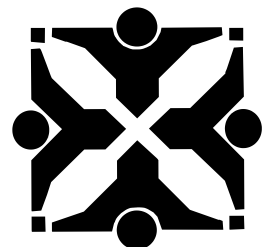


CITY OF COLUMBIA, MISSOURI

Interim Financial Report

October 1, 2011 - March 31, 2012

Department of Finance
John Blattel, Director



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

	<u>Exhibit Number</u>	<u>Page Number</u>
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES		
General Fund		
Comparative Balance Sheet	B-1	5
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	B-2	7
Detail Schedule of Revenues and Other Financing Sources - Budget and Actual	B-3	8 - 10
Detail Schedule of Expenditures and Other Financing Uses - Budget and Actual	B-4	12 - 16
Special Revenue Funds		
Comparative Combining Balance Sheet	C-1	20 - 23
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance	C-2	24 - 27
Comparative Detail Schedule of Revenues and Expenditures	C-3	28 - 32
Debt Service Funds		
Comparative Combining Balance Sheet	D-1	36 - 37
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance	D-2	38 - 39
Capital Projects Fund		
Comparative Balance Sheet	E-1	43
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance	E-2	44
Schedule of Appropriations, Expenditures and Encumbrances	E-3	45 - 47

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

	<u>Exhibit Number</u>	<u>Page Number</u>
Enterprise Funds		
Comparative Combining Balance Sheet	F-1	52 - 58
Comparative Combining Statement of Revenues, Expenses and Changes in Retained Earning	F-2	60 - 62
Comparative Combining Statement of Cash Flows	F-3	64 - 70
<u>Water and Electric Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses - Electric Utility	F-4	72 - 73
Comparative Detail Schedule of Operating Revenues and Expenses - Water Utility	F-5	74 - 75
<u>Sanitary Sewer Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-6	76
<u>Regional Airport Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-7	77
<u>Public Transportation Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-8	78
<u>Solid Waste Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-9	79
<u>Parking Facilities Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-10	80
<u>Recreation Services Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-11	81
<u>Railroad Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-12	82
<u>Storm Water Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses	F-13	83
Enterprise Funds Capital Projects Schedule	F-14	84 - 85

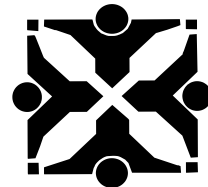
**CITY OF COLUMBIA, MISSOURI
TABLE OF CONTENTS**

	<u>Table Number</u>	<u>Page Number</u>
Internal Service Funds		
Comparative Combining Balance Sheet	G-1	90 - 92
Comparative Combining Statement of Revenues, Expenses and Changes in Retained Earnings	G-2	94 - 96
Comparative Combining Statement of Cash Flows	G-3	98 - 100
Trust Funds		
Comparative Combining Balance Sheet	H-1	104 - 105
Comparative Statement of Plan Net Assets - Pension Trust Funds	H-2	107
Comparative Statement of Revenues, Expenses and Changes in Fund Balance - Nonexpendable Trust Fund	H-3	109
Comparative Statement of Cash Flows - Nonexpendable Trust Fund	H-4	110
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Expendable Trust Funds	H-5	111
Comparative Detail Schedule of Revenues and Expenditures - Expendable Trust Funds	H-6	112 - 113
General Fixed Assets Account Group		
Comparative Schedule of General Fixed Assets - By Source	I-1	117
Schedule of General Fixed Assets - By Function and Activity	I-2	118
Schedule of Changes in General Fixed Assets - By Function and Activity	I-3	119
General Long-Term Debt Account Group		
Comparative Schedule of General Long-Term Debt	J-1	123
Comparative Schedule of Changes in General Long-Term Debt	J-2	125
SUPPORTING SCHEDULE		
Schedule of Marketable Securities and Investments	Table 13	128 - 132

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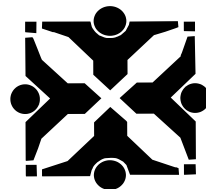
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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



GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

COMPARATIVE BALANCE SHEETS
March 31, 2012 and 2011

ASSETS	2012	2011
Cash and cash equivalents	\$28,560,108	\$24,430,780
Accounts receivable	116,216	271,365
Taxes receivable	3,175,417	3,485,370
Allowance for uncollectible taxes	(38,784)	(33,759)
Grants receivable	45,661	419,775
Accrued interest	76,480	47,088
Due from other funds	1,048,247	1,342,703
Inventory	382,482	367,518
Prepaid Expenses	10,000	0
Other assets	0	0
TOTAL ASSETS	\$33,375,827	\$30,330,840
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$566,318	\$940,166
Accrued payroll and payroll taxes	285,959	0
Due to other funds	0	0
Unearned revenue	102,644	108,462
Other liabilities	762,196	648,785
TOTAL LIABILITIES	1,717,117	1,697,413
FUND BALANCE:		
Non Spendable	392,482	367,518
Restricted	0	0
Committed	1,212,776	1,556,669
Assigned	409,524	1,509,738
Unassigned	29,643,928	25,199,502
TOTAL FUND BALANCE	31,658,710	28,633,427
TOTAL LIABILITIES AND FUND BALANCE	\$33,375,827	\$30,330,840

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
REVENUES:		
General property taxes	\$6,964,084	\$6,732,164
Sales tax	9,173,503	8,378,798
Other local taxes	6,053,944	6,303,042
Licenses and permits	72,726	82,119
Fines	1,239,101	986,042
Fees and service charges	885,299	839,405
Intragovernmental revenue	8,533,161	8,306,542
Revenue from other governmental units	2,073,436	2,339,516
Investment revenue	192,789	78,328
Miscellaneous	762,897	787,341
TOTAL REVENUES	<u>35,950,940</u>	<u>34,833,297</u>
EXPENDITURES:		
Current:		
Policy development and administration	3,520,210	4,862,489
Public safety	18,385,065	18,308,966
Transportation	3,016,972	4,680,567
Health and environment	3,563,239	3,942,863
Personal development	3,134,534	2,845,579
Miscellaneous nonprogrammed activities	2,854,477	574,943
TOTAL EXPENDITURES	<u>34,474,497</u>	<u>35,215,407</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>1,476,443</u>	<u>(382,110)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	3,413,155	3,881,899
Operating transfers to other funds	(1,384,167)	(1,471,280)
Lease Proceeds	235,000	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,263,988</u>	<u>2,410,619</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	3,740,431	2,028,509
FUND BALANCE, BEGINNING OF YEAR	<u>27,918,279</u>	<u>26,604,918</u>
FUND BALANCE, END OF YEAR	<u>\$31,658,710</u>	<u>\$28,633,427</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2011

	2012		(Over) Under Budget	2011
	Budget	Actual		Actual
GENERAL PROPERTY TAXES:				
Real property	\$5,610,416	\$5,774,130	(\$163,714)	\$5,701,504
Individual personal property	1,086,966	1,013,354	73,612	972,150
Railroad and utility	139,750	138,532	1,218	30,885
Financial institutions	10,200	18,168	(7,968)	11,486
Total	6,847,332	6,944,184	(96,852)	6,716,025
Penalties and interest	51,871	19,900	31,971	16,139
Total General Property Taxes	6,899,203	6,964,084	(64,881)	6,732,164
SALES TAX	19,937,241	9,173,503	10,763,738	8,378,798
OTHER LOCAL TAXES:				
Gasoline tax	2,343,740	1,082,267	1,261,473	1,163,308
Cigarette tax	612,800	296,483	316,317	271,972
Motor vehicle tax	840,000	495,265	344,735	388,999
Utilities tax:				
Telephone	3,600,000	1,816,078	1,783,922	1,895,188
Natural gas	3,150,000	1,704,604	1,445,396	1,979,646
CATV franchise	275,970	139,557	136,413	142,384
Electric	890,000	519,690	370,310	461,545
Total Other Local Taxes	11,712,510	6,053,944	5,658,566	6,303,042
LICENSES AND PERMITS:				
Business licenses	627,800	46,218	581,582	44,966
Alcoholic beverages	142,300	12,633	129,667	17,295
Animal licenses	35,100	13,875	21,225	19,858
Total Licenses and Permits	805,200	72,726	732,474	82,119
FINES:				
Corporation court fines	1,766,000	601,055	1,164,945	734,022
Uniform ticket fines	150,000	119,343	30,657	69,692
Meter fines	550,000	513,603	36,397	175,728
Alarm violations	16,500	5,100	11,400	6,600
Total Fines	2,482,500	1,239,101	1,243,399	986,042
FEES AND SERVICE CHARGES:				
Construction inspection	669,470	340,393	329,077	281,627
Street maintenance	150,000	87,155	62,845	62,327
Right of way	16,560	15,960	600	15,960
Animal control fees	26,450	9,498	16,952	20,960
Health fees	729,650	273,791	455,859	280,086
Miscellaneous	344,505	158,502	186,003	178,445
Total Fees and Service Charges	1,936,635	885,299	1,051,336	839,405

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2011

	2012		(Over) Under Budget	2011
	Budget	Actual		Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$11,720,000	\$5,066,390	\$6,653,610	\$4,913,411
Water	2,900,000	1,402,713	1,497,287	1,323,330
Total	14,620,000	6,469,103	8,150,897	6,236,741
General and Administrative Charges	4,130,138	2,064,058	2,066,080	2,069,801
Total Intragovernmental Revenue	18,750,138	8,533,161	10,216,977	8,306,542
REVENUE FROM OTHER				
GOVERNMENTAL UNITS:				
Federal and State Grants:				
Joint Communications	155,272	76,196	79,076	840
Non-Motorized Grant	679,732	2,487	677,245	426,710
Fire	2,795	1,206	1,589	0
Disaster Preparedness	116,000	138,326	(22,326)	60,176
Missouri Department of Transportation – Highway	221,000	73,995	147,005	70,780
Emergency Shelter	142,334	82,818	59,516	6,551
Health, General	949,929	309,582	640,347	384,360
Health-Women-Infants and Children	410,274	176,945	233,329	212,287
Youth at Risk	0	37,935	(37,935)	8,630
Police Department	281,754	120,165	161,589	190,075
Cultural Affairs	31,137	0	31,137	20,524
Parks and Recreation	12,100	6,000	6,100	13,610
Human Services Grants	0	0	0	6,308
TRIM Grant	10,000	0	10,000	0
Historic Preservation	12,000	0	12,000	0
Total	3,024,327	1,025,655	1,998,672	1,400,851
Boone County:				
Health Department	925,000	365,404	559,596	389,231
Disaster Preparedness	88,199	7,708	80,491	20,074
Joint Communications	922,815	551,140	371,675	436,775
Animal Control	165,643	113,767	51,876	82,823
Social Services	19,523	9,762	9,761	9,762
Total	2,121,180	1,047,781	1,073,399	938,665
Total Revenue From Other Governmental Units	5,145,507	2,073,436	3,072,071	2,339,516
INVESTMENT REVENUE	689,500	192,789	496,711	78,328

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2011

	2012		(Over) Under Budget	2011
	Budget	Actual		Actual
MISCELLANEOUS REVENUE:				
Property sales	\$22,000	\$96,540	(\$74,540)	\$127,277
Photocopies	9,000	6,703	2,297	5,929
Other	1,300,922	659,654	641,268	654,135
Total Miscellaneous Revenue	<u>1,331,922</u>	<u>762,897</u>	<u>569,025</u>	<u>787,341</u>
TOTAL REVENUES	<u>69,690,356</u>	<u>35,950,940</u>	<u>33,739,416</u>	<u>34,833,297</u>
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Public Improvement Fund	0	0	0	56,491
GO Bond Debt Service	0	0	0	0
1/4 Cent Tax	0	0	0	0
Convention & Visitors Bureau	0	0	0	0
Special Road District Fund	0	0	0	56,713
Special Business District Fund	7,500	3,750	3,750	3,750
Transportation Sales Tax Fund	5,527,430	2,763,715	2,763,715	3,101,963
Capital Projects Fund	0	0	0	79,469
Community Development Grant Fund	0	0	0	0
Water	0	0	0	0
Electric	0	0	0	0
Utility Accounts & Billing	12,783	12,783	0	12,777
Park Sales Tax	1,253,912	626,960	626,952	527,736
Contributions Fund	5,947	5,947	0	43,000
Total operating transfers from other funds	<u>6,807,572</u>	<u>3,413,155</u>	<u>3,394,417</u>	<u>3,881,899</u>
Lease Proceeds	<u>243,259</u>	<u>235,000</u>	<u>8,259</u>	<u>0</u>
APPROPRIATION OF PRIOR YEAR FUND BALANCE	<u>2,301,168</u>	<u>1,150,584</u>	<u>1,150,584</u>	<u>1,437,917</u>
APPROPRIATION OF CULTURAL AFFAIRS	<u>12,223</u>	<u>6,111</u>	<u>6,112</u>	<u>6,111</u>
TOTAL OTHER FINANCING SOURCES	<u>9,364,222</u>	<u>4,804,850</u>	<u>4,559,372</u>	<u>5,325,927</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u><u>\$79,054,578</u></u>	<u><u>\$40,755,790</u></u>	<u><u>\$38,298,788</u></u>	<u><u>\$40,159,224</u></u>

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2011

	2012		(Over) Under Budget	2011
	Budget	Actual		Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$10,415	\$525	\$9,890	\$541
Materials and supplies	38,984	5,676	33,308	8,366
Travel and training	29,883	6,136	23,747	6,761
Intragovernmental	0	0	0	22,345
Utilities, services, and miscellaneous	102,207	37,405	64,802	39,593
Total City Council	181,489	49,742	131,747	77,606
City Clerk:				
Personal services	184,581	85,105	99,476	72,927
Materials and supplies	3,361	390	2,971	101
Travel and training	1,319	0	1,319	15
Intragovernmental	213	107	106	18,686
Utilities, services, and miscellaneous	9,961	2,225	7,736	2,236
Total City Clerk	199,435	87,827	111,608	93,965
City Manager:				
Personal services	764,307	345,618	418,689	397,522
Materials and supplies	12,500	2,671	9,829	3,939
Travel and training	6,750	2,455	4,295	7,651
Intragovernmental	1,355	678	677	51,867
Utilities, services, and miscellaneous	60,882	23,348	37,534	29,980
Capital additions	0	0	0	0
Total City Manager	845,794	374,770	471,024	490,959
Election:				
Utilities, services, and miscellaneous	125,000	15,002	109,998	176,904
Total General Government	1,351,718	527,341	824,377	839,434
Financial Services:				
Personal services	2,811,655	1,248,032	1,563,623	1,221,084
Materials and supplies	100,504	36,712	63,792	42,314
Travel and training	17,516	6,938	10,578	2,538
Intragovernmental	4,521	2,260	2,261	253,164
Utilities, services, and miscellaneous	245,338	161,775	83,563	166,173
Capital additions	0	0	0	0
Total Financial Services	3,179,534	1,455,717	1,723,817	1,685,273
Human Resources:				
Personal services	649,766	299,574	350,192	298,955
Materials and supplies	31,440	10,354	21,086	14,153
Travel and training	11,407	550	10,857	2,486
Intragovernmental	789	445	344	60,547
Utilities, services, and miscellaneous	219,103	77,646	141,457	229,045
Total Human Resources	912,505	388,569	523,936	605,186

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2011

	2012		(Over) Under Budget	2011
	Budget	Actual		Actual
City Counselor:				
Personal services	\$471,581	\$227,596	243,985	\$228,989
Materials and supplies	15,635	4,973	10,662	4,287
Travel and training	4,000	0	4,000	252
Intragovernmental	663	332	331	30,411
Utilities, services, and miscellaneous	43,960	18,297	25,663	8,699
Capital additions	0	0	0	0
Total City Counselor	<u>535,839</u>	<u>251,198</u>	<u>284,641</u>	<u>272,638</u>
Public Works Administration:				
Personal services	1,802,904	792,314	1,010,590	900,026
Materials and supplies	98,186	27,245	70,941	52,023
Travel and training	10,185	1,183	9,002	2,187
Intragovernmental	33,436	16,718	16,718	159,732
Utilities, services, and miscellaneous	690,234	59,925	630,309	345,990
Capital additions	113,000	0	113,000	0
Total Public Works Administration	<u>2,747,945</u>	<u>897,385</u>	<u>1,850,560</u>	<u>1,459,958</u>
Total Policy Development and Administration	<u>8,727,541</u>	<u>3,520,210</u>	<u>5,207,331</u>	<u>4,862,489</u>
PUBLIC SAFETY:				
Police:				
Personal services	16,062,111	7,533,533	8,528,578	7,433,767
Materials and supplies	1,063,384	515,676	547,708	421,591
Travel and training	126,491	81,739	44,752	44,549
Intragovernmental	832,427	416,264	416,163	771,175
Utilities, services, and miscellaneous	1,079,503	490,300	589,203	377,647
Capital additions	47,875	47,875	0	6,200
Total Police	<u>19,211,791</u>	<u>9,085,387</u>	<u>10,126,404</u>	<u>9,054,929</u>
City Prosecutor:				
Personal services	573,616	263,384	310,232	239,361
Materials and supplies	14,628	4,200	10,428	2,191
Travel and training	2,914	0	2,914	734
Intragovernmental	946	473	473	39,517
Utilities, services, and miscellaneous	24,783	2,017	22,766	6,407
Capital additions	0	5,248	(5,248)	0
Total City Prosecutor	<u>616,887</u>	<u>275,322</u>	<u>341,565</u>	<u>288,210</u>
Fire:				
Personal services	13,082,252	6,125,677	6,956,575	5,993,976
Materials and supplies	726,556	274,490	452,066	241,664
Travel and training	19,322	1,583	17,739	4,861
Intragovernmental	593,163	297,009	296,154	385,380
Utilities, services, and miscellaneous	489,997	207,799	282,198	228,159
Capital additions	52,547	24,238	28,309	37,753
Total Fire	<u>14,963,837</u>	<u>6,930,796</u>	<u>8,033,041</u>	<u>6,891,793</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2011

	2012		(Over) Under Budget	2011
	Budget	Actual		Actual
Animal Control:				
Personal services	\$322,360	\$155,232	\$167,128	\$153,700
Materials and supplies	34,263	12,906	21,357	13,289
Travel and training	2,627	609	2,018	311
Intragovernmental	11,231	5,616	5,615	10,278
Utilities, services, and miscellaneous	171,986	76,656	95,330	69,572
Capital additions	0	0	0	0
Total Animal Control	542,467	251,019	291,448	247,150
Municipal Court:				
Personal services	698,784	327,872	370,912	311,045
Materials and supplies	48,736	23,312	25,424	15,197
Travel and training	7,000	135	6,865	1,169
Intragovernmental	818	409	409	53,673
Utilities, services, and miscellaneous	153,185	35,112	118,073	50,482
Capital additions	0	0	0	0
Total Municipal Court	908,523	386,840	521,683	431,566
Emergency Management:				
Personal services	130,963	35,204	95,759	26,636
Materials and supplies	15,657	8,256	7,401	11,690
Travel and training	5,100	133	4,967	110
Intragovernmental	1,085	543	542	22,596
Utilities, services, and miscellaneous	70,210	32,166	38,044	33,630
Capital additions	0	0	0	8,995
Total Emergency Management	223,015	76,302	146,713	103,657
Joint Communications:				
Personal services	2,010,485	916,387	1,094,098	884,808
Materials and supplies	88,337	43,662	44,675	41,902
Travel and training	30,674	10,032	20,642	7,535
Intragovernmental	5,716	2,858	2,858	78,630
Utilities, services, and miscellaneous	649,817	396,740	253,077	278,786
Capital additions	10,000	9,720	280	0
Total Joint Communications	2,795,029	1,379,399	1,415,630	1,291,661
Total Public Safety	39,261,549	18,385,065	20,876,484	18,308,966
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	1,874,159	852,101	1,022,058	934,926
Materials and supplies	1,700,155	690,885	1,009,270	1,194,155
Travel and training	2,344	0	2,344	0
Intragovernmental	169,387	84,723	84,664	115,647
Utilities, services, and miscellaneous	2,093,620	227,240	1,866,380	339,840
Capital additions	808,094	380,855	427,239	869,421
Total Streets and Sidewalks	6,647,759	2,235,804	4,411,955	3,453,989
Street Lighting:				
Utilities, services, and miscellaneous	807,000	374,775	432,225	647,209

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2011

	2012		(Over) Under Budget	2011
	Budget	Actual		Actual
Traffic:				
Personal services	\$603,141	\$261,867	\$341,274	\$252,336
Materials and supplies	220,158	113,622	106,536	114,111
Travel and training	2,820	317	2,503	120
Intragovernmental	24,005	12,010	11,995	27,957
Utilities, services, and miscellaneous	190,281	18,577	171,704	38,599
Capital additions	0	0	0	146,246
Total Traffic	1,040,405	406,393	634,012	579,369
Total Transportation	8,495,164	3,016,972	5,478,192	4,680,567
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,358,995	1,440,637	1,918,358	1,524,020
Materials and supplies	420,976	185,811	235,165	139,022
Travel and training	45,793	17,770	28,023	14,617
Intragovernmental	10,800	5,400	5,400	253,218
Utilities, services, and miscellaneous	983,880	323,945	659,935	304,030
Capital additions	13,000	10,917	2,083	104,514
Total Health Services	4,833,444	1,984,480	2,848,964	2,339,421
Planning:				
Personal services	2,454,411	1,145,968	1,308,443	308,999
Materials and supplies	168,115	58,649	109,466	7,510
Travel and training	27,727	10,743	16,984	5,756
Intragovernmental	51,729	25,865	25,864	37,962
Utilities, services, and miscellaneous	307,740	88,545	219,195	19,242
Total Planning	3,009,722	1,329,770	1,679,952	379,469
Department of Economic Development:				
Personal services	400,343	217,258	183,085	190,622
Travel and training	0	0	0	0
Intragovernmental	3,463	1,731	1,732	11,206
Utilities, services, and miscellaneous	30,000	30,000	0	30,000
Total Department of Economic Development	433,806	248,989	184,817	231,828
Protective Inspection:				
Personal services	0	0	0	518,029
Materials and supplies	0	0	0	16,751
Travel and training	0	0	0	2,934
Intragovernmental	0	0	0	72,458
Utilities, services, and miscellaneous	0	0	0	19,487
Capital additions	0	0	0	0
Total Protective Inspection	0	0	0	629,659
Office of Neighborhood Services				
Personal services	0	0	0	289,801
Materials and supplies	0	0	0	10,429
Travel and training	0	0	0	563
Intragovernmental	0	0	0	41,621
Utilities, services, and miscellaneous	0	0	0	20,072
Capital additions	0	0	0	0
Total Office of Neighborhood Services	0	0	0	362,486
Total Health and Environment	8,276,972	3,563,239	4,713,733	3,942,863

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE SIX MONTHS ENDED MARCH 31, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED MARCH 31, 2011

	2012		(Over) Under Budget	2011
	Budget	Actual		Actual
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,519,239	\$1,370,968	\$2,148,271	\$1,412,070
Materials and supplies	753,282	273,584	479,698	243,134
Travel and training	14,430	10,962	3,468	6,086
Intragovernmental	234,205	117,103	117,102	162,674
Utilities, services, and miscellaneous	436,932	145,159	291,773	160,053
Capital additions	245,000	104,612	140,388	112,907
Total Parks and Recreation	5,203,088	2,022,388	3,180,700	2,096,924
Cultural Affairs:				
Personal services	190,316	80,442	109,874	81,444
Materials and supplies	19,355	5,148	14,207	4,091
Travel and training	4,700	419	4,281	273
Intragovernmental	220	110	110	16,932
Utilities, services, and miscellaneous	149,177	102,656	46,521	97,611
Total Cultural Affairs	363,768	188,775	174,993	200,351
Office of Community Services:				
Personal services	447,818	187,290	260,528	75,560
Materials and supplies	71,123	31,280	39,843	2,096
Travel and training	5,144	200	4,944	0
Intragovernmental	1,607	804	803	11,636
Utilities, services, and miscellaneous	136,866	53,009	83,857	126,226
Total Office of Community Services	662,558	272,583	389,975	215,518
Social Assistance:				
Utilities services, and miscellaneous	1,378,980	650,788	728,192	332,786
Total Social Assistance	1,378,980	650,788	728,192	332,786
Total Personal Development	7,608,394	3,134,534	4,473,860	2,845,579
Miscellaneous Nonprogrammed Activities:				
Intragovernmental	3,700,360	1,850,180	1,850,180	0
Capital lease payment	81,087	80,507	580	0
Other	1,448,394	923,790	524,604	574,943
Total Miscellaneous Nonprogrammed Activities:	5,229,841	2,854,477	2,375,364	574,943
TOTAL EXPENDITURES	77,599,461	34,474,497	43,124,964	35,215,407
OPERATING TRANSFERS TO OTHER FUNDS:				
2006 SO Bonds	294,625	147,312	147,313	148,063
2008B S.O. Bonds	953,134	476,567	476,567	472,262
Recreation Services Fund	1,356,910	678,455	678,455	778,455
Public Transportation Fund	28,666	14,333	14,333	0
Storm Water Utility Fund	0	0	0	5,000
Capital Projects Fund	0	0	0	0
Special Business District	17,500	17,500	0	17,500
Employee Benefit Fund	0	0	0	0
Solid Waste	0	0	0	0
Cultural Affairs	0	0	0	0
Sustainability Fund	100,000	50,000	50,000	50,000
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	2,750,835	1,384,167	1,366,668	1,471,280
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$80,350,296	\$35,858,664	\$44,491,632	\$36,686,687

SPECIAL REVENUE FUNDS

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

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

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

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

Special Road District Tax Fund - to account for the road and bridge tax revenues. These revenues are used to improve, maintain, construct and repair certain streets and roads within the city limits.

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.

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

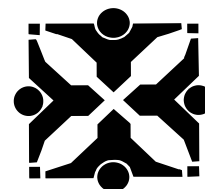
Convention and Tourism Fund - to account for the four percent tax levied on the gross daily rental receipts due from or paid by transient guests at hotels or motels. The revenues are used by the city for the purpose of promoting convention and tourism in the City of Columbia.

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.



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2012 and 2011

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2012	2011	2012	2011	2012	2011
Cash and cash equivalents	\$1,549,168	\$1,494,470	\$4,323,775	\$3,529,985	\$111,273	\$107,607
Cash restricted for development charges	0	0	0	0	0	0
Cash restricted for hotel/motel tax	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Taxes receivable	49,748	56,061	66,001	73,596	0	0
Allowance for uncollectible taxes	(9,373)	(7,802)	(12,029)	(10,299)	0	0
Grants receivable	0	0	0	0	0	0
Rehabilitation loans receivable	0	0	0	0	0	0
Accrued interest	4,358	3,266	11,670	6,711	325	223
Other assets	0	0	0	0	0	0
TOTAL ASSETS	\$1,593,901	\$1,545,995	\$4,389,417	\$3,599,993	\$111,598	\$107,830
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0
Obligations under capital leases – current maturities	0	0	0	0	0	0
Deferred revenue	25,500	23,400	34,200	30,400	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	25,500	23,400	34,200	30,400	0	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	1,568,401	1,522,595	4,355,217	3,569,593	111,598	107,830
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	1,568,401	1,522,595	4,355,217	3,569,593	111,598	107,830
TOTAL LIABILITIES AND FUND BALANCE	\$1,593,901	\$1,545,995	\$4,389,417	\$3,599,993	\$111,598	\$107,830

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2012 and 2011

Special Road District Tax Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund		Office of Sustainability Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$0	\$663,495	\$1,350	\$2,435	\$624,888	\$0	\$157,549	\$81,288
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	902	3,903	928,044	964,338	0	0
0	0	(7)	(746)	0	0	0	0
0	0	0	0	0	0	66,604	4,435
0	0	0	0	0	0	0	0
0	1,204	16	(127)	1,881	(59)	422	194
0	0	0	0	0	0	0	0
<u>\$0</u>	<u>\$664,699</u>	<u>\$2,261</u>	<u>\$5,465</u>	<u>\$1,554,813</u>	<u>\$964,279</u>	<u>\$224,575</u>	<u>\$85,917</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$60,097	\$14,621
0	0	0	0	0	0	0	0
0	0	0	0	0	0	453	0
0	0	0	0	0	35,385	0	0
0	0	0	0	0	0	0	0
0	0	1,350	1,350	0	0	0	0
0	0	0	0	0	0	0	0
0	0	1,350	1,350	0	35,385	60,550	14,621
0	0	0	0	0	0	0	0
0	664,699	911	4,115	1,554,813	928,894	164,025	71,296
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	664,699	911	4,115	1,554,813	928,894	164,025	71,296
<u>\$0</u>	<u>\$664,699</u>	<u>\$2,261</u>	<u>\$5,465</u>	<u>\$1,554,813</u>	<u>\$964,279</u>	<u>\$224,575</u>	<u>\$85,917</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2012 and 2011

ASSETS	Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
	2012	2011	2012	2011	2012	2011
Cash and cash equivalents	\$973,654	\$742,581	\$198,974	\$0	\$595,939	\$460,417
Cash restricted for development charges	0	0	0	0	1,652,975	372,793
Cash restricted for hotel/motel tax	843,492	606,394	0	0	0	0
Accounts receivable	0	0	0	0	(3)	0
Taxes receivable	0	0	0	0	80,012	84,151
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	0	0	0	376,646	0	0
Rehabilitation loans receivable	0	0	6,615,595	7,048,724	0	0
Accrued interest	4,846	2,565	0	0	6,035	1,686
Other assets	0	0	295,023	180,670	0	0
TOTAL ASSETS	\$1,821,992	\$1,351,540	\$7,109,592	\$7,606,040	\$2,334,958	\$919,047
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$54,252	\$63,977	\$14,979	\$8,251	\$0	\$0
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	2,535	0	1,221	0	0	0
Due to other funds	0	0	0	56,460	0	0
Obligations under capital leases – current maturities	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Other liabilities	13,000	0	847	847	0	0
TOTAL LIABILITIES	69,787	63,977	17,047	65,558	0	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	1,752,205	1,287,563	7,092,545	7,540,482	1,652,975	372,793
Committed	0	0	0	0	681,983	546,254
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	1,752,205	1,287,563	7,092,545	7,540,482	2,334,958	919,047
TOTAL LIABILITIES AND FUND BALANCE	\$1,821,992	\$1,351,540	\$7,109,592	\$7,606,040	\$2,334,958	\$919,047

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2012 and 2011

Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
2012	2011	2012	2011	2012	2011	2012	2011
\$1,064,241	\$521,218	\$274,186	\$0	\$1,370,925	\$363,412	\$11,245,922	\$7,966,908
0	0	0	0	0	0	1,652,975	372,793
0	0	0	0	0	0	843,492	606,394
0	0	0	0	0	0	(3)	0
464,025	482,156	464,021	482,153	0	0	2,052,753	2,146,358
0	0	0	0	0	0	(21,409)	(18,847)
0	0	0	0	0	0	66,604	381,081
0	0	0	0	0	0	6,615,595	7,048,724
2,592	724	1,176	210	3,607	727	36,928	17,324
0	0	0	0	0	0	295,023	180,670
<u>\$1,530,858</u>	<u>\$1,004,098</u>	<u>\$739,383</u>	<u>\$482,363</u>	<u>\$1,374,532</u>	<u>\$364,139</u>	<u>\$22,787,880</u>	<u>\$18,701,405</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$129,328	\$86,849
0	0	0	0	0	0	0	0
0	0	0	0	0	0	4,209	0
0	0	0	215,506	0	0	0	307,351
0	0	0	0	0	0	0	0
0	0	0	0	0	0	61,050	55,150
0	0	0	0	0	0	13,847	847
0	0	0	215,506	0	0	208,434	450,197
0	0	0	0	0	0	0	0
1,530,858	1,004,098	739,383	266,857	1,374,532	364,139	21,897,463	17,704,954
0	0	0	0	0	0	681,983	546,254
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,530,858</u>	<u>1,004,098</u>	<u>739,383</u>	<u>266,857</u>	<u>1,374,532</u>	<u>364,139</u>	<u>22,579,446</u>	<u>18,251,208</u>
<u>\$1,530,858</u>	<u>\$1,004,098</u>	<u>\$739,383</u>	<u>\$482,363</u>	<u>\$1,374,532</u>	<u>\$364,139</u>	<u>22,787,880</u>	<u>18,701,405</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2012	2011	2012	2011	2012	2011
REVENUES:						
General property taxes	\$1,606,732	\$1,513,643	\$2,244,267	\$2,100,948	\$0	\$0
Sales tax	0	0	0	0	0	0
Other local taxes	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	0	0	0	0
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	16,082	9,045	23,546	5,537	989	480
Miscellaneous	0	0	0	0	0	0
TOTAL REVENUES	1,622,814	1,522,688	2,267,813	2,106,485	989	480
EXPENDITURES:						
Current:						
Policy development and administration	0	0	0	0	0	0
Health and environment	0	0	0	0	0	0
Transportation	0	0	0	0	0	0
Personal development	1,463,032	1,445,438	757,660	933,512	0	0
TOTAL EXPENDITURES	1,463,032	1,445,438	757,660	933,512	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	159,782	77,250	1,510,153	1,172,973	989	480
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	0	0	0	0
Operating transfers to other funds	0	0	0	0	0	0
Restructuring of financing	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	159,782	77,250	1,510,153	1,172,973	989	480
FUND BALANCE, BEGINNING OF PERIOD	1,408,619	1,445,345	2,845,064	2,396,620	110,609	107,350
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$1,568,401	\$1,522,595	\$4,355,217	\$3,569,593	\$111,598	\$107,830

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011**

Special Road District Tax Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund		Office of Sustainability Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$0	\$0	\$104	\$149,523	\$0	\$0	\$0	\$0
0	0	0	0	4,546,042	4,148,884	0	0
0	0	0	0	0	0	0	0
0	0	840	625	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	203,510	108,568
0	2,284	407	1,067	4,678	2,300	935	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>2,284</u>	<u>1,351</u>	<u>151,215</u>	<u>4,550,720</u>	<u>4,151,184</u>	<u>204,445</u>	<u>108,568</u>
0	0	38,750	188,260	0	0	180,947	113,467
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>38,750</u>	<u>188,260</u>	<u>0</u>	<u>0</u>	<u>180,947</u>	<u>113,467</u>
0	2,284	(37,399)	(37,045)	4,550,720	4,151,184	23,498	(4,899)
0	0	17,500	17,500	201,184	0	50,000	50,000
0	(1,456,713)	(3,750)	(3,750)	(5,068,286)	(4,832,223)	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>(1,456,713)</u>	<u>13,750</u>	<u>13,750</u>	<u>(4,867,102)</u>	<u>(4,832,223)</u>	<u>50,000</u>	<u>50,000</u>
0	(1,454,429)	(23,649)	(23,295)	(316,382)	(681,039)	73,498	45,101
0	2,119,128	24,560	27,410	1,871,195	1,609,933	90,527	26,195
0	0	0	0	0	0	0	0
<u>\$0</u>	<u>\$664,699</u>	<u>\$911</u>	<u>\$4,115</u>	<u>\$1,554,813</u>	<u>\$928,894</u>	<u>\$164,025</u>	<u>\$71,296</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
	2012	2011	2012	2011	2012	2011
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	392,194	358,218
Other local taxes	717,117	668,557	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	0	0	662,760	392,824
Revenue from other governmental units	12,305	25,777	300,280	920,417	0	0
Investment revenue	14,685	5,590	7,292	7,395	13,797	1,895
Miscellaneous	15,637	6,898	1	0	0	0
TOTAL REVENUES	759,744	706,822	307,573	927,812	1,068,751	752,937
EXPENDITURES:						
Current:						
Policy development and administration	828,153	824,321	0	0	48,489	19,561
Health and environment	0	0	325,275	519,073	0	0
Transportation	0	0	0	0	0	0
Personal development	0	0	0	0	0	0
TOTAL EXPENDITURES	828,153	824,321	325,275	519,073	48,489	19,561
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(68,409)	(117,499)	(17,702)	408,739	1,020,262	733,376
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	0	0	0	0
Operating transfers to other funds	(43,470)	(12,000)	(104,463)	(332,547)	(263,219)	(1,556,290)
Restructuring of financing	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(43,470)	(12,000)	(104,463)	(332,547)	(263,219)	(1,556,290)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(111,879)	(129,499)	(122,165)	76,192	757,043	(822,914)
FUND BALANCE, BEGINNING OF PERIOD	1,864,084	1,417,062	7,214,710	7,464,290	1,577,915	1,741,961
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$1,752,205	\$1,287,563	\$7,092,545	\$7,540,482	\$2,334,958	\$919,047

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
2012	2011	2012	2011	2012	2011	2012	2011
\$0	\$0	\$0	\$0	\$0	\$0	\$3,851,103	\$3,764,114
2,272,943	2,074,418	2,269,765	2,074,410	0	0	9,480,944	8,655,930
0	0	0	0	0	0	717,117	668,557
0	0	0	0	0	0	840	625
0	0	0	0	0	0	662,760	392,824
0	0	0	0	499,685	496,404	1,015,780	1,551,166
10,822	15,516	2,322	1,989	7,115	0	102,670	53,098
0	0	0	0	0	0	15,638	6,898
<u>2,283,765</u>	<u>2,089,934</u>	<u>2,272,087</u>	<u>2,076,399</u>	<u>506,800</u>	<u>496,404</u>	<u>15,846,852</u>	<u>15,093,212</u>
0	0	0	0	0	0	1,096,339	1,145,609
0	0	0	0	0	0	325,275	519,073
0	0	0	0	0	572	0	572
0	0	473	402	0	0	2,221,165	2,379,352
<u>0</u>	<u>0</u>	<u>473</u>	<u>402</u>	<u>0</u>	<u>572</u>	<u>3,642,779</u>	<u>4,044,606</u>
<u>2,283,765</u>	<u>2,089,934</u>	<u>2,271,614</u>	<u>2,075,997</u>	<u>506,800</u>	<u>495,832</u>	<u>12,204,073</u>	<u>11,048,606</u>
0	0	0	0	0	0	268,684	67,500
(3,125,051)	(4,474,768)	(2,365,695)	(2,211,034)	0	(416,536)	(10,973,934)	(15,295,861)
0	0	0	0	0	0	0	0
<u>(3,125,051)</u>	<u>(4,474,768)</u>	<u>(2,365,695)</u>	<u>(2,211,034)</u>	<u>0</u>	<u>(416,536)</u>	<u>(10,705,250)</u>	<u>(15,228,361)</u>
(841,286)	(2,384,834)	(94,081)	(135,037)	506,800	79,296	1,498,823	(4,179,755)
2,372,144	3,388,932	833,464	401,894	867,732	284,843	21,080,623	22,430,963
0	0	0	0	0	0	0	0
<u>\$1,530,858</u>	<u>\$1,004,098</u>	<u>\$739,383</u>	<u>\$266,857</u>	<u>\$1,374,532</u>	<u>\$364,139</u>	<u>\$22,579,446</u>	<u>\$18,251,208</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

LIBRARY DEBT FUND	2012	2011
REVENUES:		
General Property Taxes:		
Real property	\$1,296,455	\$1,283,161
Individual personal property	233,287	213,746
Railroad and utility	72,998	12,716
Financial institutions	0	0
Penalties and interest	3,992	4,020
Total General Property Taxes	1,606,732	1,513,643
Investment revenue	16,082	9,045
TOTAL REVENUES	1,622,814	1,522,688
EXPENDITURES:		
Current:		
Personal development:		
Utilities, services, and miscellaneous	1,463,032	1,445,438
EXCESS OF REVENUES OVER EXPENDITURES	\$159,782	\$77,250
LIBRARY OPERATING FUND		
REVENUES:		
General Property Taxes:		
Real property	\$1,811,131	\$1,783,044
Individual personal property	308,042	282,240
Railroad and utility	96,389	16,791
Financial institutions	21,707	13,584
Penalties and interest	6,998	5,289
Total General Property Taxes	2,244,267	2,100,948
Investment revenue	23,546	5,537
TOTAL REVENUES	2,267,813	2,106,485
EXPENDITURES:		
Current:		
Personal development:		
Intragovernmental	796	674
Utilities, services, and miscellaneous	756,864	932,838
TOTAL EXPENDITURES	757,660	933,512
EXCESS OF REVENUES OVER EXPENDITURES	\$1,510,153	\$1,172,973

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

LIBRARY BUILDING FUND	2012	2011
REVENUES:		
General Property Taxes:		
Individual personal property	\$0	\$0
Penalties and interest	0	0
Total General Property Taxes	0	0
Investment revenue	989	480
TOTAL REVENUES	989	480
EXPENDITURES:		
Current:		
Personal development:		
Utilities, services, and miscellaneous	0	0
EXCESS OF REVENUES OVER EXPENDITURES	\$989	\$480
SPECIAL ROAD DISTRICT TAX FUND		
REVENUES:		
Revenue from other governmental units – County	\$0	\$0
Investment revenue	0	2,284
TOTAL REVENUES	\$0	\$2,284
COLUMBIA SPECIAL BUSINESS DISTRICT FUND		
REVENUES:		
General Property Taxes:		
Real property	\$17	\$144,749
Railroad and utility	0	4,733
Financial institutions tax	0	0
Penalties and interest	87	41
Total General Property Taxes	104	149,523
Licenses and permits:		
Business licenses	840	625
Investment revenue	407	1,067
Miscellaneous	0	0
TOTAL REVENUES	1,351	151,215
EXPENDITURES:		
Current:		
Policy development and administration:		
Utilities, services, and miscellaneous	38,750	188,260
DEFICIENCY OF REVENUES OVER EXPENDITURES	(\$37,399)	(\$37,045)

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

TRANSPORTATION SALES TAX FUND	2012	2011
REVENUES:		
Sales tax	\$4,546,042	\$4,148,884
Investment revenue	4,678	2,300
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$4,550,720</u>	<u>\$4,151,184</u>
OFFICE OF SUSTAINABILITY FUND		
REVENUES:		
Other local taxes:		
Revenue from other governmental units – Federal	\$203,510	\$108,568
Investment revenue	935	0
Miscellaneous	0	0
TOTAL REVENUES	<u>204,445</u>	<u>108,568</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	38,522	22,628
Materials and supplies	15	10,984
Travel and training	197	0
Intragovernmental	2,853	7,094
Utilities, services and miscellaneous	139,360	72,212
Interest expense	0	549
Capital outlay	0	0
TOTAL EXPENDITURES	<u>180,947</u>	<u>113,467</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$23,498</u>	<u>(\$4,899)</u>
CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$717,117	\$668,557
Revenue from other governmental units – State	12,305	25,777
Investment revenue	14,685	5,590
Miscellaneous	15,637	6,898
TOTAL REVENUES	<u>759,744</u>	<u>706,822</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	239,494	259,748
Materials and supplies	14,299	16,437
Travel and training	7,254	4,231
Intragovernmental	58,094	53,376
Utilities, services and miscellaneous	509,012	490,529
Interest expense	0	0
Capital outlay	0	0
TOTAL EXPENDITURES	<u>828,153</u>	<u>824,321</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(\$68,409)</u>	<u>(\$117,499)</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

COMMUNITY DEVELOPMENT GRANT FUND	2012	2011
REVENUES:		
Revenue from federal government	\$300,280	\$920,417
Investment revenue	7,292	7,395
Miscellaneous revenue	<u>1</u>	<u>0</u>
TOTAL REVENUES	<u>307,573</u>	<u>927,812</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	126,125	165,081
Materials and supplies	2,012	2,723
Travel and training	2,000	22
Intragovernmental	0	33,031
Utilities, services, and miscellaneous	195,138	318,216
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>325,275</u>	<u>519,073</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$17,702)</u></u>	<u><u>\$408,739</u></u>
PUBLIC IMPROVEMENT FUND		
REVENUES:		
Sales tax	\$392,194	\$358,218
Development charges	662,760	392,824
Investment revenue	<u>13,797</u>	<u>1,895</u>
TOTAL REVENUES	1,068,751	752,937
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	48,489	19,561
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>48,489</u>	<u>19,561</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$1,020,262</u></u>	<u><u>\$733,376</u></u>
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$2,272,943	\$2,074,418
Investment revenue	<u>10,822</u>	<u>15,516</u>
TOTAL REVENUES	<u><u>\$2,283,765</u></u>	<u><u>\$2,089,934</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

PARK SALES TAX FUND	2012	2011
Revenues:		
Sales tax	\$2,269,765	\$2,074,410
Investment revenue	<u>2,322</u>	<u>1,989</u>
TOTAL REVENUES	<u>2,272,087</u>	<u>2,076,399</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	473	402
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>473</u>	<u>402</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$2,271,614</u></u>	<u><u>\$2,075,997</u></u>
STADIUM TDD'S FUND		
Revenues:		
Revenue from other governmental units - TDD's	\$499,685	\$496,404
Investment revenue	<u>7,115</u>	<u>0</u>
TOTAL REVENUES	<u>506,800</u>	<u>496,404</u>
Expenditures:		
Current:		
Transportation:		
Interest Expense	<u>0</u>	<u>572</u>
TOTAL EXPENDITURES	<u>0</u>	<u>572</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$506,800</u></u>	<u><u>\$495,832</u></u>

DEBT SERVICE FUNDS

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

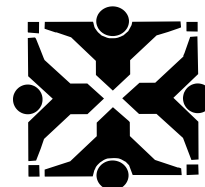
2006B Special Obligation Revenue Refunding and Improvement Bonds - to accumulate monies for payment of Series 2006B \$25,615,000 5% Special Obligation Bonds with semi-annual installments of principal plus interest until maturity in 2016. Financing is to be provided by the Capital Improvement Sales Tax.

2007A Special Obligation Notes - to accumulate monies for payment of Series 2007A \$3,740,000, 4.23% Special Obligation Notes with semi-annual installments of principal plus interest until maturity in 2011. Financing is to be provided by the Parks Sales Tax.

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2012 and 2011

ASSETS	2006B Special Obligation Bonds Debt Service Fund		2007A Special Obligation Notes Payable Debt Service Fund		2008B Special Obligation Bonds Debt Service Fund	
	2012	2011	2012	2011	2012	2011
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Cash and cash equivalents	\$301,105	\$1,149,711	\$0	\$0	\$220,923	(\$25,035)
Cash with fiscal agents	0	0	0	0	0	0
Taxes receivable	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0
Accrued interest	7,594	6,981	0	0	6,575	4,655
Restricted assets:						
Cash and cash equivalents	<u>2,561,500</u>	<u>2,561,500</u>	<u>0</u>	<u>0</u>	<u>2,194,500</u>	<u>2,194,500</u>
TOTAL ASSETS	<u>\$2,870,199</u>	<u>\$3,718,192</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,421,998</u>	<u>\$2,174,120</u>
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Deferred revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE:						
Nonspendable	0	0	0	0	0	0
Restricted	2,561,500	2,561,500	0	0	2,194,500	2,194,500
Committed	308,699	1,156,692	0	0	227,498	(20,380)
Assigned	0	0	0	0	0	0
Unassigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total fund balance	<u>2,870,199</u>	<u>3,718,192</u>	<u>0</u>	<u>0</u>	<u>2,421,998</u>	<u>2,174,120</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$2,870,199</u>	<u>\$3,718,192</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,421,998</u>	<u>\$2,174,120</u>

CITY OF COLUMBIA, MISSOURI
DEBT SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2012 and 2011

ASSETS	Lemone Trust Note		MTFC Loan		Total	
	Debt Service Fund		Debt Service Fund			
	2012	2011	2012	2011	2012	2011
Cash and cash equivalents	\$30,485	\$14,481	\$1,489,841	\$0	\$2,042,354	\$1,139,157
Cash with fiscal agents	0	0	0	0	0	0
Taxes receivable	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0
Accrued interest	92	31	3,314	0	17,575	11,667
Restricted assets:						
Cash and cash equivalents	2,518,780	2,566,567	0	0	7,274,780	7,322,567
TOTAL ASSETS	<u>\$2,549,357</u>	<u>\$2,581,079</u>	<u>\$1,493,155</u>	<u>\$0</u>	<u>\$9,334,709</u>	<u>\$8,473,391</u>
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Deferred revenue	0	0	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE:						
Nonspendable	0	0	0	0	0	0
Restricted	2,518,780	2,515,688	0	0	7,274,780	7,271,688
Committed	30,577	65,391	1,493,155	0	2,059,929	1,201,703
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
Total fund balance	<u>2,549,357</u>	<u>2,581,079</u>	<u>1,493,155</u>	<u>0</u>	<u>9,334,709</u>	<u>8,473,391</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$2,549,357</u>	<u>\$2,581,079</u>	<u>\$1,493,155</u>	<u>\$0</u>	<u>\$9,334,709</u>	<u>\$8,473,391</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	2006B Special Obligation Bonds		2007A Special Obligation Notes Payable		2008B Special Obligation Bonds	
	Debt Service Fund		Debt Service Fund		Debt Service Fund	
	2012	2011	2012	2011	2012	2011
REVENUES:						
General Property Taxes:						
Real estate	\$0	\$0	\$0	\$0	\$0	\$0
Interest and penalties	0	0	0	0	0	0
Total General Property Taxes	0	0	0	0	0	0
Lease revenue	0	0	0	0	0	0
Investment revenue	31,518	17,382	0	1,655	30,029	18,273
TOTAL REVENUES	<u>31,518</u>	<u>17,382</u>	<u>0</u>	<u>1,655</u>	<u>30,029</u>	<u>18,273</u>
EXPENDITURES:						
Health and Environment						
Debt Service:						
Redemption of serial bonds	2,580,000	2,475,000	0	995,000	1,060,000	1,015,000
Interest	354,250	416,125	0	21,044	541,109	561,410
Fiscal agent fees	200	200	0	0	0	0
TOTAL EXPENDITURES	<u>2,934,450</u>	<u>2,891,325</u>	<u>0</u>	<u>1,016,044</u>	<u>1,601,109</u>	<u>1,576,410</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,902,932)</u>	<u>(2,873,943)</u>	<u>0</u>	<u>(1,014,389)</u>	<u>(1,571,080)</u>	<u>(1,558,137)</u>
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	2,174,903	3,097,313	0	971,213	1,061,834	909,885
Operating transfers to other funds	0	0	0	0	0	0
Note Proceeds	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,174,903</u>	<u>3,097,313</u>	<u>0</u>	<u>971,213</u>	<u>1,061,834</u>	<u>909,885</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(728,029)	223,370	0	(43,176)	(509,246)	(648,252)
FUND BALANCE, BEGINNING OF PERIOD	3,598,228	3,494,822	0	43,176	2,931,244	2,822,372
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	<u>\$2,870,199</u>	<u>\$3,718,192</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,421,998</u>	<u>\$2,174,120</u>

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

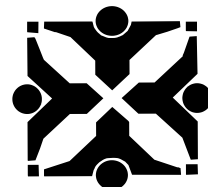
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
2012	2011	2012	2011	2012	2011
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
3,987	8,706	(6,845)	0	58,689	46,016
3,987	8,706	(6,845)	0	58,689	46,016
101,781	32,477	0	0	3,741,781	4,517,477
62,375	102,934	0	0	957,734	1,101,513
0	0	0	0	200	200
164,156	135,411	0	0	4,699,715	5,619,190
(160,169)	(126,705)	(6,845)	0	(4,641,026)	(5,573,174)
61,028	149,789	0	0	3,297,765	5,128,200
0	(2,550,000)	0	0	0	(2,550,000)
0	2,550,000	1,500,000	0	1,500,000	2,550,000
61,028	149,789	1,500,000	0	4,797,765	5,128,200
(99,141)	23,084	1,493,155	0	156,739	(444,974)
2,648,498	2,557,995	0	0	9,177,970	8,918,365
0	0	0	0	0	0
<u>\$2,549,357</u>	<u>\$2,581,079</u>	<u>\$1,493,155</u>	<u>\$0</u>	<u>\$9,334,709</u>	<u>\$8,473,391</u>

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CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS
March 31, 2012 and 2011

ASSETS	<u>2012</u>	<u>2011</u>
Cash and cash equivalents	\$42,181,928	\$44,381,599
Accounts receivable	93,161	84,188
Accrued interest	<u>112,936</u>	<u>83,995</u>
TOTAL ASSETS	<u><u>\$42,388,025</u></u>	<u><u>\$44,549,782</u></u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$1,216,275	\$1,835,729
Accrued payroll and payroll taxes	0	0
Advances from other funds	<u>342,334</u>	<u>602,334</u>
Total liabilities	<u>1,558,609</u>	<u>2,438,063</u>
FUND BALANCE:		
Nonspendable	0	0
Restricted	1,709,220	1,709,220
Committed	1,355,481	2,033,390
Assigned	37,764,715	38,369,109
Unassigned	<u>0</u>	<u>0</u>
Total fund balance	<u>40,829,416</u>	<u>42,111,719</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$42,388,025</u></u>	<u><u>\$44,549,782</u></u>

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

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	66,960	0
State	47,404	94,224
Federal	1,143,215	2,806,660
Investment revenue	378,845	189,428
Miscellaneous revenue	231,236	436,297
TOTAL REVENUES	<u>1,867,660</u>	<u>3,526,609</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	165,429	5,583,494
Public safety	1,823,686	551,670
Transportation	5,556,794	3,106,238
Health and environment	0	0
Personal development	1,272,262	1,747,656
TOTAL EXPENDITURES	<u>8,818,171</u>	<u>10,989,058</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(6,950,511)</u>	<u>(7,462,449)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	5,723,114	8,187,872
Operating transfers to other funds	0	(79,469)
Proceeds of certificates of participation	0	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,723,114</u>	<u>8,108,403</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,227,397)	645,954
FUND BALANCE, BEGINNING OF PERIOD	42,056,813	41,465,765
Equity transfers from other funds	0	0
Equity transfers to other funds	0	0
FUND BALANCE, END OF PERIOD	<u>\$40,829,416</u>	<u>\$42,111,719</u>

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2012

	<u>Appropriations</u>	<u>Prior Year's Expenditures</u>	<u>Current Year Expenditures</u>	<u>Total Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Appropriations</u>
POLICY DEVELOPMENT AND ADMINISTRATION:						
Preliminary Project Studies (40-140)	117,158	11,600	0	11,600	0	105,558
Contingency (40-138)	779,970	53,878	0	53,878	0	726,092
Pub Bldgs Major Maint/Ren (C00021)	888,539	595,682	47,534	643,216	65,137	180,186
Satellite Loc. SW Columbia (C00077)	155,000	0	0	0	0	155,000
Municipal Building Expansion (C00099)	24,500,181	24,291,623	88,181	24,379,804	68,283	52,094
Blind Boone Home (C00123)	457,520	447,151	0	447,151	0	10,369
Downtown Special Projects (C00140)	919,625	314,707	0	314,707	0	604,918
Broadway Streetscape (C00308)	450,000	220,077	0	220,077	2,360	227,563
Land Grissum Expansion (C00369)	39,532	21,000	0	21,000	0	18,532
Downtown Cameras (C00426)	75,000	73,364	0	73,364	0	1,636
Enterprise Resource Software (C00476)	5,508,736	0	29,714	29,714	0	5,479,022
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	33,891,261	26,029,082	165,429	26,194,511	135,780	7,560,970
PUBLIC SAFETY:						
Fire Station Sites (40-173)	1,007,000	942,650	0	942,650	0	64,350
Fire Apparatus Equipment (C00195)	407,039	341,503	0	341,503	0	65,536
Fire Station #7 (C00261)	2,180,525	2,084,963	43,927	2,128,890	0	51,635
CPD Channel 2 Enhancement (C00423)	60,000	56,804	0	56,804	0	3,196
P & F Priority Dispatch (C00425)	130,000	118,291	0	118,291	11,708	1
Fire Stn 4-5-6 Sprinklers (C00437)	108,000	0	0	0	0	108,000
Radio System Enhancement (C00449)	1,838,550	796,658	463,684	1,260,342	95,644	482,564
Repl Pumper #33 (C00462)	788,000	659,735	0	659,735	0	128,265
Repl 1996 Rescue Squad (C00463)	578,000	142,053	420,471	562,524	0	15,476
Outdoor Warning Sirens (C00464)	10,000	0	0	0	0	10,000
Replace 2001 Ladder Truck (C00496)	937,000	0	895,604	895,604	0	41,396
Siren Upgrade (C00497)	164,150	0	0	0	0	164,150
Records Management System (C00498)	1,000,000	0	0	0	0	1,000,000
TOTAL PUBLIC SAFETY	9,208,264	5,142,657	1,823,686	6,966,343	107,352	2,134,569
TRANSPORTATION:						
Annual Street Program (40-158)	1,567,037	0	0	0	0	1,567,037
Traffic Safety (40-159)	226,901	244,292	0	244,292	0	(17,391)
Jt. State/City Projects (40-160)	427,629	0	0	0	0	427,629
Jt. County/City Projects (40-161)	486,264	15,500	0	15,500	0	470,764
Annual Sidewalks (40-162)	416,805	523	0	523	0	416,282
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)	289,100	87,500	0	87,500	0	201,600
Maguire Blvd. N. to Stadium (C00128)	7,908,017	7,459,994	(10,006)	7,449,988	16,461	441,568
Blackfoot Rd: Rt E N 3500 (C00130)	206,500	0	0	0	0	206,500
Annual Sidewalk Maint. (C00148)	317,500	121,771	0	121,771	0	195,729
Scott Blvd. (C00149)	16,147,622	15,110,434	307,049	15,417,483	406,705	323,434
GNM Oakland Gravel Sidewalks (C00157)	45,907	24,656	0	24,656	0	21,251
Downtown Sidewalks Improv (C00171)	1,016,890	117,108	0	117,108	0	899,782
Landscaping Rt AC (C00183)	60,000	49,463	0	49,463	0	10,537
Chapel Hill Rd Extension (C00202)	3,677,467	3,671,289	0	3,671,289	0	6,178
Vandiver Ramp to Mexico Gravel (C00211)	6,735,644	6,715,412	(14,000)	6,701,412	0	34,232
Traffic Island Old 63/Stadium (C00213)	395,000	102	678	780	0	394,220
Annual Brick Street Renovation (C00234)	121,390	85,987	32,184	118,171	0	3,219
Annual Curb & Gutter Restoration (C00235)	100,000	0	0	0	0	100,000
Clark Lane - PP to St Charles (C00236)	9,598,169	4,455,458	1,319,118	5,774,576	2,010,689	1,812,904
Gans Rd @ 63 Interchange (C00237)	5,064,545	2,941,975	0	2,941,975	0	2,122,570
Mexico Gravel Rd - Vandiver to PP (C00241)	4,459,039	3,089,073	0	3,089,073	0	1,369,966
Scott - Vawter School to KK (C00274)	755,000	201,478	12,091	213,569	0	541,431
Burnham/Rollins/Prov Intersection (C00290)	449,718	62,395	906	63,301	0	386,417
GNM Eight Intersections (C00291)	516,350	514,998	0	514,998	0	1,352
Worley Sidewalk PH I (C00309)	277,659	187,062	2,269	189,331	0	88,328
I-70 Interchange PH I (C00312)	725,000	683,099	1,861	684,960	22,270	17,770
Landscaping Major Entryways (C00315)	38,000	32,882	0	32,882	0	5,118
Stadium TDD Projects (C00317)	2,114,837	1,392,163	193,136	1,585,299	342,649	186,889
Scott - Vawter to MKT (C00319)	4,222,719	527,785	8,125	535,910	42	3,686,767
Rolling Hills Old Hawthorn/Richland (C00320)	4,100,000	417,112	2,418,422	2,835,534	954,417	310,049
Bus Loop Sidewalks Jackson/Jeff (C00321)	200,000	28,930	13,375	42,305	0	157,695
GNM Sidewalks 763 Bs Loop/Big Bear (C00322)	616,004	199,467	388,694	588,161	20,592	7,251
GNM Sidewalks Bway - Fairview/Stad (C00324)	265,819	250,343	6,593	256,936	8,045	838

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2012

	Appropriations	Prior Year's Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
GNM Sidewalks Old 63 Grindstone S (C00331)	284,400	219,869	31,343	251,212	7,805	25,383
GNM Sidewalks Prov - Wilkes/Tex (C00332)	73,544	57,246	3,913	61,159	12,052	333
GNM Sidewalks Stadium - Prov/College (C00335)	623,578	620,291	0	620,291	0	3,287
GNM Sidewalks Walnut - Wm/Old 63 (C00339)	247,786	35,280	206,541	241,821	4,058	1,907
GNM Sidewalks Ash - Stadium/Heather (C00340)	55,618	47,653	0	47,653	0	7,965
GNM Providence Bikeway (C00372)	194,913	176,935	4	176,939	0	17,974
GNM Katy Place Connection (C00373)	41,240	40,746	0	40,746	0	494
GNM Wilson-Forum-Katy Conn (C00374)	112,499	52,511	0	52,511	223	59,765
GNM Stadium/MKT (C00375)	140,852	5,914	27,837	33,751	87,111	19,990
GNM Garth Extension (C00376)	546,147	340,875	185,640	526,515	19,179	453
GNM Bear Creek Trail (C00380)	35,976	35,975	0	35,975	0	1
Fairview Worley Roundabout (C00392)	120,000	24,514	0	24,514	0	95,486
Broadway: Garth to West (C00396)	174,422	122,922	0	122,922	0	51,500
GNM Prov Smiley-Blue Ridge (C00399)	369,741	384,290	(65,423)	318,867	26,613	24,261
Brown Station Rd - Starke/Rt B (C00409)	320	320	0	320	0	0
Fairview Rd Sidewalks (C00411)	500,000	14,641	12,349	26,990	0	473,010
Waco Rd Sidewalk Improv. (C00412)	280,000	62,864	150,086	212,950	0	67,050
GNM Prov & Bus Loop Intersection (C00429)	673,280	59,021	2,449	61,470	0	611,810
GNM Prov & Gr Meadows Intersection (C00430)	444,509	436,595	0	436,595	7,800	114
GNM Downtown Hub Prv/Flatbranch (C00431)	500	105	24	129	0	371
Rolling Hills WW/New Haven (C00433)	841,500	184,851	147,045	331,896	0	509,604
Waco Rd (C00435)	575,000	0	0	0	0	575,000
Maguire-Warren Extension (C00436)	541,983	1,680	0	1,680	0	540,303
Peachtree Drive (C00439)	60,000	3,890	3,127	7,017	0	52,983
Texas Ave Sidewalks Garth/Providence (C00440)	130,000	7,951	0	7,951	0	122,049
East Side Sidewalks PH I (C00443)	204,988	201,577	3,411	204,988	0	0
GNM Sidewalk Segments (C00453)	211,231	205,415	278	205,693	5,537	1
Ponderosa Gans to Blue Acres (C00454)	1,000,000	0	0	0	0	1,000,000
Broadway Sidewalk 8th-9th (C00455)	144,301	121,442	0	121,442	0	22,859
East Side Sidewalk PH III (C00465)	307,513	0	48	48	0	307,465
GNM Bikeway Twin Lakes/Vanderveen (C00468)	33,618	14,308	0	14,308	19,309	1
Turn Lanes Forum @ MKT (C00479)	200,000	0	747	747	0	199,253
Worley @ Columbia Mall Signal (C00480)	150,000	0	331	331	71,727	77,942
Prov Rd Sidewalk - Blue Ridge TDD (C00485)	7,318	7,317	0	7,317	0	1
Prairie Lane Connection (C00492)	317,000	0	0	0	0	317,000
Short St Traffic Mitigation (C00493)	460,000	0	1,462	1,462	0	458,538
Garth Sidewalk Leslie/Parkade (C00495)	33,000	0	0	0	0	33,000
Salt Brine Improvement (C00499)	60,000	0	0	0	0	60,000
Salt Storage Auger (C00500)	150,000	0	0	0	0	150,000
Nifong & Bethel Sidewalk (C00501)	75,707	0	0	0	0	75,707
Ballenger Lane Overpass (C00502)	165,087	0	165,087	165,087	0	0
TOTAL TRANSPORTATION	84,478,879	52,266,573	5,556,794	57,823,367	4,043,284	22,612,228
PERSONAL DEVELOPMENT:						
Downtown improvements (40-74)	117,654	55,998	0	55,998	0	61,656
Greenbelt (40-113)	921,184	511,319	960	512,279	3,111	405,794
Park Acquis. Neighborhood Parks (40-145)	2,005,453	1,052,565	24,887	1,077,452	0	928,001
MKT Pkway Improv & Bridge (C00034)	717,283	629,359	0	629,359	0	87,924
Annual P & R Major Maint/Prog (C00056)	6,783	0	0	0	0	6,783
Stephen's Lake (C00095)	2,724,678	2,723,816	338	2,724,154	0	524
Bonnie View Nature Sanctuary (C00114)	360,000	66,814	134,091	200,905	0	159,095
Flat Branch Park PH II (C00133)	1,113,430	1,110,677	0	1,110,677	0	2,753
Armory Sports Center Improvements (C00231)	50,000	40,661	0	40,661	0	9,339
Park Roads & Parking (C00242)	1,086,508	849,823	173,608	1,023,431	0	63,077
Hinkson Trail - Grindstone/Stephens (C00245)	853,205	841,486	516	842,002	1,815	9,388
City/School Park Improvements (C00249)	165,000	94,568	0	94,568	70,000	432
Oakland Bathhouse Improv (C00278)	76,888	74,896	0	74,896	0	1,992
Phillips Development PH I (C00279)	455,113	424,079	2,290	426,369	3,000	25,744
Atkins Ballfield Dev (C00280)	1,512,205	1,464,500	44,361	1,508,861	434	2,910
Hominy Trail Stephens/Wood. PH I (C00282)	1,820,000	275,739	1,293	277,032	1,189,149	353,819
S Regional Park Planning (C00350)	102,665	33,282	0	33,282	0	69,383
GNM BCT Connect/Improv (C00352)	449,626	446,692	1,442	448,134	0	1,492
GNM County House Trail PH I (C00355)	980,700	979,006	1,694	980,700	0	0
GNM Hinkson Trail to Rockbridge (C00358)	1,121,503	1,098,086	10,419	1,108,505	12,996	2
GNM Hinkdon to MU Rec Trail (C00359)	341,575	13,730	75	13,805	0	327,770
GNM MKT Connectors/Improv (C00360)	545,000	314	0	314	0	544,686
GNM Hominy Woodridge/Clark (C00362)	285,640	145,179	44,919	190,098	7,916	87,626
GNM Wabash Walkway (C00397)	80,000	0	0	0	0	80,000
Bench Replacement (C00413)	5,000	0	0	0	0	5,000

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE SIX MONTHS ENDED MARCH 31, 2012

	<u>Appropriations</u>	<u>Prior Year's Expenditures</u>	<u>Current Year Expenditures</u>	<u>Total Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Appropriations</u>
Brown Station Park Improv (C00414)	58,000	7,954	26,217	34,171	0	23,829
Rock Quarry Park Tennis/Basketball (C00419)	149,000	147,653	2,966	150,619	(1,624)	5
Walkway Repair (C00421)	26,000	2,419	8,339	10,758	0	15,242
Scott's Branch PH I (C00422)	780,000	64,902	126,999	191,901	4,505	583,594
Fitness/Exercise Stn Repl (C00444)	53,436	20,692	14,683	35,375	0	18,061
Indian Hills Park Improv (C00445)	130,000	120,597	7,815	128,412	925	663
Paquin Park Improv PH III (C00447)	30,000	25,802	2,223	28,025	(1,840)	3,815
Capen/Grindstone Trl Improv (C00457)	118,000	0	0	0	0	118,000
Clyde Wilson Park Improv (C00459)	31,166	30,525	640	31,165	0	1
3M Urban Eco Restoration (C00460)	117,895	54,077	24,020	78,097	1,838	37,960
Scott's Branch PH II (C00461)	200,000	0	0	0	0	200,000
Again St Park Improv (C00469)	48,000	2,239	26,179	28,418	0	19,582
Maplewood Barn/Parking (C00470)	405,861	5,305	299,379	304,684	52,298	48,879
Shepard Blvd Tennis Renov (C00471)	122,620	78,271	40,505	118,776	0	3,844
Grindstone Trail GNA to Con (C00472)	1,570,000	0	38,105	38,105	212,012	1,319,883
Atkins Concession/Lights (C00473)	850,000	61,953	193,725	255,678	357,802	236,520
Hindman Discovery Garden (C00474)	81,388	51,612	6,066	57,678	1,111	22,599
Parks Comprehensive Master Plan (C00481)	40,000	1,170	13,273	14,443	0	25,557
Parks ADA Compliance (C00484)	157,240	0	112	112	0	157,128
2010 PST Land Acquisition (C00486)	200,000	0	0	0	0	200,000
Cosmo Football/Lacrosse (C00487)	150,000	0	123	123	0	149,877
Cosmo New Restroom (C00488)	125,000	0	0	0	0	125,000
Lions-Stephens Fitness Trl Improv (C00489)	45,000	0	0	0	0	45,000
Providence Boardwalk Repair (C00490)	30,000	0	0	0	0	30,000
Twin Lakes Park/Aquatic Impr (C00491)	100,000	0	0	0	0	100,000
TOTAL PERSONAL DEVELOPMENT	<u>23,515,699</u>	<u>13,607,760</u>	<u>1,272,262</u>	<u>14,880,022</u>	<u>1,915,448</u>	<u>6,720,229</u>
TOTAL CAPITAL PROJECTS	<u>\$151,094,103</u>	<u>\$97,046,072</u>	<u>\$8,818,171</u>	<u>\$105,864,243</u>	<u>\$6,201,864</u>	<u>\$39,027,996</u>

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ENTERPRISE FUNDS

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

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

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

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

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

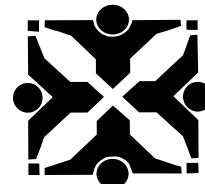
Solid Waste Fund - to account for the provision of solid waste collection and operation of the landfill.

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

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

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

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



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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2012 and 2011

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2012	2011	2012	2011	2012	2011
CURRENT ASSETS:						
Cash and cash equivalents	\$32,005,930	\$25,246,326	\$ 4,048,351	\$ 2,271,762	\$ 419,090	\$ 369,640
Accounts receivable	17,406,471	18,129,517	1,569,891	1,341,806	32,649	36,680
Grants receivable	0	0	0	0	35,324	0
Accrued interest	280,876	132,615	150,720	132,710	6,471	2,762
Due from other funds	0	199,480	0	0	0	0
Advances to other funds	800,000	0	0	0	0	0
Loans receivable from other funds	140,571	59,787	0	0	0	0
Inventory	7,424,621	6,649,069	0	0	0	0
Other assets	0	0	0	0	0	0
Total Current Assets	<u>58,058,469</u>	<u>50,416,794</u>	<u>5,768,962</u>	<u>3,746,278</u>	<u>493,534</u>	<u>409,082</u>
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	6,280,708	5,125,869	1,409,165	1,630,102	0	0
Revenue bond construction account	36,636,782	22,137,108	8,940,623	4,933,759	0	0
Cash and marketable securities restricted for capital projects	14,788,309	11,348,483	638,743	2,744,090	2,067,599	1,139,664
Replacement and renewal fund account	1,500,000	1,500,000	53,500	43,500	0	0
Operation and maintenance account	0	0	720,542	710,399	0	0
Bond/rent reserve account	19,096,738	13,378,619	2,327,140	1,777,070	0	0
Contingency account	0	0	200,000	200,000	0	0
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	<u>78,302,537</u>	<u>53,490,079</u>	<u>14,289,713</u>	<u>12,038,920</u>	<u>2,067,599</u>	<u>1,139,664</u>
Other:						
Customer security and escrow deposits	3,196,710	3,108,218	556,461	542,840	0	0
Grants receivable	0	0	8,068,287	0	0	0
Total Restricted Assets – Other	<u>3,196,710</u>	<u>3,108,218</u>	<u>8,624,748</u>	<u>542,840</u>	<u>0</u>	<u>0</u>
Total Restricted Assets	<u>81,499,247</u>	<u>56,598,297</u>	<u>22,914,461</u>	<u>12,581,760</u>	<u>2,067,599</u>	<u>1,139,664</u>
OTHER ASSETS:						
Unamortized costs	3,808,307	1,644,635	1,078,942	905,994	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	3,101,598	799,120	0	0	0	0
Total Other Assets	<u>6,909,905</u>	<u>2,443,755</u>	<u>1,078,942</u>	<u>905,994</u>	<u>0</u>	<u>0</u>
FIXED ASSETS:						
Property, plant, and equipment	422,658,933	364,512,928	196,883,722	191,282,862	27,933,179	26,909,340
Accumulated depreciation	(165,473,996)	(152,184,477)	(53,975,525)	(51,489,879)	(12,118,135)	(11,448,504)
Net Plant in Service	<u>257,184,937</u>	<u>212,328,451</u>	<u>142,908,197</u>	<u>139,792,983</u>	<u>15,815,044</u>	<u>15,460,836</u>
Construction in progress	8,864,913	10,499,972	54,249,591	28,606,784	867,031	112,201
Net Fixed Assets	<u>266,049,850</u>	<u>222,828,423</u>	<u>197,157,788</u>	<u>168,399,767</u>	<u>16,682,075</u>	<u>15,573,037</u>
TOTAL ASSETS	<u>\$412,517,471</u>	<u>\$332,287,269</u>	<u>\$226,920,153</u>	<u>\$185,633,799</u>	<u>\$19,243,208</u>	<u>\$17,121,783</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2012 and 2011

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreational Services Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$ 232,146	\$ 698,986	\$ 4,114,481	\$ 2,645,578	\$ 1,392,955	\$ 2,805,790	\$ 1,984,905	\$2,020,656
74,286	123,630	1,687,820	1,513,329	40,573	24,195	700	1,148
798,360	736,245	96,707	25,262	0	0	0	0
4,483	3,599	21,704	18,473	54,411	36,006	4,827	3,727
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	445,774	125,109	0	0	20,763	22,515
138	138	0	0	0	0	600	600
<u>1,109,413</u>	<u>1,562,598</u>	<u>6,366,486</u>	<u>4,327,751</u>	<u>1,487,939</u>	<u>2,865,991</u>	<u>2,011,795</u>	<u>2,048,646</u>
0	0	145,230	147,663	299,485	184,880	0	0
0	0	0	0	7,970,569	0	0	0
1,400,857	1,282,062	1,563,866	4,123,184	1,959,132	3,125,904	330,775	424,739
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	827,610	827,610	2,363,692	1,742,414	0	0
0	0	0	0	0	0	0	0
0	0	923,728	1,303,914	0	0	0	0
<u>1,400,857</u>	<u>1,282,062</u>	<u>3,460,434</u>	<u>6,402,371</u>	<u>12,592,878</u>	<u>5,053,198</u>	<u>330,775</u>	<u>424,739</u>
0	0	560,085	545,043	0	0	0	0
84,694	73,944	0	0	0	0	0	0
<u>84,694</u>	<u>73,944</u>	<u>560,085</u>	<u>545,043</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,485,551</u>	<u>1,356,006</u>	<u>4,020,519</u>	<u>6,947,414</u>	<u>12,592,878</u>	<u>5,053,198</u>	<u>330,775</u>	<u>424,739</u>
0	0	72,517	81,801	547,391	301,869	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	72,517	81,801	547,391	301,869	0	0
12,812,947	11,724,096	35,659,074	31,651,156	33,111,515	32,043,064	21,799,383	21,462,648
(5,589,653)	(5,084,985)	(20,532,327)	(19,446,129)	(8,680,543)	(8,008,127)	(7,915,110)	(7,328,232)
7,223,294	6,639,111	15,126,747	12,205,027	24,430,972	24,034,937	13,884,273	14,134,416
9,652	104,750	37,291	294,869	1,702,494	385,082	230,050	263,257
<u>7,232,946</u>	<u>6,743,861</u>	<u>15,164,038</u>	<u>12,499,896</u>	<u>26,133,466</u>	<u>24,420,019</u>	<u>14,114,323</u>	<u>14,397,673</u>
<u>\$9,827,910</u>	<u>\$9,662,465</u>	<u>\$25,623,560</u>	<u>\$23,856,862</u>	<u>\$40,761,674</u>	<u>\$32,641,077</u>	<u>\$16,456,893</u>	<u>\$16,871,058</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2012 and 2011

ASSETS	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2012	2011	2012	2011	2012	2011
CURRENT ASSETS:						
Cash and cash equivalents	\$ 201,935	\$ -	\$ 797,952	\$ 1,050,109	\$45,197,745	\$37,108,847
Accounts receivable	28,857	22,755	120,552	101,965	20,961,799	21,295,025
Grants receivable	2,357	0	0	0	932,748	761,507
Accrued interest	1,600	4,504	4,547	2,526	529,639	336,922
Due from other funds	0	0	0	0	0	199,480
Advances to other funds	0	0	0	0	800,000	0
Loans receivable from other funds	0	0	0	0	140,571	59,787
Inventory	233,391	186,903	0	0	8,124,549	6,983,596
Other assets	0	0	0	0	738	738
Total Current Assets	468,140	214,162	923,051	1,154,600	76,687,789	66,745,902
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	8,134,588	7,088,514
Revenue bond construction account	0	0	0	0	53,547,974	27,070,867
Cash and marketable securities restricted for Capital Projects	401,418	0	896,389	249,687	24,047,088	24,437,813
Replacement and renewal fund account	0	0	0	0	1,553,500	1,543,500
Operation and maintenance account	0	0	0	0	720,542	710,399
Bond/rent reserve account	0	0	0	0	24,615,180	17,725,713
Contingency account	0	0	0	0	200,000	200,000
Closure and postclosure reserve	0	0	0	0	923,728	1,303,914
Total Restricted Assets – Cash and Cash Equivalents	401,418	0	896,389	249,687	113,742,600	80,080,720
Other:						
Customer security and escrow deposits	0	0	0	0	4,313,256	4,196,101
Grants receivable	0	0	0	0	8,152,981	73,944
Total Restricted Assets – Other	0	0	0	0	12,466,237	4,270,045
Total Restricted Assets	401,418	0	896,389	249,687	126,208,837	84,350,765
OTHER ASSETS:						
Unamortized costs	0	0	0	0	5,507,157	2,934,299
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0	3,101,598	799,120
Total Other Assets	0	0	0	0	8,608,755	3,733,419
FIXED ASSETS:						
Property, plant and equipment	16,446,630	15,818,870	12,941,170	12,549,439	780,246,553	707,954,403
Accumulated depreciation	(4,392,840)	(3,854,170)	(4,828,121)	(4,340,600)	(283,506,250)	(263,185,103)
Net Plant in Service	12,053,790	11,964,700	8,113,049	8,208,839	496,740,303	444,769,300
Construction in progress	111,423	400,430	77,698	296,287	66,150,143	40,963,632
Net Fixed Assets	12,165,213	12,365,130	8,190,747	8,505,126	562,890,446	485,732,932
TOTAL ASSETS	\$13,034,771	\$12,579,292	\$10,010,187	\$9,909,413	\$774,395,827	\$640,563,018

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2012 and 2011

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2012	2011	2012	2011	2012	2011
CURRENT LIABILITIES:						
Accounts payable	\$5,834,006	\$6,440,601	\$ 154,778	\$ 67,686	\$ 35,691	\$ 12,547
Accrued payroll and payroll taxes	1,749,906	1,378,073	249,929	188,501	83,044	65,746
Accrued sales taxes	372,242	254,032	0	0	0	0
Due to other funds	1,048,247	1,035,352	0	0	0	0
Loans payable to other funds – current maturities	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	21,873	0
Unearned revenue	0	0	0	0	0	0
Other liabilities	517,734	1,380,388	1,223	1,323	4,836	7,725
Total Current Liabilities	9,522,135	10,488,446	405,930	257,510	145,444	86,018
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	659,733	436,569	6,545,496	3,594,813	158,043	9,252
Accrued interest	4,509,447	3,107,520	681,188	597,362	0	0
Revenue bonds payable – current maturities	5,145,000	4,330,000	1,755,000	1,440,000	0	0
Special obligation bonds payable	0	0	490,000	470,000	0	0
Customer security and escrow deposits	3,196,710	3,108,218	556,461	542,840	0	0
Advances from other funds	0	0	65,000	250,000	0	0
Total Current Liabilities (Payable from Restricted Assets)	13,510,890	10,982,307	10,093,145	6,895,015	158,043	9,252
LONG-TERM LIABILITIES:						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	209,449	0
Revenue bonds payable	140,706,529	73,507,319	72,401,798	37,315,292	0	0
Other long-term liabilities	0	0	0	0	0	0
Special obligation bonds payable	61,261,191	61,322,372	7,643,958	8,136,927	0	0
Total Long-Term Liabilities	201,967,720	134,829,691	80,045,756	45,452,219	209,449	0
Total Liabilities	225,000,745	156,300,444	90,544,831	52,604,744	512,936	95,270
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	350,222	350,222	761,225	761,225	2,554,426	2,554,426
County contributions	81,442	81,442	74,125	74,125	139,128	139,128
State contributions	554,356	554,356	11,942,523	11,942,523	36,411	36,411
Federal contributions	3,023,767	3,023,767	38,028,968	38,028,968	7,487,053	7,487,053
Private contributions	2,103,602	2,103,602	23,842,299	23,842,299	1,751	1,751
Total Contributed Capital	6,113,389	6,113,389	74,649,140	74,649,140	10,218,769	10,218,769
RETAINED EARNINGS	181,403,337	169,873,436	61,726,182	58,379,915	8,511,503	6,807,744
Total Fund Equity	187,516,726	175,986,825	136,375,322	133,029,055	18,730,272	17,026,513
TOTAL LIABILITIES AND FUND EQUITY	\$412,517,471	\$332,287,269	\$226,920,153	\$185,633,799	\$19,243,208	\$17,121,783

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2012 and 2011

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$ 4,972	\$ 4,467	\$ 155,267	\$ 478,336	\$ 83,366	\$ 14,103	\$ 82,969	\$ 75,096
84,060	62,523	263,091	202,758	16,926	19,839	190,227	159,174
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	832,900	279,379	17,000	14,997
0	0	81,157	76,152	3,635	4,714	250	250
<u>89,032</u>	<u>66,990</u>	<u>499,515</u>	<u>757,246</u>	<u>936,827</u>	<u>318,035</u>	<u>290,446</u>	<u>249,517</u>
105,868	0	139,903	43,228	132,656	1,420,725	25,163	9,134
0	0	41,063	45,163	100,379	89,880	0	0
0	0	0	0	0	0	0	0
0	0	625,000	615,000	985,000	570,000	0	0
0	0	560,085	545,043	0	0	0	0
0	0	892,113	981,439	0	0	33,613	161,159
<u>105,868</u>	<u>0</u>	<u>2,258,164</u>	<u>2,229,873</u>	<u>1,218,035</u>	<u>2,080,605</u>	<u>58,776</u>	<u>170,293</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	923,728	1,303,914	0	0	0	0
0	0	4,890,369	5,519,468	24,759,594	16,604,511	0	0
<u>0</u>	<u>0</u>	<u>5,814,097</u>	<u>6,823,382</u>	<u>24,759,594</u>	<u>16,604,511</u>	<u>0</u>	<u>0</u>
<u>194,900</u>	<u>66,990</u>	<u>8,571,776</u>	<u>9,810,501</u>	<u>26,914,456</u>	<u>19,003,151</u>	<u>349,222</u>	<u>419,810</u>
1,066,037	1,066,037	2,594	2,594	28,965	28,965	2,464,612	2,464,612
0	0	0	0	0	0	0	0
0	0	0	0	0	0	206,763	206,763
1,400,072	1,400,072	0	0	58,846	58,846	103,865	103,865
0	0	0	0	348	348	4,458	4,458
<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>7,166,901</u>	<u>7,129,366</u>	<u>17,049,190</u>	<u>14,043,767</u>	<u>13,759,059</u>	<u>13,549,767</u>	<u>13,327,973</u>	<u>13,671,550</u>
<u>9,633,010</u>	<u>9,595,475</u>	<u>17,051,784</u>	<u>14,046,361</u>	<u>13,847,218</u>	<u>13,637,926</u>	<u>16,107,671</u>	<u>16,451,248</u>
<u>\$9,827,910</u>	<u>\$9,662,465</u>	<u>\$25,623,560</u>	<u>\$23,856,862</u>	<u>\$40,761,674</u>	<u>\$32,641,077</u>	<u>\$16,456,893</u>	<u>\$16,871,058</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2012 and 2011

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2012	2011	2012	2011	2012	2011
CURRENT LIABILITIES:						
Accounts payable	\$ 93,311	\$ 20,038	\$ 3,633	\$ 4,946	\$6,447,993	\$7,117,820
Accrued payroll and payroll taxes	21,733	17,072	35,330	29,497	2,694,246	2,123,183
Accrued sales taxes	0	0	0	0	372,242	254,032
Due to other funds	0	199,480	0	0	1,048,247	1,234,832
Loans payable to other funds – current maturities	140,571	59,787	0	0	140,571	59,787
Obligations under capital leases	0	0	0	0	21,873	0
Unearned revenue	0	0	0	0	849,900	294,376
Other liabilities	2,400	2,400	5,052	6,893	616,287	1,479,845
Total Current Liabilities	258,015	298,777	44,015	41,336	12,191,359	12,563,875
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	426	10,940	4,344	3,741	7,771,632	5,528,402
Accrued interest	0	0	0	0	5,332,077	3,839,925
Revenue bonds payable – current maturities	0	0	0	0	6,900,000	5,770,000
Special obligation bonds payable	0	0	0	0	2,100,000	1,655,000
Customer security and escrow deposits	0	0	0	0	4,313,256	4,196,101
Advances from other funds	800,000	0	0	0	1,790,726	1,392,598
Total Current Liabilities (Payable from Restricted Assets)	800,426	10,940	4,344	3,741	28,207,691	22,382,026
LONG-TERM LIABILITIES:						
Loans payable to other funds	3,101,598	799,120	0	0	3,101,598	799,120
Obligations under capital leases	0	0	0	0	209,449	0
Revenue bonds payable	0	0	0	0	213,108,327	110,822,611
Other long-term liabilities	0	0	0	0	923,728	1,303,914
Special obligation bonds payable	0	0	0	0	98,555,112	91,583,278
Total Long-Term Liabilities	3,101,598	799,120	0	0	315,898,214	204,508,923
Total Liabilities	4,160,039	1,108,837	48,359	45,077	356,297,264	239,454,824
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	470,497	470,497	453,913	453,913	8,152,491	8,152,491
County contributions	18,973	18,973	0	0	313,668	313,668
State contributions	1,473,323	1,473,323	377,113	377,113	14,590,489	14,590,489
Federal contributions	937,988	937,988	523,791	523,791	51,564,350	51,564,350
Private contributions	15,400	15,400	2,329	2,329	25,970,187	25,970,187
Total Contributed Capital	2,916,181	2,916,181	1,357,146	1,357,146	100,591,185	100,591,185
RETAINED EARNINGS	5,958,551	8,554,274	8,604,682	8,507,190	317,507,378	300,517,009
Total Fund Equity	8,874,732	11,470,455	9,961,828	9,864,336	418,098,563	401,108,194
TOTAL LIABILITIES AND FUND EQUITY	\$13,034,771	\$12,579,292	\$10,010,187	\$9,909,413	\$774,395,827	\$640,563,018

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2012	2011	2012	2011	2012	2011
OPERATING REVENUES:						
Charges for services	\$61,591,235	\$67,540,663	\$8,062,219	\$6,914,968	\$284,998	\$291,935
OPERATING EXPENSES:						
Personal services	8,580,250	8,259,657	1,971,283	1,853,213	461,759	476,669
Materials, supplies, and power	29,675,906	40,512,736	298,864	273,234	120,784	72,909
Travel and training	90,925	43,540	6,614	3,749	1,500	6,649
Intragovernmental	2,093,497	2,004,809	728,096	634,073	114,801	102,880
Utilities, services, and miscellaneous	5,299,447	4,367,790	1,231,499	681,802	231,075	226,665
TOTAL OPERATING EXPENSES	45,740,025	55,188,532	4,236,356	3,446,071	929,919	885,772
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	15,851,210	12,352,131	3,825,863	3,468,897	(644,921)	(593,837)
Payment-in-lieu-of-tax	(6,469,103)	(6,236,741)	0	0	0	0
Depreciation	(6,964,677)	(5,777,673)	(1,617,346)	(1,545,595)	(340,270)	(310,799)
OPERATING INCOME (LOSS)	2,417,430	337,717	2,208,517	1,923,302	(985,191)	(904,636)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	930,821	366,461	363,877	348,741	13,921	5,926
Revenue from other governmental units	79,768	0	0	0	66,087	21,764
Miscellaneous revenue	715,674	618,822	375,381	22,845	10,678	9,035
Interest expense	(4,481,161)	(3,154,568)	(1,040,820)	(859,288)	(4,159)	0
Loss on disposal of fixed assets	(19,835)	0	(178,532)	(22,234)	0	0
Miscellaneous expense	(103,708)	(52,110)	(77,680)	(76,011)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(2,878,441)	(2,221,395)	(557,774)	(585,947)	86,527	36,725
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(461,011)	(1,883,678)	1,650,743	1,337,355	(898,664)	(867,911)
OPERATING TRANSFERS:						
Operating transfers from other funds	0	0	0	42	1,552,147	653,125
Operating transfers to other funds	(1,956,163)	(2,612,197)	(58,278)	(58,278)	(125,215)	0
TOTAL OPERATING TRANSFERS	(1,956,163)	(2,612,197)	(58,278)	(58,236)	1,426,932	653,125
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(2,417,174)	(4,495,875)	1,592,465	1,279,119	528,268	(214,786)
Capital contribution	0	0	14,747	0	17,704	35,358
NET INCOME (LOSS)	(2,417,174)	(4,495,875)	1,607,212	1,279,119	545,972	(179,428)
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(2,417,174)	(4,495,875)	1,607,212	1,279,119	545,972	(179,428)
RETAINED EARNINGS, BEGINNING OF PERIOD	183,820,511	174,369,311	60,118,970	57,100,796	7,965,531	6,987,172
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>\$181,403,337</u>	<u>\$169,873,436</u>	<u>\$61,726,182</u>	<u>\$58,379,915</u>	<u>\$8,511,503</u>	<u>\$6,807,744</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$1,042,477	\$916,491	\$ 8,150,664	\$ 7,823,686	\$1,463,353	1,040,148	\$ 1,637,990	\$ 1,524,496
1,371,786	1,365,370	2,419,839	2,439,573	206,558	188,718	1,433,632	1,424,736
733,762	675,560	1,917,493	1,625,975	49,114	146,104	449,799	378,345
5,263	840	1,382	1,936	0	0	3,639	5,485
447,297	316,570	981,588	853,765	75,571	64,256	338,751	347,586
281,630	254,425	1,133,641	823,384	181,039	80,470	418,323	427,054
<u>2,839,738</u>	<u>2,612,765</u>	<u>6,453,943</u>	<u>5,744,633</u>	<u>512,282</u>	<u>479,548</u>	<u>2,644,144</u>	<u>2,583,206</u>
(1,797,261)	(1,696,274)	1,696,721	2,079,053	951,071	560,600	(1,006,154)	(1,058,710)
0	0	0	0	0	0	0	0
<u>(341,320)</u>	<u>(351,166)</u>	<u>(859,283)</u>	<u>(904,914)</u>	<u>(341,394)</u>	<u>(167,739)</u>	<u>(316,780)</u>	<u>(308,878)</u>
<u>(2,138,581)</u>	<u>(2,047,440)</u>	<u>837,438</u>	<u>1,174,139</u>	<u>609,677</u>	<u>392,861</u>	<u>(1,322,934)</u>	<u>(1,367,588)</u>
18,935	14,408	70,144	35,335	136,123	182,279	15,184	8,110
801,384	742,293	84,069	71,012	0	0	0	0
32,509	21,229	39,445	95,921	420	14	9,839	10,901
0	0	(144,631)	(157,825)	(463,308)	(460,210)	(1,638)	(4,526)
(38,373)	0	(19,935)	(64,385)	0	0	0	(5,000)
<u>(596)</u>	<u>(5)</u>	<u>(4,903)</u>	<u>(4,903)</u>	<u>(37,322)</u>	<u>(8,537)</u>	<u>(10,052)</u>	<u>(12,300)</u>
<u>813,859</u>	<u>777,925</u>	<u>24,189</u>	<u>(24,845)</u>	<u>(364,087)</u>	<u>(286,454)</u>	<u>13,333</u>	<u>(2,815)</u>
<u>(1,324,722)</u>	<u>(1,269,515)</u>	<u>861,627</u>	<u>1,149,294</u>	<u>245,590</u>	<u>106,407</u>	<u>(1,309,601)</u>	<u>(1,370,403)</u>
863,909	1,039,629	0	0	0	0	1,144,510	1,247,085
<u>(75,969)</u>	<u>0</u>	<u>(5,550)</u>	<u>(5,550)</u>	<u>(101,110)</u>	<u>(18,581)</u>	<u>0</u>	<u>0</u>
<u>787,940</u>	<u>1,039,629</u>	<u>(5,550)</u>	<u>(5,550)</u>	<u>(101,110)</u>	<u>(18,581)</u>	<u>1,144,510</u>	<u>1,247,085</u>
(536,782)	(229,886)	856,077	1,143,744	144,480	87,826	(165,091)	(123,318)
<u>84,694</u>	<u>73,944</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(452,088)</u>	<u>(155,942)</u>	<u>856,077</u>	<u>1,143,744</u>	<u>144,480</u>	<u>87,826</u>	<u>(165,091)</u>	<u>(123,318)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(452,088)	(155,942)	856,077	1,143,744	144,480	87,826	(165,091)	(123,318)
7,618,989	7,285,308	16,193,113	12,900,023	13,614,579	13,461,941	13,493,064	13,794,868
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$7,166,901</u>	<u>\$7,129,366</u>	<u>\$17,049,190</u>	<u>\$14,043,767</u>	<u>\$13,759,059</u>	<u>\$13,549,767</u>	<u>\$13,327,973</u>	<u>\$13,671,550</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2012	2011	2012	2011	2012	2011
OPERATING REVENUES:						
Charges for services	\$318,326	\$319,929	\$ 659,678	\$ 618,910	\$83,210,940	\$86,991,226
OPERATING EXPENSES:						
Personal services	112,892	90,508	169,139	170,833	16,727,138	16,269,277
Materials, supplies, and power	43,825	52,117	38,454	44,113	33,328,001	43,781,093
Travel and training	1,726	616	3,989	1,193	115,038	64,008
Intragovernmental	38,640	36,891	77,706	82,154	4,895,947	4,442,984
Utilities, services, and miscellaneous	87,132	66,581	26,143	81,112	8,889,929	7,009,283
TOTAL OPERATING EXPENSES	284,215	246,713	315,431	379,405	63,956,053	71,566,645
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	34,111	73,216	344,247	239,505	19,254,887	15,424,581
Payment-in-lieu-of-tax	0	0	0	0	(6,469,103)	(6,236,741)
Depreciation	(270,598)	(258,366)	(254,323)	(248,005)	(11,305,991)	(9,873,135)
OPERATING INCOME (LOSS)	(236,487)	(185,150)	89,924	(8,500)	1,479,793	(685,295)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	4,985	3,717	12,451	4,715	1,566,441	969,692
Revenue from other governmental units	0	0	23,507	0	1,054,815	835,069
Miscellaneous revenue	60,000	60,000	1,637	2,745	1,245,583	841,512
Interest expense	(27,857)	(22,770)	0	0	(6,163,574)	(4,659,187)
Loss on disposal of fixed assets	0	0	(2,800)	0	(259,475)	(91,619)
Miscellaneous expense	0	(8,377)	0	0	(234,261)	(162,243)
TOTAL NONOPERATING REVENUES (EXPENSES)	37,128	32,570	34,795	7,460	(2,790,471)	(2,266,776)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(199,359)	(152,580)	124,719	(1,040)	(1,310,678)	(2,952,071)
OPERATING TRANSFERS:						
Operating transfers from other funds	25,000	2,546,151	0	18,620	3,585,566	5,504,652
Operating transfers to other funds	0	0	(30,527)	(30,527)	(2,352,812)	(2,725,133)
TOTAL OPERATING TRANSFERS	25,000	2,546,151	(30,527)	(11,907)	1,232,754	2,779,519
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(174,359)	2,393,571	94,192	(12,947)	(77,924)	(172,552)
Capital contribution	0	0	0	0	117,145	109,302
NET INCOME (LOSS)	(174,359)	2,393,571	94,192	(12,947)	39,221	(63,250)
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(174,359)	2,393,571	94,192	(12,947)	39,221	(63,250)
RETAINED EARNINGS, BEGINNING OF PERIOD	6,132,910	6,160,703	8,510,490	8,520,137	317,468,157	300,580,259
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>\$5,958,551</u>	<u>\$8,554,274</u>	<u>\$8,604,682</u>	<u>\$8,507,190</u>	<u>\$317,507,378</u>	<u>\$300,517,009</u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2012	2011	2012	2011	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$2,417,430	\$337,717	\$ 2,208,517	\$ 1,923,302	\$ (985,191)	\$ (904,636)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	6,964,677	5,777,673	1,617,346	1,545,595	340,270	310,799
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	4,542,615	2,152,038	66,859	(39,249)	52,408	40,767
Decrease (increase) in due from other funds	0	(199,480)	0	0	0	0
Decrease (increase) in loans receivable from other funds	30,455	29,332	0	0	0	0
Increase (decrease) in accounts payable	1,488,623	(761,792)	(8,029)	(163,592)	(16,635)	(37,180)
Increase (decrease) in accrued payroll	69,888	(82,847)	(146,601)	(140,784)	(35,767)	(34,734)
Decrease (increase) in inventory	(455,884)	665,151	0	0	0	0
Decrease (increase) in other assets	11,170	2,755	0	0	0	813
Increase (decrease) in accrued sales tax	6,956	(90,853)	0	0	0	0
Increase (decrease) in due to other funds	(992,400)	(502,865)	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	325,422	4,690	36,905	20,027	(2,807)	(609)
Unrealized gain (loss) on cash equivalents	(862,143)	(725,641)	(139,307)	(141,075)	(18,916)	(14,990)
Other nonoperating revenue (expense)	715,674	618,822	375,381	22,845	10,678	9,035
Net cash provided by (used for) operating activities	<u>14,262,483</u>	<u>7,224,700</u>	<u>4,011,071</u>	<u>3,027,069</u>	<u>(655,960)</u>	<u>(630,735)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	42	1,552,147	653,125
Operating transfers out	(1,956,163)	(2,612,197)	(58,278)	(58,278)	(125,215)	0
Operating grants	80,934	0	0	0	88,164	40,932
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(1,875,229)</u>	<u>(2,612,197)</u>	<u>(58,278)</u>	<u>(58,236)</u>	<u>1,515,096</u>	<u>694,057</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	0	0	18,215,954	6,733,202	0	0
Debt service – interest payments	(4,122,714)	(3,230,436)	(1,012,712)	(879,144)	(4,159)	0
Debt service – principal and advance refunding payments	(5,417,685)	(4,216,920)	(1,502,112)	(1,641,468)	(10,841)	0
Acquisition and construction of capital assets	(3,821,167)	(2,535,712)	(8,386,382)	(9,241,598)	(25,883)	(102,682)
Decrease in construction contracts	(924,842)	(1,028,633)	(8,610,410)	(2,926,127)	(388,545)	(138,747)
Fiscal agent fees payments	11,667	(1,311)	(289,527)	(45,594)	0	0
Capital contributions	0	0	14,747	2,657,979	434,237	154,589
Proceeds from advances from other funds	0	0	(95,000)	0	0	0
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(14,274,741)</u>	<u>(11,013,012)</u>	<u>(1,665,442)</u>	<u>(5,342,750)</u>	<u>4,809</u>	<u>(86,840)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	1,689,437	1,133,285	379,159	391,143	29,382	21,571
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>1,689,437</u>	<u>1,133,285</u>	<u>379,159</u>	<u>391,143</u>	<u>29,382</u>	<u>21,571</u>
Net increase (decrease) in cash and cash equivalents	(198,050)	(5,267,224)	2,666,510	(1,982,774)	893,327	(1,947)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD						
	<u>113,703,227</u>	<u>87,111,847</u>	<u>16,228,015</u>	<u>16,836,296</u>	<u>1,593,362</u>	<u>1,511,251</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD						
	<u><u>\$113,505,177</u></u>	<u><u>\$81,844,623</u></u>	<u><u>\$18,894,525</u></u>	<u><u>\$14,853,522</u></u>	<u><u>\$2,486,689</u></u>	<u><u>\$1,509,304</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$ (2,138,581)	\$ (2,047,440)	\$ 837,438	\$ 1,174,139	\$ 609,677	\$ 392,861	\$ (1,322,934)	\$ (1,367,588)
341,320	351,166	859,283	904,914	341,394	167,739	316,780	308,878
87,522	(41,317)	178,382	65,710	(20,336)	68,420	9,320	(425)
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(26,812)	(47,348)	(206,481)	(9,704)	29,197	(2,752)	1,381	(30,065)
(101,539)	(108,963)	(178,519)	(206,698)	(15,436)	(14,229)	(116,433)	(124,530)
0	0	(310,259)	(48,287)	0	0	0	0
0	0	0	0	0	0	9,621	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
(22,423)	(35,882)	22,150	17,865	715,212	203,985	2,501	1,140
(14,874)	(20,245)	(68,971)	(98,461)	(105,073)	(79,785)	(15,230)	(47,768)
32,509	21,229	39,445	95,921	420	14	9,839	10,901
<u>(1,842,878)</u>	<u>(1,928,800)</u>	<u>1,172,468</u>	<u>1,895,399</u>	<u>1,555,055</u>	<u>736,253</u>	<u>(1,105,155)</u>	<u>(1,249,457)</u>
863,909	1,039,629	0	0	0	0	1,144,510	1,247,085
(75,969)	0	(5,550)	(5,550)	(101,110)	(18,581)	0	0
3,024	6,048	39,564	51,639	0	0	0	0
0	0	0	0	0	0	0	0
<u>790,964</u>	<u>1,045,677</u>	<u>34,014</u>	<u>46,089</u>	<u>(101,110)</u>	<u>(18,581)</u>	<u>1,144,510</u>	<u>1,247,085</u>
0	0	0	0	8,976,596	0	0	0
0	0	(148,731)	(161,636)	(448,362)	(463,910)	(1,638)	(4,526)
0	0	(617,049)	(582,049)	(415,406)	(550,553)	0	0
0	(104,751)	(859,215)	(1,285,902)	(2,051,103)	(1,852,458)	(218,273)	(215,697)
(1,124,281)	0	(1,118,317)	(83,207)	(80,516)	(2,976,635)	0	(20,807)
(596)	(5)	(261)	(262)	(291,381)	1	(10,052)	(12,300)
899,425	0	272,946	0	0	0	0	0
0	0	(45,034)	(43,561)	0	0	(64,504)	(61,616)
0	0	0	0	0	0	0	0
<u>(225,452)</u>	<u>(104,756)</u>	<u>(2,515,661)</u>	<u>(2,156,617)</u>	<u>5,689,828</u>	<u>(5,843,555)</u>	<u>(294,467)</u>	<u>(314,946)</u>
34,659	37,920	134,297	137,675	219,454	276,220	29,281	57,205
0	0	0	0	0	0	0	0
<u>34,659</u>	<u>37,920</u>	<u>134,297</u>	<u>137,675</u>	<u>219,454</u>	<u>276,220</u>	<u>29,281</u>	<u>57,205</u>
(1,242,707)	(949,959)	(1,174,882)	(77,454)	7,363,227	(4,849,663)	(225,831)	(260,113)
<u>2,875,710</u>	<u>2,931,007</u>	<u>9,309,882</u>	<u>9,670,446</u>	<u>6,622,606</u>	<u>12,708,651</u>	<u>2,541,511</u>	<u>2,705,508</u>
<u>\$1,633,003</u>	<u>\$1,981,048</u>	<u>\$8,135,000</u>	<u>\$9,592,992</u>	<u>\$13,985,833</u>	<u>\$7,858,988</u>	<u>\$2,315,680</u>	<u>\$2,445,395</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2012	2011	2012	2011	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	(\$236,487)	(\$185,150)	\$ 89,924	\$ (8,500)	\$1,479,793	(\$685,295)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	270,598	258,366	254,323	248,005	11,305,991	9,873,135
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	19,928	475	(14,397)	(7,766)	4,922,301	2,238,653
Decrease (increase) in due from other funds	0	0	0	0	0	(199,480)
Decrease (increase) in loans receivable from other funds	0	0	0	0	30,455	29,332
Increase (decrease) in accounts payable	57,312	(95,933)	(7,612)	(37,351)	1,310,944	(1,185,717)
Increase (decrease) in accrued payroll	130	2,458	(14,123)	(15,031)	(538,400)	(725,358)
Decrease (increase) in inventory	(84,255)	38,712	0	0	(850,398)	655,576
Decrease (increase) in other assets	0	0	0	0	20,791	3,568
Increase (decrease) in accrued sales tax	0	0	0	0	6,956	(90,853)
Increase (decrease) in due to other funds	0	199,480	0	0	(992,400)	(303,385)
Increase (decrease) in loans payable to other funds	1,167	1,123	0	0	1,167	1,123
Increase (decrease) in other liabilities	0	0	(2,042)	0	1,074,918	211,216
Unrealized gain (loss) on cash equivalents	(4,987)	(24,384)	(13,790)	(13,367)	(1,243,291)	(1,165,716)
Other nonoperating revenue (expense)	60,000	60,000	1,637	2,745	1,245,583	841,512
Net cash provided by (used for) operating activities	<u>83,406</u>	<u>255,147</u>	<u>293,920</u>	<u>168,735</u>	<u>17,774,410</u>	<u>9,498,311</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	25,000	2,546,151	0	18,620	3,585,566	5,504,652
Operating transfers out	0	0	(30,527)	(30,527)	(2,352,812)	(2,725,133)
Operating grants	(2,357)	0	23,507	0	232,836	98,619
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>22,643</u>	<u>2,546,151</u>	<u>(7,020)</u>	<u>(11,907)</u>	<u>1,465,590</u>	<u>2,878,138</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	0	0	0	0	27,192,550	6,733,202
Debt service – interest payments	(27,857)	(22,770)	0	0	(5,766,173)	(4,762,422)
Debt service – principal and advance refunding payments	(31,622)	(30,455)	0	0	(7,994,715)	(7,021,445)
Acquisition and construction of capital assets	(94,149)	(2,707,959)	(55,451)	2,590	(15,511,623)	(18,044,169)
Decrease in construction contracts	0	(604,640)	(1,890)	(202,073)	(12,248,801)	(7,980,869)
Fiscal agent fees payments	0	0	0	0	(580,150)	(59,471)
Capital contributions	2,357	211,375	0	0	1,623,712	3,023,943
Proceeds from advances from other funds	0	0	0	0	(204,538)	(105,177)
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(151,271)</u>	<u>(3,154,449)</u>	<u>(57,341)</u>	<u>(199,483)</u>	<u>(13,489,738)</u>	<u>(28,216,408)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	9,395	24,381	24,293	18,626	2,549,357	2,098,026
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>9,395</u>	<u>24,381</u>	<u>24,293</u>	<u>18,626</u>	<u>2,549,357</u>	<u>2,098,026</u>
Net increase (decrease) in cash and cash equivalents	(35,827)	(328,770)	253,852	(24,029)	8,299,619	(13,741,933)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>639,180</u>	<u>328,770</u>	<u>1,440,489</u>	<u>1,323,825</u>	<u>154,953,982</u>	<u>135,127,601</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$603,353</u>	<u>\$0</u>	<u>\$1,694,341</u>	<u>\$1,299,796</u>	<u>\$163,253,601</u>	<u>\$121,385,668</u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$32,005,930	\$25,246,326	\$4,048,351	\$2,271,762	\$419,090	\$369,640
Restricted assets – cash and cash equivalents	<u>81,499,247</u>	<u>56,598,297</u>	<u>14,846,174</u>	<u>12,581,760</u>	<u>2,067,599</u>	<u>1,139,664</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$113,505,177</u>	<u>\$81,844,623</u>	<u>\$18,894,525</u>	<u>\$14,853,522</u>	<u>\$2,486,689</u>	<u>\$1,509,304</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	<u>659,733</u>	<u>436,569</u>	<u>6,545,496</u>	<u>3,594,813</u>	<u>158,043</u>	<u>9,252</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$659,733</u>	<u>\$436,569</u>	<u>\$6,545,496</u>	<u>\$3,594,813</u>	<u>\$158,043</u>	<u>\$9,252</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
\$232,146	\$698,986	\$4,114,481	\$2,645,578	\$1,392,955	\$2,805,790	\$1,984,905	\$2,020,656
<u>1,400,857</u>	<u>1,282,062</u>	<u>4,020,519</u>	<u>6,947,414</u>	<u>12,592,878</u>	<u>5,053,198</u>	<u>330,775</u>	<u>424,739</u>
<u>\$1,633,003</u>	<u>\$1,981,048</u>	<u>\$8,135,000</u>	<u>\$9,592,992</u>	<u>\$13,985,833</u>	<u>\$7,858,988</u>	<u>\$2,315,680</u>	<u>\$2,445,395</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105,868	0	139,903	43,228	132,656	1,420,725	25,163	9,134
<u>\$105,868</u>	<u>\$0</u>	<u>\$139,903</u>	<u>\$43,228</u>	<u>\$132,656</u>	<u>\$1,420,725</u>	<u>\$25,163</u>	<u>\$9,134</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2012	2011	2012	2011	2012	2011
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$201,935	\$0	\$797,952	\$1,050,109	\$45,197,745	\$37,108,847
Restricted assets – cash and cash equivalents	401,418	0	896,389	249,687	118,055,856	84,276,821
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$603,353</u>	<u>\$0</u>	<u>\$1,694,341</u>	<u>\$1,299,796</u>	<u>\$163,253,601</u>	<u>\$121,385,668</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed water and sewer lines	\$0	\$0	\$0	\$0	\$0	\$0
Construction contracts payable	426	10,940	4,344	3,741	7,771,632	5,528,402
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$426</u>	<u>\$10,940</u>	<u>\$4,344</u>	<u>\$3,741</u>	<u>\$7,771,632</u>	<u>\$5,528,402</u>

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

ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Residential sales	\$19,927,593	\$22,554,877
Commercial and industrial sales	24,666,191	23,962,807
Intragovernmental sales	512,067	427,441
Street lighting and traffic signs	260,957	519,606
Sales to public authorities	5,115,288	10,116,252
Miscellaneous	<u>1,560,457</u>	<u>1,255,967</u>
TOTAL OPERATING REVENUES	<u>52,042,553</u>	<u>58,836,950</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	126,259	83,963
Steam expenses	347,234	345,948
Electrical expenses	927,446	801,196
Miscellaneous steam power expenses	242,029	257,345
Fuel – coal	1,500,047	2,463,046
Fuel – gas and biomass	<u>287,736</u>	<u>255,779</u>
Total Operations	<u>3,430,751</u>	<u>4,207,277</u>
Maintenance		
Supervision and engineering	435,475	192,617
Maintenance of structures	905	2,381
Maintenance of boiler plants	488,123	351,137
Maintenance of electrical plant	234,039	204,321
Maintenance – other	<u>28,384</u>	<u>19,674</u>
Total Maintenance	<u>1,186,926</u>	<u>770,130</u>
Other:		
Purchased power	25,596,743	35,642,343
Fuel	23,531	71,397
Transportation	<u>24,255</u>	<u>34,299</u>
Total Other	<u>25,644,529</u>	<u>35,748,039</u>
Total Production	<u>30,262,206</u>	<u>40,725,446</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	321,936	325,733
Load dispatching	577,531	601,492
Station	466,571	533,241
Overhead line	459,728	426,517
Underground line	418,408	357,869
Street lighting and signal system	0	0
Meter services	364,252	314,249
Customer installation	30,437	20,706
Miscellaneous distribution	439,563	438,608
Transportation	225,363	178,875
Storeroom	547,315	633,524
Rents	8,865	10,418
Transmission of electricity	<u>72,839</u>	<u>88,526</u>
Total Operations	<u>3,932,808</u>	<u>3,929,758</u>

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

ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures	207,433	86,237
Maintenance of station equipment	237,307	88,161
Maintenance of overhead lines	1,142,165	1,132,406
Maintenance of underground lines	266,056	329,909
Maintenance of line transformer	7,547	5,370
Maintenance of street lights and signal system	205,226	183,068
Maintenance of meters	4,145	(3,773)
Maintenance of miscellaneous distribution plant	33,891	18,058
Total Maintenance	<u>2,103,770</u>	<u>1,839,436</u>
Total Transmission and Distribution	<u>6,036,578</u>	<u>5,769,194</u>
Accounting and Collection:		
Meter reading	175,948	174,075
Customer records and collection	1,069,460	943,305
Uncollectible accounts	146,898	155,066
Total Accounting and Collection	<u>1,392,306</u>	<u>1,272,446</u>
Administrative and General:		
Salaries	372,951	315,852
Property insurance	378,299	372,691
Office supplies and expense	117,608	109,230
Communication services	1,006	1,030
Maintenance of communication equipment	55,997	10,313
Outside services employed	79,948	70,694
Miscellaneous general expense	6,795	1,242
Merchandise/jobbing and contract work	98,514	100,708
Demonstrating and selling	120,973	14,672
Rents	6,612	116,383
Energy conservation	1,126,568	1,271,127
Total Administrative and General	<u>2,365,271</u>	<u>2,383,942</u>
TOTAL OPERATING EXPENSES	<u>40,056,361</u>	<u>50,151,028</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$11,986,192</u>	<u>\$8,685,922</u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Water	\$9,315,704	\$8,493,859
Miscellaneous	<u>232,978</u>	<u>209,854</u>
TOTAL OPERATING REVENUES	<u>9,548,682</u>	<u>8,703,713</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	44,977	52,363
Operating labor and expense	1,503	3,416
Purchase of water for resale	1,605	1,883
Maintenance of wells	828	2,905
Miscellaneous	<u>318,454</u>	<u>53,062</u>
Total Source of Supply	<u>367,367</u>	<u>113,629</u>
Power and Pumping		
Supervision and engineering	46,423	47,354
Operating labor and expense	396,953	385,605
Maintenance of structures and improvements	131,759	140,647
Maintenance of pumping equipment	95,177	146,463
Power purchased	585,897	483,241
Miscellaneous	<u>16,221</u>	<u>8,121</u>
Total Power and Pumping	<u>1,272,430</u>	<u>1,211,431</u>
Purification:		
Supplies and expense	161,999	24,755
Labor	81,065	65,711
Chemicals	358,892	310,544
Maintenance of purification equipment	<u>33,471</u>	<u>66,097</u>
Total Purification	<u>635,427</u>	<u>467,107</u>
Total Production	<u>2,275,224</u>	<u>1,792,167</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	367,492	356,521
Maps and records	67,461	98,788
Transmission and distributions lines	73,121	288,429
Meter	<u>82,380</u>	<u>77,903</u>
Total Operations	<u>590,454</u>	<u>821,641</u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
Maintenance:		
Supervision and engineering	\$1,240	\$0
Maintenance of structures and improvements	15,494	4,518
Maintenance of transmission/distribution lines	803,149	623,204
Maintenance of distribution reservoirs	729	1,546
Maintenance of services	347,040	321,736
Maintenance of meters	186,479	148,100
Maintenance of hydrants	52,172	15,866
Maintenance of miscellaneous plants	30,331	28,617
Total Maintenance	<u>1,436,634</u>	<u>1,143,587</u>
Other:		
Stores	80,529	79,209
Transportation	155,513	149,843
Total Other	<u>236,042</u>	<u>229,052</u>
Total Transmission and Distribution	<u>2,263,130</u>	<u>2,194,280</u>
Accounting and Collection:		
Meter reading	103,457	103,245
Billing and accounting	607,694	582,624
Uncollectible accounts	41,500	38,069
Total Accounting and Collection	<u>752,651</u>	<u>723,938</u>
Administrative and General:		
General office salaries	114,124	104,559
Insurance	193,395	142,422
Special service	7,976	7,264
Office supplies and expense	33,181	17,999
Rent	0	22,537
Miscellaneous	0	0
Energy conservation	43,983	32,338
Merchandise/jobbing and contract work	0	0
Total Administrative and General	<u>392,659</u>	<u>327,119</u>
TOTAL OPERATING EXPENSES	<u>5,683,664</u>	<u>5,037,504</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$3,865,018</u>	<u>\$3,666,209</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	\$ 8,062,219	\$ 6,914,968
OPERATING EXPENSES:		
Administration:		
Personal services	458,535	513,532
Materials and supplies	10,980	10,572
Travel and training	2,223	1,694
Intragovernmental	558,223	493,374
Utilities, services, and miscellaneous	68,015	41,574
Total Administration	<u>1,097,976</u>	<u>1,060,746</u>
Treatment Plant:		
Personal services	982,330	895,850
Materials and supplies	176,795	178,981
Travel and training	3,941	570
Intragovernmental	81,060	61,240
Utilities, services and miscellaneous	550,267	447,860
Total Treatment Plant	<u>1,794,393</u>	<u>1,584,501</u>
Pump Stations:		
Personal services	77,801	76,058
Materials and supplies	6,724	4,294
Travel and training	0	295
Intragovernmental	2,462	1,534
Utilities, services, and miscellaneous	245,438	40,857
Total Pump Stations	<u>332,425</u>	<u>123,038</u>
Maintenance:		
Personal services	452,617	367,773
Materials and supplies	104,365	79,387
Travel and training	450	1,190
Intragovernmental	86,351	77,925
Utilities, services, and miscellaneous	367,779	151,511
Total Maintenance	<u>1,011,562</u>	<u>677,786</u>
TOTAL OPERATING EXPENSES	<u>4,236,356</u>	<u>3,446,071</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$3,825,863</u>	<u>\$3,468,897</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	2012	2011
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 68,560	\$ 79,970
Rentals	95,794	93,845
Landing fees	38,127	30,621
Law enforcement fees	15,773	13,266
Passenger facility charges	66,744	74,233
Miscellaneous	0	0
TOTAL OPERATING REVENUES	284,998	291,935
OPERATING EXPENSES:		
Administration:		
Personal services	82,420	100,124
Materials and supplies	2,757	1,983
Travel and training	282	346
Intragovernmental	95,195	83,882
Utilities, services, and miscellaneous	95,341	95,635
Total Administration	275,995	281,970
Airfield Areas:		
Personal services	109,537	103,537
Materials and supplies	52,827	27,903
Travel and training	0	1,663
Intragovernmental	7,731	7,134
Utilities, services, and miscellaneous	32,887	39,903
Total Airfield Areas	202,982	180,140
Terminal Areas:		
Personal services	17,430	20,584
Materials and supplies	13,056	17,163
Intragovernmental	211	667
Utilities, services, and miscellaneous	84,062	67,947
Total Terminal Areas	114,759	106,361
Public Safety:		
Personal services	249,269	238,099
Materials and supplies	28,470	8,054
Travel and training	1,218	4,640
Intragovernmental	7,781	7,604
Utilities, services, and miscellaneous	6,323	5,727
Total Public Safety	293,061	264,124
Snow Removal:		
Personal services	3,103	14,325
Materials and supplies	23,674	17,806
Intragovernmental	3,883	3,593
Utilities, services, and miscellaneous	12,462	17,453
Total Snow Removal	43,122	53,177
TOTAL OPERATING EXPENSES	929,919	885,772
OPERATING LOSS BEFORE DEPRECIATION	(\$644,921)	(\$593,837)

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	2012	2011
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 237,390	\$ 182,090
School passes	72,525	24,815
Specials	45,406	38,577
University of Missouri Shuttle reimbursement	588,345	607,254
Paratransit	98,811	63,755
Miscellaneous	0	0
TOTAL OPERATING REVENUES	1,042,477	916,491
OPERATING EXPENSES:		
General Operations:		
Personal services	766,894	642,124
Materials and supplies	520,843	397,877
Travel and training	0	840
Intragovernmental	334,168	285,587
Utilities, services, and miscellaneous	188,222	149,075
Total General Operations	1,810,127	1,475,503
University of Missouri Shuttle Service:		
Personal services	250,536	460,897
Materials and supplies	118,404	212,547
Travel and training	5,263	0
Intragovernmental	18,233	13,304
Utilities, services, and miscellaneous	44,648	67,925
Total University of Missouri Shuttle Service	437,084	754,673
Paratransit:		
Personal services	354,356	262,349
Materials and supplies	94,515	65,136
Travel and training	0	0
Intragovernmental	94,896	17,679
Utilities, services, and miscellaneous	48,760	37,425
Total Paratransit	592,527	382,589
TOTAL OPERATING EXPENSES	2,839,738	2,612,765
OPERATING LOSS BEFORE DEPRECIATION	(\$1,797,261)	(\$1,696,274)

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 6,434,851	\$ 6,449,515
Landfill fees	1,132,408	913,563
Bag sales	881	8,697
Mosquito control	0	0
Miscellaneous	<u>582,524</u>	<u>451,911</u>
TOTAL OPERATING REVENUES	<u>8,150,664</u>	<u>7,823,686</u>
OPERATING EXPENSES:		
Administration:		
Personal services	258,370	262,672
Materials and supplies	12,058	6,769
Travel and training	895	820
Intragovernmental	585,173	522,944
Utilities, services, and miscellaneous	<u>60,701</u>	<u>62,677</u>
Total Administration	<u>917,197</u>	<u>855,882</u>
Commercial:		
Personal services	663,243	634,304
Materials and supplies	623,770	502,497
Travel and training	0	275
Intragovernmental	156,043	115,215
Utilities, services, and miscellaneous	<u>265,564</u>	<u>177,642</u>
Total Commercial	<u>1,708,620</u>	<u>1,429,933</u>
Residential:		
Personal services	393,280	415,136
Materials and supplies	487,899	403,429
Travel and training	0	237
Intragovernmental	83,966	79,618
Utilities, services, and miscellaneous	<u>128,504</u>	<u>89,742</u>
Total Residential	<u>1,093,649</u>	<u>988,162</u>
Landfill:		
Personal services	427,719	414,882
Materials and supplies	394,328	359,488
Travel and training	415	584
Intragovernmental	40,790	33,858
Utilities, services, and miscellaneous	<u>519,926</u>	<u>318,343</u>
Total Landfill	<u>1,383,178</u>	<u>1,127,155</u>
Recycling:		
Personal services	677,227	712,579
Materials and supplies	399,438	353,792
Travel and training	72	20
Intragovernmental	115,616	102,130
Utilities, services, and miscellaneous	<u>158,946</u>	<u>174,980</u>
Total Recycling	<u>1,351,299</u>	<u>1,343,501</u>
TOTAL OPERATING EXPENSES	<u>6,453,943</u>	<u>5,744,633</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$1,696,721</u>	<u>\$2,079,053</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 651,924	\$ 417,185
Garages	487,660	367,219
Reserved lots	286,596	229,785
Other	<u>37,173</u>	<u>25,959</u>
 TOTAL OPERATING REVENUES	 <u>1,463,353</u>	 <u>1,040,148</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	206,558	188,718
Materials and supplies	49,114	146,104
Intragovernmental	75,571	64,256
Utilities, services, and miscellaneous	<u>181,039</u>	<u>80,470</u>
 TOTAL OPERATING EXPENSES	 <u>512,282</u>	 <u>479,548</u>
 OPERATING INCOME BEFORE DEPRECIATION	 <u><u>\$951,071</u></u>	 <u><u>\$560,600</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Fees and admissions	\$ 1,237,201	\$ 1,195,483
Facility user charges	52,782	48,443
Youth capital improvement fees	37,126	37,147
Golf course improvement fees	35,646	28,980
Miscellaneous	275,235	214,443
TOTAL OPERATING REVENUES	<u>1,637,990</u>	<u>1,524,496</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	694,020	718,933
Materials and supplies	129,962	114,905
Travel and training	1,341	3,843
Intragovernmental	242,315	243,966
Utilities, services, and miscellaneous	140,848	142,800
Total Recreation Services	<u>1,208,486</u>	<u>1,224,447</u>
Maintenance:		
Personal services	234,230	225,828
Materials and supplies	171,158	174,337
Travel and training	657	554
Intragovernmental	31,105	35,034
Utilities, services, and miscellaneous	147,411	144,928
Total Maintenance	<u>584,561</u>	<u>580,681</u>
Activity and Recreation Center:		
Personal services	505,382	479,975
Materials and supplies	148,679	89,103
Travel and training	1,641	1,088
Intragovernmental	65,331	68,586
Utilities, services, and miscellaneous	130,064	139,326
Total Activity and Recreation Center	<u>851,097</u>	<u>778,078</u>
TOTAL OPERATING EXPENSES	<u>2,644,144</u>	<u>2,583,206</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$1,006,154)</u>	<u>(\$1,058,710)</u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Switching fees	\$ 213,689	\$ 233,958
Miscellaneous	104,637	85,971
TOTAL OPERATING REVENUES	<u>318,326</u>	<u>319,929</u>
OPERATING EXPENSES:		
Administration:		
Personal services	0	0
Materials and supplies	(147)	0
Travel and training	0	0
Intragovernmental	26,385	24,423
Utilities, services, and miscellaneous	39,088	35,666
Total Administration	<u>65,326</u>	<u>60,089</u>
Transportation:		
Personal services	37,259	38,776
Materials and supplies	22,801	30,130
Travel and training	1,726	616
Intragovernmental	10,093	10,456
Utilities, services, and miscellaneous	23,887	17,267
Total Transportation	<u>95,766</u>	<u>97,245</u>
Maintenance of Way:		
Personal services	75,633	51,732
Materials and supplies	21,171	21,987
Travel and training	0	0
Intragovernmental	2,162	2,012
Utilities, services, and miscellaneous	24,157	13,648
Total Maintenance of Way	<u>123,123</u>	<u>89,379</u>
TOTAL OPERATING EXPENSES	<u>284,215</u>	<u>246,713</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$34,111</u>	<u>\$73,216</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 659,678	\$ 618,910
OPERATING EXPENSES:		
General Operations:		
Personal services	37,818	39,966
Materials and supplies	2,629	2,762
Travel and training	3,989	1,193
Intragovernmental	70,431	75,595
Utilities, services, and miscellaneous	11,765	39,736
Total General Operations	<u>126,632</u>	<u>159,252</u>
Field Operations:		
Personal services	131,321	130,867
Materials and supplies	35,825	41,351
Travel and training	0	0
Intragovernmental	7,275	6,559
Utilities, services, and miscellaneous	14,378	41,376
Total Field Operations	<u>188,799</u>	<u>220,153</u>
TOTAL OPERATING EXPENSES	<u>315,431</u>	<u>379,405</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$344,247</u>	<u>\$239,505</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
MARCH 31, 2012

			Current			
	Appropriations	Prior Years' Expenditures	Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
SEWER:						
Sewer Main Rehab (C43100)	\$ 5,121,298	\$ 4,756,002	\$ 76,853	\$ 4,832,855	278,522	\$ 9,921
Sm Trunks 80 Acre Point (C43111)	95,322	-	-	-	-	95,322
Private Common Collector (C43112)	290,822	1,865	-	1,865	-	288,957
Hinkson Creek Streambank (C43156)	180,000	123,024	-	123,024	-	56,976
Annual Sewer Improvements (C43183)	44,743	19,825	-	19,825	-	24,918
Bear Creek Bank Stabilization (C43185)	128,600	119,587	-	119,587	-	9,013
Hinkson Siphon Elimination (C43189)	881,000	219,913	550,615	770,528	109,510	962
Clear Creek Pump Stn PH I (C43191)	4,481,566	4,038,876	9,549	4,048,425	1,500	431,641
Cascades Pump Station (C43193)	407,651	408,141	(490)	407,651	-	-
WWTP Improvement (C43194)	65,650,888	37,001,400	13,180,818	50,182,218	14,630,559	838,111
PCCE #3 Stewart/Ridge/Med (C43198)	335,000	80,441	1,533	81,974	-	253,026
PCCE #6 Country Club Dr (C43203)	170,000	48,664	4,507	53,171	-	116,829
PCCE #7 Edgewood/Westwood (C43204)	140,000	36,528	91,325	127,853	6,915	5,232
North Grindstone PH II (C43205)	1,553,000	169,147	9,725	178,872	12,832	1,361,296
SD #163 Ballenger/Aztec (C43206)	117,651	75,775	132	75,907	1,268	40,476
SD #165 Maple Bluff (C43207)	583,000	87,448	7,911	95,359	485,922	1,719
SD #167 Timberhill Rd (C43209)	484,000	382,898	1,509	384,407	-	99,593
Hominy Br Outfall Relief (C43210)	1,366,500	330,014	501,425	831,439	1,769,003	(1,233,942)
Upper Hinkson Ext PH I (C43213)	518,629	303,207	79,773	382,980	2,087	133,562
N Grindstone Ext PH III (C43214)	160,000	124,907	-	124,907	32,599	2,494
PCCE #8 Thilly Lathrop (C43221)	180,000	107,587	17,476	125,063	-	54,937
Ridgeway Cottages (C43222)	10,000	-	-	-	-	10,000
PCCE #15 Anderson Ave (C43223)	25,000	11,173	9,322	20,495	-	4,505
PCCE #11 Wilson/High (C43224)	30,000	8,371	1,285	9,656	-	20,344
PCCE #13 Hunt Ct (C43225)	35,000	30,053	1,332	31,385	-	3,615
PCCE #17 Wilson/Ross (C43226)	50,000	11,676	4,680	16,356	-	33,644
PCCE #19 Sunset Lane (C43227)	50,000	17,583	14,170	31,753	-	18,247
Bear Creek Bank Stab Wndr Br (C43229)	154,117	113,583	40,534	154,117	-	-
Haystack Acres Pump Stn (C43230)	445,000	-	14,053	14,053	-	430,947
SD 170 S Bethel Church Rd (C43232)	330,000	-	9,284	9,284	-	320,716
Valley View Pump Stn (C43233)	240,000	5,523	7,941	13,464	-	226,536
Woodrail Pump Stn Repl (C43234)	49,461	-	80	80	-	49,381
Hinkson Creek Outfall Repl (C43235)	412,588	11,475	27,475	38,950	347,262	26,376
Stadium/I-70 Sewer Reloc (C43236)	27,000	-	598	598	-	26,402
5310 I70 Dr SE (Roth) (C43237)	31,000	-	8,060	8,060	-	22,940
PCCE #12 Maplewood Dr (C43238)	14,550	-	-	-	-	14,550
PCCE #14 Cliff Dr (C43239)	39,750	-	-	-	-	39,750
PCCE #16 Bingham/W Ridgel (C43240)	21,750	-	-	-	-	21,750
Spring Valley Rd (C43241)	16,350	-	-	-	-	16,350
FY12 Sewer Main Rehab (C43242)	600,000	-	61	61	-	599,939
STM WWTP Energize Mo Comm (C4302J)	500,000	-	-	-	-	500,000
TOTAL SEWER	\$ 85,971,236	\$ 48,644,686	\$ 14,671,536	\$ 63,316,222	\$ 17,677,979	\$ 4,977,035
AIRPORT:						
Airport General Improv. (C44008)	\$ 46,784	\$ 12,902	\$ -	\$ 12,902	\$ -	\$ 33,882
Terminal Renov. Engineering (C44066)	17,303	-	-	-	-	17,303
Cargo Apron (C44067)	163,200	-	-	-	-	163,200
Environmental Assess. (C44070)	399,245	223,846	50,616	274,462	274,462	(149,679)
Land West of Runway 2-20 (C44075)	426,411	125,160	-	125,160	-	301,251
Gen Aviation Apron & Taxi Parking (C44081)	115,000	65,127	-	65,127	-	49,873
Master Plan Update (08) (C44082)	531,790	527,152	-	527,152	-	4,638
Front Sidewalk Replacement (C44084)	35,000	-	-	-	-	35,000
Replace Airline Counter (C44087)	13,000	-	-	-	-	13,000
Realign Rt H (C44090)	149,264	-	-	-	-	149,264
Upgrade Crosswind Runway (C44092)	753,750	-	-	-	-	753,750
Landside Pavement Improv (C44093)	55,000	213	700	913	50,775	3,312
CMA Hangar Improvements (C44094)	60,000	-	-	-	-	60,000
Control Tower Road (C44096)	40,000	-	-	-	-	40,000
Airport Exhibit A Update (C44097)	3,000	-	-	-	-	3,000
Ext Crosswind RW Design (C44098)	419,030	-	-	-	-	419,030
SRE Tow Broom Tow De-Icer (C44099)	11,725	-	-	-	-	11,725
Wildlife Fencing (C44100)	198,528	93,613	-	93,613	10,402	94,513
Taxiway Alpha (C44101)	8,047,450	365,434	-	365,434	40,600	7,641,416
CMA FBO Hangar Repairs (C44102)	20,000	-	-	-	-	20,000
Restroom Improvements (C44104)	142,764	-	132,610	132,610	6,855	3,299
Land Acquisition PH I (C44105)	24,750	-	-	-	-	24,750
Runway 2-20 Intersections (C44107)	199,500	-	-	-	-	199,500

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

CAPITAL PROJECTS
MARCH 31, 2012

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Design Runway 2-20 Sections (C44108)	11,000	-	-	-	-	11,000
TOTAL AIRPORT:	\$ 11,883,494	\$ 1,413,447	\$ 183,926	\$ 1,004,803	\$ 274,462	\$ 468,468
PARKING:						
5th & Walnut Parking Garage (C45050)	16,874,656	15,826,356	12,345	15,838,701	275,816	760,139
Short St Garage (C45051)	1,877,559	99,556	1,590,593	1,690,149	187,030	380
TOTAL PARKING:	\$ 18,752,215	\$ 15,925,912	\$ 1,602,938	\$ 17,528,850	\$ 462,846	\$ 760,519
RECREATION SERVICES:						
ARC Improvements (C46071)	148,000	146,718	-	146,718	-	1,282
American Legion Renov (C46072)	201,143	196,755	4,063	200,818	-	325
Antimi Field Improvements (C46073)	10,000	-	6,695	6,695	2,400	905
Golf Course Fiber & POS (C46074)	70,000	-	36,107	36,107	-	33,893
Rainbow Softball Imp PH II (C46075)	274,000	-	183,185	183,185	22,415	68,400
TOTAL RECREATION SERVICES:	\$ 703,143	\$ 343,473	\$ 230,050	\$ 573,523	\$ 24,815	\$ 104,805
PUBLIC TRANSPORTATION:						
GFI Upgrades (C47018)	64,161	-	-	-	-	64,161
18 Solar Lights - Shelters (C47026)	6,840	-	-	-	-	6,840
Illuminated Schedule Holders (C47028)	8,577	-	-	-	-	8,577
Benches & Shelters (C47029)	79,069	6,652	-	6,652	-	72,417
Repl 374 & 375 40' Buses (C47034)	781,266	1,000	-	1,000	780,266	-
Auto Veh Locator - GPS (C47036)	138,576	-	-	-	-	138,576
Repl 4 Paratransit Vans (C47038)	80,300	-	-	-	-	80,300
2 40 Ft 1 35 Ft Buses (C47040)	1,115,731	1,104,559	-	1,104,559	-	11,172
2 Paratransit Vans (C47041)	121,076	117,820	-	117,820	-	3,256
Repl 4 40 Ft Eldorado Buses (C47043)	1,172,764	1,500	-	1,500	1,153,086	18,178
Repl 2 Paratransit Vehicles (C47044)	120,215	-	105,868	105,868	-	14,347
Repl 6 35' New Flyer Buses (C47045)	756,080	500	-	500	384,362	371,218
Bus priority Signal Sys (C47046)	20,000	-	-	-	-	20,000
Annual Transit Projects (C47050)	193,205	-	-	-	-	193,205
TOTAL PUBLIC TRANSPORTATION:	\$ 4,657,860	\$ 1,232,031	\$ 105,868	\$ 1,337,899	\$ 2,317,714	\$ 1,002,247
SOLID WASTE:						
Methane Gas Extract Wells (C48031)	1,375,947	865,662	36,888	902,550	2,937	470,460
Landfill Cell 5 (C48042)	3,980,000	2,853,383	320,063	3,173,446	27,425	779,129
STM Landfill Gas Plant EMC (C4801J)	554,000	923	-	923	-	553,077
Parkside Mulch Drop Off (C48045)	100,000	-	402	402	-	99,598
TOTAL SOLID WASTE:	\$ 6,009,947	\$ 3,719,968	\$ 357,353	\$ 4,077,321	\$ 30,362	\$ 1,902,264
STORMWATER:						
Annual Projects (C49017)	\$ 8,205	\$ -	\$ -	\$ -	\$ -	\$ 8,205
Middlebush (C49039)	2,688	2,687	-	2,687	-	1
Royal Latham-Fallwood (C49090)	25,000	22,176	-	22,176	-	2,824
Hitt & Elm (C49099)	30,815	-	-	-	-	30,815
Grissum Bldg Water Qual (C49102)	229,745	11,184	41,651	52,835	5,696	171,214
Limerick Lake Water Qual (C49104)	65,000	-	-	-	-	65,000
Nifong & Bethel Drainage (C49105)	820,000	-	-	-	-	820,000
TOTAL STORMWATER:	\$ 1,181,453	\$ 36,047	\$ 41,651	\$ 77,698	\$ 5,696	\$ 1,098,059
VEHICLE MAINTENANCE:						
Fuel Tank Upgrade (C72001)	\$ 371,405	\$ 341,556	\$ -	\$ 341,556	\$ 2,936	\$ 26,913
TOTAL CAPITAL PROJECTS	\$ 129,530,753	\$ 71,657,120	\$ 17,193,322	\$ 88,257,872	\$ 20,796,810	\$ 10,340,310

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INTERNAL SERVICE FUNDS

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

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

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

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

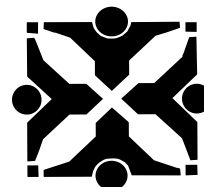
Public Communications Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments and cable television operations.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2012 and 2011

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2012	2011	2012	2011	2012	2011
CURRENT ASSETS:						
Cash and cash equivalents	\$684,193	\$539,950	\$388,481	\$710,278	\$1,119,080	\$2,054,388
Accounts receivable	0	0	87,567	102,889	5,592	5,592
Grants receivable	0	0	0	0	0	0
Accrued interest	1,825	1,009	1,090	1,369	2,997	3,916
Due from other funds	0	0	0	0	0	0
Inventory	15,994	19,777	0	0	3,755	2,837
Other assets	0	0	0	0	0	0
Total Current Assets	<u>702,012</u>	<u>560,736</u>	<u>477,138</u>	<u>814,536</u>	<u>1,131,424</u>	<u>2,066,733</u>
OTHER ASSETS:						
Unamortized costs	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Total Other Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FIXED ASSETS:						
Property, plant, and equipment	411,590	390,678	32,500	32,500	4,713,174	4,476,147
Accumulated depreciation	(129,036)	(93,433)	(32,500)	(32,500)	(4,190,250)	(3,999,674)
Net Plant in Service	282,554	297,245	0	0	522,924	476,473
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	<u>282,554</u>	<u>297,245</u>	<u>0</u>	<u>0</u>	<u>522,924</u>	<u>476,473</u>
TOTAL ASSETS	<u>\$984,566</u>	<u>\$857,981</u>	<u>\$477,138</u>	<u>\$814,536</u>	<u>\$1,654,348</u>	<u>\$2,543,206</u>
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$25,649	\$40,204	\$24,311	\$20,799	\$20,040	\$38,828
Interest payable	0	0	0	0	0	0
Accrued payroll and payroll taxes	29,681	21,591	31,009	28,334	159,570	138,108
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	28,481	0
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	<u>55,330</u>	<u>61,795</u>	<u>55,320</u>	<u>49,133</u>	<u>208,091</u>	<u>176,936</u>
LONG-TERM LIABILITIES:						
Obligations under capital leases	0	0	0	0	54,455	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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>54,455</u>	<u>0</u>
TOTAL LIABILITIES	<u>55,330</u>	<u>61,795</u>	<u>55,320</u>	<u>49,133</u>	<u>262,546</u>	<u>176,936</u>
FUND EQUITY:						
Contributed capital	380,000	380,000	0	0	434,763	434,763
Retained earnings (deficit)	549,236	416,186	421,818	765,403	957,039	1,931,507
TOTAL FUND EQUITY	<u>929,236</u>	<u>796,186</u>	<u>421,818</u>	<u>765,403</u>	<u>1,391,802</u>	<u>2,366,270</u>
LIABILITIES AND FUND EQUITY	<u>\$984,566</u>	<u>\$857,981</u>	<u>\$477,138</u>	<u>\$814,536</u>	<u>\$1,654,348</u>	<u>\$2,543,206</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2012 and 2011

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$1,332,973	\$1,303,559	\$1,290,615	\$915,233	\$1,898,148	\$2,206,483	\$62,736	\$0
141,927	148,634	52,733	18,909	0	0	0	0
0	0	0	0	0	0	0	0
3,584	2,465	3,481	1,809	1,683	1,949	159	0
0	0	0	0	0	0	0	0
9,545	21,334	796,735	777,900	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,488,029</u>	<u>1,475,992</u>	<u>2,143,564</u>	<u>1,713,851</u>	<u>1,899,831</u>	<u>2,208,432</u>	<u>62,895</u>	<u>0</u>
0	0	0	0	0	0	0	0
0	0	0	0	4,860,437	4,857,704	0	0
0	0	0	0	4,860,437	4,857,704	0	0
946,988	946,988	894,898	868,461	33,350	33,350	0	0
(629,021)	(573,702)	(369,490)	(333,215)	(33,350)	(33,350)	0	0
317,967	373,286	525,408	535,246	0	0	0	0
0	0	0	0	0	0	0	0
317,967	373,286	525,408	535,246	0	0	0	0
<u>\$1,805,996</u>	<u>\$1,849,278</u>	<u>\$2,668,972</u>	<u>\$2,249,097</u>	<u>\$6,760,268</u>	<u>\$7,066,136</u>	<u>\$62,895</u>	<u>\$0</u>
\$21,168	\$63,524	\$302,333	\$239,291	\$75	\$5,004	\$2,733	\$0
0	0	0	0	0	0	0	0
37,188	28,572	85,093	56,284	13,405	8,965	10,804	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	2,816	0	0	0	0	0
<u>58,356</u>	<u>92,096</u>	<u>390,242</u>	<u>295,575</u>	<u>13,480</u>	<u>13,969</u>	<u>13,537</u>	<u>0</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	4,540,747	4,335,270	0	0
0	0	0	0	4,540,747	4,335,270	0	0
<u>58,356</u>	<u>92,096</u>	<u>390,242</u>	<u>295,575</u>	<u>4,554,227</u>	<u>4,349,239</u>	<u>13,537</u>	<u>0</u>
0	0	281,705	281,705	0	0	0	0
1,747,640	1,757,182	1,997,025	1,671,817	2,206,041	2,716,897	49,358	0
1,747,640	1,757,182	2,278,730	1,953,522	2,206,041	2,716,897	49,358	0
<u>\$1,805,996</u>	<u>\$1,849,278</u>	<u>\$2,668,972</u>	<u>\$2,249,097</u>	<u>\$6,760,268</u>	<u>\$7,066,136</u>	<u>\$62,895</u>	<u>\$0</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2012 and 2011

ASSETS	Employee Benefit Fund		TOTAL	
	2012	2011	2012	2011
CURRENT ASSETS:				
Cash and cash equivalents	\$4,244,216	\$3,682,000	\$11,020,442	\$11,411,891
Accounts receivable	219,011	552,354	506,830	828,378
Grants receivable	0	0	0	0
Accrued interest	11,259	6,861	26,078	19,378
Due from other funds	0	0	0	0
Inventory	0	0	826,029	821,848
Other assets	0	0	0	0
Total Current Assets	<u>4,474,486</u>	<u>4,241,215</u>	<u>12,379,379</u>	<u>13,081,495</u>
OTHER ASSETS:				
Unamortized costs	0	0	0	0
Investments	0	0	4,860,437	4,857,704
Total Other Assets	<u>0</u>	<u>0</u>	<u>4,860,437</u>	<u>4,857,704</u>
FIXED ASSETS:				
Property, plant, and equipment	0	0	7,032,500	6,748,124
Accumulated depreciation	0	0	(5,383,647)	(5,065,874)
Net Plant in Service	0	0	1,648,853	1,682,250
Construction in progress	0	0	0	0
Net Fixed Assets	<u>0</u>	<u>0</u>	<u>1,648,853</u>	<u>1,682,250</u>
TOTAL ASSETS	<u><u>\$4,474,486</u></u>	<u><u>\$4,241,215</u></u>	<u><u>\$18,888,669</u></u>	<u><u>\$19,621,449</u></u>
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$140,198	\$35,306	\$536,507	\$442,956
Interest payable	0	0	0	0
Accrued payroll and payroll taxes	16,234	12,106	382,984	293,960
Due to other funds	0	0	0	0
Advances from other funds	0	0	0	0
Obligations under capital leases	0	0	0	0
current maturities	0	0	28,481	0
Other liabilities	66,836	71,196	69,652	71,196
Total Current Liabilities	<u>223,268</u>	<u>118,608</u>	<u>1,017,624</u>	<u>808,112</u>
LONG-TERM LIABILITIES:				
Obligations under capital leases	0	0	54,455	0
Special obligation bonds payable	0	0	0	0
Incurred but not reported claims	743,696	627,401	5,284,443	4,962,671
Total Long-Term Liabilities	<u>743,696</u>	<u>627,401</u>	<u>5,338,898</u>	<u>4,962,671</u>
TOTAL LIABILITIES	<u>966,964</u>	<u>746,009</u>	<u>6,356,522</u>	<u>5,770,783</u>
FUND EQUITY:				
Contributed capital	0	0	1,096,468	1,096,468
Retained earnings (deficit)	3,507,522	3,495,206	11,435,679	12,754,198
TOTAL FUND EQUITY	<u>3,507,522</u>	<u>3,495,206</u>	<u>12,532,147</u>	<u>13,850,666</u>
LIABILITIES AND FUND EQUITY	<u><u>\$4,474,486</u></u>	<u><u>\$4,241,215</u></u>	<u><u>\$18,888,669</u></u>	<u><u>\$19,621,449</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2012	2011	2012	2011	2012	2011
OPERATING REVENUES:						
Charges for services	\$745,748	\$815,762	\$859,293	\$825,910	\$1,978,514	\$2,107,140
OPERATING EXPENSES:						
Personal services	325,178	341,927	308,685	297,769	1,097,959	1,127,428
Materials and supplies	92,762	65,544	153,134	141,568	327,419	154,454
Travel and training	1,316	2,151	0	0	3,818	19,737
Intragovernmental	31,221	57,078	179,269	159,562	5,630	99,505
Utilities, services, and miscellaneous	160,287	174,843	324,767	346,312	542,521	521,517
TOTAL OPERATING EXPENSES	610,764	641,543	965,855	945,211	1,977,347	1,922,641
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	134,984	174,219	(106,562)	(119,301)	1,167	184,499
Depreciation	(8,575)	(7,238)	0	0	(92,602)	(90,482)
OPERATING INCOME (LOSS)	126,409	166,981	(106,562)	(119,301)	(91,435)	94,017
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	5,207	1,655	3,386	2,833	8,801	8,253
Miscellaneous revenue	0	875	188,228	227,138	6,043	1,137
Interest expense	0	0	0	0	0	0
Loss on disposal of fixed assets	0	(1,899)	0	0	(2,974)	0
Miscellaneous expense	0	0	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	5,207	631	191,614	229,971	11,870	9,390
INCOME (LOSS) BEFORE OPERATING TRANSFERS	131,616	167,612	85,052	110,670	(79,565)	103,407
OPERATING TRANSFERS						
operating transfers from other funds	0	0	0	0	0	0
operating transfers to other funds	(34,823)	(34,823)	(359,538)	(59,532)	(1,086,760)	(86,760)
TOTAL OPERATING TRANSFERS	(34,823)	(34,823)	(359,538)	(59,532)	(1,086,760)	(86,760)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	96,793	132,789	(274,486)	51,138	(1,166,325)	16,647
Contributed capital	0	0	0	0	0	0
NET INCOME (LOSS)	96,793	132,789	(274,486)	51,138	(1,166,325)	16,647
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	452,443	283,397	696,304	714,265	2,123,364	1,914,860
Equity transfers from other funds	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$549,236	\$416,186	\$421,818	\$765,403	\$957,039	\$1,931,507

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$649,089	\$768,114	\$3,859,885	\$3,662,620	\$2,218,348	\$2,035,182	\$161,002	\$0
345,823	375,843	854,432	786,460	87,412	93,202	129,679	0
110,445	110,404	2,715,384	2,455,116	1,801	3,413	6,309	0
367	294	225	0	0	2,147	5,113	0
4,634	97,623	80,449	219,303	126	26,230	224	0
124,043	186,154	28,850	27,997	2,688,743	1,579,107	1,095	0
585,312	770,318	3,679,340	3,488,876	2,778,082	1,704,099	142,420	0
63,777	(2,204)	180,545	173,744	(559,734)	331,083	18,582	0
(27,580)	(27,413)	(17,932)	(18,836)	0	0	0	0
36,197	(29,617)	162,613	154,908	(559,734)	331,083	18,582	0
0	0	0	0	0	0	19,481	0
11,361	5,894	9,334	2,993	4,146	1,677	198	0
36	103	49,213	48,552	6,208	27	0	0
0	0	0	0	0	0	0	0
0	0	0	(3,275)	0	0	0	0
0	0	0	0	0	0	0	0
11,397	5,997	58,547	48,270	10,354	1,704	19,679	0
47,594	(23,620)	221,160	203,178	(549,380)	332,787	38,261	0
0	0	0	0	0	0	0	0
(59,781)	(59,781)	(1,665)	(1,665)	(17,922)	(17,922)	0	0
(59,781)	(59,781)	(1,665)	(1,665)	(17,922)	(17,922)	0	0
(12,187)	(83,401)	219,495	201,513	(567,302)	314,865	38,261	0
0	0	0	0	0	0	0	0
(12,187)	(83,401)	219,495	201,513	(567,302)	314,865	38,261	0
1,759,827	1,840,583	1,777,530	1,470,304	2,773,343	2,402,032	11,097	0
0	0	0	0	0	0	0	0
<u>\$1,747,640</u>	<u>\$1,757,182</u>	<u>\$1,997,025</u>	<u>\$1,671,817</u>	<u>\$2,206,041</u>	<u>\$2,716,897</u>	<u>\$49,358</u>	<u>\$0</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	Employee Benefit Fund		TOTAL	
	2012	2011	2012	2011
OPERATING REVENUES:				
Charges for services	\$5,851,295	\$5,960,254	\$16,323,174	\$16,174,982
OPERATING EXPENSES:				
Personal services	169,148	173,128	3,318,316	3,195,757
Materials and supplies	28,032	6,940	3,435,286	2,937,439
Travel and training	536	1,321	11,375	25,650
Intragovernmental	218	34,340	301,771	693,641
Utilities, services, and miscellaneous	6,788,556	5,535,930	10,658,862	8,371,860
TOTAL OPERATING EXPENSES	6,986,490	5,751,659	17,725,610	15,224,347
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(1,135,195)	208,595	(1,402,436)	950,635
Depreciation	0	0	(146,689)	(143,969)
OPERATING INCOME (LOSS)	(1,135,195)	208,595	(1,549,125)	806,666
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	19,481	0
Investment revenue	34,262	13,052	76,695	36,357
Miscellaneous revenue	951,675	228,369	1,201,403	506,201
Interest expense	0	0	0	0
Loss on disposal of fixed assets	0	0	(2,974)	(5,174)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	985,937	241,421	1,294,605	537,384
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(149,258)	450,016	(254,520)	1,344,050
OPERATING TRANSFERS				
operating transfers from other funds	0	0	0	0
operating transfers to other funds	(10,934)	(10,934)	(1,571,423)	(271,417)
TOTAL OPERATING TRANSFERS	(10,934)	(10,934)	(1,571,423)	(271,417)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(160,192)	439,082	(1,825,943)	1,072,633
Contributed capital	0	0	0	0
NET INCOME (LOSS)	(160,192)	439,082	(1,825,943)	1,072,633
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	3,667,714	3,056,124	13,261,622	11,681,565
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u>\$3,507,522</u>	<u>\$3,495,206</u>	<u>11,435,679</u>	<u>12,754,198</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2012	2011	2012	2011	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$126,409	\$166,981	(\$106,562)	(\$119,301)	(\$91,435)	\$94,017
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	8,575	7,238	0	0	92,602	90,482
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	26,847	(6,972)	0	0
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	286	720	0	0	15,900	6,953
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accounts payable	1,635	9,750	(43,076)	254	(16,878)	(106,490)
Increase (decrease) in accrued payroll	(23,243)	(23,130)	(20,831)	(23,066)	(80,088)	(87,550)
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	(5,589)	(5,512)	(3,351)	(7,423)	(9,584)	(21,140)
Other nonoperating revenue	0	875	188,228	227,138	6,043	1,137
Net cash provided by (used for) operating activities	<u>108,073</u>	<u>156,922</u>	<u>41,255</u>	<u>70,630</u>	<u>(83,440)</u>	<u>(22,591)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(34,823)	(34,823)	(359,538)	(59,532)	(1,086,760)	(86,760)
Operating grants	0	0	0	0	1,563	0
Net cash provided by (used for) noncapital financing activities	<u>(34,823)</u>	<u>(34,823)</u>	<u>(359,538)</u>	<u>(59,532)</u>	<u>(1,085,197)</u>	<u>(86,760)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Debt service – interest	0	0	0	0	0	0
Debt service – principal	0	0	0	0	82,936	0
Acquisition and construction of capital assets	0	(35,184)	0	0	(181,893)	(146,086)
Contributed capital	0	0	0	0	0	0
Proceeds from advances from other funds	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing act.	<u>0</u>	<u>(35,184)</u>	<u>0</u>	<u>0</u>	<u>(98,957)</u>	<u>(146,086)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	10,047	7,177	6,926	10,510	19,691	30,771
Purchase of investments	0	0	0	0	0	0
Sale of investments	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>10,047</u>	<u>7,177</u>	<u>6,926</u>	<u>10,510</u>	<u>19,691</u>	<u>30,771</u>
Net increase (decrease) in cash and cash equivalents	83,297	94,092	(311,357)	21,608	(1,247,903)	(224,666)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>600,896</u>	<u>445,858</u>	<u>699,838</u>	<u>688,670</u>	<u>2,366,983</u>	<u>2,279,054</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$684,193</u></u>	<u><u>\$539,950</u></u>	<u><u>\$388,481</u></u>	<u><u>\$710,278</u></u>	<u><u>\$1,119,080</u></u>	<u><u>\$2,054,388</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$684,193</u>	<u>\$539,950</u>	<u>\$388,481</u>	<u>\$710,278</u>	<u>\$1,119,080</u>	<u>\$2,054,388</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$684,193</u></u>	<u><u>\$539,950</u></u>	<u><u>\$388,481</u></u>	<u><u>\$710,278</u></u>	<u><u>\$1,119,080</u></u>	<u><u>\$2,054,388</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$36,197	(\$29,617)	\$162,613	\$154,908	(\$559,734)	\$331,083	\$18,582	\$0
27,580	27,413	17,932	18,836	0	0	0	0
(1,248)	(3,381)	(45,533)	(4,998)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	(33,703)	(83,965)	0	0	0	0
0	0	0	0	0	0	0	0
9,493	25,544	(4,070)	(144,813)	(14,096)	(3,617)	1,831	0
(32,039)	(29,423)	(60,762)	(58,383)	(6,790)	(7,209)	(9,408)	0
0	0	0	0	0	0	0	0
0	0	2,816	0	0	0	0	0
(11,089)	(13,282)	(10,678)	(9,588)	(5,119)	10,096	(449)	0
36	103	49,213	48,552	6,208	27	0	0
<u>28,930</u>	<u>(22,643)</u>	<u>77,828</u>	<u>(79,451)</u>	<u>(579,531)</u>	<u>330,380</u>	<u>10,556</u>	<u>0</u>
0	0	0	0	0	0	0	0
(59,781)	(59,781)	(1,665)	(1,665)	(17,922)	(17,922)	0	0
0	0	0	0	0	0	40,346	0
<u>(59,781)</u>	<u>(59,781)</u>	<u>(1,665)</u>	<u>(1,665)</u>	<u>(17,922)</u>	<u>(17,922)</u>	<u>40,346</u>	<u>0</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	(30,613)	(3,276)	(1)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>(30,613)</u>	<u>(3,276)</u>	<u>(1)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
21,274	19,920	18,761	13,121	9,851	(8,814)	501	0
0	0	0	0	(255)	(4,788)	0	0
0	0	0	0	0	0	0	0
<u>21,274</u>	<u>19,920</u>	<u>18,761</u>	<u>13,121</u>	<u>9,596</u>	<u>(13,602)</u>	<u>501</u>	<u>0</u>
(9,577)	(93,117)	91,648	(67,996)	(587,857)	298,856	51,403	0
<u>1,342,550</u>	<u>1,396,676</u>	<u>1,198,967</u>	<u>983,229</u>	<u>2,486,005</u>	<u>1,907,627</u>	<u>11,333</u>	<u>0</u>
<u>\$1,332,973</u>	<u>\$1,303,559</u>	<u>\$1,290,615</u>	<u>\$915,233</u>	<u>\$1,898,148</u>	<u>\$2,206,483</u>	<u>\$62,736</u>	<u>\$0</u>
<u>\$1,332,973</u>	<u>\$1,303,559</u>	<u>\$1,290,615</u>	<u>\$915,233</u>	<u>\$1,898,148</u>	<u>\$2,206,483</u>	<u>\$62,736</u>	<u>\$0</u>
<u>\$1,332,973</u>	<u>\$1,303,559</u>	<u>\$1,290,615</u>	<u>\$915,233</u>	<u>\$1,898,148</u>	<u>\$2,206,483</u>	<u>\$62,736</u>	<u>\$0</u>

INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	Employee Benefit Fund		TOTAL	
	2012	2011	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	(\$1,135,195)	\$208,595	(\$1,549,125)	\$806,666
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	146,689	143,969
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	172,031	(155,706)	152,097	(171,057)
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	(17,517)	(76,292)
Decrease (increase) in other assets	50,095	0	50,095	0
Increase (decrease) in accounts payable	(31,134)	(134,882)	(96,295)	(354,254)
Increase (decrease) in accrued payroll	(18,592)	(9,937)	(251,753)	(238,698)
Increase (decrease) in due to other funds	0	0	0	0
Increase (decrease) in other liabilities	(12,307)	(40,738)	(9,491)	(40,738)
Unrealized gain (loss) on cash equivalents	(34,789)	(37,162)	(80,648)	(84,011)
Other nonoperating revenue	951,675	228,369	1,201,403	506,201
Net cash provided by (used for) operating activities	(58,216)	58,539	(454,545)	491,786
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	0	0
Operating transfers out	(10,934)	(10,934)	(1,571,423)	(271,417)
Operating grants	0	0	41,909	0
Net cash provided by (used for) noncapital financing activities	(10,934)	(10,934)	(1,529,514)	(271,417)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Debt service – interest	0	0	0	0
Debt service – principal	0	0	82,936	0
Acquisition and construction of capital assets	0	0	(185,169)	(211,884)
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.	0	0	(102,233)	(211,884)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	65,378	51,481	152,429	124,166
Purchase of investments	0	0	(255)	(4,788)
Sale of investments	0	0	0	0
Net cash provided by (used for) investing activities	65,378	51,481	152,174	119,378
Net increase (decrease) in cash and cash equivalents	(3,772)	99,086	(1,934,118)	127,863
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	4,247,988	3,582,914	12,954,560	11,284,028
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$4,244,216</u>	<u>\$3,682,000</u>	<u>11,020,442</u>	<u>11,411,891</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	<u>\$4,244,216</u>	<u>\$3,682,000</u>	<u>11,020,442</u>	<u>11,411,891</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$4,244,216</u>	<u>\$3,682,000</u>	<u>11,020,442</u>	<u>11,411,891</u>

TRUST AND AGENCY FUNDS

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

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

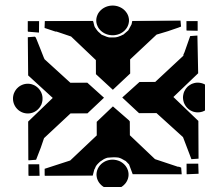
Other Post Employment Benefit Trust Fund - to account for the accumulation of resources for post employment benefits to qualified plan participants.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2012 and 2011

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	
	2012	2011	2012	2011	2012	2011	2012	2011
Cash and cash equivalents	\$1,108,035	\$912,082	\$765,158	\$623,938	\$795,146	\$655,782	\$0	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	5,909,962	5,430,419
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	1,172,777	728,073
Allowance for uncollectible taxes	0	0	0	0	0	0	(69,709)	(56,448)
Accrued interest	74,563	141,394	51,490	96,725	2,201	1,334	174,502	157,208
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	1,333,060	1,994,932
Other assets	0	0	0	0	0	0	0	0
Investments	55,220,529	49,733,275	38,132,768	34,021,541	1,571,640	1,171,815	0	0
Property, plant, and equipment	0	6,940	0	4,747	0	0	0	0
Accumulated depreciation	0	(6,940)	0	(4,747)	0	0	0	0
TOTAL ASSETS	\$56,403,127	\$50,786,751	\$38,949,416	\$34,742,204	\$2,368,987	\$1,828,931	\$8,520,592	\$8,254,184
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	10,534	47,810	7,274	32,706	0	0	0	0
Due to other funds	0	0	0	0	0	0	0	0
Other liabilities	1,697,103	1,290,180	593,039	322,955	0	0	285	2
TOTAL LIABILITIES	1,707,637	1,337,990	600,313	355,661	0	0	285	2
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	7,020,307	6,754,182
Assigned	0	0	0	0	0	0	0	0
Unassigned	54,695,490	49,448,761	38,349,103	34,386,543	2,368,987	1,828,931	0	0
TOTAL FUND EQUITY	54,695,490	49,448,761	38,349,103	34,386,543	2,368,987	1,828,931	8,520,307	8,254,182
TOTAL LIABILITIES AND FUND EQUITY	\$56,403,127	\$50,786,751	\$38,949,416	\$34,742,204	\$2,368,987	\$1,828,931	\$8,520,592	\$8,254,184

CITY OF COLUMBIA, MISSOURI
TRUST AND AGENCY FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
March 31, 2012 and 2011

	Expendable Trust Funds							
	Conley Poor Fund		Contributions Fund		REDI Trust Fund		TOTAL	
	2012	2011	2012	2011	2012	2011	2012	2011
ASSETS								
Cash and cash equivalents	\$140,882	\$142,899	\$650,958	\$647,201	\$225,914	\$184,658	\$3,686,093	\$3,166,560
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	5,909,962	5,430,419
Accounts receivable	0	0	575	653	0	0	575	653
Tax bills receivable	0	0	0	0	0	0	1,172,777	728,073
Allowance for uncollectible taxes	0	0	0	0	0	0	(69,709)	(56,448)
Accrued interest	377	271	1,761	1,223	620	334	305,514	398,489
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	1,333,060	1,994,932
Other assets	0	0	0	0	2,500	0	2,500	0
Investments	0	0	0	0	0	0	94,924,937	84,926,631
Property, plant, and equipment	0	0	0	0	0	0	0	11,687
Accumulated depreciation	0	0	0	0	0	0	0	(11,687)
TOTAL ASSETS	\$141,259	\$143,170	\$653,294	\$649,077	\$229,034	\$184,992	\$107,265,709	\$96,589,309
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$124	\$108	\$71	\$66	\$58,874	\$4,293	59,069	4,467
Accrued payroll and payroll taxes	0	0	0	0	0	0	17,808	80,516
Due to other funds	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	80	80	2,290,507	1,613,217
TOTAL LIABILITIES	124	108	71	66	58,954	4,373	2,367,384	1,698,200
FUND EQUITY:								
Fund Balance:								
Nonspendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	416,631	348,662	0	0	416,631	348,662
Committed	0	0	0	0	0	0	7,020,307	6,754,182
Assigned	0	0	0	0	0	0	0	0
Unassigned	141,135	143,062	236,592	300,349	170,080	180,619	95,961,387	86,288,265
TOTAL FUND EQUITY	141,135	143,062	653,223	649,011	170,080	180,619	104,898,325	94,891,109
TOTAL LIABILITIES AND FUND EQUITY	\$141,259	\$143,170	\$653,294	\$649,077	\$229,034	\$184,992	\$107,265,709	\$96,589,309

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

PENSION TRUST FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2012	2011	2012	2011	2012	2011	2012	2011
CURRENT ASSETS:								
Cash and cash equivalents	\$1,108,035	\$912,082	\$765,158	\$623,938	\$795,146	\$655,782	\$2,668,339	\$2,191,802
Receivables:								
Accrued interest	74,563	141,394	51,490	96,725	2,201	1,334	128,254	239,453
Other Assets	0	0	0	0	0	0	0	0
Investments, at fair value	<u>55,220,529</u>	<u>49,733,275</u>	<u>38,132,768</u>	<u>34,021,541</u>	<u>1,571,640</u>	<u>1,171,815</u>	<u>94,924,937</u>	<u>84,926,631</u>
Total Current Assets	<u>56,403,127</u>	<u>50,786,751</u>	<u>38,949,416</u>	<u>34,742,204</u>	<u>2,368,987</u>	<u>1,828,931</u>	<u>95,352,543</u>	<u>85,528,955</u>
FIXED ASSETS:								
Property, plant, and equipment	0	6,940	0	4,747	0	0	0	11,687
Accumulated depreciation	<u>0</u>	<u>(6,940)</u>	<u>0</u>	<u>(4,747)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(11,687)</u>
Net Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>56,403,127</u>	<u>50,786,751</u>	<u>38,949,416</u>	<u>34,742,204</u>	<u>2,368,987</u>	<u>1,828,931</u>	<u>97,721,530</u>	<u>87,357,886</u>
LIABILITIES								
Accounts payable	0	0	0	0	0	0	0	0
Other liabilities	<u>1,707,637</u>	<u>1,337,990</u>	<u>600,313</u>	<u>355,661</u>	<u>0</u>	<u>0</u>	<u>2,307,950</u>	<u>1,693,651</u>
Total Liabilities	<u>1,707,637</u>	<u>1,337,990</u>	<u>600,313</u>	<u>355,661</u>	<u>0</u>	<u>0</u>	<u>2,307,950</u>	<u>1,693,651</u>
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS	<u>\$54,695,490</u>	<u>\$49,448,761</u>	<u>\$38,349,103</u>	<u>\$34,386,543</u>	<u>\$2,368,987</u>	<u>\$1,828,931</u>	<u>\$95,413,580</u>	<u>\$85,664,235</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 SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Investment revenue	<u>\$115,647</u>	<u>\$44,523</u>
OPERATING EXPENSES:		
Intragovernmental	1,419	1,208
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>1,419</u>	<u>1,208</u>
NET INCOME	114,228	43,315
FUND BALANCE, BEGINNING OF PERIOD	<u>8,406,079</u>	<u>8,210,867</u>
FUND BALANCE, END OF PERIOD	<u><u>\$8,520,307</u></u>	<u><u>\$8,254,182</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2012</u>	<u>2011</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$114,228	\$43,315
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(115,647)	(44,523)
Changes in assets and liabilities:		
Decrease (increase) in loans receivable	0	0
Decrease (increase) in due from other funds	0	0
Decrease (increase) in advances to other funds	454,538	105,177
Increase (decrease) in other liabilities	(79)	0
	<u>453,040</u>	<u>103,969</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	109,940	46,380
Purchase of tax bills	(412,869)	(22,335)
Sale of tax bills	15,896	20,301
	<u>(287,033)</u>	<u>44,346</u>
Net increase (decrease) in cash and cash equivalents	166,007	148,315
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>5,743,955</u>	<u>5,282,104</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$5,909,962</u>	<u>\$5,430,419</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	<u>\$5,909,962</u>	<u>\$5,430,419</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$5,909,962</u>	<u>\$5,430,419</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	Conley Poor Fund		Contributions Fund		REDI Trust Fund		TOTAL	
	2012	2011	2012	2011	2012	2011	2012	2011
REVENUES:								
Investment revenue	\$1,171	\$474	\$5,147	\$3,135	\$1,946	\$656	\$8,264	\$4,265
Miscellaneous	0	50,439	43,137	159,970	396,153	229,389	439,290	439,798
TOTAL REVENUES	<u>1,171</u>	<u>50,913</u>	<u>48,284</u>	<u>163,105</u>	<u>398,099</u>	<u>230,045</u>	<u>447,554</u>	<u>444,063</u>
EXPENDITURES:								
Current:								
Policy development and administration	0	0	0	0	772,702	172,835	772,702	172,835
Health and environment	3,219	2,721	0	0	0	0	3,219	2,721
Personal development	0	0	4,305	5,700	0	0	4,305	5,700
TOTAL EXPENDITURES	<u>3,219</u>	<u>2,721</u>	<u>4,305</u>	<u>5,700</u>	<u>772,702</u>	<u>172,835</u>	<u>780,226</u>	<u>181,256</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,048)</u>	<u>48,192</u>	<u>43,979</u>	<u>157,405</u>	<u>(374,603)</u>	<u>57,210</u>	<u>(332,672)</u>	<u>262,807</u>
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	0	0	0	0	0	0	0
Operating transfers to other funds	0	0	(5,947)	(376,962)	0	0	(5,947)	(376,962)
Loan Proceeds	0	0	0	0	434,510	0	434,510	0
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>(5,947)</u>	<u>(376,962)</u>	<u>434,510</u>	<u>0</u>	<u>428,563</u>	<u>(376,962)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(2,048)</u>	<u>48,192</u>	<u>38,032</u>	<u>(219,557)</u>	<u>59,907</u>	<u>57,210</u>	<u>95,891</u>	<u>(114,155)</u>
FUND BALANCE, BEGINNING OF PERIOD	143,183	94,870	615,191	868,568	110,173	123,409	868,547	1,086,847
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	<u>\$141,135</u>	<u>\$143,062</u>	<u>\$653,223</u>	<u>\$649,011</u>	<u>\$170,080</u>	<u>\$180,619</u>	<u>\$964,438</u>	<u>\$972,692</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

CONLEY POOR FUND	2012	2011
REVENUES:		
Investment revenue	\$1,171	\$474
Miscellaneous	<u>0</u>	<u>50,439</u>
TOTAL REVENUES	<u>1,171</u>	<u>50,913</u>
EXPENDITURES:		
Current:		
Health and environment:		
Services and miscellaneous	<u>3,219</u>	<u>2,721</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>(\$2,048)</u></u>	<u><u>\$48,192</u></u>
CONTRIBUTIONS FUND		
REVENUES:		
Investment revenue	\$5,147	\$3,135
Miscellaneous	<u>43,137</u>	<u>159,970</u>
TOTAL REVENUES	<u>48,284</u>	<u>163,105</u>
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	1,639	3,169
Travel and training	0	0
Intragovernmental	1,851	261
Utilities, services, and miscellaneous	815	2,270
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>4,305</u>	<u>5,700</u>
Operating transfer from other funds	0	0
Operating transfer to other funds	<u>(5,947)</u>	<u>(376,962)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$38,032</u></u>	<u><u>(\$219,557)</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

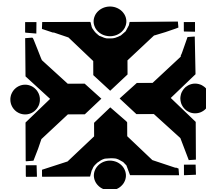
EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

REDI TRUST FUND	2012	2011
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	179,450	71,950
Contributions – City	30,000	30,000
Contributions – County	17,500	17,500
Contributions – University	7,500	7,500
Investment revenue	1,946	656
Miscellaneous	<u>161,703</u>	<u>102,439</u>
TOTAL REVENUES	<u>398,099</u>	<u>230,045</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	125,433	9,997
Travel and training	39,373	37,472
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	125,481	125,366
Capital outlay	<u>482,415</u>	<u>0</u>
TOTAL EXPENDITURES	<u>772,702</u>	<u>172,835</u>
Operating transfer to other funds	<u>0</u>	<u>0</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$374,603)</u></u>	<u><u>\$57,210</u></u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE
March 31, 2012 and 2011

	<u>2012</u>	<u>2011</u>
GENERAL FIXED ASSETS:		
Land	\$40,991,573	\$39,761,587
Buildings	72,351,603	58,620,047
Improvements other than buildings	25,480,260	21,589,570
Infrastructure	240,544,310	212,033,250
Furniture, fixtures, and equipment	34,273,237	30,820,375
Construction in progress	<u>13,495,466</u>	<u>32,786,536</u>
TOTAL GENERAL FIXED ASSETS	<u>\$427,136,449</u>	<u>\$395,611,365</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	133,614,434	84,722,451
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	101,828,421	99,964,399
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	11,336,168	11,336,168
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	<u>136,080,504</u>	<u>155,311,425</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$427,136,449</u>	<u>\$395,611,365</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
MARCH 31, 2012

	<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	96,314	0	0	0	96,314
Human Resources	6,800	0	0	0	6,800
City Counselor	19,497	0	0	0	19,497
Public Works Administration	6,227	0	0	0	6,227
Public Works Engineering	225,536	0	0	0	225,536
Public Works Public Buildings	56,050,036	3,145,204	52,599,396	295,139	10,297
Convention and Tourism	483,578	157,604	305,622	0	20,352
Cultural Affairs	0	0	0	0	0
REDI	5,695	0	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	57,044,186	3,302,808	52,905,018	342,897	493,463
PUBLIC SAFETY:					
Police	6,284,891	17,000	1,583,593	39,817	4,644,481
Fire	26,162,281	1,106,584	11,790,675	919,839	12,345,183
Animal Control	31,479	0	0	0	31,479
Municipal Court	147,495	0	0	0	147,495
Joint Communications	3,814,449	0	9,720	54,645	3,750,084
Civil Defense	503,396	0	0	0	503,396
City Prosecutor	0	0	0	0	0
TOTAL PUBLIC SAFETY	36,943,991	1,123,584	13,383,988	1,014,301	21,422,118
TRANSPORTATION:					
Streets	253,006,165	2,119,674	3,073,574	241,134,560	6,678,357
Traffic	848,736	0	0	0	848,736
TOTAL TRANSPORTATION	253,854,901	2,119,674	3,073,574	241,134,560	7,527,093
HEALTH AND ENVIRONMENT:					
Health Services	282,108	0	0	0	282,108
CDBG	23,033	0	0	0	23,033
Community Development	382,995	0	0	73,500	309,495
	0	0	0	0	0
	0	0	0	0	0
TOTAL HEALTH AND ENVIRONMENT	688,136	0	0	73,500	614,636
PERSONAL DEVELOPMENT:					
Parks and Recreation	65,109,769	34,445,507	2,989,023	23,459,312	4,215,927
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	65,109,769	34,445,507	2,989,023	23,459,312	4,215,927
Total General Fixed Assets Allocated to Functions	413,640,983	<u>\$40,991,573</u>	<u>\$72,351,603</u>	<u>\$266,024,570</u>	<u>\$34,273,237</u>
CONSTRUCTION IN PROGRESS	13,495,466				
TOTAL GENERAL FIXED ASSETS	<u>\$427,136,449</u>				

CITY OF COLUMBIA, MISSOURI

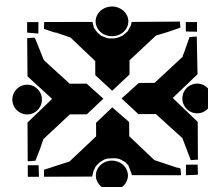
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE SIX MONTHS ENDED MARCH 31, 2012

	General Fixed Assets Oct. 1, 2011	Additions	Deductions	General Fixed Assets March 31, 2012
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	96,314	0	0	96,314
Human Resources	6,800	0	0	6,800
City Counselor	19,497	0	0	19,497
Public Works Administration	6,227	0	0	6,227
Public Works Engineering	225,537	0	0	225,537
Public Works Public Buildings	56,050,036	0	0	56,050,036
Convention and Tourism	483,578	0	0	483,578
Cultural Affairs	0	0	0	0
REDI	5,695	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	57,044,187	0	0	57,044,187
PUBLIC SAFETY:				
Police	6,327,312	47,875	90,297	6,284,890
Fire	24,842,609	1,482,366	162,694	26,162,281
Animal Control	31,479	0	0	31,479
Municipal Court	147,495	0	0	147,495
Joint Communications	3,804,728	9,720	0	3,814,448
Civil Defense	503,396	0	0	503,396
City Prosecutor	0	0	0	0
TOTAL PUBLIC SAFETY	35,657,019	1,539,961	252,991	36,943,989
TRANSPORTATION:				
Streets	252,633,715	372,450	0	253,006,165
Traffic	848,736	0	0	848,736
TOTAL TRANSPORTATION	253,482,451	372,450	0	253,854,901
HEALTH AND ENVIRONMENT:				
Health services	271,191	10,917	0	282,108
CDBG	23,033	0	0	23,033
Community development	377,308	18,665	12,978	382,995
TOTAL HEALTH AND ENVIRONMENT	671,532	29,582	12,978	688,136
PERSONAL DEVELOPMENT:				
Parks and Recreation	64,994,445	161,644	46,319	65,109,770
TOTAL PERSONAL DEVELOPMENT	64,994,445	161,644	46,319	65,109,770
CONSTRUCTION IN PROGRESS	13,495,466	0	0	13,495,466
TOTAL GENERAL FIXED ASSETS	\$425,345,100	\$2,103,637	\$312,288	\$427,136,449

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GENERAL LONG-TERM DEBT ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT
March 31, 2012 and 2011

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2012	2011
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	\$2,870,199	\$3,718,192
Amount to be provided	8,719,801	10,451,808
Special Obligation Notes 2007A:		
Amount available in Debt Service Funds	0	0
Amount to be provided	0	0
Special Obligation Bonds 2008B:		
Amount available in Debt Service Funds	2,421,998	2,174,120
Amount to be provided	22,048,002	23,355,880
Lemone Note		
Amount available in Debt Service Funds	2,549,357	2,581,079
Amount to be provided	8,156,485	(63,556)
MTFC Loan		
Amount available in Debt Service Funds	1,493,155	0
Amount to be provided	6,845	0
Accrued Compensated Absences:		
Amount to be provided	<u>2,777,560</u>	<u>2,751,495</u>
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$51,043,402</u>	<u>\$44,969,018</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special Obligation Bonds 2006B:	11,590,000	14,170,000
Special Obligation Notes 2007A:	0	0
Special Obligation Bonds 2008B:	24,470,000	25,530,000
Lemone Note	10,705,842	2,517,523
MTFC Loan	1,500,000	0
Accrued compensated absences	<u>2,777,560</u>	<u>2,751,495</u>
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$51,043,402</u>	<u>\$44,969,018</u>

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CITY OF COLUMBIA, MISSOURI

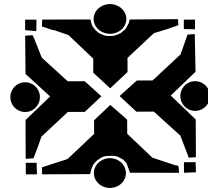
COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE SIX MONTHS ENDED MARCH 31, 2012 AND 2011

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2012	2011	2012	2011	2012	2011
BALANCE, BEGINNING OF PERIOD	\$9,177,970	\$6,360,370	\$44,463,111	\$40,576,125	\$53,641,081	\$46,936,495
Additions:						
Increase in accrued compensated absences	0	0	11,768	0	11,768	0
Lemone Trust	0	2,557,995	0	(7,995)	0	2,550,000
MTFC Loan	0	0	1,500,000	0	1,500,000	0
Total Additions	0	2,557,995	1,511,768	(7,995)	1,511,768	2,550,000
Deductions:						
Maturities:						
Lemone Trust	0	0	469,447	32,477	469,447	32,477
Special Obligation Bonds2006B	0	0	2,580,000	2,475,000	2,580,000	2,475,000
Special obligation notes 2007A	0	0	0	995,000	0	995,000
Special obligation Bonds2008B	0	0	1,060,000	1,015,000	1,060,000	1,015,000
MTFC Loan	0	0	0	0	0	0
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	4,109,447	4,517,477	4,109,447	4,517,477
Increase (decrease) in fund balance of Debt Service Funds	156,739	(444,974)	(156,739)	444,974	0	0
BALANCE, END OF PERIOD	\$9,334,709	\$8,473,391	\$41,708,693	\$36,495,627	\$51,043,402	\$44,969,018

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CITY OF COLUMBIA, MISSOURI

SUPPORTING SCHEDULE



CITY OF COLUMBIA, MISSOURI

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
MARCH 31, 2012

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/12
POOLED CASH:						
U. S. Government and Agency Securities:						
FHR 71-2012A - 3133XC3Y7	12/07/05	1,295,000	06/15/12	5.000%	317,929	340,780
HUD CALLABLE - 911759BN7	09/12/96	110,000	08/01/12	7.510%	26,715	50,276
FNR 2005-3 CL1 - 3136F6YK9	07/29/05	1,500,000	12/25/12	4.400%	306,889	320,893
FMNA 2005 SER 4 - 3136F6YL7	08/08/05	2,000,000	12/26/12	4.650%	411,103	429,890
FHR 2055 OE - 3133TDX50	02/20/02	1,000,000	05/15/13	6.500%	57,624	22,933
FNMA PL 431577 - 31379WM20	07/20/98	2,000,000	07/01/13	5.000%	0	15,928
FNMA POOL 254863 - 31371LB81	08/18/03	1,000,000	08/01/13	4.000%	33,558	39,876
FNMA 449353 - 31380TE23	11/17/98	3,000,000	10/01/13	5.500%	0	22,555
FHLMC SER R004-AL - 31396GG70	various	4,000,000	12/15/13	5.125%	0	25,674
FHLMC E00669 - 31294JW61	02/19/02	2,000,000	05/01/14	6.000%	56,550	21,468
FHLMC P60031 - 31288MA82	02/15/05	20,000,000	07/01/14	6.500%	235,589	128,251
FHR 2863 DA - 31395G4H2	12/30/04	1,125,000	09/15/14	4.250%	27,688	20,998
FHR 2752 CR - 31394RL72	01/28/05	2,000,000	12/15/14	4.250%	106,575	110,472
FHLB REMIC CL2015A - 3133XAWF0	04/01/05	2,000,000	03/25/15	4.950%	351,730	377,409
FHLB SD 2015 1 - 3133XCQE6	08/09/05	1,000,000	07/28/15	5.250%	296,826	313,274
FHLB SK 2015 CLASS 1 - 3133XCT60	11/08/05	1,500,000	08/18/15	5.140%	374,661	412,736
FHLMC E00975 GOLD - 31294KCL7	08/26/03	7,000,000	05/01/16	6.000%	169,241	102,926
FHLB SUBORDINATED - 313771AA5	08/07/09	2,000,000	06/13/16	5.625%	2,000,000	2,275,760
FNBR 06-B1 AB - 31395NPD3	06/29/06	1,500,000	06/25/16	6.000%	0	0
FHLMC PL 0100X - 31294KDD4	03/30/05	8,000,000	07/01/16	5.500%	256,592	227,266
FNMA Callable Note - 3135G0DS9	10/03/11	2,000,000	10/03/16	2.000%	2,014,960	2,000,100
FHLMC PL291302 - 31344XNTO	various	58,282,764	04/01/17	7.000%	226,398	191,437
FHLMC 2474 NE - 31392PZL2	09/16/03	4,180,622	07/15/17	5.000%	136,761	89,738
FHLMC C90211 - 31335HGU1	12/12/02	3,500,000	04/01/18	6.500%	85,632	32,422
FHLMC J07957 - 3128PKZW7	04/16/09	1,500,000	05/01/18	5.000%	406,953	376,540
FHR 2844 BA - 31395EUQ8	09/16/04	2,000,000	06/15/18	5.000%	136,534	72,737
FNMA 257428 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	547,379	590,817
FNMA 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	445,384	442,420
FHLMC C90263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	46,857	27,716
FNMA LP 577376 - 31386YMZ4	11/26/01	953,329	08/01/19	7.500%	0	0
FINANCING CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	2,459,390
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	246,694	264,770
FHLB BOND - 313375E94	08/24/11	3,000,000	08/24/20	3.050%	3,000,000	3,020,400
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	45,553	26,318
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	577,771	651,486
FHLMC PL G11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%	423,842	472,124
FNMA REMIC 07-B1 - 31396P6D8	06/27/08	2,000,000	12/25/20	5.450%	479,909	510,579
FNMA STEP UP - 3136FEX7	04/12/11	2,000,000	04/12/21	3.250%	1,992,500	2,001,760
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	1,859,599	1,838,449
FHLB Step Up Call Notes - 313374AL4	06/29/11	2,000,000	06/29/21	1.000%	2,000,000	2,001,640
FNMA Step Up Call Notes - 3136FRSD6	06/29/11	2,000,000	06/29/21	1.000%	1,999,000	2,001,480
FNMA Step Up - 3136FRYD9	07/27/11	2,000,000	07/27/21	2.000%	1,997,000	2,008,920
FNMA 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	52,451	31,671
FHR 1116 I - 312906C40	11/30/98	505,000	08/15/21	5.500%	3,687	10,407
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	58,256	31,189
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,534,778
FHR 3282 YC - 31397F2N1	09/16/11	15,500,000	09/15/21	5.500%	2,081,463	2,042,920
FHLMC CTFS J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	235,648	316,463
FNMA Step Up - 3136FTGH6	11/10/11	2,000,000	11/10/21	1.000%	2,000,000	2,001,180
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	9,118	13,317
FHRR R013 AB - 31397HNV6	06/26/07	1,000,000	12/15/21	6.000%	49,947	46,440
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	23,242	10,612
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	276,952	177,900
FHR 2534 ER - 31393FUH7	01/27/05	2,000,000	04/15/22	4.500%	31,032	22,513
GNR 2004-97 AB - 38374JE93	07/15/05	925,000	04/16/22	3.084%	93,778	123,635
FNMA REM 03-34 BA - 31393CET6	09/28/03	4,000,000	05/25/22	4.000%	77,126	97,731
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	687,705	680,997
FHLMC C90787 - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	452,482	573,148
FNMA Notes - 3136FRLK7	05/24/11	2,000,000	11/24/23	4.000%	1,988,500	2,002,120
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	473,899	493,381
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	2,186,737	2,170,309
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	1,277,291	1,254,742
FNMA 255271 - 31371LQY8	04/15/04	2,000,000	05/01/24	5.000%	401,168	491,892
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	1,665,383	1,636,492
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	2,070,960	2,066,998
FHLMC CTFS J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	983,571	975,423
FHLMC G14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	2,481,204	2,478,029
FN 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	2,386,117	2,381,965
FHR 3170 EV - 31396RZF7	09/08/09	3,250,000	02/15/26	5.000%	2,722,835	2,790,230
FNR 2011-58 KA - 31397UZZT9	08/15/11	2,500,000	02/25/26	3.500%	1,590,576	1,546,168
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	729,890	753,595
FHLMC PC GOLD 15 Yr - 3128PWAE2	09/16/11	2,500,000	08/01/26	3.000%	2,470,578	2,471,358

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
MARCH 31, 2012

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/12
FHR 1883 L - 3133T7WD7	05/10/02	2,000,000	09/15/26	7.000%	297,177	260,143
FNMA Step Up - 3136FTAY5	10/20/11	2,000,000	10/20/26	2.000%	1,997,000	1,986,700
FNMA Step Up - 3136FTDB2	10/26/11	2,000,380	10/26/26	1.000%	2,000,000	2,000,380
FNMA Step Up - 3136FTMC0	11/23/11	2,000,000	11/23/26	1.000%	2,000,000	1,997,380
FHLMC GOLD G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	637,463	649,842
FNMA Step Up - 3136FT6N4	03/29/12	1,000,000	03/29/27	1.250%	1,000,000	998,310
FN 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	979,229	952,396
FHLMC CTFS D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	141,988	169,963
FNMA PL 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	714,373	798,526
FHLMC PL C91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	897,975	891,843
FHLMC PL C91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	481,636	530,510
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	37,205	5,662
FHR 3789 JA - 3137A5D27	07/01/11	2,270,000	10/15/28	4.000%	1,954,001	1,946,485
FNMA BOND - 31398AQY1	02/17/09	2,000,000	11/13/28	5.380%	2,025,000	2,219,440
FHLMC REMIC 2109 CL PE - 3133TH2C0	05/12/05	2,500,000	12/15/28	6.000%	578,308	547,422
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	3,334,973	3,294,080
FGC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	1,793,763	1,770,598
FNR 2006-13 VB - 31394VN48	06/09/09	2,145,000	05/25/30	5.500%	2,216,603	2,215,843
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	2,057,078	2,041,973
FHR 2567 PG - 31393K7H2	06/03/08	2,000,000	08/15/31	5.500%	527,080	523,909
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	1,999,939	2,023,532
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	1,928,433	1,943,316
FHR 2581 QG - 31393LZT3	06/13/08	2,000,000	12/15/31	5.000%	230,763	274,342
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	1,372,683	1,351,349
FHR 2600MD - 31393PNE0	04/15/09	1,900,000	06/15/32	5.500%	1,091,189	1,047,404
FHR 2708 DG - 31394MAB6	12/12/07	1,283,000	07/15/32	5.500%	391,862	399,059
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	1,524,907	1,534,326
FHLMC REMIC 2698 CL BA - 31394LPM8	02/24/05	3,000,000	11/15/32	5.000%	202,256	196,377
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	755,526	830,452
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	682,556	667,209
FHLMC REMIC 3419 AP - 31397R4P8	11/18/09	1,892,000	04/15/33	5.000%	1,992,808	1,934,419
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	1,953,562	2,044,461
FHR 2981 ND - 31395U6P1	06/17/09	1,860,000	06/15/33	5.000%	1,891,388	1,939,422
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	236,156	262,363
FHR 2877 PA - 31395HMH0	12/16/08	1,550,000	07/15/33	5.500%	495,801	514,730
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	110,464	111,269
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	1,837,686	1,830,376
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	1,041,802	1,018,900
FHR 3778 - 3137A45W3	05/09/11	2,500,000	12/15/33	4.000%	2,381,090	2,591,908
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	1,463,167	1,417,633
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	302,423	326,304
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	150,300	156,867
FNMA PL 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	406,610	466,015
GNMA REMIC 07-6 LC - 38375JGV1	08/26/09	3,000,000	06/20/34	5.500%	1,355,679	1,224,991
GNR 2004-86 TA - 38374JYF7	04/22/08	3,000,000	07/20/34	4.000%	567,260	601,076
FNMA 888283 - 31410F2Q7	05/21/09	3,000,000	08/01/34	5.000%	1,159,681	1,157,806
FHR 2881 AE - 31395J5C6	03/24/09	5,080,000	08/15/34	5.000%	1,106,562	1,103,110
FHLMC REMIC 31-48 CL CK - 31396J TZ8	11/21/06	2,095,909	08/15/34	6.000%	2,112,283	2,243,545
FHR 2963 BK - 31395TLX0	07/01/11	5,000,000	09/15/34	4.000%	1,252,400	1,233,562
FHR 2963 BP - 31395TM35	12/19/06	2,160,000	09/15/34	5.000%	484,070	544,654
FHR 2991 EG - 31395UWS6	various	4,000,000	11/15/34	5.500%	931,045	953,360
FHR 3438A - 31397RZY5	08/13/08	950,000	12/15/34	5.000%	177,158	192,274
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	453,281	483,777
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	636,532	660,861
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	509,305	582,870
FHR 3289 ND - 31397FP48	05/18/09	2,000,000	06/15/35	5.500%	2,096,250	2,169,360
FHR 3002 CA - 31395WLH8	01/25/08	1,760,000	07/15/35	5.000%	0	9,697
FHLMC REMIC 3287 PM - 31397G6P0	08/12/09	2,000,000	10/15/35	6.000%	1,399,366	1,365,623
FNR 2005-83 OG - 31394FUH6	02/27/07	2,960,645	10/25/35	5.000%	513,950	614,690
SARM 05-22 1A2 - 863579F52	12/07/05	980,772	12/25/35	5.250%	262,049	185,464
GNMA REMIC 09-93 UN - 38376KAL5	10/30/09	3,000,000	02/20/36	5.000%	1,877,678	1,815,604
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	1,716,490	1,680,462
GNMA REMIC 08-69 - 38375XRA4	03/18/09	6,000,000	07/20/36	5.750%	3,806,359	3,548,841
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	1,528,941	1,614,331
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	995,760	1,028,501
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	823,568	785,128
FNMA PL 888823 - 31410GPG2	09/14/09	4,325,000	03/01/37	5.500%	1,274,863	1,261,487
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	1,645,364	1,616,771
FNMA C1 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	384,029	364,287
FHLMC PL 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	309,187	407,031
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	433,670	409,423
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	1,415,000	1,424,812
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	468,269	463,988
FNMA PL AE0484 - 31419ARE9	06/13/11	2,500,000	12/01/38	5.500%	1,769,464	1,752,170

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
MARCH 31, 2012

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/12
GNR 2009-93 PB - 38376KLZ2	08/26/11	4,000,000	12/16/38	3.000%	2,307,150	2,309,092
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	1,924,742	1,921,625
GNMA 4461M - 36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	1,220,635	1,198,240
FNR 2009-50 MJ - 30396QMC0	08/22/11	3,100,000	06/25/39	4.000%	1,800,359	1,790,549
FNR 2009-78 BQ - 31398FKY6	02/17/12	3,500,000	06/25/39	4.500%	2,203,201	2,197,103
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	1,524,637	1,538,717
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	1,579,403	1,612,168
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	1,548,453	1,527,078
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	929,508	944,356
FNR 2010-57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	2,087,301	2,077,007
FHR 3997 LN - 3137AMBU0	02/29/12	2,000,000	03/15/40	2.500%	2,034,567	2,033,396
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	1,932,213	1,957,432
FNR 2010-87 PJ - 31398TZJ3	05/24/11	2,000,000	06/25/40	3.500%	1,469,878	1,501,243
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	1,975,063	1,965,804
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	2,197,421	2,323,095
FHR 3759 VM - 3137A2UE9	02/18/11	2,000,000	11/15/40	4.250%	1,708,759	1,740,816
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	1,672,873	1,701,577
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	674,305	666,247
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	2,011,608	2,022,997
FNMA 2012-16 AL - 3136A4QK8	02/29/12	2,332,126	02/25/47	3.000%	2,212,605	2,273,730
Total U. S. Government and Agency Securities					176,389,432	178,053,477
UBS Select Treasury	various	86,422,274	—	—	86,422,274	86,422,274
Total Pooled Cash Marketable Securities					262,811,706	264,475,751
SELF-INSURANCE RESERVE:						
Mutual Funds:						
UBS Select MMF INST Money Market Account	various	4,860,437	—	—	4,860,437	4,860,437
					0	0
Total Mutual Funds					4,860,437	4,860,437
Total Self-Insurance Reserve					4,860,437	4,860,437
POST-EMPLOYMENT HEALTH FUND:						
Stock and Mutual Funds:						
PIMCO Tti Rtn A	01/17/12	296,927	—	—	296,927	296,927
AmFds Euro Pacfc	01/17/12	160,001	—	—	160,001	160,001
BlkRkEq Divd Inv	01/17/12	232,929	—	—	232,929	232,929
FidAdv New Insights A	01/17/12	245,589	—	—	245,589	245,589
JPM SmCap Eq A	01/17/12	80,806	—	—	80,806	80,806
Loomis Bd Admn	01/17/12	153,254	—	—	153,254	153,254
LrdAbtGr Oppr A	01/17/12	80,801	—	—	80,801	80,801
Okmrk Intl II	01/17/12	166,940	—	—	166,940	166,940
PIMCO All Asst A	01/17/12	76,216	—	—	76,216	76,216
JPM EmrgMrk Eq A	01/17/12	78,177	—	—	78,177	78,177
Total Stocks and Mutual Funds					1,571,640	1,571,640
Total Post-Employment Health Fund					1,571,640	1,571,640
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Ecolab Inc - 278865AJ9	12/08/11	135,000	12/08/14	2.370%	134,919	139,826
JP Morgan Chase - 46625HHR4	02/14/12	130,000	06/24/15	3.400%	137,574	136,206
Comcast Corp - 20030NAJ0	02/02/12	60,000	11/15/15	5.850%	69,215	69,179
Quest Diagnostics Inc - 74834LAR1	02/02/12	65,000	04/01/16	3.200%	68,060	68,126
Fuel Trust 144A - 30277MAB0	12/19/11	130,000	06/15/16	3.984%	129,311	131,895
Amer Express Crdt Corp - 0258M0DC0	11/21/11	40,000	09/19/16	2.800%	40,014	41,096
US Bancorp B/E - 91159HHB9	various	140,000	11/15/16	2.200%	140,217	142,719
Phillips 66 B/E 144A - 718546AG9	03/13/12	75,000	05/01/17	2.950%	76,298	76,230
Time Warner Inc - 887315BJ7	10/26/11	90,000	10/15/17	7.250%	109,669	111,052
Broadcom Corp B/E - 111320AE7	11/10/11	85,000	11/01/18	2.700%	84,995	86,427
Wal-mart Stores Inc Nts - 931142CP6	01/29/10	1,000,000	02/01/19	4.125%	998,830	1,112,100
Transocean Sedco Forex - 893830AY5	02/01/12	90,000	11/15/20	6.500%	100,913	100,631

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
MARCH 31, 2012

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/12
Smucker J M Co B/E - 832696AB4	various	40,000	10/15/21	3.500%	40,421	40,525
Genl Elec Cap Corp - 36962G5J9	various	155,000	10/17/21	4.650%	156,426	164,970
BP Cptl Mark PLC - 05565QBU1	11/02/11	70,000	11/01/21	3.561%	70,575	72,080
Amerisourcebergen Corp - 03073EAJ4	11/14/11	110,000	11/15/21	3.500%	109,844	112,223
Williams Partners LP - 96950FAH7	11/17/11	60,000	11/15/21	4.000%	59,756	60,629
Norfolk Sthn Corp - 655844BG2	12/05/11	85,000	12/01/21	3.250%	84,596	85,563
Goldman Sachs Group - 38141GGS7	01/24/12	130,000	01/24/22	5.750%	129,825	133,736
Kinder Morgan Energy - 494550BL9	03/14/12	75,000	09/01/22	3.950%	75,116	74,254
TIAA B/E 144A - 878091BC0	03/20/12	55,000	12/16/39	6.850%	67,877	68,114
Amgen Inc - 031162BK5	11/10/11	40,000	11/15/41	5.150%	39,667	40,161
United Health Group Inc - 91324PBU5	11/14/11	25,000	11/15/41	4.625%	24,511	25,007
Statoil ASA B/E - 85771PAE2	11/23/11	30,000	11/23/41	4.250%	30,000	29,883
Walt Disney Co B/E - 25468PCR5	12/02/11	80,000	12/01/41	4.125%	79,063	78,016
Duke Energy Carolinas - 26442CAM6	12/08/11	55,000	12/15/41	4.250%	55,419	54,877
Raytheon Co B/E - 755111BW0	12/06/11	40,000	12/15/41	4.700%	39,808	41,348
France Telecom - 35177PAX5	01/13/12	40,000	01/13/42	5.375%	39,900	42,288
Pacificorp Call - 695114CN6	01/06/12	40,000	02/01/42	4.100%	39,868	38,444
Teck Resources Ltd Nts - 878744AB7	02/28/12	125,000	03/01/42	5.200%	125,530	118,590
Memorial Sloan - 586054AA6	12/08/11	145,000	07/01/42	5.000%	145,000	148,189
Total Corporate Bonds					3,503,217	3,644,384
Stock and Mutual Funds:						
Common/Preferred Stock	various	1,355,029	—	—	41,291,607	47,261,173
Allianz Series C	various	296,755	—	—	3,680,736	3,875,620
Allianz Series M	various	355,650	—	—	3,708,317	3,798,342
UBS Cash/Money Market Funds	various	6,475,508	—	—	6,475,508	6,475,508
Total Stock and Mutual Funds					55,156,168	61,410,643
U. S. Government and Agency Securities:						
US Tsy Bill	12/23/11	30,000	03/21/12	0.000%	29,996	29,996
US Tsy Infl Prot Note	various	468,000	07/15/12	3.000%	605,573	603,087
Freddie Mac Bond - 3137EACQ0	various	920,000	12/28/12	0.625%	924,124	922,815
US Tsy Note - 912828RD4	09/23/11	2,360,000	08/31/13	0.125%	2,355,665	2,354,643
FFCB Bond - 31331KXA3	various	920,000	09/06/13	0.375%	919,581	919,816
FNMA Nts - 31398A5W8	various	395,000	12/18/13	0.750%	397,077	397,726
FHLB Nts - 313373JR4	various	1,100,000	05/28/14	1.375%	1,123,623	1,123,441
FHLMC Nts - 3137EADA4	various	219,000	12/29/14	0.625%	219,530	219,359
US Tsy Note - 912828SK7	03/30/12	190,000	03/15/15	0.375%	189,273	189,272
FHLB Bond - 3133XXV4	01/24/12	700,000	12/15/15	4.000%	710,262	705,355
Fannie Mae Nts - 3135G0BA0	various	1,100,000	04/11/16	2.375%	1,160,034	1,161,732
US Tsy Note - 912828RF9	09/28/11	1,045,000	08/31/16	1.000%	1,051,568	1,049,493
Fannie Mae Bond - 3135G0CM3	various	1,100,000	09/28/16	1.250%	1,100,231	1,106,270
US Tsy Note - 912828RJ1	10/19/11	15,000	09/30/16	1.000%	14,930	15,050
US Tsy Note - 912828RM4	11/07/11	375,000	10/31/16	1.000%	376,904	375,938
US Tsy Note - 912828SJ0	02/29/12	90,000	02/28/17	0.875%	89,852	89,367
Fannie Mae Bond - 3135G0JA2	03/01/12	115,000	04/27/17	1.125%	114,960	114,285
FHLB Bond - 3133XMQ87	various	400,000	11/17/17	5.000%	480,344	479,228
US Tsy Note - 912828QB9	03/06/12	600,000	03/31/18	2.875%	659,836	653,628
Freddie Mac Notes - 3137EABP3	various	1,100,000	06/13/18	4.875%	1,317,672	1,312,069
US Tsy Note - 912828SH4	03/02/12	524,000	02/28/19	1.375%	521,544	516,549
Freddie Mac Nts - 3137EACA5	various	1,100,000	03/27/19	3.750%	1,245,055	1,234,288
US Tsy Note - 912828RC6	various	785,000	08/15/21	2.125%	794,801	784,451
US Tsy Note - 912828RR3	various	1,577,000	11/15/21	2.000%	1,590,935	1,552,478
Freddie Mac Notes - 3137EADB2	01/18/12	140,000	01/13/22	2.375%	139,888	137,435
US Tsy Note - 912828RR3	various	401,000	02/15/22	2.000%	400,678	393,293
US Tsy Note - 912828SF8	various	140,000	02/15/22	2.000%	139,636	137,309
US Tsy Bond - 912810EW4	03/06/12	260,000	02/15/26	6.000%	366,630	358,719
US Treas Bond - 912/810QS0	01/20/12	30,000	08/15/41	3.750%	35,259	32,433
Total U. S. Government and Agency Securities					19,075,461	18,969,525
Asset-Backed Securities						
SDART 2011-1 C - 80282PAE5	various	130,000	05/16/16	3.110%	129,441	128,669
Amcar 2011-2 D - 03064NAG1	10/19/11	170,000	05/08/17	4.000%	169,150	178,299
SDART 2011-S1 C - 80282LAB0	various	220,000	05/15/17	1.890%	110,230	111,683
SDA 2011-S2 C - 80282NAB6	various	415,000	06/15/17	2.860%	246,950	247,143
Amcar 2011-3 D - 03064PAF8	02/06/12	110,000	07/10/17	4.040%	112,763	112,511
Ameri 2012-1 C - 03064UAE0	02/08/12	110,000	01/08/18	2.670%	109,996	111,919
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	111,548	111,024
DBUBS 2011-LC1 D - 233050AH6	03/21/12	180,000	01/10/21	5.557%	178,748	175,703
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	199,244	198,143

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
MARCH 31, 2012

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 3/31/12
RBSCF 2010-MB1 C - 74929QAD7	12/12/11	75,000	04/17/24	4.828%	73,020	76,670
SRFC 20210-2 B - 82651PAB0	11/21/11	160,000	11/20/25	5.310%	64,523	66,377
SRFC 2011-3A - 82651XAA5	12/01/11	0	07/20/28	0.000%	3,728	0
Americold LLC 2010-ART C - 03063NAN7	10/31/11	40,000	01/14/29	6.811%	39,800	45,236
FREMF 2011-K704 B - 30261EAQ3	03/02/12	150,000	10/25/30	4.260%	147,914	151,105
FNMA 725383 - 31402C2Q4	02/13/12	545,000	01/01/34	5.500%	109,204	109,391
FNMA PL 190360 - 31368HMH3	01/20/12	430,000	08/01/35	5.000%	152,094	151,663
CSFB 2205-10 6A10 - 225470EX7	01/11/06	500,000	11/25/35	5.500%	474,591	642,414
FNMA PL 745343 - 31403DBL2	10/13/11	2,461,000	03/01/36	5.500%	740,227	736,543
RBSSP 2010-3 - 74929FBB4	11/17/11	72,000	03/26/36	6.000%	59,130	55,587
FHLMC PL G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.500%	327,541	327,807
FHLMC G04838 - 3128M6V70	12/12/11	509,000	01/01/38	5.500%	197,112	195,605
FHLMC PL G04913 - 3128M6YJ1	11/14/11	1,800,000	03/01/38	5.000%	741,312	740,851
FHLMC PL G04688 - 3128M6RH3	11/14/11	1,063,000	09/01/38	5.500%	346,122	345,073
FNMA PL 995149 - 31416BQA9	11/14/11	835,000	10/01/38	6.500%	307,952	307,651
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	206,643	209,979
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	274,961	274,055
FHLMC PL A89385 - 312936NA1	01/11/12	482,000	10/01/39	4.500%	322,257	320,729
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	309,255	311,001
FNMA PL AE4350 - 31419EQZ5	11/14/11	90,000	10/01/40	4.000%	87,276	88,087
FHLMC PL A97618 - 312946PB6	11/14/11	615,000	03/01/41	4.500%	542,264	543,409
FNMA PL AI1888 - 3138AFC24	10/13/11	1,192,000	05/01/41	4.500%	1,013,712	1,015,711
FNMA PL AI4815 - 3138AJK50	03/12/12	167,000	06/01/41	4.500%	144,457	144,777
FNMA AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	125,296	124,657
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	60,600	60,947
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	60,777	61,126
FNMA PL AB4297 - 31417AX38	01/12/12	510,000	01/01/42	3.500%	522,901	521,253
FNMA AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	136,833	136,015
WFRBS 2011-C3 - 92935VAQ1	12/02/11	70,000	03/15/44	5.335%	61,223	70,734
MLCFC 2007-7 - 55313KAE1	various	110,000	06/12/50	5.810%	113,293	119,199
Total Asset-Backed Securities					9,134,088	9,328,746
Total Police and Firefighters' Investments					86,868,934	93,353,298
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 356,112,717	\$ 364,261,126