012-129 TD - 3136AAEK7	11/30/12	2,000,000	05/25/40	2.000%	1,229,093	1,195,539
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	1,116,488	1,103,964
FNR 2014-19 HA - 3136AJPG5	04/21/14	2,000,000	06/25/40	2.000%	1,065,941	1,067,342
FNR 2010-87 PJ - 31398TJZ3	05/24/11	2,000,000	06/25/40	3.500%	380,381	371,554
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	915,748	868,850
FHLMC REMIC 3752 PD - 3137A2W98	04/29/15	2,000,000	09/15/40	2.750%	995,568	968,780
FHR 4103 DC - 3137AU7H6	09/28/12	2,000,000	09/15/40	2.000%	1,552,037	1,513,676
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	823,511	826,020
GNR 2010-134 YA - 38377LT57	06/25/14	3,700,000	10/20/40	2.500%	3,954,917	3,986,132
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	1,297,609	1,390,859
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	491,305	429,972
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	661,542	638,282

## CITY OF COLUMBIA, MISSOURI

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JUNE 30, 2015

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/15
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	529,319	491,062
FNR 2012-129 CL - 3136AADT9	11/30/12	3,000,000	01/25/41	1.750%	2,448,655	2,352,542
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	206,620	114,813
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	1,566,688	1,519,385
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	1,659,851	1,657,489
FNR 2012-21 PA - 3136A35Y3	04/21/15	3,000,000	03/25/41	2.000%	2,035,663	2,007,346
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	978,507	913,987
FHR 4106 EC - 3137ATW57	09/28/12	2,500,000	04/15/41	1.750%	1,912,310	1,852,419
FNR 2012-46 CA - 3136A5H66	10/10/14	3,792,000	04/25/41	2.000%	2,044,848	2,085,704
FHR 4091 TG - 3137ATGB2	09/24/12	2,000,000	05/15/41	1.750%	1,502,261	1,456,061
FHR 4040 BC - 3137AQJB5	11/05/12	3,000,000	05/15/41	2.000%	1,831,439	1,715,226
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	754,354	738,826
FHR 4105 HA - 3137AUCV9	11/08/12	3,443,000	07/15/41	2.000%	2,687,321	2,566,494
FNR 2013-56 GM - 3136AEZZ3	04/06/15	3,500,000	08/25/41	2.000%	1,885,234	1,828,955
FHR 4119 PA - 3137AUVJ5	12/10/12	2,000,000	09/15/41	1.500%	1,504,319	1,412,176
FNR 2012-103 MB - 3136A8YZ7	09/04/12	2,000,000	09/25/41	2.000%	1,559,439	1,473,406
FHLMC REMIC 4026 JL - 3137AP2J8	01/16/15	3,300,000	10/15/41	2.250%	1,837,772	1,850,451
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	1,404,535	1,363,221
FNMA 2012-16 AL - 3136A4QK8	02/29/12	2,332,126	11/25/41	3.000%	2,212,605	2,340,218
FNR 2012-66 PC - 3136A6B45	06/11/12	2,000,000	11/25/41	2.000%	1,218,791	1,192,969
FHR 4312 GA - 3137B7PR4	12/11/14	4,073,930	12/15/41	2.500%	1,457,215	1,439,469
FNR 12-111 EC - 3136A9GM4	03/11/13	3,000,000	12/25/41	2.000%	2,302,991	2,195,812
FHR 4030 BC - 3137APJG6	02/06/15	3,300,000	01/15/42	2.000%	1,815,722	1,787,860
GNR 2012-59 NE - 38378ESK0	10/18/12	2,000,000	01/20/42	2.500%	838,791	775,773
GNR 2012-97 CP-38375GYE5	05/16/13	2,100,000	01/20/42	1.500%	1,534,320	1,435,776
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	764,655	665,942
FHLMC REMIC 4034 PK - 3137ANNS0	06/19/14	3,000,000	03/15/42	2.250%	1,229,639	1,266,687
GNMA REMIC 2012-110 KJ - 38375G2Y6	03/18/15	3,500,000	03/20/42	3.000%	2,311,348	2,284,578
FNR 2012-103 PD - 3136A8ZW3	10/15/12	2,500,000	04/25/42	2.000%	1,796,299	1,734,148
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	1,783,278	1,793,920
FNR 4077 BA - 3137ASAG9	01/17/13	3,030,000	05/15/42	2.000%	1,724,182	1,660,542
GNR 2013-44 PA - 38378JQU9	08/06/13	2,100,000	05/16/42	2.500%	1,575,876	1,607,296
FNR 2013-1 PG - 3136ABB28	03/13/13	3,000,000	06/25/42	2.000%	4,689,682	4,515,506
FNR 2012-128 QC-3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	1,568,109	1,532,593
FNR 2013-37 JA - 3136AC6U0	03/24/15	3,000,000	06/25/42	1.750%	2,041,140	1,977,232
FHLMC REMIC 4129 CL PA - 3137AVZB6	06/23/15	4,650,000	07/15/42	2.500%	3,012,457	2,998,299
GNR 2012-149 GH - 38378GX78	02/13/13	3,000,000	07/20/42	1.500%	1,945,945	1,898,046
FNR 2013-2 LC - 3136AB5T6	02/13/13	3,000,000	08/25/42	1.750%	2,430,378	2,316,025
FHR 4181 PE - 3137B0LN2	03/28/13	3,000,000	11/15/42	1.750%	2,192,029	2,059,391
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	2,180,194	2,179,856
GNMA 212-149 MD - 38378GL97	06/15/15	3,690,000	12/20/42	2.000%	2,219,797	2,219,574
FNR 2013-18 NA - 3136ACYK1	02/28/13	3,000,000	12/25/42	2.000%	2,273,454	2,179,428
FHR 4158 LD-3137AXUZ4	05/16/13	2,000,000	01/15/43	2.000%	1,400,877	1,354,499
FHR 4219 AE - 3137B2LG3	07/01/13	2,000,000	01/15/43	2.250%	1,650,242	1,663,414
FNR 12-146 QA - 3136ABFP3	01/17/13	2,774,304	01/25/43	1.000%	1,093,369	1,063,809
FNR 2014-46 PG - 3136AKUZ4	09/03/14	2,000,000	01/25/43	3.000%	1,611,839	1,556,814
FHR 4402 PB - 3137BEMD3	04/10/15	2,000,000	03/15/43	2.000%	1,938,209	1,909,038
FNR 2013-29 KE - 3136ADKY4	08/15/13	3,000,000	04/25/43	1.250%	1,432,080	1,461,384
FNR 2014-33 PE - 3136AKAW3	12/31/14	1,100,000	04/25/43	3.000%	974,263	959,983
FNR 2013-130 CD - 3136AHL24	10/15/14	2,250,000	06/25/43	3.000%	1,858,060	1,834,447
FHR 4474 JA - 3137BJFJ7	06/23/15	2,000,000	06/15/44	3.000%	2,063,208	2,046,047
Total U. S. Government and Agency Securities					206,725,108	200,075,399
UBS Select Treasury	various	64,959,105	—	—	72,089,376	72,089,376
Total Pooled Cash Marketable Securities					278,814,484	272,164,775
SELF-INSURANCE RESERVE:						
Mutual Funds:						
UBS Select MMF INST Money Market Account	various	4,862,291	—	—	4,862,291 0	4,862,291 0
Total Mutual Funds					4,862,291	4,862,291
Total Self-Insurance Reserve					4,862,291	4,862,291
POST-EMPLOYMENT HEALTH FUND:						
Stock and Mutual Funds:						

## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
JUNE 30, 2015

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/15
Gdmnscs Strat	various	10,578	—	— \$	110,513	\$ 106,417
AmFds Euro Pacfc	various	5,457	—	—	197,522	267,030
BlkRkEq Divd Inv	various	16,791	—	—	321,599	413,554
FidAdv New Insights A	various	17,078	—	—	370,595	465,389
JPM SmCap Eq A	various	3,643	—	—	129,168	163,846
Loomis Bd Admn	various	15,809	—	—	226,276	228,437
LrdAbtGr Oppr A	various	7,149	—	—	137,181	157,784
Okmrk Intl II	various	12,159	—	—	218,464	303,738
Prudntl Ttl TrnBd A	various	28,767	—	—	417,445	421,724
JPM EmrgMrk Eq A	various	4,573	—	—	96,579	102,024
Total Stocks and Mutual Funds					2,225,342	2,629,943
Total Post-Employment Health Fund					2,225,342	2,629,943

## POLICE AND FIREFIGHTERS' RETIREMENT FUND:

## Corporate Bonds:

Echostar DBS Corp - 27876GBE7	various	115,000	02/01/16	7.125%	122,155	118,019
Home Depot Inc Nts - 437076AP7	04/02/12	400,000	03/01/16	5.400%	463,212	412,632
Owens Brockway - 69073TAP8	various	45,000	05/15/16	7.375%	49,196	47,081
Universal Health Svcs - 913903AN0	various	110,000	06/03/16	7.125%	118,811	116,050
Genl Dynamics Corp - 369550AQ1	04/02/12	600,000	07/15/16	2.250%	623,604	609,246
RR Donnelley & Sons - 257867AV3	various	120,000	08/15/16	8.600%	138,278	129,000
Masco Corp - 574599BD7	various	125,000	10/03/16	6.125%	138,010	131,563
CNH Cptl LLC - 12623EAB7	various	120,000	11/01/16	6.250%	131,700	124,500
Sabine Pass Lng - 785583AF2	various	125,000	11/30/16	7.500%	138,845	131,564
WPX Energy Inc - 98212BAC7	various	25,000	01/15/17	5.250%	25,236	25,563
Greif Inc - 397624AE7	various	40,000	02/01/17	6.750%	43,569	41,900
ICAHN Enterprises - 451102BA4	various	115,000	03/15/17	3.500%	115,913	115,719
Intl Lease Fin Corp - 459745GG4	various	120,000	03/15/17	8.750%	140,156	131,293
Centurytel Inc - 156700AL0	various	125,000	04/01/17	6.000%	138,090	130,313
Aircastle Ltd - 00928QAF8	various	120,000	04/15/17	6.750%	134,661	127,800
Frontier Comm Corp - 35906AAF5	various	120,000	04/15/17	8.250%	140,280	129,000
Morgan Stanley Mtn - 617446H51	06/03/13	75,000	04/27/17	5.550%	84,160	80,377
Jarden Corp - 471109AB4	various	75,000	05/01/17	7.500%	82,860	81,563
CIT Group - 125581GM4	various	120,000	05/15/17	5.000%	128,756	123,744
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	129,000
Limited Inc - 532716AM9	various	120,000	07/15/17	6.900%	136,979	130,800
Commercial Metals - 201723AH6	various	125,000	07/15/17	6.500%	139,700	131,563
Genl Motors Finl - 37045XAE6	05/28/14	60,000	08/15/17	4.750%	64,200	63,319
Gulf South Pipeline - 402524AC6	various	50,000	08/15/17	6.300%	53,854	53,518
SPX Corp Nts - 784635AP9	various	120,000	09/01/17	6.875%	136,463	129,300
Goldman Sachs Group - 38144LAB6	various	70,000	09/01/17	6.250%	79,491	76,633
Watson Pharmaceutical - 942683AG8	05/24/13	95,000	10/01/17	1.875%	94,876	95,114
NYSE Euronext Nts - 629491AB7	10/05/12	70,000	10/05/17	2.000%	70,358	70,841
Windstream Corp - 97381WAJ3	various	75,000	11/01/17	7.875%	81,210	79,688
Ecolab Inc - 278865AP5	12/14/12	80,000	12/08/17	1.450%	80,046	79,293
NRG Energy - 629377BN1	various	105,000	01/15/18	7.625%	116,512	115,106
Bear Stearns - 073902RU4	11/14/12	70,000	02/01/18	7.250%	87,069	79,298
Freeport McMoran - 35671DBD6	10/10/14	50,000	03/15/18	2.375%	50,483	49,617
Health Care Reit Inc - 42217KAZ9	12/06/12	65,000	03/15/18	2.250%	64,884	65,481
Bank of Amer Nts - 06050TLY6	03/26/15	170,000	03/26/18	1.650%	170,138	169,747
Autonation Inc Nts - 05329WAJ1	05/28/14	25,000	04/15/18	6.750%	28,850	27,812
Harsco Corp - 415864AJ6	12/29/14	55,000	05/15/18	5.750%	58,025	56,650
Chevron Corp Nts - 166764AE0	various	130,000	06/24/18	1.718%	131,112	130,775
CSC Hldgs Inc - 126304AK0	various	120,000	07/15/18	7.625%	139,331	131,400
CHS/Cmnty Health - 12543DAR1	various	120,000	08/15/18	5.125%	124,306	123,000
T-Mobile - 87264AAB1	various	110,000	09/01/18	5.250%	114,237	113,025
Gannett Co Inc - 364725AW1	various	125,000	09/01/18	7.125%	131,209	128,125
Tenet Healthcare Corp - 88033GBP4	08/26/14	110,000	11/01/18	6.250%	120,300	119,488
Trusttrust Banks - 867914BF9	02/05/15	50,000	11/01/18	2.350%	50,871	50,317
Broadcom Corp - 111320AE7	11/10/11	85,000	11/01/18	2.700%	84,995	86,069
Ares Capital Corp - 04010LAN3	01/15/15	45,000	11/30/18	4.875%	47,731	47,178
Starbucks Corp - 855244AF6	various	80,000	12/05/18	2.000%	81,190	81,306
BNP Paribas - 05574LTX6	various	180,000	12/12/18	2.400%	181,673	182,101
Chesapeake Energy Corp - 165167CC9	05/29/14	120,000	12/15/18	7.250%	141,900	123,600
Commonwealth Edison - 202795JCS	07/11/14	35,000	01/15/19	2.150%	35,263	35,201
Bk of Ny Mellon - 06406HCP2	12/20/13	70,000	01/15/19	2.100%	70,025	70,205
Goldman Sachs Group - 38145XAA1	various	80,000	01/31/19	2.625%	80,671	80,990
Walmart - 931142CP6	01/29/10	500,000	02/01/19	4.125%	490,762	540,730
Simon PPTY Group - 828807CQ8	various	80,000	02/01/19	2.200%	81,227	80,830
ARC Pptys - 03879QAD6	various	90,000	02/06/19	3.000%	87,300	85,388
McKesson Corp - 581557BD6	various	80,000	03/15/19	2.284%	80,651	79,977

## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
JUNE 30, 2015

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/15
Mylan Inc - 628530BF3	10/29/14	40,000	03/28/19	2.550%	40,129	39,652
Illinois Tool Works - 452308AJ8	12/12/14	70,000	04/01/19	6.250%	81,889	80,277
Mastercard Inc Nts - 57636QAA2	various	80,000	04/01/19	2.000%	80,538	80,267
ADT Corp Nts - 00101JAL0	various	115,000	04/15/19	4.125%	115,436	116,725
Lyondellbasell - 552081AG6	06/21/13	60,000	04/15/19	5.000%	66,438	64,996
Amgen Inc - 031162BU3	various	75,000	05/22/19	2.200%	74,987	74,786
Citigroup Inc Nts - 172967EV9	various	75,000	05/22/19	8.500%	94,525	91,477
Bank of Amer Corp Nts - 06051GDZ9	10/08/13	40,000	06/01/19	7.625%	49,318	47,467
Prospect Capital Corp - 74348TAN2	01/15/15	43,000	07/15/19	5.000%	44,803	44,404
Teekay Offshore Partners - 87901BAA0	various	75,000	07/30/19	6.000%	71,850	67,781
Berkshire Hathaway - 084670BL1	various	75,000	08/14/19	2.100%	75,431	75,525
Consumers Energy Co - 210518CS3	12/24/13	75,000	09/15/19	6.700%	91,935	87,975
Dominion Resources Inc - 25746UCA5	01/15/15	65,000	12/01/19	2.500%	66,280	65,194
JP Morgan Chase - 46625HKA7	02/05/15	300,000	01/23/20	2.250%	300,912	294,804
PBF Hldg Co - 69318FAB4	various	110,000	02/15/20	8.250%	116,714	116,325
Lam Research - 512807AM0	03/16/15	35,000	03/15/20	2.750%	34,971	34,760
Molex Electr - 60856BAA2	04/07/15	50,000	04/15/20	2.878%	50,000	49,232
Morgan Stanley Nts - 61761JB32	06/15/15	80,000	06/16/20	2.800%	79,930	80,085
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	47,316
Bk of Amer Corp - 06051GEE5	02/04/15	30,000	01/05/21	5.875%	35,288	34,324
Petroleos Mexicanos - 71654QAX0	01/15/15	50,000	01/21/21	5.500%	54,100	54,225
DirectTV Hldgs - 25459HAW5	10/29/14	65,000	02/15/21	4.600%	70,886	69,248
Air Lease Corp - 00912XAM6	01/15/15	80,000	04/01/21	3.875%	82,000	80,800
Aviation Cptl - 05367AAD5	01/15/15	65,000	04/06/21	6.750%	73,653	74,241
Intl Lease Fin Corp - 459745GQ2	01/15/15	30,000	04/15/21	4.625%	30,735	30,300
Google Inc - 38259PAB8	various	95,000	05/19/21	3.625%	101,006	101,783
Scottrade Finance - 81014AAA9	various	55,000	07/11/21	6.125%	59,637	59,479
Ford Motor Credit - 345397VU4	02/03/15	70,000	08/02/21	5.875%	82,813	79,692
El Paso Pipeline - 28370TAE9	various	40,000	10/01/21	5.000%	42,948	42,326
United Health Care - 91324PCH3	various	70,000	12/15/21	2.875%	70,173	69,992
Wyndham Worldwide Corp - 98310WAJ7	01/15/15	45,000	03/01/22	4.250%	47,347	45,096
American Tower - 03027XAA8	01/15/15	45,000	03/15/22	4.700%	48,107	46,921
Motorola Inc - 620076BB4	03/11/15	85,000	05/12/22	3.750%	86,119	83,655
Crown Castle - 22822RBB5	various	70,000	05/15/22	3.222%	70,070	68,887
Oneok Partners LP - 68268NAJ2	09/13/12	60,000	10/01/22	3.375%	60,053	55,198
Amkor Technology - 031652BG4	01/15/15	30,000	10/01/22	6.375%	29,460	30,375
Abbvie Inc - 00287YAP4	various	45,000	11/06/22	3.200%	45,045	44,559
General Elec CAP - 36962G6S8	04/16/15	50,000	01/09/23	3.100%	52,458	49,862
MGM Resorts - 552953CC3	various	21,000	03/15/23	6.000%	21,479	21,262
Dish DBS Corp - 25470XAL9	01/15/15	30,000	03/15/23	5.000%	29,235	27,750
CBRE Services - 12505BAA8	01/15/15	30,000	03/15/23	5.000%	30,900	30,300
Lender Processing - 52602EAD4	01/15/15	13,000	04/15/23	5.750%	13,781	13,682
Regency Energy - 75886AAG3	05/15/15	50,000	04/15/23	5.500%	51,900	50,890
Sprint Corp - 85207UAF2	01/15/15	26,000	09/15/23	7.875%	26,130	25,358
Kinder Morgan - 49456BAB7	02/04/15	50,000	11/15/23	5.625%	55,109	53,187
Kohls Corp - 500255AT1	05/08/15	25,000	12/15/23	4.750%	27,161	26,802
CCO Holdings - 1248EPBE2	01/15/15	50,000	01/15/24	5.750%	50,450	50,250
Comcast Corp - 20030NBJ9	various	115,000	03/01/24	3.600%	116,821	116,179
Essex Portfolio LP - 29717PAN7	01/09/15	50,000	05/01/24	3.875%	51,796	50,595
National Retail Prop Inc - 637417AG1	01/23/15	45,000	06/15/24	3.900%	47,266	44,944
American Campus Cmnty - 024836AB4	01/15/15	45,000	07/01/24	4.125%	47,066	44,978
Goldman Sachs Group - 38141EC23	various	85,000	07/08/24	3.850%	85,842	84,926
Davita Healthcare - 23918KAQ1	01/15/15	30,000	07/15/24	5.125%	30,600	29,494
Bank of Amer Corp - 06051GFH7	01/23/15	45,000	08/26/24	4.200%	46,327	44,842
JP Morgan - 46625HJY7	06/04/15	65,000	09/10/24	3.875%	65,077	63,954
Ally Financial Inc - 02005NAV2	01/15/15	24,000	09/30/24	5.125%	24,564	24,060
Aetna Inc - 00817YQA1	11/10/14	100,000	11/15/24	3.500%	99,916	98,027
Dish DBS Corp - 25470XAW5	various	21,000	11/15/24	5.875%	20,651	20,173
United Rentals North - 911365BB9	01/15/15	23,000	11/15/24	5.750%	23,457	22,655
Duke Weeks Realty - 26441YAY3	02/05/15	25,000	12/01/24	3.750%	26,196	24,840
Becton Dickinson - 075887BF5	various	80,000	12/15/24	3.734%	84,005	79,731
Becton Dickinson & Co - 075887BF5	01/15/15	55,000	12/15/24	3.734%	57,600	54,815
JP Morgan Chase - 46625HKC3	01/12/15	50,000	01/23/25	3.125%	49,394	47,738
SVB Financial - 78486QAD3	various	45,000	01/29/25	3.500%	44,984	43,359
HCA Inc - 404119BR9	01/15/15	19,000	02/01/25	5.375%	19,000	19,310
Apple Inc - 037833AZ3	02/03/15	80,000	02/09/25	2.500%	79,488	75,016
HJ Heinz - 423074AS2	01/27/15	25,000	02/15/25	4.875%	25,000	27,219
MPLX LP - 55336VAA8	various	50,000	02/15/25	4.000%	50,029	48,783
T-Mobile USA - 87264AAN5	01/15/15	38,000	03/01/25	6.375%	38,595	38,855
Agrium Inc - 008916AP3	03/05/15	25,000	03/15/25	3.375%	24,761	23,770
Hospitality Prop - 44106MAT9	02/02/15	80,000	03/15/25	4.500%	83,672	78,691
Helmerich & Payne - 423457AA8	04/02/15	20,000	03/15/25	4.650%	19,885	20,646
Coach Inc - 189754AA2	03/02/15	80,000	04/01/25	4.250%	80,640	76,834
Glencore Fndg - 378272AL2	04/08/15	50,000	04/16/25	4.000%	49,565	46,510
Southern Copper Corp - 84265VAH8	04/21/15	65,000	04/23/25	3.875%	64,973	62,604

## CITY OF COLUMBIA, MISSOURI

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JUNE 30, 2015

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Citigroup Inc - 172967JP7	05/11/15	40,000	04/27/25	3.300%	39,071	38,464
Reynolds Amern - 761713BG0	06/10/15	45,000	06/12/25	4.450%	44,864	45,847
Host Hotels - 44107TAV8	05/15/15	50,000	06/15/25	4.000%	49,919	49,628
Scentre Group - 806213AD6	04/21/15	55,000	10/28/25	3.250%	54,835	52,430
Morgan Stanley - 6174467X1	01/15/15	45,000	11/24/25	5.000%	48,773	47,109
Hawaiian Airlines - 419838AA5	01/15/15	50,000	01/15/26	3.900%	48,204	48,385
Branch Banking & Trust - 07330MAA5	various	160,000	10/30/26	3.800%	163,321	161,581
Citigroup Inc - 172967JC6	01/15/15	50,000	11/20/26	4.300%	50,885	48,891
Air Canada 2015 - 009090AA93	03/11/15	50,000	03/15/27	3.600%	50,000	49,125
Latam Airlines - 51817TAA0	05/14/15	50,000	11/15/27	4.200%	50,000	49,437
Kilroy Realty - 49427RAK8	01/15/15	55,000	08/15/29	4.250%	57,733	54,759
CF Industries Inc - 12527GAF0	various	110,000	03/15/34	5.150%	117,056	108,647
Comcast Corp - 20030NBM2	01/27/15	20,000	08/15/34	4.200%	22,164	19,289
American Intl Group - 026874DC8	01/15/15	25,000	01/15/35	3.875%	24,910	22,581
Microsoft Corp - 594918BC7	02/12/15	80,000	02/12/35	3.500%	79,182	73,136
Actavis Funding - 00507UAT8	various	60,000	03/15/35	4.550%	60,302	57,046
AT&T Inc - 00206RCP5	05/04/15	85,000	05/15/35	4.500%	85,793	78,140
Time Warner Cable - 88732JAJ7	01/15/15	35,000	05/01/37	6.550%	46,947	36,436
Duke Energy - 26442CAH7	01/14/14	70,000	02/15/40	5.300%	81,008	79,713
Pacificorp - 695114CN6	various	65,000	02/01/42	4.100%	65,251	62,222
Memorial Sloan B/E - 586054AA6	12/08/11	145,000	07/01/42	5.000%	145,000	154,065
Verizon Communications - 92343VBTO	10/08/14	65,000	09/15/43	6.550%	80,519	76,034
CME Group Inc - 12572QAF2	various	80,000	09/15/43	5.300%	89,210	88,266
Rowan Companies Inc - 779382AS9	06/30/14	30,000	01/15/44	5.850%	32,511	25,397
Aetna Inc - 00817YAP3	01/27/15	25,000	03/15/44	4.750%	29,423	24,562
LYB Intl Fin - 50247VAC3	03/03/15	40,000	03/15/44	4.875%	43,440	38,863
Mead Johnson - 582839AG1	01/15/15	50,000	06/01/44	4.600%	54,707	47,592
Wellpoint Inc - 94973VBK2	02/03/15	15,000	08/15/44	4.650%	16,709	13,720
Lowes Cos Inc Nts - 548661DE4	01/23/15	55,000	09/15/44	4.250%	60,001	53,179
Teachers Insur - 878091BD8	01/15/15	50,000	09/15/44	4.900%	58,612	50,988
Enso - 29358QAD1	03/05/15	80,000	10/01/44	5.750%	78,723	71,294
Federal Realty Invs Trust - 313747AV9	03/16/15	50,000	12/01/44	4.500%	52,689	48,619
Gilead Sciences Inc - 375558BA0	01/22/15	25,000	02/01/45	4.500%	27,994	24,904
Amerisourcebergen - 03073EAN5	02/17/15	45,000	03/01/45	4.250%	45,363	40,851
Lockheed Martin - 539830BD0	02/17/15	80,000	03/01/45	3.800%	77,461	71,317
Home Depot Inc - 437076BF8	various	75,000	03/15/45	4.400%	78,669	74,892
Actavis Fndg - 00507UAU5	06/02/15	110,000	03/15/45	4.750%	108,541	104,725
Noble Hldg Intl - 65504LAL1	04/15/15	45,000	04/01/45	6.950%	44,232	41,445
Burlington Nthn - 12189LAW1	03/05/15	40,000	04/01/45	4.150%	39,869	36,892
Amgen Inc - 031162BZ2	05/05/15	85,000	05/01/45	4.400%	83,911	78,327
Apple Inc Nts - 037833BH2	05/08/15	85,000	05/13/45	4.375%	86,792	83,763
Abbvie Inc - 00287YAS8	06/02/15	60,000	05/15/45	4.700%	60,864	59,018
United Technologies - 913017CA5	05/19/15	90,000	05/15/45	4.150%	87,305	85,937
Prudential Financial Inc - 74432OAV4	05/13/15	55,000	05/15/45	5.375%	55,094	54,244
Goldman Sachs - 38148LAF3	06/04/15	35,000	05/22/45	5.150%	34,442	33,766
Goldman Sachs - 38148LAF3	05/19/15	45,000	05/22/45	5.150%	44,707	43,413
JP Morgan Chase - 46625HLL2	05/29/15	60,000	06/01/45	4.950%	60,031	58,324
Starbucks Corp - 855244AH2	06/10/15	35,000	06/15/45	4.300%	34,511	34,515
Grainger WW - 384802AB0	06/11/15	40,000	06/15/45	4.600%	39,968	40,041
Verizon Communications - 92343VCK8	various	70,000	08/21/46	4.862%	73,591	65,514
SBA Tower Trust - 78403DAH3	02/05/15	70,000	10/15/49	3.869%	73,150	70,482
Metlife - 59156RBP2	06/01/15	50,000	12/29/49	5.250%	50,137	49,562
Wells Fargo - 949746RN3	01/15/15	60,000	12/31/49	5.875%	60,169	61,428
<b>Total Corporate Bonds</b>					<b>14,776,910</b>	<b>14,339,132</b>
<b>Stock, Mutual Funds and Miscellaneous Securities:</b>						
Common/Preferred Stock	various	1,746,179	—	—	56,536,727	68,129,183
New York St Dorm - 6499022F9	10/23/12	15,000	03/15/40	5.389%	18,311	17,509
New York City Mun - 64972FL20	10/22/12	50,000	06/15/42	6.011%	67,688	63,068
Exchange Traded Funds	various	51,500	—	—	4,921,394	6,070,820
UBS Cash/Money Market Funds	various	3,476,774	—	—	3,476,774	3,476,774
<b>Total Stock and Mutual Funds</b>					<b>65,020,894</b>	<b>77,757,354</b>
<b>U. S. Government and Agency Securities:</b>						
US Tsy Note - 912828PS3	12/31/14	500,000	01/31/16	2.000%	508,965	505,315
Fannie Mae Notes 3135G0BA0	various	1,100,000	04/11/16	2.375%	1,160,035	1,117,544
FHLB Bond - 3133XFJF4	11/25/14	1,100,000	05/18/16	5.375%	1,181,415	1,148,290
Fannie Mae Bond - 3135G0CM3	various	1,100,000	09/28/16	1.250%	1,100,231	1,110,604
FHLMC Nts - 3137EADT3	various	1,100,000	02/22/17	0.875%	1,102,462	1,105,005
US Tsy Note - 912828XJ4	06/30/15	1,370,000	06/30/17	0.625%	1,368,502	1,369,466
FHLB Bond 3133XMQ87	09/30/14	1,100,000	11/17/17	5.000%	1,274,195	1,206,788
Freddie Mac Bond - 3137EADN6	11/26/12	110,000	01/12/18	0.750%	109,371	109,452
US Tsy Note - 912828H94	03/03/15	300,000	02/15/18	1.000%	299,555	300,891

## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
JUNE 30, 2015

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/15
US Tsy Note - 912828QB9	03/06/12	70,000	03/31/18	2.875%	76,981	73,686
Freddie Mac Nts 3137EABP3	various	1,100,000	06/13/18	4.875%	1,317,672	1,221,693
US Tsy Note - 912828XF2	06/18/15	320,000	06/15/18	1.125%	320,387	321,200
US Tsy Note - 912828A34	10/10/14	485,000	11/30/18	1.250%	481,040	486,212
Freddie Mac Nts 3137EACA5	various	1,100,000	03/27/19	3.750%	1,245,055	1,195,073
US Tsy Note - 912828C65	04/04/14	160,000	03/31/19	1.625%	159,187	161,912
US Tsy Note - 912828TN0	10/10/14	520,000	08/31/19	1.000%	503,953	510,983
US Tsy Note - 912828G61	12/15/14	210,000	11/30/19	1.500%	208,991	210,034
US Tsy Note - 912828J50	03/04/15	65,000	02/29/20	1.375%	64,345	64,436
US Tsy Note - 912828K58	various	80,000	04/30/20	1.375%	79,177	79,125
US Tsy Note - 912828D72	10/17/14	185,000	08/31/21	2.000%	186,489	185,607
US Tsy Note - 912828F21	10/14/14	600,000	09/30/21	2.250%	604,781	606,000
US Tsy Note - 912828SF8	10/21/14	45,000	02/15/22	2.000%	45,408	44,993
United Mexican States - 91086QBC1	01/14/15	80,000	10/02/23	4.000%	83,880	82,200
US Tsy Note - 912828XB1	various	35,000	05/15/25	2.125%	34,552	34,366
US Tsy Note - 912828XB1	06/19/15	45,000	05/15/25	2.125%	44,060	44,185
US Tsy Bond - 912810PW2	01/09/15	290,000	02/15/38	4.375%	392,395	356,610
US Tsy Bond - 912810RD2	various	70,000	11/15/43	3.750%	74,462	78,739
US Tsy Bond - 912810RE0	08/26/14	40,000	02/15/44	3.625%	43,156	43,978
Total U. S. Government and Agency Securities					14,070,702	13,774,387
Asset-Backed Securities						
GMALT 2015 - 38013PAC3	03/18/15	53,000	09/20/18	1.530%	52,992	53,120
GMALT 2015 - 38013GAC3	06/17/15	30,000	12/20/18	1.680%	29,998	30,069
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	38,208	30,749
Hart 2013 B - 44890LAF1	03/04/15	33,000	02/15/19	1.710%	33,062	32,918
SDART - 80284BAG9	06/16/15	120,000	05/15/19	3.020%	119,423	119,426
AFIN 2014 - 13975GAG3	11/17/14	160,000	07/22/19	3.390%	163,012	163,549
Hart 2014 B - 44890UAF1	03/04/15	29,000	11/15/19	2.100%	28,927	28,991
Ameri 2013-5 - 03065EAG0	various	295,000	12/08/19	2.860%	297,936	298,183
SDART 2014-2 80283WAG4	06/12/14	135,000	02/18/20	2.760%	136,930	135,958
AMCAR 2014-2 D 03064VAF5	06/12/14	90,000	07/08/20	2.570%	89,979	90,097
SDART - 80283XAG2	03/19/15	270,000	08/17/20	2.650%	270,211	268,207
AMCAR 2014-4 D 03065JAG9	01/22/15	200,000	11/09/20	3.070%	201,641	201,382
SDART - 80283YAG0	various	415,000	11/16/20	3.100%	417,432	418,050
SDART 2014 - 80283YAF2	various	139,000	11/16/20	2.600%	141,191	140,943
Amcar 2015 - 03065LAF6	05/12/15	90,000	01/08/21	2.400%	89,733	89,942
SDART 2015 - 80284CAG7	06/15/15	130,000	04/15/21	3.240%	130,589	130,731
WFNMT 2012B - 981464DB3	01/23/15	73,000	05/17/21	1.760%	73,776	73,671
AMCAR 2015 - 03065LAG4	06/03/15	140,000	06/08/21	3.000%	139,825	140,234
FREMF - 30292QAA4	05/14/15	52,000	02/25/22	3.669%	51,777	51,476
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	71,634	58,929
FNR 2015 - 3136ANLH8	05/04/15	120,000	12/25/24	2.502%	118,500	115,642
FHLMC - 3137GODT3	05/06/15	85,000	01/25/25	2.574%	86,919	85,535
CAS 2015 - 30711XAW4	09/19/15	92,000	05/25/25	0.950%	91,513	91,017
US A1 2013-1 - 90346WAA1	01/15/15	100,000	05/15/27	3.950%	97,346	94,174
FNMA PL AO7976 - 3138LY2J5	11/19/12	180,000	06/01/27	3.000%	132,724	126,587
SVOVM 2010-A - 78487YAB9	04/03/13	170,000	07/20/27	4.750%	38,139	36,162
FHLMC 2015 - 3137GOET2	06/01/15	140,000	10/25/27	2.032%	140,569	137,610
CRNN 2013 1A - 22717OAE7	various	150,000	04/18/28	3.080%	117,586	116,413
SRFC - 82652DAA8	various	200,000	06/20/31	2.050%	119,685	120,595
FNMA - 31418AWD6	01/26/15	210,000	08/01/33	3.500%	184,930	181,746
FNMA - 3138WDKC4	02/10/15	686,393	11/01/34	4.000%	698,852	690,654
FHLMC - 3128P8AV3	03/12/15	104,000	03/01/35	3.500%	108,313	107,337
FHLMC - 3128P8AR2	03/12/15	104,000	03/01/35	3.500%	107,814	106,593
FHLMC - 3128P8A68	04/07/15	24,000	04/01/35	3.500%	25,242	24,880
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	88,233	68,733
FNMA PL 954859 - 31413TJC7	09/13/12	370,000	11/01/37	6.000%	42,710	35,319
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	95,941	85,187
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	92,475	76,662
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	145,846	135,558
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	26,429	23,286
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	56,366	55,543
FNMA - 31419A4L8	01/28/15	31,167	01/01/41	4.500%	13,736	13,502
FHLMC - 312945DN5	01/23/15	703,000	01/01/41	3.500%	391,281	381,297
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	222,908	203,714
FNMA PL A1886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	36,898	34,017
FNMA - 31416YT81	02/20/15	132,000	07/01/41	4.500%	63,474	62,575
FNMA PL AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	67,053	64,460
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	43,118	43,065
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	44,113	44,111
FNMA PL MA0926 - 31418AAA40	04/12/12	270,000	12/01/41	4.000%	68,831	62,288
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	73,085	70,054

## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
JUNE 30, 2015

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/15
FNMA - 3138Y63W2	various	460,000	01/01/42	4.000%	450,441	443,178
GNMA PL 005333C - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	60,323	55,539
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	103,491	95,958
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	77,870	72,452
CSCM 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	116,630	116,641
FNMA AB9345 - 31417GL38	11/13/14	425,000	05/01/43	3.000%	378,887	374,658
FNMA AB9558 - 31417GTQ9	10/22/14	425,000	06/01/43	3.000%	385,353	381,114
FHLMC Q20576 - 3132JMT90	11/13/14	425,000	08/01/43	3.000%	362,189	355,836
FNMA PL - 3138WAEQ6	03/20/15	100,000	11/01/43	4.000%	90,555	89,063
DBUBS 2011 LC2 - 23305XAJ0	11/05/13	90,000	07/10/44	5.625%	91,048	93,886
GNMA - 36179QYR6	02/10/15	93,000	01/20/45	3.000%	93,126	91,710
FNMA PL - 3138WD2D2	various	209,000	02/01/45	3.500%	217,379	211,815
JPMBB 2013 - 46639NAN1	06/10/15	69,000	07/15/45	3.272%	71,833	71,760
GNR 2014 - 38378XPJ4	03/27/15	240,000	08/16/45	2.400%	225,530	224,314
COMME 2012 - 12624QAE3	various	170,000	10/15/45	4.579%	160,003	164,939
GNR 2014 - 38378NUP6	10/14/14	110,000	04/16/46	2.750%	85,678	86,014
COMM 2010 C - 12622DAK0	06/26/13	90,000	07/10/46	6.078%	94,124	97,440
JPMBB 2013 - 46640UAK8	04/15/14	200,000	01/15/47	4.887%	208,109	208,862
FREMF 2012 - 30290FAE2	05/08/15	43,000	01/25/47	4.019%	44,922	44,803
JPMBB 2014 - 46641WBB2	03/18/15	150,000	04/15/47	4.678%	159,375	153,771
MSBAM 2014 - 61763UAZ5	02/05/15	116,000	08/15/47	3.741%	126,721	119,910
GSMS - 36251FAW6	03/04/15	36,000	02/10/48	3.396%	37,077	36,053
WFCM - 94989CAX9	02/09/15	55,000	02/15/48	3.166%	56,649	54,200
MSBAM 2015 - 61764XBJ3	02/13/15	28,000	03/15/48	3.338%	28,840	27,912
COMM - 12593ABC8	05/13/15	135,000	05/10/48	3.801%	139,046	136,165
JPMBB 2015 - 46644FAK7	06/24/15	175,000	10/15/48	4.382%	169,887	166,446
CSAIL 2015 - 126281BF0	04/01/15	150,000	04/15/50	4.445%	155,742	147,733
SLFMT -M-2 85171YAC3	06/03/13	80,000	12/25/59	3.560%	81,700	80,581
SLFMT -M-3 85171YAD1	06/03/13	100,000	12/25/59	4.440%	102,125	101,963
Total Asset-Backed Securities					<u>10,593,558</u>	<u>10,355,657</u>
Total Police and Firefighters' Investments					<u>104,462,064</u>	<u>116,226,530</u>
Total Restricted/Unrestricted Marketable Securities and Investments					<u>\$ 390,364,181</u>	<u>\$ 395,883,539</u>