

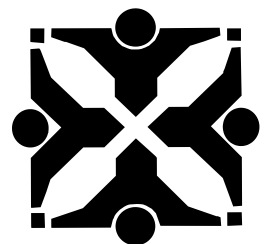
CITY OF COLUMBIA, MISSOURI

Interim Financial Report

Presented on Non-GAAP Basis

October 1, 2013 - June 30, 2014

Department of Finance
John Blattell, CPA
Director of Finance



**CITY OF COLUMBIA, MISSOURI
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CITY OF COLUMBIA, MISSOURI

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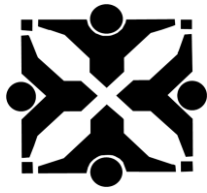
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CITY OF COLUMBIA, MISSOURI

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CITY OF COLUMBIA, MISSOURI

FINANCE DEPARTMENT ADMINISTRATION

August 1, 2014

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

This Financial Management Information Supplement (FMIS) is presented with account balances as of June 30, 2014 and with revenues and expenditures for the nine month period ending June 30, 2014. The FMIS is not audited, and additionally it is not presented in the governmental reporting model format. The intent of this report is to provide supplemental financial information in an easy to understand format for all funds of the city.

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

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

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

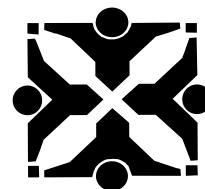
The Proprietary fund types include ten Enterprise Funds and eight Internal Service Funds. The Fiduciary and Agency fund types include the Police and Firefighters' Retirement Fund (Pension), Other Postemployment Benefits Fund, Expendable Trust Funds, a Nonexpendable Trust Fund and four Agency Funds. Two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

Respectfully submitted,

John Blattel, CPA
Director of Finance

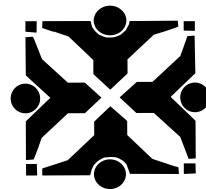
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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



GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

COMPARATIVE BALANCE SHEETS
June 30, 2014 and 2013

ASSETS	2014	2013
Cash and cash equivalents	\$30,984,298	\$27,302,743
Accounts receivable	514,551	154,231
Taxes receivable	3,478,521	2,975,864
Allowance for uncollectible taxes	(41,604)	(39,561)
Grants receivable	42,872	496,626
Accrued interest	69,063	53,272
Due from other funds	1,689,711	2,052,998
Other assets	292,496	366,541
TOTAL ASSETS	\$37,029,908	\$33,362,714
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$759,870	\$452,568
Accrued payroll and payroll taxes	0	0
Due to other funds	0	0
Unearned revenue	114,851	83,178
Other liabilities	997,308	648,069
TOTAL LIABILITIES	1,872,029	1,183,815
FUND BALANCE:		
Nonspendable	292,496	366,541
Restricted	0	0
Committed	596,685	807,654
Assigned	2,370,335	2,177,386
Unassigned	31,898,363	28,827,318
TOTAL FUND BALANCE	35,157,879	32,178,899
TOTAL LIABILITIES AND FUND BALANCE	\$37,029,908	\$33,362,714

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
REVENUES:		
General property taxes	\$7,250,710	\$7,120,063
Sales tax	15,230,016	14,807,796
Other local taxes	9,692,927	9,379,299
Licenses and permits	809,908	698,609
Fines	1,387,293	1,511,132
Fees and service charges	2,228,512	1,971,962
Intragovernmental revenue	13,572,497	13,138,365
Revenue from other governmental units	3,738,922	3,124,910
Investment revenue	532,350	(356,796)
Miscellaneous	<u>996,087</u>	<u>969,954</u>
TOTAL REVENUES	<u>55,439,222</u>	<u>52,365,294</u>
EXPENDITURES:		
Current:		
Policy development and administration	5,781,895	5,634,918
Public safety	28,214,462	27,477,806
Transportation	5,511,050	5,025,068
Health and environment	5,512,030	5,528,061
Personal development	4,792,815	4,947,401
Miscellaneous nonprogrammed activities	3,697,624	4,015,225
Debt Service:		
Principal	80,507	80,507
Interest	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>53,590,383</u>	<u>52,708,986</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,848,839</u>	<u>(343,692)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	6,288,916	5,543,485
Operating transfers to other funds	(2,891,896)	(2,842,655)
Contributions from other funds	<u>233,792</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,630,812</u>	<u>2,700,830</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	5,479,651	2,357,138
FUND BALANCE, BEGINNING OF YEAR	<u>29,678,228</u>	<u>29,821,761</u>
FUND BALANCE, END OF YEAR	<u><u>\$35,157,879</u></u>	<u><u>\$32,178,899</u></u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 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	1,186,194	98,311	1,150,320
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	7,226,731	59,736	7,094,337
Penalties and interest	39,544	23,979	15,565	25,726
Total General Property Taxes	7,326,011	7,250,710	75,301	7,120,063
SALES TAX	21,895,235	15,230,016	6,665,219	14,807,796
OTHER LOCAL TAXES:				
Gasoline tax	2,786,676	1,835,894	950,782	1,806,555
Cigarette tax	607,251	435,248	172,003	460,903
Motor vehicle tax	1,180,660	956,847	223,813	842,218
Utilities tax:				
Telephone	3,900,000	2,703,869	1,196,131	2,930,959
Natural gas	2,700,000	2,739,362	(39,362)	2,399,853
CATV franchise	219,008	207,523	11,485	185,943
Electric	1,085,750	814,184	271,566	752,868
Total Other Local Taxes	12,479,345	9,692,927	2,786,418	9,379,299
LICENSES AND PERMITS:				
Business licenses	725,953	614,106	111,847	525,618
Alcoholic beverages	153,947	175,257	(21,310)	150,151
Animal licenses	34,888	20,545	14,343	22,840
Total Licenses and Permits	914,788	809,908	104,880	698,609
FINES:				
Corporation court fines	1,118,303	754,924	363,379	867,447
Uniform ticket fines	247,721	119,118	128,603	153,630
Meter fines	900,000	505,451	394,549	482,055
Alarm violations	13,800	7,800	6,000	8,000
Total Fines	2,279,824	1,387,293	892,531	1,511,132
FEES AND SERVICE CHARGES:				
Construction inspection	1,512,912	1,320,943	191,969	1,089,624
Street maintenance	71,000	14,965	56,035	31,832
Right of way	16,550	44,410	(27,860)	43,258
Animal control fees	12,150	11,809	341	7,840
Health fees	776,170	618,182	157,988	574,116
Miscellaneous	303,415	218,203	85,212	225,292
Total Fees and Service Charges	2,692,197	2,228,512	463,685	1,971,962

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE NINE MONTHS ENDED JUNE 30, 2014
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 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	\$8,248,443	\$3,322,462
Water	3,215,513	2,365,591	849,922
Total	14,786,418	10,614,034	4,172,384
General and Administrative Charges	3,944,618	2,958,463	986,155
Total Intragovernmental Revenue	18,731,036	13,572,497	5,158,539
REVENUE FROM OTHER GOVERNMENTAL UNITS:			
Federal and State Grants:			
Joint Communications	0	0	0
Non-Motorized Grant	0	0	0
Fire	274,210	152,719	121,491
Disaster Preparedness	0	0	0
Missouri Department of Transportation – Highway	166,950	190,597	(23,647)
Emergency Shelter	0	0	0
Health, General	784,021	746,735	37,286
Health-Women-Infants and Children	459,671	269,073	190,598
Safe Routes to School	0	0	0
Youth at Risk	0	0	0
Police Department	102,396	141,638	(39,242)
Cultural Affairs	21,731	19,558	2,173
Parks and Recreation	34,655	0	34,655
TRIM Grant	10,000	0	10,000
Human Services Grants	0	0	0
Historic Preservation	7,320	0	7,320
Total	1,860,954	1,520,320	340,634
Boone County:			
Health Department	1,048,284	908,896	139,388
Disaster Preparedness	0	0	0
Joint Communications	2,199,887	1,127,648	1,072,239
Animal Control	184,616	182,058	2,558
Social Services	0	0	0
Total	3,432,787	2,218,602	1,214,185
Total Revenue From Other Governmental Units	5,293,741	3,738,922	1,554,819
INVESTMENT REVENUE	617,000	532,350	84,650

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

	2014			2013
	Budget	Actual	(Over) Under Budget	Actual
MISCELLANEOUS REVENUE:				
Property sales	\$44,750	\$73,326	(\$28,576)	\$32,236
Photocopies	0	191	(191)	3,464
Other	980,740	922,570	58,170	934,254
Total Miscellaneous Revenue	1,025,490	996,087	29,403	969,954
TOTAL REVENUES	73,254,667	55,439,222	17,815,445	52,365,294
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Fleet	1,721	1,291	430	0
Solid Waste	104,457	78,342	26,115	0
Public Transportation	1,345	1,009	336	0
TransLoad	3,358	2,518	840	0
Convention & Visitors Bureau	50,000	50,000	0	25,000
Special Road District Fund	0	0	0	0
GIS	2,500	2,500	0	0
Transportation Sales Tax Fund	5,827,430	4,370,573	1,456,857	4,295,572
Capital Projects Fund	568,656	568,656	0	73,392
Community Development Grant Fund	51,992	24,904	27,088	0
Information Services	0	0	0	21,000
Water	884	663	221	0
Electric	2,990	2,243	747	0
Utility Accounts & Billing	14,693	14,693	0	14,523
Park Sales Tax	1,586,439	1,139,829	446,610	1,066,125
Contributions Fund	31,695	31,695	0	47,873
Total operating transfers from other funds	8,248,160	6,288,916	1,959,244	5,543,485
Contributions from other funds	0	233,792	0	0
APPROPRIATION OF PRIOR YEAR FUND BALANCE	1,017,900	763,425	254,475	1,260,282
APPROPRIATION OF CULTURAL AFFAIRS	0	0	0	8,511
TOTAL OTHER FINANCING SOURCES	9,266,060	7,286,133	2,213,719	6,812,278
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$82,520,727</u>	<u>\$62,725,355</u>	<u>\$20,029,164</u>	<u>\$59,177,572</u>

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

	2014		(Over) Under	2013
	Budget	Actual	Budget	Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$24,900	\$8,753	\$16,147	\$908
Materials and supplies	39,766	13,778	25,988	15,500
Travel and training	49,240	16,087	33,153	15,949
Intragovernmental	0	0	0	0
Utilities, services, and miscellaneous	333,837	164,396	169,441	47,668
Total City Council	447,743	203,014	244,729	80,025
City Clerk:				
Personal services	243,260	156,375	86,885	155,038
Materials and supplies	13,861	269	13,592	376
Travel and training	11,319	330	10,989	309
Intragovernmental	213	160	53	171
Utilities, services, and miscellaneous	20,658	2,452	18,206	2,692
Total City Clerk	289,311	159,586	129,725	158,586
City Manager:				
Personal services	1,056,050	731,688	324,362	705,348
Materials and supplies	15,983	7,112	8,871	10,580
Travel and training	17,206	8,418	8,788	9,225
Intragovernmental	1,294	971	323	761
Utilities, services, and miscellaneous	59,293	40,390	18,903	42,493
Capital additions	0	0	0	0
Total City Manager	1,149,826	788,579	361,247	768,407
Election:				
Utilities, services, and miscellaneous	118,660	124,725	(6,065)	73,455
Total General Government	2,005,540	1,275,904	729,636	1,080,473
Financial Services:				
Personal services	2,973,857	2,025,639	948,218	1,983,016
Materials and supplies	111,317	66,641	44,676	71,113
Travel and training	56,156	11,147	45,009	8,898
Intragovernmental	4,566	3,425	1,141	3,672
Utilities, services, and miscellaneous	274,501	211,539	62,962	316,619
Capital additions	0	0	0	0
Total Financial Services	3,420,397	2,318,391	1,102,006	2,383,318
Human Resources:				
Personal services	632,865	449,026	183,839	451,023
Materials and supplies	31,204	14,370	16,834	17,378
Travel and training	22,407	4,477	17,930	4,163
Intragovernmental	686	515	171	608
Utilities, services, and miscellaneous	240,146	117,472	122,674	197,564
Total Human Resources	927,308	585,860	341,448	670,736

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

	2014		2013	
	Budget	Actual	(Over) Under Budget	Actual
City Counselor:				
Personal services	\$762,337	\$525,885	236,452	\$469,619
Materials and supplies	27,002	8,427	18,575	10,965
Travel and training	19,921	5,328	14,593	5,092
Intragovernmental	962	722	240	502
Utilities, services, and miscellaneous	88,376	21,880	66,496	27,034
Capital additions	0	0	0	0
Total City Counselor	<u>898,598</u>	<u>562,242</u>	<u>336,356</u>	<u>513,212</u>
Public Works Administration:				
Personal services	1,206,122	876,881	329,241	842,112
Materials and supplies	78,000	39,917	38,083	51,962
Travel and training	28,485	9,166	19,319	7,430
Intragovernmental	42,433	31,825	10,608	13,471
Utilities, services, and miscellaneous	70,727	49,777	20,950	50,974
Capital additions	41,500	31,932	9,568	21,230
Total Public Works Administration	<u>1,467,267</u>	<u>1,039,498</u>	<u>427,769</u>	<u>987,179</u>
Total Policy Development and Administration	<u>8,719,110</u>	<u>5,781,895</u>	<u>2,937,215</u>	<u>5,634,918</u>
PUBLIC SAFETY:				
Police:				
Personal services	15,990,521	10,977,177	5,013,344	11,024,477
Materials and supplies	1,755,465	1,053,070	702,395	764,966
Travel and training	280,335	186,943	93,392	122,376
Intragovernmental	938,087	703,640	234,447	732,847
Utilities, services, and miscellaneous	946,013	662,211	283,802	571,104
Capital additions	706,067	264,917	441,150	30,485
Total Police	<u>20,616,488</u>	<u>13,847,958</u>	<u>6,768,530</u>	<u>13,246,255</u>
City Prosecutor:				
Personal services	528,617	307,925	220,692	361,748
Materials and supplies	11,343	6,611	4,732	2,294
Travel and training	2,914	1,787	1,127	1,472
Intragovernmental	901	676	225	739
Utilities, services, and miscellaneous	22,903	10,501	12,402	9,266
Capital additions	0	0	0	0
Total City Prosecutor	<u>566,678</u>	<u>327,500</u>	<u>239,178</u>	<u>375,519</u>
Fire:				
Personal services	13,963,717	9,954,225	4,009,492	9,605,104
Materials and supplies	827,022	389,792	437,230	431,175
Travel and training	24,943	12,113	12,830	10,189
Intragovernmental	593,683	448,550	145,133	476,951
Utilities, services, and miscellaneous	493,582	296,596	196,986	311,400
Capital additions	207,065	18,536	188,529	38,435
Total Fire	<u>16,110,012</u>	<u>11,119,812</u>	<u>4,990,200</u>	<u>10,873,254</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

	2014		2013	
	Budget	Actual	(Over) Under Budget	Actual
Animal Control:				
Personal services	\$389,278	\$268,286	\$120,992	\$217,746
Materials and supplies	35,984	15,271	20,713	14,976
Travel and training	3,152	1,682	1,470	0
Intragovernmental	14,805	11,104	3,701	8,701
Utilities, services, and miscellaneous	176,304	122,263	54,041	116,710
Capital additions	44,348	16,464	27,884	0
Total Animal Control	<u>663,871</u>	<u>435,070</u>	<u>228,801</u>	<u>358,133</u>
Municipal Court:				
Personal services	726,490	489,529	236,961	519,667
Materials and supplies	47,688	13,624	34,064	28,531
Travel and training	7,000	6,027	973	6,351
Intragovernmental	764	573	191	638
Utilities, services, and miscellaneous	132,541	28,928	103,613	66,462
Capital additions	21,083	6,143	14,940	0
Total Municipal Court	<u>935,566</u>	<u>544,824</u>	<u>390,742</u>	<u>621,649</u>
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	970
Utilities, services, and miscellaneous	82,187	47,298	34,889	28,952
Capital additions	0	0	0	0
Total Emergency Management	<u>82,187</u>	<u>47,298</u>	<u>34,889</u>	<u>30,004</u>
Joint Communications:				
Personal services	1,751,916	1,239,486	512,430	1,467,428
Materials and supplies	73,556	52,358	21,198	36,230
Travel and training	48,800	37,136	11,664	11,807
Intragovernmental	169,087	121,980	47,107	6,427
Utilities, services, and miscellaneous	719,407	436,438	282,969	419,363
Capital additions	4,602	4,602	0	31,737
Total Joint Communications	<u>2,767,368</u>	<u>1,892,000</u>	<u>875,368</u>	<u>1,972,992</u>
Total Public Safety	<u>41,742,170</u>	<u>28,214,462</u>	<u>13,527,708</u>	<u>27,477,806</u>
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	2,027,706	1,487,011	540,695	1,523,769
Materials and supplies	2,518,003	1,156,405	1,361,598	1,018,337
Travel and training	4,393	3,618	775	444
Intragovernmental	230,810	173,237	57,573	164,449
Utilities, services, and miscellaneous	1,960,090	571,934	1,388,156	499,821
Capital additions	1,214,681	715,514	499,167	514,260
Total Streets and Sidewalks	<u>7,955,683</u>	<u>4,107,719</u>	<u>3,847,964</u>	<u>3,721,080</u>
Street Lighting:				
Utilities, services, and miscellaneous	807,000	600,192	206,808	590,501

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

	2014		2013	
	Budget	Actual	(Over) Under Budget	Actual
Traffic:				
Personal services	\$630,282	\$416,952	\$213,330	\$409,831
Materials and supplies	410,240	234,179	176,061	262,501
Travel and training	2,820	667	2,153	1,720
Intragovernmental	26,050	24,051	1,999	17,401
Utilities, services, and miscellaneous	113,281	30,302	82,979	22,034
Capital additions	98,850	96,988	1,862	0
Total Traffic	1,281,523	803,139	478,384	713,487
Total Transportation	10,044,206	5,511,050	4,533,156	5,025,068
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,324,104	2,261,782	1,062,322	2,301,478
Materials and supplies	490,506	186,413	304,093	220,022
Travel and training	73,320	35,016	38,304	18,515
Intragovernmental	21,193	15,957	5,236	8,826
Utilities, services, and miscellaneous	794,915	389,921	404,994	446,284
Capital additions	1,100	0	1,100	32,620
Total Health Services	4,705,138	2,889,089	1,816,049	3,027,745
Planning:				
Personal services	2,612,378	1,853,022	759,356	1,742,174
Materials and supplies	190,856	93,244	97,612	98,014
Travel and training	42,829	18,198	24,631	19,188
Intragovernmental	52,998	39,687	13,311	33,608
Utilities, services, and miscellaneous	606,815	241,341	365,474	135,444
Capital additions	72,419	23,827	48,592	122,217
Total Planning	3,578,295	2,269,319	1,308,976	2,150,645
Department of Economic Development:				
Personal services	409,811	302,313	107,498	298,320
Materials and supplies	381	0	381	0
Travel and training	0	0	0	0
Intragovernmental	412	309	103	351
Utilities, services, and miscellaneous	51,000	51,000	0	51,000
Total Department of Economic Development	461,604	353,622	107,982	349,671
Total Health and Environment	8,745,037	5,512,030	3,233,007	5,528,061

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

	2014		2013	
	Budget	Actual	(Over) Under Budget	Actual
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,637,080	\$2,282,298	\$1,354,782	\$2,362,624
Materials and supplies	886,028	570,997	315,031	491,576
Travel and training	20,285	18,337	1,948	12,204
Intragovernmental	281,488	211,116	70,372	197,466
Utilities, services, and miscellaneous	565,459	375,320	190,139	329,276
Capital additions	410,339	49,098	361,241	187,834
Total Parks and Recreation	<u>5,800,679</u>	<u>3,507,166</u>	<u>2,293,513</u>	<u>3,580,980</u>
Cultural Affairs:				
Personal services	235,571	160,823	74,748	139,510
Materials and supplies	18,319	8,115	10,204	8,872
Travel and training	3,600	3,060	540	4,360
Intragovernmental	216	162	54	160
Utilities, services, and miscellaneous	182,444	147,347	35,097	118,397
Total Cultural Affairs	<u>440,150</u>	<u>319,507</u>	<u>120,643</u>	<u>271,299</u>
Office of Community Services:				
Personal services	459,571	292,647	166,924	322,206
Materials and supplies	89,150	44,533	44,617	55,795
Travel and training	7,561	5,367	2,194	5,104
Intragovernmental	856	642	214	558
Utilities, services, and miscellaneous	72,126	29,902	42,224	95,748
Total Office of Community Services	<u>629,264</u>	<u>373,091</u>	<u>256,173</u>	<u>479,411</u>
Social Assistance:				
Utilities services, and miscellaneous	1,189,736	593,051	596,685	615,711
Total Social Assistance	<u>1,189,736</u>	<u>593,051</u>	<u>596,685</u>	<u>615,711</u>
Total Personal Development	<u>8,059,829</u>	<u>4,792,815</u>	<u>3,267,014</u>	<u>4,947,401</u>
Miscellaneous Nonprogrammed Activities:				
Other	5,407,988	3,697,624	1,710,364	4,015,225
Total Miscellaneous Nonprogrammed Activities	<u>5,407,988</u>	<u>3,697,624</u>	<u>1,710,364</u>	<u>4,015,225</u>
Debt Service:				
Principal-capital lease payment	81,087	80,507	580	80,507
Total Debt Service	<u>81,087</u>	<u>80,507</u>	<u>580</u>	<u>80,507</u>
TOTAL EXPENDITURES	<u>82,799,427</u>	<u>53,590,383</u>	<u>29,209,044</u>	<u>52,708,986</u>
OPERATING TRANSFERS TO OTHER FUNDS:				
2006 SO Bonds	294,750	221,063	73,687	223,125
2008B S.O. Bonds	961,046	720,785	240,261	716,501
Airport	0	0	0	45,588
Recreation Services Fund	1,156,910	867,683	289,227	867,683
Public Transportation Fund	0	0	0	0
Convention & Visitors Bureau	0	0	0	2,500
Capital Projects Fund	1,081,817	1,081,817	0	917,956
Special Business District	0	548	(548)	0
Fleet	0	0	0	8,134
Sustainability Fund	0	0	0	56,168
Parking	0	0	0	5,000
Transfer to Employee Benefit	0	0	0	0
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>3,494,523</u>	<u>2,891,896</u>	<u>602,627</u>	<u>2,842,655</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u><u>\$86,293,950</u></u>	<u><u>\$56,482,279</u></u>	<u><u>\$29,811,671</u></u>	<u><u>\$55,551,641</u></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.

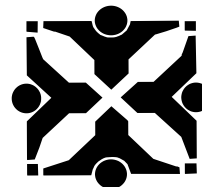
Community Development Grant Fund - to account for all federal monies received by the City and disbursed on Community Development Grant projects.

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
June 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	\$2,455	\$2,207,577	\$989,739
Cash restricted for development charges	0	0	0	0	0	0
Cash restricted for hotel/motel tax	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0
Taxes receivable	0	0	0	0	1,192,005	979,468
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	174,270	244,699	0	0	0	0
Rehabilitation loans receivable	0	0	0	0	0	0
Accrued interest	0	0	0	5	4,873	1,967
Other assets	0	0	0	0	0	0
TOTAL ASSETS	\$174,270	\$244,699	\$0	\$2,460	\$3,404,455	\$1,971,174
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$3,378	\$466	\$0	\$0	\$0	\$0
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	170,892	244,233	0	0	0	0
Obligations under capital leases – current maturities	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	174,270	244,699	0	0	0	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	0	0	0	2,460	3,404,455	1,971,174
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	0	0	0	2,460	3,404,455	1,971,174
TOTAL LIABILITIES AND FUND BALANCE	\$174,270	\$244,699	\$0	\$2,460	\$3,404,455	\$1,971,174

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

COMPARATIVE COMBINING BALANCE SHEETS
June 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	\$258,423	\$390,613	\$289,513	\$418,024	\$258,673	\$1,041,975	\$899,610
0	0	0	0	0	0	4,250,376	2,516,492
0	0	1,616,986	1,251,281	0	0	0	0
0	0	405	(6)	0	0	0	0
0	0	800,000	0	0	0	0	0
0	0	0	0	0	0	101,257	82,801
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	6,984,608	6,829,337	0	0
0	491	4,356	2,889	0	0	11,551	6,463
0	0	0	0	4,777	265,703	0	0
<u>\$0</u>	<u>\$258,914</u>	<u>\$2,812,360</u>	<u>\$1,543,677</u>	<u>\$7,407,409</u>	<u>\$7,353,713</u>	<u>\$5,405,159</u>	<u>\$3,505,366</u>
\$0	\$38	\$31,266	\$22,500	\$6,358	\$47,197	\$0	\$0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	25,000	25,000	847	847	0	0
0	38	56,266	47,500	7,205	48,044	0	0
0	0	0	0	0	0	0	0
0	0	2,756,094	1,496,177	7,400,204	7,305,669	4,250,376	2,516,492
0	258,876	0	0	0	0	1,154,783	988,874
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	258,876	2,756,094	1,496,177	7,400,204	7,305,669	5,405,159	3,505,366
<u>\$0</u>	<u>\$258,914</u>	<u>\$2,812,360</u>	<u>\$1,543,677</u>	<u>\$7,407,409</u>	<u>\$7,353,713</u>	<u>\$5,405,159</u>	<u>\$3,505,366</u>

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

**COMPARATIVE COMBINING BALANCE SHEETS
June 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	\$2,175,001	\$1,670,497	\$464,304	\$365,982	\$0	\$1,197,767	\$6,697,494	\$5,932,659
Cash restricted for development charges	0	0	0	0	0	0	4,250,376	2,516,492
Cash restricted for hotel/motel tax	0	0	0	0	0	0	1,616,986	1,251,281
Accounts receivable	0	0	0	0	0	0	405	(6)
Due from other funds	0	0	0	0	0	0	800,000	0
Taxes receivable	596,003	489,723	595,983	489,708	0	0	2,485,248	2,041,700
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Grants receivable	0	0	0	0	0	0	174,270	244,699
Rehabilitation loans receivable	0	0	0	0	0	0	6,984,608	6,829,337
Accrued interest	4,512	3,032	1,394	1,070	(386)	2,239	26,300	18,156
Other assets	0	0	0	0	0	0	4,777	265,703
TOTAL ASSETS	<u>\$2,775,516</u>	<u>\$2,163,252</u>	<u>\$1,061,681</u>	<u>\$856,760</u>	<u>(\$386)</u>	<u>\$1,200,006</u>	<u>\$23,040,464</u>	<u>\$19,100,021</u>
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$41,002	\$70,201
Interest payable	0	0	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	225,651	0	396,543	244,233
Obligations under capital leases – current maturities	0	0	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	25,847	25,847
TOTAL LIABILITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>225,651</u>	<u>0</u>	<u>463,392</u>	<u>340,281</u>
FUND BALANCE:								
Non Spendable	0	0	0	0	0	0	0	0
Restricted	2,775,516	2,163,252	1,061,681	856,760	0	1,200,006	21,648,326	17,511,990
Committed	0	0	0	0	0	0	1,154,783	1,247,750
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	(226,037)	0	(226,037)	0
TOTAL FUND BALANCE	<u>2,775,516</u>	<u>2,163,252</u>	<u>1,061,681</u>	<u>856,760</u>	<u>(226,037)</u>	<u>1,200,006</u>	<u>22,577,072</u>	<u>18,759,740</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$2,775,516</u>	<u>\$2,163,252</u>	<u>\$1,061,681</u>	<u>\$856,760</u>	<u>(\$386)</u>	<u>\$1,200,006</u>	<u>\$23,040,464</u>	<u>\$19,100,021</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 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	7,536,113	7,360,355
Payment in lieu of taxes	0	0	0	0	0	0
Other local taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0
Revenue from other governmental units	334,045	249,390	0	0	0	0
Investment revenue	0	0	16	(34)	31,552	(16,634)
Miscellaneous	0	0	0	0	0	0
TOTAL REVENUES	334,045	249,390	16	(34)	7,567,665	7,343,721
EXPENDITURES:						
Current:						
Policy development and administration	190,668	215,758	0	0	0	0
Health and environment	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Personal development	64,066	33,632	0	0	8,210	0
TOTAL EXPENDITURES	254,734	249,390	0	0	8,210	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	79,311	0	16	(34)	7,559,455	7,343,721
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	548	0	0	0
Operating transfers to other funds	0	0	(3,020)	0	(7,031,125)	(7,703,676)
Restructuring of financing	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	(2,472)	0	(7,031,125)	(7,703,676)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	79,311	0	(2,456)	(34)	528,330	(359,955)
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	0	0
FUND BALANCE, END OF PERIOD	\$0	\$0	\$0	\$2,460	\$3,404,455	\$1,971,174

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 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	651,127	633,076
0	0	0	0	0	0	0	0
0	0	1,437,549	1,349,556	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	1,368,509	1,560,626
0	133,730	57,213	44,414	888,051	748,233	0	0
0	(3,417)	30,999	(19,954)	9,628	10,194	79,803	(52,618)
0	0	17,092	14,885	30,000	0	0	0
0	130,313	1,542,853	1,388,901	927,679	758,427	2,099,439	2,141,084
0	153,103	1,403,022	1,302,244	0	0	80,430	24,545
0	0	0	0	563,492	707,415	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	153,103	1,403,022	1,302,244	563,492	707,415	80,430	24,545
0	(22,790)	139,831	86,657	364,187	51,012	2,019,009	2,116,539
0	69,352	0	2,500	0	0	0	0
(233,792)	0	(81,220)	(851,200)	(48,958)	(184,794)	(598,982)	(1,834,620)
0	0	0	0	0	0	0	0
(233,792)	69,352	(81,220)	(848,700)	(48,958)	(184,794)	(598,982)	(1,834,620)
(233,792)	46,562	58,611	(762,043)	315,229	(133,782)	1,420,027	281,919
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>\$258,876</u>	<u>\$2,756,094</u>	<u>\$1,496,177</u>	<u>\$7,400,204</u>	<u>\$7,305,669</u>	<u>\$5,405,159</u>	<u>\$3,505,366</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 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	3,767,917	3,679,946	3,767,801	3,678,293	0	0	15,722,958	15,351,670
Payment in lieu of taxes	0	0	0	0	0	0	0	0
Other local taxes	0	0	0	0	0	0	1,437,549	1,349,556
Licenses and permits	0	0	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0	1,368,509	1,560,626
Revenue from other governmental units	0	0	0	0	654,162	708,996	1,933,471	1,884,763
Investment revenue	19,938	(24,125)	9,966	(3,783)	4,646	(13,290)	186,548	(123,661)
Miscellaneous	0	0	0	0	0	0	47,092	14,885
TOTAL REVENUES	3,787,855	3,655,821	3,777,767	3,674,510	658,808	695,706	20,696,127	20,037,839
EXPENDITURES:								
Current:								
Policy development and administration	0	0	0	0	0	0	1,674,120	1,695,650
Health and environment	0	0	0	0	0	0	563,492	707,415
Transportation	0	0	0	0	1,408,523	0	1,408,523	0
Personal development	8,288	0	33,085	610	0	0	113,649	34,242
TOTAL EXPENDITURES	8,288	0	33,085	610	1,408,523	0	3,759,784	2,437,307
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,779,567	3,655,821	3,744,682	3,673,900	(749,715)	695,706	16,936,343	17,600,532
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	0	0	0	0	0	548	71,852
Operating transfers to other funds	(3,563,470)	(3,957,658)	(3,982,816)	(4,116,322)	(983,476)	(983,476)	(16,526,859)	(19,631,746)
Restructuring of financing	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(3,563,470)	(3,957,658)	(3,982,816)	(4,116,322)	(983,476)	(983,476)	(16,526,311)	(19,559,894)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	216,097	(301,837)	(238,134)	(442,422)	(1,733,191)	(287,770)	410,032	(1,959,362)
FUND BALANCE, BEGINNING 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	\$2,775,516	\$2,163,252	\$1,061,681	\$856,760	(\$226,037)	\$1,200,006	\$22,577,072	\$18,759,740

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

NON MOTORIZED GRANT FUND	2014	2013
REVENUES:		
Revenue from other governmental units – Federal	\$334,045	\$249,390
Investment revenue	0	0
TOTAL REVENUES	\$334,045	\$249,390
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	171,898	183,575
Materials and supplies	2,308	30,563
Travel and training	235	0
Intragovernmental	0	0
Utilities, services and miscellaneous	16,227	1,620
Total	190,668	215,758
Personal Development:		
Personal services	57,301	30,873
Materials and supplies	6,765	2,696
Travel and training	0	0
Intragovernmental	0	0
Utilities, services and miscellaneous	0	63
Total	64,066	33,632
TOTAL EXPENDITURES	254,734	249,390
EXCESS OF REVENUES OVER EXPENDITURES	\$79,311	\$0
 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	(34)
Miscellaneous	0	0
TOTAL REVENUES	16	(34)
EXPENDITURES:		
Current:		
Policy development and administration:		
Utilities, services, and miscellaneous	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$16	(\$34)

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

TRANSPORTATION SALES TAX FUND

REVENUES:	2014	2013
Sales tax	\$7,536,113	\$7,360,355
Investment revenue	31,552	(16,634)
TOTAL REVENUES	7,567,665	7,343,721
EXPENDITURES:		
Current:		
Personal Development:		
Intragovernmental	8,210	0
TOTAL EXPENDITURES	8,210	0
EXCESS OF REVENUES OVER EXPENDITURES	\$7,559,455	\$7,343,721

OFFICE OF SUSTAINABILITY FUND

REVENUES:		
Other local taxes:		
Revenue from other governmental units – Federal	\$0	\$133,730
Investment revenue	0	(3,417)
Miscellaneous	0	0
TOTAL REVENUES	0	130,313
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	0	48,348
Materials and supplies	0	49,534
Travel and training	0	1,071
Intragovernmental	0	11,701
Utilities, services and miscellaneous	0	42,449
Interest expense	0	0
Capital outlay	0	0
TOTAL EXPENDITURES	0	153,103
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$0	(\$22,790)

CONVENTION AND TOURISM FUND

REVENUES:		
Other local taxes:		
Gross receipts tax	\$1,437,549	\$1,349,556
Revenue from other governmental units – State	57,213	44,414
Investment revenue	30,999	(19,954)
Miscellaneous	17,092	14,885
TOTAL REVENUES	1,542,853	1,388,901
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	408,329	364,898
Materials and supplies	14,850	34,093
Travel and training	7,520	10,358
Intragovernmental	85,330	87,303
Utilities, services and miscellaneous	886,993	805,592
Interest expense	0	0
Capital outlay	0	0
TOTAL EXPENDITURES	1,403,022	1,302,244
EXCESS OF REVENUES OVER EXPENDITURES	\$139,831	\$86,657

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

COMMUNITY DEVELOPMENT GRANT FUND	2014	2013
REVENUES:		
Revenue from federal government	\$888,051	\$748,233
Investment revenue	9,628	10,194
Miscellaneous revenue	30,000	0
TOTAL REVENUES	<u>927,679</u>	<u>758,427</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	131,584	155,783
Materials and supplies	3,579	4,131
Travel and training	114	285
Intragovernmental	0	0
Utilities, services, and miscellaneous	428,215	547,216
Capital outlay	0	0
TOTAL EXPENDITURES	<u>563,492</u>	<u>707,415</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$364,187</u>	<u>\$51,012</u>
 PUBLIC IMPROVEMENT FUND		
REVENUES:		
Sales tax	\$651,127	\$633,076
Development charges	1,368,509	1,560,626
Investment revenue	79,803	(52,618)
TOTAL REVENUES	<u>2,099,439</u>	<u>2,141,084</u>
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	80,430	24,545
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	<u>80,430</u>	<u>24,545</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$2,019,009</u>	<u>\$2,116,539</u>
 CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$3,767,917	\$3,679,946
Investment revenue	19,938	(24,125)
TOTAL REVENUES	<u>\$3,787,855</u>	<u>\$3,655,821</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	8,288	0
TOTAL EXPENDITURES	<u>8,288</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$3,779,567</u>	<u>\$3,655,821</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

PARK SALES TAX FUND	2014	2013
Revenues:		
Sales tax	\$3,767,801	\$3,678,293
Investment revenue	9,966	(3,783)
TOTAL REVENUES	3,777,767	3,674,510
Expenditures:		
Current:		
Personal development:		
Intragovernmental	33,085	610
Utilities, services, and miscellaneous	0	0
TOTAL EXPENDITURES	33,085	610
EXCESS OF REVENUES OVER EXPENDITURES	\$3,744,682	\$3,673,900
STADIUM TDD'S FUND		
Revenues:		
Revenue from other governmental units - TDD's	\$654,162	\$708,996
Investment revenue	4,646	(13,290)
TOTAL REVENUES	658,808	695,706
Expenditures:		
Current:		
Transportation:		
Utilities, services and miscellaneous	1,408,523	0
TOTAL EXPENDITURES	1,408,523	0
EXCESS OF REVENUES OVER EXPENDITURES	(\$749,715)	\$695,706

DEBT SERVICE FUNDS

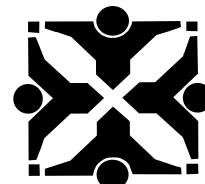
The debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for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

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS

June 30, 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	\$15,913	\$461,512	\$738,499	\$716,179
Cash with fiscal agents	0	0	0	0
Taxes receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Accrued interest	5,817	5,640	6,392	5,454
Restricted assets:				
Cash and cash equivalents	2,561,500	2,561,500	2,194,500	2,194,500
TOTAL ASSETS	<u>\$2,583,230</u>	<u>\$3,028,652</u>	<u>\$2,939,391</u>	<u>\$2,916,133</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
Accounts payable	\$151,600	\$222,325	\$0	\$0
Due to other funds	0	0	0	0
Deferred revenue	0	0	0	0
Total Liabilities	<u>151,600</u>	<u>222,325</u>	<u>0</u>	<u>0</u>
FUND BALANCE:				
Nonspendable	0	0	0	0
Restricted	2,561,500	2,561,500	2,194,500	2,194,500
Committed	0	244,827	744,891	721,633
Assigned	0	0	0	0
Unassigned	(129,870)	0	0	0
Total fund balance	<u>2,431,630</u>	<u>2,806,327</u>	<u>2,939,391</u>	<u>2,916,133</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$2,583,230</u>	<u>\$3,028,652</u>	<u>\$2,939,391</u>	<u>\$2,916,133</u>

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

COMPARATIVE COMBINING BALANCE SHEETS

June 30, 2014 and 2013

Lemone Trust Note		MTFC Loan		Total	
Debt Service Fund		Debt Service Fund			
2014	2013	2014	2013	2014	2013
\$111,370	\$111,998	\$513,944	\$488,595	\$1,379,726	\$1,778,284
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
247	213	1,089	913	13,545	12,220
<u>1,970,404</u>	<u>2,159,368</u>	<u>4,043,615</u>	<u>6,700,000</u>	<u>10,770,019</u>	<u>13,615,368</u>
<u><u>\$2,082,021</u></u>	<u><u>\$2,271,579</u></u>	<u><u>\$4,558,648</u></u>	<u><u>\$7,189,508</u></u>	<u><u>\$12,163,290</u></u>	<u><u>\$15,405,872</u></u>
\$0	\$0	\$0	\$0	\$151,600	\$222,325
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>151,600</u>	<u>222,325</u>
0	0	0	0	0	0
1,970,404	2,159,368	4,043,615	6,700,000	10,770,019	13,615,368
111,617	112,211	515,033	489,508	1,371,541	1,568,179
0	0	0	0	0	0
0	0	0	0	(129,870)	0
<u>2,082,021</u>	<u>2,271,579</u>	<u>4,558,648</u>	<u>7,189,508</u>	<u>12,011,690</u>	<u>15,183,547</u>
<u><u>\$2,082,021</u></u>	<u><u>\$2,271,579</u></u>	<u><u>\$4,558,648</u></u>	<u><u>\$7,189,508</u></u>	<u><u>\$12,163,290</u></u>	<u><u>\$15,405,872</u></u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 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
Interest and penalties	0	0	0	0
Total General Property Taxes	0	0	0	0
Lease revenue	0	0	0	0
Investment revenue	32,289	(33,732)	50,187	(35,107)
TOTAL REVENUES	32,289	(33,732)	50,187	(35,107)
EXPENDITURES:				
Health and Environment				
Debt Service:				
Redemption of serial bonds	2,830,000	2,705,000	1,145,000	1,100,000
Interest	373,500	511,875	503,309	522,559
Fiscal agent fees	425	400	265	262
TOTAL EXPENDITURES	3,203,925	3,217,275	1,648,574	1,622,821
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,171,636)	(3,251,007)	(1,598,387)	(1,657,928)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	2,015,652	2,412,657	1,598,685	1,594,402
Operating transfers to other funds	0	0	0	0
Note Proceeds	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	2,015,652	2,412,657	1,598,685	1,594,402
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(1,155,984)	(838,350)	298	(63,526)
FUND BALANCE, BEGINNING OF PERIOD	3,587,614	3,644,677	2,939,093	2,979,659
Equity transfers to other funds	0	0	0	0
FUND BALANCE, END OF PERIOD	\$2,431,630	\$2,806,327	\$2,939,391	\$2,916,133

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013**

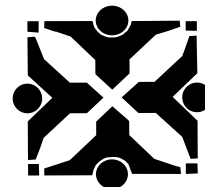
Lemone Trust Note		MTFC Loan		Total	
Debt Service Fund		Debt Service Fund			
2014	2013	2014	2013	2014	2013
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
3,141	483	10,981	(9,641)	96,598	(77,997)
3,141	483	10,981	(9,641)	96,598	(77,997)
170,656	161,946	354,669	359,332	4,500,325	4,326,278
75,578	84,288	137,069	132,406	1,089,456	1,251,128
0	0	0	0	690	662
246,234	246,234	491,738	491,738	5,590,471	5,578,068
(243,093)	(245,751)	(480,757)	(501,379)	(5,493,873)	(5,656,065)
74,449	83,217	983,476	983,476	4,672,262	5,073,752
0	0	0	0	0	0
0	0	0	5,700,000	0	5,700,000
74,449	83,217	983,476	6,683,476	4,672,262	10,773,752
(168,644)	(162,534)	502,719	6,182,097	(821,611)	5,117,687
2,250,665	2,434,113	4,055,929	1,007,411	12,833,301	10,065,860
0	0	0	0	0	0
<u>\$2,082,021</u>	<u>\$2,271,579</u>	<u>\$4,558,648</u>	<u>\$7,189,508</u>	<u>\$12,011,690</u>	<u>\$15,183,547</u>

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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
June 30, 2014 and 2013

ASSETS	2014	2013
Cash and cash equivalents	\$40,245,731	\$40,217,455
Accounts receivable	0	17,317
Accrued interest	88,117	75,014
Due from other funds	<u>366,500</u>	<u>0</u>
TOTAL ASSETS	<u>\$40,700,348</u>	<u>\$40,309,786</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$712,173	\$1,009,724
Accrued payroll and payroll taxes	0	0
Advances from other funds	<u>329,000</u>	<u>679,000</u>
Total liabilities	<u>1,041,173</u>	<u>1,688,724</u>
 FUND BALANCE:		
Nonspendable	0	0
Restricted	0	0
Committed	1,529,491	1,569,628
Assigned	38,129,684	37,051,434
Unassigned	<u>0</u>	<u>0</u>
Total fund balance	<u>39,659,175</u>	<u>38,621,062</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$40,700,348</u>	<u>\$40,309,786</u>

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

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 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	33,090	0
State	0	31,528
Federal	525,772	2,155,938
Investment revenue	666,374	(496,920)
Miscellaneous revenue	691,355	420,892
	<u>1,916,591</u>	<u>2,111,438</u>
TOTAL REVENUES		
	<u>1,916,591</u>	<u>2,111,438</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	2,502,647	42,875
Public safety	792,509	1,249,762
Transportation	3,848,816	4,624,142
Health and environment	0	0
Personal development	1,245,992	3,256,501
	<u>8,389,964</u>	<u>9,173,280</u>
TOTAL EXPENDITURES		
	<u>8,389,964</u>	<u>9,173,280</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(6,473,373)</u>	<u>(7,061,842)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	6,668,386	6,930,148
Operating transfers to other funds	(568,656)	(501,892)
Proceeds of certificates of participation	0	0
	<u>6,099,730</u>	<u>6,428,256</u>
TOTAL OTHER FINANCING SOURCES (USES)		
	<u>6,099,730</u>	<u>6,428,256</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(373,643)	(633,586)
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>\$39,659,175</u>	<u>\$38,621,062</u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE NINE MONTHS ENDED JUNE 30, 2014**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION:						
Preliminary Project Studies (40-140)	117,158	4,600	0	4,600	0	112,558
Contingency (40-138)	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	51	24,222,099	0	330
Blind Boone Home (C00123)	800,875	447,151	3,156	450,307	14,344	336,224
Downtown Special Projects (C00140)	516,261	314,708	58,646	373,354	66,409	76,498
% for Art City Hall (C00252)	297,752	251,817	5,390	257,207	0	40,545
Land Grissum Expansion (C00369)	39,532	21,000	0	21,000	0	18,532
Enterprise Resource Grp Software (C00476)	7,479,784	35,994	2,346,437	2,382,431	3,608,070	1,489,283
Site: New Day Room @ Inn (C00543)	126,741	0	82,067	82,067	0	44,674
Disabilities Comm Project (C00544)	40,000	0	0	0	0	40,000
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	35,712,367	26,062,547	2,502,647	28,565,194	3,688,823	3,458,350
PUBLIC SAFETY:						
Fire Station Sites (40-173)	1,007,000	942,650	0	942,650	0	64,350
Fire Apparatus Equipment (C00195)	531,525	309,063	0	309,063	0	222,462
P & F Priority Dispatch (C00425)	130,000	118,292	0	118,292	11,707	1
Radio System Enhancement (C00449)	1,838,550	1,837,630	0	1,837,630	0	920
Outdoor Warning Sirens (C00464)	30,000	0	0	0	0	30,000
Records Management System (C00498)	1,750,000	63,550	0	63,550	63,800	1,622,650
Repl 1678 1994 Pumper (C00528)	744,635	740,142	4,493	744,635	0	0
Repl 2001 Pumper (C00529)	745,385	750	744,634	745,384	0	1
Rpl 2002 Pumper (C00564)	912,000	0	0	0	741,642	170,358
Rpl Foam Truck (C00565)	538,981	0	0	0	0	538,981
CPD Training Center Renov (C00566)	75,000	0	6,516	6,516	1,319	67,165
Property Room Upgrade (C00567)	65,000	0	36,866	36,866	28,134	0
TOTAL PUBLIC SAFETY	8,368,076	4,012,077	792,509	4,804,586	846,602	2,716,888
TRANSPORTATION:						
Annual Street Program (40-158)	1,081,308	0	0	0	0	1,081,308
Traffic Safety (40-159)	271,382	94,723	0	94,723	0	176,659
Jt. Cnty/State/City Projects (40-161)	2,149,865	15,500	0	15,500	0	2,134,365
Annual Sidewalks (40-162)	622,611	523	0	523	0	622,088
Street Landscaping (40-163)	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	27,258	946,879	169,652	430,917
Annual Sidewalk Maint. (C00148)	342,500	227,283	24,064	251,347	0	91,153
Scott Blvd. (C00149)	15,177,704	15,111,740	46,857	15,158,597	0	19,107
Downtown Sidewalks Improv (C00171)	504,015	113,358	0	113,358	0	390,657
Traffic Island Old 63/Stadium (C00213)	1,479,095	14,715	103	14,818	0	1,464,277
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	61,526	129,570
Gans Rd @ 63 Interchange (C00237)	4,259,047	2,941,974	0	2,941,974	0	1,317,073
Scott - Vawter School to KK (C00274)	5,798,305	403,558	107,438	510,996	59,368	5,227,941
Burnham/Rollins/Prov Intersection (C00290)	2,302,211	84,612	96,810	181,422	280,011	1,840,778
Stadium TDD Projects (C00317)	4,741,411	4,184,046	-791,284	3,392,762	31,780	1,316,869
Scott - Vawter to MKT (C00319)	6,404,879	871,755	3,029,585	3,901,340	2,148,555	354,984
GNM Sidewalks Old 63 Grindstone S (C00331)	1,213,633	1,124,507	18,087	1,142,594	6,150	64,889
GNM Sidewalks Prov - Wilkes/Tex (C00332)	538,544	168,868	350,516	519,384	13,747	5,413
GNM Katy Place Connection (C00373)	370,240	214,601	112,728	327,329	0	42,911
GNM Wilson-Forum-Katy Conn (C00374)	0	0	-52,511	-52,511	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	111	261,240	8,396	230,364
GNM Prov & Bus Loop Intersection (C00429)	673,280	575,032	0	575,032	0	98,248
GNM Downtown Hub Prv/Flatbranch (C00431)	255,372	232,400	0	232,400	1	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	89,440	143,275	7,068	1,657
GNM Sidewalk Segments (C00453)	261,741	229,188	24,637	253,825	7,916	0
Broadway Sidewalk 8th-9th (C00455)	144,301	121,442	0	121,442	0	22,859
Prov Rd Sidewalk - Blue Ridge TDD (C00485)	7,318	14,635	0	14,635	0	-7,317
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	316	158,408	0	301,592
Garth Sidewalk Leslie/Parkade (C00495)	294,880	10,231	26,116	36,347	0	258,533

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE NINE MONTHS ENDED JUNE 30, 2014**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
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
Fairview & Ash Signal (C00507)	135,000	51	127,739	127,790	1,815	5,395
Worley St Sidewalk Ph II (C00509)	234,500	40,555	27,453	68,008	457	166,035
GNM Bike Blvd MKT/BS Loop (C00521)	460,000	0	1,963	1,963	0	458,037
Vandiver Dr & Paris Rd (C00522)	100,000	0	0	0	0	100,000
Downtown Ramps/SW 2013 (C00523)	438,714	330,505	0	330,505	0	108,209
GNM Ashland Rd SW/Intsctn (C00524)	51,200	0	63	63	839	50,298
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/Hinskn (C00527)	328,699	12,726	135,787	148,513	119,042	61,144
Rustic Rd Bridge Replcmnt (C00531)	100,000	5,323	4,373	9,696	0	90,304
College Ave Crosswalks (C00536)	823,875	6,288	86,583	92,871	64,661	666,343
Downtown Ramps/ SW 2014 (C00539)	109,000	0	1,800	1,800	97,776	9,424
GNM Bike Blvd Wabash/ Horn (C00546)	250,000	0	354	354	0	249,646
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 Cosswk 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	4,627	4,627	3,188	72,185
Bdwy & Dorsey Ped Sig (C00553)	30,000	0	0	0	0	30,000
Ridgemont Bridge Repair (C00568)	114,000	0	12,361	12,361	1,352	100,287
Clark Ln Non-Mtrzd Access (C00571)	1,245,801	2,417	42,273	44,690	0	1,201,111
Keene St Pavement Improv (C00573)	287,000	0	56	56	0	286,944
Lifestyles Sidewalk Repl (C00574)	20,955	0	20,545	20,545	0	410
Broadway Pavement Improv (C00578)	347,000	0	0	0	0	347,000
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	779	779	26,977	12,244
Horniny Trl Ph 2-HDR Amend (C00586)	52,690	0	0	0	52,690	0
TOTAL TRANSPORTATION	70,127,228	38,892,106	3,848,816	42,740,922	3,177,330	24,156,465
PERSONAL DEVELOPMENT:						
Downtown improvements (40-74)	117,654	55,997	2,475	58,472	0	59,182
Greenbelt (40-113)	907,111	521,118	460	521,578	2,267	383,266
Park Acquis. Neighborhood Parks (40-145)	2,005,453	1,986,839	526	1,987,365	0	18,088
MKT Pkway Improv & Bridge (C00034)	682,004	635,429	4,132	639,561	0	42,443
Annual P & R Major Maint/Prog (C00056)	20,805	0	0	0	0	20,805
Stephen's Lake (C00095)	2,810,361	2,777,608	32,458	2,810,066	0	295
Park Roads & Parking (C00242)	1,387,177	1,181,827	49,242	1,231,069	0	156,108
City/School Park Improvements (C00249)	215,000	134,499	0	134,499	80,366	135
Phillips Development PH I (C00279)	455,113	428,069	17,025	445,094	4,372	5,647
Horniny Trail Stephens/Wood. PH I (C00282)	1,820,000	1,475,151	1,990	1,477,141	25,480	317,379
S Regional Park Planning (C00350)	62,665	39,154	5,750	44,904	0	17,761
GNM Hinkson Trail to Rockbridge (C00358)	1,231,503	1,212,681	2,896	1,215,577	0	15,926
GNM Hinkdon to MU Rec Trail (C00359)	845,575	784,315	4,102	788,417	0	57,158
GNM Horniny Woodridge/Clark (C00362)	295,211	260,827	7,934	268,761	8,904	17,546
Walkway Repair (C00421)	28,352	11,326	13,663	24,989	0	3,363
Scott's Branch PH I (C00422)	772,000	732,512	24,147	756,659	2,444	12,897
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)	145,395	109,395	17,075	126,470	0	18,925
Scott's Branch PH II (C00461)	200,000	525	13,185	13,710	0	186,290
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	144,639	240,975	9,365	1,319,660
Parks Comprehensive Master Plan (C00481)	39,981	28,577	6,583	35,160	0	4,821
Parks ADA Compliance (C00484)	409,060	240,135	79,270	319,405	7,250	82,405
2010 PST Land Acquisition (C00486)	678,780	85,510	0	85,510	0	593,270
Cosmo New Restroom (C00488)	160,000	121,209	36,423	157,632	209	2,159
Douglas Park Security (C00505)	30,000	23,069	2,414	25,483	3,773	744
2010 Pst Land Neigh Parks (C00510)	250,000	0	2,080	2,080	0	247,920
Alb-Oakland New Restroom (C00512)	124,735	106,962	16,602	123,564	0	1,171
Cosmo Playground Renov (C00514)	518,000	1,173	80,300	81,473	389,268	47,259
Jay Dix Park Improvements (C00516)	135,128	74,143	48,669	122,812	0	12,316
Nat Area Open Space Plan (C00517)	100,000	35,000	15,000	50,000	0	50,000
S Reg Park Gans Phil Ph I (C00518)	1,152,636	60,103	145,900	206,003	82,173	864,460
Waters-Moss Park Ph I (C00519)	515,000	8,314	385,697	394,011	13,544	107,445

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE NINE MONTHS ENDED JUNE 30, 2014**

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Hinkson/Capen Bridge Impr (C00520)	200,000	0	607	607	160,449	38,944
Douglass HS Infrastructure (C00535)	36,133	33,366	2,767	36,133	0	0
Cosmo Roller Rink Resurfa (C00542)	35,000	0	91	91	0	34,909
City School Gymnasiums (C00545)	300,000	0	0	0	0	300,000
Albert-Oakland: Pickelball (C00554)	80,000	0	66,967	66,967	9,430	3,603
Amer Leg:Archery Rng Imp (C00555)	20,000	0	0	0	0	20,000
Douglas:Skatepk, Fitness (C00556)	108,557	0	1,536	1,536	19,710	87,311
Fairview:Ren Shltr/New Pl (C00557)	175,000	0	214	214	74	174,712
Hickman Tennis Const (C00558)	150,000	0	0	0	0	150,000
Norma Suth Park Dev : PH I (C00559)	250,000	0	56	56	0	249,944
Strawn Rd Pk Dev : Phase I (C00560)	125,000	0	56	56	0	124,944
2010 Annual Trail Program (C00561)	125,000	0	3,006	3,006	0	121,994
Bear Cr Restroom-Garth (C00562)	100,000	0	56	56	3,195	96,749
Hinkson-Grindstone Restrm (C00563)	115,000	0	0	0	3,195	111,805
Woodridge Plygrnd/Trl Imp (C00584)	213,000	0	0	0	0	213,000
TOTAL PERSONAL DEVELOPMENT	22,288,081	13,703,861	1,245,992	14,949,853	825,468	6,512,760
TOTAL CAPITAL PROJECTS	<u>\$136,495,752</u>	<u>\$82,670,591</u>	<u>\$8,389,964</u>	<u>\$91,060,555</u>	<u>\$8,538,223</u>	<u>\$36,844,463</u>

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ENTERPRISE FUNDS

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

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

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

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

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

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

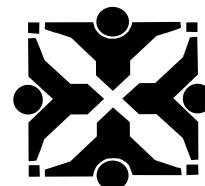
Parking Facilities Fund - to account for revenues and expenses resulting from the operation and maintenance of City parking lots, municipal garages, and parking meters.

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
June 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	\$12,919,971	\$23,667,536	\$ 7,650,860	\$ 6,286,318	\$ 541,500	\$ 633,566
Accounts receivable	20,323,356	20,226,977	2,022,594	1,786,967	16,708	47,653
Grants receivable	0	0	0	0	0	0
Accrued interest	194,322	175,123	103,859	96,419	12,873	12,078
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	146,841	143,950	0	0	0	0
Inventory	7,605,084	8,059,630	0	0	0	0
Other assets	0	0	0	0	0	0
Total Current Assets	42,317,774	53,073,216	9,777,313	8,169,704	571,081	693,297
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	7,137,435	6,912,331	6,442,543	2,016,850	0	0
Revenue bond construction account	24,767,925	28,991,794	748,878	5,398,323	0	0
Cash and marketable securities restricted for capital projects	26,936,191	17,500,442	6,659,303	8,146,363	2,094,821	5,843,645
Replacement and renewal fund account	1,500,000	1,500,000	53,500	53,500	0	0
Operation and maintenance account	0	0	895,134	798,738	0	0
Bond/rent reserve account	13,663,491	13,663,491	2,243,300	2,258,800	0	0
Contingency account	0	0	200,000	200,000	3,096,591	0
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	74,005,042	68,568,058	17,242,658	18,872,574	5,191,412	5,843,645
Other:						
Customer security and escrow deposits	3,344,491	3,169,474	566,225	549,800	0	0
Grants receivable	0	0	2,510,843	2,560,248	57,660	0
Total Restricted Assets – Other	3,344,491	3,169,474	3,077,068	3,110,048	57,660	0
Total Restricted Assets	77,349,533	71,737,532	20,319,726	21,982,622	5,249,072	5,843,645
OTHER ASSETS:						
Unamortized costs	3,064,650	3,238,181	905,014	1,003,732	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	2,794,995	2,941,836	0	0	0	0
Total Other Assets	5,859,645	6,180,017	905,014	1,003,732	0	0
FIXED ASSETS:						
Property, plant, and equipment	452,533,137	434,783,710	273,362,861	199,652,399	36,895,665	28,152,652
Accumulated depreciation	(196,706,916)	(182,596,029)	(61,172,182)	(57,481,133)	(13,874,130)	(12,990,228)
Net Plant in Service	255,826,221	252,187,681	212,190,679	142,171,266	23,021,535	15,162,424
Construction in progress	14,113,242	15,649,258	6,362,431	72,891,887	721,066	6,597,709
Net Fixed Assets	269,939,463	267,836,939	218,553,110	215,063,153	23,742,601	21,760,133
TOTAL ASSETS	\$395,466,415	\$398,827,704	\$249,555,163	\$246,219,211	\$29,562,754	\$28,297,075

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2014 and 2013

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreational Services Fund		Railroad Fund	
2014	2013	2014	2013	2014	2013	2014	2013	2014	2013
\$ -	\$ -	\$ 7,762,635	\$ 5,670,029	\$ 332,186	\$ 285,510	\$ 1,531,430	\$ 1,987,956	\$ 207,101	\$ 70,622
78,570	32,326	1,883,795	1,778,533	102,471	55,376	225	340	118,089	54,543
1,669,247	1,635,256	7,483	2,676	0	0	0	0	0	0
2,460	843	25,948	19,530	101,590	99,722	3,656	3,561	1,552	613
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	254,396	286,743	0	0	36,479	29,587	133,473	176,876
138	138	0	0	0	0	600	600	0	0
<u>1,750,415</u>	<u>1,668,563</u>	<u>9,934,257</u>	<u>7,757,511</u>	<u>536,247</u>	<u>440,608</u>	<u>1,572,390</u>	<u>2,022,044</u>	<u>460,215</u>	<u>302,654</u>
0	0	446,746	428,677	814,692	824,068	0	0	0	0
0	0	370,680	343,765	0	303,089	0	0	0	0
1,128,585	1,074,566	1,543,362	2,108,814	1,367,341	4,790,861	626,567	419,506	534,676	259,233
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	456,930	456,930	2,363,692	2,363,692	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	689,789	893,669	0	0	0	0	0	0
<u>1,128,585</u>	<u>1,074,566</u>	<u>3,507,507</u>	<u>4,231,855</u>	<u>4,545,725</u>	<u>8,281,710</u>	<u>626,567</u>	<u>419,506</u>	<u>534,676</u>	<u>259,233</u>
0	0	550,848	545,298	0	0	0	0	0	0
0	166,958	0	0	0	0	0	0	0	0
<u>0</u>	<u>166,958</u>	<u>550,848</u>	<u>545,298</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,128,585</u>	<u>1,241,524</u>	<u>4,058,355</u>	<u>4,777,153</u>	<u>4,545,725</u>	<u>8,281,710</u>	<u>626,567</u>	<u>419,506</u>	<u>534,676</u>	<u>259,233</u>
0	0	48,108	56,785	477,871	508,836	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>48,108</u>	<u>56,785</u>	<u>477,871</u>	<u>508,836</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15,254,383	15,219,881	36,924,097	36,721,970	46,081,828	33,578,697	22,406,372	21,855,945	13,431,793	13,379,320
(7,187,408)	(6,517,129)	(22,986,606)	(21,976,245)	(10,438,532)	(9,561,996)	(9,275,248)	(8,623,659)	(5,340,706)	(4,898,204)
8,066,975	8,702,752	13,937,491	14,745,725	35,643,296	24,016,701	13,131,124	13,232,286	8,091,087	8,481,116
675,458	26,649	872,140	308,658	113,262	9,435,093	130,878	443,502	133,604	71,428
<u>8,742,433</u>	<u>8,729,401</u>	<u>14,809,631</u>	<u>15,054,383</u>	<u>35,756,558</u>	<u>33,451,794</u>	<u>13,262,002</u>	<u>13,675,788</u>	<u>8,224,691</u>	<u>8,552,544</u>
<u>\$11,621,433</u>	<u>\$11,639,488</u>	<u>\$28,850,351</u>	<u>\$27,645,832</u>	<u>\$41,316,401</u>	<u>\$42,682,948</u>	<u>\$15,460,959</u>	<u>\$16,117,338</u>	<u>\$9,219,582</u>	<u>\$9,114,431</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2014 and 2013

ASSETS	Storm Water Utility Fund		Transload Fund		TOTAL	
	2014	2013	2014	2013	2014	2013
CURRENT ASSETS:						
Cash and cash equivalents	\$ 1,561,439	\$ 1,161,010	\$ 156,295	\$ 59,813	\$ 32,663,417	\$ 39,822,360
Accounts receivable	186,136	103,416	132,777	76,807	24,864,721	24,162,938
Grants receivable	0	0	0	0	1,676,730	1,637,932
Accrued interest	5,932	4,451	315	99	452,507	412,439
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	1,128,200	800,000
Loans receivable from other funds	0	0	0	0	146,841	143,950
Inventory	0	0	0	0	8,029,432	8,552,836
Other assets	0	0	8,972	0	9,710	738
Total Current Assets	1,753,507	1,268,877	298,359	136,719	68,971,558	75,533,193
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	14,841,416	10,181,926
Revenue bond construction account	0	0	0	0	25,887,483	35,036,971
Cash and marketable securities restricted for Capital Projects	1,134,433	1,198,474	0	0	42,025,279	41,341,904
Replacement and renewal fund account	0	0	0	0	1,553,500	1,553,500
Operation and maintenance account	0	0	0	0	895,134	798,738
Bond/rent reserve account	0	0	0	0	18,727,413	18,742,913
Contingency account	0	0	0	0	3,296,591	200,000
Closure and postclosure reserve	0	0	0	0	689,789	893,669
Total Restricted Assets – Cash and Cash Equivalents	1,134,433	1,198,474	0	0	107,916,605	108,749,621
Other:						
Customer security and escrow deposits	0	0	0	0	4,461,564	4,264,572
Grants receivable	0	0	0	0	2,568,503	2,727,206
Total Restricted Assets – Other	0	0	0	0	7,030,067	6,991,778
Total Restricted Assets	1,134,433	1,198,474	0	0	114,946,672	115,741,399
OTHER ASSETS:						
Unamortized costs	0	0	0	0	4,495,643	4,807,534
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0	2,794,995	2,941,836
Total Other Assets	0	0	0	0	7,290,638	7,749,370
FIXED ASSETS:						
Property, plant and equipment	13,117,105	12,958,170	3,646,634	3,660,333	913,653,875	799,963,077
Accumulated depreciation	(5,953,184)	(5,458,470)	(339,409)	(284,188)	(333,274,321)	(310,387,281)
Net Plant in Service	7,163,921	7,499,700	3,307,225	3,376,145	580,379,554	489,575,796
Construction in progress	441,459	336,766	0	0	23,563,540	105,760,950
Net Fixed Assets	7,605,380	7,836,466	3,307,225	3,376,145	603,943,094	595,336,746
TOTAL ASSETS	\$10,493,320	\$10,303,817	\$3,605,584	\$3,512,864	\$795,151,962	\$794,360,708

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 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	\$5,428,736	\$4,566,240	\$ 307,151	\$ 246,523	\$ 23,346	\$ 31,904
Accrued payroll and payroll taxes	1,551,941	1,455,348	275,414	258,848	82,581	82,258
Accrued sales taxes	342,083	283,740	0	0	0	0
Due to other funds	1,242,912	1,133,139	0	0	1,166,500	0
Loans payable to other funds – current maturities	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	23,456	22,651
Unearned revenue	0	0	0	0	0	0
Other liabilities	623,390	550,301	12,923	12,923	4,876	1,824,945
Total Current Liabilities	9,189,062	7,988,768	595,488	518,294	1,300,759	1,961,758
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	1,119,111	731,159	3,282,364	2,863,129	67,087	1,206,243
Accrued interest	2,004,984	2,066,482	938,500	791,152	0	0
Revenue bonds payable – current maturities	5,695,000	5,365,000	4,076,000	2,691,500	0	0
Special obligation bonds payable	1,315,000	1,300,000	380,000	365,000	0	0
Customer security and escrow deposits	3,344,491	3,169,474	566,225	549,800	0	0
Advances from other funds	0	0	0	65,000	0	0
Total Current Liabilities (Payable from Restricted Assets)	13,478,586	12,632,115	9,243,089	7,325,581	67,087	1,206,243
LONG-TERM LIABILITIES:						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	156,668	180,726
Revenue bonds payable	129,510,945	135,267,939	81,911,529	87,593,951	0	0
Other long-term liabilities	0	0	0	0	1,819,711	0
Special obligation bonds payable	54,767,905	55,704,713	6,674,450	7,214,469	0	0
Total Long-Term Liabilities	184,278,850	190,972,652	88,585,979	94,808,420	1,976,379	180,726
Total Liabilities	206,946,498	211,593,535	98,424,556	102,652,295	3,344,225	3,348,727
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	350,222	350,221	761,225	761,225	2,554,426	2,554,426
County contributions	81,442	81,441	74,125	74,125	139,128	139,128
State contributions	554,356	554,354	11,942,523	11,942,523	36,411	36,411
Federal contributions	3,023,767	3,023,765	38,028,968	38,028,968	7,487,053	7,487,053
Private contributions	2,103,602	2,103,601	23,842,299	23,842,299	1,751	1,751
Total Contributed Capital	6,113,389	6,113,382	74,649,140	74,649,140	10,218,769	10,218,769
RETAINED EARNINGS	182,406,528	181,120,787	76,481,467	68,917,776	15,999,760	14,729,579
Total Fund Equity	188,519,917	187,234,169	151,130,607	143,566,916	26,218,529	24,948,348
TOTAL LIABILITIES AND FUND EQUITY	\$395,466,415	\$398,827,704	\$249,555,163	\$246,219,211	\$29,562,754	\$28,297,075

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2014 and 2013

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund		Railroad Fund	
2014	2013	2014	2013	2014	2013	2014	2013	2014	2013
\$ 15,458	\$ 5,316	\$ 680,211	\$ 262,242	\$ 61,600	\$ 97,237	\$ 138,908	\$ 108,886	\$ 10,390	\$ 22,906
88,346	80,548	301,877	264,606	17,881	17,718	186,467	189,715	22,759	20,070
0	0	0	0	0	0	0	0	0	0
50,256	675,626	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	67,561	65,065
0	0	0	0	0	0	0	0	0	0
0	0	0	0	654,772	678,897	27,025	21,317	0	0
4,875	4,897	148	83,606	10,795	6,330	250	250	2,741	2,400
<u>158,935</u>	<u>766,387</u>	<u>982,236</u>	<u>610,454</u>	<u>745,048</u>	<u>800,182</u>	<u>352,650</u>	<u>320,168</u>	<u>103,451</u>	<u>110,441</u>
0	0	56,606	138,022	479,748	1,207,892	0	7,485	1,563	0
0	0	56,602	66,066	356,654	368,533	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	700,000	680,000	1,050,000	1,015,000	0	0	0	0
0	0	550,848	545,298	0	0	0	0	0	0
0	0	679,931	776,196	1,094,552	1,216,815	311,348	0	1,128,200	800,000
<u>0</u>	<u>0</u>	<u>2,043,987</u>	<u>2,205,582</u>	<u>2,980,954</u>	<u>3,808,240</u>	<u>311,348</u>	<u>7,485</u>	<u>1,129,763</u>	<u>800,000</u>
0	0	0	0	0	0	0	0	588,605	656,166
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
0	0	689,790	893,669	0	0	0	0	0	0
0	0	3,502,132	4,207,890	22,695,078	23,742,085	0	0	0	0
<u>0</u>	<u>0</u>	<u>4,191,922</u>	<u>5,101,559</u>	<u>22,695,078</u>	<u>23,742,085</u>	<u>0</u>	<u>0</u>	<u>588,605</u>	<u>656,166</u>
<u>158,935</u>	<u>766,387</u>	<u>7,218,145</u>	<u>7,917,595</u>	<u>26,421,080</u>	<u>28,350,507</u>	<u>663,998</u>	<u>327,653</u>	<u>1,821,819</u>	<u>1,566,607</u>
1,066,037	1,066,037	2,594	2,594	28,965	28,965	2,464,612	2,464,612	470,497	470,497
0	0	0	0	0	0	0	0	18,973	18,973
0	0	0	0	0	0	206,763	206,763	1,473,323	1,473,323
1,400,072	1,400,072	0	0	58,846	58,846	103,865	103,865	937,988	937,988
0	0	0	0	348	348	4,458	4,458	15,400	15,400
<u>2,466,109</u>	<u>2,466,109</u>	<u>2,594</u>	<u>2,594</u>	<u>88,159</u>	<u>88,159</u>	<u>2,779,698</u>	<u>2,779,698</u>	<u>2,916,181</u>	<u>2,916,181</u>
<u>8,996,389</u>	<u>8,406,992</u>	<u>21,629,612</u>	<u>19,725,643</u>	<u>14,807,162</u>	<u>14,244,282</u>	<u>12,017,263</u>	<u>13,009,987</u>	<u>4,481,582</u>	<u>4,631,643</u>
<u>11,462,498</u>	<u>10,873,101</u>	<u>21,632,206</u>	<u>19,728,237</u>	<u>14,895,321</u>	<u>14,332,441</u>	<u>14,796,961</u>	<u>15,789,685</u>	<u>7,397,763</u>	<u>7,547,824</u>
<u>\$11,621,433</u>	<u>\$11,639,488</u>	<u>\$28,850,351</u>	<u>\$27,645,832</u>	<u>\$41,316,401</u>	<u>\$42,682,948</u>	<u>\$15,460,959</u>	<u>\$16,117,338</u>	<u>\$9,219,582</u>	<u>\$9,114,431</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2014 and 2013

LIABILITIES AND FUND EQUITY	Storm Water Utility Fund		Transload Fund		TOTAL	
	2014	2013	2014	2013	2014	2013
CURRENT LIABILITIES:						
Accounts payable	\$ 3,757	\$ 25,801	\$ 8,881	\$ 34,317	\$ 6,678,438	\$ 5,401,372
Accrued payroll and payroll taxes	32,804	27,826	6,059	0	2,566,129	2,396,937
Accrued sales taxes	0	0	0	0	342,083	283,740
Due to other funds	0	0	0	0	2,459,668	1,808,765
Loans payable to other funds – current maturities	0	0	79,280	78,886	146,841	143,951
Obligations under capital leases	0	0	0	0	23,456	22,651
Unearned revenue	0	0	0	0	681,797	700,214
Other liabilities	5,052	5,052	0	0	665,050	2,490,704
Total Current Liabilities	41,613	58,679	94,220	113,203	13,563,462	13,248,334
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	103,853	4,534	0	0	5,110,332	6,158,464
Accrued interest	0	0	0	0	3,356,740	3,292,233
Revenue bonds payable – current maturities	0	0	0	0	9,771,000	8,056,500
Special obligation bonds payable	0	0	0	0	3,445,000	3,360,000
Customer security and escrow deposits	0	0	0	0	4,461,564	4,264,572
Advances from other funds	0	0	0	0	3,214,031	2,858,011
Total Current Liabilities (Payable from Restricted Assets)	103,853	4,534	0	0	29,358,667	27,989,780
LONG-TERM LIABILITIES:						
Loans payable to other funds	0	0	2,206,390	2,285,670	2,794,995	2,941,836
Obligations under capital leases	0	0	0	0	156,668	180,726
Revenue bonds payable	0	0	0	0	211,422,474	222,861,890
Other long-term liabilities	0	0	0	0	2,509,501	893,669
Special obligation bonds payable	0	0	0	0	87,639,565	90,869,157
Total Long-Term Liabilities	0	0	2,206,390	2,285,670	304,523,203	317,747,278
Total Liabilities	145,466	63,213	2,300,610	2,398,873	347,445,332	358,985,392
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	453,913	453,913	0	0	8,152,491	8,152,490
County contributions	0	0	0	0	313,668	313,667
State contributions	377,113	377,113	0	0	14,590,489	14,590,487
Federal contributions	523,791	523,791	0	0	51,564,350	51,564,348
Private contributions	2,329	2,329	0	0	25,970,187	25,970,186
Total Contributed Capital	1,357,146	1,357,146	0	0	100,591,185	100,591,178
RETAINED EARNINGS	8,990,708	8,883,458	1,304,974	1,113,991	347,115,445	334,784,138
Total Fund Equity	10,347,854	10,240,604	1,304,974	1,113,991	447,706,630	435,375,316
TOTAL LIABILITIES AND FUND EQUITY	\$10,493,320	\$10,303,817	\$3,605,584	\$3,512,864	\$795,151,962	\$794,360,708

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 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	\$105,404,067	\$100,774,837	\$14,354,962	\$14,394,562	\$363,748	\$408,492
OPERATING EXPENSES:						
Personal services	13,163,406	13,234,681	3,189,442	3,104,185	777,530	759,429
Materials, supplies, and power	60,907,647	59,082,218	814,061	457,314	184,638	151,735
Travel and training	198,227	161,827	4,916	7,352	10,399	6,167
Intragovernmental	4,021,389	3,438,426	1,130,027	1,072,038	238,399	171,658
Utilities, services, and miscellaneous	8,211,677	7,701,469	1,289,248	1,748,293	469,650	261,461
TOTAL OPERATING EXPENSES	<u>86,502,346</u>	<u>83,618,621</u>	<u>6,427,694</u>	<u>6,389,182</u>	<u>1,680,616</u>	<u>1,350,450</u>
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	18,901,721	17,156,216	7,927,268	8,005,380	(1,316,868)	(941,958)
Payment-in-lieu-of-tax	(10,614,034)	(10,189,699)	0	0	0	0
Depreciation	<u>(10,748,459)</u>	<u>(10,530,002)</u>	<u>(3,739,525)</u>	<u>(2,434,178)</u>	<u>(669,916)</u>	<u>(506,956)</u>
OPERATING INCOME (LOSS)	<u>(2,460,772)</u>	<u>(3,563,485)</u>	<u>4,187,743</u>	<u>5,571,202</u>	<u>(1,986,784)</u>	<u>(1,448,914)</u>
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	1,638,272	(915,617)	771,126	89,398	104,826	(80,513)
Revenue from other governmental units	0	64,395	0	0	33,820	4,400
Miscellaneous revenue	1,270,489	1,320,168	828,329	9,366	10,492	16,728
Interest expense	(6,000,651)	(6,276,462)	(1,808,451)	(1,697,437)	(4,985)	(5,586)
Loss on disposal of fixed assets	(173,689)	(77,707)	(371,762)	(2,033)	0	(5,159)
Miscellaneous expense	<u>(153,633)</u>	<u>(623,338)</u>	<u>(227,537)</u>	<u>(100,961)</u>	<u>0</u>	<u>0</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(3,419,212)</u>	<u>(6,508,561)</u>	<u>(808,295)</u>	<u>(1,701,667)</u>	<u>144,153</u>	<u>(70,130)</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(5,879,984)</u>	<u>(10,072,046)</u>	<u>3,379,448</u>	<u>3,869,535</u>	<u>(1,842,631)</u>	<u>(1,519,044)</u>
OPERATING TRANSFERS:						
Operating transfers from other funds	0	0	0	0	1,159,391	2,705,289
Operating transfers to other funds	<u>(1,028,263)</u>	<u>(637,443)</u>	<u>(206,073)</u>	<u>(87,554)</u>	<u>(25,229)</u>	<u>0</u>
TOTAL OPERATING TRANSFERS	<u>(1,028,263)</u>	<u>(637,443)</u>	<u>(206,073)</u>	<u>(87,554)</u>	<u>1,134,162</u>	<u>2,705,289</u>
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(6,908,247)	(10,709,489)	3,173,375	3,781,981	(708,469)	1,186,245
Capital contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>376,758</u>	<u>12,435</u>	<u>2,808,347</u>
NET INCOME (LOSS)	(6,908,247)	(10,709,489)	3,173,375	4,158,739	(696,034)	3,994,592
Amortization of contributed capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(6,908,247)	(10,709,489)	3,173,375	4,158,739	(696,034)	3,994,592
RETAINED EARNINGS, BEGINNING OF PERIOD	189,314,775	191,830,276	73,308,092	64,759,037	16,695,794	10,734,987
Equity transfer from other funds	0	0	0	0	0	0
Equity transfer to other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
RETAINED EARNINGS, END OF PERIOD	<u><u>\$182,406,528</u></u>	<u><u>\$181,120,787</u></u>	<u><u>\$76,481,467</u></u>	<u><u>\$68,917,776</u></u>	<u><u>\$15,999,760</u></u>	<u><u>\$14,729,579</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund		Railroad Fund	
2014	2013	2014	2013	2014	2013	2014	2013	2014	2013
\$1,807,146	\$1,536,699	\$ 12,662,270	\$ 12,364,540	\$2,825,144	2,285,858	\$ 2,846,709	\$ 2,973,678	\$482,665	\$427,095
2,384,609	2,242,377	3,824,737	3,923,452	353,140	348,745	2,358,360	2,385,620	168,622	173,974
1,095,304	1,096,254	2,977,532	2,819,376	109,534	168,558	802,008	735,720	62,082	67,690
1,657	2,148	2,546	2,552	1,499	149	5,305	4,892	2,564	1,656
688,977	642,253	1,524,788	1,430,872	147,756	124,457	517,867	537,386	65,029	61,514
408,019	405,036	1,318,559	1,334,032	195,029	158,108	788,673	731,801	106,518	97,816
4,578,566	4,388,068	9,648,162	9,510,284	806,958	800,017	4,472,213	4,395,419	404,815	402,650
(2,771,420)	(2,851,369)	3,014,108	2,854,256	2,018,186	1,485,841	(1,625,504)	(1,421,741)	77,850	24,445
0	0	0	0	0	0	0	0	0	0
(533,719)	(604,396)	(1,322,396)	(1,006,891)	(699,089)	(525,667)	(501,172)	(479,354)	(351,646)	(344,983)
(3,305,139)	(3,455,765)	1,691,712	1,847,365	1,319,097	960,174	(2,126,676)	(1,901,095)	(273,796)	(320,538)
28,176	2,515	189,729	(131,698)	270,085	134,510	28,561	(23,500)	9,441	(2,524)
1,692,474	1,625,436	39,730	45,574	0	0	0	0	0	0
127,529	14,282	66,537	168,624	751	8,040	19,515	28,285	0	16,229
0	0	(123,126)	(141,894)	(805,492)	(827,790)	(4,481)	0	(19,284)	(21,103)
(12,234)	(29,296)	(9,788)	(156,004)	(150,000)	(2,049)	(1,298)	(7,083)	0	0
(860)	(838)	(6,778)	(6,777)	(38,894)	(29,008)	0	0	0	0
1,835,085	1,612,099	156,304	(222,175)	(723,550)	(716,297)	42,297	(2,298)	(9,843)	(7,398)
(1,470,054)	(1,843,666)	1,848,016	1,625,190	595,547	243,877	(2,084,379)	(1,903,393)	(283,639)	(327,936)
1,716,818	1,911,427	0	0	0	12,000	1,680,140	1,722,458	112,500	2,402,056
(111,009)	(552)	(226,218)	(12,640)	(234,398)	(1,665)	(49,079)	(2,287)	(5,913)	(3,373,849)
1,605,809	1,910,875	(226,218)	(12,640)	(234,398)	10,335	1,631,061	1,720,171	106,587	(971,793)
135,755	67,209	1,621,798	1,612,550	361,149	254,212	(453,318)	(183,222)	(177,052)	(1,299,729)
271,926	0	0	0	0	0	0	0	0	(2,357)
407,681	67,209	1,621,798	1,612,550	361,149	254,212	(453,318)	(183,222)	(177,052)	(1,302,086)
0	0	0	0	0	0	0	0	0	0
407,681	67,209	1,621,798	1,612,550	361,149	254,212	(453,318)	(183,222)	(177,052)	(1,302,086)
8,588,708	8,339,783	20,007,814	18,113,093	14,446,013	13,990,070	12,470,581	13,193,209	4,658,634	5,933,729
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
<u>\$8,996,389</u>	<u>\$8,406,992</u>	<u>\$21,629,612</u>	<u>\$19,725,643</u>	<u>\$14,807,162</u>	<u>\$14,244,282</u>	<u>\$12,017,263</u>	<u>\$13,009,987</u>	<u>\$4,481,582</u>	<u>\$4,631,643</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

	Storm Water Utility Fund		Transload Utility Fund		TOTAL	
	2014	2013	2014	2013	2014	2013
OPERATING REVENUES:						
Charges for services	\$ 1,039,246	\$ 1,024,870	\$ 782,591	\$ 487,863	\$ 142,568,548	\$ 136,678,494
OPERATING EXPENSES:						
Personal services	239,765	254,290	129,309	132,618	26,588,920	26,559,371
Materials, supplies, and power	85,705	86,370	11,262	4,186	67,049,773	64,669,421
Travel and training	3,705	1,533	2,105	48	232,923	188,324
Intragovernmental	153,037	130,315	21,683	324	8,508,952	7,609,243
Utilities, services, and miscellaneous	43,668	37,085	429,588	370,468	13,260,629	12,845,569
TOTAL OPERATING EXPENSES	525,880	509,593	593,947	507,644	115,641,197	111,871,928
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	513,366	515,277	188,644	(19,781)	26,927,351	24,806,566
Payment-in-lieu-of-tax	0	0	0	0	(10,614,034)	(10,189,699)
Depreciation	(375,192)	(376,793)	(54,387)	(52,107)	(18,995,501)	(16,861,327)
OPERATING INCOME (LOSS)	138,174	138,484	134,257	(71,888)	(2,682,184)	(2,244,460)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	43,388	(31,952)	(408)	(2,018)	3,083,196	(961,399)
Revenue from other governmental units	3,381	73,391	0	0	1,769,405	1,813,196
Miscellaneous revenue	861	153	8,709	56,220	2,333,212	1,638,095
Interest expense	0	0	(8,571)	(8,867)	(8,775,041)	(8,979,139)
Loss on disposal of fixed assets	0	0	0	0	(718,771)	(279,331)
Miscellaneous expense	0	0	(3,960)	0	(431,662)	(760,922)
TOTAL NONOPERATING REVENUES (EXPENSES)	47,630	41,592	(4,230)	45,335	(2,739,661)	(7,529,500)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	185,804	180,076	130,027	(26,553)	(5,421,845)	(9,773,960)
OPERATING TRANSFERS:						
Operating transfers from other funds	0	0	131,250	3,505,100	4,800,099	12,258,330
Operating transfers to other funds	(55,056)	(45,790)	(6,854)	(2,364,556)	(1,948,092)	(6,526,336)
TOTAL OPERATING TRANSFERS	(55,056)	(45,790)	124,396	1,140,544	2,852,007	5,731,994
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	130,748	134,286	254,423	1,113,991	(2,569,838)	(4,041,966)
Capital contribution	0	0	0	0	284,361	3,182,748
NET INCOME (LOSS)	130,748	134,286	254,423	1,113,991	(2,285,477)	(859,218)
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	130,748	134,286	254,423	1,113,991	(2,285,477)	(859,218)
RETAINED EARNINGS, BEGINNING OF PERIOD	8,859,960	8,749,172	1,050,551	0	349,400,922	335,643,356
Equity transfer from other funds	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	<u>\$8,990,708</u>	<u>\$8,883,458</u>	<u>\$1,304,974</u>	<u>\$1,113,991</u>	<u>347,115,445</u>	<u>334,784,138</u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 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)	(\$2,460,772)	(\$3,563,485)	\$ 4,187,743	\$ 5,571,202	\$ (1,986,784)	\$ (1,448,914)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	10,748,459	10,530,002	3,739,525	2,434,178	669,916	506,956
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	3,228,799	3,567,854	(110,205)	49,305	65,041	30,255
Decrease (increase) in due from other funds	(328,200)	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	49,253	47,434	0	0	0	0
Increase (decrease) in accounts payable	2,465,384	(580,090)	38,290	(132,821)	(32,071)	(3,779)
Increase (decrease) in accrued payroll	(527,047)	(360,201)	(227,286)	(194,881)	(52,225)	(40,389)
Decrease (increase) in inventory	(190,937)	(1,111,682)	0	0	0	0
Decrease (increase) in other assets	29,476	5,366	201	0	345	700
Increase (decrease) in accrued sales tax	(72,176)	(68,875)	0	0	0	0
Increase (decrease) in due to other funds	(227,992)	(192,015)	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	263,479	250,064	17,988	17,650	3,723	1,817,486
Unrealized gain (loss) on cash equivalents	281,706	(2,496,218)	83,819	(620,265)	20,472	(179,669)
Other nonoperating revenue (expense)	1,270,489	1,320,168	828,329	9,366	10,492	16,728
Net cash provided by (used for) operating activities	14,529,921	7,348,322	8,558,404	7,133,734	(1,301,091)	699,374
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	1,159,391	2,705,289
Operating transfers out	(1,028,263)	(637,443)	(206,073)	(87,554)	(25,229)	0
Operating grants	0	68,899	0	0	53,960	19,805
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	(1,028,263)	(568,544)	(206,073)	(87,554)	1,188,122	2,725,094
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	41,869,754	40,682,990	0	10,640,483	0	0
Debt service – interest payments	(7,442,727)	(8,455,829)	(1,673,472)	(1,754,846)	(4,985)	(5,586)
Debt service – principal and advance refunding payments	(47,797,605)	(49,980,634)	(3,319,000)	(1,770,130)	(17,515)	(16,913)
Acquisition and construction of capital assets	(10,195,658)	(10,694,752)	583,622	(5,321,038)	(684,506)	(3,455,532)
Decrease in construction contracts	(1,197,300)	(1,161,203)	(4,282,207)	(6,543,602)	(552,583)	(1,026,895)
Fiscal agent fees payments	(23,641)	(40,754)	(181,419)	(48,091)	0	0
Capital contributions	0	0	0	376,758	789,110	3,860,887
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	(24,787,177)	(29,650,182)	(8,937,476)	(4,420,466)	(470,479)	(644,039)
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	1,364,616	1,605,271	634,174	651,868	85,319	93,829
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	1,364,616	1,605,271	634,174	651,868	85,319	93,829
Net increase (decrease) in cash and cash equivalents	(9,920,903)	(21,265,133)	49,029	3,277,582	(498,129)	2,874,258
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	\$90,269,504	\$95,405,068	\$25,459,743	\$25,708,692	\$5,732,912	\$6,477,211

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013**

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund		Railroad Fund	
2014	2013	2014	2013	2014	2013	2014	2013	2014	2013
\$ (3,305,139)	\$ (3,455,765)	\$ 1,691,712	\$ 1,847,365	\$ 1,319,097	\$ 960,174	\$ (2,126,676)	\$ (1,901,095)	(\$273,796)	(\$320,538)
533,719	604,396	1,322,396	1,006,891	699,089	525,667	501,172	479,354	351,646	344,983
162,113	186,563	404,187	88,906	(4,331)	(8,325)	21,891	6,887	(7,230)	1,549
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
(15,842)	(31,935)	377,428	69,541	30,378	69,805	35,268	30,798	(60,813)	419
(158,873)	(139,030)	(271,898)	(240,126)	(24,860)	(18,527)	(179,751)	(149,465)	(7,358)	(5,924)
0	0	(134,364)	(189,746)	0	0	0	0	91,188	(14,318)
0	0	0	250	0	0	9,372	9,625	0	0
0	0	0	0	0	0	0	0	0	0
(976,559)	675,626	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	1,890	(77,066)
(89,280)	(72,511)	(91,037)	(12,351)	134,787	68,978	(9,336)	(24,412)	341	0
5,946	(10,634)	34,211	(280,840)	8,409	(228,302)	5,671	(51,071)	2,050	(8,764)
127,529	14,282	66,537	168,624	751	8,040	19,515	28,285	0	16,229
<u>(3,716,386)</u>	<u>(2,229,008)</u>	<u>3,399,172</u>	<u>2,458,514</u>	<u>2,163,320</u>	<u>1,377,510</u>	<u>(1,722,874)</u>	<u>(1,571,094)</u>	<u>97,918</u>	<u>(63,430)</u>
1,716,818	1,911,427	0	0	0	12,000	1,680,140	1,722,458	112,500	2,402,056
(111,009)	(552)	(226,218)	(12,640)	(234,398)	(1,665)	(49,079)	(2,287)	(5,913)	(3,373,849)
2,083,139	3,466	68,158	104,244	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
<u>3,688,948</u>	<u>1,914,341</u>	<u>(158,060)</u>	<u>91,604</u>	<u>(234,398)</u>	<u>10,335</u>	<u>1,631,061</u>	<u>1,720,171</u>	<u>106,587</u>	<u>(971,793)</u>
0	0	0	0	0	0	0	0	0	0
0	0	(97,268)	(102,529)	(549,423)	(560,043)	(4,481)	0	(19,284)	(21,103)
0	0	(680,000)	(662,510)	(1,011,506)	(990,451)	0	0	(51,143)	(2,334,923)
(466,885)	(15,410)	(1,559,454)	(1,422,590)	(656,236)	(5,402,877)	(221,344)	(281,903)	(131,846)	3,187,113
(133,038)	(100)	(149,008)	(175,511)	(1,735,052)	(1,153,209)	(6,122)	(5,443)	0	0
(860)	(838)	(270)	(269)	(15,670)	(5,785)	0	0	0	0
508,501	0	0	0	0	0	0	0	0	0
0	0	(72,498)	(70,128)	(91,898)	(90,305)	(38,652)	0	328,200	0
0	0	0	0	0	0	0	0	0	0
<u>(92,282)</u>	<u>(16,348)</u>	<u>(2,558,498)</u>	<u>(2,433,537)</u>	<u>(4,059,785)</u>	<u>(8,202,670)</u>	<u>(270,599)</u>	<u>(287,346)</u>	<u>125,927</u>	<u>831,087</u>
20,297	14,942	154,218	149,090	194,857	312,788	23,653	27,830	6,721	6,644
0	0	0	0	0	0	0	0	0	0
<u>20,297</u>	<u>14,942</u>	<u>154,218</u>	<u>149,090</u>	<u>194,857</u>	<u>312,788</u>	<u>23,653</u>	<u>27,830</u>	<u>6,721</u>	<u>6,644</u>
(99,423)	(316,073)	836,832	265,671	(1,936,006)	(6,502,037)	(338,759)	(110,439)	337,153	(197,492)
<u>1,228,008</u>	<u>1,390,639</u>	<u>10,984,158</u>	<u>10,181,511</u>	<u>6,813,917</u>	<u>15,069,257</u>	<u>2,496,756</u>	<u>2,517,901</u>	<u>404,624</u>	<u>527,347</u>
<u>\$1,128,585</u>	<u>\$1,074,566</u>	<u>\$11,820,990</u>	<u>\$10,447,182</u>	<u>\$4,877,911</u>	<u>\$8,567,220</u>	<u>\$2,157,997</u>	<u>\$2,407,462</u>	<u>\$741,777</u>	<u>\$329,855</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013**

	Storm Water Utility Fund		Transload Utility Fund		TOTAL	
	2014	2013	2014	2013	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$ 138,174	\$ 138,484	\$ 134,257	\$ (71,888)	\$ (2,682,184)	\$ (2,244,460)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	375,192	376,793	54,387	52,107	18,995,501	16,861,327
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	(1,312)	44,315	174,740	(76,807)	3,933,693	3,890,502
Decrease (increase) in due from other funds	0	0	0	0	(328,200)	0
Decrease (increase) in loans receivable from other funds	0	0	0	0	49,253	47,434
Increase (decrease) in accounts payable	(47,183)	(54,331)	(291,374)	34,317	2,499,465	(598,076)
Increase (decrease) in accrued payroll	(17,363)	(7,044)	(9,834)	0	(1,476,495)	(1,155,587)
Decrease (increase) in inventory	0	0	0	0	(234,113)	(1,315,746)
Decrease (increase) in other assets	249	0	(8,972)	0	30,671	15,941
Increase (decrease) in accrued sales tax	0	0	0	0	(72,176)	(68,875)
Increase (decrease) in due to other funds	0	0	(13,924)	0	(1,218,475)	483,611
Increase (decrease) in loans payable to other funds	0	0	0	78,886	1,890	1,820
Increase (decrease) in other liabilities	0	0	0	0	230,665	2,044,904
Unrealized gain (loss) on cash equivalents	9,484	(63,948)	(1,020)	(1,756)	450,748	(3,941,467)
Other nonoperating revenue (expense)	861	153	8,709	56,220	2,333,212	1,638,095
Net cash provided by (used for) operating activities	458,102	434,422	46,969	71,079	22,513,455	15,659,423
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	131,250	3,505,100	4,800,099	12,258,330
Operating transfers out	(55,056)	(45,790)	(6,854)	(2,364,556)	(1,948,092)	(6,526,336)
Operating grants	3,381	73,391	0	0	2,208,638	269,805
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	(51,675)	27,601	124,396	1,140,544	5,060,645	6,001,799
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	0	0	0	0	41,869,754	51,323,473
Debt service – interest payments	0	0	(8,571)	(8,867)	(9,800,211)	(10,908,803)
Debt service – principal and advance refunding payments	0	0	0	2,285,670	(52,876,769)	(53,469,891)
Acquisition and construction of capital assets	(64,890)	(210,020)	(6,796)	(3,428,252)	(13,403,993)	(27,045,261)
Decrease in construction contracts	(27,905)	(18,063)	0	0	(8,083,215)	(10,084,026)
Fiscal agent fees payments	0	0	0	0	(221,860)	(95,737)
Capital contributions	0	0	0	0	1,297,611	4,237,645
Proceeds from advances from other funds	0	0	0	0	60,152	(160,433)
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	(92,795)	(228,083)	(15,367)	(1,151,449)	(41,158,531)	(46,203,033)
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	33,273	31,558	297	(361)	2,517,425	2,893,459
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	33,273	31,558	297	(361)	2,517,425	2,893,459
Net increase (decrease) in cash and cash equivalents	346,905	265,498	156,295	59,813	(11,067,006)	(21,648,352)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	2,348,967	2,093,986	0	0	156,108,592	174,484,905
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$2,695,872</u>	<u>\$2,359,484</u>	<u>\$156,295</u>	<u>\$59,813</u>	<u>\$145,041,586</u>	<u>\$152,836,553</u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 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	\$12,919,971	\$23,667,536	\$7,650,860	\$6,286,318	\$541,500	\$633,566
Restricted assets – cash and cash equivalents	<u>77,349,533</u>	<u>71,737,532</u>	<u>17,808,883</u>	<u>19,422,374</u>	<u>5,191,412</u>	<u>5,843,645</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$90,269,504</u>	<u>\$95,405,068</u>	<u>\$25,459,743</u>	<u>\$25,708,692</u>	<u>\$5,732,912</u>	<u>\$6,477,211</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>1,119,111</u>	<u>731,159</u>	<u>3,282,364</u>	<u>2,863,129</u>	<u>67,087</u>	<u>1,206,243</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$1,119,111</u>	<u>\$731,159</u>	<u>\$3,282,364</u>	<u>\$2,863,129</u>	<u>\$67,087</u>	<u>\$1,206,243</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund		Railroad Fund	
2014	2013	2014	2013	2014	2013	2014	2013	2014	2013
\$0	\$0	\$7,762,635	\$5,670,029	\$332,186	\$285,510	\$1,531,430	\$1,987,956	\$207,101	\$70,622
<u>1,128,585</u>	<u>1,074,566</u>	<u>4,058,355</u>	<u>4,777,153</u>	<u>4,545,725</u>	<u>8,281,710</u>	<u>626,567</u>	<u>419,506</u>	<u>534,676</u>	<u>259,233</u>
<u>\$1,128,585</u>	<u>\$1,074,566</u>	<u>\$11,820,990</u>	<u>\$10,447,182</u>	<u>\$4,877,911</u>	<u>\$8,567,220</u>	<u>\$2,157,997</u>	<u>\$2,407,462</u>	<u>\$741,777</u>	<u>\$329,855</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>0</u>	<u>0</u>	<u>56,606</u>	<u>138,022</u>	<u>479,748</u>	<u>1,207,892</u>	<u>0</u>	<u>7,485</u>	<u>1,563</u>	<u>0</u>
<u>\$0</u>	<u>\$0</u>	<u>\$56,606</u>	<u>\$138,022</u>	<u>\$479,748</u>	<u>\$1,207,892</u>	<u>\$0</u>	<u>\$7,485</u>	<u>\$1,563</u>	<u>\$0</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

	Storm Water Utility Fund		Transload Utility Fund		TOTAL	
	2014	2013	2014	2013	2014	2013
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$1,561,439	\$1,161,010	\$156,295	\$59,813	\$32,663,417	\$39,822,360
Restricted assets – cash and cash equivalents	<u>1,134,433</u>	<u>1,198,474</u>	<u>0</u>	<u>0</u>	<u>112,378,169</u>	<u>113,014,193</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$2,695,872</u>	<u>\$2,359,484</u>	<u>\$156,295</u>	<u>\$59,813</u>	<u>\$145,041,586</u>	<u>\$152,836,553</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>103,853</u>	<u>4,534</u>	<u>0</u>	<u>0</u>	<u>5,110,332</u>	<u>6,158,464</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$103,853</u>	<u>\$4,534</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,110,332</u>	<u>\$6,158,464</u>

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

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

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Residential sales	\$35,579,164	\$32,386,342
Commercial and industrial sales	40,826,884	39,677,504
Intragovernmental sales	888,955	889,454
Street lighting and traffic signs	394,474	391,812
Sales to public authorities	8,944,889	9,672,848
Miscellaneous	<u>2,528,938</u>	<u>2,237,327</u>
TOTAL OPERATING REVENUES	<u>89,163,304</u>	<u>85,255,287</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	168,687	382,329
Steam expenses	461,527	446,641
Electrical expenses	1,995,980	1,724,057
Miscellaneous steam power expenses	564,771	444,444
Fuel – coal	1,477,690	1,954,129
Fuel – gas, biomass, and miscanthus grass	<u>1,056,625</u>	<u>1,391,559</u>
Total Operations	<u>5,725,280</u>	<u>6,343,159</u>
Maintenance		
Supervision and engineering	718,766	671,857
Maintenance of structures	499	508
Maintenance of boiler plants	778,007	1,052,581
Maintenance of electrical plant	373,496	346,425
Maintenance – other	<u>137,561</u>	<u>95,429</u>
Total Maintenance	<u>2,008,329</u>	<u>2,166,800</u>
Other:		
Purchased power	53,919,930	51,539,933
Fuel	460,158	691,154
Transportation	<u>129</u>	<u>364</u>
Total Other	<u>54,380,217</u>	<u>52,231,451</u>
Total Production	<u>62,113,826</u>	<u>60,741,410</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	534,705	517,199
Load dispatching	1,161,210	986,491
Station	764,976	741,377
Overhead line	907,121	743,623
Underground line	396,030	580,939
Street lighting and signal system	1,723	617
Meter services	510,973	507,308
Customer installation	60,197	77,408
Miscellaneous distribution	550,705	617,961
Transportation	365,903	372,786
Storeroom	200,964	210,744
Rents	13,463	13,466
Transmission of electricity	<u>137,672</u>	<u>171,343</u>
Total Operations	<u>5,605,642</u>	<u>5,541,262</u>

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

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

	<u>2014</u>	<u>2013</u>
Maintenance:		
Supervision and engineering	\$22	\$165
Maintenance of structures	276,424	288,256
Maintenance of station equipment	203,725	136,578
Maintenance of overhead lines	2,260,309	2,013,167
Maintenance of underground lines	469,698	451,491
Maintenance of line transformer	11,295	13,036
Maintenance of street lights and signal system	265,243	262,723
Maintenance of meters	13,458	4,036
Maintenance of miscellaneous distribution plant	11,554	13,777
Total Maintenance	<u>3,511,728</u>	<u>3,183,229</u>
Total Transmission and Distribution	<u>9,117,370</u>	<u>8,724,491</u>
Accounting and Collection:		
Meter reading	246,892	232,422
Customer records and collection	2,175,290	1,844,426
Uncollectible accounts	244,301	229,159
Total Accounting and Collection	<u>2,666,483</u>	<u>2,306,007</u>
Administrative and General:		
Salaries	544,118	551,757
Property insurance	540,863	471,222
Office supplies and expense	212,700	155,413
Communication services	1,696	1,579
Maintenance of communication equipment	17,738	21,898
Outside services employed	77,795	152,130
Miscellaneous general expense	0	3,500
Merchandise/jobbing and contract work	89,984	438,981
Demonstrating and selling	22,885	94,062
Rents	0	0
Energy conservation	1,585,090	1,514,533
Total Administrative and General	<u>3,092,869</u>	<u>3,405,075</u>
TOTAL OPERATING EXPENSES	<u>76,990,548</u>	<u>75,176,983</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u><u>\$12,172,756</u></u>	<u><u>\$10,078,304</u></u>

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

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

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Residential sales	\$11,339,653	\$9,213,081
Commercial and industrial sales	4,192,940	5,366,406
Miscellaneous	<u>708,170</u>	<u>940,063</u>
TOTAL OPERATING REVENUES	<u>16,240,763</u>	<u>15,519,550</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	86,839	130,432
Operating labor and expense	11,626	10,216
Purchase of water for resale	2,635	1,645
Maintenance of wells	8,391	23,948
Miscellaneous	<u>54,423</u>	<u>87,081</u>
Total Source of Supply	<u>163,914</u>	<u>253,322</u>
Power and Pumping		
Supervision and engineering	64,756	89,110
Operating labor and expense	621,656	639,733
Maintenance of structures and improvements	148,781	187,097
Maintenance of pumping equipment	210,852	343,927
Power purchased	896,352	929,754
Miscellaneous	<u>16,973</u>	<u>17,805</u>
Total Power and Pumping	<u>1,959,370</u>	<u>2,207,426</u>
Purification:		
Supplies and expense	645,131	34,362
Labor	0	44,062
Chemicals	618,429	525,760
Maintenance of purification equipment	<u>45,095</u>	<u>42,469</u>
Total Purification	<u>1,308,655</u>	<u>646,653</u>
Total Production	<u>3,431,939</u>	<u>3,107,401</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	572,990	523,633
Maps and records	63,911	97,282
Transmission and distributions lines	128,141	111,546
Meter	<u>142,931</u>	<u>141,955</u>
Total Operations	<u>907,973</u>	<u>874,416</u>

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

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

	<u>2014</u>	<u>2013</u>
Maintenance:		
Supervision and engineering	\$0	\$999
Maintenance of structures and improvements	4,056	6,421
Maintenance of transmission/distribution lines	1,620,691	1,352,373
Maintenance of distribution reservoirs	2,706	7,342
Maintenance of services	744,358	653,383
Maintenance of meters	182,867	224,485
Maintenance of hydrants	61,643	49,227
Maintenance of miscellaneous plants	162,591	60,499
Total Maintenance	<u>2,778,912</u>	<u>2,354,729</u>
Other:		
Stores	129,418	120,753
Transportation	301,037	248,395
Total Other	<u>430,455</u>	<u>369,148</u>
Total Transmission and Distribution	<u>4,117,340</u>	<u>3,598,293</u>
Accounting and Collection:		
Meter reading	146,945	146,607
Billing and accounting	1,144,925	959,852
Uncollectible accounts	80,525	62,519
Total Accounting and Collection	<u>1,372,395</u>	<u>1,168,978</u>
Administrative and General:		
General office salaries	162,597	167,322
Insurance	266,893	280,165
Special service	50,010	21,615
Office supplies and expense	53,427	48,229
Rent	0	0
Miscellaneous	0	0
Energy conservation	57,197	49,635
Merchandise/jobbing and contract work	0	0
Total Administrative and General	<u>590,124</u>	<u>566,966</u>
TOTAL OPERATING EXPENSES	<u>9,511,798</u>	<u>8,441,638</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u><u>\$6,728,965</u></u>	<u><u>\$7,077,912</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$14,354,962</u>	<u>\$14,394,562</u>
OPERATING EXPENSES:		
Administration:		
Personal services	780,094	766,255
Materials and supplies	19,396	26,258
Travel and training	4,756	4,773
Intragovernmental	852,171	810,121
Utilities, services, and miscellaneous	<u>176,426</u>	<u>125,590</u>
Total Administration	<u>1,832,843</u>	<u>1,732,997</u>
Treatment Plant:		
Personal services	1,589,941	1,520,543
Materials and supplies	629,408	255,394
Travel and training	160	1,604
Intragovernmental	159,837	128,057
Utilities, services and miscellaneous	<u>872,413</u>	<u>777,981</u>
Total Treatment Plant	<u>3,251,759</u>	<u>2,683,579</u>
Pump Stations:		
Personal services	105,797	105,193
Materials and supplies	19,754	17,413
Travel and training	0	160
Intragovernmental	2,823	4,145
Utilities, services, and miscellaneous	<u>61,204</u>	<u>432,839</u>
Total Pump Stations	<u>189,578</u>	<u>559,750</u>
Maintenance:		
Personal services	713,610	712,194
Materials and supplies	145,503	158,249
Travel and training	0	815
Intragovernmental	115,196	129,715
Utilities, services, and miscellaneous	<u>179,205</u>	<u>411,883</u>
Total Maintenance	<u>1,153,514</u>	<u>1,412,856</u>
TOTAL OPERATING EXPENSES	<u>6,427,694</u>	<u>6,389,182</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$7,927,268</u></u>	<u><u>\$8,005,380</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013**

	2014	2013
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 105,724	\$ 94,885
Rentals	81,877	131,640
Landing fees	52,289	44,097
Law enforcement fees	0	20,722
Passenger facility charges	123,858	117,148
Miscellaneous	0	0
TOTAL OPERATING REVENUES	363,748	408,492
OPERATING EXPENSES:		
Administration:		
Personal services	172,906	161,347
Materials and supplies	6,914	5,126
Travel and training	727	850
Intragovernmental	201,346	139,646
Utilities, services, and miscellaneous	221,000	96,130
Total Administration	602,893	403,099
Airfield Areas:		
Personal services	162,523	172,043
Materials and supplies	47,115	66,530
Travel and training	0	0
Intragovernmental	12,680	12,768
Utilities, services, and miscellaneous	60,747	46,689
Total Airfield Areas	283,065	298,030
Terminal Areas:		
Personal services	34,989	33,926
Materials and supplies	32,992	26,266
Intragovernmental	669	344
Utilities, services, and miscellaneous	107,417	88,014
Total Terminal Areas	176,067	148,550
Public Safety:		
Personal services	389,009	381,479
Materials and supplies	59,727	16,848
Travel and training	9,672	5,317
Intragovernmental	17,438	12,439
Utilities, services, and miscellaneous	58,150	10,020
Total Public Safety	533,996	426,103
Snow Removal:		
Personal services	18,103	10,634
Materials and supplies	37,890	36,965
Intragovernmental	6,266	6,461
Utilities, services, and miscellaneous	22,336	20,608
Total Snow Removal	84,595	74,668
TOTAL OPERATING EXPENSES	1,680,616	1,350,450
OPERATING LOSS BEFORE DEPRECIATION	(\$1,316,868)	(\$941,958)

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 191,991	\$ 176,106
School passes	33,616	37,060
Specials	409,846	364,730
University of Missouri Shuttle reimbursement	998,340	800,149
Paratransit	109,464	97,832
FastCAT	<u>63,889</u>	<u>60,822</u>
TOTAL OPERATING REVENUES	<u>1,807,146</u>	<u>1,536,699</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	1,225,649	1,067,207
Materials and supplies	676,616	668,597
Travel and training	1,657	2,148
Intragovernmental	501,095	474,064
Utilities, services, and miscellaneous	<u>271,770</u>	<u>267,121</u>
Total General Operations	<u>2,676,787</u>	<u>2,479,137</u>
University of Missouri Shuttle Service:		
Personal services	420,785	425,659
Materials and supplies	150,958	175,846
Travel and training	0	0
Intragovernmental	33,369	29,564
Utilities, services, and miscellaneous	<u>38,351</u>	<u>44,858</u>
Total University of Missouri Shuttle Service	<u>643,463</u>	<u>675,927</u>
Paratransit:		
Personal services	536,154	587,177
Materials and supplies	188,889	181,493
Travel and training	0	0
Intragovernmental	150,827	138,625
Utilities, services, and miscellaneous	<u>81,311</u>	<u>80,347</u>
Total Paratransit	<u>957,181</u>	<u>987,642</u>
FastCAT:		
Personal services	202,021	162,334
Materials and supplies	78,841	70,318
Intragovernmental	3,686	0
Utilities, services, and miscellaneous	<u>16,587</u>	<u>12,710</u>
Total FastCAT	<u>301,135</u>	<u>245,362</u>
TOTAL OPERATING EXPENSES	<u>4,578,566</u>	<u>4,388,068</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$2,771,420)</u></u>	<u><u>(\$2,851,369)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 9,834,190	\$ 9,736,664
Landfill fees	1,968,013	1,830,526
Bag sales	84,170	78,106
Compost sales	5,048	5,947
Miscellaneous	<u>770,849</u>	<u>713,297</u>
TOTAL OPERATING REVENUES	<u>12,662,270</u>	<u>12,364,540</u>
OPERATING EXPENSES:		
Administration:		
Personal services	450,218	469,111
Materials and supplies	10,745	17,771
Travel and training	1,519	873
Intragovernmental	846,665	783,350
Utilities, services, and miscellaneous	<u>118,669</u>	<u>85,030</u>
Total Administration	<u>1,427,816</u>	<u>1,356,135</u>
Commercial:		
Personal services	1,001,464	974,214
Materials and supplies	754,651	859,261
Travel and training	0	250
Intragovernmental	210,637	229,070
Utilities, services, and miscellaneous	<u>276,533</u>	<u>371,125</u>
Total Commercial	<u>2,243,285</u>	<u>2,433,920</u>
Residential:		
Personal services	705,731	684,600
Materials and supplies	778,675	746,543
Travel and training	0	250
Intragovernmental	182,946	132,896
Utilities, services, and miscellaneous	<u>166,952</u>	<u>193,353</u>
Total Residential	<u>1,834,304</u>	<u>1,757,642</u>
Landfill:		
Personal services	655,184	696,364
Materials and supplies	732,622	575,469
Travel and training	690	819
Intragovernmental	78,209	64,018
Utilities, services, and miscellaneous	<u>522,140</u>	<u>468,384</u>
Total Landfill	<u>1,988,845</u>	<u>1,805,054</u>
Recycling:		
Personal services	1,012,140	1,099,163
Materials and supplies	700,839	620,332
Travel and training	337	360
Intragovernmental	206,331	221,538
Utilities, services, and miscellaneous	<u>234,265</u>	<u>216,140</u>
Total Recycling	<u>2,153,912</u>	<u>2,157,533</u>
TOTAL OPERATING EXPENSES	<u>9,648,162</u>	<u>9,510,284</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$3,014,108</u></u>	<u><u>\$2,854,256</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,135,673	\$ 1,031,261
Garages	1,217,081	888,987
Reserved lots	332,172	267,436
Other	<u>140,218</u>	<u>98,174</u>
TOTAL OPERATING REVENUES	<u>2,825,144</u>	<u>2,285,858</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	353,140	348,745
Materials and supplies	109,534	168,558
Travel and training	1,499	149
Intragovernmental	147,756	124,457
Utilities, services, and miscellaneous	<u>195,029</u>	<u>158,108</u>
TOTAL OPERATING EXPENSES	<u>806,958</u>	<u>800,017</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$2,018,186</u></u>	<u><u>\$1,485,841</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Fees and admissions	\$ 2,009,655	\$ 2,148,144
Facility user charges	83,494	81,822
Youth capital improvement fees	45,895	51,288
Golf course improvement fees	67,937	71,979
Miscellaneous	<u>639,728</u>	<u>620,445</u>
TOTAL OPERATING REVENUES	<u>2,846,709</u>	<u>2,973,678</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	1,184,742	1,202,511
Materials and supplies	284,571	278,228
Travel and training	4,388	3,221
Intragovernmental	350,810	369,627
Utilities, services, and miscellaneous	<u>217,299</u>	<u>268,379</u>
Total Recreation Services	<u>2,041,810</u>	<u>2,121,966</u>
Maintenance:		
Personal services	426,280	416,326
Materials and supplies	344,312	284,477
Travel and training	345	385
Intragovernmental	48,820	45,523
Utilities, services, and miscellaneous	<u>339,375</u>	<u>263,096</u>
Total Maintenance	<u>1,159,132</u>	<u>1,009,807</u>
Activity and Recreation Center:		
Personal services	747,338	766,783
Materials and supplies	173,125	173,015
Travel and training	572	1,286
Intragovernmental	118,237	122,236
Utilities, services, and miscellaneous	<u>231,999</u>	<u>200,326</u>
Total Activity and Recreation Center	<u>1,271,271</u>	<u>1,263,646</u>
TOTAL OPERATING EXPENSES	<u>4,472,213</u>	<u>4,395,419</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$1,625,504)</u></u>	<u><u>(\$1,421,741)</u></u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Switching fees	\$399,674	\$351,888
Miscellaneous	82,991	75,207
	<u>482,665</u>	<u>427,095</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Administration:		
Personal services	0	0
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	48,262	45,239
Utilities, services, and miscellaneous	42,746	39,007
	<u>91,008</u>	<u>84,246</u>
Total Administration		
Transportation:		
Personal services	57,357	50,253
Materials and supplies	37,874	36,957
Travel and training	2,564	1,656
Intragovernmental	11,755	11,810
Utilities, services, and miscellaneous	30,306	30,492
	<u>139,856</u>	<u>131,168</u>
Total Transportation		
Maintenance of Way:		
Personal services	111,265	123,721
Materials and supplies	24,208	30,733
Travel and training	0	0
Intragovernmental	5,012	4,465
Utilities, services, and miscellaneous	33,466	28,317
	<u>173,951</u>	<u>187,236</u>
Total Maintenance of Way		
TOTAL OPERATING EXPENSES	<u>404,815</u>	<u>402,650</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$77,850</u></u>	<u><u>\$24,445</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 1,039,246</u>	<u>\$ 1,024,870</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	65,397	60,053
Materials and supplies	24,324	9,754
Travel and training	3,705	1,533
Intragovernmental	128,566	108,553
Utilities, services, and miscellaneous	<u>21,834</u>	<u>17,574</u>
Total General Operations	<u>243,826</u>	<u>197,467</u>
Field Operations:		
Personal services	174,368	194,237
Materials and supplies	61,381	76,616
Travel and training	0	0
Intragovernmental	24,471	21,762
Utilities, services, and miscellaneous	<u>21,834</u>	<u>19,511</u>
Total Field Operations	<u>282,054</u>	<u>312,126</u>
TOTAL OPERATING EXPENSES	<u>525,880</u>	<u>509,593</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$513,366</u></u>	<u><u>\$515,277</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 782,591</u>	<u>\$ 487,863</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	129,309	132,618
Materials and supplies	11,262	4,186
Travel and training	2,105	48
Intragovernmental	21,683	324
Utilities, services, and miscellaneous	<u>429,588</u>	<u>370,468</u>
Total General Operations	<u>593,947</u>	<u>507,644</u>
TOTAL OPERATING EXPENSES	<u>593,947</u>	<u>507,644</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	<u><u>\$188,644</u></u>	<u><u>(\$19,781)</u></u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
June 30, 2014**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
SEWER:						
Sewer Main Rehab (C43100)	\$ 6,121,298	\$ 5,066,450	\$ 56	\$ 5,066,506	\$ -	\$ 1,054,792
Sm Trunks 80 Acre Point (C43111)	438,529	-	-	-	-	438,529
Private Common Collector (C43112)	88,235	1,865	-	1,865	-	86,370
Annual Sewer Improvements (C43183)	651,050	19,825	-	19,825	-	631,225
WWTP Improvement (C43194)	66,914,991	66,345,936	(560,107)	65,785,829	729,389	399,773
PCCE #3 Stewart/Ridge/Med (C43198)	659,000	115,542	31,367	146,909	-	512,091
PCCE #6 Country Club Dr (C43203)	224,937	215,688	9,248	224,936	-	1
North Grindstone PH II (C43205)	1,553,000	1,415,067	26,338	1,441,405	-	111,595
SD #165 Maple Bluff (C43207)	648,000	643,010	2,500	645,510	-	2,490
Hominy Br Outfall Relief (C43210)	4,451,850	2,833,958	33,141	2,867,099	35,770	1,548,981
Upper Hinkson Ext PH I (C43213)	518,629	387,353	66,591	453,944	37,785	26,900
PCCE #8 Thilly Lathrop (C43221)	780,000	148,608	7,183	155,791	-	624,209
Ridgeway Cottages (C43222)	10,000	42	-	42	-	9,958
PCCE #15 Anderson Ave (C43223)	628,450	39,843	517,321	557,164	26,709	44,577
PCCE #11 Wilson/High (C43224)	205,000	29,867	1,543	31,410	-	173,590
PCCE #17 Wilson/Ross (C43226)	290,000	55,010	1,334	56,344	-	233,656
PCCE #19 Sunset Lane (C43227)	735,000	67,703	598,541	666,244	8,146	60,610
Haystack Acres Pump Stn (C43230)	570,000	15,250	8,794	24,044	-	545,956
SD 170 S Bethel Church Rd (C43232)	370,380	28,040	10,858	38,898	-	331,482
Valley View Pump Stn (C43233)	267,000	239,021	9,926	248,947	-	18,053
Stadium/I-70 Sewer Reloc (C43236)	180,000	27,138	97	27,235	-	152,765
PCCE #12 Maplewood Dr (C43238)	164,550	4,522	88,779	93,301	6,770	64,479
PCCE #14 Cliff Dr (C43239)	39,750	14,326	7,676	22,002	-	17,748
PCCE #16 Bingham/W Ridgel (C43240)	56,750	29,032	14,866	43,898	-	12,852
Spring Valley Rd (C43241)	109,000	-	199	199	-	108,801
FY12 Sewer Main Rehab (C43242)	4,567,408	2,087,923	1,418,595	3,506,518	882,261	178,629
Douglass High Sewer Reloc (C43243)	175,000	45	93,405	93,450	23,115	58,435
N Grindstone Bank Stabil (C43244)	200,000	4,601	604	5,205	-	194,795
Upper Merideth Br Stabil (C43245)	50,000	-	1,644	1,644	-	48,356
Westwood Ave Relocation (C43246)	195,000	41	9,166	9,207	-	185,793
Woodrail Sewer Replacement (C43247)	21,049	-	9,718	9,718	-	11,331
PCCE #20 Ridgemont (C43248)	20,000	-	11,787	11,787	-	8,213
Flat Branch to Turner Rlf (C43250)	50,000	-	15,435	15,435	1,715	32,850
STM WWTP Energize Mo Comm (C4302J)	628,725	628,725	-	628,725	-	-
TOTAL SEWER	\$ 92,582,581	\$ 80,464,431	\$ 2,436,605	\$ 82,901,036	\$ 1,751,660	\$ 7,929,885
AIRPORT:						
Airport General Improv. (C44008)	\$ 162,695	\$ 12,902	\$ -	\$ 12,902	\$ -	\$ 149,793
Passenger Terminal Upgrade (C44066)	366,855	266,613	49,330	315,943	2,127	48,785
Environmental Assess. (C44070)	399,245	397,667	-	397,667	-	1,578
Replace Airline Counter (C44087)	38,000	-	-	-	-	38,000
Realign Rt H (C44090)	149,264	-	-	-	-	149,264
Upgrade Crosswind Runway (C44092)	388,747	-	23,129	23,129	365,596	22
Landside Pavement Improv (C44093)	78,500	54,956	-	54,956	-	23,544
Control Tower Road (C44096)	38,798	-	38,797	38,797	-	1
Wildlife Fencing (C44100)	1,720,809	1,651,369	7,575	1,658,944	12,520	49,345
Taxiway Alpha (C44101)	8,047,450	6,259,051	5,157	6,264,208	542	1,782,700
Land Acquisition PH I (C44105)	639,000	-	559,085	559,085	-	79,915
Maintenance Shop Expans (C44109)	121,810	480	37,512	37,992	64,321	19,497
New Airport Terminal (C44111)	944,199	-	-	-	-	944,199
Terminal Master Plan (C44112)	65,000	-	-	-	-	65,000
TOTAL AIRPORT:	\$ 13,160,372	\$ 8,643,038	\$ 720,585	\$ 9,363,623	\$ 445,106	\$ 3,351,643
PARKING:						
5th & Walnut Parking Garage (C45050)	\$ 16,753,115	\$ 16,682,231	\$ 34,136	\$ 16,716,367	\$ 496	\$ 36,252
Short St Garage (C45051)	12,503,688	10,981,921	1,070,225	12,052,146	63,472	388,070
Ramp Parking Surface Rpr (C45054)	180,000	-	-	-	-	180,000
TOTAL PARKING:	\$ 29,436,803	\$ 27,664,152	\$ 1,104,361	\$ 28,768,513	\$ 63,968	\$ 604,322
RECREATION SERVICES:						
ARC Improvements (C46071)	\$ 187,871	\$ 186,536	\$ 758	\$ 187,294	\$ -	\$ 577

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**CAPITAL PROJECTS
June 30, 2014**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encum- brances	Unencumbered Appropriations
Antimi Field Improvements (C46073)	38,446	22,591	15,855	38,446	-	-
LAN Golf Clubhouse Renov (C46076)	110,000	107,733	2,051	109,784	-	216
LOW New Shltr/Course Imp (C46077)	120,000	-	-	-	-	120,000
AM Legion E Field Lights (C46079)	130,000	-	112,213	112,213	-	17,787
TOTAL RECREATION SERVICES:	\$ 586,317	\$ 316,860	\$ 130,877	\$ 447,737	\$ -	\$ 138,580
PUBLIC TRANSPORTATION:						
GFI Upgrades (C47018)	\$ 241,567	\$ 202,910	\$ 17,950	\$ 220,860	\$ -	\$ 20,707
Benches & Shelters (C47029)	76,168	-	-	-	-	76,168
Auto Veh Locator - GPS (C47036)	867,967	303,920	346,936	650,856	116,385	100,726
Rpl 4 Paratransit Vans (C47038)	442,151	-	-	-	401,736	40,415
2 40 Ft 1 35 Ft Buses (C47040)	380,707	-	-	-	-	380,707
Bus Shelter Grant 0124 (C47048)	23,428	6,652	-	6,652	-	16,776
2 Heavy Duty Buses (C47049)	972,209	-	-	-	963,456	8,753
Annual Transit Projects (C47050)	795,358	-	110,000	110,000	-	685,358
TOTAL PUBLIC TRANSPORTATION:	\$ 3,799,555	\$ 513,482	\$ 474,886	\$ 988,368	\$ 1,481,577	\$ 1,329,610
SOLID WASTE:						
Methane Gas Extract Wells (C48031)	\$ 1,525,947	\$ 912,124	\$ 270,634	\$ 1,182,758	\$ 3,985	\$ 339,204
Landfill Cell 5 (C48042)	3,480,000	3,173,446	111,422	3,284,868	-	195,132
Parkside Mulch Drop-off (C48045)	99,264	90,979	8,284	99,263	-	1
Collection & Admin Reloc (C48048)	670,000	64,509	145,563	210,072	163,128	296,800
Leachate Handling & Stor (C48051)	621,416	-	-	-	-	621,416
Landfill Road Reconstruct (C48052)	175,000	-	-	-	-	175,000
Fire Station #7 Demo (C48053)	75,000	-	35,698	35,698	-	39,302
STM Landfill Gas Plant EMC (C4801J)	425,275	373,081	21,731	394,812	-	30,463
TOTAL SOLID WASTE:	\$ 7,071,902	\$ 4,614,139	\$ 593,332	\$ 5,207,471	\$ 167,113	\$ 1,697,318
STORMWATER:						
Annual Projects (C49017)	\$ 12,123	\$ -	\$ -	\$ -	\$ -	\$ 12,123
Royal Latham-Fallwood (C49090)	33,500	22,537	-	22,537	-	10,963
Hitt & Elm (C49099)	112,000	10,131	1,254	11,385	-	100,615
Grissum Bldg Water Qual (C49102)	286,245	170,166	101,764	271,930	5,644	8,671
Nifong & Bethel Drainage (C49105)	820,000	-	-	-	-	820,000
Ash & Hubble (C49106)	155,000	68,540	40,457	108,997	-	46,003
Kelly Detention Retrofit (C49108)	91,333	1,342	185	1,527	-	89,806
Sixth & Elm Storm Drain (C49109)	27,500	-	-	-	-	27,500
Garth @ Oak Tower (C49100)	20,000	-	-	-	-	20,000
Mill Creek Phase 3 (C49111)	10,000	-	-	-	-	10,000
Wilson Ross (C49112)	5,000	-	-	-	-	5,000
Forum Nature Area (C49113)	50,000	-	25,083	25,083	-	24,917
TOTAL STORMWATER:	\$ 1,622,701	\$ 272,716	\$ 168,743	\$ 441,459	\$ 5,644	\$ 1,175,598
VEHICLE MAINTENANCE:						
Fuel Tank Upgrade (C72001)	\$ 536,060	\$ 380,754	\$ -	\$ 380,754	\$ 383	\$ 154,923
P&R Vehicle Maint Facil (C72002)	1,028,437	348,508	534,707	883,215	112,189	33,033
CNG Land (C72003)	308,563	308,563	-	308,563	-	-
TOTAL VEHICLE MAINTENANCE:	\$ 1,873,060	\$ 1,037,825	\$ 534,707	\$ 1,572,532	\$ 112,572	\$ 187,956
TOTAL CAPITAL PROJECTS	\$ 150,133,291	\$ 123,526,643	\$ 6,164,096	\$ 129,690,739	\$ 4,027,640	\$ 16,414,912

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INTERNAL SERVICE FUNDS

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

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

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

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

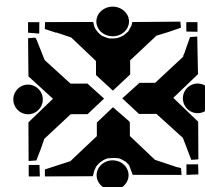
Public Communications Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments and cable television operations.

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

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

GIS Fund - to account for the provision of geospatial technologies 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
June 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	\$761,380	\$656,652	\$727,421	\$414,694	\$1,633,033	\$1,363,593
Accounts receivable	0	0	5,694	44,980	5,592	5,592
Accrued interest	1,670	1,242	1,607	806	3,560	2,585
Due from other funds	0	0	0	0	0	0
Inventory	15,001	18,925	0	0	0	0
Other assets	0	0	0	0	0	0
Total Current Assets	778,051	676,819	734,722	460,480	1,642,185	1,371,770
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Total Other Assets	0	0	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	419,086	419,086	32,500	32,500	5,063,251	4,920,940
Accumulated depreciation	(159,158)	(141,442)	(32,500)	(32,500)	(4,600,800)	(4,411,848)
Net Plant in Service	259,928	277,644	0	0	462,451	509,092
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	259,928	277,644	0	0	462,451	509,092
TOTAL ASSETS	\$1,037,979	\$954,463	\$734,722	\$460,480	\$2,104,636	\$1,880,862
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$28,413	\$12,165	\$21,931	\$30,348	\$31,962	\$23,933
Interest payable	0	0	0	0	0	165
Accrued payroll and payroll taxes	35,804	29,666	33,508	26,629	172,881	146,168
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	23,456	27,715
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	64,217	41,831	55,439	56,977	228,299	197,981
LONG-TERM LIABILITIES:						
Obligations under capital leases	0	0	0	0	40,063	0
Special obligation bonds payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
Total Long-Term Liabilities	0	0	0	0	40,063	0
TOTAL LIABILITIES	64,217	41,831	55,439	56,977	268,362	197,981
FUND EQUITY:						
Contributed capital	380,000	380,000	0	0	434,763	434,763
Retained earnings (deficit)	593,762	532,632	679,283	403,503	1,401,511	1,248,118
TOTAL FUND EQUITY	973,762	912,632	679,283	403,503	1,836,274	1,682,881
LIABILITIES AND FUND EQUITY	\$1,037,979	\$954,463	\$734,722	\$460,480	\$2,104,636	\$1,880,862

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2014 and 2013

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2014	2013	2014	2013	2014	2013	2014	2013
\$1,293,444	\$1,234,710	\$495,945	\$1,192,704	\$5,259,480	\$4,009,022	\$323,985	\$70,020
0	0	54,612	12,130	0	0	0	0
2,870	2,345	1,325	2,287	8,749	5,162	675	134
0	0	0	0	0	0	0	0
9,013	17,931	938,784	834,295	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,305,327</u>	<u>1,254,986</u>	<u>1,490,666</u>	<u>2,041,416</u>	<u>5,268,229</u>	<u>4,014,184</u>	<u>324,660</u>	<u>70,154</u>
0	0	0	0	0	0	0	0
0	0	0	0	4,861,752	4,861,369	0	0
0	0	0	0	4,861,752	4,861,369	0	0
1,016,832	984,238	2,152,527	1,780,986	33,350	33,350	0	0
(746,420)	(693,158)	(631,185)	(774,018)	(33,350)	(33,350)	0	0
270,412	291,080	1,521,342	1,006,968	0	0	0	0
0	0	348,508	1,773	0	0	0	0
270,412	291,080	1,869,850	1,008,741	0	0	0	0
<u>\$1,575,739</u>	<u>\$1,546,066</u>	<u>\$3,360,516</u>	<u>\$3,050,157</u>	<u>\$10,129,981</u>	<u>\$8,875,553</u>	<u>\$324,660</u>	<u>\$70,154</u>
\$18,376	\$58,259	\$422,115	\$311,985	\$331	\$7,258	\$282	\$30
0	0	0	0	0	0	0	0
36,478	37,471	97,453	82,757	16,438	16,377	9,346	8,873
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
80,951	0	31	0	0	0	0	0
<u>135,805</u>	<u>95,730</u>	<u>519,599</u>	<u>394,742</u>	<u>16,769</u>	<u>23,635</u>	<u>9,628</u>	<u>8,903</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	4,286,689	4,259,972	0	0
0	0	0	0	4,286,689	4,259,972	0	0
135,805	95,730	519,599	394,742	4,303,458	4,283,607	9,628	8,903
0	0	281,705	281,705	0	0	0	0
1,439,934	1,450,336	2,559,212	2,373,710	5,826,523	4,591,946	315,032	61,251
1,439,934	1,450,336	2,840,917	2,655,415	5,826,523	4,591,946	315,032	61,251
<u>\$1,575,739</u>	<u>\$1,546,066</u>	<u>\$3,360,516</u>	<u>\$3,050,157</u>	<u>\$10,129,981</u>	<u>\$8,875,553</u>	<u>\$324,660</u>	<u>\$70,154</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2014 and 2013

ASSETS	Employee Benefit Fund		TOTAL	
	2014	2013	2014	2013
CURRENT ASSETS:				
Cash and cash equivalents	\$4,889,596	\$4,018,279	\$15,384,284	\$12,959,674
Accounts receivable	414,031	403,822	479,929	466,524
Accrued interest	10,643	7,459	31,099	22,020
Due from other funds	0	0	0	0
Inventory	0	0	962,798	871,151
Other assets	0	0	0	0
Total Current Assets	5,314,270	4,429,560	16,858,110	14,319,369
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	4,861,752	4,861,369
Total Other Assets	0	0	4,861,752	4,861,369
FIXED ASSETS:				
Property, plant, and equipment	0	0	8,717,546	8,171,100
Accumulated depreciation	0	0	(6,203,413)	(6,086,316)
Net Plant in Service	0	0	2,514,133	2,084,784
Construction in progress	0	0	348,508	1,773
Net Fixed Assets	0	0	2,862,641	2,086,557
TOTAL ASSETS	\$5,314,270	\$4,429,560	\$24,582,503	\$21,267,295
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$11,384	\$105,274	\$534,794	\$549,252
Interest payable	0	0	0	165
Accrued payroll and payroll taxes	12,487	9,306	414,395	357,247
Due to other funds	0	0	0	0
Advances from other funds	0	0	0	0
Obligations under capital leases			0	0
current maturities	0	0	23,456	27,715
Other liabilities	59,538	46,633	140,520	46,633
Total Current Liabilities	83,409	161,213	1,113,165	981,012
LONG-TERM LIABILITIES:				
Obligations under capital leases	0	0	40,063	0
Special obligation bonds payable	0	0	0	0
Incurred but not reported claims	927,900	900,013	5,214,589	5,159,985
Total Long-Term Liabilities	927,900	900,013	5,254,652	5,159,985
TOTAL LIABILITIES	1,011,309	1,061,226	6,367,817	6,140,997
FUND EQUITY:				
Contributed capital	0	0	1,096,468	1,096,468
Retained earnings (deficit)	4,302,961	3,368,334	17,118,218	14,029,830
TOTAL FUND EQUITY	4,302,961	3,368,334	18,214,686	15,126,298
LIABILITIES AND FUND EQUITY	\$5,314,270	\$4,429,560	\$24,582,503	\$21,267,295

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 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	\$1,196,798	\$1,160,161	\$1,868,584	\$1,426,073	\$3,583,399	\$3,070,214
OPERATING EXPENSES:						
Personal services	505,895	552,397	490,203	483,858	1,922,353	1,726,357
Materials and supplies	129,039	133,301	251,680	244,277	306,090	250,179
Travel and training	5,611	4,769	0	0	18,488	16,373
Intragovernmental	45,734	46,318	263,420	268,571	8,343	8,695
Utilities, services, and miscellaneous	310,082	364,546	724,920	550,031	784,590	755,051
TOTAL OPERATING EXPENSES	996,361	1,101,331	1,730,223	1,546,737	3,039,864	2,756,655
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	200,437	58,830	138,361	(120,664)	543,535	313,559
Depreciation	(12,803)	(14,735)	0	0	(140,912)	(134,078)
OPERATING INCOME (LOSS)	187,634	44,095	138,361	(120,664)	402,623	179,481
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	12,220	(7,458)	10,327	(5,765)	25,811	(19,312)
Miscellaneous revenue	0	2,946	293,001	306,267	877	397
Interest expense	0	0	0	0	(1,087)	(1,489)
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)	12,220	(6,473)	303,328	300,502	25,601	(20,404)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	199,854	37,622	441,689	179,838	428,224	159,077
OPERATING TRANSFERS						
operating transfers from other funds	0	0	0	0	0	80,576
operating transfers to other funds	(76,479)	(52,235)	(105,916)	(84,656)	(257,642)	(151,140)
TOTAL OPERATING TRANSFERS	(76,479)	(52,235)	(105,916)	(84,656)	(257,642)	(70,564)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	123,375	(14,613)	335,773	95,182	170,582	88,513
Contributed capital	0	0	0	0	0	0
NET INCOME (LOSS)	123,375	(14,613)	335,773	95,182	170,582	88,513
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	\$593,762	\$532,632	\$679,283	\$403,503	\$1,401,511	\$1,248,118

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2014	2013	2014	2013	2014	2013	2014	2013
\$813,491	\$727,679	\$6,739,202	\$6,519,307	\$3,810,868	\$3,627,863	\$461,524	\$243,097
626,865	546,262	1,523,464	1,405,874	163,970	165,275	237,793	248,941
158,172	157,466	4,967,137	4,760,824	5,088	3,837	5,314	8,995
3,171	4,551	3,098	300	2,345	9,326	8,471	8,661
37,076	6,751	147,861	130,976	228	191	4,830	2,840
47,179	224,078	66,290	60,703	2,941,662	2,541,847	3,330	32,431
872,463	939,108	6,707,850	6,358,677	3,113,293	2,720,476	259,738	301,868
(58,972)	(211,429)	31,352	160,630	697,575	907,387	201,786	(58,771)
(40,039)	(39,345)	(35,091)	(34,961)	0	0	0	0
(99,011)	(250,774)	(3,739)	125,669	697,575	907,387	201,786	(58,771)
0	0	0	0	0	0	27,164	38,227
21,780	(13,193)	11,653	(13,043)	61,692	(47,326)	4,000	(1,009)
8	107	87,673	62,893	15	0	15	0
0	0	0	0	0	0	0	0
0	0	(119,431)	(3,405)	0	0	0	0
0	0	0	0	0	0	0	0
21,788	(13,086)	(20,105)	46,445	61,707	(47,326)	31,179	37,218
(77,223)	(263,860)	(23,844)	172,114	759,282	860,061	232,965	(21,553)
37,500	37,500	110,000	8,134	0	0	0	0
(109,382)	(89,672)	(58,977)	(4,517)	(31,615)	(26,884)	(10,384)	0
(71,882)	(52,172)	51,023	3,617	(31,615)	(26,884)	(10,384)	0
(149,105)	(316,032)	27,179	175,731	727,667	833,177	222,581	(21,553)
0	0	0	0	0	0	0	0
(149,105)	(316,032)	27,179	175,731	727,667	833,177	222,581	(21,553)
1,589,039	1,766,368	2,532,033	2,197,979	5,098,856	3,758,769	92,451	82,804
0	0	0	0	0	0	0	0
<u>\$1,439,934</u>	<u>\$1,450,336</u>	<u>\$2,559,212</u>	<u>\$2,373,710</u>	<u>\$5,826,523</u>	<u>\$4,591,946</u>	<u>\$315,032</u>	<u>\$61,251</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013**

	Employee Benefit Fund		TOTAL	
	2014	2013	2014	2013
OPERATING REVENUES:				
Charges for services	\$9,589,323	\$9,031,309	\$28,063,189	\$25,805,703
OPERATING EXPENSES:				
Personal services	671,868	395,494	6,142,411	5,524,458
Materials and supplies	50,044	29,131	5,872,564	5,588,010
Travel and training	5,628	6,622	46,812	50,602
Intragovernmental	349	750	507,841	465,092
Utilities, services, and miscellaneous	8,065,515	8,558,654	12,943,568	13,087,341
TOTAL OPERATING EXPENSES	8,793,404	8,990,651	25,513,196	24,715,503
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	795,919	40,658	2,549,993	1,090,200
Depreciation	0	0	(228,845)	(223,119)
OPERATING INCOME (LOSS)	795,919	40,658	2,321,148	867,081
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	27,164	38,227
Investment revenue	77,566	(50,170)	225,049	(157,276)
Miscellaneous revenue	119,926	60,871	501,515	433,481
Interest expense	0	0	(1,087)	(1,489)
Loss on disposal of fixed assets	0	0	(119,431)	(5,366)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	197,492	10,701	633,210	307,577
INCOME (LOSS) BEFORE OPERATING TRANSFERS	993,411	51,359	2,954,358	1,174,658
OPERATING TRANSFERS				
operating transfers from other funds	0	55,000	147,500	181,210
operating transfers to other funds	(25,468)	(16,401)	(675,863)	(425,505)
TOTAL OPERATING TRANSFERS	(25,468)	38,599	(528,363)	(244,295)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	967,943	89,958	2,425,995	930,363
Contributed capital	0	0	0	0
NET INCOME (LOSS)	967,943	89,958	2,425,995	930,363
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	\$4,302,961	\$3,368,334	17,118,218	14,029,830

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 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)	\$187,634	\$44,095	\$138,361	(\$120,664)	\$402,623	\$179,481
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	12,803	14,735	0	0	140,912	134,078
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	32,427	34,923	0	0
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	0	454	0	0	0	0
Decrease (increase) in other assets	0	0	0	0	31,531	41,176
Increase (decrease) in accounts payable	(15,949)	(26,227)	(35,311)	(30,544)	(33,604)	(17,799)
Increase (decrease) in accrued payroll	(35,595)	(30,910)	(33,124)	(27,094)	(126,671)	(104,013)
Increase (decrease) in due to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	2,708	(17,604)	2,364	(11,585)	5,913	(37,293)
Other nonoperating revenue	0	2,946	293,001	306,267	877	397
Net cash provided by (used for) operating activities	<u>151,601</u>	<u>(12,511)</u>	<u>397,718</u>	<u>151,303</u>	<u>421,581</u>	<u>196,027</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	0	80,576
Operating transfers out	(76,479)	(52,235)	(105,916)	(84,656)	(257,642)	(151,140)
Operating grants	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(76,479)</u>	<u>(52,235)</u>	<u>(105,916)</u>	<u>(84,656)</u>	<u>(257,642)</u>	<u>(70,564)</u>
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	(1,424)	(1,986)
Debt service – principal	0	0	0	0	(35,444)	(26,741)
Acquisition and construction of capital assets	1	0	0	0	(76,463)	(163,870)
Contributed capital	0	0	0	0	0	0
Proceeds from advances from other funds	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing act.	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(113,331)</u>	<u>(192,597)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	9,360	10,261	7,344	5,697	19,837	18,125
Purchase of investments	0	0	0	0	0	0
Sale of investments	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>9,360</u>	<u>10,261</u>	<u>7,344</u>	<u>5,697</u>	<u>19,837</u>	<u>18,125</u>
Net increase (decrease) in cash and cash equivalents	84,483	(54,485)	299,146	72,344	70,445	(49,009)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>676,897</u>	<u>711,137</u>	<u>428,275</u>	<u>342,350</u>	<u>1,562,588</u>	<u>1,412,602</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$761,380</u></u>	<u><u>\$656,652</u></u>	<u><u>\$727,421</u></u>	<u><u>\$414,694</u></u>	<u><u>\$1,633,033</u></u>	<u><u>\$1,363,593</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$761,380</u>	<u>\$656,652</u>	<u>\$727,421</u>	<u>\$414,694</u>	<u>\$1,633,033</u>	<u>\$1,363,593</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$761,380</u></u>	<u><u>\$656,652</u></u>	<u><u>\$727,421</u></u>	<u><u>\$414,694</u></u>	<u><u>\$1,633,033</u></u>	<u><u>\$1,363,593</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2014	2013	2014	2013	2014	2013	2014	2013
(\$99,011)	(\$250,774)	(\$3,739)	\$125,669	\$697,575	\$907,387	\$201,786	(\$58,771)
40,039	39,345	35,091	34,961	0	0	0	0
143,815	142,025	(29,256)	4,095	0	0	0	0
0	0	0	0	0	0	0	0
0	0	(87,100)	(72,885)	0	0	0	0
0	0	0	0	0	0	0	0
2,310	24,026	(198,021)	6,629	(8,183)	6,336	(3,411)	(3,998)
(37,492)	(29,933)	(96,706)	(75,820)	(10,940)	(8,569)	(14,368)	(14,874)
0	0	0	0	0	0	0	0
34,117	0	31	(40)	0	0	1,750	960
4,468	(33,083)	81	(32,785)	16,664	(75,964)	1,292	(1,897)
8	107	87,673	62,893	15	0	15	0
88,254	(108,287)	(291,946)	52,717	695,131	829,190	187,064	(78,580)
37,500	37,500	110,000	8,134	0	0	0	0
(109,382)	(89,672)	(58,977)	(4,517)	(31,615)	(26,884)	(10,384)	0
2,815	2,683	0	0	0	0	47,378	64,429
(69,067)	(49,489)	51,023	3,617	(31,615)	(26,884)	36,994	64,429
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	(27,870)	(710,903)	(395,957)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	(27,870)	(710,903)	(395,957)	0	0	0	0
14,442	17,545	13,466	20,355	43,649	27,131	2,249	913
0	0	0	0	(260)	(589)	0	0
0	0	0	0	0	0	0	0
14,442	17,545	13,466	20,355	43,389	26,542	2,249	913
33,629	(168,101)	(938,360)	(319,268)	706,905	828,848	226,307	(13,238)
1,259,815	1,402,811	1,434,305	1,511,972	4,552,575	3,180,174	97,678	83,258
<u>\$1,293,444</u>	<u>\$1,234,710</u>	<u>\$495,945</u>	<u>\$1,192,704</u>	<u>\$5,259,480</u>	<u>\$4,009,022</u>	<u>\$323,985</u>	<u>\$70,020</u>
<u>\$1,293,444</u>	<u>\$1,234,710</u>	<u>\$495,945</u>	<u>\$1,192,704</u>	<u>\$5,259,480</u>	<u>\$4,009,022</u>	<u>\$323,985</u>	<u>\$70,020</u>
<u>\$1,293,444</u>	<u>\$1,234,710</u>	<u>\$495,945</u>	<u>\$1,192,704</u>	<u>\$5,259,480</u>	<u>\$4,009,022</u>	<u>\$323,985</u>	<u>\$70,020</u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013**

	Employee Benefit Fund		TOTAL	
	2014	2013	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$795,919	\$40,658	\$2,321,148	\$867,081
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	228,845	223,119
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	12,285	(21,146)	159,271	159,897
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	(87,100)	(72,431)
Decrease (increase) in other assets	7,967	0	39,498	41,176
Increase (decrease) in accounts payable	(135,815)	(93,742)	(427,984)	(135,319)
Increase (decrease) in accrued payroll	(25,952)	(20,104)	(380,848)	(311,317)
Increase (decrease) in due to other funds	0	0	0	0
Increase (decrease) in other liabilities	(20,915)	(51,604)	14,983	(50,684)
Unrealized gain (loss) on cash equivalents	17,518	(107,521)	51,008	(317,732)
Other nonoperating revenue	119,926	60,871	501,515	433,481
Net cash provided by (used for) operating activities	<u>770,933</u>	<u>(192,588)</u>	<u>2,420,336</u>	<u>837,271</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	147,500	126,210
Operating transfers out	(25,468)	38,599	(675,863)	(370,505)
Operating grants	0	0	50,193	67,112
Net cash provided by (used for) noncapital financing activities	<u>(25,468)</u>	<u>38,599</u>	<u>(478,170)</u>	<u>(177,183)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from capital lease	0	0	0	0
Debt service – interest	0	0	(1,424)	(1,986)
Debt service – principal	0	0	(35,444)	(26,741)
Acquisition and construction of capital assets	0	0	(787,365)	(587,697)
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>(824,233)</u>	<u>(616,424)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	58,432	57,711	168,779	157,738
Purchase of investments	0	0	(260)	(589)
Sale of investments	0	0	0	0
Net cash provided by (used for) investing activities	<u>58,432</u>	<u>57,711</u>	<u>168,519</u>	<u>157,149</u>
Net increase (decrease) in cash and cash equivalents	803,897	(96,278)	1,286,452	200,813
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>\$4,889,596</u></u>	<u><u>\$4,018,279</u></u>	<u><u>15,384,284</u></u>	<u><u>12,959,674</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	<u>\$4,889,596</u>	<u>\$4,018,279</u>	<u>15,384,284</u>	<u>12,959,674</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$4,889,596</u></u>	<u><u>\$4,018,279</u></u>	<u><u>15,384,284</u></u>	<u><u>12,959,674</u></u>

TRUST AND AGENCY FUNDS

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

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

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

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

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

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

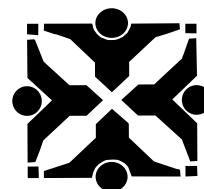
Library Building Agency Fund - to account for monies reserved for maintenance and repairs of the Daniel Boone Regional Library.

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

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

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

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



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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 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	\$81,489	\$699,650	\$55,799	\$483,369	\$479,147	\$585,020	\$0	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	5,072,418	4,644,160
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	1,106,607	1,087,601
Allowance for uncollectible taxes	0	0	0	0	0	0	(120,786)	(71,717)
Accrued interest	122,212	94,784	83,684	65,483	1,094	1,133	168,322	188,203
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	2,414,831	2,737,012
Other assets	0	0	0	0	0	0	0	0
Investments	67,903,995	58,899,514	46,496,851	40,691,995	2,507,512	2,207,484	0	0
Property, plant, and equipment	6,937	6,912	4,750	4,775	0	0	0	0
Accumulated depreciation	(6,937)	(6,912)	(4,750)	(4,775)	0	0	0	0
TOTAL ASSETS	\$68,107,696	\$59,693,948	\$46,636,334	\$41,240,847	\$2,987,753	\$2,793,637	\$8,641,392	\$8,585,259
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$625	\$0	\$428	\$0	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	12,125	11,290	8,302	7,800	0	0	0	0
Loan payable	0	0	0	0	0	0	0	0
Other liabilities	1,867,737	1,605,975	323,597	669,797	0	0	9,392	9,133
TOTAL LIABILITIES	1,880,487	1,617,265	332,327	677,597	0	0	9,392	9,133
FUND EQUITY:								
Fund Balance:								
Nonspendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	7,132,000	7,076,126
Assigned	0	0	0	0	0	0	0	0
Unassigned	66,227,209	58,076,683	46,304,007	40,563,250	2,987,753	2,793,637	0	0
TOTAL FUND EQUITY	66,227,209	58,076,683	46,304,007	40,563,250	2,987,753	2,793,637	8,632,000	8,576,126
TOTAL LIABILITIES AND FUND EQUITY	\$68,107,696	\$59,693,948	\$46,636,334	\$41,240,847	\$2,987,753	\$2,793,637	\$8,641,392	\$8,585,259

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
June 30, 2014 and 2013

	Expendable Trust Funds							
	Conley Poor Fund		Contributions Fund		REDI Trust Fund		TOTAL	
	2014	2013	2014	2013	2014	2013	2014	2013
ASSETS								
Cash and cash equivalents	\$0	\$0	\$599,424	\$606,322	\$413,066	\$412,582	\$1,628,925	\$2,786,943
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	5,072,418	4,644,160
Accounts receivable	0	0	582	623	0	0	582	623
Tax bills receivable	0	0	0	0	0	0	1,106,607	1,087,601
Allowance for uncollectible taxes	0	0	0	0	0	0	(120,786)	(71,717)
Accrued interest	0	0	1,343	1,154	921	740	377,576	351,497
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	2,414,831	2,737,012
Other assets	0	0	0	0	328,818	405,768	328,818	405,768
Investments	0	0	0	0	0	0	116,908,358	101,798,993
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	\$601,349	\$608,099	\$742,805	\$819,090	\$127,717,329	\$113,740,880
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$0	\$108	\$749	\$9,216	\$11,625	10,377	12,374
Accrued payroll and payroll taxes	0	0	0	0	0	0	20,427	19,090
Due to other funds	0	0	0	0	501,260	549,924	501,260	549,924
Other liabilities	0	0	0	0	80	3,830	2,200,806	2,288,735
TOTAL LIABILITIES	0	0	108	749	510,556	565,379	2,732,870	2,870,123
FUND EQUITY:								
Fund Balance:								
Nonspendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	7,132,000	7,076,126
Assigned	0	0	601,241	607,350	0	0	601,241	607,350
Unassigned	0	0	0	0	232,249	253,711	115,751,218	101,687,281
TOTAL FUND EQUITY	0	0	601,241	607,350	232,249	253,711	124,984,459	110,870,757
TOTAL LIABILITIES AND FUND EQUITY	\$0	\$0	\$601,349	\$608,099	\$742,805	\$819,090	\$127,717,329	\$113,740,880

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

PENSION TRUST FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE NINE MONTHS ENDED JUNE 30, 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	\$81,489	\$699,650	\$55,799	\$483,369	\$479,147	\$585,020	\$616,435	\$1,768,039
Receivables:								
Accrued interest	122,212	94,784	83,684	65,483	1,094	1,133	206,990	\$161,400
Other Assets	0	0	0	0	0	0	0	\$0
Investments, at fair value	67,903,995	58,899,514	46,496,851	40,691,995	2,507,512	2,207,484	116,908,358	\$101,798,993
Total Current Assets	68,107,696	59,693,948	46,636,334	41,240,847	2,987,753	2,793,637	114,744,030	100,934,795
FIXED ASSETS:								
Property, plant, and equipment	6,937	6,912	4,750	4,775	0	0	11,687	11,687
Accumulated depreciation	(6,937)	(6,912)	(4,750)	(4,775)	0	0	(11,687)	(11,687)
Net Fixed Assets	0	0	0	0	0	0	0	0
TOTAL ASSETS	68,107,696	59,693,948	46,636,334	41,240,847	2,987,753	2,793,637	117,731,783	103,728,432
LIABILITIES								
Accounts payable	625	0	428	0	0	0	1,053	0
Other liabilities	1,879,862	1,617,265	331,899	677,597	0	0	2,211,761	2,294,862
Total Liabilities	1,880,487	1,617,265	332,327	677,597	0	0	2,212,814	2,294,862
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS	<u>\$66,227,209</u>	<u>\$58,076,683</u>	<u>\$46,304,007</u>	<u>\$40,563,250</u>	<u>\$2,987,753</u>	<u>\$2,793,637</u>	<u>\$115,518,969</u>	<u>\$101,433,570</u>

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2014</u>	<u>2013</u>
OPERATING REVENUES:		
Investment revenue	<u>\$125,363</u>	<u>(\$18,942)</u>
OPERATING EXPENSES:		
Intragovernmental	1,482	2,061
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>1,482</u>	<u>2,061</u>
NET INCOME	123,881	(21,003)
FUND BALANCE, BEGINNING OF PERIOD	<u>8,508,119</u>	<u>8,597,129</u>
FUND BALANCE, END OF PERIOD	<u><u>\$8,632,000</u></u>	<u><u>\$8,576,126</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

	Designated Loan and Special Tax Bill Investment Fund	
	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$123,881	(\$21,003)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(125,363)	18,942
Changes in assets and liabilities:		
Decrease (increase) in loans receivable	0	0
Decrease (increase) in due from other funds	0	(565)
Decrease (increase) in advances to other funds	268,048	(176,234)
Increase (decrease) in other liabilities	145	2
Net cash provided by (used for) operating activities	<u>266,711</u>	<u>(178,858)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	124,742	(18,451)
Purchase of tax bills	(151,276)	(6,908)
Sale of tax bills	<u>143,461</u>	<u>17,007</u>
Net cash provided by (used for) investing activities	<u>116,927</u>	<u>(8,352)</u>
Net increase (decrease) in cash and cash equivalents	383,638	(187,210)
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>\$5,072,418</u></u>	<u><u>\$4,644,160</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	<u>\$5,072,418</u>	<u>\$4,644,160</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$5,072,418</u></u>	<u><u>\$4,644,160</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

**EXPENDABLE TRUST FUNDS
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013**

	Conley Poor Fund		Contributions Fund		REDI Trust Fund		TOTAL	
	2014	2013	2014	2013	2014	2013	2014	2013
REVENUES:								
Investment revenue	\$0	\$0	\$10,283	(\$7,627)	\$7,975	(\$6,530)	\$18,258	(\$14,157)
Miscellaneous	\$0	\$0	215,819	99,343	327,675	495,818	543,494	595,161
TOTAL REVENUES	0	0	226,102	91,716	335,650	489,288	561,752	581,004
EXPENDITURES:								
Current:								
Policy development and administration	0	0	0	0	326,152	326,344	326,152	326,344
Health and environment	0	1,699	0	0	0	0	0	1,699
Personal development	0	0	6,357	15,695	0	0	6,357	15,695
TOTAL EXPENDITURES	0	1,699	6,357	15,695	326,152	326,344	332,509	343,738
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	0	(1,699)	219,745	76,021	9,498	162,944	229,243	237,266
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	0	0	0	0	0	0	0
Operating transfers to other funds	0	0	(203,160)	(130,644)	0	0	(203,160)	(130,644)
Loan proceeds	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	(203,160)	(130,644)	0	0	(203,160)	(130,644)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	0	(1,699)	16,585	(54,623)	9,498	162,944	26,083	106,622
FUND BALANCE, BEGINNING OF PERIOD	0	1,699	584,656	661,973	222,751	90,767	807,407	754,439
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$0	\$0	\$601,241	\$607,350	\$232,249	\$253,711	\$833,490	\$861,061

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

CONLEY POOR FUND	2014	2013
REVENUES:		
Investment revenue	\$0	\$0
Miscellaneous	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>0</u>	<u>0</u>
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	\$10,283	(\$7,627)
Miscellaneous	<u>215,819</u>	<u>99,343</u>
TOTAL REVENUES	<u>226,102</u>	<u>91,716</u>
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	1,408	2,078
Travel and training	0	2,600
Intragovernmental	2,784	497
Utilities, services, and miscellaneous	2,165	10,520
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>6,357</u>	<u>15,695</u>
Operating transfer from other funds	0	0
Operating transfer to other funds	<u>(203,160)</u>	<u>(130,644)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$16,585</u></u>	<u><u>(\$54,623)</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

REDI TRUST FUND	<u>2014</u>	<u>2013</u>
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	165,588	182,450
Contributions – City	46,000	46,000
Contributions – County	26,250	26,250
Contributions – University	26,250	26,250
Investment revenue	7,975	(6,530)
Miscellaneous	63,587	64,868
Redi Revolving Loan	<u>0</u>	<u>150,000</u>
TOTAL REVENUES	<u>335,650</u>	<u>489,288</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	19,405	16,439
Travel and training	96,432	71,588
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	210,315	238,317
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>326,152</u>	<u>326,344</u>
Operating transfer to other funds	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$9,498</u></u>	<u><u>\$162,944</u></u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013**

	Library Debt Fund		Library Operating Fund		Library Building Fund	
ASSETS	2014	2013	2014	2013	2014	2013
Cash and cash equivalents	\$1,537,226	\$1,529,632	\$3,496,257	\$3,703,902	\$112,688	\$110,857
Accounts receivable	0	0	0	0	0	0
Taxes receivable, net	34,652	27,939	46,610	37,263	0	0
Accrued interest	3,422	2,935	7,855	7,064	271	228
Total Assets	<u>1,575,300</u>	<u>1,560,506</u>	<u>3,550,722</u>	<u>3,748,229</u>	<u>112,959</u>	<u>111,085</u>
LIABILITIES						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	28,000	0	37,500	0	0	0
Other liabilities	1,547,300	1,560,506	3,513,222	3,748,229	112,959	111,085
Total Liabilities	<u>1,575,300</u>	<u>1,560,506</u>	<u>3,550,722</u>	<u>3,748,229</u>	<u>112,959</u>	<u>111,085</u>

EXHIBIT H-7, cont.

CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS

COMPARATIVE STATEMENTS OF FIDUCIARY ASSETS AND LIABILITIES
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

Tiger Hotel TIF Fund		TOTAL	
2014	2013	2014	2013
\$65,669	\$8,892	\$5,211,840	\$5,353,283
4,356	644	4,356	644
0	0	81,262	65,202
134	17	11,682	10,244
<u>70,159</u>	<u>9,553</u>	<u>5,309,140</u>	<u>5,429,373</u>
\$0	\$0	\$0	\$0
0	0	65,500	0
<u>70,159</u>	<u>9,553</u>	<u>5,243,640</u>	<u>5,429,373</u>
<u>70,159</u>	<u>9,553</u>	<u>5,309,140</u>	<u>5,429,373</u>

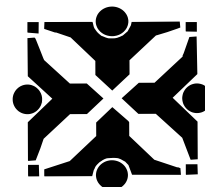
**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

**COMPARATIVE STATEMENTS OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013**

	Balance July 1		Additions		Deductions		Balance June 30	
	2013	2012	2014	2013	2014	2013	2014	2013
LIBRARY DEBT FUND								
ASSETS								
Cash and cash equivalents	\$1,529,632	\$1,597,026	\$1,722,041	\$1,696,630	\$1,714,447	\$1,764,024	\$1,537,226	\$1,529,632
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	27,939	19,400	1,717,916	1,626,542	1,711,203	1,618,003	34,652	27,939
Accrued interest	2,935	3,805	32,862	35,959	32,375	36,829	3,422	2,935
Total Assets	<u>1,560,506</u>	<u>1,620,231</u>	<u>3,472,819</u>	<u>3,359,131</u>	<u>3,458,025</u>	<u>3,418,856</u>	<u>1,575,300</u>	<u>1,560,506</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	23,500	25,500	4,500	0	0	2,000	28,000	23,500
Other liabilities	1,537,006	1,594,731	1,713,444	1,642,025	1,703,150	1,699,750	1,547,300	1,537,006
Total Liabilities	<u>1,560,506</u>	<u>1,620,231</u>	<u>1,717,944</u>	<u>1,642,025</u>	<u>1,703,150</u>	<u>1,701,750</u>	<u>1,575,300</u>	<u>1,560,506</u>
LIBRARY OPERATING FUND								
ASSETS								
Cash and cash equivalents	\$3,703,902	\$3,778,020	\$2,475,804	\$2,826,488	\$2,683,449	\$2,900,606	\$3,496,257	\$3,703,902
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	37,263	26,284	2,319,037	2,182,061	2,309,690	2,171,082	46,610	37,263
Accrued interest	7,064	8,973	72,771	78,317	71,980	80,226	7,855	7,064
Total Assets	<u>3,748,229</u>	<u>3,813,277</u>	<u>4,867,612</u>	<u>5,086,866</u>	<u>5,065,119</u>	<u>5,151,914</u>	<u>3,550,722</u>	<u>3,748,229</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$216,888	\$390,780	\$216,888	\$390,780	\$0	\$0
Due to other entities	31,500	34,200	6,000	0	0	2,700	37,500	31,500
Other liabilities	3,716,729	3,779,077	2,465,590	2,283,694	2,669,097	2,346,042	3,513,222	3,716,729
Total Liabilities	<u>3,748,229</u>	<u>3,813,277</u>	<u>2,688,478</u>	<u>2,674,474</u>	<u>2,885,985</u>	<u>2,739,522</u>	<u>3,550,722</u>	<u>3,748,229</u>
LIBRARY BUILDING FUND								
ASSETS								
Cash and cash equivalents	\$110,857	\$113,126	\$3,031	\$2,859	\$1,200	\$5,128	\$112,688	\$110,857
Accounts receivable	0	0	0	0	0	0	0	0
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	228	289	2,528	2,722	2,485	2,783	271	228
Total Assets	<u>111,085</u>	<u>113,415</u>	<u>5,559</u>	<u>5,581</u>	<u>3,685</u>	<u>7,911</u>	<u>112,959</u>	<u>111,085</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	111,085	113,415	2,055	0	181	2,330	112,959	111,085
Total Liabilities	<u>111,085</u>	<u>113,415</u>	<u>2,055</u>	<u>0</u>	<u>181</u>	<u>2,330</u>	<u>112,959</u>	<u>111,085</u>
TIGER HOTEL TIF FUND								
ASSETS								
Cash and cash equivalents	\$8,892	\$0	\$57,058	\$9,220	\$281	\$328	\$65,669	\$8,892
Accounts receivable	644	11,388	4,356	0	644	10,744	4,356	644
Taxes receivable, net	0	0	0	0	0	0	0	0
Accrued interest	17	0	665	132	548	115	134	17
Total Assets	<u>9,553</u>	<u>11,388</u>	<u>62,079</u>	<u>9,352</u>	<u>1,473</u>	<u>11,187</u>	<u>70,159</u>	<u>9,553</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	9,553	11,388	60,606	1,829	0	3,664	70,159	9,553
Total Liabilities	<u>9,553</u>	<u>11,388</u>	<u>60,606</u>	<u>1,829</u>	<u>0</u>	<u>3,664</u>	<u>70,159</u>	<u>9,553</u>
TOTAL AGENCY FUNDS								
ASSETS								
Cash and cash equivalents	\$5,353,283	\$5,488,172	\$4,257,934	\$4,535,197	\$4,399,377	\$4,670,086	\$5,211,840	\$5,353,283
Accounts receivable	644	11,388	4,356	0	644	10,744	4,356	644
Taxes receivable, net	65,202	45,684	4,036,953	3,808,603	4,020,893	3,789,085	81,262	65,202
Accrued interest	10,244	13,067	108,826	117,130	107,388	119,953	11,682	10,244
Total Assets	<u>5,429,373</u>	<u>5,558,311</u>	<u>8,408,069</u>	<u>8,460,930</u>	<u>8,528,302</u>	<u>8,589,868</u>	<u>5,309,140</u>	<u>5,429,373</u>
LIABILITIES								
Accounts payable	\$0	\$0	\$216,888	\$390,780	\$216,888	\$390,780	\$0	\$0
Due to other entities	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>216,888</u>	<u>390,780</u>	<u>216,888</u>	<u>390,780</u>	<u>0</u>	<u>0</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE
June 30, 2014 and 2013

	2014	2013
GENERAL FIXED ASSETS:		
Land	\$44,932,997	\$40,991,573
Buildings	72,971,270	72,464,274
Improvements other than buildings	31,911,552	25,480,260
Infrastructure	280,607,409	240,544,310
Furniture, fixtures, and equipment	35,982,688	33,785,254
Construction in progress	8,986,870	13,495,466
TOTAL GENERAL FIXED ASSETS	<u>\$475,392,786</u>	<u>\$426,761,137</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	140,773,163	133,090,458
Special Revenue Funds	25,414,793	25,414,793
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	113,432,178	101,828,421
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	11,336,168	11,336,168
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	165,574,355	136,229,168
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$475,392,786</u>	<u>\$426,761,137</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
JUNE 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	147,306	0	0	0	147,306
Human Resources	23,267	0	0	0	23,267
City Counselor	19,497	0	0	0	19,497
Public Works Administration	14,235	0	0	0	14,235
Public Works Engineering	281,790	0	0	0	281,790
Public Works Public Buildings	56,306,016	3,145,204	52,832,197	295,139	33,476
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>57,441,886</u>	<u>3,302,808</u>	<u>53,137,819</u>	<u>342,897</u>	<u>658,362</u>
PUBLIC SAFETY:					
Police	6,249,553	17,000	1,583,593	39,817	4,609,143
Fire	26,020,279	1,106,584	11,790,675	919,839	12,203,181
Animal Control	47,943	0	0	0	47,943
Municipal Court	153,638	0	0	0	153,638
Joint Communications	4,968,290	0	9,720	54,645	4,903,925
Civil Defense	494,915	0	0	0	494,915
City Prosecutor	0	0	0	0	0
TOTAL PUBLIC SAFETY	<u>37,934,618</u>	<u>1,123,584</u>	<u>13,383,988</u>	<u>1,014,301</u>	<u>22,412,745</u>
TRANSPORTATION:					
Streets	296,400,381	4,569,966	3,073,574	281,443,980	7,312,861
Traffic	900,067	0	0	0	900,067
TOTAL TRANSPORTATION	<u>297,300,448</u>	<u>4,569,966</u>	<u>3,073,574</u>	<u>281,443,980</u>	<u>8,212,928</u>
HEALTH AND ENVIRONMENT:					
Health Services	314,728	0	0	0	314,728
CDBG	23,033	0	0	0	23,033
Community Development	516,336	0	0	73,500	442,836
TOTAL HEALTH AND ENVIRONMENT	<u>854,097</u>	<u>0</u>	<u>0</u>	<u>73,500</u>	<u>780,597</u>
PERSONAL DEVELOPMENT:					
Parks and Recreation	72,874,867	35,936,639	3,375,889	29,644,283	3,918,056
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	<u>72,874,867</u>	<u>35,936,639</u>	<u>3,375,889</u>	<u>29,644,283</u>	<u>3,918,056</u>
Total General Fixed Assets Allocated to Functions	466,405,916	<u>\$44,932,997</u>	<u>\$72,971,270</u>	<u>\$312,518,961</u>	<u>\$35,982,688</u>
CONSTRUCTION IN PROGRESS	<u>8,986,870</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$475,392,786</u>				

CITY OF COLUMBIA, MISSOURI

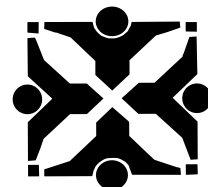
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE NINE MONTHS ENDED JUNE 30, 2014

	General Fixed Assets Oct. 1, 2013	Additions	Deductions	General Fixed Assets June 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	0	0	147,306
Human Resources	23,267	0	0	23,267
City Counselor	19,497	0	0	19,497
Public Works Administration	14,235	0	0	14,235
Public Works Engineering	281,790	0	0	281,790
Public Works Public Buildings	56,306,016	0	0	56,306,016
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	57,441,886	0	0	57,441,886
PUBLIC SAFETY:				
Police	6,187,728	264,917	203,092	6,249,553
Fire	26,020,279	0	0	26,020,279
Animal Control	31,479	16,464	0	47,943
Municipal Court	147,494	7,175	1,031	153,638
Joint Communications	4,973,238	4,602	9,550	4,968,290
Civil Defense	503,395	0	8,480	494,915
City Prosecutor	0	0	0	0
TOTAL PUBLIC SAFETY	37,863,613	293,158	222,153	37,934,618
TRANSPORTATION:				
Streets	286,273,864	10,399,726	273,209	296,400,381
Traffic	855,803	97,757	53,493	900,067
TOTAL TRANSPORTATION	287,129,667	10,497,483	326,702	297,300,448
HEALTH AND ENVIRONMENT:				
Health services	314,728	0	0	314,728
CDBG	23,033	0	0	23,033
Community development	532,174	23,827	39,665	516,336
TOTAL HEALTH AND ENVIRONMENT	869,935	23,827	39,665	854,097
PERSONAL DEVELOPMENT:				
Parks and Recreation	72,817,802	215,406	158,341	72,874,867
TOTAL PERSONAL DEVELOPMENT	72,817,802	215,406	158,341	72,874,867
CONSTRUCTION IN PROGRESS	8,986,870	0	0	8,986,870
TOTAL GENERAL FIXED ASSETS	\$465,109,773	\$11,029,874	\$746,861	\$475,392,786

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GENERAL LONG-TERM DEBT ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT
June 30, 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	\$2,583,230	\$3,028,652
Amount to be provided	3,471,770	5,856,348
Special Obligation Bonds2008B:		
Amount available in Debt Service Funds	2,939,391	2,916,133
Amount to be provided	19,285,609	20,453,867
Lemone Note		
Amount available in Debt Service Funds	2,082,021	2,271,579
Amount to be provided	6,336,046	7,201,294
MTFC Loan		
Amount available in Debt Service Funds	4,558,648	7,189,508
Amount to be provided	2,137,944	207,322
Accrued Compensated Absences:		
Amount to be provided	2,826,510	2,955,689
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$46,221,169</u>	<u>\$52,080,392</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2006B:	6,055,000	8,885,000
Special Obligation Bonds2008B:	22,225,000	23,370,000
Lemone Note	8,418,067	9,472,873
MTFC Loan	6,696,592	7,396,830
Accrued compensated absences	2,826,510	2,955,689
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$46,221,169</u>	<u>\$52,080,392</u>

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CITY OF COLUMBIA, MISSOURI

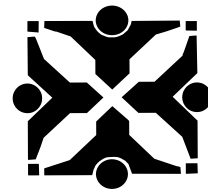
COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE NINE MONTHS ENDED JUNE 30, 2014 AND 2013

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2014	2013	2014	2013	2014	2013
BALANCE, BEGINNING OF PERIOD	\$12,833,300	\$10,065,861	\$38,515,329	\$41,231,173	\$51,348,629	\$51,297,034
Additions:						
Increase in accrued compensated absences	0	0	0	0	0	0
Lemone Trust	0	0	0	0	0	0
MTFC Loan	0	0	0	5,700,000	0	5,700,000
Total Additions	0	0	0	5,700,000	0	5,700,000
Deductions:						
Maturities:						
Lemone Trust	0	0	797,791	752,310	797,791	752,310
Special Obligation Bonds2006B	0	0	2,830,000	2,705,000	2,830,000	2,705,000
Special obligation Bonds2008B	0	0	1,145,000	1,100,000	1,145,000	1,100,000
MTFC Loan	0	0	354,669	359,332	354,669	359,332
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	5,127,460	4,916,642	5,127,460	4,916,642
Increase (decrease) in fund balance of Debt Service Funds	(821,611)	5,117,948	821,611	(5,117,948)	0	0
BALANCE, END OF PERIOD	\$12,011,689	\$15,183,809	\$34,209,480	\$36,896,583	\$46,221,169	\$52,080,392

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CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE



CITY OF COLUMBIA, MISSOURI

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
JUNE 30, 2014

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/14
POOLED CASH:						
U. S. Government and Agency Securities:						
FHLMC P60031 - 31288MA82	02/15/05	20,000,000	07/01/14	6.500%	-	0
FHLB REMIC CL2015A - 3133XAWF0	04/01/05	2,000,000	02/25/15	4.950%	144,073	148,287
FEDER SD 2015 - 3133XCQE6	08/09/05	1,000,000	07/28/15	5.250%	109,243	105,321
FHLB SK 2015 CLASS 1 - 3133XCT60	11/08/05	1,500,000	08/18/15	5.140%	152,278	168,826
FHLMC E00975 GOLD - 31294KCL7	08/26/03	7,000,000	05/01/16	6.000%	96,262	24,449
FHLMC PL 0100X - 31294KDD4	03/30/05	8,000,000	07/01/16	5.500%	98,474	57,996
FHLMC PL291302 - 31344XNTO	various	58,282,764	04/01/17	7.000%	122,489	75,185
FHLMC REMIC 2474 NE - 31392PZL2	09/16/03	4,180,622	07/15/17	5.000%	66,958	16,077
FHLMC C90211 - 31335HGU1	12/12/02	3,500,000	04/01/18	6.500%	67,824	12,586
FHLMC J07957 - 3128PKZW7	04/16/09	1,500,000	05/01/18	5.000%	195,880	146,256
FNMA 257428 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	198,538	209,681
FNMA 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	209,339	182,576
FHLMC C90263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	32,908	10,488
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	2,246,085
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	118,494	123,407
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	31,016	9,614
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	237,668	284,064
FGG 11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%	174,211	202,448
FHLMC PL J15115 - 3128PUVG4	10/16/12	3,100,000	04/01/21	3.500%	1,479,228	1,424,314
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	841,002	738,041
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	39,044	16,761
FHR 1116 I - 312906C40	11/30/98	505,000	08/15/21	5.500%	-	5,336
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	48,765	19,764
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,479,972
FHR 3282 YC - 31397F2N1	09/16/11	15,500,000	09/15/21	5.500%	524,529	376,122
FHLMC CTFS J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	43,964	109,863
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	4,963	8,423
FHLMC MED TERM NOTE-3134G45T1	06/10/13	2,000,000	12/10/21	2.000%	2,000,000	1,929,760
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	19,764	6,444
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	188,589	97,697
FNMA 2012-123 WG - 3136A9ZB7	11/27/13	2,700,000	11/55/22	2.500%	1,992,341	2,003,746
FHLB STEP UP - 313381H40	12/28/12	2,000,000	12/28/22	1.500%	2,000,000	1,901,540
FHLB STEP UP CALL BOND-313382UX9	05/08/13	2,000,000	05/08/23	1.250%	2,000,000	1,959,740
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	334,303	297,527
FHLMC C90787 - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	129,429	232,089
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	240,155	240,332
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	1,010,349	914,240
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	465,091	397,095
FNMA 255271 - 31371LQY8	05/20/04	2,000,000	05/01/24	5.000%	145,077	213,992
FHLB CALLABLE - 3130A1RQ3	05/14/14	2,000,000	05/14/24	2.000%	2,000,000	1,961,720
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	696,840	617,563
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	867,563	773,312
FHLMC CTFS J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	419,282	381,336
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	1,013,786	959,933
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	1,029,617	951,234
FNR 2014-14 KV - 3136AJRQ1	05/28/14	2,000,000	08/25/25	3.000%	2,051,511	2,028,674
FN 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	1,176,523	1,111,284
FHR 3170 EV - 31396RZF7	09/08/09	3,250,000	02/15/26	5.000%	216,944	96,163
FNR 2011-58 KA - 31397UZT9	08/15/11	2,500,000	02/25/26	3.500%	524,028	427,171
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	629,438	643,034
FHLMC REMIC 4215 KV - 3137B34Q8	08/20/13	2,000,000	06/15/26	3.500%	1,954,149	1,944,718
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	1,627,240	1,599,918
FHR 1883 L - 31337WD7D	05/10/02	2,000,000	09/15/26	7.000%	218,235	164,120
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	300,412	281,637
FNR 2012-43 AC - 3136A5YY6	04/30/12	2,200,000	04/25/27	1.750%	1,610,451	1,544,249
FN 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	414,453	344,941
FNMA NTS STEP-UP - 3136G0TA9	04/30/14	3,000,000	07/30/27	1.000%	2,885,156	2,921,010
FNMA STEP UP - 3136G0TS0	06/06/14	1,985,000	08/13/27	1.000%	1,976,067	1,969,060
FHLMC REMIC 4097 HK - 3137ATKU5	10/17/12	2,000,000	08/15/27	1.750%	1,770,528	1,661,238
FHLB STEP UP - 313380DN4	08/27/12	2,000,000	08/27/27	1.000%	1,997,000	1,970,220
FHLMC REMIC 4129 AP-3137AVYK7	12/11/12	2,000,000	11/15/27	1.500%	1,755,902	1,673,409
FHLMC CTFS D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	127,026	157,972
FNMA STEP UP-3136G1CR8	06/11/13	2,000,000	02/22/28	1.000%	1,981,000	1,945,820
FNMA GTD MTG 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	117,146	164,090
FGC 91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	316,619	274,364
FNMA REMIC 2013-18 CL AE-3136ACA27	05/13/13	2,500,000	03/25/28	2.000%	2,313,613	2,226,641
FGC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	136,936	164,268
FHLB STEP UP CALL BOND-313382TD5	04/25/13	2,000,000	04/25/28	2.375%	1,998,000	1,845,500
FNMA STEP UP CALL NOTES-3136G1MC0	05/28/13	2,000,000	05/22/28	1.000%	2,000,000	1,978,100
DHLB STEP UP CALL BOND-3133832P5	05/23/13	2,000,000	05/23/28	1.250%	1,995,000	1,862,940
FNMA REMIC 2013-45 AB - 3136AD2P3	06/25/14	2,000,000	05/25/28	1.500%	1,482,643	1,481,441
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	36,267	4,291
FNMA BOND - 31398AQY1	02/17/09	2,000,000	11/13/28	5.380%	2,025,000	2,036,340
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	1,636,387	1,511,756

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FGC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	827,329	763,793
FNR 2006-13 VB - 31394VN48	06/09/09	2,145,000	05/25/30	5.500%	1,934,182	1,915,183
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	1,346,887	1,321,222
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	1,240,221	1,234,576
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	985,412	962,840
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	795,753	754,342
FHR 2600MD - 31393PNE0	04/15/09	1,900,000	06/15/32	5.500%	-	0
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	810,695	794,896
FHLMC REMIC 4160 HP - 3137AXUG6	02/12/13	3,000,000	01/15/33	2.500%	2,792,004	2,699,735
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	313,363	336,437
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	286,821	248,101
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	856,628	863,242
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	160,281	172,672
FHR 2877 PA - 31395HMH0	12/16/08	1,550,000	07/15/33	5.500%	252,068	241,039
FHLB BOND - 31383R52	07/25/13	2,000,000	07/25/33	4.700%	2,025,000	2,046,420
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	65,869	64,332
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	789,623	731,236
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	489,163	423,192
FHR 3778 - 3137A45W3	05/09/11	2,500,000	12/15/33	4.000%	2,216,386	2,370,184
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	688,703	579,645
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	220,595	239,241
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	111,116	116,523
FNMA PL 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	215,817	268,127
GNR 2004-86 TA - 38374JYF7	04/22/08	3,000,000	07/20/34	4.000%	149,574	160,209
FHR 2881 AE - 31395J5C6	03/24/09	5,080,000	08/15/34	5.000%	574,353	509,365
FHR 2963 BK - 31395TLX0	07/01/11	5,000,000	09/15/34	4.000%	392,201	326,059
FHR 2963 BP - 31395TM35	12/19/06	2,160,000	09/15/34	5.000%	112,464	141,919
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	303,423	322,739
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	343,715	349,545
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	283,558	329,648
FHR 3289 ND - 31397FP48	05/18/09	2,000,000	06/15/35	5.500%	332,147	243,918
FHLMC REMIC 3287 PM - 31397G6P0	08/12/09	2,000,000	10/15/35	6.000%	184,528	61,284
SARM 05-22 1A2 - 863579F52	12/07/05	980,772	12/25/35	5.250%	176,647	124,413
GNMA REMIC 09-93 UN - 38376KAL5	10/30/09	3,000,000	02/20/36	5.000%	580,354	442,194
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	614,721	491,140
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	774,807	769,413
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	312,533	289,279
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	247,458	183,011
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	545,914	430,220
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	215,497	154,536
GNMA 2012-07 PH - 38378CQF7	08/28/13	2,000,000	01/20/38	2.750%	1,583,489	1,610,709
FHLMC PL G04913 - 3128M6YJ1	04/12/12	5,250,000	03/01/38	5.000%	822,069	730,972
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	108,178	212,487
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	116,154	77,335
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	529,992	476,645
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	259,073	231,034
GNR 2009-93 PB - 38376KLZ2	08/26/11	4,000,000	12/16/38	3.000%	692,745	635,080
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	1,322,516	1,324,948
FHR 3796 LA - 3137A5ZA5	07/10/12	2,200,000	06/15/39	2.000%	1,274,048	1,234,160
GNMA 4461M - 36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	315,103	243,028
GNR 10-125 TC - 38377JD83	01/22/14	3,000,000	06/20/39	2.500%	1,861,093	1,914,164
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	531,938	469,746
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	881,106	777,482
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	580,284	556,207
GNMA 2012-27 CL A-38378BQA0	05/01/13	2,000,000	07/16/39	1.614%	1,810,852	1,764,477
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	622,633	597,456
GNR 2010-30 BP - 38376XZC0	04/23/14	5,645,000	07/20/39	3.500%	3,009,828	2,993,619
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	697,546	668,355
GNR 2012-39 MP - 38378DPL3	09/13/12	2,000,000	08/20/39	2.000%	1,486,151	1,432,663
FHR 3753 PG - 3137A3ME6	07/18/13	4,000,000	09/15/39	2.500%	2,159,913	2,181,648
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	352,481	358,946
FNR 2011-27 JQ - 31397SGM0	07/31/12	2,000,000	09/25/39	4.000%	977,754	907,726
GNR 10-117 GD - 38377JZ48	08/06/13	2,429,000	10/20/39	3.000%	1,388,290	1,406,544
FNR 2010- 57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	874,488	799,890
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/15/40	2.500%	1,230,799	1,195,379
FNR 12-114 GB - 3136A9LG1	12/07/12	1,698,474	03/25/40	1.750%	1,501,987	1,454,899
GNR 12-94 GA - 38375GQW4	07/26/13	2,350,000	05/20/40	2.500%	1,677,499	1,720,884
FNR 2012-129 TD - 3136AAEK7	11/30/12	2,000,000	05/25/40	2.000%	1,536,151	1,485,861
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	1,350,378	1,362,307
FNR 2014-19 HA - 3136AJPG5	04/21/14	2,000,000	06/25/40	2.000%	1,910,738	1,904,602
FNR 2010-87 PJ - 31398TZJ3	05/24/11	2,000,000	06/25/40	3.500%	505,905	501,693
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	1,155,515	1,107,723
FHR 4103 DC - 3137AU7H6	09/28/12	2,000,000	09/15/40	2.000%	1,769,352	1,727,305
GNR 2011-81 MC - 38376LZB8	11/08/13	2,000,000	10/20/40	3.000%	1,067,261	1,068,790
GNR 2010-134 YA - 38377LT57	06/25/14	3,700,000	10/20/40	2.500%	2,041,695	2,038,388
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	1,574,923	1,660,318

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FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	713,780	653,423
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	863,755	852,682
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	529,346	494,154
FNR 2012-129 CL - 3136AADT9	11/30/12	3,000,000	01/25/41	1.750%	2,733,449	2,551,373
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	676,010	585,740
GNR 2012-136 PD - 38377X4E9	12/03/12	2,000,000	02/20/41	1.500%	1,802,748	1,739,918
FNMA REMIC 2011-134 NJ - 3136A2V59	06/11/14	2,500,000	02/25/41	3.000%	2,019,439	1,984,575
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	1,144,962	1,078,872
FHR 4106 EC - 3137ATW57	09/28/12	2,500,000	04/15/41	1.750%	2,225,299	2,111,034
FHR 4091 TG - 3137ATGB2	09/24/12	2,000,000	05/15/41	1.750%	1,753,319	1,659,706
FHR 4040 BC - 3137AQJB5	11/05/12	3,000,000	05/15/41	2.000%	2,149,876	1,999,845
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	1,136,401	1,116,741
FHR 4105 HA - 3137AUCV9	11/08/12	3,443,000	07/15/41	2.000%	3,115,476	3,030,213
FHR 4119 PA - 3137AUUVJ5	12/10/12	2,000,000	09/15/41	1.500%	1,747,319	1,640,618
FNR 2012-103 MB - 3136A8YZ7	09/04/12	2,000,000	09/25/41	2.000%	1,793,196	1,640,645
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	1,642,759	1,603,561
FNMA 2012-16 AL - 3136A4QK8	02/29/12	2,332,126	11/25/41	3.000%	2,212,605	2,292,130
FNR 2012-66 PC - 3136A6B45	06/11/12	2,000,000	11/25/41	2.000%	1,537,437	1,527,331
FNR 12-111 EC - 3136A9GM4	03/11/13	3,000,000	12/25/41	2.000%	2,639,569	2,531,222
GNR 2012-59 NE - 38378ESK0	10/18/12	2,000,000	01/20/42	2.500%	1,209,444	1,135,457
GNR 2012-97 CP-38375GYE5	05/16/13	2,100,000	01/20/42	1.500%	1,764,408	1,632,809
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	937,356	825,800
FHLMC REMIC 4034 PK - 3137ANNS0	06/19/14	3,000,000	03/15/42	2.250%	1,611,893	1,609,750
FNR 2012-103 PD - 3136A8ZW3	10/15/12	2,500,000	04/25/42	2.000%	2,126,189	2,045,736
FNR 4077 BA - 3137ASAG9	01/17/13	3,030,000	05/15/42	2.000%	2,201,135	2,119,241
GNR 2013-44 PA - 38378JQU9	08/06/13	2,100,000	05/16/42	2.500%	1,800,794	1,834,624
FNR 2013-1 PG - 3136ABB28	03/13/13	3,000,000	06/25/42	2.000%	2,744,284	2,608,943
FNR 2012-128 QC-3136A9UY2	04/25/13	2,000,000	06/25/42	1.750%	1,793,863	1,703,798
GNR 2012-149 GH - 38378GX78	02/13/13	3,000,000	07/20/42	1.500%	2,457,883	2,321,265
FNR 2013-2 LC - 3136AB5T6	02/13/13	3,000,000	08/25/42	1.750%	2,745,838	2,624,386
FHR 4181 PE - 3137B0LN2	03/28/13	3,000,000	11/15/42	1.750%	2,591,067	2,436,399
GNR 2013-24 PJ - 38378FR51	11/25/13	2,926,000	11/20/42	3.000%	2,503,570	2,513,688
FNR 2013-18 NA - 3136ACYK1	02/28/13	3,000,000	12/25/42	2.000%	2,723,499	2,586,198
FHR 4158 LD-3137AXUZ4	05/16/13	2,000,000	01/15/43	2.000%	1,686,805	1,592,820
FHR 4219 AE - 3137B2LG3	07/01/13	2,000,000	01/15/43	2.250%	1,849,228	1,847,830
FNR 12-146 QA - 3136ABFP3	01/17/13	2,774,304	01/25/43	1.000%	1,549,879	1,451,848
FNR 2013-29 KE - 3136ADKY4	08/15/13	3,000,000	04/25/43	1.250%	2,179,079	2,118,824
Total U. S. Government and Agency Securities					199,459,129	192,488,150
UBS Select Treasury	various	64,959,105	—	—	64,959,105	64,959,105
Total Pooled Cash Marketable Securities					264,418,234	257,447,255
SELF-INSURANCE RESERVE:						
Mutual Funds:						
UBS Select MMF INST	various	4,861,752	—	—	4,861,752	4,861,752
Money Market Account					0	0
Total Mutual Funds					4,861,752	4,861,752
Total Self-Insurance Reserve					4,861,752	4,861,752
POST-EMPLOYMENT HEALTH FUND:						
Stock and Mutual Funds:						
PIMCO Ttl Rtn A	various	413,003	—	—	413,003	400,602
AmFds Euro Pacfc	various	194,865	—	—	194,865	261,384
BlkRkEq Divd Inv	various	297,393	—	—	297,393	387,782
FidAdv New Insights A	various	337,715	—	—	337,715	426,320
JPM SmCap Eq A	various	113,059	—	—	113,059	148,288
Loomis Bd Admn	various	212,040	—	—	212,040	228,000
LrdAbtGr Oppr A	various	117,035	—	—	117,035	139,584
Okmrk Intl II	various	201,509	—	—	201,509	304,987
PIMCO All Asst A	various	104,122	—	—	104,122	108,104
JPM EmrgMrk Eq A	various	95,721	—	—	95,721	102,461
Total Stocks and Mutual Funds					2,086,462	2,507,512
Total Post-Employment Health Fund					2,086,462	2,507,512

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POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Verizon Communications - 92343VBB9	04/02/12	600,000	11/03/14	1.250%	607,392	601,818
Thermo Fisher Scientific - 883556AU6	04/02/12	460,000	11/20/14	3.250%	490,719	464,959
Arcelormittal - 03938LAL8	05/21/14	125,000	02/15/15	9.250%	132,350	131,094
Anixter - 035287AB7	06/13/14	125,000	03/01/15	5.950%	129,062	128,594
JP Morgan Chase - 46625HHR4	various	200,000	06/24/15	3.400%	209,926	205,778
Leucadia Natl - 527288BD5	05/21/14	125,000	09/15/15	8.125%	135,823	134,844
Abbvie Inc 00287YAG4	11/09/12	85,000	11/06/15	1.200%	85,410	85,574
Comcast Corp - 20030NAJ0	02/02/12	60,000	11/15/15	5.850%	69,215	64,371
Home Depot Inc Nts - 437076AP7	04/02/12	400,000	03/01/16	5.400%	463,212	431,636
Owens Brockway - 69073TAP8	05/23/14	75,000	05/15/16	7.375%	83,522	82,500
Universal Health Svcs - 913903AN0	05/23/14	20,000	06/03/16	7.125%	22,350	22,300
Genl Dynamics Corp - 369550AQ1	04/02/12	600,000	07/15/16	2.250%	623,604	618,468
RR Donnelley & Sons - 257867AV3	05/21/14	125,000	08/15/16	8.600%	144,037	143,437
Seagate Tech - 81180RAE2	05/22/14	125,000	10/01/16	6.800%	140,549	140,000
Masco Corp - 574599DB7	05/21/14	125,000	10/03/16	6.125%	138,010	137,656
CNH Cptl LLC - 12623EAB7	05/21/14	125,000	11/01/16	6.250%	137,187	135,625
Sabine Pass Lng - 785583AF2	05/22/14	125,000	11/30/16	7.500%	138,845	138,125
Sprint Nextel - 852061AP5	05/22/14	125,000	03/01/17	9.125%	148,371	146,406
ICAHN Enterprises - 451102BA4	06/11/14	55,000	03/15/17	3.500%	55,619	55,619
Intl Lease Fin Corp - 459745GG4	05/21/14	125,000	03/15/17	8.750%	146,005	145,312
Centurytel Inc - 156700AL0	05/21/14	125,000	04/01/17	6.000%	138,090	137,969
Aircastle Ltd - 00928QAF8	05/21/14	125,000	04/15/17	6.750%	140,270	138,750
Frontier Comm Corp - 35906AAF5	05/21/14	125,000	04/15/17	8.250%	146,125	145,156
Morgan Stanley Mtn - 617446H51	06/03/13	75,000	04/27/17	5.550%	84,160	83,407
CIT Group - 125581GM4	05/22/14	125,000	05/15/17	5.000%	134,118	133,204
First Indl LP- 32055RAR8	05/22/14	125,000	05/15/17	5.950%	138,916	137,906
Service Corp Intl - 817565BF0	05/21/14	125,000	06/15/17	7.000%	141,017	139,687
El Paso Corp - 28336LBQ1	05/21/14	125,000	06/15/17	7.000%	141,288	141,094
Quest Diagnostics Inc - 74834LAM2	10/29/13	45,000	07/01/17	6.400%	51,711	51,091
Commercial Metals - 201723AH6	05/21/14	125,000	07/15/17	6.500%	139,700	139,219
Limited Inc - 532716AM9	05/21/14	125,000	07/15/17	6.900%	142,690	141,875
Genl Motors Finl - 37045XAE6	05/21/14	125,000	08/15/17	4.750%	133,850	132,969
Goldman Sachs Group - 38144LAB6	06/21/13	45,000	09/01/17	6.250%	51,738	51,231
SPX Corp Nts - 784635AP9	05/21/14	125,000	09/01/17	6.875%	142,150	140,625
Watson Pharmaceutical - 942683AG8	05/24/13	95,000	10/01/17	1.875%	94,877	95,847
NYSE Euronext Nts - 629491AB7	10/05/12	70,000	10/05/17	2.000%	70,358	71,328
AES Corp Nts - 00130HBH7	05/21/14	125,000	10/15/17	8.000%	147,095	145,625
Ecolab Inc - 278865AP5	12/14/12	80,000	12/08/17	1.450%	80,046	80,102
Bear Stearns 073902RU4	11/14/12	125,000	02/01/18	7.250%	155,481	148,760
Health Care Reit Inc - 42217KAZ9	12/06/12	65,000	03/15/18	2.250%	64,884	65,996
Autonation Inc Nts - 05329WAJ1	05/21/14	125,000	04/15/18	6.750%	144,290	144,375
BP CPTL Mark - 05565QCE6	06/25/14	35,000	05/10/18	1.375%	34,642	34,674
Chevron Corp Nts - 166764AE0	06/30/14	90,000	06/24/18	1.718%	90,576	90,706
Vodafone Group - 92857WAE0	02/28/14	90,000	07/15/18	4.625%	100,434	99,755
CSC Hldgs Inc - 126304AK0	05/21/14	125,000	07/15/18	7.625%	145,138	144,375
Gannett Co Inc - 364725AW1	05/21/14	125,000	09/01/18	7.125%	131,209	130,469
Broadcom Corp - 111320AE7	11/10/11	85,000	11/01/18	2.700%	84,995	87,958
Peabody Energy Corp - 704549AK0	05/21/14	125,000	11/15/18	6.000%	133,500	130,312
Starbucks Corp - 855244AF6	05/23/14	25,000	12/05/18	2.000%	25,264	25,177
BNP Paribas - 05574LTX6	12/11/13	95,000	12/12/18	2.400%	94,973	95,819
Chesapeake Energy Corp - 165167CC9	05/23/14	125,000	12/15/18	7.250%	147,813	147,500
Bk of Ny Mellon - 06406HCP2	12/20/13	55,000	01/15/19	2.100%	54,786	55,328
Pacificorp B/E - 695114CK2	06/01/12	85,000	01/15/19	5.500%	102,340	97,880
Goldman Sachs Group - 38145XAA1	01/28/14	50,000	01/31/19	2.625%	50,005	50,679
Simon PPTY Group - 828807CQ8	05/28/14	55,000	02/01/19	2.200%	55,699	55,524
Walmart - 931142CP6	01/29/10	500,000	02/01/19	4.125%	490,762	551,360
McKesson Corp - 581557BD6	04/22/14	50,000	03/15/19	2.284%	50,170	50,175
Mastercard Inc Nts - 57636QAA2	04/24/14	55,000	04/01/19	2.000%	54,889	55,224
ADT Corp Nts - 00101JAL0	06/24/14	15,000	04/15/19	4.125%	15,075	15,094
Lyondellbasell - 552081AG6	06/21/13	60,000	04/15/19	5.000%	66,438	67,679
Citigroup Inc Nts - 172967EV9	07/03/13	65,000	05/22/19	8.500%	81,940	83,082
Bank of Amer Corp Nts - 06051GDZ9	10/08/13	40,000	06/01/19	7.625%	49,318	49,407
Consumers Energy Co - 210518CS3	12/19/13	85,000	09/15/19	6.700%	104,193	103,285
Google Inc - 38259PAB8	02/12/14	75,000	05/19/21	3.625%	79,585	80,390
Hewlett Packard - 428236BV4	06/10/14	50,000	12/09/21	4.650%	54,283	54,551
Oneok Partners LP - 68268NAJ2	various	60,000	10/01/22	3.375%	60,053	59,609
Oracle Corp - 68389XAP0	01/06/14	40,000	10/15/22	2.500%	37,048	38,269
Eaton Corp - 278062AC8	12/10/13	30,000	11/02/22	2.750%	27,864	29,049
Staples Inc Nts - 855030AM4	various	50,000	01/12/23	4.375%	48,035	50,171
Goldman Sachs Group - 38141GRD8	01/29/14	105,000	01/22/23	3.625%	102,528	105,452
St Jude Medical Inc - 790849AJ2	01/13/14	60,000	04/15/23	3.250%	57,160	59,473
Ameriprise Financial - 03076CAF3	09/06/13	55,000	10/15/23	4.000%	54,825	57,983
Comcast Corp - 20030NBJ9	02/21/14	75,000	03/01/24	3.600%	74,924	77,059

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/14
Mastercard Inc Nts - 57636QAB0	04/25/14	55,000	04/01/24	3.375%	54,967	55,817
DTE Energy Co - 233331AS6	05/08/14	55,000	06/01/24	3.500%	55,237	55,475
CF Industries Inc - 12527GAF0	05/01/14	75,000	03/15/34	5.150%	78,765	79,901
Duke Energy - 26442CAH7	01/09/14	50,000	02/15/40	5.300%	55,081	58,930
Pacificorp - 695114CN6	various	65,000	02/01/42	4.100%	65,251	64,154
Memorial Sloan B/E - 586054AA6	12/08/11	145,000	07/01/42	5.000%	145,000	158,192
Apple Inc - 037833AL4	02/11/14	80,000	05/04/43	3.850%	68,682	73,586
JP Morgan Chase - 46625HJM3	11/06/13	50,000	08/16/43	5.625%	51,585	56,519
CME Group Inc - 12572QAF2	10/07/13	55,000	09/15/43	5.300%	57,631	63,468
Rowan Companies Inc - 779382AS9	06/30/14	30,000	01/15/44	5.850%	32,511	32,385
Comcast Corp - 20030NBK6	02/20/14	75,000	03/01/44	4.750%	74,718	79,325
Genl Elec Co - 369604BH5	03/07/14	60,000	03/11/44	4.500%	59,357	62,516
Citigroup Inc - 172967HS3	05/01/14	70,000	05/06/44	5.300%	70,473	73,014
Home Depot Inc - 437076BF8	06/12/14	45,000	03/15/45	4.400%	44,927	45,684
Total Corporate Bonds					10,258,711	10,272,766
Stock, Mutual Funds and Miscellaneous Securities:						
Common/Preferred Stock	various	1,471,962	—	—	50,113,698	65,495,181
Allianz Series C - 01882B205	various	270,610	—	—	3,378,169	3,344,740
Allianz Series M	various	307,730	—	—	3,223,493	3,338,871
New York St Dorm - 6499022F9	10/23/12	60,000	03/15/40	5.389%	73,242	71,596
New York City Mun - 64972FL20	10/22/12	50,000	06/15/42	6.011%	67,688	64,715
Exchange Traded Funds	various	50,928	—	—	4,853,248	5,708,519
UBS Cash/Money Market Funds	various	6,350,164	—	—	6,350,164	6,350,164
Total Stock and Mutual Funds					68,059,702	84,373,786
U. S. Government and Agency Securities:						
US Tsy Note - 912828CU2	01/16/13	40,000	12/15/15	0.250%	39,869	40,006
US Tsy Note - 912828A67	12/31/13	500,000	12/31/15	0.250%	498,691	500,040
US Tsy Note - 912828UG3	02/07/13	145,000	01/15/16	0.375%	144,983	145,226
Fannie Mae Notes 3135G0BA0	various	1,100,000	04/11/16	2.375%	1,160,034	1,140,040
Fannie Mae Bond 3135G0CM3	various	1,100,000	09/28/16	1.250%	1,100,231	1,116,137
US Tsy Note 912828TW0	various	579,000	10/31/17	0.750%	577,045	573,390
FHLB Bond 3133XMQ87	various	850,000	11/17/17	5.000%	995,086	958,987
Freddie Mac Bond 3137EADN6	11/26/12	110,000	01/12/18	0.750%	109,371	108,354
US Tsy Note - 912828QB9	03/06/12	70,000	03/31/18	2.875%	76,981	74,315
US Tsy Note 912828VE7	02/13/14	789,000	05/31/18	1.000%	777,781	780,431
Freddie Mac Nts 3137EABP3	various	1,100,000	06/13/18	4.875%	1,317,672	1,249,622
Freddie Mac Nts 3137EACA5	various	1,100,000	03/27/19	3.750%	1,245,055	1,208,911
US Tsy Note - 912828C65	04/04/14	240,000	03/31/19	1.625%	238,781	240,694
US Tsy Note 912828UF5	various	779,000	12/31/19	1.125%	767,231	752,646
US Tsy Note 912828PX2	04/09/14	605,000	02/15/21	3.625%	660,005	665,881
US Tsy Note - 912828RR3	various	588,000	11/15/21	2.000%	599,911	580,650
Tsy Infl Prot Note 912828TE0	various	1,172,000	07/15/22	0.125%	1,269,743	1,216,313
US Tsy Note 912828UN8	various	200,000	02/15/23	2.000%	197,174	194,188
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	81,994
US Tsy Note - 912828B66	03/25/14	115,000	02/15/24	2.750%	115,531	117,614
Tsy Infl Prot Note - 912810FR4	various	72,000	01/15/25	2.375%	107,112	109,692
Tsy Infl Prot Note 912810PZ5	various	273,000	01/15/29	2.500%	421,509	380,300
US Tsy Bond - 912810QY7	various	10,000	11/15/42	2.750%	9,516	8,927
US Tsy Bond - 912810RD2	various	85,000	11/15/43	3.750%	90,278	91,800
US Tsy Bond - 912810RE0	06/17/14	40,000	02/15/44	3.625%	41,467	42,212
Total U. S. Government and Agency Securities					13,553,162	13,308,865
Asset-Backed Securities						
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	53,550	47,170
EART 2013 - 301657AE2	06/19/13	120,000	02/15/19	3.520%	119,091	124,476
SDART 2014-2 80283WAG4	06/12/14	135,000	02/18/20	2.760%	136,930	136,599
SDART 2014-1 80283NAG4	03/05/14	200,000	04/15/20	2.910%	203,906	204,382
AMCAR 2014-2 D 03064VAF5	06/23/14	90,000	07/08/20	2.570%	89,979	90,447
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	95,254	84,564
FNMA PL AO7976 - 3138LY2J5	11/19/12	180,000	06/01/27	3.000%	152,705	147,555
SVOVM 2010-A - 78487YAB9	04/03/13	170,000	07/20/27	4.750%	54,105	52,850
CAI 2012 1 - 12479LAA8	07/02/13	40,000	10/25/27	3.470%	33,269	33,719
CRNN 2013-1A 22717OAE7	04/29/13	150,000	04/18/28	3.080%	132,586	132,960
ESA 2013 - 30225ABC6	04/26/13	110,000	12/05/31	2.675%	111,216	110,078
CSFB 2005-10 6A10 - 225470EX7	01/11/06	500,000	11/25/35	5.500%	372,158	582,111
FNMA PL 745580 - 31403DJZ3	09/27/13	111,000	06/01/36	5.000%	13,849	13,978
FHLMC G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	114,310	97,544
FNMA PL 954859 - 31413TJC7	09/13/12	370,000	11/01/37	6.000%	52,218	45,541
FHLMC PL G08323 - 3128MJLD0	09/23/13	55,000	02/01/39	5.000%	9,039	9,083

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Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 6/30/14
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	116,711	105,624
FNMA PL AL2629 - 3138EJ4P0	03/21/13	214,000	06/01/39	5.000%	117,189	111,484
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	115,134	101,825
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	181,969	176,663
FNMA PL AD8033 - 31418V4T6	08/13/12	897,000	08/01/40	4.000%	381,683	360,441
FNMA PL 890247 - 31410LBQ4	01/14/13	100,000	08/25/40	6.000%	31,827	29,172
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	64,101	63,544
FNMA PL AH1166 - 3138A2JL4	12/23/13	42,000	12/01/40	4.500%	25,091	25,315
FNMA PL AH3645 - 3138A5BP6	04/12/12	894,000	02/01/41	4.000%	456,749	438,439
GNMA PL 738246X - 3620ASET2	02/19/13	725,000	04/15/41	4.500%	279,711	266,749
FNMA PL AI1886 - 3138AFCY4	09/13/12	70,000	05/01/41	4.500%	44,107	41,839
FNMA PL AL0935 - 3138EHB3	04/09/14	106,000	05/01/41	4.000%	55,889	56,737
FNMA PL AI1888 - 3138AFC24	10/13/11	996,000	05/01/41	4.500%	441,000	416,400
FNMA PL AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	81,582	79,761
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	47,584	47,585
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	49,529	49,623
FNMA PL MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	92,651	88,054
FNMA PL AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	87,366	85,228
GNMA PL 005333M - 36202F4S2	02/19/13	135,000	03/20/42	4.500%	75,542	72,196
FNMA PL AB5462 - 31417CB87	10/11/12	130,000	06/01/42	3.000%	112,411	103,573
FNMA PL AB6212 - 31417C3W3	10/11/12	90,000	09/01/42	3.000%	84,176	77,778
FNMA PL AP7488 - 3138MBKA3	10/11/12	693,000	09/01/42	3.500%	631,956	599,039
CSCM 2013 - 12646UAK4	06/17/13	140,000	03/25/43	3.000%	127,303	121,596
FNMA PL MA1750 - 31418A5L8	02/18/14	2,000	12/01/43	5.000%	2,081	2,110
DBUBS 2011 LC2 - 23305XAJ0	11/05/13	90,000	07/10/44	0.000%	91,048	94,311
JPMCC 2011-C3 C - 46635TAX0	02/25/13	230,000	02/15/45	5.360%	260,583	255,576
COMME 2012 - 12624QAE3	various	170,000	10/15/45	4.730%	160,003	164,990
COMM 2010 C - 12622DAK0	06/26/13	90,000	07/10/46	6.078%	94,124	99,284
JPMBB 2013 - 46640UAK8	04/15/14	200,000	01/15/47	4.887%	208,109	212,142
SLFMT -M-2 85171YAC3	06/03/13	80,000	12/25/59	3.560%	81,700	81,795
SLFMT -M-3 85171YAD1	06/03/13	100,000	12/25/59	4.440%	102,125	103,499
Total Asset-Backed Securities					<u>6,445,199</u>	<u>6,445,429</u>
Total Police and Firefighters' Investments					<u>98,316,774</u>	<u>114,400,846</u>
Total Restricted/Unrestricted Marketable Securities and Investments					<u>\$ 369,683,222</u>	<u>\$ 379,217,365</u>