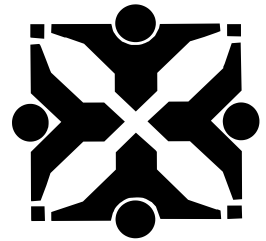


CITY OF COLUMBIA, MISSOURI

Financial Management Information Supplement

For the Fiscal Year
October 1, 2013 - September 30, 2014

Department of Finance
John Blattel, CPA
Director of Finance



CITY OF COLUMBIA, MISSOURI

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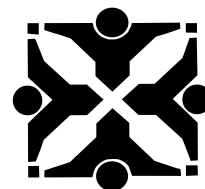
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GENERAL PURPOSE FINANCIAL STATEMENTS

The General Purpose Financial Statements provide a summary overview of the financial position of all funds and account groups as well as the operating results of all funds. They also serve as an introduction to the more detailed statements and schedules that follow in subsequent sections.





CITY OF COLUMBIA, MISSOURI

FINANCE DEPARTMENT ADMINISTRATION

January 23, 2015

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

This Financial Management Information Supplement (FMIS) is divided into two sections: a Financial Section and a Statistical Section. The information, as presented herein, is unaudited and is not presented in the new governmental reporting model format (GASB 34). The Comprehensive Annual Financial Report for the City of Columbia is audited and prepared with GASB 34 implemented and this FMIS document is intended to supplement or provide additional information. Financial statements in the Financial Section are generally presented for the last two fiscal years for comparative purposes.

FINANCIAL SECTION

This section contains the combined and combining financial statements for all funds of the City and certain detail schedules are also included. Governmental fund types include General Fund, Special Revenue Funds, Debt Service Funds and a Capital Projects Fund. The Proprietary fund types include ten Enterprise Funds and eight Internal Service Funds. The Fiduciary fund types include the Police and Firefighters' Retirement Fund (Pension), Other Postemployment Benefits Fund, Expendable Trust Funds, a Nonexpendable Trust Fund and Agency Funds. Two account groups are also included: General Fixed Assets and General Long-Term Debt.

STATISTICAL SECTION

The Statistical Section "relates to the physical, economic, social and political characteristics of the City." Its design is to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess the City's economic condition.

Respectfully submitted,

John Blattell, CPA
Director of Finance

**CITY OF COLUMBIA, MISSOURI
COMBINED BALANCE SHEET**

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2014
(WITH COMPARABLE AMOUNTS FOR 2013)

ASSETS	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
Cash and cash equivalents	\$31,888,962	\$7,026,206	\$1,993,951	\$39,682,559
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0
Accounts receivable	157,314	75,099	0	2,063,126
Taxes receivable	4,966,831	4,009,839	0	0
Allowance for uncollectible taxes	(5,208)	0	0	0
Tax bills receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Grants receivable	905,160	1,017,114	0	525,654
Rehabilitation loans receivable	0	6,814,208	0	0
Accrued interest	65,998	28,469	13,825	81,866
Due from other funds	2,052,452	800,000	0	366,500
Advances to other funds	0	0	0	0
Loans receivable from other funds	0	0	0	0
Inventory	231,079	0	0	0
Prepaid expenses	60,433	4,875	0	1,650
Other assets – current	0	32,593	0	0
Restricted assets–cash and cash equivalents	0	6,527,411	7,520,756	0
Restricted assets – other	0	0	0	0
Unamortized costs	0	0	0	0
Investments	0	0	0	0
Property, plant and equipment	0	0	0	0
Accumulated depreciation	0	0	0	0
Construction in progress	0	0	0	0
Amount available in Debt Service Funds	0	0	0	0
Amount to be provided for the payment of general long-term debt	0	0	0	0
TOTAL ASSETS	\$40,323,021	\$26,335,814	\$9,528,532	\$42,721,355
DEFERRED OUTFLOWS OF RESOURCES				
Loss on refunding of debt	0	0	0	0
Total deferred outflows of resources	0	0	0	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$40,323,021	\$26,335,814	\$9,528,532	\$42,721,355

**CITY OF COLUMBIA, MISSOURI
COMBINED BALANCE SHEET**

FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2014
(WITH COMPARABLE AMOUNTS FOR 2013)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust & Agency Funds	General Fixed Assets	General Long-term Debt	2014	2013
\$ 34,584,364	\$16,890,208	\$1,712,872	\$0	\$0	\$133,779,122	\$136,266,903
0	0	5,175,485	0	0	5,175,485	4,688,780
26,198,669	591,341	5,643	0	0	29,091,192	31,689,048
0	0	0	0	0	8,976,670	8,190,758
0	0	0	0	0	(5,208)	(5,888)
0	0	1,101,280	0	0	1,101,280	1,098,792
0	0	(153,595)	0	0	(153,595)	(120,786)
550,102	23,854	0	0	0	3,021,884	5,126,118
0	0	0	0	0	6,814,208	6,861,618
289,054	32,333	352,683	0	0	864,228	873,753
0	0	0	0	0	3,218,952	3,919,023
1,128,200	0	2,336,033	0	0	3,464,233	3,482,879
2,846,138	0	0	0	0	2,846,138	2,991,089
8,078,939	939,592	0	0	0	9,249,610	8,963,499
136,075	41,242	0	0	0	244,275	285,124
8,678	950	315,239	0	0	357,460	390,171
104,076,632	0	0	0	0	118,124,799	120,844,016
7,379,591	0	0	0	0	7,379,591	7,874,386
0	0	0	0	0	0	0
0	4,861,875	114,505,625	0	0	119,367,500	111,400,107
925,964,465	8,511,428	11,687	476,342,413	0	1,410,829,993	1,353,590,571
(339,379,567)	(6,516,040)	(11,687)	0	0	(345,907,294)	(321,880,742)
23,105,040	916,291	0	12,830,400	0	36,851,731	40,899,249
0	0	0	0	9,528,532	9,528,532	12,833,301
0	0	0	0	36,259,891	36,259,891	38,515,329
<u>\$794,966,380</u>	<u>\$26,293,074</u>	<u>\$125,351,265</u>	<u>\$489,172,813</u>	<u>\$45,788,423</u>	<u>\$1,600,480,677</u>	<u>\$1,578,777,098</u>
11,229,652	0	0	0	0	11,229,652	11,777,156
<u>11,229,652</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,229,652</u>	<u>11,777,156</u>
<u><u>\$806,196,032</u></u>	<u><u>\$26,293,074</u></u>	<u><u>\$125,351,265</u></u>	<u><u>\$489,172,813</u></u>	<u><u>\$45,788,423</u></u>	<u><u>\$1,611,710,329</u></u>	<u><u>\$1,590,554,254</u></u>

**CITY OF COLUMBIA, MISSOURI
COMBINED BALANCE SHEET**

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2014
(WITH COMPARABLE AMOUNTS FOR 2013)

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
LIABILITIES:				
Accounts payable	\$1,727,187	\$167,662	\$0	\$2,742,723
Interest payable	0	0	0	0
Accrued payroll and payroll taxes	2,757,147	48,506	0	17,327
Accrued sales tax	0	0	0	0
Due to other funds	0	415,502	0	0
Advances from other funds	0	0	0	329,000
Loans payable to other funds – current maturities	0	0	0	0
Obligations under capital leases – current maturities	0	0	0	0
Unearned revenue	215,606	0	0	0
Other liabilities – current	1,046,711	25,847	0	0
Liabilities payable from restricted assets	0	0	0	0
Obligations under capital leases – long-term portion	0	0	0	0
Revenue bonds payable	0	0	0	0
Other liabilities – long-term	0	0	0	0
Loans payable to other funds – long-term	0	0	0	0
Accrued compensated absences	0	0	0	0
Special obligation notes payable	0	0	0	0
Incurred but not reported claims	0	0	0	0
Claims payable	0	0	0	0
Special obligation bonds payable	0	0	0	0
Net pension obligation	0	0	0	0
TOTAL LIABILITIES	5,746,651	657,517	0	3,089,050
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - grants	647,154	60,870	0	324,476
Unavailable revenue - property taxes	84,000	0	0	0
Total deferred inflows of resources	731,154	60,870	0	324,476
FUND EQUITY:				
Contributed capital	0	0	0	0
Investment in general fixed assets	0	0	0	0
Fund balances and retained earnings:				
Fund balances:				
Nonspendable	291,511	4,875	0	0
Restricted	0	24,375,157	7,520,756	0
Committed	1,582,948	1,243,561	2,007,776	1,356,359
Assigned	3,081,251	0	0	37,951,470
Unassigned	28,889,506	(6,166)	0	0
Retained earnings	0	0	0	0
Total fund balances and retained earnings	33,845,216	25,617,427	9,528,532	39,307,829
TOTAL FUND EQUITY AND OTHER CREDITS	33,845,216	25,617,427	9,528,532	39,307,829
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, EQUITY, AND OTHER CREDITS	\$40,323,021	\$26,335,814	\$9,528,532	\$42,721,355

**CITY OF COLUMBIA, MISSOURI
COMBINED BALANCE SHEET**

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2014
(WITH COMPARABLE AMOUNTS FOR 2013)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust & Agency Funds	General Fixed Assets	General Long-term Debt	2014	2013
\$5,812,660	\$910,399	\$43,030	\$0	\$0	\$11,403,661	\$8,885,047
0	\$0	0	0	0	0	337
4,383,105	983,717	21,294	0	0	8,211,096	7,469,008
463,054	0	0	0	0	463,054	414,259
2,768,046	35,404	0	0	0	3,218,952	3,919,023
0	0	0	0	0	329,000	329,000
147,867	0	0	0	0	147,867	144,951
23,456	23,565	0	0	0	47,021	51,171
669,634	0	0	0	0	885,240	886,358
715,405	68,421	502,260	0	0	2,358,644	2,157,726
29,017,239	0	0	0	0	29,017,239	33,112,972
150,727	34,132	0	0	0	184,859	174,183
210,247,817	0	0	0	0	210,247,817	220,935,143
2,196,653	0	0	0	6,337,186	8,533,839	9,560,761
2,698,271	0	0	0	0	2,698,271	2,846,138
0	0	0	0	3,025,937	3,025,937	2,826,510
0	0	0	0	8,145,300	8,145,300	9,215,859
0	891,500	0	0	0	891,500	927,900
0	5,487,590	0	0	0	5,487,590	4,286,689
97,044,111	0	0	0	28,280,000	125,324,111	133,112,075
0	0	0	0	0	0	0
356,338,045	8,434,728	566,584	0	45,788,423	420,620,998	441,255,110
0	0	0	0	0	1,032,500	1,118,541
0	0	0	0	0	84,000	84,200
0	0	0	0	0	1,116,500	1,202,741
100,591,185	1,096,468	0	0	0	101,687,653	101,687,653
0	0	0	489,172,813	0	489,172,813	465,109,773
0	0	1,500,000	0	0	1,796,386	1,996,715
0	0	387,086	0	0	32,282,999	32,183,169
0	0	7,253,402	0	0	13,444,046	12,239,278
0	0	210,592	0	0	41,243,313	41,263,414
0	0	115,433,601	0	0	144,316,941	134,224,741
349,266,802	16,761,878	0	0	0	366,028,680	359,391,660
349,266,802	16,761,878	124,784,681	0	0	599,112,365	581,298,977
449,857,987	17,858,346	124,784,681	489,172,813	0	1,189,972,831	1,148,096,403
\$806,196,032	\$26,293,074	\$125,351,265	\$489,172,813	\$45,788,423	\$1,611,710,329	\$1,590,554,254

CITY OF COLUMBIA, MISSOURI
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014
 (WITH COMPARABLE AMOUNTS FOR 2013)

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
REVENUES:				
General property taxes	\$7,319,211	\$0	\$0	\$0
Sales tax	22,463,031	23,267,129	0	0
Lease revenue	0	0	1,786,851	0
Other local taxes	12,804,876	2,365,746	0	0
Licenses and permits	965,309	0	0	0
Fines	1,883,631	0	0	0
Fees and service charges	2,961,020	1,814,988	0	0
Special assessment charges	0	0	0	0
Intragovernmental revenue	18,947,172	0	0	0
Revenue from other governmental units	5,015,621	3,074,686	0	3,290,659
Investment revenue	567,866	205,524	115,650	714,474
Miscellaneous	1,316,818	21,504	0	691,242
TOTAL REVENUES	74,244,555	30,749,577	1,902,501	4,696,375
EXPENDITURES:				
Current:				
Policy development and administration	8,056,102	2,193,930	0	0
Public safety	38,680,199	0	0	0
Transportation	8,418,094	1,429,048	3,097,219	0
Health and environment	7,686,890	1,031,208	622,820	0
Personal development	7,358,265	157,727	0	0
Miscellaneous nonprogrammed activities	4,785,017	0	0	0
Principal-capital lease payment	78,483	0	0	0
Interest	2,024	0	0	0
Capital outlay	0	0	0	14,593,489
Debt service:				
Redemption of serial bonds	0	0	0	0
Interest	0	0	5,759,633	0
Fiscal agent fees	0	0	2,144,730	0
Miscellaneous	0	0	690	0
TOTAL EXPENDITURES	75,065,074	4,811,913	11,625,092	14,593,489
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(820,519)	25,937,664	(9,722,591)	(9,897,114)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	8,487,955	548	6,417,822	9,832,765
Operating transfers to other funds	(3,500,448)	(22,487,825)	0	(660,640)
Miscellaneous	0	0	0	0
Lease Proceeds	0	0	0	0
Lemone Trust note proceeds	0	0	0	0
MTFC Loan Proceeds	0	0	0	0
Payment to refunded bond escrow agent	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	4,987,507	(22,487,277)	6,417,822	9,172,125
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	4,166,988	3,450,387	(3,304,769)	(724,989)
FUND BALANCES, BEGINNING OF YEAR	29,678,228	22,167,040	12,833,301	40,032,818
FUND BALANCES, END OF YEAR	\$33,845,216	\$25,617,427	\$9,528,532	\$39,307,829

CITY OF COLUMBIA, MISSOURI
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2014
 (WITH COMPARABLE AMOUNTS FOR 2013)

FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
Expendable Trust Funds	2014	2013
\$0	\$7,319,211	\$7,228,203
0	45,730,160	44,150,547
0	1,786,851	1,828,913
0	15,170,622	14,415,576
0	965,309	921,132
0	1,883,631	1,970,138
0	4,776,008	4,584,151
0	0	0
0	18,947,172	18,429,065
0	11,380,966	12,683,976
19,444	1,622,958	(1,143,946)
597,770	2,627,334	2,336,395
617,214	112,210,222	107,404,150
397,591	10,647,623	10,268,171
0	38,680,199	38,183,019
0	12,944,361	11,045,458
0	9,340,918	9,605,536
11,257	7,527,249	7,185,286
0	4,785,017	5,006,410
0	78,483	76,509
0	2,024	3,999
0	14,593,489	13,585,844
0	0	0
0	5,759,633	5,519,224
0	2,144,730	2,392,802
0	690	661
408,848	106,504,416	102,872,919
208,366	5,705,806	4,531,231
0	24,739,090	22,911,742
(220,586)	(26,869,499)	(28,239,989)
0	0	0
0	0	0
0	0	0
0	0	5,700,000
0	0	0
(220,586)	(2,130,409)	371,753
(12,220)	3,575,397	4,902,984
807,407	105,518,794	100,615,810
\$795,187	\$109,094,191	\$105,518,794

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2013

	2014			2013
	Budget	Actual	(Over) Under Budget	Actual
REVENUES:				
General property taxes	\$7,326,011	\$7,319,211	\$6,800	\$7,228,203
Sales tax	21,895,235	22,463,031	(567,796)	21,627,785
Other local taxes	12,479,345	12,804,876	(325,531)	12,262,325
Licenses and permits	914,788	965,309	(50,521)	921,132
Fines	2,279,824	1,883,631	396,193	1,970,138
Fees and service charges	2,692,197	2,961,020	(268,823)	2,658,150
Intragovernmental revenue	18,731,036	18,947,172	(216,136)	18,429,065
Revenue from other governmental units	5,788,827	5,015,621	773,206	4,103,531
Investment revenue	617,000	567,866	49,134	(397,290)
Miscellaneous revenue	1,040,733	1,316,818	(276,085)	1,208,861
TOTAL REVENUES	73,764,996	74,244,555	(479,559)	70,011,900
EXPENDITURES:				
Current:				
Policy development and administration	8,900,649	8,056,102	844,547	7,631,047
Public safety	42,360,561	38,680,199	3,680,362	38,183,019
Transportation	10,193,344	8,418,094	1,775,250	8,352,589
Health and environment	8,778,728	7,686,890	1,091,838	7,700,128
Personal development	8,084,126	7,358,265	725,861	7,099,881
Miscellaneous nonprogrammed activities:				
Principal-capital lease payment	79,063	78,483	580	76,509
Interest	2,024	2,024	0	3,999
Other	5,156,126	4,785,017	371,109	5,006,410
TOTAL EXPENDITURES	83,554,621	75,065,074	8,489,547	74,053,582
DEFICIENCY OF REVENUES OVER EXPENDITURES	(9,789,625)	(820,519)	(8,969,106)	(4,041,682)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	8,365,573	8,487,955	(122,382)	7,425,739
Operating transfers to other funds	(3,499,900)	(3,500,448)	548	(3,527,590)
Lease Proceeds	0	0	0	0
Appropriation of prior year fund balance	1,017,900	1,017,900	0	1,680,376
TOTAL OTHER FINANCING SOURCES (USES)	5,883,573	6,005,407	(121,834)	5,578,525
AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(\$3,906,052)	5,184,888	(\$9,090,940)	1,536,843
Effect of appropriation of prior year fund balance		(1,017,900)		(1,680,376)
FUND BALANCE, BEGINNING OF PERIOD		29,678,228		29,821,761
FUND BALANCE, END OF PERIOD		\$33,845,216		\$29,678,228

CITY OF COLUMBIA, MISSOURI
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS OR FUND BALANCES

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2014
 (WITH COMPARABLE AMOUNTS FOR 2013)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2014	2013
OPERATING REVENUES:					
Charges for services	\$199,157,099	\$40,544,780	\$0	\$239,701,879	\$231,805,089
Investment revenue	0	0	130,068	130,068	(37,193)
TOTAL OPERATING REVENUES	199,157,099	40,544,780	130,068	239,831,947	231,767,896
OPERATING EXPENSES:					
Personal services	36,917,078	8,688,222	0	45,605,300	43,960,803
Materials, supplies, and power	89,375,425	7,963,655	0	97,339,080	92,873,501
Travel and training	291,541	80,488	0	372,029	319,298
Intragovernmental	11,346,105	677,193	1,976	12,025,274	10,768,108
Utilities, services, and miscellaneous	19,181,126	21,138,087	32,809	40,352,022	38,802,641
TOTAL OPERATING EXPENSES	157,111,275	38,547,645	34,785	195,693,705	186,724,351
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	42,045,824	1,997,135	95,283	44,138,242	45,043,545
PAYMENT-IN-LIEU-OF-TAX	(15,002,555)	0	0	(15,002,555)	(14,497,510)
DEPRECIATION	(25,488,559)	(305,201)	0	(25,793,760)	(23,074,296)
OPERATING INCOME (LOSS)	1,554,710	1,691,934	95,283	3,341,927	7,471,739
NONOPERATING REVENUES (EXPENSES):					
Revenue from other governmental units	2,602,538	69,373	0	2,671,911	2,517,180
Loss on disposal of fixed assets/ inventory	(766,516)	(119,431)	0	(885,947)	(388,751)
Investment revenue	3,462,915	241,393	0	3,704,308	(984,106)
Miscellaneous revenue	2,920,083	833,372	0	3,753,455	3,358,614
Interest expense	(11,084,503)	(1,373)	0	(11,085,876)	(11,207,684)
Miscellaneous expense	(377,017)	0	0	(377,017)	(760,092)
TOTAL NONOPERATING REVENUES	(3,242,500)	1,023,334	0	(2,219,166)	(7,464,839)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,687,790)	2,715,268	95,283	1,122,761	6,900
OPERATING TRANSFERS:					
Operating transfers from other funds	6,441,218	160,000	0	6,601,218	12,991,471
Operating transfers to other funds	(3,665,196)	(805,613)	0	(4,470,809)	(7,663,224)
TOTAL OPERATING TRANSFERS	2,776,022	(645,613)	0	2,130,409	5,328,247
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	1,088,232	2,069,655	95,283	3,253,170	5,335,147
Capital contributions	3,479,133	0	0	3,479,133	10,200,801
NET INCOME (LOSS)	4,567,365	2,069,655	95,283	6,732,303	15,535,948
AMORTIZATION OF CONTRIBUTED CAPITAL	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS OR FUND BALANCES	4,567,365	2,069,655	95,283	6,732,303	15,535,948
RETAINED EARNINGS OR FUND BALANCES, BEGINNING OF PERIOD	344,699,437	14,692,223	8,508,119	367,899,779	352,363,831
Equity transfers from other funds	0	0	0	0	0
Equity transfers to other funds	0	0	0	0	0
RETAINED EARNINGS OR FUND BALANCES, END OF PERIOD	\$349,266,802	\$16,761,878	\$8,603,402	\$374,632,082	\$367,899,779

**CITY OF COLUMBIA, MISSOURI
COMBINED STATEMENT OF CASH FLOWS**

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014
(WITH COMPARABLE AMOUNTS FOR 2013)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:					
Operating income (loss)	\$1,554,710	\$1,691,934	\$95,283	\$3,341,927	\$7,471,739
Adjustments to reconcile operating income (loss)					
To net cash provided by (used in) operating activities:					
Depreciation	\$25,488,559	305,201	0	25,793,760	23,074,296
Adjustment to operating income (loss) for investment activity	0	0	(130,068)	(130,068)	37,193
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	2,599,745	47,859	0	2,647,604	(757,752)
Decrease (increase) in due from other funds	(328,200)	0	0	(328,200)	0
Decrease (increase) in advances to other funds	0	0	346,846	346,846	(122,101)
Decrease (increase) in loans receivable from other funds	144,951	0	0	144,951	142,131
Decrease (increase) in inventory	(283,620)	(63,894)	0	(347,514)	(635,660)
Decrease (increase) in prepaid expense	4,519	6	0	4,525	(22,610)
Decrease (increase) in other assets	(108,891)	(950)	0	(109,841)	250
Increase (decrease) in accounts payable	1,633,687	(52,379)	0	1,581,308	(1,542,268)
Increase (decrease) in accrued payroll	340,481	188,474	0	528,955	616,779
Increase (decrease) in accrued sales tax	48,795	0	0	48,795	61,644
Increase (decrease) in due to other funds	(910,097)	35,404	0	(874,693)	2,352,424
Increase (decrease) in loans payable to other funds	2,916	0	0	2,916	2,820
Increase (decrease) in net pension obligation	(26,828)	0	0	(26,828)	1,782,991
Increase (decrease) in other liabilities	507	(58,866)	709	(57,650)	(4,711,001)
Increase (decrease) in claims payable	0	1,164,501	0	1,164,501	54,604
Unrealized gain (loss) on cash equivalents	2,920,083	(8,406)	0	2,911,677	1,946,500
Other non-operating revenue	0	833,372	0	833,372	972,866
Net cash provided by (used in) operating activities	33,081,317	4,082,256	312,770	37,476,343	30,724,845
ACTIVITIES:					
Operating transfers in	6,441,218	160,000	0	6,601,218	12,991,471
Operating transfers out	(3,665,196)	(805,613)	0	(4,470,809)	(7,663,224)
Operating grants	4,168,399	65,733	0	4,234,132	501,746
Equity transfer	0	0	0	0	0
Net cash provided by noncapital financing activities	6,944,421	(579,880)	0	6,364,541	5,829,993
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
ACTIVITIES:					
Proceeds from bonds and loans	14,397,758	0	0	14,397,758	52,671,303
Debt service – interest payment	(11,495,640)	(1,710)	0	(11,497,350)	(13,037,863)
Debt service – principal and advance refunding payments	(28,580,214)	(41,265)	0	(28,621,479)	(56,824,730)
Acquisition and construction of capital assets	(23,984,416)	(912,760)	0	(24,897,176)	(37,280,897)
Decrease in construction contracts	(8,083,215)	0	0	(8,083,215)	(10,084,025)
Fiscal agent fees paid	(373,057)	0	0	(373,057)	(263,494)
Capital contributions received	1,631,984	0	0	1,631,984	6,741,487
Proceeds from advances from other funds	(18,646)	0	0	(18,646)	135,435
Other	0	0	0	0	0
Net cash used for capital and related financing activities	(56,505,446)	(955,735)	0	(57,461,181)	(57,942,784)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest received	3,510,838	246,118	143,614	3,900,570	4,160,749
Purchase of investments	0	(383)	0	(383)	(712)
Sale of investments	0	0	0	0	0
Purchase of tax bills	0	0	(121,370)	(121,370)	(21,687)
Sale of tax bills	0	0	151,691	151,691	69,664
Net cash provided by investing activities	3,510,838	245,735	173,935	3,930,508	4,208,014
Net increase in cash and cash equivalents	(12,968,870)	2,792,376	486,705	(9,689,789)	(17,179,932)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	156,108,592	14,097,832	4,688,780	174,895,204	192,075,136
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$143,139,722</u>	<u>\$16,890,208</u>	<u>\$5,175,485</u>	<u>\$165,205,415</u>	<u>\$174,895,204</u>

**CITY OF COLUMBIA, MISSOURI
COMBINED STATEMENT OF CASH FLOWS**

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014
(WITH COMPARABLE AMOUNTS FOR 2013)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2014	2013
RECONCILIATION OF CASH AND CASH EQUIVALENTS:					
Cash and cash equivalents	\$34,584,364	\$16,890,208	\$5,175,485	\$56,650,057	\$64,942,455
Restricted assets – cash and cash equivalents	108,555,358	0	0	108,555,358	109,952,749
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$143,139,722</u>	<u>\$16,890,208</u>	<u>\$5,175,485</u>	<u>\$165,205,415</u>	<u>\$174,895,204</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:					
Contributed sewer lines	\$937,939	\$0	\$0	\$937,939	\$3,610,259
Construction contracts payable	3,947,825	0	0	3,947,825	8,083,215
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$4,885,764</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,885,764</u>	<u>\$11,693,474</u>

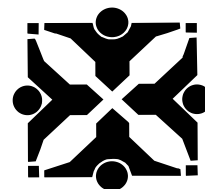
**CITY OF COLUMBIA, MISSOURI
PENSION AND OTHER POSTEMPLOYMENT TRUST FUNDS**

STATEMENT OF CHANGES IN PLAN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2014
(WITH COMPARABLE AMOUNTS FOR 2013)

	Firefighters' Retirement Fund 2014	Police Retirement Fund 2014	OPEB 2014	TOTAL	
				2014	2013
ADDITIONS:					
Contributions:					
Employer	\$4,674,412	\$3,245,420	\$15,429	\$7,935,261	\$8,120,511
Employee	<u>1,170,726</u>	<u>303,444</u>	<u>0</u>	<u>1,474,170</u>	<u>1,483,140</u>
Total contributions	<u>5,845,138</u>	<u>3,548,864</u>	<u>15,429</u>	<u>9,409,431</u>	<u>9,603,651</u>
Net investment income:					
Net Investment income	<u>5,395,826</u>	<u>4,251,737</u>	<u>190,932</u>	<u>9,838,495</u>	<u>10,180,185</u>
Net investment income	<u>5,395,826</u>	<u>4,251,737</u>	<u>190,932</u>	<u>9,838,495</u>	<u>10,180,185</u>
Total additions	<u>11,240,964</u>	<u>7,800,601</u>	<u>206,361</u>	<u>19,247,926</u>	<u>19,783,836</u>
DEDUCTIONS:					
Pension benefits	6,011,704	4,446,345	0	10,458,049	9,625,469
Refund of employee's contributions	<u>41,883</u>	<u>37,291</u>	<u>0</u>	<u>79,174</u>	<u>21,332</u>
Total	<u>6,053,587</u>	<u>4,483,636</u>	<u>0</u>	<u>10,537,223</u>	<u>9,646,801</u>
Operating expenses:					
Materials and Supplies	67	47	0	114	0
Travel	1,885	1,276	0	3,161	2,482
Intragovernmental	29,647	20,083	0	49,730	50,270
Utilities, services and miscellaneous	<u>265,268</u>	<u>885,742</u>	<u>1,000</u>	<u>1,152,010</u>	<u>863,885</u>
Total operating expenses	<u>296,867</u>	<u>907,148</u>	<u>1,000</u>	<u>1,205,015</u>	<u>916,637</u>
Total deductions	<u>6,350,454</u>	<u>5,390,784</u>	<u>1,000</u>	<u>11,742,238</u>	<u>10,563,438</u>
Net increase (decrease) in plan net assets	4,890,510	2,409,817	205,361	7,505,688	9,220,398
Net assets held in trust for pension benefits:					
Beginning of year as restated	<u>62,373,778</u>	<u>42,710,069</u>	<u>2,796,557</u>	<u>107,880,404</u>	<u>98,660,006</u>
End of year	<u>\$67,264,288</u>	<u>\$45,119,886</u>	<u>\$3,001,918</u>	<u>\$115,386,092</u>	<u>\$107,880,404</u>

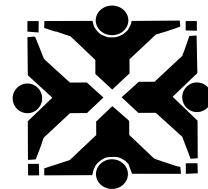
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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.



CITY OF COLUMBIA, MISSOURI

SUPPLEMENTARY INFORMATION



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CITY OF COLUMBIA, MISSOURI
Required Supplementary Information - Unaudited
Schedule of Funding Progress

LAGERS

Actuarial valuation date	(a) Actuarial value of assets	(b) Entry age actuarial accrued liability	(b-a) Unfunded accrued liability (UAL)	(a/b) Funded ratio	[c] Annual covered payroll	[(b-a)/c] UAL as a percentage of covered payroll
2/29/2012	90,666,624	120,989,156	30,322,532	75%	41,769,820	73%
2/28/2013	92,150,072	121,286,412	29,136,340	76%	42,934,371	68%
2/28/2014	101,350,479	126,873,925	25,523,446	80%	44,844,792	57%

Note: The above assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with the February 28, 2013 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City.

OPEB

Actuarial valuation date	Actuarial value of assets	Projected-unit credit actuarial accrued liability	Unfunded accrued liability (UAL)	Funded ratio	Annual covered payroll	UAL as a percentage of covered payroll
10/1/2009	864,000	4,633,000	3,769,000	19%	55,172,868	6.8%
10/1/2010	1,236,000	4,817,000	3,581,000	26%	55,586,129	6.4%
10/1/2012	2,155,000	2,095,000	60,000	103%	57,823,146	-0.1%

The valuation date is October 1, 2012 due to the OPEB actuarial valuation being required once every two years.

Schedule of Employer Contributions
OPEB

Year ended September 30	Annual required contributions	Percent contributed	Net OPEB obligation (asset)
2012	706,338	100.00%	(204)
2013	84,272	99.98%	(190)
2014	91,731	19.99%	73,215

Note: The significant assumptions for the OPEB and Lagers plan are as follows:

	LAGERS	OPEB
Actuarial cost method	entry age normal	projected unit credit
Amortization method	level % of pay-open	level dollar, open
Remaining amortization period	17 years for general, 16 years for utility	10 years
Asset valuation method	smooth 5 year market	market value
Actuarial assumptions:		
Investment rate of return	7.25%	8%
Projected salary increases *	0% – 6.0%	4%
* Includes inflation at	3.5%	-
Benefit increases	6% maximum annually based on consumer price index	-
Healthcare cost trend rate	-	10% initially and 5% ultimate

CITY OF COLUMBIA, MISSOURI
Required Supplementary Information - Unaudited
SCHEDULE OF CHANGES IN THE EMPLOYERS NET PENSION LIABILITY
PENSION TRUST FUNDS
FOR THE CURRENT YEAR

Fiscal year ending September 30,	<u>Fire</u> <u>2014</u>	<u>Police</u> <u>2014</u>
Total Pension Liability		
Service Cost	\$ 2,881,753	\$ 1,815,459
Interest on the Total Pension Liability	8,359,275	5,614,050
Benefit Changes	-	-
Differences Between Expected and Actual Experience	-	-
Changes of Assumptions	-	-
Benefit Payments, Including Refunds of Member Contributions	(6,053,587)	(4,483,636)
Net Change in Total Pension Liability	5,187,441	2,945,873
Total Pension Liability - Beginning	113,042,917	76,188,082
Total Pension Liability - Ending	<u><u>\$ 118,230,358</u></u>	<u><u>\$ 79,133,955</u></u>
 Plan Fiduciary Net Position		
Contributions - Employer	\$ 4,674,412	\$ 3,245,420
Contributions - Member	1,170,726	303,444
Net Investment Income	5,395,826	4,251,737
Benefit Payments, Including Refunds of Member Contributions	(6,053,587)	(4,483,636)
Administrative Expense	(31,599)	(21,406)
Other	(265,268)	(885,742)
Net Change in Plan Fiduciary Net Position	4,890,510	2,409,817
Plan Net Position - Beginning as restated	62,373,778	42,710,069
Plan Net Position - Ending	<u><u>\$ 67,264,288</u></u>	<u><u>\$ 45,119,886</u></u>
 Employer's Net Pension Liability	<u><u>\$ 50,966,070</u></u>	<u><u>\$ 34,014,069</u></u>

CITY OF COLUMBIA, MISSOURI
Required Supplementary Information - Unaudited
SCHEDULE OF THE NET PENSION LIABILITY
PENSION TRUST FUNDS
FOR THE CURRENT YEAR

FIRE

FY Ending September 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability as a % of Covered Payroll
<u>2014</u>	<u>\$ 118,230,358</u>	<u>\$ 67,264,288</u>	<u>\$ 50,966,070</u>	<u>56.89%</u>	<u>\$7,539,548</u>	<u>675.98%</u>

POLICE

FY Ending September 30,	Total Pension Liability	Plan Net Position	Net Pension Liability	Plan Net Position as a % of Total Pension Liability	Covered Payroll	Net Pension Liability as a % of Covered Payroll
<u>2014</u>	<u>\$ 79,133,955</u>	<u>\$ 45,119,886</u>	<u>\$ 34,014,069</u>	<u>57.02%</u>	<u>\$8,276,896</u>	<u>410.95%</u>

CITY OF COLUMBIA, MISSOURI
Required Supplementary Information - Unaudited
SCHEDULE OF CONTRIBUTIONS
PENSION TRUST FUNDS
LAST TEN FISCAL YEARS

FIRE

FY Ending September 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2014	\$ 4,674,412	\$ 4,674,412	\$ -	\$ 7,539,548	62.00%
2013	4,382,296	4,382,296	-	7,209,301	60.79%
2012	3,995,869	3,995,869	-	7,170,923	55.72%
2011	3,598,321	3,598,321	-	7,251,272	49.62%
2010	3,330,409	3,330,409	-	7,216,527	46.15%
2009	3,098,617	3,098,617	-	6,996,192	44.29%
2008	2,853,109	2,853,109	-	6,719,424	42.46%
2007	2,759,165	2,759,165	-	6,358,006	43.40%
2006	2,213,653	2,213,653	-	6,064,685	36.50%
2005	1,934,722	1,934,722	-	5,827,283	33.20%

POLICE

FY Ending September 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Payroll
2014	\$ 3,245,420	\$ 3,245,420	\$ -	\$ 8,276,896	39.21%
2013	3,243,455	3,243,455	-	8,279,852	39.17%
2012	3,153,367	3,153,367	-	8,475,940	37.20%
2011	3,033,164	3,033,164	-	8,549,787	35.48%
2010	2,693,152	2,693,152	-	8,285,768	32.50%
2009	2,549,967	2,549,967	-	8,198,959	31.10%
2008	2,520,373	2,520,373	-	7,912,481	31.85%
2007	2,232,864	2,232,864	-	7,435,393	30.03%
2006	2,113,978	2,113,978	-	6,815,291	31.02%
2005	1,675,017	1,675,017	-	6,468,124	25.90%

Notes to Schedule of Contributions

Valuation Date:

The roll-forward of total pension liability from September 30, 2013 to September 30, 2014 reflects expected service cost and interest reduced by actual benefit payments and administrative expenses. Actuarially determined contribution rates are calculated as of September 30, 2013 which is 1 year prior to the beginning of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Valuation date	September 30, 2013
Actuarial cost method	Entry-Age Normal
Amortization method	Level Percentage of Payroll, Closed
Remaining amortization period	26 years
Asset valuation method	4-year smoothed market; 25% corridor
Inflation	3.5% wage inflation; 3.00% price inflation
Salary increases	0% to 16.5% (including 3.5% wage inflation)
Investment rate of return	7.5%, net of administrative and investment expenses
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition.
Mortality	RP 2000 mortality table (the mortality rates for pre-retirement mortality are 50% of 1971 Group Annuity Mortality Table projected to 1984, set back 0 years for men and 6 years for women.)

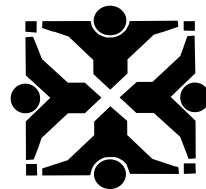
CITY OF COLUMBIA, MISSOURI
Required Supplementary Information - Unaudited
SCHEDULE OF INVESTMENT RETURNS
POLICE AND FIRE RETIREMENT FUND
FOR THE CURRENT YEAR

	<u>Fiscal Year</u>
	<u>2014</u>
Annual Money-Weighted Rate of Return, Net of Investment Expense	7.49%

Information for prior years is unavailable.

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
SEPTEMBER 30, 2014 AND 2013**

ASSETS	2014	2013
Cash and cash equivalents	\$31,888,962	\$27,117,169
Restricted Cash for Telecommunication Gross Receipt Settlement	0	0
Accounts receivable	157,314	146,198
Taxes receivable	4,966,831	4,543,668
Allowance for uncollectible taxes	(5,208)	(5,888)
Grants receivable	905,160	496,309
Accrued interest	65,998	63,233
Due from other funds	2,052,452	2,742,986
Prepaid expenses	60,433	184,728
Inventory	231,079	292,482
TOTAL ASSETS	\$40,323,021	\$35,580,885
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$1,727,187	\$1,904,016
Accrued payroll and payroll taxes	2,757,147	2,562,310
Due to other funds	0	9,537
Unearned revenue	215,606	209,221
Other liabilities	1,046,711	841,231
TOTAL LIABILITIES	5,746,651	5,526,315
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenue-property taxes	84,000	84,200
Unavailable revenue-grants	647,154	292,142
TOTAL DEFERRED INFLOWS OF RESOURCES	731,154	376,342
FUND BALANCE:		
Non Spendable	291,511	477,210
Restricted	0	0
Committed	1,582,948	431,529
Assigned	3,081,251	2,418,592
Unassigned	28,889,506	26,350,897
TOTAL FUND BALANCE	33,845,216	29,678,228
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$40,323,021	\$35,580,885

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
REVENUES:		
General property taxes	\$7,319,211	\$7,228,203
Sales tax	22,463,031	21,627,785
Other local taxes	12,804,876	12,262,325
Licenses and permits	965,309	921,132
Fines	1,883,631	1,970,138
Fees and service charges	2,961,020	2,658,150
Intragovernmental revenue	18,947,172	18,429,065
Revenue from other governmental units	5,015,621	4,103,531
Investment revenue	567,866	(397,290)
Miscellaneous	<u>1,316,818</u>	<u>1,208,861</u>
TOTAL REVENUES	<u>74,244,555</u>	<u>70,011,900</u>
EXPENDITURES:		
Current:		
Policy development and administration	8,056,102	7,631,047
Public safety	38,680,199	38,183,019
Transportation	8,418,094	8,352,589
Health and environment	7,686,890	7,700,128
Personal development	7,358,265	7,099,881
Miscellaneous nonprogrammed activities	4,785,017	5,006,410
Debt Service		
Principal	78,483	76,509
Interest	<u>2,024</u>	<u>3,999</u>
TOTAL EXPENDITURES	<u>75,065,074</u>	<u>74,053,582</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(820,519)</u>	<u>(4,041,682)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	8,487,955	7,425,739
Operating transfers to other funds	(3,500,448)	(3,527,590)
Lease proceeds	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,987,507</u>	<u>3,898,149</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	4,166,988	(143,533)
FUND BALANCE, BEGINNING OF YEAR	<u>29,678,228</u>	<u>29,821,761</u>
FUND BALANCE, END OF YEAR	<u><u>\$33,845,216</u></u>	<u><u>\$29,678,228</u></u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2013

	2014			2013
	Budget	Actual	(Over) Under Budget	Actual
GENERAL PROPERTY TAXES:				
Real property	\$5,852,508	\$5,988,101	(\$135,593)	\$5,794,563
Individual personal property	1,284,505	1,240,610	43,895	1,247,241
Railroad and utility	135,266	31,613	103,653	135,266
Financial institutions	14,188	20,823	(6,635)	14,188
Total	7,286,467	7,281,147	5,320	7,191,258
Penalties and interest	39,544	38,064	1,480	36,945
Total General Property Taxes	7,326,011	7,319,211	6,800	7,228,203
SALES TAX	21,895,235	22,463,031	(567,796)	21,627,785
OTHER LOCAL TAXES:				
Gasoline tax	2,786,676	2,799,621	(12,945)	2,737,913
Cigarette tax	607,251	580,375	26,876	610,294
Motor vehicle tax	1,180,660	1,282,970	(102,310)	1,152,624
Utilities tax:				
Telephone	3,900,000	3,678,731	221,269	3,753,165
Natural gas	2,700,000	3,064,837	(364,837)	2,689,605
CATV franchise	219,008	296,301	(77,293)	276,110
Electric	1,085,750	1,102,041	(16,291)	1,042,614
Total Other Local Taxes	12,479,345	12,804,876	(325,531)	12,262,325
LICENSES AND PERMITS:				
Business licenses	725,953	751,863	(25,910)	721,804
Alcoholic beverages	153,947	182,568	(28,621)	162,757
Animal licenses	34,888	30,878	4,010	36,571
Total Licenses and Permits	914,788	965,309	(50,521)	921,132
FINES:				
Corporation court fines	1,118,303	977,640	140,663	1,125,528
Uniform ticket fines	247,721	164,477	83,244	191,900
Meter fines	900,000	731,014	168,986	641,610
Alarm violations	13,800	10,500	3,300	11,100
Total Fines	2,279,824	1,883,631	396,193	1,970,138
FEES AND SERVICE CHARGES:				
Construction inspection	1,512,912	1,798,251	(285,339)	1,500,266
Street maintenance	71,000	16,246	54,754	31,832
Right of way	16,550	77,008	(60,458)	44,058
Animal control fees	12,150	14,281	(2,131)	10,439
Health fees	776,170	790,062	(13,892)	782,422
Miscellaneous	303,415	265,172	38,243	289,133
Total Fees and Service Charges	2,692,197	2,961,020	(268,823)	2,658,150

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2013

	2014		2013
	Budget	Actual	(Over) Under Budget
			Actual
INTRAGOVERNMENTAL REVENUE:			
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):			
Electric	\$11,570,905	\$11,594,498	(\$23,593)
Water	3,215,513	3,408,057	(192,544)
Total	14,786,418	15,002,555	(216,137)
General and Administrative Charges	3,944,618	3,944,617	1
Total Intragovernmental Revenue	18,731,036	18,947,172	(216,136)
REVENUE FROM OTHER			
GOVERNMENTAL UNITS:			
Federal Grants:			
D.O.T. Mass Transit	0	0	0
Non-Motorized Grant	0	0	62,545
Fire	708,837	366,410	342,427
Total	708,837	366,410	256,841
State Grants:			
Disaster Preparedness	0	0	160,463
Missouri Department of Transportation – Highway	166,950	190,597	(23,647)
Emergency Shelter	0	0	0
Health, General	796,252	864,796	(68,544)
Health-Women-Infants and Children	459,671	454,908	4,763
Joint Communications	0	0	19,806
Police Department	150,624	292,931	(142,307)
Historic Preservation	7,320	0	7,320
Cultural Affairs	21,731	21,731	0
Parks and Recreation	34,655	20,918	13,737
Homelessness Prevention Grant	0	0	0
TRIM Grant	10,000	10,000	0
Youth at Risk	0	0	0
Safe Routes to School	0	0	34,515
Total	1,647,203	1,855,881	(208,678)
Boone County:			
Health Department	1,048,284	908,896	139,388
Disaster Preparedness	0	0	0
Joint Communications	2,199,887	1,702,376	497,511
Animal Control	184,616	182,058	2,558
Social Services	0	0	29,285
Total	3,432,787	2,793,330	639,457
Total Revenue From Other Governmental Units	5,788,827	5,015,621	773,206
INVESTMENT REVENUE	617,000	567,866	49,134

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2013

	2014			2013
	Budget	Actual	(Over) Under Budget	Actual
MISCELLANEOUS REVENUE:				
Property sales	\$44,750	\$77,955	(\$33,205)	\$51,368
Photocopies	0	191	(191)	3,547
REDI	0	57,968	(57,968)	44,917
Other	995,983	1,180,704	(184,721)	1,109,029
Total Miscellaneous Revenue	1,040,733	1,316,818	(276,085)	1,208,861
TOTAL REVENUES	73,764,996	74,244,555	(479,559)	70,011,900
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Water Fund	884	884	0	0
Electric Fund	2,990	2,990	0	0
Convention Visitors Bureau	50,000	50,000	0	50,000
Community Development	51,992	40,584	11,408	8,691
Solid Waste	104,457	104,457	0	21,000
Fleet Fund	1,721	1,721	0	0
Public Transportation	1,345	1,345	0	0
Transportation Sales Tax Fund	5,827,430	5,827,430	0	5,727,430
Capital Projects Fund	660,640	660,640	0	133,723
Sewer Utility	8,003	8,003	0	
Trans Load	3,358	3,358	0	0
GIS	2,500	2,500	0	0
Utility Accounts & Billing	14,693	14,693	0	14,523
Park Sales Tax	1,586,439	1,486,437	100,002	1,421,499
Sustainability Fund	0	233,792	(233,792)	
Contributions Fund	49,121	49,121	0	48,873
Total operating transfers from other funds	8,365,573	8,487,955	(122,382)	7,425,739
Lease Proceeds	0	0	0	0
APPROPRIATION OF PRIOR YEAR FUND BALANCE	1,017,900	1,017,900	0	1,680,376
Appropriation of Cultural Affairs	0	0	0	11,348
TOTAL OTHER FINANCING SOURCES	9,383,473	9,505,855	(122,382)	9,117,463
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$83,148,469	\$83,750,410	(\$601,941)	\$79,129,363

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2013

	2014		2013	
	Budget	Actual	(Over) Under Budget	Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$24,900	\$23,315	\$1,585	\$908
Materials and supplies	39,766	18,876	20,890	18,828
Travel and training	49,240	20,013	29,227	17,461
Intragovernmental	0	0	0	0
Utilities, services, and miscellaneous	406,987	273,923	133,064	78,859
Total City Council	<u>520,893</u>	<u>336,127</u>	<u>184,766</u>	<u>116,056</u>
City Clerk:				
Personal services	243,260	220,797	22,463	195,925
Materials and supplies	13,861	1,373	12,488	786
Travel and training	11,319	330	10,989	309
Intragovernmental	213	213	0	228
Utilities, services, and miscellaneous	20,658	3,131	17,527	3,199
Total City Clerk	<u>289,311</u>	<u>225,844</u>	<u>63,467</u>	<u>200,447</u>
City Manager:				
Personal services	1,062,050	1,014,973	47,077	971,140
Materials and supplies	15,983	7,938	8,045	13,879
Travel and training	18,351	18,351	0	18,739
Intragovernmental	1,294	1,294	0	1,014
Utilities, services, and miscellaneous	58,148	48,520	9,628	52,378
Capital additions	0	0	0	0
Total City Manager	<u>1,155,826</u>	<u>1,091,076</u>	<u>64,750</u>	<u>1,057,150</u>
Election:				
Utilities, services, and miscellaneous	126,663	124,725	1,938	73,455
Total General Government	<u>2,092,693</u>	<u>1,777,772</u>	<u>314,921</u>	<u>1,447,108</u>
Financial Services:				
Personal services	2,974,281	2,803,899	170,382	2,695,199
Materials and supplies	111,317	95,657	15,660	90,827
Travel and training	56,156	13,251	42,905	10,728
Intragovernmental	4,566	4,566	0	4,896
Utilities, services, and miscellaneous	366,485	346,313	20,172	399,005
Capital additions	0	0	0	0
Total Financial Services	<u>3,512,805</u>	<u>3,263,686</u>	<u>249,119</u>	<u>3,200,655</u>
Human Resources:				
Personal services	632,865	620,551	12,314	616,745
Materials and supplies	35,204	20,911	14,293	22,013
Travel and training	22,407	4,767	17,640	5,611
Intragovernmental	936	936	0	810
Utilities, services, and miscellaneous	235,896	150,358	85,538	249,323
Total Human Resources	<u>927,308</u>	<u>797,523</u>	<u>129,785</u>	<u>894,502</u>
City Counselor:				
Personal services	762,337	729,964	32,373	668,263
Materials and supplies	27,002	11,639	15,363	15,433
Travel and training	19,921	9,483	10,438	4,966
Intragovernmental	962	962	0	670
Utilities, services, and miscellaneous	88,376	75,025	13,351	39,139
Total City Counselor	<u>898,598</u>	<u>827,073</u>	<u>71,525</u>	<u>728,471</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2013

	2014		2013
	Budget	Actual	(Over) Under Budget
	Budget	Actual	Actual
Public Works Administration:			
Personal services	1,213,100	1,176,939	36,161
Materials and supplies	89,000	57,100	31,900
Travel and training	17,485	13,672	3,813
Intragovernmental	42,433	42,433	0
Utilities, services, and miscellaneous	65,727	58,501	7,226
Capital additions	41,500	41,403	97
	<u>1,469,245</u>	<u>1,390,048</u>	<u>79,197</u>
Total Public Works Administration			1,360,311
Total Policy Development and Administration	<u>8,900,649</u>	<u>8,056,102</u>	<u>844,547</u>
			7,631,047
PUBLIC SAFETY:			
Police:			
Personal services	16,066,662	15,286,092	780,570
Materials and supplies	1,792,891	1,380,216	412,675
Travel and training	280,335	227,257	53,078
Intragovernmental	938,512	938,512	0
Utilities, services, and miscellaneous	940,211	846,347	93,864
Capital additions	706,067	303,893	402,174
	<u>20,724,678</u>	<u>18,982,317</u>	<u>1,742,361</u>
Total Police			18,683,488
City Prosecutor:			
Personal services	527,617	424,436	103,181
Materials and supplies	11,343	7,755	3,588
Travel and training	2,914	1,970	944
Intragovernmental	901	901	0
Utilities, services, and miscellaneous	23,903	17,467	6,436
Capital additions	0	0	0
	<u>566,678</u>	<u>452,529</u>	<u>114,149</u>
Total City Prosecutor			497,828
Fire:			
Personal services	14,033,054	13,727,943	305,111
Materials and supplies	829,672	574,155	255,517
Travel and training	25,469	13,637	11,832
Intragovernmental	599,683	598,983	700
Utilities, services, and miscellaneous	487,582	411,138	76,444
Capital additions	641,692	0	641,692
	<u>16,617,152</u>	<u>15,325,856</u>	<u>1,291,296</u>
Total Fire			14,929,666
Animal Control:			
Personal services	\$389,278	\$386,135	\$3,143
Materials and supplies	35,984	28,514	7,470
Travel and training	3,152	2,299	853
Intragovernmental	14,805	14,805	0
Utilities, services, and miscellaneous	176,304	159,110	17,194
Capital additions	44,348	35,812	8,536
	<u>663,871</u>	<u>626,675</u>	<u>37,196</u>
Total Animal Control			491,908
Municipal Court:			
Personal services	729,551	676,534	53,017
Materials and supplies	43,898	23,325	20,573
Travel and training	10,790	9,803	987
Intragovernmental	764	764	0
Utilities, services, and miscellaneous	132,541	49,912	82,629
Capital additions	21,083	6,143	14,940
	<u>938,627</u>	<u>766,481</u>	<u>172,146</u>
Total Municipal Court			855,126

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2013

	2014		2013	
	Budget	Actual	(Over) Under Budget	Actual
Emergency Management:				
Personal services	0	0	0	0
Materials and supplies	0	0	0	82
Travel and training	0	0	0	0
Intragovernmental	0	0	0	1,293
Utilities, services, and miscellaneous	82,187	47,348	34,839	115,938
Capital additions	0	0	0	0
Total Emergency Management	82,187	47,348	34,839	117,313
Joint Communications:				
Personal services	1,751,916	1,683,067	68,849	1,989,742
Materials and supplies	73,556	59,440	14,116	70,843
Travel and training	49,121	49,121	0	17,901
Intragovernmental	169,087	169,087	0	8,553
Utilities, services, and miscellaneous	719,086	513,676	205,410	483,733
Capital additions	4,602	4,602	0	36,918
Total Joint Communications	2,767,368	2,478,993	288,375	2,607,690
Total Public Safety	42,360,561	38,680,199	3,680,362	38,183,019
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	2,224,180	2,022,275	201,905	2,062,097
Materials and supplies	2,443,506	2,200,048	243,458	2,034,105
Travel and training	3,662	3,618	44	444
Intragovernmental	231,335	231,085	250	219,259
Utilities, services, and miscellaneous	1,945,592	1,405,919	539,673	1,662,749
Capital additions	1,236,681	724,318	512,363	624,144
Total Streets and Sidewalks	8,084,956	6,587,263	1,497,693	6,602,798
Street Lighting:				
Utilities, services, and miscellaneous	815,402	815,402	0	806,589
Traffic:				
Personal services	\$637,551	\$561,354	\$76,197	\$562,931
Materials and supplies	487,240	290,087	197,153	315,731
Travel and training	1,000	667	333	1,720
Intragovernmental	32,101	32,101	0	29,200
Utilities, services, and miscellaneous	36,244	34,232	2,012	33,620
Capital additions	98,850	96,988	1,862	0
Total Traffic	1,292,986	1,015,429	277,557	943,202
Total Transportation	10,193,344	8,418,094	1,775,250	8,352,589
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,331,311	3,121,272	210,039	3,146,697
Materials and supplies	496,141	312,319	183,822	394,131
Travel and training	79,314	44,633	34,681	27,354
Intragovernmental	21,193	21,193	0	11,768
Utilities, services, and miscellaneous	797,915	530,019	267,896	627,520
Capital additions	1,100	0	1,100	32,620
Total Health Services	4,726,974	4,029,436	697,538	4,240,090

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2013

	2014		2013
	Budget	Actual	(Over) Under Budget
			Actual
Planning:			
Personal services	2,616,233	2,584,537	31,696
Materials and supplies	190,856	125,001	65,855
Travel and training	42,829	24,929	17,900
Intragovernmental	52,998	52,949	49
Utilities, services, and miscellaneous	606,815	344,274	262,541
Capital additions	72,419	63,844	8,575
Total Planning	3,582,150	3,195,534	386,616
Department of Economic Development:			
Personal services	417,811	410,508	7,303
Material and supplies	381	0	381
Intragovernmental	412	412	0
Utilities, services, and miscellaneous	51,000	51,000	0
Total Department of Economic Development	469,604	461,920	7,684
Protective Inspection:			
Personal services	0	0	0
Materials and supplies	0	0	0
Travel and training	0	0	0
Intragovernmental	0	0	0
Utilities, services, and miscellaneous	0	0	0
Capital additions	0	0	0
Total Protective Inspection	0	0	0
Neighborhood Services:			
Personal services	\$0	\$0	\$0
Materials and supplies	0	0	0
Travel and training	0	0	0
Intragovernmental	0	0	0
Utilities, services, and miscellaneous	0	0	0
Capital additions	0	0	0
Total Neighborhood Services	0	0	0
Total Health and Environment	8,778,728	7,686,890	1,091,838
PERSONAL DEVELOPMENT:			
Parks and Recreation:			
Personal services	\$3,647,805	\$3,394,686	\$253,119
Materials and supplies	899,521	885,011	14,510
Travel and training	20,285	18,917	1,368
Intragovernmental	281,488	281,488	0
Utilities, services, and miscellaneous	565,459	557,544	7,915
Capital additions	410,339	367,065	43,274
Total Parks and Recreation	5,824,897	5,504,711	320,186
Cultural Affairs:			
Personal services	235,571	224,717	10,854
Materials and supplies	18,319	12,608	5,711
Travel and training	3,850	3,060	790
Intragovernmental	216	216	0
Utilities, services, and miscellaneous	182,444	170,210	12,234
Total Cultural Affairs	440,400	410,811	29,589

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2013

	2014		2013
	Budget	Actual	(Over) Under Budget Actual
Office of Community Services:			
Personal services	459,571	414,848	44,723
Materials and supplies	82,642	82,642	0
Travel and training	7,561	6,389	1,172
Intragovernmental	856	856	0
Utilities, services, and miscellaneous	78,463	51,374	27,089
Total Office of Community Services	629,093	556,109	72,984
Social Assistance:			
Utilities services, and miscellaneous	1,189,736	886,634	303,102
Total Social Assistance	1,189,736	886,634	303,102
Total Personal Development	8,084,126	7,358,265	725,861
Miscellaneous Nonprogrammed Activities:			
Intragovernmental	3,768,389	3,768,389	0
Other	1,387,737	1,016,628	371,109
Total Miscellaneous Nonprogrammed Activities	5,156,126	4,785,017	371,109
Debt Service:			
Principal-capital lease payment	79,063	78,483	580
Interest	2,024	2,024	0
Total Debt Service	81,087	80,507	580
TOTAL EXPENDITURES	83,554,621	75,065,074	8,489,547
OPERATING TRANSFERS TO OTHER FUNDS:			
2006 SO Bonds	294,750	294,750	0
2008B SO Bonds	961,046	961,046	0
Public Communications Fund	0	0	0
Recreation Services Fund	1,156,910	1,156,910	0
Public Transportation	0	0	0
Fleet	0	0	0
Storm Water Utility Fund	0	0	0
Capital Projects Fund	1,087,194	1,087,194	0
Special Business District	0	548	(548)
Sanitary Sewer	0	0	0
Parking	0	0	0
Contributions Fund	0	0	0
Airport Fund	0	0	0
Sustainability Fund	0	0	0
Convention & Visitors Bureau	0	0	0
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	3,499,900	3,500,448	(548)
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$87,054,521</u>	<u>\$78,565,522</u>	<u>\$8,488,999</u>
			<u>\$77,581,172</u>

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

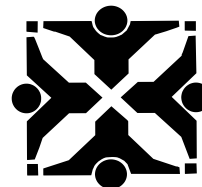
Community Development Grant Fund - to account for all federal monies received by the City and disbursed on Community Development Grant projects.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2014 AND 2013

ASSETS	Non Motorized Grant Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund	
	2014	2013	2014	2013	2014	2013
Cash and cash equivalents	\$0	\$0	\$0	\$2,450	\$2,806,720	\$1,217,687
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	2,882	0	0	0	0
Taxes receivable	0	0	0	0	1,813,337	1,655,617
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	272,949	122,947	0	0	0	0
Rehabilitation loans receivable	0	0	0	0	0	0
Allowance for uncollectible loans	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Other assets	0	0	0	0	0	0
Accrued interest	0	0	0	6	5,812	2,821
TOTAL ASSETS	\$272,949	\$125,829	\$0	\$2,456	\$4,625,869	\$2,876,125
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES:						
Accounts payable	\$7,875	\$11,724	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	13,282	17,900	0	0	0	0
Due to other funds	251,792	96,205	0	0	0	0
Unearned revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	272,949	125,829	0	0	0	0
DEFERRED INFLOWS OF RESOURCES:						
Unavailable revenue - grants	6,166	79,311	0	0	0	0
TOTAL DEFERRED INFLOWS OF RESOURCES	6,166	79,311	0	0	0	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	0	0	0	2,456	4,625,869	2,876,125
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	(6,166)	(79,311)	0	0	0	0
TOTAL FUND BALANCE	(6,166)	(79,311)	0	2,456	4,625,869	2,876,125
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	\$272,949	\$125,829	\$0	\$2,456	\$4,625,869	\$2,876,125

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

**COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2014 AND 2013**

Office of Sustainability Fund		Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2014	2013	2014	2013	2014	2013	2014	2013
\$0	\$236,905	\$594,478	\$373,232	\$0	\$0	\$1,076,162	\$955,314
0	0	0	0	0	0	4,696,855	2,881,867
0	0	1,830,556	1,382,452	0	0	0	0
0	200	456	0	0	0	0	0
0	0	800,000	800,000	0	0	0	0
0	0	227,664	196,541	0	0	155,535	139,341
0	0	0	0	0	0	0	0
0	0	0	40,990	744,165	728,983	0	0
0	0	0	0	7,365,876	7,321,199	0	0
0	0	0	0	(551,668)	(459,581)	0	0
0	0	4,875	19,505	0	0	0	0
0	0	0	0	32,593	4,777	0	0
0	539	4,967	3,914	0	0	11,864	8,610
<u>\$0</u>	<u>\$237,644</u>	<u>\$3,462,996</u>	<u>\$2,816,634</u>	<u>\$7,590,966</u>	<u>\$7,595,378</u>	<u>\$5,940,416</u>	<u>\$3,985,132</u>
\$0	\$482	\$117,598	\$61,481	\$21,664	\$77,019	\$0	\$0
0	3,370	26,386	25,397	8,838	8,607	0	0
0	0	0	0	163,710	135,138	0	0
0	0	0	7,273	0	0	0	0
0	0	25,000	25,000	847	847	0	0
<u>0</u>	<u>3,852</u>	<u>168,984</u>	<u>119,151</u>	<u>195,059</u>	<u>221,611</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>54,704</u>	<u>288,792</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>54,704</u>	<u>288,792</u>	<u>0</u>	<u>0</u>
0	0	4,875	19,505	0	0	0	0
0	0	3,289,137	2,677,978	7,341,203	7,084,975	4,696,855	2,881,867
0	233,792	0	0	0	0	1,243,561	1,103,265
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>233,792</u>	<u>3,294,012</u>	<u>2,697,483</u>	<u>7,341,203</u>	<u>7,084,975</u>	<u>5,940,416</u>	<u>3,985,132</u>
<u>\$0</u>	<u>\$237,644</u>	<u>\$3,462,996</u>	<u>\$2,816,634</u>	<u>\$7,590,966</u>	<u>\$7,595,378</u>	<u>\$5,940,416</u>	<u>\$3,985,132</u>

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

**COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2014 AND 2013**

ASSETS	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
	2014	2013	2014	2013	2014	2013	2014	2013
Cash and cash equivalents	\$1,973,060	\$1,727,871	\$539,139	\$470,629	\$36,647	\$1,423,753	\$7,026,206	\$6,407,841
Cash restricted for development charges	0	0	0	0	0	0	4,696,855	2,881,867
Cash restricted for hotel/motel tax	0	0	0	0	0	0	1,830,556	1,382,452
Accounts receivable	0	0	0	0	74,643	80,247	75,099	80,447
Due from other funds	0	0	0	0	0	0	800,000	802,882
Taxes receivable	906,668	827,809	906,635	827,782	0	0	4,009,839	3,647,090
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0	1,017,114	892,920
Rehabilitation loans receivable	0	0	0	0	0	0	7,365,876	7,321,199
Allowance for uncollectible loans	0	0	0	0	0	0	(551,668)	(459,581)
Prepaid expenses	0	0	0	0	0	0	4,875	19,505
Other assets	0	0	0	0	0	0	32,593	4,777
Accrued interest	4,192	3,739	1,461	1,404	173	3,154	28,469	24,187
TOTAL ASSETS	<u>\$2,883,920</u>	<u>\$2,559,419</u>	<u>\$1,447,235</u>	<u>\$1,299,815</u>	<u>\$111,463</u>	<u>\$1,507,154</u>	<u>\$26,335,814</u>	<u>\$23,005,586</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$20,525	\$0	\$167,662	\$150,706
Accrued payroll and payroll taxes	0	0	0	0	0	0	48,506	55,274
Due to other funds	0	0	0	0	0	0	415,502	231,343
Deferred revenue	0	0	0	0	0	0	0	7,273
Other liabilities	0	0	0	0	0	0	25,847	25,847
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,525</u>	<u>0</u>	<u>657,517</u>	<u>470,443</u>
DEFERRED INFLOWS OF RESOURCES:								
Unavailable revenue - grants	0	0	0	0	0	0	60,870	368,103
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,870</u>	<u>368,103</u>
FUND BALANCE:								
Non Spendable			0	0	0	0	4,875	19,505
Restricted	2,883,920	2,559,419	1,447,235	1,299,815	90,938	1,507,154	24,375,157	20,889,789
Committed	0	0	0	0	0	0	1,243,561	1,337,057
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	(6,166)	(79,311)
TOTAL FUND BALANCE	<u>2,883,920</u>	<u>2,559,419</u>	<u>1,447,235</u>	<u>1,299,815</u>	<u>90,938</u>	<u>1,507,154</u>	<u>25,617,427</u>	<u>22,167,040</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	<u>\$2,883,920</u>	<u>\$2,559,419</u>	<u>\$1,447,235</u>	<u>\$1,299,815</u>	<u>\$111,463</u>	<u>\$1,507,154</u>	<u>\$26,335,814</u>	<u>\$23,005,586</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

	Non Motorized Grant Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund	
	2014	2013	2014	2013	2014	2013
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	11,153,372	10,800,210
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	426,558	299,819	0	0	0	0
Investment revenue	0	0	16	(38)	32,907	(25,970)
Miscellaneous	0	0	0	0	0	0
TOTAL REVENUES	426,558	299,819	16	(38)	11,186,279	10,774,240
EXPENDITURES:						
Current:						
Policy development						
and administration	261,798	313,479	3,020	0	0	0
Transportation	0	0	0	0	0	0
Health and environment	0	0	0	0	0	0
Personal development	91,615	65,651	0	0	10,947	0
TOTAL EXPENDITURES	353,413	379,130	3,020	0	10,947	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	73,145	(79,311)	(3,004)	(38)	11,175,332	10,774,240
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	548	0	0	0
Operating transfers to other funds	0	0	0	0	(9,425,588)	(10,229,244)
TOTAL OTHER FINANCING SOURCES (USES)	0	0	548	0	(9,425,588)	(10,229,244)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	73,145	(79,311)	(2,456)	(38)	1,749,744	544,996
FUND BALANCE, BEGINNING OF PERIOD	(79,311)	0	2,456	2,494	2,876,125	2,331,129
Equity transfers to other funds	0	0		0		0
FUND BALANCE, END OF PERIOD	(\$6,166)	(\$79,311)	\$0	\$2,456	\$4,625,869	\$2,876,125

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

Office of Sustainability Fund		Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
2014	2013	2014	2013	2014	2013	2014	2013
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	960,435	924,650
0	0	2,365,746	2,153,251	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	1,814,988	1,926,001
0	133,730	78,756	90,435	1,577,512	1,396,420	0	0
0	(3,130)	33,615	(29,296)	12,748	13,492	85,733	(71,541)
0	0	21,504	19,951	0	0	0	0
0	130,600	2,499,621	2,234,341	1,590,260	1,409,912	2,861,156	2,779,110
0	178,474	1,821,872	1,723,878	0	0	107,240	32,728
0	0	0	0	0	0	0	0
0	0	0	0	1,031,208	1,365,933	0	0
0	0	0	0	0	0	0	0
0	178,474	1,821,872	1,723,878	1,031,208	1,365,933	107,240	32,728
0	(47,874)	677,749	510,463	559,052	43,979	2,753,916	2,746,382
0	69,352	0	5,000	0	0	0	0
(233,792)	0	(81,220)	(76,200)	(302,824)	(398,455)	(798,632)	(1,984,697)
(233,792)	69,352	(81,220)	(71,200)	(302,824)	(398,455)	(798,632)	(1,984,697)
(233,792)	21,478	596,529	439,263	256,228	(354,476)	1,955,284	761,685
233,792	212,314	2,697,483	2,258,220	7,084,975	7,439,451	3,985,132	3,223,447
0	0	0	0	0	0	0	0
<u>\$0</u>	<u>\$233,792</u>	<u>\$3,294,012</u>	<u>\$2,697,483</u>	<u>\$7,341,203</u>	<u>\$7,084,975</u>	<u>\$5,940,416</u>	<u>\$3,985,132</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

	Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
	2014	2013	2014	2013	2014	2013	2014	2013
REVENUES:								
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	5,576,735	5,399,873	5,576,587	5,398,029	0	0	23,267,129	22,522,762
Other local taxes	0	0	0	0	0	0	2,365,746	2,153,251
Licenses and permits	0	0	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0	1,814,988	1,926,001
Revenue from other							0	0
governmental units	0	0	0	0	991,860	1,025,335	3,074,686	2,945,739
Investment revenue	26,067	(28,668)	9,990	(8,160)	4,448	(22,481)	205,524	(175,792)
Miscellaneous	0	0	0	0	0	0	21,504	19,951
TOTAL REVENUES	5,602,802	5,371,205	5,586,577	5,389,869	996,308	1,002,854	30,749,577	29,391,912
EXPENDITURES:								
Current:								
Policy development								
and administration	0	0	0	0	0	0	2,193,930	2,248,559
Transportation	0	0	0	0	1,429,048	0	1,429,048	0
Health and environment	0	0	0	0	0	0	1,031,208	1,365,933
Personal development	11,051	0	44,114	812	0	0	157,727	66,463
TOTAL EXPENDITURES	11,051	0	44,114	812	1,429,048	0	4,811,913	3,680,955
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,591,751	5,371,205	5,542,463	5,389,057	(432,740)	1,002,854	25,937,664	25,710,957
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	0	0	0	0	0	548	74,352
Operating transfers to other funds	(5,267,250)	(5,276,875)	(5,395,043)	(5,388,424)	(983,476)	(983,476)	(22,487,825)	(24,337,371)
TOTAL OTHER FINANCING SOURCES (USES)	(5,267,250)	(5,276,875)	(5,395,043)	(5,388,424)	(983,476)	(983,476)	(22,487,277)	(24,263,019)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	324,501	94,330	147,420	633	(1,416,216)	19,378	3,450,387	1,447,938
FUND BALANCE, BEG OF PERIOD	2,559,419	2,465,089	1,299,815	1,299,182	1,507,154	1,487,776	22,167,040	20,719,102
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END 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

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

NON MOTORIZED GRANT FUND	2014	2013
REVENUES:		
Revenue from other governmental units – County	\$426,558	\$299,819
Investment revenue	0	0
TOTAL REVENUES	\$426,558	\$299,819
EXPENDITURES:		
Current:		
Policy Development & Admin		
Personal services	234,148	263,578
Materials and supplies	2,709	30,669
Travel and training	0	0
Intragovernmental	235	0
Utilities, services, and miscellaneous	24,706	19,232
Capital outlay	0	0
Total	261,798	313,479
Personal Development		
Personal services	81,033	56,825
Materials and supplies	10,582	8,763
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	63
Capital outlay	0	0
Total	91,615	65,651
TOTAL EXPENDITURES	353,413	379,130
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$73,145	(\$79,311)
COLUMBIA SPECIAL BUSINESS DISTRICT FUND		
REVENUES:		
General Property Taxes:		
Real property	\$0	\$0
Railroad and utility	0	0
Financial institutions tax	0	0
Penalties and interest	0	0
Total General Property Taxes	0	0
Licenses and permits:		
Business licenses	0	0
Investment revenue	16	(38)
TOTAL REVENUES	16	(38)
EXPENDITURES:		
Current:		
Policy development and administration:		
Utilities, services, and miscellaneous	3,020	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$3,004)	(\$38)

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

TRANSPORTATION SALES TAX FUND	2014	2013
REVENUES:		
Sales tax	\$11,153,372	\$10,800,210
Revenue from other governmental units - County	0	0
Investment revenue	32,907	(25,970)
TOTAL REVENUES	\$11,186,279	\$10,774,240
EXPENDITURES:		
Current:		
Personal Development:		
Intragovernmental	10,947	0
TOTAL EXPENDITURES	10,947	0
EXCESS OF REVENUES OVER EXPENDITURES	\$11,175,332	\$10,774,240
 OFFICE OF SUSTAINABILITY FUND		
REVENUES:		
Other local taxes:		
Revenue from other governmental units – Federal	\$0	\$133,730
Investment revenue	0	(3,130)
Miscellaneous	0	0
TOTAL REVENUES	0	130,600
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	0	69,185
Materials and supplies	0	49,534
Travel and training	0	1,381
Intragovernmental	0	15,601
Utilities, services and miscellaneous	0	42,773
Interest expense	0	0
Capital outlay	0	0
TOTAL EXPENDITURES	0	178,474
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$0	(\$47,874)
 CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$2,365,746	\$2,153,251
Revenue from other governmental units – State	78,756	90,435
Investment revenue	33,615	(29,296)
Miscellaneous	21,504	19,951
TOTAL REVENUES	2,499,621	2,234,341
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	557,147	504,225
Materials and supplies	24,567	48,388
Travel and training	7,919	10,467
Intragovernmental	113,773	116,404
Utilities, services and miscellaneous	1,118,466	1,044,394
Interest expense	0	0
Capital outlay	0	0
TOTAL EXPENDITURES	1,821,872	1,723,878
EXCESS OF REVENUES OVER EXPENDITURES	\$677,749	\$510,463

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

COMMUNITY DEVELOPMENT GRANT FUND		2014	2013
REVENUES:			
Revenue from federal government		\$1,577,512	\$1,396,420
Investment revenue		12,748	13,492
Miscellaneous revenue		0	0
TOTAL REVENUES		1,590,260	1,409,912
EXPENDITURES:			
Current:			
Health and environment:			
Personal services		184,601	211,706
Materials and supplies		5,064	5,238
Travel and training		727	285
Intragovernmental		0	0
Utilities, services, and miscellaneous		840,816	1,148,704
Capital outlay		0	0
TOTAL EXPENDITURES		1,031,208	1,365,933
EXCESS OF REVENUES OVER EXPENDITURES		\$559,052	\$43,979
PUBLIC IMPROVEMENT FUND			
REVENUES:			
Sales tax		\$960,435	\$924,650
Development charges		1,814,988	1,926,001
Investment revenue		85,733	(71,541)
TOTAL REVENUES		2,861,156	2,779,110
EXPENDITURES:			
Policy development and administration:			
Intragovernmental		107,240	32,728
Utilities, services and miscellaneous		0	0
TOTAL EXPENDITURES		107,240	32,728
EXCESS OF REVENUES OVER EXPENDITURES		\$2,753,916	\$2,746,382
CAPITAL IMPROVEMENT SALES TAX FUND			
Revenues:			
Sales tax		\$5,576,735	\$5,399,873
Investment revenue		26,067	(28,668)
TOTAL REVENUES		\$5,602,802	\$5,371,205
EXPENDITURES:			
Personal Development:			
Intragovernmental		11,051	0
Utilities, services and miscellaneous		0	0
TOTAL EXPENDITURES		11,051	0
EXCESS OF REVENUES OVER EXPENDITURES		\$5,591,751	\$5,371,205

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

PARK SALES TAX FUND		2014	2013
Revenues:			
Sales tax		\$5,576,587	\$5,398,029
Investment revenue		9,990	(8,160)
TOTAL REVENUES		5,586,577	5,389,869
Expenditures:			
Current:			
Personal development:			
Intragovernmental		44,114	812
Utilities, services, and miscellaneous		0	0
Interest expense		0	0
TOTAL EXPENDITURES		44,114	812
EXCESS OF REVENUES OVER EXPENDITURES		\$5,542,463	\$5,389,057
STADIUM TDD'S FUND			
Revenues:			
Revenue from other governmental units – TDD's		\$991,860	\$1,025,335
Investment revenue		4,448	(22,481)
TOTAL REVENUES		\$996,308	\$1,002,854
Expenditures:			
Current:			
Transportation:			
Intragovernmental		0	0
Utilities, services, and miscellaneous		1,429,048	0
Interest expense		0	0
TOTAL EXPENDITURES		1,429,048	0
EXCESS OF REVENUES OVER EXPENDITURES		(\$432,740)	\$1,002,854

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DEBT SERVICE FUNDS

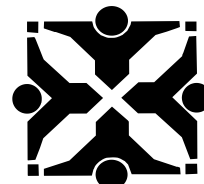
The debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for 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
SEPTEMBER 30, 2014 AND 2013

ASSETS	2006B Special Obligation Bonds		2008B Special Obligation Bonds	
	Debt Service Fund		Debt Service Fund	
	2014	2013	2014	2013
Cash and cash equivalents	\$1,049,517	\$1,018,182	\$790,443	\$738,023
Cash with fiscal agents	0	0	0	0
Taxes receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Due from other funds	0	0	0	0
Accrued interest	7,280	7,932	6,209	6,570
Restricted assets:				
Cash and cash equivalents	2,561,500	2,561,500	2,194,500	2,194,500
			0	0
TOTAL ASSETS	<u>\$3,618,297</u>	<u>\$3,587,614</u>	<u>\$2,991,152</u>	<u>\$2,939,093</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
Accounts payable	\$0	\$0	\$0	\$0
Bonds payable	0	0	0	0
Interest payable	0	0	0	0
Deferred revenue	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE:				
Non Spendable	0	0	0	0
Restricted	2,561,500	2,561,500	2,194,500	2,194,500
Committed	1,056,797	1,026,114	796,652	744,593
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total fund balance	<u>3,618,297</u>	<u>3,587,614</u>	<u>2,991,152</u>	<u>2,939,093</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$3,618,297</u>	<u>\$3,587,614</u>	<u>\$2,991,152</u>	<u>\$2,939,093</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2014 AND 2013

Lemone Trust Note		MTFC Loan		Total	
Debt Service Fund		Debt Service Fund			
2014	2013	2014	2013	2014	2013
\$131,617	\$130,422	\$22,374	\$12,250	\$1,993,951	\$1,898,877
217	93,680	0	0	217	93,680
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
262	277	74	64	13,825	14,843
<u>1,799,603</u>	<u>2,026,286</u>	<u>964,936</u>	<u>4,043,615</u>	<u>7,520,539</u>	<u>10,825,901</u>
<u><u>\$1,931,699</u></u>	<u><u>\$2,250,665</u></u>	<u><u>\$987,384</u></u>	<u><u>\$4,055,929</u></u>	<u><u>\$9,528,532</u></u>	<u><u>\$12,833,301</u></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
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
1,799,820	2,119,966	964,936	4,043,615	7,520,756	10,919,581
131,879	130,699	22,448	12,314	2,007,776	1,913,720
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,931,699</u>	<u>2,250,665</u>	<u>987,384</u>	<u>4,055,929</u>	<u>9,528,532</u>	<u>12,833,301</u>
<u><u>\$1,931,699</u></u>	<u><u>\$2,250,665</u></u>	<u><u>\$987,384</u></u>	<u><u>\$4,055,929</u></u>	<u><u>\$9,528,532</u></u>	<u><u>\$12,833,301</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	2006B Special Obligation Bonds Debt Service Fund		2008B Special Obligation Bonds Debt Service Fund	
	2014	2013	2014	2013
REVENUES:				
General Property Taxes:				
Real estate	\$0	\$0	\$0	\$0
Personal property	0	0	0	0
Railroad and utility	0	0	0	0
Financial institutions	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	31,108	(56,663)	52,324	(40,305)
TOTAL REVENUES	31,108	(56,663)	52,324	(40,305)
EXPENDITURES:				
Health and Environment	0	0	0	0
Transportation	0	0	0	0
Debt Service:				
Redemption of serial bonds	2,830,000	2,705,000	1,145,000	1,100,000
Interest	373,500	511,875	986,581	1,025,869
Fiscal agent fees	425	400	265	261
Miscellaneous	0	0	0	0
TOTAL EXPENDITURES	3,203,925	3,217,275	2,131,846	2,126,130
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,172,817)	(3,273,938)	(2,079,522)	(2,166,435)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	3,203,500	3,216,875	2,131,581	2,125,869
Operating transfers to other funds	0	0	0	0
Miscellaneous	0	0	0	0
Proceeds of 2008B S.O. Bonds	0	0	0	0
Premium on 2008B S.O. Bonds	0	0	0	0
Lemone Trust note proceeds	0	0	0	0
MTFC Loan Proceeds	0	0	0	0
Payment to refunded bond escrow agent	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	3,203,500	3,216,875	2,131,581	2,125,869
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	30,683	(57,063)	52,059	(40,566)
FUND BALANCE, BEGINNING OF PERIOD	3,587,614	3,644,677	2,939,093	2,979,659
FUND BALANCE, END OF PERIOD	\$3,618,297	\$3,587,614	\$2,991,152	\$2,939,093

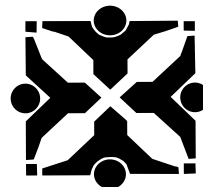
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CITY OF COLUMBIA, MISSOURI

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
SEPTEMBER 30, 2014 AND 2013

ASSETS	2014	2013
Cash and cash equivalents	\$39,682,559	\$38,429,913
Accounts receivable	2,063,126	2,024,117
Grants receivable	525,654	1,600,712
Accrued interest	81,866	85,807
Prepaid expenses	1,650	0
Due from other funds	366,500	373,155
TOTAL ASSETS	<u>\$42,721,355</u>	<u>\$42,513,704</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$2,742,723	\$1,680,033
Accrued payroll and payroll taxes	17,327	13,557
Advances from other funds	329,000	329,000
Unearned revenue	0	0
Total liabilities	<u>3,089,050</u>	<u>2,022,590</u>
DEFERRED INFLOWS OF RESOURCES:		
Unavailable revenues-grants	324,476	458,296
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>324,476</u>	<u>458,296</u>
FUND BALANCE:		
Non Spendable	0	0
Restricted	0	0
Committed	1,356,359	1,398,853
Assigned	37,951,470	38,633,965
Unassigned	0	0
Total fund balance	<u>39,307,829</u>	<u>40,032,818</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$42,721,355</u>	<u>\$42,513,704</u>

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

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	2,096,215	2,083,417
State	0	31,528
Federal	1,194,444	3,519,761
Investment revenue	714,474	(501,439)
Miscellaneous revenue	691,242	453,994
	<u>4,696,375</u>	<u>5,587,261</u>
TOTAL REVENUES		
EXPENDITURES:		
Capital outlay:		
Policy development and administration	2,540,847	68,366
Public safety	1,205,335	1,344,525
Transportation	8,229,987	7,980,203
Health and environment	0	0
Personal development	2,617,320	4,192,750
	<u>14,593,489</u>	<u>13,585,844</u>
TOTAL EXPENDITURES		
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(9,897,114)</u>	<u>(7,998,583)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	9,832,765	8,974,476
Operating transfers to other funds	(660,640)	(197,723)
Proceeds of certificates of participation	0	0
	<u>9,172,125</u>	<u>8,776,753</u>
TOTAL OTHER FINANCING SOURCES (USES)		
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(724,989)	778,170
FUND BALANCE, BEGINNING OF PERIOD	40,032,818	39,254,648
Equity transfers from other funds	0	0
Equity transfers to other funds	0	0
	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	<u>\$39,307,829</u>	<u>\$40,032,818</u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION:						
Preliminary Project Studies (40140)	117,158	4,600	0	4,600	0	112,558
Contingency (40138)	953,296	53,878	0	53,878	0	899,418
Pub Bldgs Major Maint/Ren (C00021)	963,539	711,351	6,900	718,251	0	245,288
Satellite Loc. SW Columbia (C00077)	155,000	0	0	0	0	155,000
Municipal Building Expansion (C00099)	24,222,429	24,222,048	52	24,222,100	0	329
Blind Boone Home (C00123)	800,875	447,151	33,653	480,804	344	319,727
Downtown Special Projects (C00140)	516,261	314,708	0	314,708	0	201,553
% for Art City Hall (C00252)	297,752	251,817	5,389	257,206	0	40,546
Land Grissum Expansion (C00369)	39,532	21,000	0	21,000	0	18,532
Enterprise Resource Grp Software (C00476)	8,738,535	35,994	2,412,746	2,448,740	3,535,112	2,754,683
Site: New Day/Room @ Inn (C00543)	126,741	0	82,107	82,107	0	44,634
Disabilities Comm Project (C00544)	40,000	0	0	0	0	40,000
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	36,971,118	26,062,547	2,540,847	28,603,394	3,535,456	4,832,268
PUBLIC SAFETY:						
Fire Station Sites (40173)	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	0	118,292	11,707	1
Outdoor Warning Sirens (C00464)	30,000	0	0	0	0	30,000
Records Management System (C00498)	1,750,000	63,550	10,900	74,450	52,900	1,622,650
Repl 1678 1994 Pumper (C00528)	744,635	740,142	4,492	744,634	0	1
Repl 2001 Pumper (C00529)	745,385	750	744,634	745,384	0	1
Repl 2002 Pumper (C00564)	912,000	0	371,571	371,571	370,071	170,358
Repl Foam Truck (C00565)	630,000	0	0	0	0	630,000
CPD Training Center Renov (C00566)	75,000	0	6,516	6,516	0	68,484
Property Room Upgrade (C00567)	70,377	0	67,222	67,222	3,155	0
TOTAL PUBLIC SAFETY	6,534,903	2,174,447	1,205,335	3,379,782	437,833	2,717,288
TRANSPORTATION:						
Annual Street Program (40158)	966,102	0	0	0	0	966,102
Traffic Safety (40159)	271,382	94,723	0	94,723	0	176,659
Jt. County/City Projects (40161)	2,149,865	15,500	0	15,500	0	2,134,365
Annual Sidewalks (40162)	530,820	523	0	523	0	530,297
Street Landscaping (40163)	245,276	0	0	0	0	245,276
Adopt a Spot (C00100)	97,500	91,324	0	91,324	0	6,176
Eighth St. Plan – Ave of the Col. (C00126)	1,547,448	919,621	65,618	985,239	70,520	491,689
Annual Sidewalk Maint. (C00148)	342,500	227,284	72,191	299,475	0	43,025
Scott Blvd. (C00149)	15,177,704	15,111,740	47,119	15,158,859	0	18,845
Downtown Sidewalks Improv (C00171)	521,324	113,358	0	113,358	0	407,966
Traffic Island Old 63/Stadium (C00213)	1,479,095	14,715	1,162	15,877	0	1,463,218
Annual Brick Street Renovation (C00234)	271,390	118,171	0	118,171	0	153,219
Annual Curb & Gutter Restoration (C00235)	100,000	0	0	0	0	100,000
Clark Lane - PP to St Charles (C00236)	9,998,169	9,805,485	1,588	9,807,073	0	191,096
Gans Rd @ 63 Interchange (C00237)	4,259,047	2,941,975	1,200	2,943,175	0	1,315,872
Scott - Vawter School to KK (C00274)	5,798,305	403,558	171,561	575,119	34,986	5,188,200
Burnham/Rollins/Prov Intersection (C00290)	2,302,211	84,612	134,696	219,308	242,125	1,840,778
Stadium TDD Projects (C00317)	4,741,411	4,184,046	(773,600)	3,410,446	15,673	1,315,292
Scott - Vawter to MKT (C00319)	6,404,879	871,755	5,330,752	6,202,507	196,028	6,344
GNM Sidewalks Old 63 Grindstone S (C00331)	1,213,633	1,124,507	20,724	1,145,231	0	68,402
GNM Sidewalks Prov - Wilkes/Tex (C00332)	546,375	168,868	377,506	546,374	0	1
GNM Katy Place Connection (C00373)	327,330	214,601	112,728	327,329	0	1
GNM Wilson-Forum-Katy Conn (C00374)	0	52,511	(52,511)	0	0	0
Broadway: Garth to West (C00396)	174,422	122,922	0	122,922	0	51,500
Brown Station Rd - Starke/Rt B (C00409)	320	0	0	0	0	320
Fairview Rd Sidewalks (C00411)	500,000	261,129	3,860	264,989	0	235,011
GNM Downtown Hub Prv/Flatbranch (C00431)	255,372	232,401	0	232,401	0	22,971
Waco Rd (C00435)	575,000	0	0	0	0	575,000
Maguire-Warren Extension (C00436)	1,680	1,680	0	1,680	0	0
Texas Ave Sidewalks Garth/Providence (C00440)	152,000	53,835	91,540	145,375	0	6,625
GNM Sidewalk Segments (C00453)	261,741	229,188	32,336	261,524	217	0
Prov Rd Sidewalk - Blue Ridge TDD (C00485)	7,318	14,634	0	14,634	0	(7,316)
Prairie Lane Connection (C00492)	332,000	24,523	225,417	249,940	14,363	67,697
Short St Traffic Mitigation (C00493)	460,000	158,092	55,804	213,896	59,000	187,104
Garth Sidewalk Leslie/Parkade (C00495)	294,880	10,231	28,619	38,850	116,309	139,721
Salt Brine Improvement (C00499)	60,000	16,164	0	16,164	0	43,836
Salt Storage Auger (C00500)	150,000	138,240	10,600	148,840	0	1,160
Nifong & Bethel Sidewalk (C00501)	135,707	7,318	0	7,318	0	128,389
Bourn Ave Traffic Calming (C00504)	15,000	0	0	0	0	15,000

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Fairview & Ash Signal (C00507)	130,206	51	130,154	130,205	0	1
Worley St Sidewalk PH II (C00509)	354,500	40,555	300,303	340,858	7,238	6,404
GNM Bike Blvd Mkt/Bs Loop (C00521)	460,000	0	1,963	1,963	49,760	408,277
Vandiver Dr & Paris Rd (C00522)	100,000	0	0	0	0	100,000
GNM Ashland Rd SW/Intersection (C00524)	171,200	0	154,203	154,203	16,403	594
GNM Fairview Rd Sidewalk (C00525)	152,900	0	7,217	7,217	0	145,683
GNM Manor Dr Sidewalk (C00526)	438,600	0	219	219	0	438,381
GNM Forum Ped Brdg/Hinksn (C00527)	328,699	12,726	157,893	170,619	97,170	60,910
Rustic Rd Bridge Replacmnt (C00531)	100,000	5,323	4,373	9,696	0	90,304
College Ave Crosswalks (C00536)	823,875	6,288	137,352	143,640	15,372	664,863
Downtown Ramps/SW 2014 (C00539)	109,000	0	107,361	107,361	0	1,639
GNM Bike Blvd Wabash/Hom (C00546)	295,000	0	1,214	1,214	279,807	13,979
Trops Sidewalk (C00547)	19,920	0	19,920	19,920	0	0
Carter Lane Sidewalk (C00548)	50,000	10,256	4,751	15,007	0	34,993
Trinity Place & Allen St (C00549)	10,000	0	0	0	0	10,000
10th/Rogers Crosswk Flash (C00550)	12,820	10,790	2,030	12,820	0	0
Audible ADA Crosswalk (C00551)	40,000	0	0	0	0	40,000
Sgnl Imp @ Grn Meadows Rd (C00552)	80,000	0	7,552	7,552	263	72,185
Bdwy & Dorsey Ped Sig (C00553)	30,000	0	0	0	0	30,000
Ridgemont Bridge Repair (C00568)	114,000	0	12,763	12,763	1,352	99,885
Clark Ln Non-Mtrzd Access (C00571)	1,245,801	2,417	1,129,312	1,131,729	83,237	30,835
Keene St Pavement Improv (C00573)	287,000	0	452	452	0	286,548
Lifestyles Sidewalk Repl (C00574)	20,545	0	20,545	20,545	0	0
Broadway Pavement Improv (C00578)	347,000	0	27	27	0	346,973
Elleta Blvd Traf Calming (C00579)	10,000	0	0	0	0	10,000
Ave of the Columns PH II (C00580)	365,000	0	0	0	0	365,000
College & Bdwy Ped Signal (C00581)	70,000	0	47	47	0	69,953
Greenbriar-HDR (C00583)	40,000	0	26,035	26,035	1,721	12,244
Hominy Trl PH 2-HDR Amend (C00586)	52,690	0	14,219	14,219	38,471	0
ADA Curb Ramp Install (C00600)	200,000	0	31,172	31,172	0	168,828
Worley Intersection Improv (C00601)	30,308	0	0	0	0	30,308
N Garth (Worley to Sexton) (C00602)	19,692	0	0	0	0	19,692
TOTAL TRANSPORTATION	69,175,962	37,917,640	8,229,987	46,147,627	1,340,015	21,688,320
PERSONAL DEVELOPMENT:						
Downtown improvements (40074)	117,654	55,998	2,475	58,473	0	59,181
Greenbelt (40113)	907,111	521,119	0	521,119	0	385,992
Park Acquis. Neighborhood Parks (40145)	2,005,453	1,986,838	553	1,987,391	0	18,062
MKT Pkway Improv & Bridge (C00034)	682,004	635,430	9,799	645,229	0	36,775
Annual P & R Major Maint/Prog (C00056)	10,805	0	0	0	0	10,805
Stephen's Lake (C00095)	2,818,361	2,777,607	40,805	2,818,412	0	(51)
Park Roads & Parking (C00242)	1,387,177	1,181,827	147,797	1,329,624	11,886	45,667
City/School Park Improvements (C00249)	215,000	134,499	45,189	179,688	35,177	135
Phillips Development PH I (C00279)	455,113	428,069	21,860	449,929	0	5,184
Hominy Trail Stephens/Wood. PH I (C00282)	1,820,000	1,475,152	41,062	1,516,214	6,389	297,397
S Regional Park Planning (C00350)	44,904	39,153	5,707	44,860	0	44
GNM Hinkson Trail to Rockbridge (C00358)	1,215,577	1,212,681	2,896	1,215,577	0	0
GNM Hinkdon to MU Rec Trail (C00359)	788,417	784,315	4,102	788,417	0	0
GNM Hominy Woodridge/Clark (C00362)	295,211	260,827	7,934	268,761	8,904	17,546
Walkway Repair (C00421)	28,352	11,325	17,027	28,352	0	0
Scott's Branch PH I (C00422)	772,000	732,512	34,182	766,694	0	5,306
Paquin Park Improv PH III (C00447)	30,000	30,000	0	30,000	0	0
Capen/Grindstone Trl Improv (C00457)	118,000	0	0	0	0	118,000
3M Urban Eco Restoration (C00460)	143,643	109,395	19,723	129,118	0	14,525
Scott's Branch PH II (C00461)	200,000	525	13,598	14,123	0	185,877
Maplewood Barn/Parking (C00470)	422,692	412,692	9,999	422,691	0	1
Grindstone Trail GNA to Con (C00472)	1,570,000	96,336	159,344	255,680	12	1,314,308
Parks Comprehensive Master Plan (C00481)	35,161	28,577	6,583	35,160	0	1
Parks ADA Compliance (C00484)	409,060	240,136	90,796	330,932	1,540	76,588
2010 PST Land Acquisition (C00486)	678,780	85,510	0	85,510	0	593,270
Cosmo New Restroom (C00488)	160,000	121,209	38,791	160,000	0	0
Douglass Park Security (C00505)	29,256	23,068	4,538	27,606	0	1,650
2010 PST Land Neigh Parks (C00510)	250,000	0	2,348	2,348	0	247,652
Albert/Oakland New Restroom (C00512)	134,735	106,962	24,043	131,005	0	3,730
Cosmo Playground Renov (C00514)	518,000	1,173	434,395	435,568	82,100	332
Jay Dix Park Improvements (C00516)	135,128	74,143	59,072	133,215	0	1,913
Nat Area Open Space Plan (C00517)	100,000	35,000	15,000	50,000	0	50,000
S Regional Park Gans Phillips PH I (C00518)	1,170,397	60,103	383,743	443,846	20,136	706,415
Waters-Moss Park PH I (C00519)	605,000	8,315	488,302	496,617	69,500	38,883
Hinkson/Capen Bridge Impr (C00520)	200,000	0	1,821	1,821	160,449	37,730
Douglas HS Infrastructure (C00535)	36,133	33,366	2,767	36,133	0	0
Cosmo Roller Rink Resurface (C00542)	45,000	0	23,719	23,719	21,370	(89)

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
City School Gymnasiums (C00545)	300,000	0	0	0	0	300,000
Albert-Oakland : Pickelball (C00554)	84,820	0	87,496	87,496	1,637	(4,313)
Amer Leg : Archery Rng Imp (C00555)	20,000	0	0	0	0	20,000
Douglas : Skatepk, Fitness (C00556)	109,301	0	67,352	67,352	9,600	32,349
Fairview : Ren Shltr/New Pl (C00557)	175,000	0	13,300	13,300	83,511	78,189
Hickman Tennis Const (C00558)	150,000	0	150,000	150,000	0	0
Norma Suth Park Dev : PH I (C00559)	250,000	0	1,103	1,103	0	248,897
Strawn Rd Pk Dev : Phase I (C00560)	125,000	0	28,223	28,223	28,247	68,530
2010 Annual Trail Program (C00561)	125,000	0	2,997	2,997	0	122,003
Bear Cr Restroom-Garth (C00562)	100,000	0	47,441	47,441	20,775	31,784
Hinkson-Grindstone Restroom (C00563)	115,000	0	49,765	49,765	19,941	45,294
GNM Clark Lane West (C00570)	230,000	0	0	0	227,448	2,552
GNM Shepard to Rollins Trail (C00572)	56,000	0	0	0	55,966	34
Woodridge Playground/Trl Imp (C00584)	213,000	0	0	0	0	213,000
Rock Brg Park Walkway Imp (C00589)	10,000	0	9,673	9,673	0	327
TOTAL PERSONAL DEVELOPMENT	22,617,245	13,703,862	2,617,320	16,321,182	864,588	5,431,475
TOTAL CAPITAL PROJECTS	\$135,299,228	\$79,858,496	\$14,593,489	\$94,451,985	\$6,177,892	\$34,669,351

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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 Transit.

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

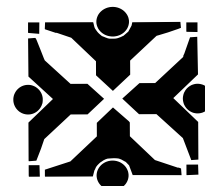
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of City parking lots, municipal garages, and parking meters.

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
SEPTEMBER 30, 2014 AND 2013

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2014	2013	2014	2013	2014	2013
CURRENT ASSETS:						
Cash and cash equivalents	\$16,347,393	\$28,176,899	\$ 4,770,571	\$ 7,279,170	\$ 598,818	\$ 649,944
Accounts receivable	21,413,673	23,552,155	1,939,943	1,912,389	63,650	81,749
Grants receivable	0	0	0	0	16,345	20,140
Accrued interest	168,656	202,372	40,056	50,726	11,860	13,838
Due from other funds	0	0	0	0	0	0
Advances to other funds	1,128,200	800,000	0	0	0	0
Loans receivable from other funds	147,867	144,951	0	0	0	0
Inventory	7,695,025	7,414,147	0	0	0	0
Prepaid expenses	11,859	29,476	20,175	201	0	345
Other assets	0	0	0	0	0	0
Total Current Assets	46,912,673	60,320,000	6,770,745	9,242,486	690,673	766,016
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	9,401,627	9,492,844	3,989,125	4,164,404	0	0
Revenue bond construction account	22,319,277	28,000,088	0	3,355,025	0	0
Cash and marketable securities restricted for capital projects	25,884,347	16,154,196	8,870,869	6,671,944	2,018,023	2,527,888
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	2,243,300	2,243,300	0	0
Contingency and revenue guarantee account	0	0	200,000	200,000	3,108,193	3,053,209
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	71,947,704	68,810,619	16,253,766	17,583,307	5,126,216	5,581,097
Other:						
Customer security and escrow deposits	3,355,267	3,202,889	566,806	548,237	0	0
Grants receivable	0	0	2,321,968	2,510,843	458,495	834,335
Total Restricted Assets – Other	3,355,267	3,202,889	2,888,774	3,059,080	458,495	834,335
Total Restricted Assets	75,302,971	72,013,508	19,142,540	20,642,387	5,584,711	6,415,432
OTHER ASSETS:						
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	2,698,271	2,846,138	0	0	0	0
Total Other Assets	2,698,271	2,846,138	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	457,024,975	439,888,331	277,711,429	274,563,612	37,008,172	36,837,453
Accumulated depreciation	(200,169,920)	(186,131,853)	(62,301,772)	(58,523,786)	(14,086,592)	(13,177,009)
Net Plant in Service	256,855,055	253,756,478	215,409,657	216,039,826	22,921,580	23,660,444
Construction in progress	15,895,713	15,790,364	5,833,995	3,925,829	880,553	480
Net Fixed Assets	272,750,768	269,546,842	221,243,652	219,965,655	23,802,133	23,660,924
TOTAL ASSETS	397,664,683	404,726,488	247,156,937	249,850,528	30,077,517	30,842,372
DEFERRED OUTFLOWS OF RESOURCES						
Loss on refunding of debt	11,015,000	11,487,683	111,880	146,117	0	0
Total deferred outflows of resources	11,015,000	11,487,683	111,880	146,117	0	0
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$408,679,683	\$416,214,171	\$247,268,817	\$249,996,645	\$30,077,517	\$30,842,372

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2014 AND 2013

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2014	2013	2014	2013	2014	2013	2014	2013
\$ 1,235,110	\$ -	\$ 7,703,540	\$ 6,468,800	\$ 228,134	\$ 165,105	\$ 1,587,618	\$1,940,844
152,208	240,683	2,142,975	2,287,982	37,324	98,140	64,368	22,116
504,797	2,059,912	28,960	35,911	0	0	0	0
4,264	527	23,789	24,648	29,531	34,771	3,606	4,419
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	198,045	120,032	0	0	27,340	36,479
100,600	0	0	0	1,873	0	1,568	9,372
0	138	0	0	0	0	0	600
<u>1,996,979</u>	<u>2,301,260</u>	<u>10,097,309</u>	<u>8,937,373</u>	<u>296,862</u>	<u>298,016</u>	<u>1,684,500</u>	<u>2,013,830</u>
0	0	489,308	479,760	762,649	741,002	0	0
0	0	175,228	322,867	0	0	0	0
1,073,656	1,228,008	1,620,548	2,024,505	1,364,886	3,544,118	654,854	555,912
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	456,930	456,930	2,363,692	2,363,692	0	0
0	0	0	0	0	0	0	0
0	0	376,942	689,789	0	0	0	0
<u>1,073,656</u>	<u>1,228,008</u>	<u>3,118,956</u>	<u>3,973,851</u>	<u>4,491,227</u>	<u>6,648,812</u>	<u>654,854</u>	<u>555,912</u>
0	0	556,653	541,507	0	0	0	0
120,402	236,575	0	0	0	0	0	0
<u>120,402</u>	<u>236,575</u>	<u>556,653</u>	<u>541,507</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,194,058</u>	<u>1,464,583</u>	<u>3,675,609</u>	<u>4,515,358</u>	<u>4,491,227</u>	<u>6,648,812</u>	<u>654,854</u>	<u>555,912</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
16,319,233	15,186,133	38,311,917	36,072,145	46,229,619	34,227,185	22,546,047	22,328,882
(7,381,349)	(6,675,204)	(23,451,461)	(21,825,198)	(10,661,879)	(9,739,443)	(9,443,745)	(8,785,754)
8,937,884	8,510,929	14,860,456	14,246,947	35,567,740	24,487,742	13,102,302	13,543,128
6,652	310,572	364,758	278,808	0	10,981,921	0	0
<u>8,944,536</u>	<u>8,821,501</u>	<u>15,225,214</u>	<u>14,525,755</u>	<u>35,567,740</u>	<u>35,469,663</u>	<u>13,102,302</u>	<u>13,543,128</u>
<u>12,135,573</u>	<u>12,587,344</u>	<u>28,998,132</u>	<u>27,978,486</u>	<u>40,355,829</u>	<u>42,416,491</u>	<u>15,441,656</u>	<u>16,112,870</u>
0	0	42,020	54,489	60,752	88,867	0	0
0	0	42,020	54,489	60,752	88,867	0	0
<u>\$12,135,573</u>	<u>\$12,587,344</u>	<u>\$29,040,152</u>	<u>\$28,032,975</u>	<u>\$40,416,581</u>	<u>\$42,505,358</u>	<u>\$15,441,656</u>	<u>\$16,112,870</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2014 AND 2013

ASSETS	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2014	2013	2014	2013	2014	2013	2014	2013
CURRENT ASSETS:								
Cash and cash equivalents	\$ 311,760	\$ 160,510	\$ 1,680,960	\$ 1,314,571	\$ 120,460	\$ -	\$ 34,584,364	\$ 46,155,843
Accounts receivable	132,750	110,859	107,281	184,824	144,497	307,517	26,198,669	28,798,414
Grants receivable	0	0	0	0	0	0	550,102	2,115,963
Accrued interest	1,594	882	5,445	5,301	253	0	289,054	337,484
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	1,128,200	800,000
Loans receivable from other funds	0	0	0	0	0	0	147,867	144,951
Inventory	158,529	224,661	0	0	0	0	8,078,939	7,795,319
Prepaid expenses	0	0	0	249	0	0	136,075	39,643
Other assets	0	0	0	0	8,678	0	8,678	738
Total Current Assets	604,633	496,912	1,793,686	1,504,945	273,888	307,517	71,121,948	86,188,355
RESTRICTED ASSETS:								
Cash and Cash Equivalents:								
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	0	0	14,642,709	14,878,010
Revenue bond construction account	0	0	0	0	0	0	22,494,505	31,677,980
Cash and marketable securities restricted for Capital Projects	478,101	244,114	932,152	1,034,396	0	0	42,897,436	33,985,081
Replacement and renewal fund account	0	0	0	0	0	0	1,553,500	1,553,500
Operation and maintenance account	0	0	0	0	0	0	896,972	895,134
Bond/rent reserve account	0	0	0	0	0	0	17,906,375	18,727,413
Contingency and revenue guarantee acct.	0	0	0	0	0	0	3,308,193	3,253,209
Closure and postclosure reserve	0	0	0	0	0	0	376,942	689,789
Total Restricted Assets – Cash and Cash Equivalents	478,101	244,114	932,152	1,034,396	0	0	104,076,632	105,660,116
Other:								
Customer security and escrow deposits	0	0	0	0	0	0	4,478,726	4,292,633
Grants receivable	0	0	0	0	0	0	2,900,865	3,581,753
Total Restricted Assets – Other	0	0	0	0	0	0	7,379,591	7,874,386
Total Restricted Assets	478,101	244,114	932,152	1,034,396	0	0	111,456,223	113,534,502
OTHER ASSETS:								
Investments	0	0	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0	0	0	2,698,271	2,846,138
Total Other Assets	0	0	0	0	0	0	2,698,271	2,846,138
FIXED ASSETS:								
Property, plant and equipment	13,585,014	13,454,496	13,581,425	13,117,105	3,646,634	3,660,333	925,964,465	889,335,675
Accumulated depreciation	(5,457,118)	(5,014,749)	(6,068,193)	(5,577,992)	(357,538)	(301,557)	(339,379,567)	(315,752,545)
Net Plant in Service	8,127,896	8,439,747	7,513,232	7,539,113	3,289,096	3,358,776	586,584,898	573,583,130
Construction in progress	37,149	3,181	86,220	272,716	0	0	23,105,040	31,563,871
Net Fixed Assets	8,165,045	8,442,928	7,599,452	7,811,829	3,289,096	3,358,776	609,689,938	605,147,001
TOTAL ASSETS	9,247,779	9,183,954	10,325,290	10,351,170	3,562,984	3,666,293	794,966,380	807,715,996
DEFERRED OUTFLOWS OF RESOURCES								
Loss on refunding of debt	0	0	0	0	0	0	11,229,652	11,777,156
Total deferred outflows of resources	0	0	0	0	0	0	11,229,652	11,777,156
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$9,247,779	\$9,183,954	\$10,325,290	\$10,351,170	\$3,562,984	\$3,666,293	\$806,196,032	\$819,493,152

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2014 AND 2013

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2014	2013	2014	2013	2014	2013
CURRENT LIABILITIES:						
Accounts payable	\$4,273,892	\$2,963,352	\$ 257,382	\$ 268,861	\$ 84,279	\$ 55,417
Accrued payroll and payroll taxes	2,278,943	2,078,988	552,021	502,700	147,468	134,806
Accrued sales taxes	463,054	414,259	0	0	0	0
Due to other funds	1,601,546	1,470,904	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	23,456	23,456
Unearned revenue	0	0	0	0	205	0
Other liabilities	585,087	501,513	12,923	12,923	8,464	1,153
Total Current Liabilities	9,202,522	7,429,016	822,326	784,484	1,430,372	1,381,332
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	1,439,481	1,197,300	1,744,505	4,282,207	95,699	552,583
Accrued interest	3,117,510	3,447,060	792,622	813,574	0	0
Revenue bonds payable – current maturities	5,430,000	5,365,000	4,396,700	4,320,600	0	0
Special obligation bonds payable	1,315,000	1,300,000	535,000	520,000	0	0
Customer security and escrow deposits	3,355,267	3,202,889	566,806	548,237	0	0
Advances from other funds	0	0	0	65,000	0	0
Total Current Liabilities (Payable from Restricted Assets)	14,657,258	14,512,249	8,035,633	10,549,618	95,699	552,583
LONG-TERM LIABILITIES:						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	150,727	174,183
Revenue bonds payable	130,269,854	136,358,850	79,977,963	84,576,293	0	0
Other long-term liabilities	0	0	0	0	1,819,711	1,819,711
Special obligation bonds payable	64,208,997	65,680,534	6,537,072	7,080,150	0	0
Total Long-Term Liabilities	194,478,851	202,039,384	86,515,035	91,656,443	1,970,438	1,993,894
Total Liabilities	218,338,631	223,980,649	95,372,994	102,990,545	3,496,509	3,927,809
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	350,222	350,222	761,225	761,225	2,554,426	2,554,426
County contributions	81,442	81,442	74,125	74,125	139,128	139,128
State contributions	554,356	554,356	11,942,523	11,942,523	36,411	36,411
Federal contributions	3,023,767	3,023,767	38,028,968	38,028,968	7,487,053	7,487,053
Private contributions	2,103,602	2,103,602	23,842,299	23,842,299	1,751	1,751
Total Contributed Capital	6,113,389	6,113,389	74,649,140	74,649,140	10,218,769	10,218,769
RETAINED EARNINGS AS RESTATED	184,227,663	186,120,133	77,246,683	72,356,960	16,362,239	16,695,794
Total Fund Equity	190,341,052	192,233,522	151,895,823	147,006,100	26,581,008	26,914,563
TOTAL LIABILITIES AND FUND EQUITY	\$408,679,683	\$416,214,171	\$247,268,817	\$249,996,645	\$30,077,517	\$30,842,372

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2014 AND 2013

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2014	2013	2014	2013	2014	2013	2014	2013
\$ 51,540	\$ 31,300	\$ 831,387	\$ 302,783	\$ 46,274	\$ 31,222	\$ 123,584	\$ 103,640
286,450	247,219	603,620	573,775	46,858	42,741	366,638	366,218
0	0	0	0	0	0	0	0
0	1,026,815	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
124,394	87,833	0	18,000	515,106	527,670	29,929	36,361
4,712	6,322	82,886	82,526	13,605	3,110	276	250
<u>467,096</u>	<u>1,399,489</u>	<u>1,517,893</u>	<u>977,084</u>	<u>621,843</u>	<u>604,743</u>	<u>520,427</u>	<u>506,469</u>
124,700	133,038	62,157	149,008	481,241	1,735,052	42	6,122
0	0	22,641	26,426	95,982	100,585	0	0
0	0	0	0	0	0	0	0
0	0	700,000	680,000	1,050,000	1,010,000	0	0
0	0	556,653	541,507	0	0	0	0
0	0	655,360	752,429	1,063,651	1,186,450	288,022	350,000
<u>124,700</u>	<u>133,038</u>	<u>1,996,811</u>	<u>2,149,370</u>	<u>2,690,874</u>	<u>4,032,087</u>	<u>288,064</u>	<u>356,122</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	376,942	689,789	0	0	0	0
0	0	3,542,713	4,260,940	22,755,329	23,835,451	0	0
<u>0</u>	<u>0</u>	<u>3,919,655</u>	<u>4,950,729</u>	<u>22,755,329</u>	<u>23,835,451</u>	<u>0</u>	<u>0</u>
<u>591,796</u>	<u>1,532,527</u>	<u>7,434,359</u>	<u>8,077,183</u>	<u>26,068,046</u>	<u>28,472,281</u>	<u>808,491</u>	<u>862,591</u>
1,066,037	1,066,037	2,594	2,594	28,965	28,965	2,464,612	2,464,612
0	0	0	0	0	0	0	0
0	0	0	0	0	0	206,763	206,763
1,400,072	1,400,072	0	0	58,846	58,846	103,865	103,865
0	0	0	0	348	348	4,458	4,458
2,466,109	2,466,109	2,594	2,594	88,159	88,159	2,779,698	2,779,698
<u>9,077,668</u>	<u>8,588,708</u>	<u>21,603,199</u>	<u>19,953,198</u>	<u>14,260,376</u>	<u>13,944,918</u>	<u>11,853,467</u>	<u>12,470,581</u>
<u>11,543,777</u>	<u>11,054,817</u>	<u>21,605,793</u>	<u>19,955,792</u>	<u>14,348,535</u>	<u>14,033,077</u>	<u>14,633,165</u>	<u>15,250,279</u>
<u>\$12,135,573</u>	<u>\$12,587,344</u>	<u>\$29,040,152</u>	<u>\$28,032,975</u>	<u>\$40,416,581</u>	<u>\$42,505,358</u>	<u>\$15,441,656</u>	<u>\$16,112,870</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2014 AND 2013

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2014	2013	2014	2013	2014	2013	2014	2013
CURRENT LIABILITIES:								
Accounts payable	\$ 33,684	\$ 71,203	\$ 35,085	\$ 50,940	\$ 75,553	\$ 300,255	\$ 5,812,660	\$ 4,178,973
Accrued payroll and payroll taxes	31,519	30,117	50,952	50,167	18,636	15,893	4,383,105	4,042,624
Accrued sales taxes	0	0	0	0	0	0	463,054	414,259
Due to other funds	0	0	0	0	0	13,924	2,768,046	3,678,143
Loans payable to other funds – current maturities	68,191	65,671	0	0	79,676	79,280	147,867	144,951
Obligations under capital leases	0	0	0	0	0	0	23,456	23,456
Unearned revenue	0	0	0	0	0	0	669,634	669,864
Other liabilities	2,400	2,400	5,052	5,052	0	0	715,405	615,249
Total Current Liabilities	135,794	169,391	91,089	106,159	173,865	409,352	14,983,227	13,767,519
CURRENT LIABILITIES (Payable from Restricted Assets):								
Construction contracts payable	0	0	0	27,905	0	0	3,947,825	8,083,215
Accrued interest	0	0	0	0	0	0	4,028,755	4,387,645
Revenue bonds payable – current maturities	0	0	0	0	0	0	9,826,700	9,685,600
Special obligation bonds payable	0	0	0	0	0	0	3,600,000	3,510,000
Customer security and escrow deposits	0	0	0	0	0	0	4,478,726	4,292,633
Advances from other funds	1,128,200	800,000	0	0	0	0	3,135,233	3,153,879
Total Current Liabilities (Payable from Restricted Assets)	1,128,200	800,000	0	27,905	0	0	29,017,239	33,112,972
LONG-TERM LIABILITIES:								
Loans payable to other funds	571,557	639,748	0	0	2,126,714	2,206,390	2,698,271	2,846,138
Obligations under capital leases	0	0	0	0	0	0	150,727	174,183
Revenue bonds payable	0	0	0	0	0	0	210,247,817	220,935,143
Other long-term liabilities	0	0	0	0	0	0	2,196,653	2,509,500
Special obligation bonds payable	0	0	0	0	0	0	97,044,111	100,857,075
Total Long-Term Liabilities	571,557	639,748	0	0	2,126,714	2,206,390	312,337,579	327,322,039
Total Liabilities	1,835,551	1,609,139	91,089	134,064	2,300,579	2,615,742	356,338,045	374,202,530
CONTRIBUTED CAPITAL (Net):								
Municipal contributions	470,497	470,497	453,913	453,913	0	0	8,152,491	8,152,491
County contributions	18,973	18,973	0	0	0	0	313,668	313,668
State contributions	1,473,323	1,473,323	377,113	377,113	0	0	14,590,489	14,590,489
Federal contributions	937,988	937,988	523,791	523,791	0	0	51,564,350	51,564,350
Private contributions	15,400	15,400	2,329	2,329	0	0	25,970,187	25,970,187
Total Contributed Capital	2,916,181	2,916,181	1,357,146	1,357,146	0	0	100,591,185	100,591,185
RETAINED EARNINGS	4,496,047	4,658,634	8,877,055	8,859,960	1,262,405	1,050,551	349,266,802	344,699,437
Total Fund Equity	7,412,228	7,574,815	10,234,201	10,217,106	1,262,405	1,050,551	449,857,987	445,290,622
OF RESOURCES, AND FUND EQUITY	\$9,247,779	\$9,183,954	\$10,325,290	\$10,351,170	\$3,562,984	\$3,666,293	\$806,196,032	\$819,493,152

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2014	2013	2014	2013	2014	2013
OPERATING REVENUES:						
Charges for services	\$148,900,970	\$145,158,216	\$19,394,518	\$19,465,358	\$540,540	\$555,715
OPERATING EXPENSES:						
Personal services	17,997,352	17,683,212	4,435,161	4,297,452	1,080,374	1,044,365
Materials, supplies, and power	80,917,677	77,338,569	1,073,279	712,241	227,185	189,417
Travel and training	251,736	205,917	5,111	9,824	11,442	11,820
Intragovernmental	5,361,852	4,584,566	1,506,702	1,429,382	317,864	228,877
Utilities, services, and miscellaneous	11,707,308	11,375,054	2,049,173	2,302,042	627,819	368,192
TOTAL OPERATING EXPENSES	116,235,925	111,187,318	9,069,426	8,750,941	2,264,684	1,842,671
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	32,665,045	33,970,898	10,325,092	10,714,417	(1,724,144)	(1,286,956)
Payment-in-lieu-of-tax	(15,002,555)	(14,497,510)	0	0	0	0
Depreciation	(14,406,827)	(14,074,857)	(4,989,043)	(3,394,659)	(882,378)	(693,737)
OPERATING INCOME (LOSS)	3,255,663	5,398,531	5,336,049	7,319,758	(2,606,522)	(1,980,693)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	1,793,720	(891,394)	925,701	207,098	111,524	(82,825)
Revenue from other governmental units	13,600	89,395	0	0	67,930	62,270
Miscellaneous revenue	1,779,130	1,921,585	831,553	26,148	12,192	17,476
Interest expense	(7,543,885)	(8,338,802)	(2,317,366)	(1,697,631)	(6,544)	(7,349)
Loss on disposal of fixed assets	(199,817)	(79,613)	(385,420)	(7,090)	0	(5,159)
Miscellaneous expense	(9,376)	(497,405)	(336,496)	(245,328)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(4,166,628)	(7,796,234)	(1,282,028)	(1,716,803)	185,102	(15,587)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(910,965)	(2,397,703)	4,054,021	5,602,955	(2,421,420)	(1,996,280)
OPERATING TRANSFERS:						
Operating transfers from other funds	0	0	0	0	1,596,612	1,994,198
Operating transfers to other funds	(1,919,444)	(821,774)	(580,268)	(116,693)	(25,229)	0
TOTAL OPERATING TRANSFERS	(1,919,444)	(821,774)	(580,268)	(116,693)	1,571,383	1,994,198
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(2,830,409)	(3,219,477)	3,473,753	5,486,262	(850,037)	(2,082)
Capital contribution	937,939	877,298	1,415,970	3,124,466	516,482	5,962,889
NET INCOME (LOSS)	(1,892,470)	(2,342,179)	4,889,723	8,610,728	(333,555)	5,960,807
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(1,892,470)	(2,342,179)	4,889,723	8,610,728	(333,555)	5,960,807
RETAINED EARNINGS, BEGINNING OF PERIOD AS RESTATED	186,120,133	188,462,312	72,356,960	63,746,232	16,695,794	10,734,987
Equity transfer from other funds	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	\$184,227,663	\$186,120,133	\$77,246,683	\$72,356,960	\$16,362,239	\$16,695,794

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2014	2013	2014	2013	2014	2013	2014	2013
<u>\$2,300,558</u>	<u>\$2,080,065</u>	<u>\$ 17,172,008</u>	<u>\$ 16,913,062</u>	<u>\$3,551,116</u>	<u>2,977,159</u>	<u>\$ 4,205,270</u>	<u>\$ 4,429,863</u>
3,322,279	3,040,968	5,392,825	5,447,918	481,599	473,769	3,450,989	3,514,414
1,532,446	1,469,645	4,182,887	4,017,754	150,113	223,539	1,055,803	1,019,827
1,657	2,853	6,193	5,904	0	398	6,110	5,357
918,771	856,331	2,032,656	1,908,105	197,996	167,192	690,490	716,514
644,697	542,900	1,715,767	1,878,667	280,030	216,087	1,223,429	1,217,511
<u>6,419,850</u>	<u>5,912,697</u>	<u>13,330,328</u>	<u>13,258,348</u>	<u>1,109,738</u>	<u>1,080,985</u>	<u>6,426,821</u>	<u>6,473,623</u>
 (4,119,292)	 (3,832,632)	 3,841,680	 3,654,714	 2,441,378	 1,896,174	 (2,221,551)	 (2,043,760)
0	0	0	0	0	0	0	0
<u>(727,661)</u>	<u>(782,721)</u>	<u>(1,823,319)</u>	<u>(1,450,307)</u>	<u>(947,839)</u>	<u>(703,113)</u>	<u>(669,669)</u>	<u>(641,449)</u>
<u>(4,846,953)</u>	<u>(4,615,353)</u>	<u>2,018,361</u>	<u>2,204,407</u>	<u>1,493,539</u>	<u>1,193,061</u>	<u>(2,891,220)</u>	<u>(2,685,209)</u>
 22,015	 8,324	 203,499	 (167,562)	 319,589	 224,526	 30,128	 (29,556)
2,395,221	2,050,092	122,406	105,366	0	0	0	0
149,873	65,823	70,094	197,970	1,118	8,916	65,648	73,786
0	0	(161,240)	(186,490)	(1,012,519)	(935,792)	(5,809)	0
(12,234)	(42,796)	(14,925)	(234,608)	(152,822)	(2,049)	(1,298)	(7,083)
<u>(1,449)</u>	<u>(1,689)</u>	<u>(286)</u>	<u>(270)</u>	<u>(25,450)</u>	<u>(11,535)</u>	<u>0</u>	<u>(3,865)</u>
<u>2,553,426</u>	<u>2,079,754</u>	<u>219,548</u>	<u>(285,594)</u>	<u>(870,084)</u>	<u>(715,934)</u>	<u>88,669</u>	<u>33,282</u>
<u>(2,293,527)</u>	<u>(2,535,599)</u>	<u>2,237,909</u>	<u>1,918,813</u>	<u>623,455</u>	<u>477,127</u>	<u>(2,802,551)</u>	<u>(2,651,927)</u>
 2,285,090	 2,546,571	 0	 0	 0	 12,000	 2,234,516	 2,281,586
<u>(111,345)</u>	<u>(552)</u>	<u>(587,908)</u>	<u>(15,415)</u>	<u>(307,997)</u>	<u>(2,220)</u>	<u>(49,079)</u>	<u>(352,287)</u>
<u>2,173,745</u>	<u>2,546,019</u>	<u>(587,908)</u>	<u>(15,415)</u>	<u>(307,997)</u>	<u>9,780</u>	<u>2,185,437</u>	<u>1,929,299</u>
 (119,782)	 10,420	 1,650,001	 1,903,398	 315,458	 486,907	 (617,114)	 (722,628)
<u>608,742</u>	<u>238,505</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
488,960	248,925	1,650,001	1,903,398	315,458	486,907	(617,114)	(722,628)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
488,960	248,925	1,650,001	1,903,398	315,458	486,907	(617,114)	(722,628)
8,588,708	8,339,783	19,953,198	18,049,800	13,944,918	13,458,011	12,470,581	13,193,209
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>\$9,077,668</u>	<u>\$8,588,708</u>	<u>\$21,603,199</u>	<u>\$19,953,198</u>	<u>\$14,260,376</u>	<u>\$13,944,918</u>	<u>\$11,853,467</u>	<u>\$12,470,581</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2014	2013	2014	2013	2014	2013	2014	2013
OPERATING REVENUES:								
Charges for services	\$ 726,641	\$ 696,640	\$ 1,380,594	\$ 1,349,435	\$ 984,884	\$ 965,853	\$ 199,157,099	\$ 194,591,366
OPERATING EXPENSES:								
Personal services	227,746	234,718	344,250	353,153	184,503	185,988	36,917,078	36,275,957
Materials, supplies, and power	88,728	91,186	129,321	140,585	17,986	8,262	89,375,425	85,211,025
Travel and training	2,665	1,754	4,395	2,118	2,232	48	291,541	245,993
Intragovernmental	86,814	82,019	204,049	173,753	28,911	432	11,346,105	10,147,171
Utilities, services, and miscellaneous	143,886	121,504	160,911	100,531	628,106	880,769	19,181,126	19,003,257
TOTAL OPERATING EXPENSES	549,839	531,181	842,926	770,140	861,738	1,075,499	157,111,275	150,883,403
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	176,802	165,459	537,668	579,295	123,146	(109,646)	42,045,824	43,707,963
Payment-in-lieu-of-tax	0	0	0	0	0	0	(15,002,555)	(14,497,510)
Depreciation	(468,059)	(461,528)	(501,248)	(501,547)	(72,516)	(69,476)	(25,488,559)	(22,773,394)
OPERATING INCOME (LOSS)	(291,257)	(296,069)	36,420	77,748	50,630	(179,122)	1,554,710	6,437,059
NONOPERATING REVENUES (EXPENSES):								
Investment revenue	10,295	(5,467)	46,502	(35,215)	(58)	376	3,462,915	(771,695)
Revenue from other governmental units	0	0	3,381	129,011	0	0	2,602,538	2,436,134
Miscellaneous revenue	0	16,229	1,111	989	9,364	56,826	2,920,083	2,385,748
Interest expense	(25,712)	(28,137)	0	0	(11,428)	(11,823)	(11,084,503)	(11,206,024)
Loss on disposal of fixed assets	0	0	0	(692)	0	0	(766,516)	(379,090)
Miscellaneous expense	0	0	0	0	(3,960)	0	(377,017)	(760,092)
TOTAL NONOPERATING REVENUES (EXPENSES)	(15,417)	(17,375)	50,994	94,093	(6,082)	45,379	(3,242,500)	(8,295,019)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(306,674)	(313,444)	87,414	171,841	44,548	(133,743)	(1,687,790)	(1,857,960)
OPERATING TRANSFERS:								
Operating transfers from other funds	150,000	2,414,556	0	0	175,000	3,548,850	6,441,218	12,797,761
Operating transfers to other funds	(5,913)	(3,373,850)	(70,319)	(61,053)	(7,694)	(2,364,556)	(3,665,196)	(7,108,400)
TOTAL OPERATING TRANSFERS	144,087	(959,294)	(70,319)	(61,053)	167,306	1,184,294	2,776,022	5,689,361
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(162,587)	(1,272,738)	17,095	110,788	211,854	1,050,551	1,088,232	3,831,401
Capital contribution	0	(2,357)	0	0	0	0	3,479,133	10,200,801
NET INCOME (LOSS)	(162,587)	(1,275,095)	17,095	110,788	211,854	1,050,551	4,567,365	14,032,202
Amortization of contributed capital	0	0	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(162,587)	(1,275,095)	17,095	110,788	211,854	1,050,551	4,567,365	14,032,202
RETAINED EARNINGS, BEGINNING OF PERIOD	4,658,634	5,933,729	8,859,960	8,749,172	1,050,551	0	344,699,437	330,667,235
Equity transfer from other funds	0	0	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	\$4,496,047	\$4,658,634	\$8,877,055	\$8,859,960	\$1,262,405	\$1,050,551	349,266,802	344,699,437

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2014	2013	2014	2013	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$3,255,663	\$5,398,531	\$ 5,336,049	\$ 7,319,758	\$ (2,606,522)	\$ (1,980,693)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	14,406,827	14,074,857	4,989,043	3,394,659	882,378	693,737
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	2,138,482	242,677	(27,554)	(76,117)	18,099	(3,841)
Decrease (increase) in due from other funds	(328,200)	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	144,951	142,131	0	0	0	0
Increase (decrease) in accounts payable	1,310,540	(2,182,978)	(11,479)	(110,483)	28,862	19,734
Increase (decrease) in accrued payroll	199,955	263,439	49,321	48,971	12,662	12,159
Decrease (increase) in inventory	(280,878)	(466,198)	0	0	0	0
Decrease (increase) in prepaid expenses	17,617	(24,110)	(19,974)	(201)	345	355
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accrued sales tax	48,795	61,644	0	0	0	0
Increase (decrease) in due to other funds	130,642	145,750	0	0	0	1,166,500
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	235,952	234,691	18,569	16,087	7,516	1,813,405
Unrealized gain (loss) on cash equivalents	1,732	(3,002,694)	22,879	(753,426)	468	(215,148)
Other nonoperating revenue (expense)	1,779,130	1,921,585	831,553	26,148	12,192	17,476
Net cash provided by (used for) operating activities	23,061,208	16,809,325	11,188,407	9,865,396	(1,644,000)	1,523,684
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	1,596,612	1,994,198
Operating transfers out	(1,919,444)	(821,774)	(580,268)	(116,693)	(25,229)	0
Operating grants	13,600	93,899	0	0	71,725	57,535
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	(1,905,844)	(727,875)	(580,268)	(116,693)	1,643,108	2,051,733
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	14,397,758	41,869,754	0	10,801,549	0	0
Debt service – interest payments	(7,873,435)	(9,137,590)	(2,324,914)	(2,548,598)	(6,544)	(7,349)
Debt service – principal and advance refunding payments	(21,878,291)	(51,588,348)	(4,840,600)	(3,402,039)	(23,456)	(22,651)
Acquisition and construction of capital assets	(14,960,467)	(14,607,976)	(3,506,732)	(6,214,805)	(927,888)	(6,196,764)
Decrease in construction contracts	(1,197,300)	(1,161,202)	(4,282,207)	(6,543,602)	(552,583)	(1,026,895)
Fiscal agent fees payments	(9,376)	(44,604)	(336,496)	(201,531)	0	0
Capital contributions	0	0	14,747	391,505	892,322	6,181,094
Proceeds from advances from other funds	0	0	(65,000)	0	0	0
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	(31,521,111)	(34,669,966)	(15,341,202)	(7,717,521)	(618,149)	(1,072,565)
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	1,825,704	2,108,722	913,492	948,422	113,034	125,236
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	1,825,704	2,108,722	913,492	948,422	113,034	125,236
Net increase (decrease) in cash and cash equivalents	(8,540,043)	(16,479,794)	(3,819,571)	2,979,604	(506,007)	2,628,088
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	100,190,407	116,670,201	25,410,714	22,431,110	6,231,041	3,602,953
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$91,650,364</u>	<u>\$100,190,407</u>	<u>\$21,591,143</u>	<u>\$25,410,714</u>	<u>\$5,725,034</u>	<u>\$6,231,041</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2014	2013	2014	2013	2014	2013	2014	2013
\$ (4,846,953)	\$ (4,615,353)	\$ 2,018,361	\$ 2,204,407	\$ 1,493,539	\$ 1,193,061	\$ (2,891,220)	\$ (2,685,209)
727,661	782,721	1,823,319	1,450,307	947,839	703,113	669,669	641,449
88,475	(21,794)	145,007	(420,543)	60,816	(51,089)	(42,252)	(14,889)
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
20,240	(5,951)	528,604	110,082	15,052	3,790	19,944	25,552
39,231	27,641	29,845	69,043	4,117	6,496	420	27,038
0	0	(78,013)	(23,035)	0	0	9,139	(6,892)
0	0	0	0	(1,873)	0	8,404	253
(100,462)	0	0	250	0	0	0	0
0	0	0	0	0	0	0	0
(1,026,815)	1,026,815	0	0	0	0	0	0
0	0	0	0	0	0	0	0
34,951	16,747	(315,341)	(203,102)	(2,069)	(85,469)	(6,406)	(9,368)
(6,513)	(6,471)	(5,811)	(374,559)	(9,978)	(227,359)	(662)	(67,365)
149,873	65,823	70,094	197,970	1,118	8,916	65,648	73,786
(4,920,312)	(2,729,822)	4,216,065	3,010,820	2,508,561	1,551,459	(2,167,316)	(2,015,645)
2,285,090	2,546,571	0	0	0	12,000	2,234,516	2,281,586
(111,345)	(552)	(587,908)	(15,415)	(307,997)	(2,220)	(49,079)	(352,287)
3,950,336	3,466	129,357	130,801	0	0	0	0
0	0	0	0	0	0	0	0
6,124,081	2,549,485	(458,551)	115,386	(307,997)	9,780	2,185,437	1,929,299
0	0	0	0	0	0	0	0
0	0	(170,783)	(195,714)	(1,077,015)	(1,106,667)	(5,809)	0
0	0	(680,000)	(655,000)	(1,010,000)	(985,000)	0	0
(738,230)	(166,297)	(2,475,546)	(1,404,996)	(659,611)	(6,906,310)	(230,099)	(312,701)
(133,038)	(100)	(149,008)	(175,511)	(1,735,052)	(1,153,209)	(6,122)	(5,443)
(1,449)	(1,689)	(286)	(270)	(25,450)	(11,535)	0	(3,865)
724,915	168,888	0	0	0	0	0	0
0	0	(97,069)	(93,895)	(122,799)	(120,670)	(61,978)	350,000
0	0	0	0	0	0	0	0
(147,802)	802	(3,572,692)	(2,525,386)	(4,629,927)	(10,283,391)	(304,008)	27,991
24,791	16,904	210,169	201,827	334,807	466,812	31,603	37,210
0	0	0	0	0	0	0	0
24,791	16,904	210,169	201,827	334,807	466,812	31,603	37,210
1,080,758	(162,631)	394,991	802,647	(2,094,556)	(8,255,340)	(254,284)	(21,145)
1,228,008	1,390,639	10,984,158	10,181,511	6,813,917	15,069,257	2,496,756	2,517,901
<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>\$2,242,472</u>	<u>\$2,496,756</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2014	2013	2014	2013	2014	2013	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:								
Operating income (loss)	\$ (291,257)	\$ (296,069)	\$ 36,420	\$ 77,748	\$ 50,630	\$ (179,122)	\$ 1,554,710	\$ 6,437,059
Adjustments to reconcile operating income to net cash provided by operating activities:								
Depreciation	468,059	461,528	501,248	501,547	72,516	69,476	25,488,559	22,773,394
Changes in assets and liabilities:								
Decrease (increase) in accounts receivable	(21,891)	(54,767)	77,543	(37,093)	163,020	(307,517)	2,599,745	(744,973)
Decrease (increase) in due from other funds	0	0	0	0	0	0	(328,200)	0
Decrease (increase) in loans receivable from other funds	0	0	0	0	0	0	144,951	142,131
Increase (decrease) in accounts payable	(37,519)	48,716	(15,855)	(29,192)	(224,702)	300,255	1,633,687	(1,820,475)
Increase (decrease) in accrued payroll	1,402	4,123	785	15,297	2,743	15,893	340,481	490,100
Decrease (increase) in inventory	66,132	(62,103)	0	0	0	0	(283,620)	(558,228)
Decrease (increase) in prepaid expenses	0	0	0	0	0	0	4,519	(23,703)
Decrease (increase) in other assets	0	0	249	(249)	(8,678)	0	(108,891)	1
Increase (decrease) in accrued sales tax	0	0	0	0	0	0	48,795	61,644
Increase (decrease) in due to other funds	0	0	0	0	(13,924)	13,924	(910,097)	2,352,989
Increase (decrease) in loans payable to other funds	2,520	(76,460)	0	0	396	79,280	2,916	2,820
Increase (decrease) in other liabilities	0	0	0	0	0	0	(26,828)	1,782,991
Unrealized gain (loss) on cash equivalents	(573)	(13,673)	286	(79,896)	(1,321)	464	507	(4,740,127)
Other nonoperating revenue (expense)	0	16,229	1,111	989	9,364	56,826	2,920,083	2,385,748
Net cash provided by (used for) operating activities	186,873	27,524	601,787	449,151	50,044	49,479	33,081,317	28,541,371
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:								
Operating transfers in	150,000	2,414,556	0	0	175,000	3,548,850	6,441,218	12,797,761
Operating transfers out	(5,913)	(3,373,850)	(70,319)	(61,053)	(7,694)	(2,364,556)	(3,665,196)	(7,108,400)
Operating grants	0	0	3,381	129,011	0	0	4,168,399	414,712
Equity transfer	0	0	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	144,087	(959,294)	(66,938)	67,958	167,306	1,184,294	6,944,421	6,104,073
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:								
Proceeds from bonds, loans, and capital leases	0	0	0	0	0	0	14,397,758	52,671,303
Debt service – interest payments	(25,712)	(28,137)	0	0	(11,428)	(11,823)	(11,495,640)	(13,035,878)
Debt service – principal and advance refunding payments	(68,191)	(2,351,341)	0	0	(79,676)	2,206,390	(28,580,214)	(56,797,989)
Acquisition and construction of capital assets	(190,176)	3,180,184	(288,871)	(287,458)	(6,796)	(3,428,252)	(23,984,416)	(36,345,375)
Decrease in construction contracts	0	0	(27,905)	(18,063)	0	0	(8,083,215)	(10,084,025)
Fiscal agent fees payments	0	0	0	0	0	0	(373,057)	(263,494)
Capital contributions	0	0	0	0	0	0	1,631,984	6,741,487
Proceeds from advances from other funds	328,200	0	0	0	0	0	(18,646)	135,435
Other	0	0	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	44,121	800,706	(316,776)	(305,521)	(97,900)	(1,233,685)	(56,505,446)	(56,978,536)
CASH FLOWS FROM INVESTING ACTIVITIES –								
Interest received	10,156	8,341	46,072	43,393	1,010	(88)	3,510,838	3,956,779
Bond investments sold	0	0	0	0	0	0	0	0
Net cash provided by (used for) investing activities	10,156	8,341	46,072	43,393	1,010	(88)	3,510,838	3,956,779
Net increase (decrease) in cash and cash equivalents	385,237	(122,723)	264,145	254,981	120,460	0	(12,968,870)	(18,376,313)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	404,624	527,347	2,348,967	2,093,986	0	0	156,108,592	174,484,905
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$789,861	\$404,624	\$2,613,112	\$2,348,967	\$120,460	\$0	\$143,139,722	\$156,108,592

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2014	2013	2014	2013	2014	2013
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$16,347,393	\$28,176,899	\$4,770,571	\$7,279,170	\$598,818	\$649,944
Restricted assets – cash and cash equivalents	<u>75,302,971</u>	<u>72,013,508</u>	<u>16,820,572</u>	<u>18,131,544</u>	<u>5,126,216</u>	<u>5,581,097</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$91,650,364</u>	<u>\$100,190,407</u>	<u>\$21,591,143</u>	<u>\$25,410,714</u>	<u>\$5,725,034</u>	<u>\$6,231,041</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	\$937,939	\$877,298	\$0	\$2,732,961	\$0	\$0
Construction contracts payable	<u>1,439,481</u>	<u>1,197,300</u>	<u>1,744,505</u>	<u>4,282,207</u>	<u>95,699</u>	<u>552,583</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$2,377,420</u>	<u>\$2,074,598</u>	<u>\$1,744,505</u>	<u>\$7,015,168</u>	<u>\$95,699</u>	<u>\$552,583</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2014	2013	2014	2013	2014	2013	2014	2013
\$1,235,110	\$0	\$7,703,540	\$6,468,800	\$228,134	\$165,105	\$1,587,618	\$1,940,844
1,073,656	1,228,008	3,675,609	4,515,358	4,491,227	6,648,812	654,854	555,912
<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>\$2,242,472</u>	<u>\$2,496,756</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
124,700	133,038	62,157	149,008	481,241	1,735,052	42	6,122
<u>\$124,700</u>	<u>\$133,038</u>	<u>\$62,157</u>	<u>\$149,008</u>	<u>\$481,241</u>	<u>\$1,735,052</u>	<u>\$42</u>	<u>\$6,122</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	Railroad Fund		Storm Water Utility Fund		Transload Fund		TOTAL	
	2014	2013	2014	2013	2014	2013	2014	2013
RECONCILIATION OF CASH AND CASH EQUIVALENTS:								
Cash and cash equivalents	\$311,760	\$160,510	\$1,680,960	\$1,314,571	\$120,460	\$0	\$34,584,364	\$46,155,843
Restricted assets – cash and cash equivalents	<u>478,101</u>	<u>244,114</u>	<u>932,152</u>	<u>1,034,396</u>	<u>0</u>	<u>0</u>	<u>108,555,358</u>	<u>109,952,749</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$789,861</u>	<u>\$404,624</u>	<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>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:								
Contributed electric, water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0	\$937,939	\$3,610,259
Construction contracts payable	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,905</u>	<u>0</u>	<u>0</u>	<u>3,947,825</u>	<u>8,083,215</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$27,905</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,885,764</u>	<u>\$11,693,474</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 YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Residential sales	\$49,591,661	\$47,060,942
Commercial and industrial sales	58,232,174	57,388,836
Intragovernmental sales	1,291,969	1,289,376
Street lighting and traffic signs	526,999	521,752
Sales to public authorities	8,534,864	8,431,125
Sales for resale	3,200,755	4,102,189
Miscellaneous	<u>3,358,256</u>	<u>2,860,262</u>
TOTAL OPERATING REVENUES	<u>124,736,678</u>	<u>121,654,482</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	219,015	499,331
Steam expenses	635,488	611,383
Electrical expenses	3,028,598	2,369,963
Miscellaneous steam power expenses	690,800	623,995
Fuel – coal	2,678,814	2,563,660
Fuel – gas and biomass	<u>1,339,264</u>	<u>1,746,128</u>
Total Operations	<u>8,591,979</u>	<u>8,414,460</u>
Maintenance		
Supervision and engineering	936,167	883,828
Maintenance of structures	1,705	690
Maintenance of boiler plants	986,274	1,373,619
Maintenance of electrical plant	487,652	456,435
Maintenance – other	<u>191,136</u>	<u>138,341</u>
Total Maintenance	<u>2,602,934</u>	<u>2,852,913</u>
Other:		
Purchased power	70,715,122	66,432,883
Fuel	535,503	1,733,380
Transportation and other production	<u>151</u>	<u>465</u>
Total Other	<u>71,250,776</u>	<u>68,166,728</u>
Total Production	<u>82,445,689</u>	<u>79,434,101</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	738,810	692,995
Load dispatching	1,581,912	1,354,938
Station	1,027,735	1,046,037
Overhead line	1,187,767	983,511
Underground line	537,440	765,867
Street lighting and signal system	2,618	834
Meter services	676,746	680,282
Customer installation	82,773	109,206
Miscellaneous distribution	592,326	771,084
Transportation	512,581	538,873
Storeroom	273,291	278,422
Rents	18,500	20,150
Transmission of electricity	<u>182,431</u>	<u>218,062</u>
Total Operations	<u>7,414,930</u>	<u>7,460,261</u>

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

**ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
Maintenance:		
Supervision and engineering	\$22	\$689
Maintenance of structures	377,539	415,473
Maintenance of station equipment	234,801	169,715
Maintenance of overhead lines	3,211,842	2,826,263
Maintenance of underground lines	626,938	672,534
Maintenance of line transformer	13,631	16,045
Maintenance of street lights and signal system	361,570	353,179
Maintenance of meters	17,022	7,549
Maintenance of miscellaneous distribution plant	15,183	17,675
Total Maintenance	<u>4,858,548</u>	<u>4,479,122</u>
Total Transmission and Distribution	<u>12,273,478</u>	<u>11,939,383</u>
Accounting and Collection:		
Meter reading	324,890	310,412
Customer records and collection	2,900,387	2,459,234
Uncollectible accounts	402,332	375,180
Total Accounting and Collection	<u>3,627,609</u>	<u>3,144,826</u>
Administrative and General:		
Salaries	739,744	738,648
Property insurance	680,591	584,228
Office supplies and expense	249,138	182,830
Communication services	2,264	2,152
Maintenance of communication equipment	23,424	45,478
Outside services employed	99,265	155,243
Miscellaneous general expense	0	3,500
Merchandise/jobbing and contract work	926,953	470,225
Demonstrating and selling	35,370	108,496
Rents	0	375
Energy conservation	2,177,499	2,158,374
Total Administrative and General	<u>4,934,248</u>	<u>4,449,549</u>
TOTAL OPERATING EXPENSES	<u>103,281,024</u>	<u>98,967,859</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$21,455,654</u>	<u>\$22,686,623</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 YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Residential sales	\$16,544,142	\$14,501,617
Commercial and industrial sales	6,585,180	7,737,335
Miscellaneous	<u>1,034,970</u>	<u>1,264,782</u>
TOTAL OPERATING REVENUES	<u>24,164,292</u>	<u>23,503,734</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	115,694	169,723
Operating labor and expense	11,837	18,490
Purchase of water for resale	4,000	3,434
Maintenance of wells	11,479	25,959
Miscellaneous	<u>87,656</u>	<u>140,669</u>
Total Source of Supply	<u>230,666</u>	<u>358,275</u>
Power and Pumping		
Supervision and engineering	87,423	137,874
Operating labor and expense	878,174	829,695
Maintenance of structures and improvements	195,740	292,163
Maintenance of pumping equipment	391,549	372,953
Power purchased	1,306,471	1,341,364
Miscellaneous	<u>26,029</u>	<u>27,537</u>
Total Power and Pumping	<u>2,885,386</u>	<u>3,001,586</u>
Purification:		
Supplies and expense	709,865	579,280
Labor	0	44,195
Chemicals	860,349	780,592
Maintenance of purification equipment	<u>90,759</u>	<u>84,797</u>
Total Purification	<u>1,660,973</u>	<u>1,488,864</u>
Total Production	<u>4,777,025</u>	<u>4,848,725</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	804,176	727,221
Maps and records	84,100	120,949
Transmission and distributions lines	158,854	150,757
Meter	<u>192,343</u>	<u>194,963</u>
Total Operations	<u>1,239,473</u>	<u>1,193,890</u>

CITY OF COLUMBIA, MISSOURI
WATER AND ELECTRIC UTILITY FUND

WATER UTILITY
 COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
 (BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
 FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
Maintenance:		
Supervision and engineering	\$0	\$999
Maintenance of structures and improvements	6,834	9,502
Maintenance of transmission/distribution lines	2,207,789	1,915,454
Maintenance of distribution reservoirs	2,706	11,667
Maintenance of services	987,522	924,492
Maintenance of meters	239,207	295,312
Maintenance of hydrants	83,518	81,463
Maintenance of miscellaneous plants	194,756	85,776
Total Maintenance	<u>3,722,332</u>	<u>3,324,665</u>
Other:		
Stores	177,863	166,050
Transportation	406,475	328,738
Total Other	<u>584,338</u>	<u>494,788</u>
Total Transmission and Distribution	<u>5,546,143</u>	<u>5,013,343</u>
Accounting and Collection:		
Meter reading	196,430	197,784
Billing and accounting	1,526,567	1,279,803
Uncollectible accounts	119,701	95,044
Total Accounting and Collection	<u>1,842,698</u>	<u>1,572,631</u>
Administrative and General:		
General office salaries	223,771	227,003
Insurance	355,858	373,553
Special service	63,250	52,293
Office supplies and expense	65,852	65,167
Rent	0	0
Miscellaneous	0	0
Energy conservation	80,304	66,744
Merchandise/jobbing and contract work	0	0
Total Administrative and General	<u>789,035</u>	<u>784,760</u>
TOTAL OPERATING EXPENSES	<u>12,954,901</u>	<u>12,219,459</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u><u>\$11,209,391</u></u>	<u><u>\$11,284,275</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$ 19,394,518</u>	<u>\$ 19,465,358</u>
OPERATING EXPENSES:		
Administration:		
Personal services	1,071,638	1,050,455
Materials and supplies	33,065	36,051
Travel and training	4,951	5,350
Intragovernmental	1,136,228	1,080,161
Utilities, services, and miscellaneous	<u>257,645</u>	<u>158,254</u>
Total Administration	<u>2,503,527</u>	<u>2,330,271</u>
Treatment Plant:		
Personal services	2,215,325	2,113,038
Materials and supplies	809,318	403,408
Travel and training	160	3,134
Intragovernmental	213,116	170,743
Utilities, services and miscellaneous	<u>1,393,490</u>	<u>1,135,980</u>
Total Treatment Plant	<u>4,631,409</u>	<u>3,826,303</u>
Pump Stations:		
Personal services	146,673	145,067
Materials and supplies	20,497	26,131
Travel and training	0	160
Intragovernmental	3,764	5,526
Utilities, services, and miscellaneous	<u>171,352</u>	<u>486,416</u>
Total Pump Stations	<u>342,286</u>	<u>663,300</u>
Maintenance:		
Personal services	1,001,525	988,892
Materials and supplies	210,399	246,651
Travel and training	0	1,180
Intragovernmental	153,594	172,952
Utilities, services, and miscellaneous	<u>226,686</u>	<u>521,392</u>
Total Maintenance	<u>1,592,204</u>	<u>1,931,067</u>
TOTAL OPERATING EXPENSES	<u>9,069,426</u>	<u>8,750,941</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$10,325,092</u></u>	<u><u>\$10,714,417</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 137,923	\$ 119,152
Rentals	111,817	169,100
Landing fees	66,872	58,458
Law enforcement fees	0	20,722
Passenger facility charges	<u>223,928</u>	<u>188,283</u>
TOTAL OPERATING REVENUES	<u>540,540</u>	<u>555,715</u>
OPERATING EXPENSES:		
Administration:		
Personal services	237,708	224,357
Materials and supplies	10,857	11,785
Travel and training	1,288	1,396
Intragovernmental	268,461	186,194
Utilities, services, and miscellaneous	<u>332,971</u>	<u>143,797</u>
Total Administration	<u>851,285</u>	<u>567,529</u>
Airfield Areas:		
Personal services	229,414	232,844
Materials and supplies	67,274	81,595
Travel and training	0	0
Intragovernmental	16,907	17,024
Utilities, services, and miscellaneous	<u>78,721</u>	<u>65,357</u>
Total Airfield Areas	<u>392,316</u>	<u>396,820</u>
Terminal Areas:		
Personal services	48,993	48,985
Materials and supplies	37,425	35,086
Intragovernmental	892	459
Utilities, services, and miscellaneous	<u>129,357</u>	<u>122,544</u>
Total Terminal Areas	<u>216,667</u>	<u>207,074</u>
Public Safety:		
Personal services	546,156	527,545
Materials and supplies	72,782	23,557
Travel and training	10,154	10,424
Intragovernmental	23,250	16,585
Utilities, services, and miscellaneous	<u>63,307</u>	<u>14,556</u>
Total Public Safety	<u>715,649</u>	<u>592,667</u>
Snow Removal:		
Personal services	18,103	10,634
Materials and supplies	38,847	37,394
Intragovernmental	8,354	8,615
Utilities, services, and miscellaneous	<u>23,463</u>	<u>21,938</u>
Total Snow Removal	<u>88,767</u>	<u>78,581</u>
TOTAL OPERATING EXPENSES	<u>2,264,684</u>	<u>1,842,671</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$1,724,144)</u></u>	<u><u>(\$1,286,956)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 537,567	\$ 555,482
School passes	65,646	55,334
Specials	194,201	189,418
University of Missouri Shuttle reimbursement	1,247,925	1,024,960
Paratransit	190,668	173,276
FastCAT	<u>64,551</u>	<u>81,595</u>
TOTAL OPERATING REVENUES	<u>2,300,558</u>	<u>2,080,065</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	1,739,196	1,443,415
Materials and supplies	986,253	910,633
Travel and training	1,657	2,714
Intragovernmental	668,262	632,079
Utilities, services, and miscellaneous	<u>458,195</u>	<u>361,664</u>
Total General Operations	<u>3,853,563</u>	<u>3,350,505</u>
University of Missouri Shuttle Service:		
Personal services	616,637	575,560
Materials and supplies	192,461	214,289
Travel and training	0	0
Intragovernmental	44,492	39,419
Utilities, services, and miscellaneous	<u>46,687</u>	<u>55,026</u>
Total University of Missouri Shuttle Service	<u>900,277</u>	<u>884,294</u>
Paratransit:		
Personal services	748,516	815,106
Materials and supplies	274,891	246,570
Travel and training	0	139
Intragovernmental	201,103	184,833
Utilities, services, and miscellaneous	<u>123,129</u>	<u>110,730</u>
Total Paratransit	<u>1,347,639</u>	<u>1,357,378</u>
FastCAT:		
Personal services	217,930	206,887
Materials and supplies	78,841	98,153
Intragovernmental	4,914	0
Utilities, services and miscellaneous	<u>16,686</u>	<u>15,480</u>
Total FastCAT	<u>318,371</u>	<u>320,520</u>
TOTAL OPERATING EXPENSES	<u>6,419,850</u>	<u>5,912,697</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$4,119,292)</u></u>	<u><u>(\$3,832,632)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 13,152,070	\$ 13,103,864
Landfill fees	2,791,297	2,627,121
Bag sales	100,491	112,882
Mosquito control	10,453	13,640
Miscellaneous	<u>1,117,697</u>	<u>1,055,555</u>
TOTAL OPERATING REVENUES	<u>17,172,008</u>	<u>16,913,062</u>
OPERATING EXPENSES:		
Administration:		
Personal services	627,148	670,585
Materials and supplies	13,762	20,248
Travel and training	3,476	1,880
Intragovernmental	1,129,022	1,044,460
Utilities, services, and miscellaneous	<u>175,544</u>	<u>136,909</u>
Total Administration	<u>1,948,952</u>	<u>1,874,082</u>
Commercial:		
Personal services	1,410,100	1,341,114
Materials and supplies	1,096,454	1,218,222
Travel and training	0	585
Intragovernmental,	280,599	305,427
Utilities, services, and miscellaneous	<u>430,197</u>	<u>539,128</u>
Total Commercial	<u>3,217,350</u>	<u>3,404,476</u>
Residential:		
Personal services	982,509	949,352
Materials and supplies	1,095,529	1,077,930
Travel and training	0	250
Intragovernmental	243,928	177,194
Utilities, services, and miscellaneous	<u>238,884</u>	<u>292,648</u>
Total Residential	<u>2,560,850</u>	<u>2,497,374</u>
Landfill:		
Personal services	938,577	986,154
Materials and supplies	983,903	831,740
Travel and training	1,314	1,489
Intragovernmental	103,779	85,274
Utilities, services, and miscellaneous	<u>541,732</u>	<u>594,273</u>
Total Landfill	<u>2,569,305</u>	<u>2,498,930</u>
Recycling:		
Personal services	1,434,491	1,500,713
Materials and supplies	993,239	869,614
Travel and training	1,403	1,700
Intragovernmental	275,328	295,750
Utilities, services, and miscellaneous	<u>329,410</u>	<u>315,709</u>
Total Recycling	<u>3,033,871</u>	<u>2,983,486</u>
TOTAL OPERATING EXPENSES	<u>13,330,328</u>	<u>13,258,348</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$3,841,680</u></u>	<u><u>\$3,654,714</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,531,286	\$ 1,421,225
Garages	1,485,710	1,136,484
Reserved lots	363,531	305,996
Other	<u>170,589</u>	<u>113,454</u>
TOTAL OPERATING REVENUES	<u>3,551,116</u>	<u>2,977,159</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	481,599	473,769
Materials and supplies	150,113	223,539
Travel and training	0	398
Intragovernmental	197,996	167,192
Utilities, services, and miscellaneous	<u>280,030</u>	<u>216,087</u>
TOTAL OPERATING EXPENSES	<u>1,109,738</u>	<u>1,080,985</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$2,441,378</u></u>	<u><u>\$1,896,174</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Fees and admissions	\$ 2,805,284	\$ 3,021,816
Facility user charges	123,514	125,761
Youth capital improvement fees	64,769	72,283
Golf course improvement fees	114,825	124,675
Miscellaneous	<u>1,096,878</u>	<u>1,085,328</u>
TOTAL OPERATING REVENUES	<u>4,205,270</u>	<u>4,429,863</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	1,738,926	1,808,215
Materials and supplies	419,521	407,972
Travel and training	4,388	3,221
Intragovernmental	467,747	492,836
Utilities, services, and miscellaneous	<u>354,304</u>	<u>447,268</u>
Total Recreation Services	<u>2,984,886</u>	<u>3,159,512</u>
Maintenance:		
Personal services	634,579	621,086
Materials and supplies	437,765	382,741
Travel and training	520	790
Intragovernmental	65,094	60,697
Utilities, services, and miscellaneous	<u>537,018</u>	<u>477,157</u>
Total Maintenance	<u>1,674,976</u>	<u>1,542,471</u>
Activity and Recreation Center:		
Personal services	1,077,484	1,085,113
Materials and supplies	198,517	229,114
Travel and training	1,202	1,346
Intragovernmental	157,649	162,981
Utilities, services, and miscellaneous	<u>332,107</u>	<u>293,086</u>
Total Activity and Recreation Center	<u>1,766,959</u>	<u>1,771,640</u>
TOTAL OPERATING EXPENSES	<u>6,426,821</u>	<u>6,473,623</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$2,221,551)</u></u>	<u><u>(\$2,043,760)</u></u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Switching fees	\$ 584,224	\$ 610,117
Miscellaneous	<u>142,417</u>	<u>86,523</u>
TOTAL OPERATING REVENUES	<u>726,641</u>	<u>696,640</u>
OPERATING EXPENSES:		
Administration:		
Personal services	0	46
Materials and supplies	715	1,501
Travel and training	0	0
Intragovernmental	64,349	60,319
Utilities, services, and miscellaneous	<u>50,001</u>	<u>38,917</u>
Total Administration	<u>115,065</u>	<u>100,783</u>
Transportation:		
Personal services	77,002	71,635
Materials and supplies	51,951	51,000
Travel and training	2,665	1,754
Intragovernmental	15,782	15,746
Utilities, services, and miscellaneous	<u>40,425</u>	<u>43,028</u>
Total Transportation	<u>187,825</u>	<u>183,163</u>
Maintenance of Way:		
Personal services	150,744	163,037
Materials and supplies	36,062	38,685
Intragovernmental	6,683	5,954
Utilities, services, and miscellaneous	<u>53,460</u>	<u>39,559</u>
Total Maintenance of Way	<u>246,949</u>	<u>247,235</u>
TOTAL OPERATING EXPENSES	<u>549,839</u>	<u>531,181</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$176,802</u></u>	<u><u>\$165,459</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 1,380,594</u>	<u>\$ 1,349,435</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	99,327	80,313
Materials and supplies	29,603	22,995
Travel and training	4,395	2,028
Intragovernmental	171,421	144,737
Utilities, services, and miscellaneous	<u>103,527</u>	<u>20,625</u>
Total General Operations	<u>408,273</u>	<u>270,698</u>
Field Operations:		
Personal services	244,923	272,840
Materials and supplies	99,718	117,590
Travel and training	0	90
Intragovernmental	32,628	29,016
Utilities, services, and miscellaneous	<u>57,384</u>	<u>79,906</u>
Total Field Operations	<u>434,653</u>	<u>499,442</u>
TOTAL OPERATING EXPENSES	<u>842,926</u>	<u>770,140</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$537,668</u></u>	<u><u>\$579,295</u></u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 984,884</u>	<u>\$ 965,853</u>
TOTAL OPERATING REVENUES	<u>984,884</u>	<u>965,853</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	184,503	185,988
Materials and supplies	17,986	8,262
Travel and training	2,232	48
Intragovernmental	28,911	432
Utilities, services, and miscellaneous	<u>628,106</u>	<u>880,769</u>
TOTAL OPERATING EXPENSES	<u>861,738</u>	<u>1,075,499</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$ 123,146</u></u>	<u><u>\$ (109,646)</u></u>

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.

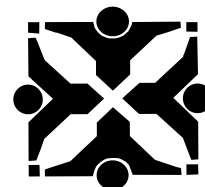
Public Communications Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments and cable television operations.

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 including 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
SEPTEMBER 30, 2014 AND 2013

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2014	2013	2014	2013	2014	2013
CURRENT ASSETS:						
Cash and cash equivalents	\$790,994	\$676,897	\$908,669	\$428,275	\$1,972,636	\$1,562,588
Accounts receivable	0	0	14,101	38,121	5,592	5,592
Grants receivable	0	0	0	0	0	0
Accrued interest	1,634	1,518	1,864	988	4,065	3,499
Due from other funds	0	0	0	0	0	0
Inventory	18,233	15,001	0	0	0	0
Prepaid expenses	584	0	1,160	0	35,799	31,531
Other assets	0	0	0	0	0	0
Total Current Assets	811,445	693,416	925,794	467,384	2,018,092	1,603,210
OTHER ASSETS:						
Investments	0	0	0	0	0	0
Total Other Assets	0	0	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	419,086	419,086	32,500	32,500	5,048,620	4,915,540
Accumulated depreciation	(162,620)	(146,354)	(32,500)	(32,500)	(4,600,158)	(4,459,888)
Net Plant in Service	256,466	272,732	0	0	448,462	455,652
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	256,466	272,732	0	0	448,462	455,652
TOTAL ASSETS	\$1,067,911	\$966,148	\$925,794	\$467,384	\$2,466,554	\$2,058,862
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$60,524	\$44,362	\$116,536	\$57,242	\$70,306	\$65,566
Interest payable	0	0	0	0	0	337
Accrued payroll and payroll taxes	81,552	71,399	81,615	66,632	326,679	299,552
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	23,565	27,715
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	142,076	115,761	198,151	123,874	420,550	393,170
LONG-TERM LIABILITIES:						
Obligations under capital leases	0	0	0	0	34,132	0
Claims payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
Total Long-Term Liabilities	0	0	0	0	34,132	0
TOTAL LIABILITIES	142,076	115,761	198,151	123,874	454,682	393,170
FUND EQUITY:						
Contributed capital	380,000	380,000	0	0	434,763	434,763
Retained earnings (deficit)	545,835	470,387	727,643	343,510	1,577,109	1,230,929
TOTAL FUND EQUITY	925,835	850,387	727,643	343,510	2,011,872	1,665,692
LIABILITIES AND FUND EQUITY	\$1,067,911	\$966,148	\$925,794	\$467,384	\$2,466,554	\$2,058,862

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2014 AND 2013

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2014	2013	2014	2013	2014	2013	2014	2013
\$1,357,605	\$1,259,815	\$800,142	\$1,434,305	5,552,566	\$4,552,575	\$413,291	\$97,678
144,497	143,815	37,571	25,356	0	0	0	0
0	0	0	0	0	0	23,854	20,214
2,823	2,815	1,719	3,219	9,029	7,370	821	216
0	0	0	0	0	0	0	0
5,865	9,013	915,494	851,684	0	0	0	0
903	0	32	0	0	0	1,893	1,750
0	0	0	0	950	0	0	0
<u>1,511,693</u>	<u>1,415,458</u>	<u>1,754,958</u>	<u>2,314,564</u>	<u>5,562,545</u>	<u>4,559,945</u>	<u>439,859</u>	<u>119,858</u>
0	0	0	0	4,861,875	4,861,492	0	0
0	0	0	0	4,861,875	4,861,492	0	0
1,016,832	1,016,832	1,961,040	1,702,998	33,350	33,350	0	0
(759,766)	(706,381)	(927,646)	(738,037)	(33,350)	(33,350)	0	0
257,066	310,451	1,033,394	964,961	0	0	0	0
0	0	916,291	348,508	0	0	0	0
257,066	310,451	1,949,685	1,313,469	0	0	0	0
<u>\$1,768,759</u>	<u>\$1,725,909</u>	<u>\$3,704,643</u>	<u>\$3,628,033</u>	<u>\$10,424,420</u>	<u>\$9,421,437</u>	<u>\$439,859</u>	<u>\$119,858</u>
\$34,777	\$16,066	\$482,854	\$620,136	\$3,332	\$8,514	\$6,887	\$3,693
0	0	0	0	0	0	0	0
84,799	73,970	252,010	194,159	32,367	27,378	34,477	23,714
35,404	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	46,834	0	0	0	0	0	0
<u>154,980</u>	<u>136,870</u>	<u>734,864</u>	<u>814,295</u>	<u>35,699</u>	<u>35,892</u>	<u>41,364</u>	<u>27,407</u>
0	0	0	0	0	0	0	0
0	0	0	0	5,487,590	4,286,689	0	0
0	0	0	0	0	0	0	0
0	0	0	0	5,487,590	4,286,689	0	0
<u>154,980</u>	<u>136,870</u>	<u>734,864</u>	<u>814,295</u>	<u>5,523,289</u>	<u>4,322,581</u>	<u>41,364</u>	<u>27,407</u>
0	0	281,705	281,705	0	0	0	0
1,613,779	1,589,039	2,688,074	2,532,033	4,901,131	5,098,856	398,495	92,451
<u>1,613,779</u>	<u>1,589,039</u>	<u>2,969,779</u>	<u>2,813,738</u>	<u>4,901,131</u>	<u>5,098,856</u>	<u>398,495</u>	<u>92,451</u>
<u>\$1,768,759</u>	<u>\$1,725,909</u>	<u>\$3,704,643</u>	<u>\$3,628,033</u>	<u>\$10,424,420</u>	<u>\$9,421,437</u>	<u>\$439,859</u>	<u>\$119,858</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2014 AND 2013

ASSETS	Employee Benefit Fund		TOTAL	
	2014	2013	2014	2013
CURRENT ASSETS:				
Cash and cash equivalents	\$5,094,305	\$4,085,699	\$16,890,208	\$14,097,832
Accounts receivable	389,580	426,316	591,341	639,200
Grants receivable	0	0	23,854	20,214
Accrued interest	10,378	9,027	32,333	28,652
Due from other funds	0	0	0	0
Inventory	0	0	939,592	875,698
Prepaid expenses	871	7,967	41,242	41,248
Other assets	0	0	950	0
Total Current Assets	5,495,134	4,529,009	18,519,520	15,702,844
OTHER ASSETS:				
Investments	0	0	4,861,875	4,861,492
Total Other Assets	0	0	4,861,875	4,861,492
FIXED ASSETS:				
Property, plant, and equipment	0	0	8,511,428	8,120,306
Accumulated depreciation	0	0	(6,516,040)	(6,116,510)
Net Plant in Service	0	0	1,995,388	2,003,796
Construction in progress	0	0	916,291	348,508
Net Fixed Assets	0	0	2,911,679	2,352,304
TOTAL ASSETS	\$5,495,134	\$4,529,009	\$26,293,074	\$22,916,640
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$135,183	\$147,199	\$910,399	\$962,778
Interest payable	0	0	0	337
Accrued payroll and payroll taxes	90,218	38,439	983,717	795,243
Due to other funds	0	0	35,404	0
Advances from other funds	0	0	0	0
Obligations under capital leases				
current maturities	0	0	23,565	27,715
Other liabilities	68,421	80,453	68,421	127,287
Total Current Liabilities	293,822	266,091	2,021,506	1,913,360
LONG-TERM LIABILITIES:				
Obligations under capital leases	0	0	34,132	0
Claims payable	0	0	5,487,590	4,286,689
Incurred but not reported claims	891,500	927,900	891,500	927,900
Total Long-Term Liabilities	891,500	927,900	6,413,222	5,214,589
TOTAL LIABILITIES	1,185,322	1,193,991	8,434,728	7,127,949
FUND EQUITY:				
Contributed capital	0	0	1,096,468	1,096,468
Retained earnings (deficit)	4,309,812	3,335,018	16,761,878	14,692,223
TOTAL FUND EQUITY	4,309,812	3,335,018	17,858,346	15,788,691
LIABILITIES AND FUND EQUITY	\$5,495,134	\$4,529,009	\$26,293,074	\$22,916,640

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2014	2013	2014	2013	2014	2013
OPERATING REVENUES:						
Charges for services and other benefits	\$1,596,002	\$1,547,508	\$2,533,217	\$1,936,701	\$4,781,757	\$4,092,766
OPERATING EXPENSES:						
Personal services	715,387	759,390	700,819	681,052	2,660,086	2,431,106
Materials and supplies	222,679	226,922	342,407	333,677	370,291	387,969
Travel and training	6,955	7,310	2,278	0	35,610	29,389
Intragovernmental	60,979	61,757	351,226	358,095	11,124	11,594
Utilities, services, and miscellaneous	417,513	471,574	1,006,108	821,223	896,060	840,982
TOTAL OPERATING EXPENSES	1,423,513	1,526,953	2,402,838	2,194,047	3,973,171	3,701,040
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	172,489	20,555	130,379	(257,346)	808,586	391,726
Depreciation	(16,266)	(19,647)	0	0	(188,747)	(182,118)
OPERATING INCOME (LOSS)	156,223	908	130,379	(257,346)	619,839	209,608
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	13,115	(9,105)	11,166	(6,896)	27,814	(27,958)
Miscellaneous revenue	0	2,946	371,882	407,465	922	5,278
Interest expense	0	0	0	0	(1,373)	(1,660)
Loss on disposal of fixed assets	0	(1,961)	0	0	0	0
Miscellaneous expense	0	0	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	13,115	(8,120)	383,048	400,569	27,363	(24,340)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	169,338	(7,212)	513,427	143,223	647,202	185,268
OPERATING TRANSFERS						
operating transfers from other funds	0	0	0	0	0	80,576
operating transfers to other funds	(93,890)	(69,646)	(129,294)	(108,034)	(301,022)	(194,520)
TOTAL OPERATING TRANSFERS	(93,890)	(69,646)	(129,294)	(108,034)	(301,022)	(113,944)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	75,448	(76,858)	384,133	35,189	346,180	71,324
Contributed capital	0	0	0	0	0	0
NET INCOME (LOSS)	75,448	(76,858)	384,133	35,189	346,180	71,324
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	470,387	547,245	343,510	308,321	1,230,929	1,159,605
Equity transfers from other funds	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$545,835	\$470,387	\$727,643	\$343,510	\$1,577,109	\$1,230,929

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2014	2013	2014	2013	2014	2013	2014	2013
<u>\$1,315,814</u>	<u>\$1,213,570</u>	<u>\$9,274,757</u>	<u>\$8,878,315</u>	<u>\$5,082,233</u>	<u>\$4,837,151</u>	<u>\$615,315</u>	<u>\$324,130</u>
872,256	748,742	2,164,313	1,935,106	229,936	225,730	330,490	332,502
207,395	203,483	6,724,131	6,407,329	6,635	7,456	16,992	12,515
3,349	6,449	3,098	300	2,401	9,799	11,670	10,675
49,434	9,001	197,221	172,843	304	255	6,440	3,786
<u>75,952</u>	<u>285,370</u>	<u>79,203</u>	<u>75,867</u>	<u>5,123,105</u>	<u>3,179,191</u>	<u>6,965</u>	<u>34,031</u>
<u>1,208,386</u>	<u>1,253,045</u>	<u>9,167,966</u>	<u>8,591,445</u>	<u>5,362,381</u>	<u>3,422,431</u>	<u>372,557</u>	<u>393,509</u>
107,428	(39,475)	106,791	286,870	(280,148)	1,414,720	242,758	(69,379)
<u>(53,385)</u>	<u>(52,568)</u>	<u>(46,803)</u>	<u>(46,569)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>54,043</u>	<u>(92,043)</u>	<u>59,988</u>	<u>240,301</u>	<u>(280,148)</u>	<u>1,414,720</u>	<u>242,758</u>	<u>(69,379)</u>
0	0	0	0	0	0	69,373	81,046
23,339	(15,846)	11,318	(22,879)	67,741	(68,887)	4,282	(2,020)
36,630	122	154,406	121,547	55,258	30,099	15	0
0	0	0	0	0	0	0	0
0	0	(119,431)	(7,700)	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>59,969</u>	<u>(15,724)</u>	<u>46,293</u>	<u>90,968</u>	<u>122,999</u>	<u>(38,788)</u>	<u>73,670</u>	<u>79,026</u>
<u>114,012</u>	<u>(107,767)</u>	<u>106,281</u>	<u>331,269</u>	<u>(157,149)</u>	<u>1,375,932</u>	<u>316,428</u>	<u>9,647</u>
50,000	50,000	110,000	8,134	0	0	0	0
<u>(139,272)</u>	<u>(119,562)</u>	<u>(60,240)</u>	<u>(5,349)</u>	<u>(40,576)</u>	<u>(35,845)</u>	<u>(10,384)</u>	<u>0</u>
<u>(89,272)</u>	<u>(69,562)</u>	<u>49,760</u>	<u>2,785</u>	<u>(40,576)</u>	<u>(35,845)</u>	<u>(10,384)</u>	<u>0</u>
24,740	(177,329)	156,041	334,054	(197,725)	1,340,087	306,044	9,647
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
24,740	(177,329)	156,041	334,054	(197,725)	1,340,087	306,044	9,647
1,589,039	1,766,368	2,532,033	2,197,979	5,098,856	3,758,769	92,451	82,804
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,613,779</u>	<u>\$1,589,039</u>	<u>\$2,688,074</u>	<u>\$2,532,033</u>	<u>\$4,901,131</u>	<u>\$5,098,856</u>	<u>\$398,495</u>	<u>\$92,451</u>

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	Employee Benefit Fund		TOTAL	
	2014	2013	2014	2013
OPERATING REVENUES:				
Charges for services and other benefits	\$15,345,685	\$14,383,582	\$40,544,780	\$37,213,723
OPERATING EXPENSES:				
Personal services	1,014,935	571,218	8,688,222	7,684,846
Materials and supplies	73,125	83,125	7,963,655	7,662,476
Travel and training	15,127	9,383	80,488	73,305
Intragovernmental	465	858	677,193	618,189
Utilities, services, and miscellaneous	13,533,181	14,042,077	21,138,087	19,750,315
TOTAL OPERATING EXPENSES	14,636,833	14,706,661	38,547,645	35,789,131
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	708,852	(323,079)	1,997,135	1,424,592
Depreciation	0	0	(305,201)	(300,902)
OPERATING INCOME (LOSS)	708,852	(323,079)	1,691,934	1,123,690
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	69,373	81,046
Investment revenue	82,618	(58,820)	241,393	(212,411)
Miscellaneous revenue	214,259	405,409	833,372	972,866
Interest expense	0	0	(1,373)	(1,660)
Loss on disposal of fixed assets	0	0	(119,431)	(9,661)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	296,877	346,589	1,023,334	830,180
INCOME (LOSS) BEFORE OPERATING TRANSFERS	1,005,729	23,510	2,715,268	1,953,870
OPERATING TRANSFERS				
operating transfers from other funds	0	55,000	160,000	193,710
operating transfers to other funds	(30,935)	(21,868)	(805,613)	(554,824)
TOTAL OPERATING TRANSFERS	(30,935)	33,132	(645,613)	(361,114)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	974,794	56,642	2,069,655	1,592,756
Contributed capital	0	0	0	0
NET INCOME (LOSS)	974,794	56,642	2,069,655	1,592,756
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	3,335,018	3,278,376	14,692,223	13,099,467
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$4,309,812	\$3,335,018	16,761,878	14,692,223

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2014	2013	2014	2013	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$156,223	\$908	\$130,379	(\$257,346)	\$619,839	\$209,608
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	16,266	19,647	0	0	188,747	182,118
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	24,020	41,782	0	0
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	(3,232)	3,924	0	0	0	0
Decrease (increase) in prepaid expenses	(584)	454	(1,160)	0	(4,268)	9,645
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accounts payable	16,162	5,970	59,294	(3,650)	4,740	23,834
Increase (decrease) in accrued payroll	10,153	10,823	14,983	12,909	27,127	49,371
Increase (decrease) in due to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	0	0	0	0	0	0
Increase (decrease) in claims payable	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	(24)	(22,852)	(787)	(15,030)	(810)	(53,894)
Other nonoperating revenue	0	2,946	371,882	407,465	922	5,278
Net cash provided by (used for) operating activities	194,964	21,820	598,611	186,130	836,297	425,960
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	0	80,576
Operating transfers out	(93,890)	(69,646)	(129,294)	(108,034)	(301,022)	(194,520)
Operating grant	0	0	0	0	0	0
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	(93,890)	(69,646)	(129,294)	(108,034)	(301,022)	(113,944)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from capital lease	0	0	0	0	0	0
Debt service – interest	0	0	0	0	(1,710)	(1,985)
Debt service – principal	0	0	0	0	(41,265)	(26,741)
Acquisition and construction of capital assets	0	0	0	0	(110,310)	(158,470)
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.	0	0	0	0	(153,285)	(187,196)
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	13,023	13,586	11,077	7,829	28,058	25,166
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	13,023	13,586	11,077	7,829	28,058	25,166
Net increase (decrease) in cash and cash equivalents	114,097	(34,240)	480,394	85,925	410,048	149,986
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	676,897	711,137	428,275	342,350	1,562,588	1,412,602
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$790,994	\$676,897	\$908,669	\$428,275	\$1,972,636	\$1,562,588
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$790,994	\$676,897	\$908,669	\$428,275	\$1,972,636	\$1,562,588
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$790,994	\$676,897	\$908,669	\$428,275	\$1,972,636	\$1,562,588

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2014	2013	2014	2013	2014	2013	2014	2013
\$54,043	(\$92,043)	\$59,988	\$240,301	(\$280,148)	\$1,414,720	\$242,758	(\$69,379)
53,385	52,568	46,803	46,569	0	0	0	0
(682)	(1,790)	(12,215)	(9,131)	0	0	0	0
0	0	0	0	0	0	0	0
3,148	8,918	(63,810)	(90,274)	0	0	0	0
(903)	0	(32)	0	0	0	(143)	(790)
0	0	0	0	(950)	0	0	0
18,711	(18,167)	(137,282)	314,780	(5,182)	7,592	3,194	(335)
10,829	6,566	57,851	35,582	4,989	2,432	10,763	(33)
35,404	0	0	0	0	0	0	0
(46,834)	46,834	0	(40)	0	0	0	0
0	0	0	0	1,200,901	26,717	0	0
(366)	(42,483)	(3,692)	(49,814)	(2,437)	(114,460)	(148)	(3,369)
36,630	122	154,406	121,547	55,258	30,099	15	0
163,365	(39,475)	102,017	609,520	972,431	1,367,100	256,439	(73,906)
50,000	50,000	110,000	8,134	0	0	0	0
(139,272)	(119,562)	(60,240)	(5,349)	(40,576)	(35,845)	(10,384)	0
0	0	0	0	0	0	65,733	87,034
0	0	0	0	0	0	0	0
(89,272)	(69,562)	49,760	2,785	(40,576)	(35,845)	55,349	87,034
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	(60,464)	(802,450)	(716,588)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	(60,464)	(802,450)	(716,588)	0	0	0	0
23,697	26,505	16,510	26,616	68,519	41,858	3,825	1,292
0	0	0	0	(383)	(712)	0	0
0	0	0	0	0	0	0	0
23,697	26,505	16,510	26,616	68,136	41,146	3,825	1,292
97,790	(142,996)	(634,163)	(77,667)	999,991	1,372,401	315,613	14,420
1,259,815	1,402,811	1,434,305	1,511,972	4,552,575	3,180,174	97,678	83,258
<u>\$1,357,605</u>	<u>\$1,259,815</u>	<u>\$800,142</u>	<u>\$1,434,305</u>	<u>\$5,552,566</u>	<u>\$4,552,575</u>	<u>\$413,291</u>	<u>\$97,678</u>
<u>\$1,357,605</u>	<u>\$1,259,815</u>	<u>\$800,142</u>	<u>\$1,434,305</u>	<u>\$5,552,566</u>	<u>\$4,552,575</u>	<u>\$413,291</u>	<u>\$97,678</u>
<u>\$1,357,605</u>	<u>\$1,259,815</u>	<u>\$800,142</u>	<u>\$1,434,305</u>	<u>\$5,552,566</u>	<u>\$4,552,575</u>	<u>\$413,291</u>	<u>\$97,678</u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

	Employee Benefit Fund		TOTAL	
	2014	2013	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$708,852	(\$323,079)	\$1,691,934	\$1,123,690
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	305,201	300,902
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	36,736	(43,640)	47,859	(12,779)
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	(63,894)	(77,432)
Decrease (increase) in prepaid expenses	7,096	(7,967)	6	1,342
Decrease (increase) in other assets	0	0	(950)	0
Increase (decrease) in accounts payable	(12,016)	(51,817)	(52,379)	278,207
Increase (decrease) in accrued payroll	51,779	9,029	188,474	126,679
Increase (decrease) in due other funds	0	0	35,404	0
Increase (decrease) in other liabilities	(12,032)	(17,784)	(58,866)	29,010
Increase (decrease) in claims payable	(36,400)	27,887	1,164,501	54,604
Unrealized gain (loss) on cash equivalents	(142)	(137,346)	(8,406)	(439,248)
Other nonoperating revenue	214,259	405,409	833,372	972,866
Net cash provided by (used for) operating activities	<u>958,132</u>	<u>(139,308)</u>	<u>4,082,256</u>	<u>2,357,841</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	55,000	160,000	193,710
Operating transfers out	(30,935)	(21,868)	(805,613)	(554,824)
Operating grant	0	0	65,733	87,034
Equity transfer	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(30,935)</u>	<u>33,132</u>	<u>(579,880)</u>	<u>(274,080)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from capital lease	0	0	0	0
Debt service – interest	0	0	(1,710)	(1,985)
Debt service – principal	0	0	(41,265)	(26,741)
Acquisition and construction of capital assets	0	0	(912,760)	(935,522)
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>(955,735)</u>	<u>(964,248)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	81,409	77,318	246,118	220,170
Purchase of investments	0	0	(383)	(712)
Sale of investments	0	0	0	0
Net cash provided by (used for) investing activities	<u>81,409</u>	<u>77,318</u>	<u>245,735</u>	<u>219,458</u>
Net increase (decrease) in cash and cash equivalents	1,008,606	(28,858)	2,792,376	1,338,971
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>4,085,699</u>	<u>4,114,557</u>	<u>14,097,832</u>	<u>12,758,861</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$5,094,305</u></u>	<u><u>\$4,085,699</u></u>	<u><u>16,890,208</u></u>	<u><u>14,097,832</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	<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>\$5,094,305</u></u>	<u><u>\$4,085,699</u></u>	<u><u>16,890,208</u></u>	<u><u>14,097,832</u></u>

TRUST FUNDS

Trust funds are used to account for assets held by the government in a trustee capacity.

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

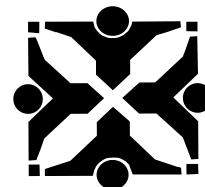
Other Post Employment Benefit Trust Fund - to account for the accumulation of resources for post employment benefits to qualified plan participants.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2014 AND 2013

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	
	2014	2013	2014	2013	2014	2013	2014	2013
Cash and cash equivalents	\$147,319	\$437,327	\$98,819	\$299,457	\$479,794	\$455,349	\$0	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	5,175,485	4,688,780
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	1,101,280	1,098,792
Allowance for uncollectible taxes	0	0	0	0	0	0	(153,595)	(120,786)
Accrued interest	116,967	88,172	78,460	60,376	1,033	1,108	154,155	167,701
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	2,336,033	2,682,879
Other assets	0	0	0	0	0	0	0	0
Investments	67,025,095	61,848,279	44,959,439	42,350,236	2,521,091	2,340,100	0	0
Property, plant, and equipment	6,995	6,937	4,692	4,750	0	0	0	0
Accumulated depreciation	(6,995)	(6,937)	(4,692)	(4,750)	0	0	0	0
TOTAL ASSETS	\$67,289,381	\$62,373,778	\$45,136,718	\$42,710,069	\$3,001,918	\$2,796,557	\$8,613,358	\$8,517,366
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$12,348	\$0	\$8,283	\$0	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	12,745	0	8,549	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	0	0
Loan Payable	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	9,956	9,247
TOTAL LIABILITIES	25,093	0	16,832	0	0	0	9,956	9,247
FUND EQUITY :								
Non Spendable	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	7,103,402	7,008,119
Assigned	0	0	0	0	0	0	0	0
Unassigned	67,264,288	62,373,778	45,119,886	42,710,069	3,001,918	2,796,557	0	0
TOTAL FUND EQUITY	67,264,288	62,373,778	45,119,886	42,710,069	3,001,918	2,796,557	8,603,402	8,508,119
TOTAL LIABILITIES AND FUND EQUITY	\$67,289,381	\$62,373,778	\$45,136,718	\$42,710,069	\$3,001,918	\$2,796,557	\$8,613,358	\$8,517,366

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

COMPARATIVE COMBINING BALANCE SHEETS
September 30, 2014 and 2013

ASSETS	Expendable Trust Funds							
	Conley Poor Fund		Contributions Fund		REDI Trust Fund		TOTAL	
	2014	2013	2014	2013	2014	2013	2014	2013
Cash and cash equivalents	\$0	\$0	\$596,624	\$584,283	\$390,316	\$383,012	\$1,712,872	\$2,159,428
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	5,175,485	4,688,780
Accounts receivable	0	0	643	672	5,000	0	5,643	672
Tax bills receivable	0	0	0	0	0	0	1,101,280	1,098,792
Allowance for uncollectible taxes	0	0	0	0	0	0	(153,595)	(120,786)
Accrued interest	0	0	1,257	1,328	811	862	352,683	319,547
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	2,336,033	2,682,879
Other assets	0	0	0	0	315,239	384,656	315,239	384,656
Investments	0	0	0	0	0	0	114,505,625	106,538,615
Property, plant, and equipment	0	0	0	0	0	0	11,687	11,687
Accumulated depreciation	0	0	0	0	0	0	(11,687)	(11,687)
TOTAL ASSETS	\$0	\$0	\$598,524	\$586,283	\$711,366	\$768,530	\$125,351,265	\$117,752,583
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$0	\$846	\$1,627	\$21,553	\$6,914	\$43,030	\$8,541
Accrued payroll and payroll taxes	0	0	0	0	0	0	21,294	0
Due to other funds	0	0	0	0	0	0	0	0
Loan Payable	0	0	0	0	492,224	538,785	492,224	538,785
Other liabilities	0	0	0	0	80	80	10,036	9,327
TOTAL LIABILITIES	0	0	846	1,627	513,857	545,779	566,584	556,653
FUND EQUITY :								
Non Spendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	387,086	373,799	0	0	387,086	373,799
Committed	0	0	0	0	150,000	150,000	7,253,402	7,158,119
Assigned	0	0	210,592	210,857	0	0	210,592	210,857
Unassigned	0	0	0	0	47,509	72,751	115,433,601	107,953,155
TOTAL FUND EQUITY	0	0	597,678	584,656	197,509	222,751	124,784,681	117,195,930
TOTAL LIABILITIES AND FUND EQUITY	\$0	\$0	\$598,524	\$586,283	\$711,366	\$768,530	\$125,351,265	\$117,752,583

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

**PENSION TRUST AND AGENCY FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2014	2013	2014	2013	2014	2013	2014	2013
CURRENT ASSETS:								
Cash and cash equivalents	\$147,319	\$437,327	\$98,819	\$299,457	\$479,794	\$455,349	\$725,932	\$1,192,133
Receivables:								
Accrued interest	116,967	88,172	78,460	60,376	1,033	1,108	196,460	149,656
Due from other funds	0	0	0	0	0	0	0	0
Other Assets	0	0	0	0	0	0	0	0
Investments, at fair value	67,025,095	61,848,279	44,959,439	42,350,236	2,521,091	2,340,100	114,505,625	106,538,615
Total Current Assets	67,289,381	62,373,778	45,136,718	42,710,069	3,001,918	2,796,557	115,428,017	107,880,404
FIXED ASSETS:								
Property, plant, and equipment	6,995	6,937	4,692	4,750	0	0	11,687	11,687
Accumulated depreciation	(6,995)	(6,937)	(4,692)	(4,750)	0	0	(11,687)	(11,687)
Net Fixed Assets	0	0	0	0	0	0	0	0
TOTAL ASSETS	67,289,381	62,373,778	45,136,718	42,710,069	3,001,918	2,796,557	115,428,017	107,880,404
LIABILITIES								
Accounts payable	12,348	0	8,283	0	0	0	20,631	0
Accrued payroll and payroll taxes	12,745	0	8,549	0	0	0	21,294	0
Due to other funds	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0	0
Total Liabilities	25,093	0	16,832	0	0	0	41,925	0
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS *	\$67,264,288	\$62,373,778	\$45,119,886	\$42,710,069	\$3,001,918	\$2,796,557	\$115,386,092	\$107,880,404

* A schedule of funding progress for each plan is presented on page 21.

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	Designated Loan and Special Tax Bill Investment Fund	
	2014	2013
OPERATING REVENUES:		
Investment revenue	\$130,068	(\$37,193)
OPERATING EXPENSES:		
Intragovernmental	1,976	2,748
Utilities, services, and miscellaneous	32,809	49,069
TOTAL OPERATING EXPENSES	34,785	51,817
OPERATING INCOME (LOSS)	95,283	(89,010)
NONOPERATING REVENUES (EXPENSES)		
Miscellaneous Revenue	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	0	0
OPERATING TRANSFERS		
Operating transfers from	0	0
TOTAL OPERATING TRANSFERS	0	0
NET INCOME	95,283	(89,010)
FUND BALANCE, BEGINNING OF PERIOD	8,508,119	8,597,129
FUND BALANCE, END OF PERIOD	<u>\$8,603,402</u>	<u>\$8,508,119</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	Designated Loan and Special Tax Bill Investment Fund	
	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$95,283	(\$89,010)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(130,068)	37,193
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	0	0
Decrease (increase) in due from other funds	0	0
Decrease (increase) in advances to other funds	346,846	(122,101)
Increase (decrease) in due to other funds	0	(565)
Increase (decrease) in other liabilities	709	116
Total other non operating revenue	0	0
Net cash provided by (used for) operating activities	<u>312,770</u>	<u>(174,367)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Operating transfers in	<u>0</u>	<u>0</u>
Net cash provided by (used for) non capital financing activities	0	0
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	143,614	(16,200)
Purchase of tax bills	(121,370)	(21,687)
Sale of tax bills	<u>151,691</u>	<u>69,664</u>
Net cash provided by (used for) investing activities	<u>173,935</u>	<u>31,777</u>
Net increase (decrease) in cash and cash equivalents	486,705	(142,590)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>4,688,780</u>	<u>4,831,370</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$5,175,485</u></u>	<u><u>\$4,688,780</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	<u>\$5,175,485</u>	<u>\$4,688,780</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$5,175,485</u></u>	<u><u>\$4,688,780</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	Conley Poor Fund		Contributions Fund	
	2014	2013	2014	2013
REVENUES:				
Investment revenue	\$0	\$0	\$10,992	(\$7,932)
Revenue from other governmental units	0	0	0	0
Miscellaneous	0	0	233,873	126,862
TOTAL REVENUES	0	0	244,865	118,930
EXPENDITURES:				
Current:				
Policy development and administration	0	0	0	0
Health and environment	0	1,699	0	0
Personal development	0	0	11,257	18,942
TOTAL EXPENDITURES	0	1,699	11,257	18,942
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(1,699)	233,608	99,988
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	0	0	0	0
Operating transfers to other funds	0	0	(220,586)	(177,305)
TOTAL OTHER FINANCING SOURCES (USES)	0	0	(220,586)	(177,305)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	0	(1,699)	13,022	(77,317)
FUND BALANCE, BEGINNING OF PERIOD	0	1,699	584,656	661,973
Equity transfers to other funds	0	0	0	0
FUND BALANCE, END OF PERIOD	\$0	\$0	\$597,678	\$584,656

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

REDI Trust Fund		TOTAL	
2014	2013	2014	2013
\$8,452	(\$6,178)	\$19,444	(\$14,110)
0	0	0	0
<u>363,897</u>	<u>526,727</u>	<u>597,770</u>	<u>653,589</u>
<u>372,349</u>	<u>520,549</u>	<u>617,214</u>	<u>639,479</u>
397,591	388,565	397,591	388,565
0	0	0	1,699
<u>0</u>	<u>0</u>	<u>11,257</u>	<u>18,942</u>
<u>397,591</u>	<u>388,565</u>	<u>408,848</u>	<u>409,206</u>
<u>(25,242)</u>	<u>131,984</u>	<u>208,366</u>	<u>230,273</u>
0	0	0	0
<u>0</u>	<u>0</u>	<u>(220,586)</u>	<u>(177,305)</u>
<u>0</u>	<u>0</u>	<u>(220,586)</u>	<u>(177,305)</u>
(25,242)	131,984	(12,220)	52,968
222,751	90,767	807,407	754,439
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u><u>\$197,509</u></u>	<u><u>\$222,751</u></u>	<u><u>\$795,187</u></u>	<u><u>\$807,407</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

CONLEY POOR FUND	2014	2013
REVENUES:		
Investment revenue	\$0	\$0
Miscellaneous	<u>0</u>	<u>0</u>
TOTAL REVENUES	\$0	\$0
EXPENDITURES:		
Current:		
Health and environment:		
Services and miscellaneous	<u>0</u>	<u>1,699</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$0</u></u>	<u><u>(\$1,699)</u></u>

	CONTRIBUTIONS FUND	
REVENUES:		
Investment revenue	\$10,992	(\$7,932)
Revenue from other governmental units	0	0
Miscellaneous	<u>233,873</u>	<u>126,862</u>
TOTAL REVENUES	<u>244,865</u>	<u>118,930</u>
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	2,737	3,512
Travel and training	2,148	2,600
Intragovernmental	3,712	663
Utilities, services, and miscellaneous	2,660	12,167
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>11,257</u>	<u>18,942</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$233,608</u></u>	<u><u>\$99,988</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

REDI TRUST FUND	<u>2014</u>	<u>2013</u>
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	172,337	196,450
Contributions – City	46,000	46,000
Contributions – County	35,000	35,000
Contributions – University	35,000	35,000
Investment revenue	8,452	(6,178)
Miscellaneous	<u>75,560</u>	<u>214,277</u>
TOTAL REVENUES	<u>372,349</u>	<u>520,549</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	23,795	19,984
Travel and training	113,199	85,008
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	231,699	258,330
Interest Expense	<u>28,898</u>	<u>25,243</u>
TOTAL EXPENDITURES	<u>397,591</u>	<u>388,565</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$25,242)</u></u>	<u><u>\$131,984</u></u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2014	2013	2014	2013	2014	2013
Cash and cash equivalents	\$1,413,863	\$1,368,617	\$2,922,576	\$3,056,827	\$112,848	\$110,633
Accounts receivable	0	0	0	0	0	0
Taxes receivable, net	1,697,404	1,669,258	2,326,244	2,253,488	0	0
Accrued interest	2,991	3,154	6,174	7,016	256	271
Total Assets	<u>3,114,258</u>	<u>3,041,029</u>	<u>5,254,994</u>	<u>5,317,331</u>	<u>113,104</u>	<u>110,904</u>
LIABILITIES						
Accounts payable	\$0	\$0	\$223,360	\$216,888	\$0	\$0
Due to other entities	1,693,917	1,665,908	2,321,533	2,249,033	0	0
Other liabilities	1,420,341	1,375,121	2,710,101	2,851,410	113,104	110,904
Total Liabilities	<u>3,114,258</u>	<u>3,041,029</u>	<u>5,254,994</u>	<u>5,317,331</u>	<u>113,104</u>	<u>110,904</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

Tiger Hotel TIF Fund		Regency TIF Fund		TOTAL	
2014	2013	2014	2013	2014	2013
\$109,681	\$10,760	\$16,409	\$0	\$4,575,377	\$4,546,837
10,121	8,179	22,810	0	32,931	8,179
0	0	0	0	4,023,648	3,922,746
211	24	29	0	9,661	10,465
<u>120,013</u>	<u>18,963</u>	<u>39,248</u>	<u>0</u>	<u>8,641,617</u>	<u>8,488,227</u>
\$0	\$0	\$0	\$0	\$223,360	\$216,888
0	0	0	0	4,015,450	3,914,941
<u>120,013</u>	<u>18,963</u>	<u>39,248</u>	<u>0</u>	<u>4,402,807</u>	<u>4,356,398</u>
<u>120,013</u>	<u>18,963</u>	<u>39,248</u>	<u>0</u>	<u>8,641,617</u>	<u>8,488,227</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013**

	Balance October 1		Additions		Deductions		Balance September 30	
	2013	2012	2014	2013	2014	2013	2014	2013
LIBRARY DEBT FUND								
ASSETS								
Cash and cash equivalents	\$1,368,617	\$1,399,251	\$1,755,852	\$1,694,278	\$1,710,606	\$1,724,912	\$1,413,863	\$1,368,617
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	1,669,258	1,592,468	1,666,417	1,637,908	1,638,271	1,561,118	1,697,404	1,669,258
Accrued interest	3,154	2,738	32,436	35,371	32,599	34,955	2,991	3,154
Total Assets	<u>3,041,029</u>	<u>2,994,457</u>	<u>3,454,705</u>	<u>3,367,557</u>	<u>3,381,476</u>	<u>3,320,985</u>	<u>3,114,258</u>	<u>3,041,029</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	1,665,908	1,589,195	1,666,417	1,642,408	1,638,408	1,565,695	1,693,917	1,665,908
Other liabilities	1,375,121	1,405,261	1,714,745	1,643,810	1,669,525	1,673,950	1,420,341	1,375,121
Total Liabilities	<u>3,041,029</u>	<u>2,994,456</u>	<u>3,381,162</u>	<u>3,286,218</u>	<u>3,307,933</u>	<u>3,239,645</u>	<u>3,114,258</u>	<u>3,041,029</u>
LIBRARY OPERATING FUND								
ASSETS								
Cash and cash equivalents	\$3,056,827	\$3,078,780	\$2,536,580	\$2,821,827	\$2,670,831	\$2,843,780	\$2,922,576	\$3,056,827
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	2,253,488	2,137,543	2,284,533	2,211,533	2,211,777	2,095,588	2,326,244	2,253,488
Accrued interest	7,016	5,992	70,593	77,231	71,435	76,207	6,174	7,016
Total Assets	<u>5,317,331</u>	<u>5,222,315</u>	<u>4,891,706</u>	<u>5,110,591</u>	<u>4,954,043</u>	<u>5,015,575</u>	<u>5,254,994</u>	<u>5,317,331</u>
LIABILITIES								
Accounts payable	\$216,888	\$390,780	\$223,359	\$216,888	\$216,887	\$390,780	\$223,360	\$216,888
Due to other entities	2,249,033	2,133,708	2,284,533	2,217,533	2,212,033	2,102,208	2,321,533	2,249,033
Other liabilities	2,851,410	2,697,828	2,458,222	2,305,560	2,599,531	2,151,978	2,710,101	2,851,410
Total Liabilities	<u>5,317,331</u>	<u>5,222,316</u>	<u>4,966,114</u>	<u>4,739,981</u>	<u>5,028,451</u>	<u>4,644,966</u>	<u>5,254,994</u>	<u>5,317,331</u>
LIBRARY BUILDING FUND								
ASSETS								
Cash and cash equivalents	\$110,633	\$112,326	\$5,385	\$2,704	\$3,170	\$4,397	\$112,848	\$110,633
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	271	234	2,496	2,685	2,511	2,648	256	271
Total Assets	<u>110,904</u>	<u>112,560</u>	<u>7,881</u>	<u>5,389</u>	<u>5,681</u>	<u>7,045</u>	<u>113,104</u>	<u>110,904</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	110,904	112,560	2,200	0	0	1,656	113,104	110,904
Total Liabilities	<u>110,904</u>	<u>112,560</u>	<u>2,200</u>	<u>0</u>	<u>0</u>	<u>1,656</u>	<u>113,104</u>	<u>110,904</u>
TIGER HOTEL TIF FUND								
ASSETS								
Cash and cash equivalents	\$10,760	\$4,550	\$113,387	\$6,936	\$14,466	\$726	\$109,681	\$10,760
Accounts receivable	8,179	3,165	10,121	8,179	8,179	3,165	10,121	8,179
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	24	8	1,038	178	851	162	211	24
Total Assets	<u>18,963</u>	<u>7,723</u>	<u>124,546</u>	<u>15,293</u>	<u>23,496</u>	<u>4,053</u>	<u>120,013</u>	<u>18,963</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	18,963	7,723	101,050	11,240	0	0	120,013	18,963
Total Liabilities	<u>18,963</u>	<u>7,723</u>	<u>101,050</u>	<u>11,240</u>	<u>0</u>	<u>0</u>	<u>120,013</u>	<u>18,963</u>
REGENCY TIF FUND								
ASSETS								
Cash and cash equivalents	\$0	\$0	\$36,226	\$0	\$19,817	\$0	\$16,409	\$0
Accounts receivable	0	0	22,810	0	0	0	22,810	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	0	0	37	0	8	0	29	0
Total Assets	<u>0</u>	<u>0</u>	<u>59,073</u>	<u>0</u>	<u>19,825</u>	<u>0</u>	<u>39,248</u>	<u>0</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	0	0	39,248	0	0	0	39,248	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>39,248</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>39,248</u>	<u>0</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

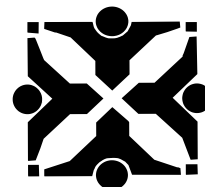
COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	Balance October 1		Additions		Deductions		Balance September 30	
	2013	2012	2014	2013	2014	2013	2014	2013
TOTAL AGENCY FUNDS								
ASSETS								
Cash and cash equivalents	\$4,546,837	\$4,594,907	\$4,447,430	\$4,525,745	\$4,418,890	\$4,573,815	\$4,575,377	\$4,546,837
Accounts receivable	8,179	3,165	32,931	8,179	8,179	3,165	32,931	8,179
Taxes receivable, net	3,922,746	3,730,011	3,950,950	3,849,441	3,850,048	3,656,706	4,023,648	3,922,746
Accrued interest	10,465	8,972	106,600	115,465	107,404	113,972	9,661	10,465
Total Assets	<u>8,488,227</u>	<u>8,337,055</u>	<u>8,537,911</u>	<u>8,498,830</u>	<u>8,384,521</u>	<u>8,347,658</u>	<u>8,641,617</u>	<u>8,488,227</u>
LIABILITIES								
Accounts payable	\$216,888	\$390,780	\$223,359	\$216,888	\$216,887	\$390,780	\$223,360	\$216,888
Due to other entities	3,914,941	3,722,903	3,950,950	3,859,941	3,850,441	3,667,903	4,015,450	3,914,941
Other liabilities	4,356,398	4,223,372	4,315,465	3,960,610	4,269,056	3,827,584	4,402,807	4,356,398
Total Liabilities	<u>8,488,227</u>	<u>8,337,055</u>	<u>8,489,774</u>	<u>8,037,439</u>	<u>8,336,384</u>	<u>7,886,267</u>	<u>8,641,617</u>	<u>8,488,227</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
SEPTEMBER 30, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
GENERAL FIXED ASSETS:		
Land	45,753,256	\$44,766,689
Buildings	72,981,269	72,997,096
Improvements other than buildings	33,002,545	31,911,552
Infrastructure	288,427,086	270,955,129
Furniture, fixtures, and equipment	36,178,257	35,492,437
Construction in progress	<u>12,830,400</u>	<u>8,986,870</u>
TOTAL GENERAL FIXED ASSETS	<u>\$489,172,813</u>	<u>\$465,109,773</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	139,959,700	\$140,142,430
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	103,779,898
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>\$489,172,813</u>	<u>\$465,109,773</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
SEPTEMBER 30, 2014

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improve- ments Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	\$0	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	0	13,104
City Manager	137,399	0	0	47,758	89,641
Finance	154,206	0	0	0	154,206
Human Resources	23,267	0	0	0	23,267
City Counselor	19,497	0	0	0	19,497
Public Works Administration	14,286	0	0	0	14,286
Public Works Engineering	259,000	0	0	0	259,000
Public Works Public Buildings	56,318,077	3,145,204	52,832,197	295,139	45,537
Convention and Tourism	483,577	157,604	305,622	0	20,351
Cultural Affairs	10,000	0	0	0	10,000
REDI	5,695	0	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	<u>57,438,108</u>	<u>3,302,808</u>	<u>53,137,819</u>	<u>342,897</u>	<u>654,584</u>
PUBLIC SAFETY:					
Police	6,332,722	17,000	1,583,593	107,038	4,625,091
Fire	26,311,885	1,106,584	11,790,675	919,839	12,494,787
Animal Control	50,930	0	0	0	50,930
Municipal Court	153,637	0	0	0	153,637
Joint Communications	4,746,235	0	9,720	54,645	4,681,870
Civil Defense	494,915	0	0	0	494,915
City Prosecutor	0	0	0	0	0
TOTAL PUBLIC SAFETY	<u>38,090,324</u>	<u>1,123,584</u>	<u>13,383,988</u>	<u>1,081,522</u>	<u>22,501,230</u>
TRANSPORTATION:					
Streets	304,456,781	4,883,140	3,073,574	289,263,657	7,236,410
Traffic	900,067	0	0	0	900,067
TOTAL TRANSPORTATION	<u>305,356,848</u>	<u>4,883,140</u>	<u>3,073,574</u>	<u>289,263,657</u>	<u>8,136,477</u>
HEALTH AND ENVIRONMENT:					
Health Services	314,728	0	0	0	314,728
Community Development	480,125	0	0	73,500	406,625
CDBG	23,033	0	0	0	23,033
TOTAL HEALTH AND ENVIRONMENT	<u>817,886</u>	<u>0</u>	<u>0</u>	<u>73,500</u>	<u>744,386</u>
PERSONAL DEVELOPMENT:					
Parks and Recreation	74,639,247	36,443,724	3,385,888	30,668,055	4,141,580
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	<u>74,639,247</u>	<u>36,443,724</u>	<u>3,385,888</u>	<u>30,668,055</u>	<u>4,141,580</u>
Total General Fixed Assets Allocated to Functions	476,342,413	<u>\$45,753,256</u>	<u>\$72,981,269</u>	<u>\$321,429,631</u>	<u>\$36,178,257</u>
CONSTRUCTION IN PROGRESS	<u>12,830,400</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$489,172,813</u>				

CITY OF COLUMBIA, MISSOURI

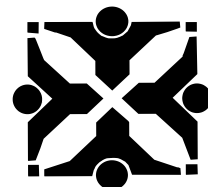
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	General Fixed Assets October 1, 2013	Additions	Deductions	General Fixed Assets September 30, 2014
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	13,104
City Manager	137,399	0	0	137,399
Finance	147,306	6,900	0	154,206
Human Resources	23,267	0	0	23,267
City Counselor	19,497	0	0	19,497
Public Works Administration	14,235	51	0	14,286
Public Works Engineering	281,790	0	22,790	259,000
Public Works Public Buildings	56,306,015	12,062	0	56,318,077
Convention and Tourism	483,577	0	0	483,577
Cultural Affairs	10,000	0	0	10,000
REDI	5,695	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	57,441,885	19,013	22,790	57,438,108
PUBLIC SAFETY:				
Police	6,187,728	371,114	226,120	6,332,722
Fire	26,020,279	1,018,860	727,254	26,311,885
Animal Control	31,479	35,812	16,361	50,930
Municipal Court	147,494	6,143	0	153,637
Joint Communications	4,973,238	4,602	231,605	4,746,235
Civil Defense	503,395	0	8,480	494,915
City Prosecutor	0	0	0	0
TOTAL PUBLIC SAFETY	37,863,613	1,436,531	1,209,820	38,090,324
TRANSPORTATION:				
Streets	286,273,864	18,550,852	367,935	304,456,781
Traffic	855,803	97,756	53,492	900,067
TOTAL TRANSPORTATION	287,129,667	18,648,608	421,427	305,356,848
HEALTH AND ENVIRONMENT:				
Health services	314,728	0	0	314,728
Community Development	532,174	63,845	115,894	480,125
CDBG	23,033	0	0	23,033
TOTAL HEALTH AND ENVIRONMENT	869,935	63,845	115,894	817,886
PERSONAL DEVELOPMENT:				
Parks and Recreation	72,817,802	2,084,705	263,260	74,639,247
Community Services	0	0	0	0
Contributions	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	72,817,802	2,084,705	263,260	74,639,247
CONSTRUCTION IN PROGRESS	8,986,870	14,593,490	10,749,960	12,830,400
TOTAL GENERAL FIXED ASSETS	\$465,109,772	\$36,846,192	\$12,783,151	\$489,172,813

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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
SEPTEMBER 30, 2014 AND 2013

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2014	2013
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	3,618,297	3,587,614
Amount to be provided	2,436,703	5,297,386
Special Obligation Bonds 2008B		
Amount available in Debt Service Funds	2,991,152	2,939,093
Amount to be provided	19,233,848	20,430,907
Lemone Note		
Amount available in Debt Service Funds	1,931,699	2,250,665
Amount to be provided	6,213,601	6,965,193
MTFC Loan		
Amount available in Debt Service Funds	987,384	4,055,929
Amount to be provided	5,349,802	2,995,333
Accrued Compensated Absences:		
Amount to be provided	3,025,937	2,826,510
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$45,788,423</u>	<u>\$51,348,630</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special obligation bonds payable 2006B	6,055,000	8,885,000
Special obligation bonds payable 2008B	22,225,000	23,370,000
Lemone Note	8,145,300	9,215,859
MTFC Loan	6,337,186	7,051,261
Accrued compensated absences	3,025,937	2,826,510
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$45,788,423</u>	<u>\$51,348,630</u>

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CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2014	2013	2014	2013	2014	2013
BALANCE, BEGINNING OF PERIOD	\$12,833,301	\$10,065,860	\$38,515,328	\$41,231,173	\$51,348,629	\$51,297,033
Additions:						
Increase in accrued compensated absences	0	0	199,427	0	199,427	0
Special obligation bonds	0	0	0	0	0	0
Lemone Trust	0	0	0	0	0	0
MTFC Loan	0	0	0	5,700,000	0	5,700,000
Total Additions	0	0	199,427	5,700,000	199,427	5,700,000
Deductions:						
Maturities:						
Lemone Trust	0	0	1,070,558	1,009,324	1,070,558	1,009,324
Obligations under capital leases	0	0	0	0	0	0
Special obligation bonds	0	0	2,830,000	2,705,000	2,830,000	2,705,000
Special Obligation Notes	0	0	1,145,000	1,100,000	1,145,000	1,100,000
MTFC Loan	0	0	714,075	704,900	714,075	704,900
Decrease in accrued compensated absences	0	0	0	129,179	0	129,179
Total Deductions	0	0	5,759,633	5,648,403	5,759,633	5,648,403
Increase (decrease) in fund balance of Debt Service Funds	(3,304,769)	2,767,441	3,304,769	(2,767,441)	0	0
BALANCE, END OF PERIOD	<u>\$9,528,532</u>	<u>\$12,833,301</u>	<u>\$36,259,891</u>	<u>\$38,515,329</u>	<u>\$45,788,423</u>	<u>\$51,348,630</u>

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STATISTICAL SECTION

The Statistical Section "relates to the physical, economic, social and political characteristics of the City." Its design is to provide financial statement users with additional historical perspective, context, and detail to assist in using the information in the financial statements, notes to the financial statements, and required supplementary information to understand and assess the City's economic condition.

Financial Trends Information - is intended to assist users in understanding and assessing how the City's financial position has changed over time.

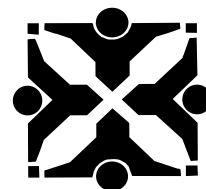
Revenue Capacity Information - is intended to assist users in understanding and assessing the factors affecting the City's ability to generate its own-source revenues, sales tax and property tax.

Debt Capacity Information - is intended to assist users in understanding and assessing the City's debt burden and its ability to issue additional debt.

Demographic and Economic Information - is intended (1) to assist users in understanding the socioeconomic environment within which the City operates and (2) to provide information that facilitates comparisons of financial statement information over time.

Operating Information - is intended to provide contextual information about the City's operations and resources to assist readers in using financial statement information to understand and assess the City's economic condition.

Sources: Unless otherwise noted, the information provided in these schedules is derived from the comprehensive annual financial reports for the relevant year.



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City of Columbia, Missouri

**NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)**

	Fiscal Year			
	2014	2013	2012	2011
Governmental Activities				
Net investment in capital assets	\$ 349,384,646	\$ 327,336,088	\$ 314,263,826	\$ 302,588,445
Restricted for:				
Debt service	9,528,532	12,833,301	10,065,860	9,177,970
Capital projects	39,307,829	40,032,818	39,254,648	40,660,673
Nonexpendable	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	7,103,402	7,008,119	7,097,129	6,906,079
Other purposes	24,767,118	21,302,056	20,267,861	16,508,073
* Unrestricted (restated)	47,015,313	41,994,312	41,149,606	39,060,566
Total governmental activities net position	<u>\$ 478,606,840</u>	<u>\$ 452,006,694</u>	<u>\$ 433,598,930</u>	<u>\$ 416,401,806</u>
Business-type activities				
Net investment in capital assets	\$ 325,322,206	\$ 326,634,842	\$ 311,717,270	\$ 307,497,810
Restricted for:				
Debt service	14,853,938	16,074,387	11,181,154	12,411,147
Capital projects	2,900,865	3,581,753	9,745,060	9,279,147
Nonexpendable	-	-	-	-
Other purposes	2,450,472	2,448,634	2,352,238	2,274,042
* Unrestricted (restated)	105,185,789	97,168,643	102,009,020	87,614,040
Total business-type activities net position	<u>\$ 450,713,270</u>	<u>\$ 445,908,259</u>	<u>\$ 437,004,742</u>	<u>\$ 419,076,186</u>
Primary government				
Net investment in capital assets	\$ 674,706,852	\$ 653,970,930	\$ 625,981,096	\$ 610,086,255
Restricted for:				
Debt service	24,382,470	28,907,688	21,247,014	21,589,117
Capital projects	42,208,694	43,614,571	48,999,708	49,939,820
Nonexpendable	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	7,103,402	7,008,119	7,097,129	6,906,079
Other purposes	27,217,590	23,750,690	22,620,099	18,782,115
* Unrestricted (restated)	152,201,102	139,162,955	143,158,626	126,674,606
Total primary government net position	<u>\$ 929,320,110</u>	<u>\$ 897,914,953</u>	<u>\$ 870,603,672</u>	<u>\$ 835,477,992</u>

* Fiscal year 2013 unrestricted balances have been restated due to the implementation of GASB 65.

Table 1, cont.

City of Columbia, Missouri
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

Fiscal Year					
2010	2009	2008	2007	2006	2005
\$ 282,847,173	\$ 260,097,787	\$ 244,275,475	\$ 216,858,792	\$ 167,789,506	\$ 116,334,515
8,918,365	5,778,995	5,503,137	3,076,665	2,882,312	7,736,146
41,106,562	46,490,295	38,560,449	22,792,647	28,414,708	24,911,911
1,500,000	1,500,000	1,500,000	-	-	1,500,000
6,710,867	6,446,329	6,147,453	-	-	-
20,758,215	20,157,428	21,108,040	19,624,016	18,609,711	26,054,567
38,429,987	35,215,173	37,860,189	48,580,507	45,762,290	38,228,502
<u>\$ 400,271,169</u>	<u>\$ 375,686,007</u>	<u>\$ 354,954,743</u>	<u>\$ 310,932,627</u>	<u>\$ 263,458,527</u>	<u>\$ 214,765,641</u>
\$ 310,054,260	\$ 283,331,995	\$ 276,597,165	\$ 272,485,494	\$ 261,159,491	\$ 222,079,198
11,165,691	11,478,081	7,851,943	8,112,494	8,436,741	3,860,962
2,988,585	290,464	1,107,426	1,379,024	40,660	138,672
-	-	-	-	-	-
2,253,899	2,210,713	2,167,641	2,110,973	2,455,793	1,101,908
75,790,214	85,495,521	86,655,622	74,352,607	59,075,672	87,576,592
<u>\$ 402,252,649</u>	<u>\$ 382,806,774</u>	<u>\$ 374,379,797</u>	<u>\$ 358,440,592</u>	<u>\$ 331,168,357</u>	<u>\$ 314,757,332</u>
\$ 592,901,433	\$ 543,429,782	\$ 520,872,640	\$ 489,344,286	\$ 428,948,997	\$ 338,413,713
20,084,056	17,257,076	13,355,080	11,189,159	11,319,053	11,597,108
44,095,147	46,780,759	39,667,875	24,171,671	28,455,368	25,050,583
1,500,000	1,500,000	1,500,000	-	-	1,500,000
6,710,867	6,446,329	6,147,453	-	-	-
23,012,114	22,368,141	23,275,681	21,734,989	21,065,504	27,156,475
114,220,201	120,710,694	124,515,811	122,933,114	104,837,962	125,805,094
<u>\$ 802,523,818</u>	<u>\$ 758,492,781</u>	<u>\$ 729,334,540</u>	<u>\$ 669,373,219</u>	<u>\$ 594,626,884</u>	<u>\$ 529,522,973</u>

Table 2

City of Columbia, Missouri

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year					
	2014	2013	2012	2011	2010	2009
Expenses						
Governmental activities:						
Policy development and administration	\$ 22,486,499	\$ 21,764,609	\$ 21,918,164	\$ 19,240,568	\$ 18,810,092	\$ 14,427,609
Public safety	39,965,212	38,674,243	38,674,200	39,177,408	38,075,595	38,011,371
Transportation	18,362,328	15,977,709	12,646,608	12,782,598	12,129,815	11,198,089
Health and environment	9,248,764	9,376,511	8,663,673	10,376,671	9,209,905	8,903,255
Personal development	8,086,860	7,717,775	7,410,779	6,724,219	11,004,972	10,344,600
Miscellaneous nonprogrammed activities	-	-	-	-	-	-
Interest on long-term debt	1,995,213	2,288,306	2,303,076	2,375,909	1,985,817	2,149,871
Total governmental activities expenses	100,144,876	95,799,153	91,616,500	90,677,373	91,216,196	85,034,795
Business-type activities:						
Electric utility	120,262,601	116,439,978	104,978,962	111,974,736	107,836,042	99,694,306
Water Utility	18,396,775	18,107,142	18,085,072	15,850,805	14,559,336	16,021,650
Sanitary Sewer Utility	17,166,301	14,209,805	14,490,560	12,738,819	12,507,201	12,030,951
Regional Airport	3,153,606	2,548,916	2,500,780	2,471,114	2,488,947	2,232,666
Public Transportation	7,161,194	6,739,903	6,588,233	5,974,604	5,547,130	5,382,338
Solid Waste Utility	15,405,338	15,197,074	15,194,469	14,282,699	14,131,288	13,747,082
Parking Facilities	3,248,368	2,764,438	2,630,624	2,358,564	1,748,966	1,295,897
Recreation Services	7,103,597	7,126,020	6,987,907	6,884,213	6,863,924	6,823,710
Railroad	1,043,610	1,020,846	1,118,697	1,085,623	878,449	941,661
Transload	949,642	1,156,798	-	-	-	-
Storm Water Utility	1,351,708	1,277,435	1,256,360	1,254,303	1,284,941	1,654,512
Total business-type activities expenses	195,242,740	186,588,355	173,831,664	174,875,480	167,846,224	159,824,773
Total primary government expenses	\$ 295,387,616	\$ 282,387,508	\$ 265,448,164	\$ 265,552,853	\$ 259,062,420	\$ 244,859,568
Program Revenues						
Governmental Activities:						
Charges for services:						
Policy Development and Administration	\$ 11,808,239	\$ 12,359,753	\$ 11,966,490	\$ 11,181,841	\$ 12,020,506	\$ 7,931,919
Public Safety	2,787,804	2,306,281	2,512,573	2,446,392	2,324,632	1,781,033
Transportation	412,006	75,890	233,412	191,711	186,584	243,700
Health and Environment	4,474,509	4,111,601	3,188,325	2,623,846	1,087,198	1,026,327
Personal Development	7,074	-	-	-	-	-
Operating grants and contributions	6,582,168	5,733,896	6,173,618	6,891,283	8,754,370	7,410,843
Capital grants and contributions	15,186,759	14,054,726	7,082,525	10,716,352	13,187,432	15,608,834
Total governmental activities program revenues	41,258,559	38,642,147	31,156,943	34,051,425	37,560,722	34,002,656
Business-type activities:						
Charges for services:						
Electric utility	125,045,630	121,764,673	119,260,514	127,546,900	120,448,779	110,753,285
Water Utility	24,345,239	23,568,147	24,206,711	20,331,142	17,354,581	15,876,107
Sanitary Sewer Utility	19,527,300	19,512,333	17,219,234	14,523,432	12,275,136	10,654,076
Regional Airport	540,540	555,715	642,170	684,631	599,804	481,984
Public Transportation	2,300,558	2,080,065	1,873,872	1,671,933	1,517,701	1,447,616
Solid Waste Utility	17,303,865	16,959,850	16,834,253	16,635,234	15,045,374	14,074,055
Parking Facilities	3,551,116	2,977,159	2,688,403	2,038,935	1,796,627	1,737,094
Recreation Services	4,205,270	4,429,863	4,373,766	4,136,896	4,079,714	4,120,606
Railroad	726,641	696,640	738,185	828,593	824,472	662,749
Transload	984,884	965,853	-	-	-	-
Storm Water Utility	1,396,700	1,355,150	1,316,160	1,233,891	1,138,804	1,229,374
Operating grants and contributions	2,602,538	2,436,134	2,163,513	1,844,800	1,723,698	2,026,465
Capital grants and contributions	3,479,133	10,200,801	4,232,060	3,176,929	9,376,080	2,476,997
Total business-type activities program revenues	206,009,414	207,502,383	195,548,842	194,653,317	186,180,770	165,540,408
Total primary government program revenues	\$ 247,267,973	\$ 246,144,530	\$ 226,705,785	\$ 228,704,742	\$ 223,741,492	\$ 199,543,064
Net (Expense)/Revenue						
Governmental activities	\$ (58,886,317)	\$ (57,157,006)	\$ (60,459,557)	\$ (56,625,948)	\$ (53,655,474)	\$ (51,032,139)
Business-type activities	10,766,674	20,914,028	21,717,178	19,777,837	18,334,546	5,715,635
Total primary government net expense	\$ (48,119,643)	\$ (36,242,978)	\$ (38,742,379)	\$ (36,848,111)	\$ (35,320,928)	\$ (45,316,504)
General Revenues and Other Changes in Net Position						
Governmental activities:						
Taxes						
Property taxes	\$ 7,319,211	\$ 7,228,203	\$ 7,099,442	\$ 7,026,844	\$ 10,849,831	\$ 10,703,734
Sales tax	45,730,160	44,150,547	42,514,771	40,538,522	38,296,731	37,615,054
Other taxes	15,861,990	15,059,833	14,597,936	14,274,548	14,148,024	13,557,057
Investment revenue (loss)	1,974,801	(1,380,683)	1,692,935	2,717,257	4,598,349	6,163,536
Miscellaneous	2,263,437	1,821,115	1,904,434	2,873,628	2,998,383	2,753,039
Transfers	12,355,827	8,916,183	9,847,163	9,275,101	7,349,318	6,110,870
Total governmental activities	85,505,426	75,795,198	77,656,681	76,705,900	78,240,636	76,903,290
Business-type activities						
Investment revenue (loss)	3,474,081	(778,591)	3,231,938	4,344,222	6,680,164	6,760,213
Miscellaneous	2,920,083	2,385,748	2,826,603	1,976,579	1,780,483	2,061,999
Transfers	(12,355,827)	(8,916,183)	(9,847,163)	(9,275,101)	(7,349,318)	(6,110,870)
Total business-type activities	(5,961,663)	(7,309,026)	(3,788,622)	(2,954,300)	1,111,329	2,711,342
Total primary government	\$ 79,543,763	\$ 68,486,172	\$ 73,868,059	\$ 73,751,600	\$ 79,351,965	\$ 79,614,632
Change in Net Position						
Governmental activities	\$ 26,619,109	\$ 18,638,192	\$ 17,197,124	\$ 20,079,952	\$ 24,585,162	\$ 25,871,151
Business-type activities	4,805,011	13,605,002	17,928,556	16,823,537	19,445,875	8,426,977
Total primary government	\$ 31,424,120	\$ 32,243,194	\$ 35,125,680	\$ 36,903,489	\$ 44,031,037	\$ 34,298,128

Table 2, cont.

City of Columbia, Missouri

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

Fiscal Year			
2008	2007	2006	2005
\$ 15,762,421	\$ 16,162,970	\$ 14,047,440	\$ 14,712,020
36,142,924	34,547,514	32,167,354	29,704,634
10,104,040	9,989,096	8,168,999	7,700,932
8,403,019	8,343,812	7,639,076	7,058,136
10,350,937	9,832,710	9,038,976	8,606,844
-	-	297,304	372,913
1,595,972	1,189,668	458,311	571,672
82,359,313	80,065,770	71,817,460	68,727,151
91,847,957	84,599,965	85,180,682	72,115,157
14,517,123	13,783,103	12,708,293	11,440,612
10,970,073	10,475,106	10,200,386	9,297,703
2,107,172	2,064,326	1,915,995	1,812,969
5,069,495	4,501,492	4,125,604	3,562,176
14,044,574	12,505,734	11,480,727	11,805,562
1,432,705	1,362,421	1,664,290	1,756,122
6,804,775	6,433,091	6,359,714	6,230,875
980,760	954,111	885,845	866,061
-	-	-	-
1,548,103	1,445,133	1,325,696	1,287,269
149,322,737	138,124,482	135,847,232	120,174,506
\$ 231,682,050	\$ 218,190,252	\$ 207,664,692	\$ 188,901,657
\$ 6,900,361	\$ 6,601,539	\$ 6,045,300	\$ 5,338,128
1,657,240	1,698,523	1,562,965	1,719,602
252,885	428,045	843,248	526,174
1,106,543	1,270,739	1,548,181	1,384,242
-	-	-	-
7,777,301	6,019,212	5,423,564	4,587,226
28,476,557	37,822,556	37,383,705	12,785,920
46,170,887	53,840,614	52,806,963	26,341,292
106,481,160	100,857,750	90,700,695	78,523,327
15,314,326	16,071,201	14,859,481	13,822,937
9,312,516	9,071,132	8,873,887	8,647,406
434,980	462,054	571,802	588,194
1,240,255	1,172,095	1,054,996	779,326
14,120,946	12,966,592	12,583,784	11,338,115
1,593,938	1,562,110	1,657,637	1,641,734
3,848,181	3,952,786	4,049,440	3,905,351
1,190,026	1,042,370	851,388	847,329
-	-	-	-
1,391,760	1,380,233	1,588,339	1,510,819
1,588,506	1,532,740	1,706,958	919,617
4,366,361	9,643,692	10,546,398	9,203,715
160,882,955	159,714,755	149,044,805	131,727,870
\$ 207,053,842	\$ 213,555,369	\$ 201,851,768	\$ 158,069,162
\$ (36,188,426)	\$ (26,225,156)	\$ (19,010,497)	\$ (42,385,859)
11,560,218	21,590,273	13,197,573	11,553,364
\$ (24,628,208)	\$ (4,634,883)	\$ (5,812,924)	\$ (30,832,495)
\$ 10,724,486	\$ 10,301,967	\$ 9,818,770	\$ 9,295,077
38,669,141	38,745,372	38,290,388	35,593,421
13,687,438	11,157,118	10,995,778	10,389,422
6,031,249	6,518,778	3,944,122	2,554,155
5,348,082	1,994,256	1,579,152	1,557,884
5,750,147	4,981,765	3,075,173	1,631,800
80,210,543	73,699,256	67,703,383	61,021,759
6,064,180	6,689,670	4,283,787	2,980,338
4,064,955	3,974,057	2,004,838	5,870,721
(5,750,147)	(4,981,765)	(3,075,173)	(1,631,800)
4,378,988	5,681,962	3,213,452	7,219,259
\$ 84,589,531	\$ 79,381,218	\$ 70,916,835	\$ 68,241,018
\$ 44,022,117	\$ 47,474,100	\$ 48,692,886	\$ 18,635,900
15,939,206	27,272,235	16,411,025	18,772,623
\$ 59,961,323	\$ 74,746,335	\$ 65,103,911	\$ 37,408,523

Table 3

City of Columbia, Missouri

FUND BALANCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS*(modified accrual basis of accounting)*

Pre-GASB 54

Fiscal Year

	2009	2008	2007	2006
General Fund				
Reserved	\$ 4,110,859	\$ 4,409,134	\$ 3,765,930	\$ 1,445,303
Unreserved	21,548,968	20,339,863	14,926,963	16,760,474
Total general fund	<u>\$ 25,659,827</u>	<u>\$ 24,748,997</u>	<u>\$ 18,692,893</u>	<u>\$ 18,205,777</u>
All Other Governmental Funds				
Reserved	\$ 42,977,342	\$ 40,512,180	\$ 18,930,218	\$ 16,113,195
Unreserved, reported in:				
* Transportation sales tax fund	-	-	1,369,559	303,100
Capital projects fund	32,708,733	50,413,973	47,825,768	54,401,219
Special revenue funds	15,113,454	15,082,742	12,812,404	13,334,316
Debt service funds	1,022,995	5,503,137	3,076,665	2,882,312
Permanent fund	5,080,931	4,540,140	3,908,163	3,048,736
Total all other governmental funds	<u>\$ 96,903,455</u>	<u>\$ 116,052,172</u>	<u>\$ 87,922,777</u>	<u>\$ 90,082,878</u>

* For 2008, 2009, 2010, 2011, 2012, 2013 and 2014, Transportation sales tax fund is not a major fund.

Post-GASB 54

Fiscal Year

	2014	2013	2012	2011
General Fund				
Nonspendable	\$ 291,512	\$ 477,210	\$ 412,902	\$ 421,250
Restricted	-	-	-	-
Committed	1,582,948	431,529	911,186	737,491
Assigned	3,081,251	2,418,592	2,541,869	3,099,217
Unassigned	28,889,505	26,350,897	25,955,804	23,660,321
Total general fund	<u>\$ 33,845,216</u>	<u>\$ 29,678,228</u>	<u>\$ 29,821,761</u>	<u>\$ 27,918,279</u>
All Other Governmental Funds				
Nonspendable	\$ 1,504,875	\$ 1,519,505	\$ 1,503,709	\$ 1,502,053
Restricted	32,282,999	32,202,132	28,320,670	25,486,928
Committed	11,711,098	11,657,749	10,951,115	10,755,442
Assigned	38,162,062	38,844,822	38,530,941	39,227,961
Unassigned	(6,166)	(79,311)	-	-
Total all other governmental funds	<u>\$ 83,654,868</u>	<u>\$ 84,144,897</u>	<u>\$ 79,306,435</u>	<u>\$ 76,972,384</u>

Note: Five years of data available for GASB 54 compliance which was adopted in 2011.

Table 3, cont.
City of Columbia, Missouri

FUND BALANCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

Pre-GASB 54

Fiscal Year
2005

\$	1,498,105
	15,494,288
\$	16,992,393

\$ 15,073,596

	2,699,560
	28,626,104
	11,497,187
	7,052,554
	2,682,062
\$	67,631,063

Post-GASB 54

Fiscal Year
2010

\$	550,483
	400,827
	503,067
	6,391,299
	18,759,242
\$	26,604,918

\$	1,503,064
	32,812,393
	11,531,443
	36,047,628

	-
\$	81,894,528

Table 4

City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

	Fiscal Year			
	2014	2013	2012	2011
REVENUES				
General property taxes	\$ 7,319,211	\$ 7,228,203	\$ 7,099,442	\$ 7,026,844
Sales tax	45,730,160	44,150,547	42,514,771	40,538,522
Other local taxes	15,170,622	14,415,576	13,938,135	13,614,566
Licenses and permits	965,309	921,132	883,815	864,719
Fines	1,883,631	1,970,138	2,184,075	2,049,392
Fees and service charges	4,776,008	4,584,151	3,323,319	2,916,163
Special assessment taxes	-	-	-	-
Intragovernmental revenue	3,944,617	3,931,555	4,130,138	4,139,602
Revenue from other governmental units	11,380,966	12,683,976	11,205,817	15,717,748
Lease revenue	1,786,851	1,828,913	1,740,808	1,267,667
Investment revenue (loss)	1,744,574	(1,175,168)	1,552,235	2,447,870
Miscellaneous	2,263,437	1,821,115	1,904,434	2,873,628
Total Revenues	<u>96,965,386</u>	<u>92,360,138</u>	<u>90,476,989</u>	<u>93,456,721</u>
EXPENDITURES				
Current:				
Policy development and administration	10,243,414	9,910,193	9,679,187	11,268,430
Public safety	38,329,749	37,839,647	37,426,056	37,847,252
Transportation	12,123,055	10,421,314	7,280,684	7,821,261
Health and environment	9,277,074	9,373,336	8,748,990	10,411,813
Personal development	7,160,184	6,922,477	6,612,768	5,998,949
Misc. nonprogrammed activities	4,785,017	5,006,410	4,775,185	815,943
Capital outlay	16,237,557	15,067,900	18,195,526	32,825,543
Debt service:				
Redemption of serial bonds	5,838,116	5,595,733	5,113,954	5,089,434
Interest	2,147,444	2,397,462	2,391,766	2,427,400
Fiscal agent fees	-	-	661	661
Total Expenditures	<u>106,141,610</u>	<u>102,534,472</u>	<u>100,224,777</u>	<u>114,506,686</u>
Excess (Deficiency) of Revenues over Expenditures	(9,176,224)	(10,174,334)	(9,747,788)	(21,049,965)
OTHER FINANCING SOURCES (USES)				
Transfers in	39,741,645	37,409,252	37,677,752	50,570,961
Transfers out	(26,869,499)	(28,239,989)	(26,427,431)	(40,960,187)
Issuance of 2006B S.O. Bonds	-	-	-	-
Issuance of 2007A S.O. Notes	-	-	-	-
Premium on 2006B S.O. Bonds	-	-	-	-
Issuance of 2008B S.O. Bonds	-	-	-	-
Premium on 2008B S.O. Bonds	-	-	-	-
Issuance of Lemone Trust Note	-	-	-	11,779,723
MTFC Note Proceeds	-	5,700,000	2,500,000	-
Capital lease proceeds	-	-	235,000	-
Payment to refunded bond escrow agent	-	-	-	-
Total Other Financing Sources (Uses)	<u>12,872,146</u>	<u>14,869,263</u>	<u>13,985,321</u>	<u>21,390,497</u>
Net Change in Fund Balances	<u>\$ 3,695,922</u>	<u>\$ 4,694,929</u>	<u>\$ 4,237,533</u>	<u>\$ 340,532</u>
Debt service as a percentage of noncapital expenditures	8.88%	9.14%	9.15%	9.20%

Table 4, cont.

City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

Fiscal Year					
2010	2009	2008	2007	2006	2005
\$ 10,849,831	\$ 10,703,734	\$ 10,511,523	\$ 9,967,339	\$ 9,646,086	\$ 8,585,445
38,296,731	37,615,054	38,669,141	38,745,372	38,290,388	35,593,421
13,504,093	13,199,548	13,387,438	10,857,118	10,570,864	9,993,087
835,864	842,850	835,668	833,247	798,325	766,084
1,900,869	1,457,963	1,367,376	1,387,447	1,286,742	1,423,992
2,214,818	1,917,453	2,137,096	2,379,845	3,056,936	2,659,583
-	-	-	81,412	251,548	55,052
4,200,389	4,025,046	3,634,049	3,353,142	3,270,654	3,093,319
17,624,734	17,295,161	13,628,052	10,894,018	8,973,614	7,938,879
-	-	-	-	-	-
4,258,602	5,789,199	5,512,478	5,870,563	3,451,822	2,255,822
2,998,383	2,753,039	5,348,082	1,994,256	1,579,152	1,557,884
<u>96,684,314</u>	<u>95,599,047</u>	<u>95,030,903</u>	<u>86,363,759</u>	<u>81,176,131</u>	<u>73,922,568</u>
12,143,800	12,013,837	11,717,872	10,390,474	9,768,892	9,223,803
36,661,665	35,970,659	34,271,625	32,751,068	30,809,809	28,401,357
7,775,001	7,092,854	6,339,224	6,880,329	5,932,842	5,893,676
9,170,450	8,824,133	8,338,490	8,271,922	7,592,239	7,022,635
10,206,251	9,719,922	9,683,200	9,253,029	8,501,244	8,110,722
921,771	1,238,802	1,145,650	1,200,495	296,909	373,787
36,014,773	42,008,951	17,256,742	24,574,512	13,197,225	12,978,663
3,580,000	3,205,000	3,070,000	2,110,000	7,955,000	949,500
2,081,731	2,242,906	1,593,623	1,266,232	393,351	578,002
661	661	238,954	37,180	237,448	2,750
<u>118,556,103</u>	<u>122,317,725</u>	<u>93,655,380</u>	<u>96,735,241</u>	<u>84,684,959</u>	<u>73,534,895</u>
(21,871,789)	(26,718,678)	1,375,523	(10,371,482)	(3,508,828)	387,673
37,063,260	33,106,245	56,874,109	34,906,932	57,996,676	27,133,709
(29,255,307)	(26,939,792)	(51,061,200)	(29,948,435)	(55,396,800)	(26,336,561)
-	-	-	-	25,615,000	-
-	-	-	3,740,000	-	-
-	-	-	-	1,139,950	-
-	-	26,795,000	-	-	-
-	-	202,067	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	(2,180,799)	-
<u>7,807,953</u>	<u>6,166,453</u>	<u>32,809,976</u>	<u>8,698,497</u>	<u>27,174,027</u>	<u>797,148</u>
<u>\$ (14,063,836)</u>	<u>\$ (20,552,225)</u>	<u>\$ 34,185,499</u>	<u>\$ (1,672,985)</u>	<u>\$ 23,665,199</u>	<u>\$ 1,184,821</u>
6.86%	6.78%	6.42%	4.73%	12.01%	2.53%

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Table 5

City of Columbia, Missouri

**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS**

Fiscal Year Ended	Real Property	Personal Property	State Assessed Value	Total Assessed Value	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value	Total Direct Tax Rate
2005 \$	938,654,305	\$ 219,486,364	\$ 6,625,558	\$ 1,164,766,227	\$ 4,853,192,612	24.0%	1.04
2006	1,122,375,072	242,354,182	6,488,268	1,371,217,522	5,713,406,342	24.0%	0.98
2007	1,207,930,492	260,021,334	6,122,350	1,474,074,176	6,141,975,733	24.0%	0.94
2008	1,292,414,862	273,363,667	5,843,391	1,571,621,920	6,548,424,667	24.0%	0.94
2009	1,347,522,235	275,394,049	5,522,897	1,628,439,181	6,785,163,254	24.0%	0.93
2010	1,379,654,147	254,289,515	5,451,561	1,639,395,223	6,830,813,429	24.0%	0.93
2011	1,400,192,298	250,581,100	5,140,761	1,655,914,159	6,899,642,329	24.0%	0.93
2012	1,413,996,612	264,972,925	4,354,717	1,683,324,254	7,013,851,058	24.0%	0.93
2013	1,423,905,462	293,420,631	4,138,118	1,721,464,211	7,172,767,546	24.0%	0.94
2014	1,449,632,179	298,129,549	4,108,905	1,751,870,633	7,299,460,971	24.0%	0.95

Source: Certified Copy of Order, Boone County Court.

Table 6

City of Columbia, Missouri

PROPERTY TAX RATES AND TAX LEVIES – DIRECT AND OVERLAPPING GOVERNMENTS (a)
LAST TEN FISCAL YEARS

	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
CITY TAX RATES:					
General Fund	\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
Library Funds	<u>0.63</u>	<u>0.57</u>	<u>0.53</u>	<u>0.53</u>	<u>0.52</u>
Total City Tax Rate	<u>1.04</u>	<u>0.98</u>	<u>0.94</u>	<u>0.94</u>	<u>0.93</u>
SCHOOL DISTRICT	<u>4.94</u>	<u>4.69</u>	<u>4.67</u>	<u>4.71</u>	<u>4.73</u>
COUNTY TAX RATES:					
County	0.13	0.12	0.12	0.12	0.12
Group Homes (b)	0.12	0.11	0.11	0.11	0.11
Highway	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
Total County Tax Rates (c)	<u>0.30</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
STATE	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
TOTAL TAX RATIO FOR ALL OVERLAPPING GOVERNMENTS	<u><u>\$6.31</u></u>	<u><u>\$5.98</u></u>	<u><u>\$5.92</u></u>	<u><u>\$5.96</u></u>	<u><u>\$5.97</u></u>

(a) All tax rates are presented per \$100 of Assessed Valuation.

(b) These facilities are operated for handicapped persons, as defined in Section 198.900 RSMo, who are employed at the facility or in the community and/or for persons who are handicapped due to a developmental disability.

(c) The levy for the County Library District is not included on this table since this levy does not apply within City limits.

Source: Certified Copy of Order, Boone County Court.

Table 6, cont.

City of Columbia, Missouri

PROPERTY TAX RATES AND TAX LEVIES – DIRECT AND OVERLAPPING GOVERNMENTS (a)
LAST TEN FISCAL YEARS

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
<u>0.52</u>	<u>0.52</u>	<u>0.52</u>	<u>0.53</u>	<u>0.54</u>
<u>0.93</u>	<u>0.93</u>	<u>0.93</u>	<u>0.94</u>	<u>0.95</u>
<u>4.77</u>	<u>4.85</u>	<u>4.88</u>	<u>5.40</u>	<u>5.42</u>
0.12	0.12	0.12	0.12	0.12
0.11	0.11	0.11	0.11	0.11
<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
<u><u>\$6.01</u></u>	<u><u>\$6.09</u></u>	<u><u>\$6.12</u></u>	<u><u>\$6.65</u></u>	<u><u>\$6.68</u></u>

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Table 7

City of Columbia, Missouri

PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS AGO

Taxpayer	Type of Business	2014			2005		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Union Electric	Utility	\$ 18,143,872	1	1.04%	--		--
Shelter Insurance	Insurance	15,261,791	2	0.87%	\$ 9,081,121	4	0.78%
TKG Biscayne LLC	Property/Developer	9,955,619	3	0.57%	--		--
3M Company	Manufacturer	8,359,076	4	0.48%	11,824,531	2	1.02%
Breckenridge Group	Property/Developer	7,939,457	5	0.45%			
Grindstone Properties	Property/Developer	7,845,770	6	0.45%	--		--
JDM II SF National (formerly State Farm)	Insurance	7,807,371	7	0.45%	11,323,902	3	0.97%
Hubbell Power Systems	Manufacturer	7,716,492	8	0.44%	--		--
CenturyTel	Utility	6,965,237	9	0.40%	--		--
The Links Columbia	Property/Developer	6,839,287	10	0.39%	--		--
Columbia Foods	Manufacturer	--		--	16,172,404	1	1.39%
Columbia Mall	Property/Developer	--		--	8,520,254	5	0.73%
The Kroenke Group	Property/Developer	--		--	6,650,848	7	0.57%
Broadway Crossings II	Property/Developer	--		--	7,381,873	6	0.63%
Spicer Axle	Manufacturer	--		--	7,551,096	9	0.65%
The Gates Corporation	Manufacturer	--		--	7,898,417	8	0.68%
Sapp, Emery & Sons Inc.	Property/Developer	--		--	6,748,026	10	0.58%
		<u>\$ 96,833,972</u>		<u>5.54%</u>	<u>\$ 93,152,472</u>		<u>8.00%</u>

Note: The assessed value is approximately 32% of the estimated actual value of the property.
Information provided by the Boone County Government Center Treasurer's Office

Table 8

City of Columbia, Missouri

GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS
LAST TEN FISCAL YEARS

<u>Fiscal Year Ended</u>	<u>Net Current Tax Levy (a)</u>	<u>Current Tax Collections</u>	<u>Percent Of Levy Collected</u>	<u>Delinquent Tax Collections</u>
2005	\$ 4,674,699 (b)	\$ 4,596,600	98.33%	\$ 41,817
2006	\$ 5,607,405 (b)	\$ 5,441,065	97.03%	\$ 33,572
2007	\$ 6,064,823 (b)	\$ 5,857,996	96.59%	\$ 79,467
2008	\$ 6,543,022 (b)	\$ 6,357,847	97.17%	\$ 107,581
2009	\$ 6,749,498 (b)	\$ 6,506,350	96.40%	\$ 83,791
2010	\$ 6,783,852 (b)	\$ 6,615,594	97.52%	\$ 114,785
2011	\$ 6,615,690 (b)	\$ 6,425,234	97.12%	\$ 80,029
2012	\$ 6,780,699 (b)	\$ 6,635,787	97.86%	\$ 88,841
2013	\$ 6,862,793 (b)	\$ 6,783,993	98.85%	\$ 66,532
2014	\$ 7,086,610 (b)	\$ 6,973,354	98.40%	\$ 82,535

(a) Balances are net of amounts deducted for collection fees withheld by County.

(b) Includes unearned property tax revenue.

Table 8, cont.

City of Columbia, Missouri

GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS
LAST TEN FISCAL YEARS

<u>Total Tax Collections</u>	<u>Total Collections As A Percent Of Net Current Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Outstanding Delinquent As A Percent Net Current Tax Levy</u>
\$ 4,638,417	99.22%	\$ 23,432	0.50%
\$ 5,474,637	97.63%	\$ 24,809	0.44%
\$ 5,937,463	97.90%	\$ 27,182	0.45%
\$ 6,465,428	98.81%	\$ 29,228	0.45%
\$ 6,590,141	97.64%	\$ 31,012	0.46%
\$ 6,730,379	99.21%	\$ 33,325	0.49%
\$ 6,505,263	98.33%	\$ 33,053	0.50%
\$ 6,724,628	99.17%	\$ 33,168	0.49%
\$ 6,850,525	99.82%	\$ 33,551	0.49%
\$ 7,055,890	99.57%	\$ 29,816	0.42%

Table 9

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

RESIDENTIAL SERVICE RATE (per kilowatt hour)	FY	2013-2014	2012-2013
Customer charge	per month	\$8.45	\$8.45
All kWh winter, first 750 kWh summer	¢ per KWH	9.440	9.440
Next 1,250 kWh summer	¢ per KWH	12.7700	12.7700
Electric Heating (October through May) All kWh	¢ per KWH	9.440	9.440
Electric Heating (October through May) Over 750 kWh	¢ per KWH	8.307	8.307
Heat Pump (October through May) All kWh	¢ per KWH	8.450	8.450
Heat Pump (October through May) Over 750 kWh	¢ per KWH	8.0240	8.0240
SMALL GENERAL SERVICE RATE (per kilowatt hour)			
Customer charge (single-phase)	per month	\$8.45	\$8.45
Customer charge (three-phase)	per month	\$10.85	\$10.85
All kWh winter, first 1,500 kWh summer	¢ per KWH	9.440	9.440
Over 1,500 kWh summer	¢ per KWH	12.7700	12.7700
Electric Heating (October through May) All kWh	¢ per KWH	9.440	9.440
Electric Heating (October through May) Over 1,500 kWh	¢ per KWH	8.4960	8.4960
Heat pump (October through May) All kWh	¢ per KWH	9.440	9.440
Heat pump (October through May) over 1,500 kWh	¢ per KWH	8.0240	8.0240
PRIVATE STREET AND OUTDOOR AREA LIGHTING RATE			
100 Watt Mercury Vapor (M.V.)	per month	\$4.00	\$4.00
100 Watt High Pressure Sodium (H.P.S.)	per month	\$4.38	\$4.38
175 Watt M.V.	per month	\$5.04	\$5.04
250 Watt M.V.	per month	\$7.13	\$7.13
250 Watt H.P.S.	per month	\$12.97	\$12.97
310 Watt H.P.S.	per month	n/a	n/a
400 Watt H.P.S.	per month	\$15.57	\$15.57
400 Watt M.V.	per month	\$10.10	\$10.10
700 Watt M.V.	per month	\$20.75	\$20.75
1,000 Watt M.V.	per month	n/a	n/a
100 Watt H.P.S. PTL	per month	\$9.78	\$9.78
175 Watt H.P.S. PTL	per month	\$9.72	\$9.72
SPECIAL OUTDOOR LIGHTING			
Customer Charge	per month	\$50.00	\$50.00
Cost per KWH	¢ per KWH	11.000	11.000
69 KV SERVICE RATE			
Demand charge (All KW of billing demand)	per KW	n/a	n/a
Energy charge (All KWH)	¢ per KWH	n/a	n/a

* The rates shown in this table are those in effect at October 1, 2013. The electric service rates for residential service, small general service, and the energy charge portion for large general service and industrial services are increased or decreased by a fuel adjustment allowance. The fuel adjustment allowance is computed annually based on the energy costs estimate (purchased power and fuel) per kilowatt hour.

Table 9, cont.

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

2011-2012	2010-2011	2009-2010	2008-2009	2007-2008	2006-2007	2005-2006	2004-2005
\$7.20	\$7.20	\$6.95	\$6.56	\$6.25	\$5.80	\$5.50	\$5.00
9.440	9.440	9.275	8.750	8.330	7.660	7.156	6.70
12.7700	12.7700	12.6370	11.8100	11.2456	9.958	8.587	7.37
9.440	9.440	9.275	8.750	8.330	7.660	7.156	n/a
8.040	8.040	7.350	7.000	6.664	6.128	5.725	5.36
7.200	7.200	6.950	6.560	6.250	5.800	5.500	5.00
7.5680	7.5680	6.8880	6.560	6.2475	5.362	5.009	4.69
\$7.20	\$7.20	\$6.95	\$6.56	\$6.25	\$5.80	\$5.50	\$5.00
\$9.58	\$9.58	\$9.30	\$8.85	\$8.43	\$7.82	\$7.50	\$7.00
9.300	9.300	9.036	8.453	8.050	7.726	7.215	6.74
11.7470	11.7470	11.7470	10.9890	10.4650	10.0438	8.658	7.414
9.300	9.300	9.036	8.453	n/a	n/a	n/a	n/a
8.3700	8.3700	8.1300	8.0300	7.6475	7.3397	6.854	6.403
9.300	9.300	9.036	8.453	n/a	n/a	n/a	n/a
7.9050	7.9050	7.6800	6.7630	6.4400	6.5671	6.133	5.729
\$4.00	\$4.00	\$4.65	\$4.65	\$4.43	\$4.22	\$4.22	\$4.22
\$4.38	\$4.17	\$5.00	\$5.00	\$4.76	\$4.53	\$4.53	\$4.53
\$5.04	\$4.80	\$5.76	\$5.76	\$5.49	\$5.23	\$5.23	\$5.23
\$7.13	\$6.79	\$8.15	\$8.15	\$7.76	\$7.39	\$7.39	\$7.39
\$12.97	\$12.35	\$14.82	\$14.82	\$14.11	\$13.44	\$13.44	\$13.44
n/a	n/a	\$16.18	\$16.18	\$15.41	\$14.68	\$14.68	\$14.68
\$15.57	\$14.83	\$17.80	\$17.80	\$16.95	\$16.14	\$16.14	\$16.14
\$10.10	\$9.62	\$11.55	\$11.55	\$11.00	\$10.48	\$10.48	\$10.48
\$20.75	\$20.75	\$21.87	\$21.87	\$20.83	\$19.84	\$19.84	\$19.84
n/a	n/a	\$29.27	\$29.27	\$27.88	\$26.55	\$26.55	\$26.55
\$9.78	\$9.31	\$11.18	\$11.18	\$10.65	\$10.14	\$10.14	\$10.14
\$9.72	\$9.26	\$11.11	\$11.11	\$10.58	\$10.08	\$10.08	\$10.08
\$50.00	\$50.00	\$44.80	\$44.80	\$44.80	\$44.80	\$40.00	\$40.00
11.000	11.000	10.875	10.875	10.875	10.875	9.71	8.95
n/a	n/a	n/a	n/a	n/a	n/a	\$8.39	\$8.39
n/a	n/a	n/a	n/a	n/a	n/a	3.00	3.00

Table 10

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

		FY 2013 - 2014		FY 2012 - 2013	
		Summer	Nonsummer	Summer	Nonsummer
<u>LARGE GENERAL SERVICE RATE</u>					
Demand charge:					
First 25 KW or less billing demand		\$382.25	\$305.50	\$382.25	\$305.50
Additional KW	per KW	\$15.29	\$12.22	\$15.29	\$12.22
Energy charge:					
All KW	¢ per KWH	5.555	4.828	5.555	4.828
<u>INDUSTRIAL SERVICE RATE</u>					
		Summer	Nonsummer	Summer	Nonsummer
Demand charge:					
First 750 KW or less billing demand		\$14,962.50	\$11,970.00	\$14,962.50	\$11,970.00
All additional KW	per KW	\$19.95	\$15.96	\$19.95	\$15.96
Energy charge (All KWH)	¢ per KWH	4.456	3.819	4.456	3.819
		FY 2008 - 2009		FY 2007 - 2008	
		Summer	Nonsummer	Summer	Nonsummer
<u>LARGE GENERAL SERVICE RATE</u>					
Demand charge:					
First 25 KW or less billing demand	per KW	\$360.75	\$288.50	\$343.50	\$274.75
Additional KW	per KW	\$14.43	\$11.54	\$13.74	\$10.99
Energy charge:					
All KW	¢ per KWH	5.22	4.54	4.97	4.32
First 360 KWH per KW of billing demand	¢ per KWH	n/a	n/a	n/a	n/a
All additional KWH	¢ per KWH	n/a	n/a	n/a	n/a
<u>INDUSTRIAL SERVICE RATE</u>					
		Summer	Nonsummer	Summer	Nonsummer
Demand charge:					
First 750 KW or less billing demand		\$14,100.00	\$11,280.00	\$12,195.00	\$9,757.50
All additional KW	per KW	\$18.80	\$15.04	\$16.26	\$13.01
Energy charge (All KWH)	¢ per KWH	4.200	3.60	3.565	3.10

* The rates shown in this table are those in effect at October 1, 2013. The electric service rates for residential service, small general service, and the energy charge portion for large general service and industrial services are increased or decreased by a fuel adjustment allowance. The fuel adjustment allowance is computed annually based on the energy costs estimate (purchased power and fuel) per kilowatt hour.

Table 10, cont.

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

FY 2011 - 2012		FY 2010 - 2011		FY 2009 - 2010	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$376.50	\$301.00	\$376.50	\$301.00	\$369.75	\$295.75
\$15.06	\$12.04	\$15.06	\$12.04	\$14.79	\$11.83
5.50	4.780	5.50	4.780	5.40	4.697
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$14,887.50	\$11,910.00	\$14,887.50	\$11,910.00	\$14,595.00	\$11,677.50
\$19.85	\$15.88	\$19.85	\$15.88	\$19.46	\$15.57
4.434	3.800	4.434	3.800	4.347	3.728
FY 2006 - 2007		FY 2005 - 2006		FY 2004 - 2005	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$316.50	\$253.25	\$292.75	\$234.25	\$270.00	\$216.00
\$12.66	\$10.13	\$11.71	\$9.37	\$10.80	\$8.64
4.58	3.98	n/a	n/a	n/a	n/a
n/a	n/a	4.04	3.85	3.60	3.60
n/a	n/a	4.04	3.85	3.60	3.60
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$11,287.50	\$9,030.00	\$10,500.00	\$8,400.00	\$10,500.00	\$8,400.00
\$15.05	\$12.04	\$14.00	\$11.20	\$14.00	\$11.20
3.08	2.93	2.66	2.66	2.66	2.66

Table 11

City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES *
LAST TEN FISCAL YEARS

		2013-2014		2012-2013	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$2.790	\$3.710	\$2.720	\$3.620
Commercial*: All CCF	per 100 CCF	\$2.600	\$3.460	\$2.520	\$3.350
Large Commercial*: All CCF	per 100 CCF	\$2.430	\$3.230	\$2.360	\$3.140
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 100% average for nonsummer use)	per 100 CCF	\$3.910	\$5.200	\$3.810	\$5.070
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Meter Size					
5/8 inch and 3/4 inch		\$8.30	\$11.04	\$7.90	\$10.50
1 inch		\$8.73	\$11.61	\$8.31	\$11.05
1 1/2 inch		\$12.84	\$17.08	\$12.22	\$16.26
2 inch		\$13.46	\$17.90	\$12.81	\$17.04
3 inch		\$21.59	\$28.71	\$21.59	\$28.71
4 inch		\$32.01	\$42.58	\$32.01	\$42.58
6 inch		\$61.55	\$81.86	\$61.55	\$81.86

		2008-2009		2007-2008	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$1.980	\$2.630	\$1.932	\$2.570
Commercial*: All CCF	per 100 CCF	\$1.830	\$2.430	\$1.750	\$2.328
Large Commercial*: All CCF	per 100 CCF	\$1.720	\$2.290	\$1.670	\$2.221
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 100% average for nonsummer use)	per 100 CCF	\$2.772	\$3.687	\$2.705	\$3.598
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Minimum Charge Per Month					
Meter Size					
5/8 inch and 3/4 inch		\$5.40	\$7.18	\$5.40	\$7.18
1 inch		\$5.80	\$7.71	\$5.80	\$7.71
1 1/2 inch		\$7.85	\$10.44	\$8.35	\$11.11
2 inch		\$8.29	\$11.03	\$8.97	\$11.92
3 inch		\$17.45	\$23.21	\$21.96	\$29.20
4 inch		\$25.89	\$34.43	\$33.93	\$45.13
6 inch		\$47.84	\$63.63	\$67.86	\$90.26

Table 11, cont.

City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES
LAST TEN FISCAL YEARS

2011-2012		2010-2011		2009-2010	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$2.590	\$3.450	\$2.400	\$3.190	\$2.182	\$2.902
\$2.400	\$3.190	\$2.222	\$2.955	\$2.020	\$2.687
\$2.250	\$2.990	\$2.084	\$2.772	\$1.894	\$2.519
\$3.630	\$4.830	\$3.360	\$4.470	\$3.055	\$4.063
Minimum Charge Per Month		Minimum Charge Per Month		Minimum Charge Per Month	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$7.52	\$10.00	\$6.33	\$8.42	\$5.86	\$7.79
\$7.91	\$10.51	\$6.64	\$8.83	\$6.15	\$8.18
\$11.64	\$15.48	\$8.60	\$11.44	\$7.96	\$10.59
\$12.20	\$16.23	\$9.07	\$12.06	\$8.40	\$11.17
\$20.56	\$27.35	\$19.04	\$25.32	\$17.63	\$23.45
\$30.49	\$40.55	\$28.23	\$37.55	\$26.14	\$34.77
\$58.62	\$77.97	\$54.28	\$72.19	\$50.26	\$66.85

2006-2007		2005-2006		2004-2005	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$1.840	\$2.447	\$1.628	\$2.165	\$1.533	\$2.040
\$1.606	\$2.136	\$1.487	\$1.978	\$1.410	\$1.880
\$1.505	\$2.002	\$1.368	\$1.819	\$1.295	\$1.720
\$2.576	\$3.426	\$2.279	\$3.031	\$2.146	\$2.854
Minimum Charge Per Month		Minimum Charge Per Month		Minimum Charge Per Month	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$5.40	\$7.18	\$5.40	\$7.18	\$5.00	\$6.65
\$5.80	\$7.71	\$5.80	\$7.71	\$5.40	\$7.20
\$8.35	\$11.11	\$8.35	\$11.11	\$7.75	\$10.30
\$8.97	\$11.92	\$8.97	\$11.92	\$8.97	\$11.92
\$21.96	\$29.20	\$21.96	\$29.20	\$21.96	\$29.20
\$33.93	\$45.13	\$33.93	\$45.13	\$33.93	\$45.13
\$67.86	\$90.26	\$67.86	\$90.26	\$67.86	\$90.26

Table 12

City of Columbia, Missouri

SCHEDULE OF SANITARY SEWER SERVICE RATES
LAST TEN FISCAL YEARS

		<u>2013-2014</u>	<u>2012-2013</u>	<u>2011-2012</u>	<u>2010-2011</u>	<u>2009-2010</u>
Residential: (a)						
Base Charge	per month	\$7.30	\$7.30	\$6.35	\$7.00	\$6.09
All Volume	per 100 cu. ft.	\$2.414	\$2.414	\$2.099	\$1.660	\$1.440
Non-Residential: (a)						
	<u>Meter size</u>	<u>Base Charge per month</u>				
	5/8 inch	\$7.30	\$7.30	\$6.35		
	3/4 inch	\$12.17	\$12.17	\$10.58		
	1 inch	\$24.33	\$24.33	\$21.16		
	1 1/2 inch	\$48.67	\$48.67	\$42.32		
	2 inch	\$77.87	\$77.87	\$67.71		
	3 inch	\$155.73	\$155.73	\$135.42		
	4 inch	\$243.34	\$243.34	\$211.60		
	6 inch	\$1,460.04	\$1,460.04	\$1,269.60		
	8 inch	\$1,946.72	\$1,946.72	\$1,692.80		
	10 inch	\$2,676.74	\$2,676.74	\$2,327.60		
	12 inch	\$3,650.10	\$3,650.10	\$3,174.00		
All Volume	per 100 cu. ft.	\$2.414	\$2.414	\$2.099		
Residential: (a)		<u>2008-2009</u>	<u>2007-2008</u>	<u>2006-2007</u>	<u>2005-2006</u>	<u>2004-2005</u>
Service Charge	per month	\$5.30	\$4.61	\$4.35	\$4.22	\$4.06
All Volume	per 100 cu. ft.	\$1.250	\$1.090	\$1.030	\$1.000	\$0.962

(a) Prior to 2012, the base charge was for residential and commercial users. In fiscal year 2012, the classifications and definitions of users for sanitary sewer charges was amended from residential and commercial to residential and non-residential.

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2014

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/14
POOLED CASH:						
U. S. Government and Agency Securities:						
FHLB REMIC CL2015A - 3133XAWF0	04/01/05	2,000,000	02/25/15	4.950%	\$ 133,640	\$ 136,622
FEDER SD 2015 - 3133XCQE6	08/09/05	1,000,000	07/28/15	5.250%	100,186	97,471
FHLB SK 2015 CLASS 1 - 3133XCT60	11/08/05	1,500,000	08/18/15	5.140%	143,726	158,506
FHLMC E00975 GOLD - 31294KCL7	08/26/03	7,000,000	05/01/16	6.000%	91,397	19,406
FHLMC PL 0100X - 31294KDD4	03/30/05	8,000,000	07/01/16	5.500%	84,411	42,993
FHLMC PL291302 - 31344XNTO	various	58,282,764	04/01/17	7.000%	115,298	67,116
FHLMC REMIC 2474 NE - 31392PZL2	09/16/03	4,180,622	07/15/17	5.000%	63,595	12,588
FHLMC C90211 - 31335HGU1	12/12/02	3,500,000	04/01/18	6.500%	66,500	11,132
FHLMC J07957 - 3128PKZW7	04/16/09	1,500,000	05/01/18	5.000%	186,874	135,930
FNMA 257428 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	178,793	187,783
FNMA 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	198,037	170,747
FHLMC C90263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	32,370	9,892
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	2,237,638
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	114,351	118,508
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	30,014	8,501
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	217,861	260,216
FGG 11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%	159,940	185,266
FGJ15115 - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.500%	1,403,062	1,333,173
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	787,044	673,398
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	38,180	15,848
FHR 11161 - 312906C40	11/30/98	505,000	08/15/21	5.500%	-	5,109
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	48,191	19,033
FFCB BOND - 31331XXG4	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,449,910
FHR 3282 YC - 31397F2N1	09/16/11	15,500,000	09/15/21	5.500%	449,477	298,066
FHLMC CTF5 J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	32,498	96,432
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	4,531	7,948
FHLMC MED TERM NOTE - 3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	1,921,940
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	19,393	5,999
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	181,433	89,587
FNR 2012-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/25/22	2.500%	1,992,339	1,993,013
FHLB STEP UP - 313381H40	12/28/12	2,000,000	12/28/22	1.500%	2,000,000	1,888,900
FHLB STEP UP CALL BOND - 313382UX9	05/08/13	2,000,000	05/08/23	1.250%	2,000,000	1,967,560
FNMA 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	317,470	276,752
FHLMC C90787 GOLD - 31335HZU6	02/12/04	1,758,744	11/01/23	4.000%	123,889	224,810
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	224,334	221,098
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	925,132	821,307
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	436,875	366,034
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	129,927	195,693
FHLB CALLABLE - 3130A1RQ3	05/14/14	2,000,000	05/14/24	2.000%	2,000,000	1,966,580
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	658,665	576,475
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	829,982	730,239
FHLMC CTF5 J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	406,507	367,882
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	955,285	890,247
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	968,178	885,150
FNR 2014-14 KV - 3136AURQ1	05/28/14	2,000,000	08/25/25	3.000%	2,013,861	1,975,165
FN 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	1,107,014	1,032,827
FNR 2011-58 KA - 31397UZT9	08/15/11	2,500,000	02/25/26	3.500%	514,824	415,872
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	629,432	640,139
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	3.500%	1,922,517	1,899,407
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	1,572,173	1,530,789
FHR 1883 L - 31337TWD7	05/10/02	2,000,000	09/15/26	7.000%	204,696	147,871
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	285,643	266,106
FNR 2012-43 AC - 3136A5YY6	04/30/12	2,200,000	04/25/27	1.750%	1,542,640	1,469,705
FN 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	393,359	320,167
FNMA NTS STEP-UP - 3136G0TA9	04/30/14	3,000,000	07/30/27	1.000%	2,885,156	2,932,560
FNMA STEP UP - 3136G0TS0	06/06/14	1,985,000	08/13/27	1.000%	1,976,067	1,973,626
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	1,709,365	1,599,484
FHLMC REMIC 4129 AP - 3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	1,690,025	1,605,470
FHLMC CTF5 D97497 - 3128E4KU0	12/12/07	1,143,366	12/01/27	5.000%	125,210	155,090
FNMA STEP UP - 3136G1CR8	06/11/13	2,000,000	02/22/28	1.000%	1,981,000	1,948,480
FGC 91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	298,264	252,611
FNMA GTD MTG 257154 - 31371INTK1	03/28/08	2,294,345	03/01/28	4.500%	109,214	154,934
FNMA REMIC 2013-18 CL AE - 3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	2,242,907	2,146,884
FNMA STEP UP - 3136G1HHS	08/25/14	1,500,000	03/27/28	2.000%	1,490,250	1,476,030
FGC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	125,149	150,542
FHLB STEP UP CALL BOND - 313382TD5	04/25/13	2,000,000	04/25/28	2.375%	1,998,000	1,854,820
FNMA STEP UP CALL NOTES - 3136G1MC0	05/28/13	2,000,000	05/22/28	1.000%	2,000,000	1,990,300
FHLB STEP UP CALL BOND - 3133832P5	05/23/13	2,000,000	05/23/28	1.250%	1,995,000	1,881,900
FNR 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	1,330,228	1,326,622
GNMA POOL 002633M - 36202CA59	08/24/98	1,000,000	08/20/28	8.000%	36,221	4,261
FNMA BOND - 31398AQY1	02/17/09	2,000,000	11/13/28	5.380%	2,025,000	2,011,800
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	1,538,911	1,405,201
FGC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	789,876	722,043
FNMA REMIC 2013-128 CL A - 3136AHNW6	05/23/14	2,000,000	12/25/30	3.500%	1,829,006	1,792,571
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	1,287,492	1,250,709
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	1,194,575	1,177,719
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	944,068	914,835
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	757,793	717,877
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	760,559	735,996
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	2,714,387	2,597,917
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	284,990	307,459
FHR 4342 DA - 3137BAYE6	08/28/14	2,050,000	03/15/33	2.500%	2,007,044	1,984,673
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	276,236	236,607
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	770,257	767,284
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	142,689	162,652
FHR 2877 PA - 31395HMH0	12/16/08	1,550,000	07/15/33	5.500%	225,361	212,492
FHLB BOND - 313383R52	07/25/13	2,000,000	07/25/33	4.700%	2,025,000	2,045,820
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	58,679	56,522
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	753,350	689,400
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	466,665	397,147
FHR 3778 - 3137A45W3	05/09/11	2,500,000	12/15/33	4.000%	2,197,155	2,344,863
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	655,279	541,128
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	210,994	229,627
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	97,640	102,638
FNMA ARM 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	184,311	234,715
GNR 2004-86 TA - 38374JYF7	04/22/08	3,000,000	07/20/34	4.000%	123,095	132,596
FHR 2881 AE - 31395J5C6	03/24/09	5,080,000	08/15/34	5.000%	540,876	471,077
FHR 2963 BK - 31395TLX0	07/01/11	5,000,000	09/15/34	4.000%	347,217	278,975
FHR 2963 BP - 31395TM35	12/19/06	2,160,000	09/15/34	5.000%	93,031	121,365

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2014

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/14
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	299,169	319,676
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	335,921	339,112
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	263,914	306,547
FHR 3289 ND - 31397FP48	05/18/09	2,000,000	06/15/35	5.500%	251,748	161,522
FHLMC REMIC 3287 PM - 31397G6P0	08/12/09	2,000,000	10/15/35	6.000%	129,213	5,463
SARM 05-22 1A2 - 863579F52	12/07/05	980,722	12/25/35	5.250%	171,725	119,704
GNMA REMIC 09-93 UN - 38376KALS	10/30/09	3,000,000	02/20/36	5.000%	492,037	349,870
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	581,733	453,446
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	732,394	720,381
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	293,564	266,990
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	220,783	153,337
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	509,632	389,341
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	201,421	137,605
GNMA 2012-07 PH - 38378CQF7	08/28/13	2,000,000	01/20/38	2.750%	1,518,907	1,534,139
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	778,128	680,039
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	105,811	210,287
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	115,632	76,961
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	496,223	437,637
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	245,280	214,339
GNR 2009-93 PB - 38376KLZ2	08/26/11	4,000,000	12/16/38	3.000%	628,935	572,536
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	1,260,543	1,244,619
FHR 3796 LA - 3137A5ZA5	07/10/12	2,200,000	06/15/39	2.000%	1,217,365	1,169,011
GNMA 4461M - 36202ESW5	11/18/10	2,050,000	06/20/39	4.500%	313,927	240,220
GNR 10-125 TC - 38377JD83	01/22/14	3,000,000	06/20/39	2.500%	1,739,891	1,781,138
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	491,334	423,942
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	827,823	723,138
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	542,225	511,504
GNMA 2012-27 CL A - 38378BQAO	05/01/13	2,000,000	07/16/39	1.614%	1,785,944	1,728,908
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	574,920	543,265
GNR 2010-30 BP - 38376XZC0	04/23/14	5,645,000	07/20/39	3.500%	2,818,261	2,774,420
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	643,926	609,904
GNR 2012-39 MP - 38378DPL3	09/13/12	2,000,000	08/20/39	2.000%	1,398,009	1,337,501
FHR 3753 PG - 3137A3ME6	07/18/13	4,000,000	09/15/39	2.500%	2,068,728	2,075,111
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	318,274	322,004
FNR 2011-27 JQ - 31397SGM0	07/31/12	2,000,000	09/25/39	4.000%	932,275	859,326
GNR 10-117 GD - 38377JZ48	08/06/13	2,429,000	10/20/39	3.000%	1,306,146	1,320,333
FNR 2010-57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	822,048	745,496
FHR 3997 LN - 3137AMB00	02/29/12	2,000,000	03/15/40	2.500%	1,140,166	1,099,283
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	1,451,741	1,394,616
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	1,599,083	1,626,048
FNR 2012-129 TD - 3136AAEK7	11/30/12	2,000,000	05/25/40	2.000%	1,465,329	1,415,758
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	1,289,112	1,287,745
FNR 2010-87 PJ - 31398TJZ3	05/24/11	2,000,000	06/25/40	3.500%	467,379	459,892
FNR 2014-19 HA - 3136AJP65	04/21/14	2,000,000	06/25/40	2.000%	1,639,920	1,622,100
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	1,086,793	1,021,406
FHR 4103 DC - 3137AU7H6	09/28/12	2,000,000	09/15/40	2.000%	1,703,441	1,647,692
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	1,004,093	995,827
GNR 2010-134 YA - 38377LT57	various	9,200,000	10/20/40	2.500%	4,779,418	4,723,406
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	1,507,233	1,596,927
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	683,115	621,598
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	808,322	790,047
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	529,340	492,211
FNR 2012-129 CL - 3136AADT9	11/30/12	3,000,000	01/25/41	1.750%	2,640,592	2,466,455
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	605,294	525,868
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	1,749,097	1,684,602
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	1,925,278	1,904,560
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	1,120,403	1,040,881
FHR 4106 EC - 3137ATW57	09/28/12	2,500,000	04/15/41	1.750%	2,139,749	2,042,689
FHR 4050 BC - 3137AQJB5	11/05/12	3,000,000	05/15/41	2.000%	2,124,123	1,956,887
FHR 4091 TG - 3137ATGB2	09/24/12	2,000,000	05/15/41	1.750%	1,687,658	1,587,581
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	1,050,959	1,031,943
FHR 4104 HA - 3137AUCV9	11/08/12	3,443,000	07/15/41	2.000%	3,012,237	2,857,478
FHR 4119 PA - 3137AUVJ5	12/10/12	2,000,000	09/15/41	1.500%	1,680,441	1,567,594
FNR 2012-103 MB - 3136A8YZ7	09/04/12	2,000,000	09/25/41	2.000%	1,743,920	1,587,608
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	1,569,653	1,519,979
FNMA 2012-16 AL - 3136A4QK8	02/29/12	2,332,126	11/25/41	3.000%	2,212,605	2,302,065
FNR 2012-66 PC - 3136A6B45	06/11/12	2,000,000	11/25/41	2.000%	1,460,913	1,401,935
FNR 12-111 EC - 3136A9GM4	03/11/13	3,000,000	12/25/41	2.000%	2,556,523	2,428,395
GNR 2012-97 CP - 38375GYE5	05/16/13	2,100,000	01/20/42	1.500%	1,705,068	1,567,405
GNR 2012-59 NE - 38378ESK0	10/18/12	2,000,000	01/20/42	2.500%	1,121,240	1,036,531
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	897,352	793,512
FHLMC REMIC 4034 PK - 3137ANNS0	06/19/14	3,000,000	03/15/42	2.250%	1,523,116	1,527,027
FNR 2012-103 PD - 3136A8ZW3	10/15/12	2,500,000	04/25/42	2.000%	2,055,587	1,965,332
FNR 2013-13 PH - 3136ACH53	07/28/14	2,250,000	04/25/42	2.500%	1,972,881	1,961,809
FHR 4077 BA - 3137ASAG9	01/17/13	3,030,000	05/15/42	2.000%	2,054,080	1,970,220
GNR 2013-44 PA - 38378JQU9	08/06/13	2,100,000	05/16/42	2.500%	1,741,410	1,760,557
FNR 2012-128 QC - 3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	1,739,612	1,643,591
FNR 2013-1 PG - 3136ABB28	03/13/13	3,000,000	06/25/42	2.000%	2,664,674	2,494,207
GNR 2012-149 GH - 38378GX78	02/13/13	3,000,000	07/20/42	1.500%	2,355,127	2,209,011
FNR 2013-2 LC - 3136AB5T6	02/13/13	3,000,000	08/25/42	1.750%	2,674,829	2,538,711
FHR 4181 PE - 3137B0LN2	03/28/13	3,000,000	11/15/42	1.750%	2,481,567	2,310,404
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	2,420,006	2,406,399
FNR 2013-18 NA - 3136ACYK1	02/28/13	3,000,000	12/25/42	2.000%	2,642,186	2,494,691
FHR 4158 LD - 3137AXUZ4	05/16/13	2,000,000	01/15/43	2.000%	1,632,159	1,536,336
FHR 4219 AE - 3137B2LG3	07/01/13	2,000,000	01/15/43	2.250%	1,813,209	1,812,528
FNR 12-146 QA - 3136ABFP3	01/17/13	2,774,304	01/25/43	1.000%	1,384,732	1,319,307
FNR 2014-46 PG - 3136AKUZ4	09/03/14	2,000,000	01/25/43	3.000%	2,056,875	2,024,600
FNR 2013-29 KE - 3136ADKY4	08/15/13	3,000,000	04/25/43	1.250%	2,007,821	1,960,459
Total U. S. Government and Agency Securities					\$ 199,675,829	\$ 191,836,623
Miscellaneous Securities						
UBS Select Treasury	various	54,941,470	-	-	\$ 54,941,470	\$ 54,941,470
Total Pooled Cash Marketable Securities					\$ 254,617,299	\$ 246,778,093

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2014

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/14
SELF-INSURANCE RESERVE:						
Money Market:						
UBS Select Treasury Preferred Fund	various	4,861,875	—	—	\$ 4,861,875	\$ 4,861,875
Total Money Market					\$ 4,861,875	\$ 4,861,875
Total Self-Insurance Reserve					\$ 4,861,875	\$ 4,861,875
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
PIMCO Ttl Rtn A	various	37,519	—	—	\$ 416,906	\$ 407,828
AmFds Euro Pacfc	various	5,400	—	—	194,865	256,956
BlkRkEq Divd Inv	various	15,926	—	—	300,785	401,345
FidAdv New Insights A	various	15,819	—	—	337,401	440,708
JPM SmCap Eq A	various	3,252	—	—	113,058	143,052
Loomis Bd Admn	various	15,095	—	—	215,808	232,158
LrdAbtGr Oppr A	various	6,171	—	—	117,035	139,646
Okmrk Intl II	various	11,444	—	—	201,509	286,905
PIMCO All Asst A	various	8,898	—	—	105,582	109,352
JPM EmrgMrk Eq A	various	4,534	—	—	95,721	103,141
Total Mutual Funds					\$ 2,098,670	\$ 2,521,091
Total Post Employment Health Fund					\$ 2,098,670	\$ 2,521,091
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Thermo Fisher Scientific - 883556AU6	04/02/12	460,000	11/20/14	3.250%	\$ 490,719	\$ 461,854
Arcelormittal - 03938LAL8	various	125,000	02/15/15	9.250%	132,350	128,437
Anixter - 035287AB7	06/13/14	125,000	03/01/15	5.950%	129,062	126,875
Leucadia Natl - 527288BD5	various	125,000	09/15/15	8.125%	135,823	133,031
Abbvie Inc - 00287YAG4	11/09/12	85,000	11/06/15	1.200%	85,410	85,320
Comcast Corp - 20030NAJ0	02/02/12	60,000	11/15/15	5.850%	69,215	63,477
Echostar DBS Corp - 27876GBE7	various	45,000	02/01/16	7.125%	47,862	47,700
Home Depot Inc Nts - 437076AP7	04/02/12	400,000	03/01/16	5.400%	463,212	426,568
Owens Brockway - 69073TAP8	05/29/14	75,000	05/15/16	7.375%	83,522	80,250
Universal Health Svcs - 913903AN0	05/29/14	20,000	06/03/16	7.125%	22,350	21,800
Genl Dynamics Corp - 369550AQ1	04/02/12	600,000	07/15/16	2.250%	623,604	615,984
RR Donnelley & Sons - 257867AV3	various	125,000	08/15/16	8.600%	144,037	135,625
Seagate Tech - 81180RAE2	various	100,000	10/01/16	6.800%	112,436	109,250
Masco Corp - 574599BD7	various	125,000	10/03/16	6.125%	138,010	133,375
CNH Cptl LLC - 12623EAB7	various	125,000	11/01/16	6.250%	137,188	131,562
Sabine Pass Lng - 785583AF2	various	125,000	11/30/16	7.500%	138,845	132,512
Grief Inc - 397624AE7	various	25,000	02/01/17	6.750%	27,350	26,937
Sprint Nextel - 852061AP5	various	125,000	03/01/17	9.125%	148,371	140,937
ICAHN Enterprises - 451102BA4	06/11/14	55,000	03/15/17	3.500%	55,619	54,450
Intl Lease Fin Corp - 459745GG4	various	125,000	03/15/17	8.750%	146,005	139,375
Centurytel Inc - 156700AL0	various	125,000	04/01/17	6.000%	138,090	134,437
Aircastle Ltd - 00928QAF8	various	125,000	04/15/17	6.750%	140,270	133,437
Frontier Comm Corp - 35906AAF5	various	125,000	04/15/17	8.250%	146,125	138,750
Morgan Stanley Mtn - 617446H51	06/03/13	75,000	04/27/17	5.550%	84,160	82,114
CIT Group - 125581GM4	various	125,000	05/15/17	5.000%	134,118	128,125
First Indl LP - 32055RAR8	05/28/14	125,000	05/15/17	5.950%	138,916	136,339
El Paso Corp - 28336LBQ1	various	120,000	06/15/17	7.000%	135,634	132,300
Service Corp Intl - 817565BF0	various	125,000	06/15/17	7.000%	141,017	136,250
Quest Diagnostics Inc - 74834LAM2	10/29/13	45,000	07/01/17	6.400%	51,711	50,823
Commercial Metals - 201723AH6	various	125,000	07/15/17	6.500%	139,700	133,750
Limited Inc - 532716AM9	various	125,000	07/15/17	6.900%	142,690	138,281
Genl Motors Finl - 37045XAE6	various	125,000	08/15/17	4.750%	133,850	130,937
SPX Corp Nts - 784635AP9	various	125,000	09/01/17	6.875%	142,150	136,250
Goldman Sachs Group - 38144LAB6	various	45,000	09/01/17	6.250%	51,738	50,546
Watson Pharmaceutical - 942683AG8	05/24/13	95,000	10/01/17	1.875%	94,877	94,181
NYSE Euronext Nts - 629491AB7	10/05/12	70,000	10/05/17	2.000%	70,358	70,657
AES Corp Nts - 00130HBH7	various	125,000	10/15/17	8.000%	147,095	140,312
Ecolab Inc - 278865AP5	12/14/12	80,000	12/08/17	1.450%	80,046	79,386
Bear Stearns - 073902RU4	11/14/12	125,000	02/01/18	7.250%	155,481	145,423
Health Care Reit Inc - 42217KAZ9	12/06/12	65,000	03/15/18	2.250%	64,884	65,579
Autonation Inc Nts - 05329WAJ1	various	100,000	04/15/18	6.750%	115,420	114,112
BP CPTL Mark - 05565QCE6	06/27/14	20,000	05/10/18	1.375%	19,795	19,641
Chevron Corp Nts - 166764AE0	06/06/14	90,000	06/24/18	1.718%	90,576	90,032
CSC Hldgs Inc - 126304AK0	various	125,000	07/15/18	7.625%	145,138	139,688
Gannett Co Inc - 364725AW1	various	125,000	09/01/18	7.125%	131,209	129,688
Tenet Healthcare Corp - 88033GBP4	08/26/14	20,000	11/01/18	6.250%	21,975	21,250
Broadcom Corp - 111320AE7	11/10/11	85,000	11/01/18	2.700%	84,995	87,028
Peabody Energy Corp - 704549AK0	various	125,000	11/15/18	6.000%	133,500	122,500
Starbucks Corp - 855244AF6	05/28/14	25,000	12/05/18	2.000%	25,264	24,958
BNP Paribas - 05574LTX6	12/11/13	95,000	12/12/18	2.400%	94,973	95,271
Chesapeake Energy Corp - 165167CC9	05/29/14	125,000	12/15/18	7.250%	147,813	142,500
Bk of Ny Mellon - 06406HCP2	12/20/13	55,000	01/15/19	2.100%	54,786	54,713
Commonwealth Edison - 202795JC5	07/11/14	35,000	01/15/19	2.150%	35,263	35,154
Goldman Sachs Group - 38145XAA1	01/31/14	50,000	01/31/19	2.625%	50,005	49,872
Walmart - 931142CP6	01/29/10	500,000	02/01/19	4.125%	490,762	545,610
Simon PPTY Group - 828807CQ8	05/30/14	55,000	02/01/19	2.200%	55,699	55,154
McKesson Corp - 581557BD6	04/21/14	50,000	03/15/19	2.284%	50,170	49,636
Mastercard Inc Nts - 57636QAA2	04/25/14	55,000	04/01/19	2.000%	54,889	54,574
ADT Corp Nts - 00101UJAL0	06/24/14	15,000	04/15/19	4.125%	15,075	14,700
Lyondellbasell - 552081AG6	06/21/13	60,000	04/15/19	5.000%	66,438	66,234
Amgen Inc - 031162BU3	08/27/14	50,000	05/22/19	2.200%	49,914	49,470
Citigroup Inc Nts - 172967EV9	07/03/13	65,000	05/22/19	8.500%	81,940	81,248
Bank of Amer Corp Nts - 06051GDZ9	10/08/13	40,000	06/01/19	7.625%	49,318	48,322
Berkshire Hathaway - 084670BL1	08/14/14	50,000	08/14/19	2.100%	50,035	49,729
Consumers Energy Co - 210518CS3	12/24/13	85,000	09/15/19	6.700%	104,193	102,050
Vodafone Group - 92857WAV2	08/06/14	85,000	03/16/21	4.375%	92,489	90,894
Google Inc - 38259PAB8	various	95,000	05/19/21	3.625%	101,006	100,974
Hewlett Packard - 428236BV4	06/12/14	50,000	12/09/21	4.650%	54,283	54,158
Oneok Partners LP - 68268NAJ2	various	60,000	10/01/22	3.375%	60,053	58,508

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2014

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/14
Staples Inc Nts - 855030AM4	various	60,000	01/12/23	4.375%	57,905	59,656
St Jude Medical Inc - 790849AJ2	01/16/14	60,000	04/15/23	3.250%	57,160	59,347
Ameriprise Financial - 03076CAF3	09/06/13	55,000	10/15/23	4.000%	54,825	57,514
Comcast Corp - 20030NBj9	02/26/14	75,000	03/01/24	3.600%	74,924	76,302
Mastercard Inc Nts - 57636QAB0	04/25/14	45,000	04/01/24	3.375%	44,973	45,245
DTE Energy Co - 233331AS6	05/13/14	55,000	06/01/24	3.500%	55,236	55,187
Goldman Sachs Group - 38141EC23	07/08/14	105,000	07/08/24	3.850%	104,939	104,381
MidAmerican Energy - 59562OAM7	07/21/14	90,000	10/15/24	3.500%	92,367	91,466
Branch Banking & Trust - 07330MAA5	09/23/14	80,000	10/30/26	3.800%	79,977	79,680
CF Industries Inc - 12527GAF0	05/05/14	75,000	03/15/34	5.150%	78,765	79,032
Duke Energy - 26442CAH7	01/14/14	50,000	02/15/40	5.300%	55,081	58,842
Pacificorp - 695114CN6	various	65,000	02/01/42	4.100%	65,251	64,215
Memorial Sloan B/E - 586054AA6	12/08/11	145,000	07/01/42	5.000%	145,000	162,506
Apple Inc - 037833AL4	02/11/14	65,000	05/04/43	3.850%	55,804	60,271
CME Group Inc - 12572QAF2	10/07/13	55,000	09/15/43	5.300%	57,631	62,946
Rowan Companies Inc - 779382AS9	06/30/14	30,000	01/15/44	5.850%	32,511	29,525
Comcast Corp - 20030NBK6	02/26/14	75,000	03/01/44	4.750%	74,718	79,124
Genl Elec Co - 369604BH5	03/12/14	60,000	03/11/44	4.500%	59,357	62,204
Simon PPTY Group Nts - 828807CT2	09/10/14	30,000	10/01/44	4.250%	29,509	28,703
Home Depot Inc - 437076BF8	06/16/14	45,000	03/15/45	4.400%	44,927	45,493
Total Corporate Bonds					\$ 9,511,736	\$ 9,362,503
Stock and Mutual Funds:						
Common/Preferred Stock	various	1,512,289	—	—	\$ 53,825,148	\$ 64,582,322
Allianz Series C	various	279,050	—	—	3,482,403	3,409,991
Allianz Series M	various	318,580	—	—	3,341,216	3,408,806
UBS Cash/Money Market Funds	various	6,473,710	—	—	6,473,710	6,473,710
Total Stock and Mutual Funds					\$ 67,122,477	\$ 77,874,829
Miscellaneous Securities:						
Exchange Traded Funds	various	51,048	—	—	\$ 4,866,300	\$ 5,324,306
New York St Dorm - 6499022F9	10/23/12	60,000	03/15/40	5.389%	73,242	70,635
New York City Mun - 64972FL20	10/22/12	50,000	06/15/42	6.011%	67,687	64,212
Total Miscellaneous Securities					\$ 5,007,229	\$ 5,459,153
U. S. Government and Agency Securities:						
US Tsy Note - 912828UC2	01/16/13	40,000	12/15/15	0.250%	\$ 39,869	\$ 40,014
US Tsy Note - 912828A67	12/31/13	500,000	12/31/15	0.250%	498,691	500,175
US Tsy Note - 912828UG3	02/07/13	145,000	01/15/16	0.375%	144,983	145,209
Fannie Mae Notes 3135G0BA0	various	1,100,000	04/11/16	2.375%	1,160,034	1,132,340
US Tsy Note - 912828WQ9	07/01/14	200,000	06/30/16	0.500%	200,164	200,118
Fannie Mae Bond - 3135G0CM3	various	1,100,000	09/28/16	1.250%	1,100,231	1,113,013
US Tsy Note 912828TW0	various	622,000	10/31/17	0.750%	619,502	614,125
FHLB Bond 3133XM087	09/30/14	1,100,000	11/17/17	5.000%	1,274,195	1,225,653
Freddie Mac Bond - 3137EADN6	11/26/12	110,000	01/12/18	0.750%	109,371	107,854
US Tsy Note - 912828QB9	03/06/12	70,000	03/31/18	2.875%	76,981	73,669
Freddie Mac Nts 3137EABP3	various	1,100,000	06/13/18	4.875%	1,317,672	1,235,773
Freddie Mac Nts 3137EACA5	various	1,100,000	03/27/19	3.750%	1,245,055	1,191,124
US Tsy Note - 912828C65	04/04/14	240,000	03/31/19	1.625%	238,781	239,326
US Tsy Note 912828PX2	various	641,000	02/15/21	3.625%	699,348	699,293
US Tsy Note - 912828RR3	various	627,000	11/15/21	2.000%	638,711	617,250
Tsy Infl Prot Note 912828TE0	various	839,000	07/15/22	0.125%	896,181	848,532
US Tsy Note 912828UN8	various	200,000	02/15/23	2.000%	197,174	194,078
US Tsy Note - 912828VS6	various	925,000	08/15/23	2.500%	911,196	930,495
US Tsy Note - 912828WE6	various	80,000	11/15/23	2.750%	80,909	82,000
US Tsy Note - 912828B66	03/25/14	115,000	02/15/24	2.750%	115,531	117,705
US Tsy Note - 912828D56	various	375,000	08/15/24	2.375%	369,873	370,665
Tsy Infl Prot Note 912810PZ5	various	552,000	01/15/29	2.500%	810,696	747,653
US Tsy Bond - 912810QY7	various	10,000	11/15/42	2.750%	9,516	9,148
US Tsy Bond - 912810RD2	various	85,000	11/15/43	3.750%	90,278	93,951
US Tsy Bond - 912810RE0	08/17/14	40,000	02/15/44	3.625%	43,156	43,225
US Tsy Bond - 912810RG5	08/21/14	75,000	05/15/44	3.375%	78,191	77,438
US Tsy Bond - 912810RH3	09/29/14	73,000	08/15/44	3.125%	71,648	71,836
Total U. S. Government and Agency Securities					\$ 13,037,937	\$ 12,721,662
Asset-Backed Securities						
FHLMC Nts - 3137EADT3	09/30/14	550,000	02/22/17	0.875%	\$ 550,354	\$ 550,352
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	49,274	42,655
EART 2013 - 301657AE2	06/19/13	120,000	02/15/19	3.520%	119,091	123,598
SDART 2014-2 80283WAG4	06/12/14	135,000	02/18/20	2.760%	136,930	134,528
AMCAR 2014-2 D 03064VAF5	06/12/14	90,000	07/08/20	2.570%	89,979	88,513
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	88,301	76,179
FNMA PL AO7976 - 3138LY2J5	11/19/12	180,000	06/01/27	3.000%	148,022	141,790
SVOVM 2010-A - 78487YAB9	04/03/13	170,000	07/20/27	4.750%	49,572	48,399
CRNN 2013-1A 22717OAE7	various	150,000	04/18/28	3.080%	128,836	127,838
ESA 2013 - 30225ABC6	04/26/13	110,000	12/05/31	2.675%	111,216	109,342
CSFB 2005-10 225470EX7	01/11/06	500,000	11/25/35	5.500%	351,875	562,787
FNMA PL 745580 - 31403DJZ3	09/27/13	111,000	06/01/36	5.000%	12,999	12,950
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	108,631	91,211
FNMA PL 954859 - 31413TJC7	09/13/12	370,000	11/01/37	6.000%	46,842	39,512
FHLMC PL G08323 - 3128MILD0	09/23/13	55,000	02/01/39	5.000%	8,579	8,528
FHLMC PL G06685 - 3128MXN9	10/03/11	201,434	03/01/39	6.500%	111,666	101,049
FNMA PL AL2629 - 3138EJ4P0	03/21/13	214,000	06/01/39	5.000%	110,372	103,318
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	107,736	93,137
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	176,445	169,665
FNMA PL AD8033 - 31418V4T6	08/13/12	897,000	08/01/40	4.000%	367,223	342,641
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	28,847	25,814
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	61,327	60,309
FNMA PL AH1166 - 3138A2JL4	12/23/13	42,000	12/01/40	4.500%	24,262	24,359
FNMA PL AH3645 - 3138ASBP6	04/12/12	894,000	02/01/41	4.000%	442,813	420,644
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	269,186	254,221
FNMA PL A11888 - 3138AFC24	10/13/11	996,000	05/01/41	4.500%	421,638	394,747
FNMA PL AL0935 - 3138EHB03	04/11/14	106,000	05/01/41	4.000%	53,735	54,064
FNMA PL A11886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	42,449	39,897

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FNMA PL AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	76,998	74,361
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	47,040	46,786
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	46,833	46,541
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	87,508	82,089
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	83,735	80,714
GNMA PL 005333M - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	71,307	67,303
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	110,513	101,647
FNMA PL AP7488 - 3138MBKA3	10/11/12	693,000	09/01/42	3.500%	618,523	581,261
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	82,002	75,577
CSCM 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	125,482	123,933
FNMA PL MA1750 - 31418A5L8	02/18/14	2,000	12/01/43	5.000%	2,045	2,056
DBUBS 2011 LC2 - 23305XAJ0	11/05/13	90,000	07/10/44	5.625%	91,048	94,883
FNMA PL AX0726 - 3138Y1YY5	08/28/14	36,000	09/01/44	4.000%	38,099	37,938
JPMCC 2011-C3 C - 46635TAX0	02/25/13	230,000	02/15/45	5.360%	260,583	252,025
COMME 2012 - 12624QAE3	various	170,000	10/15/45	4.730%	160,003	166,024
COMM 2010 C - 12622DAK0	06/26/13	90,000	07/10/46	6.078%	94,124	99,107
JPMBB 2013 - 46640UAK8	04/15/14	200,000	01/15/47	4.887%	208,109	208,432
SLFMT -M-2 85171YAC3	06/03/13	80,000	12/25/59	3.560%	81,700	81,240
SLFMT -M-3 85171YAD1	06/03/13	100,000	12/25/59	4.440%	102,125	102,423
Total Asset-Backed Securities					\$ 6,605,977	\$ 6,566,387
Total Police and Firefighters' Investments					\$ 101,285,356	\$ 111,984,534
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 362,863,200	\$ 366,145,593

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Table 14

City of Columbia, Missouri

FEDERAL AND STATE GRANTS
SEPTEMBER 30, 2014

<u>Policy Development and Administration:</u>			
Convention & Tourism Grants	\$	78,756	
Total Policy Development and Administration			\$ 78,756
<u>Public Safety:</u>			
Police		292,931	
Fire		366,410	
Total Public Safety			659,341
<u>Transportation:</u>			
Planning		268,813	
Street Construction		124,165	
Non Motorized Transportation Projects		1,027,419	
Airport		584,412	
Public Transportation		2,995,120	
Total Transportation			4,999,929
<u>Health and Environment:</u>			
Health Department		1,319,705	
CDBG/HOME		1,577,512	
Electric Grant-DEED		13,600	
Solid Waste		122,406	
Total Health and Environment			3,033,223
<u>Personal Development:</u>			
Trails Grants		18,775	
Non Motorized projects		450,643	
Cultural Affairs		21,731	
TRIM		10,000	
Parks & Recreation		20,918	
Total Personal Development			522,067
Total Federal and State Grants			\$ 9,293,316

Table 15

City of Columbia, Missouri

TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS

	2005	2006	2007	2008
Agriculture, forestry, fishing	\$3,677,457	\$3,825,192	\$3,738,744	\$3,703,641
Construction	2,921,474	4,503,205	5,309,193	6,605,135
Finance, insurance, real estate	2,399,035	1,215,588	1,129,272	1,230,495
Manufacturing	7,513,710	8,067,509	8,666,956	9,359,687
Public Administration	86,647,291	89,067,751	94,438,264	95,008,628
Retail Trade	1,344,310,545	1,468,389,385	1,450,661,586	1,452,204,194
Services	101,454,358	107,930,179	110,432,668	116,062,732
Transportation, communications, utilities	157,193,072	174,579,217	186,319,658	197,474,469
Unclassified Establishments	129,782,339	127,663,191	129,676,903	117,387,245
	<u>\$1,835,899,281</u>	<u>\$1,985,241,217</u>	<u>\$1,990,373,244</u>	<u>\$1,999,036,226</u>

Source: State of Missouri Department of Revenue

Note: Data subject to change as more precise numbers become available.

City Direct Sales Tax Rates

General	1.00%	1.00%	1.00%	1.00%
Transportation	0.50%	0.50%	0.50%	0.50%
Capital Improvement Plan	0.25%	0.25%	0.25%	0.25%
Parks	0.25%	0.25%	0.25%	0.25%
Total City Direct Sales Tax Rate	2.00%	2.00%	2.00%	2.00%

Table 15, cont

City of Columbia, Missouri

TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS

2009	2010	2011	2012	2013	2014
\$3,627,693	\$3,646,267	\$3,914,372	\$4,332,491	\$4,330,741	\$3,680,029
6,189,026	8,391,247	10,153,904	12,438,547	14,038,358	14,712,593
1,595,983	1,723,229	1,832,992	4,965,223	4,634,968	4,886,886
8,563,445	8,441,505	8,051,894	8,235,311	8,406,710	7,851,034
88,512,266	82,432,815	85,383,121	85,784,605	85,216,683	91,061,312
1,423,600,928	1,443,472,044	1,509,938,091	1,604,553,233	1,645,952,334	1,592,936,906
109,306,145	112,070,313	118,034,482	121,449,562	122,505,926	121,530,074
200,641,507	208,100,087	215,173,861	192,003,626	196,195,364	208,598,221
100,262,940	121,379,876	134,461,153	150,695,773	194,390,504	301,875,525
<u>\$1,942,299,933</u>	<u>\$1,989,657,383</u>	<u>\$2,086,943,870</u>	<u>\$2,184,458,371</u>	<u>\$2,275,671,588</u>	<u>\$2,347,132,580</u>

City Direct Sales Tax Rates, cont.

1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

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Table 16

City of Columbia, Missouri

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

LAST TEN FISCAL YEARS										
Governmental Activities										
Fiscal Year Ended	Certificates of Participation	Capital Lease Obligations	Notes and Loans Payable	Special Obligation Bonds	Special Obligation Notes					
2014	\$ -	\$ 57,697	\$ 6,337,186	\$ 28,575,582	\$ 8,145,301					
2013	-	106,198	7,051,261	32,656,417	9,215,859					
2012	-	209,447	2,056,161	36,580,582	10,225,183					
2011	-	-	-	40,339,747	11,175,289					
2010	-	-	-	43,948,910	995,000					
2009	-	-	-	46,693,075	1,950,000					
2008	-	-	-	49,102,240	2,865,000					
2007	-	-	-	24,412,957	3,740,000					
2006	-	-	-	26,629,413	-					
2005	3,040,000	7,000,000	-	-	-					
Business-Type Activities										
Fiscal Year Ended	Certificates of Participation	Capital Lease Obligations	Special Obligation Bonds	Water & Electric Bonds	Sewer Bonds	Parking Bonds	Total Government	Percentage of Per Capita Personal Income ^a	Per Capita ^a	
2014	\$ -	\$ 174,183	\$ 100,644,111	\$ 135,699,854	\$ 84,374,663	\$ -	\$ 364,008,577	n/a %	n/a	
2013	-	197,639	93,821,039	140,617,441	88,772,182	-	372,438,036	5.32 %	3,231	
2012	-	220,290	100,490,422	145,824,435	86,871,118	-	382,477,638	5.74 %	3,402	
2011	-	242,163	93,208,599	151,238,623	56,589,896	-	352,794,317	5.37 %	3,172	
2010	-	-	94,857,956	82,023,648	33,207,073	-	255,032,587	4.05 %	2,579	
2009	-	-	96,437,311	86,066,307	28,357,275	-	259,503,968	4.31 %	2,664	
2008	-	-	84,885,220	73,322,485	19,292,241	-	229,467,186	4.16 %	2,388	
2007	-	-	64,705,863	77,104,088	18,684,800	-	188,647,708	3.57 %	1,993	
2006	-	-	66,116,207	80,725,692	18,932,695	-	192,404,007	3.78 %	2,064	
2005	2,457,114	-	14,399,066	81,327,295	20,089,049	2,633,043	130,945,567	2.69 %	1,426	

n/a = information not available for current year

^a See Table 26 for personal income and population data

Table 17

City of Columbia, Missouri

RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND PER CAPITA
LAST TEN FISCAL YEARS

Fiscal Year Ended	Gross Bonded Debt	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value ^a	Net Bonded Debt Per Capita ^b
2005	\$ 0	\$ 503,611	\$ 0	0.00 %	\$ 0.00
2006	0	0	0	0.00 %	0.00
2007	0	0	0	0.00 %	0.00
2008	0	0	0	0.00 %	0.00
2009	0	0	0	0.00 %	0.00
2010	0	0	0	0.00 %	0.00
2011	0	0	0	0.00 %	0.00
2012	0	0	0	0.00 %	0.00
2013	0	0	0	0.00 %	0.00
2014	0	0	0	0.00 %	0.00

^a See Table 5 for property value data^bPopulation data can be found in Table 26

Table 18

City of Columbia, Missouri

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2014

<u>Jurisdiction</u>	<u>Bond Issues Outstanding</u>	<u>Amount Available Debt Service Funds</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to City of Columbia (a)</u>	<u>Amount Applicable to City of Columbia</u>
City of Columbia	\$0	\$0	\$0	0.0%	\$0
Columbia School District	225,302,000	17,411,960	207,890,040	82.9%	172,239,307
Boone County	4,153,230	368,566	3,784,664	72.4%	2,738,437
Totals	<u>\$229,455,230</u>	<u>\$17,780,526</u>	<u>\$211,674,704</u>		<u>\$174,977,744</u>

Source: Assessed value data used to estimate applicable percentages provided by the Boone County Collectors Office. Debt outstanding data provided by each governmental unit.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognized that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(a) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the City's boundaries and dividing it by each unit's total taxable assessed value.

Table 19

City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Assessed value (2014)				<u>\$1,804,731,957</u> *
Constitutional debt limit **				\$360,946,391
(20% assessed value)				
Total bonded debt			\$217,623,545	
Less:				
Water and Electric Utility Bonds		\$133,385,000		
Sanitary Sewer Utility Bonds		84,238,545	<u>217,623,545</u>	
Total amount of debt applicable to debt limit				<u>0</u>
Legal debt margin				<u>\$360,946,391</u>

	Fiscal Year			
	2005	2006	2007	2008
Debt limit	\$271,166,022	\$293,218,030	\$312,992,986	\$324,507,278
Total net debt applicable to limit	\$0	\$0	\$0	\$0
Legal debt margin	\$271,366,022	\$293,218,030	\$312,992,986	\$324,507,278
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

* All tangible property.

**Section 95.115 of the 1978 Missouri Revised Statutes permits any county or city, by vote of two-thirds of qualified electors voting thereon, to incur additional indebtedness for city purposes not to exceed 5 percent of the taxable tangible property therein, as shown by the last assessment.

Section 95.120 of the 1978 Missouri Revised Statutes permits any county or city, by a vote of two-thirds of qualified electors voting thereon, to incur additional indebtedness for city purposes not to exceed 5 percent of the taxable tangible property therein, as shown by the last assessment.

Sections 95.125 and 95.130 of the 1978 Missouri Revised Statutes provide that any city may become indebted not exceeding in the aggregate an additional 10 percent for the purpose of acquiring right-of-ways, constructing, extending, and improving streets and avenues and/or sanitary or storm sewer system, and an additional 10 percent for purchasing or construction of waterworks, electric, or other light plants, provided the total general obligation indebtedness of the city does not exceed 20 percent of the assessed valuation.

Table 19, cont.

City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Fiscal Year					
2009	2010	2011	2012	2013	2014
\$328,051,141	\$329,972,141	\$334,950,607	\$342,349,711	\$348,567,093	\$360,946,391
\$0	\$0	\$0	\$0	\$0	\$0
\$328,051,141	\$329,972,141	\$334,950,607	\$342,349,711	\$348,567,093	\$360,946,391
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 20

City of Columbia, Missouri

WATER AND ELECTRIC UTILITY REVENUE BOND COVERAGE (a)
LAST TEN FISCAL YEARS

Fiscal Year Ended	WATER AND ELECTRIC UTILITY REVENUE / REFUNDING BONDS (c)						Revenue Bond Coverage
	Operating Revenue (d)	Operating Expenses	Net Revenue	Principal	Interest (b)	Total	
2005 \$	92,127,894	\$ 72,052,155	\$ 20,075,739	\$ 3,870,000	\$ 3,449,264	\$ 7,319,264	2.74
2006	105,384,237	85,904,487	19,479,750	575,000	3,308,873	3,883,873	5.02
2007	116,758,098	84,055,177	32,702,921	3,595,000	4,332,137	7,927,137	4.13
2008	121,609,839	90,723,595	30,886,244	3,755,000	5,079,238	8,834,238	3.50
2009	132,415,953	99,094,026	33,321,927	3,875,000	6,125,758	10,000,758	3.33
2010	142,829,724	104,960,352	37,869,372	4,020,000	6,206,577	10,226,577	3.70
2011	151,526,817	107,813,998	43,712,819	4,175,000	6,354,157	10,529,157	4.15
2012	147,075,417	100,038,432	47,036,985	5,360,000	8,714,110	14,074,110	3.34
2013	146,188,407	111,187,318	35,001,089	6,545,000	8,501,203	15,046,203	2.33
2014	152,473,820	116,235,925	36,237,895	6,665,000	7,798,291	14,463,291	2.51

(a) Revenue bonds and their related interest are payable solely from the revenues derived from the operation of the enterprise owned by the City. The taxing power of the City is not pledged to secure payment of the bonds and interest.

(b) Interest payments made in the fiscal year.

(c) This includes Special Obligation Bonds, Series 2012D and 2012E, which are to be treated as a water and electric utility revenue bond issue.

(d) Includes investment and miscellaneous revenue in fiscal year 2009 and thereafter.

Table 21

City of Columbia, Missouri

SANITARY SEWER UTILITY REVENUE BOND COVERAGE (a)
LAST TEN FISCAL YEARS

Fiscal Year Ended	SANITARY SEWER SYSTEM REVENUE BONDS (d)						Revenue Bond Coverage
	Operating Revenue (c)	Operating Expenses	Net Revenue	Principal	Interest (b)	Total	
2005 \$	9,378,918	\$ 5,750,876	\$ 3,628,042	\$ 1,245,000	\$ 994,648	\$ 2,239,648	1.62
2006	9,915,355	6,221,458	3,693,897	1,280,000	1,126,455	2,406,455	1.53
2007	10,313,861	6,395,635	3,918,226	1,590,000	1,281,897	2,871,897	1.36
2008	10,333,579	6,596,832	3,736,747	1,640,000	1,290,111	2,930,111	1.28
2009	11,645,980	7,637,179	4,008,801	1,765,000	1,256,537	3,021,537	1.33
2010	13,536,909	7,576,703	5,960,206	1,805,000	1,520,655	3,325,655	1.79
2011	15,430,156	7,850,327	7,579,829	1,875,000	1,911,364	3,786,364	2.00
2012	17,973,980	9,145,955	8,828,025	1,915,000	2,121,660	4,036,660	2.19
2013	19,672,456	8,750,941	10,921,515	3,521,500	2,562,275	6,083,775	1.80
2014	20,320,219	9,069,426	11,250,793	4,840,600	2,395,108	7,235,708	1.55

(a) Revenue bonds and their related interest are payable solely from the revenues derived from the operation of the enterprise owned by the City. The taxing power of the City is not pledged to secure payment of the bonds and interest.

(b) Interest payments made during the fiscal year.

(c) Includes investment revenue in fiscal year 2002 and thereafter.

(d) This includes Special Obligation Bonds Series 2001A, Special Obligation Bonds Series 2006A, and Special Obligation Refunding Bonds Series 2012B which are to be treated as sewer system revenue bond issues.

Table 22

City of Columbia, Missouri

PARKING REVENUE BOND COVERAGE (a)
LAST TEN FISCAL YEARS

<u>Fiscal Year Ended</u>	<u>Operating Revenue</u>	<u>Operating Expenses</u>	<u>Net Revenue</u>	<u>Principal</u>	<u>Interest (b)</u>	<u>Total</u>	<u>Revenue Bond Coverage</u>
2005 \$	1,641,734	\$ 710,366	\$ 931,368	\$ 100,000	\$ 158,224	\$ 258,224	3.61
2006	1,657,637	710,577	947,060	0	0	0	n/a (c)
2007	1,562,110	695,501	866,609	0	0	0	n/a (c)
2008	1,593,938	886,913	707,025	0	0	0	n/a (c)
2009	1,737,094	731,207	1,005,887	0	0	0	n/a (c)
2010	1,796,627	734,020	1,062,607	0	0	0	n/a (c)
2011	2,038,935	929,364	1,109,571	0	0	0	n/a (c)
2012	2,688,403	910,837	1,777,566	0	0	0	n/a (c)
2013	2,977,159	1,080,985	1,896,174	0	0	0	n/a (c)
2014	3,551,116	1,109,738	2,441,378	0	0	0	n/a (c)

(a) Revenue bonds and their related interest are payable solely from the revenues derived from the operation of the enterprise owned by the City. The taxing power of the City is not pledged to secure payment of the bonds and interest.

(b) Interest payments made during the fiscal year.

(c) The 95 Parking Revenue Bonds were refunded with the Special Obligation Bonds, Series 2006A issue.

Table 23

City of Columbia, Missouri

PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS
LAST TEN FISCAL YEARS

Fiscal Year	Commercial Construction (a)		Residential Construction (a)		Bank Deposits		Estimated Property Value
	Number of Permits	Value	Number of Permits	Value	(in thousands)		
2005	96	\$ 65,891,830	1,329	\$ 214,502,676	\$ 2,198,000	(b) \$	4,853,192,612
2006	96	58,918,770	1,897	221,396,606	2,345,000	(b)	5,713,406,342
2007	68	89,104,177	730	126,755,467	2,430,000	(b)	6,141,975,733
2008	58	51,336,697	408	69,590,716	2,487,000	(b)	6,548,424,667
2009	42	90,871,538	355	55,436,649	2,702,000	(b)	6,785,163,254
2010	32	15,776,890	374	69,360,630	2,890,000	(b)	6,830,813,429
2011	33	20,508,272	424	112,250,462	3,005,000	(b)	6,899,642,329
2012	34	64,741,303	411	94,993,740	3,174,000	(b)	7,013,851,058
2013	42	55,728,531	953	214,609,987	3,108,000	(b)	7,172,767,546
2014	36	59,173,040	577	209,135,925	3,239,000	(b)	7,299,460,971

(a) Source: City of Columbia Public Works Department.

(b) Source: FDIC Summary of Deposits

Table 24

City of Columbia, Missouri

LARGEST ELECTRIC UTILITY CUSTOMERS
SEPTEMBER 30, 2014

Customer	Billed kWh	Billed Revenue
Columbia Foods	29,037,407	\$ 2,137,333
Boone Hospital Center	28,892,260	2,262,950
3-M Company	24,187,333	1,660,216
VA Hospital	18,913,382	1,536,036
Gates Rubber	11,186,860	1,149,061
Quaker Oats	11,024,329	1,150,544
University of Missouri Regional Hospital	10,110,848	793,625
PW Eagle	9,261,224	708,158
City of Columbia Sewer	8,262,574	609,219
GGP Ltd-Columbia Mall	8,081,377	743,396
	<u>158,957,594</u>	<u>\$ 12,750,538</u>

Table 25

City of Columbia, Missouri

LARGEST WATER UTILITY CUSTOMERS
SEPTEMBER 30, 2014

Customer	Billed CCF	Billed Revenue
Columbia Foods	392,793	\$ 1,085,139
Boone Hospital Center	48,751	149,382
VA Hospital	42,713	128,290
3M Company	32,365	90,857
Linen King	27,032	75,587
University of MO	26,917	81,771
JM Eagle	24,115	67,227
Columbia Ready Mix	23,267	72,907
Executive Center	21,455	66,259
State Farm	18,118	64,131
	<u>657,526</u>	<u>\$ 1,881,550</u>

Table 26

City of Columbia, Missouri

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Estimated Population *	Personal Income ^a	Per Capita Personal Income ^a	Median Age	Unemployment Rate
2013	115,276 ^c	\$7,006,491 ^b	\$41,028 ^b	26.9 ^d	3.7% ^c
2012	112,414	6,667,000	39,557	29.8	4.7%
2011	111,213	6,567,000	37,350	26.5	5.9%
2010	98,893	6,293,000	35,875	26.5	6.2%
2009	97,403	6,025,000	36,241	28.2	5.1%
2008	96,093	5,521,000	33,604	31.8	4.4%
2007	94,645	5,283,000	32,548	28.1	3.6%
2006	93,219	5,087,000	32,608	29.7	3.3%
2005	91,814	4,865,759	31,959	35.2	3.9%
2004	89,803	4,537,251	30,019	35.2 **	2.5%

*Based on updated census population data

**2004 - Sales and Marketing Management Survey included the Jefferson City data with Columbia data.

^a Columbia is reported as a Metropolitan Statistical Area (MSA) which includes Boone and Howard Counties
Source: US Department of Commerce, Bureau of Economic Analysis.

^b Bureau of Economic Analysis preliminary information

^c City of Columbia Annual Budget adopted October 1, 2014

^d US Census American Community Survey (ACS) 1 year estimate 2012

Table 27

City of Columbia, Missouri

**PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO**

Employer	2014			2005		
	Number of Full time, benefited Employees	Rank	Percentage of Total City Employment**	Number of Full time, benefited Employees	Rank	Percentage of Total City Employment**
University of Missouri - Columbia	8,708	1	9.21%	7,642	1	9.01%
University Hospital and Clinics	4,487	2	4.75%	3,551	2	4.19%
Columbia Public Schools	2,141	3	2.27%	2,030	3	2.39%
Boone Hospital Center	1,623	4	1.72%	1,334	4	1.57%
US Dept of Veterans Affairs	1,374	5	1.45%	924	9	1.09%
City of Columbia	1,354	6	1.43%	1,187	5	1.40%
State Farm	1,168	7	1.24%	1,079	6	1.27%
Veterans United Home Loans	1,100	8	1.16%	n/a	n/a	n/a
Shelter Insurance	1,078	9	1.14%	1,019	7	1.20%
MBS Textbook Exchange	919	10	0.97%	935	8	1.10%
Harry S. Truman Veteran's Hospital	n/a	n/a	n/a	920	10	1.08%

Note: Information from Columbia Regional Economic Development Inc.

**information from the US Bureau of Labor Statistics-2013 annual

Table 28

City of Columbia, Missouri

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Full-time Equivalent Employees as of September 30									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Governmental Activities										
General Administrative										
City Clerk and Elections	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00
City Manager	11.30	10.00	7.00	7.00	8.00	9.00	8.00	8.00	7.60	6.60
Finance (incl. Risk Management)	48.20	46.20	47.00	42.25	41.25	41.25	40.25	36.25	38.25	37.25
Human Resources	8.85	8.85	8.85	9.00	9.00	9.00	9.00	8.00	8.00	8.00
Law	15.50	14.75	12.00	12.50	13.50	9.00	10.00	9.00	9.00	9.00
*Neighborhood Services	-	-	-	-	-	2.25	2.25	2.25	-	-
Convention & Tourism	8.25	8.00	8.00	9.00	9.00	9.00	9.00	7.00	7.00	7.00
Public Safety										
Police	194.00	191.00	191.00	192.00	191.00	190.00	186.00	183.00	181.00	178.00
Fire	140.00	141.00	136.00	136.00	140.00	140.00	138.00	135.00	132.00	129.00
Municipal Court	12.00	12.00	12.00	12.00	13.00	9.00	9.00	8.90	8.90	8.90
Emergency Mgmt & Comm	27.75	34.75	34.75	35.75	33.75	32.75	32.75	32.75	32.75	30.75
Health & Environment										
Health and Human Services	64.60	62.25	62.00	62.35	62.35	63.35	61.10	60.75	57.75	58.30
*Planning (incl. CDBG)	-	-	-	-	-	12.50	12.50	12.00	12.00	12.00
*Community Development	41.75	39.50	40.00	41.58	34.00	0.00	0.00	0.00	0.00	0.00
Economic Development	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00
Cultural Affairs	3.00	3.00	3.00	2.75	2.75	2.75	2.75	2.75	3.00	3.00
Parks & Recreation	47.50	46.50	47.50	43.50	43.50	43.50	43.50	42.50	41.50	40.50
Public Works										
Admin & Engineering	17.92	17.51	22.10	23.85	33.15	30.30	28.74	28.74	27.68	26.18
Non-Motorized Grants	4.90	4.95	2.35	1.10	2.00	2.00	2.00	-	-	-
Streets & Sidewalks	40.81	40.92	40.35	39.35	39.30	40.30	39.50	39.50	39.80	38.80
Parking Enforcement	5.01	4.02	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
*Building and Site Development	-	-	-	-	-	17.75	16.75	16.75	16.25	16.25
Custodial & Maintenance	16.39	16.43	16.00	16.25	13.25	13.25	10.50	10.50	10.50	10.50
Fleet Operations	37.43	33.51	31.50	31.45	28.40	28.40	25.55	25.90	23.90	23.90
GIS Fund	5.31	4.40	4.50	3.50	-	-	-	-	-	-
Employee Benefit	6.15	6.15	5.15	4.00	4.00	4.00	3.00	3.00	3.00	3.00
Information Technologies	32.20	32.00	28.00	27.00	28.00	26.00	25.00	24.00	23.20	22.20
Public Communications	13.40	10.90	8.75	10.75	10.75	11.75	11.75	11.75	10.50	6.00
Contributions	-	-	-	-	-	-	-	-	2.00	2.00
Office of Sustainability	0.00	1.00	1.25	1.00	1.00	-	-	-	-	-
Business-Type Activities										
Railroad	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	4.00
Transload	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Water & Electric	271.75	266.75	259.60	252.60	249.60	246.60	239.60	238.60	228.60	226.10
Recreation Services	34.25	34.25	34.25	34.25	34.25	36.25	36.25	36.25	36.25	35.50
Public Works										
Public Transportation	41.36	40.67	39.20	37.80	37.75	37.75	38.80	34.79	36.10	35.10
Airport	17.15	17.40	17.25	17.20	17.20	17.20	16.20	16.20	16.00	16.00
Sanitary Sewer	80.52	81.39	80.35	76.97	73.10	64.47	61.87	58.87	57.24	56.24
Parking Facilities	9.27	9.29	7.85	7.85	6.80	6.80	5.70	5.70	5.60	5.60
Solid Waste	94.71	93.02	92.90	87.95	85.90	84.73	84.68	83.68	77.25	77.25
Stormwater Utility	6.47	6.49	6.40	6.40	6.40	11.55	12.46	12.46	10.43	10.43
Utility Customer Services	14.30	14.30	14.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Total	1,385.00	1,366.15	1,334.85	1,310.95	1,297.95	1,278.45	1,249.45	1,221.84	1,190.05	1,165.35

Note: Information from City of Columbia Annual Budget adopted October 1, 2014

*Community Development department includes:

- Planning
- Volunteer Services
- Neighborhood Programs
- Building and Site Development
- CDBG

Table 29

City of Columbia, Missouri
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal year									
	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Police										
Traffic Accidents Investigated	1,282	1,288	1,362	1,442	1,810	2,554	3,000	2,869	2,869	2,972
Traffic Tickets Issued	7,507	7,790	7,727	10,662	13,738	11,636	10,500	10,165	10,165	10,089
Warning Tickets Issued	2,814	4,534	5,048	4,006	7,902	11,589	6,800	7,000	6,460	6,448
Driving While Intoxicated Arrests	462	297	438	446	485	337	500	600	460	559
Fire										
Fire Calls (All Types)	317	343	579	337	360	331	425	365	423	490
Rescue Calls	6,696	6,228	7,027	6,642	6,350	6,021	5,700	5,581	5,520	4,997
Sanitary Sewer Utility										
Average daily flow (millions of gallons)	15.4	14.1	12.7	15.4	19.7	15.5	16.4	16.2	13.0	15.8
Solid Waste Utility										
Tons of waste collected	163,872	165,254	161,629	161,573	162,257	146,289	176,000	176,852	192,886	165,228
Tons of recyclables collected	10,671	10,433	10,347	10,388	9,482	9,025	8,976	8,800	8,166	8,410
Public Transportation										
Total Vehicle Miles-Fixed Route	800,897	740,369	736,078	693,548	653,955	640,736	755,870	755,870	495,714	517,732
Total Vehicle Miles-Paratransit	200,728	293,972	274,602	186,311	168,153	167,968	138,922	113,324	162,271	101,991
Airport										
Number of Enplaned Passengers	48,778	43,108	38,319	38,478	32,072	24,843	10,000	9,090	13,673	19,957
Parking Facilities										
Parking permits issued (surface & structures)	2,503	2,089	1,976	2,046	1,427	1,635	1,635	1,635	1,580	1,426
Metered & hourly spaces	2,178	2,483	2,215	2,441	2,170	2,128	2,415	2,415	2,451	2,522
Other Public Works										
Street Segments Resurfaced/Repaired	215	165	205	164	523	545	462	450	739	436
Number of Permits Issued	2,221	2,333	1,997	3,033	5,326	2,528	9,500	8,067	11,831	11,768
Parks and Recreation										
Number of Athletic Fields Maintained	55	47	47	46	48	47	48	46	47	47
Total Sq feet of Landscape Beds Maintained	640,263	625,223	595,562	592,672	518,344	523,000	550,873	489,973	419,872	375,000
Railroad										
Carloads	1,320	1,218	1,226	1,403	1,539	1,217	2,550	2,561	2,402	2,606
Water										
Fire hydrants installed	82	80	13	79	75	36	271	187	256	307
Services/meters installed	1,317	1,010	234	81	279	219	1,227	974	1,158	1,200
Electric										
New Distribution Transformers Installed	353	181	59	81	52	86	540	318	510	528
Electric Meters Installed	875	1,396	506	642	432	361	1,833	1,579	1,667	1,504
Miles of Underground Lines Installed	21	14	7	6.65	4.02	8.13	31.40	11.26	28.55	29.61
Health & Environment										
Birth Certificates issued	8,038	8,316	7,548	8,542	8,842	n/a	3,600	3,600	4,121	3,619
Death Certificates issued	9,037	10,526	10,585	11,716	10,755	n/a	n/a	n/a	n/a	n/a
Immunizations	19,544	16,796	19,431	22,641	34,990	23,156	16,000	15,673	12,016	14,873
WIC Visits	31,290	30,615	31,169	28,906	30,132	29,744	25,432	21,184	21,184	21,184
Inspections	15,040	11,067	7,347	15,064	19,761	21,320	13,598	16,300	13,166	15,641

Note: Operating indicators provided by various City departments and budget document

* # includes both certified copies made from original long form DC and computer generated short form

n/a-information not available

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Table 30

City of Columbia, Missouri

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST NINE YEARS*

Function/Program	Fiscal year								
	2014	2013	2012	2011	2010	2009	2008	2007	2006
Police									
Stations	1	1	1	1	1	1	1	1	1
Substations	5	4	4	4	4	7	7	7	5
Vehicles	100	97	97	98	111	103	103	101	107
Fire									
Stations	9	9	9	9	9	8	8	8	8
Vehicles	38	38	38	38	39	40	34	34	34
Sanitary Sewer Utility									
Collection system (total miles)	697	695	698	684	683	665	637	607	524
Solid Waste Utility									
Collection vehicles	45	45	45	44	44	44	44	44	32
Public Transportation									
Buses-General Fixed Route	19	25	25	21	17	19	14	13	17
Buses-Campus Fixed Route	11	9	9	9	13	10	15	10	9
Buses-Paratransit	17	11	11	12	11	9	9	7	8
Airport									
Pavement Surface (Square yards)	470,949	468,020	464,950	464,950	464,950	464,950	464,950	464,950	464,950
Parking Facilities									
Parking Structures	6	6	5	5	4	4	4	4	4
Surface Lots-Permit	5	4	5	6	7	7	4	7	7
Surface Lots-Meter	5	5	4	4	5	7	5	2	5
Other Public Works									
Streets (miles)	551	515	507	507	465	465	425	425	425
Signalized Intersections	47	45	43	42	39	40	37	37	37
Parks and Recreation									
Pools	5	5	5	5	5	5	5	5	5
Golf Courses (18 hole)	2	2	2	2	2	2	2	2	2
Athletic fields with lights and/or irrigation systems	40	35	33	32	30	25	25	25	25
Rec/Nature Centers	2	2	2	2	2	2	1	1	1
Railroad									
Locomotives	2	2	2	2	2	2	2	2	2
Miles of main track	21	21	21	21.3	21.31	21.34	21.34	21.34	21.34
Water									
Water mains (miles)	689	682	671	668.57	664.25	662	648.7	635.44	618.65
Electric									
Circuit Miles of Distribution Lines	827	808	796	791.26	787.7	782	751.64	722	713.81

Note: Asset information provided by various City departments and budget document

*Information for prior years is not readily available

City of Columbia, Missouri

INSURANCE IN FORCE
SEPTEMBER 30, 2014

City of Columbia - Property/Casualty Insurance Program
Policy Period - October 1, 2013 to October 1, 2014

- I. Property/Inland Marine/Boiler and Machinery Coverages
 - A. Insurance Company – FM Global Insurance Company
 - B. Best's Rating is A+ XV and Admitted in Missouri
 - C. Policy # – FN108
 - D. Annual Premium is \$796,729, plus \$24,600 TRIA Premium - Total Premium is \$821,329, less \$75,041 membership credit.
 - E. Coverages and Limits:
 1. \$550,000,000 Blanket Property Limit excess \$100,000 Retention
 2. Earthquake - \$100,000,000 Aggregate Limit excess \$100,000 Retention
 3. Flood - \$100,000,000 Aggregate Limit excess \$100,000 Retention (excludes Zones A, B, and V)
 4. Debris Removal - \$5,000,000 Limit or 25% of the loss, whichever is greater, excess \$100,000 Retention
 5. Licensed Vehicles (Including Mobile Equipment) - \$10,000,000 Limit excess \$100,000 Retention (while on premises)
Flood and earthquake limit is \$5,000,000
 6. EDP Equipment and Media - \$10,000,000 Limit excess \$100,000 Retention
 7. Extra Expense - \$5,000,000 Limit excess \$100,000 Retention
 8. Newly Acquired Property - \$10,000,000 Limit excess \$100,000 Retention
 9. Includes Boiler and Machinery Coverages
- II. Excess Workers Compensation
 - A. Insurance Company-Safety National Casualty Corporation
 - B. Best's Rating is A XI and Admitted in Missouri
 - C. Policy # - SP4049578
 - D. Annual Premium is \$213,679
 - E. Statutory Limits
 - F. \$500,000 Self-Insured Retention, except \$750,000 SIR for Police, Fire and Electrical Workers
 - G. Employers Liability Limit - \$1,000,000
- III. Package Liability Program
 - A. Insurance Provider - States Risk Retention Group
 - B. Administered by Berkley Risk - W.R. Berkley and admitted in Missouri
 - C. Policy # - SEL 3017802
 - D. Annual Premium is \$212,081
 - E. Coverages and Limits:
 1. Self-insurance retention of \$500,000 per occurrence
 2. \$3,000,000 limit of liability for any one occurrence covered under the policy
 3. \$10,000,000 maximum limit of liability for damages for all occurrences covered under this policy
 4. Coverages include General Liability, Public Officials Liability, Police Professional Liability, Products/Completed Operations Liability, Employment Practices Liability, Sexual Abuse Liability, Employee Benefits Liability, and Automobile Liability.
- IV. Crime Coverages
 - A. Insurance Company – Federal Insurance Company (Chubb)
 - B. Best's Rating is A++ XV and Admitted in Missouri
 - C. Policy # – 8170-2669
 - D. Annual Premium is \$10,558
 - E. Coverages include:
 1. Employee Dishonesty Bond - \$500,000 Limit - \$50,000 Deductible
 2. Money and Securities - \$500,000 Limit - \$50,000 Deductible
 3. Depositors Forgery - \$500,000 Limit - \$50,000 Deductible
 4. Money Orders and Counterfeit Papers - \$500,000 Limit - \$50,000 Deductible
 5. Computer Fraud - \$500,000 Limit – \$50,000 Deductible
 6. Fund Transfer Fraud - \$500,000 with a \$50,000 Deductible
 7. Credit Card Fraud- \$500,000 Limit - \$50,000 Deductible
- V. Airport Liability
 - A. Insurance Company – Global Aerospace, Inc.
 - B. Best's Rating MGU/Pooled Carriers and Admitted in Missouri
 - C. Policy # – 14001082
 - D. Annual Premium is \$10,000 (includes TRIA)
 - E. Coverages include:
 1. General Liability - \$10,000,000 Limit Each Occurrence
 2. Products/Completed Operations - \$10,000,000 Aggregate Limit
 3. Personal and Advertising Injury - \$10,000,000 Aggregate Limit
 4. Personal Injury for Discrimination or Humiliation - \$1,000,000 Each Individual/Aggregate
 5. Incidental Medical Malpractice - \$10,000,000 Limit Each Occurrence/Aggregate
 6. Non-Owned Aircraft Liability - \$10,000,000 Limit Each Occurrence
 7. Hangarkeepers Liability - \$10,000,000 Each Aircraft/\$10,000,000 Occurrence
 8. Deductible - \$1,000 Each Aircraft

INSURANCE IN FORCE
SEPTEMBER 30, 2014

VI. Health Department Professional Liability

- A. Insurance Company – Columbia Casualty Insurance Company (CNA)
- B. Best's Rating is AXV – Non-Admitted in Missouri
- C. Policy # – HMA104002580311
- D. Annual Premium is \$35,700
- E. Limits are \$1,000,000 Each Claim/\$2,000,000 Aggregate
- F. Deductible - \$15,000 Each Claim

VII. Railroad Liability

- A. Insurance Company –Liberty Surplus Insurance Corporation
- B. Best's Rating is A XV and Non-Admitted in Missouri
- C. Policy # – RRHV290905-2
- D. Annual Premium is \$33,047 (No TRIA)
- E. Limits are \$5,000,000 Any One Incident/\$10,000,000 Aggregate
- F. \$25,000 Retention Per Claim
- G. Claims Made Policy

VIII. Railroad Rolling Stock

- A. Insurance Company – Hanover Insurance Company
- B. Best's Rating is A XIV and Admitted in Missouri
- C. Policy # – IHH968366501
- D. Annual Premium is \$2,940 (No TRIA)
- E. Coverages:
 - 1 \$400,000 Limit All Covered Property-Any One Occurrence-\$1,000 Deductible
 - a. SW120 Electromotive Div. GM Corp. 1200 HP Diesel – Electric RR Eng, S#4278-1-COLT
 - b. EMD Model GP-10, 1952 – HP: 1,750: Axles 4

Note: Information from Division of Risk Management, City of Columbia

Table 32**City of Columbia, Missouri****SALARIES OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2014**

Official Title	Salary Range
City Manager	\$119,688 - 197,485
Deputy City Manager	104,076 - 171,726
Public Works Director	90,501 - 149,327
Water and Light Director	90,501 - 149,327
City Counselor	90,501 - 149,327
Finance Director	90,501 - 149,327
Assistant City Manager	90,501 - 149,327
Police Chief	90,501 - 149,327
Director of Public Health and Human Services	90,501 - 149,327
Fire Chief	90,501 - 149,327
Parks and Recreation Director	90,501 - 149,327
Information Technologies Director	90,501 - 149,327
Economic Development Director	90,501 - 149,327
Human Resources Director	90,501 - 149,327
Convention/Visitor's Bureau Director	90,501 - 149,327
City Clerk	90,501 - 149,327
Human Services Manager	54,968 - 85,201
Neighborhood Services Manager	54,968 - 85,201

Note: Information provided by the Human Resources Department