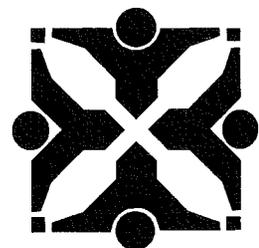


CITY OF COLUMBIA, MISSOURI

**Financial Management
Information Supplement**

For the Fiscal Year
October 1, 2008 - September 30, 2009

Department of Finance
Lori B. Fleming, Director



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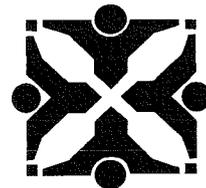
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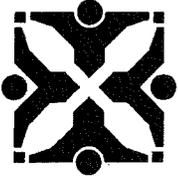
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GENERAL PURPOSE FINANCIAL STATEMENTS

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





CITY OF COLUMBIA, MISSOURI

FINANCE DEPARTMENT
ADMINISTRATION

February 8, 2010

Mr. H. William Watkins III
City Manager
City of Columbia, Missouri
P. O. Box 6015
Columbia, Missouri 65201

Dear Mr. Watkins,

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

FINANCIAL SECTION

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

STATISTICAL SECTION

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

Respectfully submitted,

Lori B. Fleming
Director of Finance

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2009
(WITH COMPARABLE AMOUNTS FOR 2008)

ASSETS	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
Cash and cash equivalents	\$23,426,605	\$9,914,009	\$1,007,635	\$64,659,224
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0
Accounts receivable	419,796	1,649,957	0	2,004,905
Taxes receivable	3,796,160	2,989,158	0	0
Allowance for uncollectible taxes	(370)	(239)	0	0
Tax bills receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Grants receivable	541,993	509,204	0	7,074,075
Rehabilitation loans receivable	0	6,607,470	0	0
Accrued interest	62,315	28,029	15,360	172,376
Due from other funds	1,481,964	3,283	0	0
Advances to other funds	0	0	0	0
Loans receivable from other funds	0	0	0	0
Inventory	0	0	0	0
Prepaid expenses	39,219	1,042	0	0
Other assets – current	0	0	0	0
Restricted assets—cash and cash equivalents	0	383,904	4,756,000	0
Restricted assets – other	0	0	0	0
Unamortized costs	0	0	0	0
Investments	0	0	0	0
Property, plant and equipment	0	0	0	0
Accumulated depreciation	0	0	0	0
Construction in progress	0	0	0	0
Amount available in Debt Service Funds	0	0	0	0
Amount to be provided for the payment of general long-term debt	0	0	0	0
TOTAL ASSETS	<u>\$29,767,682</u>	<u>\$22,085,817</u>	<u>\$5,778,995</u>	<u>\$73,910,580</u>

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

FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2009
(WITH COMPARABLE AMOUNTS FOR 2008)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust & Agency Funds	General Fixed Assets	General Long-term Debt	2009	2008
\$56,464,254	\$8,204,634	\$2,727,835	\$0	\$0	\$166,404,196	\$181,400,328
0	0	5,779,472	0	0	5,779,472	5,297,908
19,714,293	607,257	722	0	0	24,396,930	23,107,619
0	0	0	0	0	6,785,318	7,152,639
0	0	0	0	0	(609)	(946)
0	0	709,258	0	0	709,258	664,170
0	0	(46,819)	0	0	(46,819)	(34,649)
412,737	0	0	0	0	8,538,009	1,164,092
0	0	0	0	0	6,607,470	6,124,895
420,331	21,854	307,340	0	0	1,027,605	561,623
0	0	2,000	0	0	1,487,247	1,549,564
0	0	1,365,398	0	0	1,365,398	1,607,313
944,739	0	0	0	0	944,739	867,710
7,733,528	695,800	0	0	0	8,429,328	8,438,322
30,278	5,141	0	0	0	75,680	0
738	0	2,500	0	0	3,238	20,321
103,860,215	0	0	0	0	109,000,119	82,739,041
4,010,291	0	0	0	0	4,010,291	4,542,280
2,820,710	0	0	0	0	2,820,710	2,259,015
0	6,055,308	75,635,401	0	0	81,690,709	79,752,089
645,912,800	6,261,477	11,688	310,733,227	0	962,919,192	916,633,897
(236,835,130)	(4,684,162)	(11,688)	0	0	(241,530,980)	(224,557,200)
17,916,291	0	0	42,586,948	0	60,503,239	31,768,922
0	0	0	0	5,778,995	5,778,995	5,503,137
0	0	0	0	44,517,010	44,517,010	47,849,974
<u>\$623,406,075</u>	<u>\$17,167,309</u>	<u>\$86,483,107</u>	<u>\$353,320,175</u>	<u>\$50,296,005</u>	<u>\$1,262,215,745</u>	<u>\$1,184,412,064</u>

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2009
(WITH COMPARABLE AMOUNTS FOR 2008)

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
LIABILITIES:				
Accounts payable	\$1,228,802	\$259,870	\$0	\$11,810,742
Interest payable	0	0	0	0
Accrued payroll and payroll taxes	1,669,946	29,413	0	12,955
Accrued sales tax	0	0	0	0
Due to other funds	5,283	9,112	0	0
Advances from other funds	0	0	0	678,547
Loans payable to other funds – current maturities	0	0	0	0
Deferred revenue	472,972	269,201	0	639,054
Other liabilities – current	730,852	847	0	0
Liabilities payable from restricted assets	0	0	0	0
Obligations under capital leases – long-term portion	0	0	0	0
Revenue bonds payable	0	0	0	0
Other liabilities – long-term	0	0	0	0
Loans payable to other funds – long-term	0	0	0	0
Accrued compensated absences	0	0	0	0
Special obligation notes payable	0	0	0	0
Incurred but not reported claims	0	0	0	0
Claims payable	0	0	0	0
Special obligation bonds payable	0	0	0	0
TOTAL LIABILITIES	4,107,855	568,443	0	13,141,298
FUND EQUITY:				
Contributed capital	0	0	0	0
Investment in general fixed assets	0	0	0	0
Fund balances and retained earnings:				
Fund balances:				
Reserved:				
Reserve for contributions	0	0	0	0
Reserve for encumbrances	4,071,640	302,979	0	28,060,549
Reserve for prepaid items	39,219	1,042	0	0
Reserve for development charges	0	30,446	0	0
Reserve for hotel/motel tax	0	353,458	0	0
Reserve for debt service	0	0	4,756,000	0
Reserve for employees' pension benefits	0	0	0	0
Reserve for advances to other funds	0	0	0	0
Reserve for loans receivable	0	6,607,470	0	0
Unreserved:				
Designated for:				
Appropriated	3,615,751	517,910	0	14,732,374
Designated - Cultural Affairs	116,746	0	0	0
Unrealized gains	662,276	249,129	145,979	1,676,726
Undesignated	17,154,195	13,454,940	877,016	16,299,633
Retained earnings	0	0	0	0
Total fund balances and retained earnings	25,659,827	21,517,374	5,778,995	60,769,282
TOTAL FUND EQUITY AND OTHER CREDITS	25,659,827	21,517,374	5,778,995	60,769,282
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$29,767,682	\$22,085,817	\$5,778,995	\$73,910,580

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2009
(WITH COMPARABLE AMOUNTS FOR 2008)

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
Enterprise Funds	Internal Service Funds	Trust & Agency Funds	General Fixed Assets	General Long-term Debt	2009	2008
\$8,295,290	\$399,289	\$17,756	\$0	\$0	\$22,011,749	\$14,433,330
0	0	0	0	0	0	0
2,685,244	479,515	0	0	0	4,877,073	4,477,138
317,057	0	0	0	0	317,057	339,600
1,472,852	0	0	0	0	1,487,247	1,549,564
0	0	0	0	0	678,547	981,719
56,500	0	0	0	0	56,500	48,520
131,065	0	0	0	0	1,512,292	324,680
1,848,092	69,698	1,808,397	0	0	4,457,886	2,834,761
19,229,781	0	0	0	0	19,229,781	17,844,849
0	0	0	0	0	0	0
109,028,582	0	0	0	0	109,028,582	87,389,726
2,431,050	0	0	0	0	2,431,050	3,224,902
888,239	0	0	0	0	888,239	819,190
0	0	0	0	2,531,005	2,531,005	2,383,111
0	0	0	0	1,950,000	1,950,000	2,865,000
0	679,956	0	0	0	679,956	948,411
0	4,735,000	0	0	0	4,735,000	4,526,384
94,917,311	0	0	0	45,815,000	140,732,311	131,520,220
<u>241,301,063</u>	<u>6,363,458</u>	<u>1,826,153</u>	<u>0</u>	<u>50,296,005</u>	<u>317,604,275</u>	<u>276,511,105</u>
100,591,185	1,096,468	0	0	0	101,687,653	101,687,653
0	0	0	353,320,175	0	353,320,175	306,800,575
0	0	1,500,000	0	0	1,500,000	1,500,000
0	0	0	0	0	32,435,168	34,526,107
0	0	0	0	0	40,261	18,000
0	0	0	0	0	30,446	803,858
0	0	0	0	0	353,458	359,141
0	0	0	0	0	4,756,000	4,756,000
0	0	74,747,144	0	0	74,747,144	74,160,997
0	0	1,365,398	0	0	1,365,398	1,607,313
0	0	0	0	0	6,607,470	6,124,895
0	0	0	0	0	18,866,035	42,815,910
0	0	0	0	0	116,746	129,234
0	0	160,886	0	0	2,894,996	1,162,112
0	0	6,883,526	0	0	54,669,310	49,925,474
281,513,827	9,707,383	0	0	0	291,221,210	281,523,690
<u>281,513,827</u>	<u>9,707,383</u>	<u>84,656,954</u>	<u>0</u>	<u>0</u>	<u>489,603,642</u>	<u>499,412,731</u>
382,105,012	10,803,851	84,656,954	353,320,175	0	944,611,470	907,900,959
<u>\$623,406,075</u>	<u>\$17,167,309</u>	<u>\$86,483,107</u>	<u>\$353,320,175</u>	<u>\$50,296,005</u>	<u>\$1,262,215,745</u>	<u>\$1,184,412,064</u>

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

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARABLE AMOUNTS FOR 2008)

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
REVENUES:				
General property taxes	\$6,812,948	\$3,890,786	\$0	\$0
Sales tax	18,427,197	19,187,857	0	0
Other local taxes	11,541,182	1,658,366	0	0
Licenses and permits	823,184	19,666	0	0
Fines	1,457,963	0	0	0
Fees and service charges	1,548,861	368,592	0	0
Special assessment charges	0	0	0	0
Intragovernmental revenue	15,506,487	0	0	0
Revenue from other governmental units	5,761,569	3,750,482	0	7,783,110
Investment revenue	1,139,560	506,374	276,482	3,513,037
Miscellaneous	1,827,347	19,986	0	829,294
TOTAL REVENUES	64,846,298	29,402,109	276,482	12,125,441
EXPENDITURES:				
Current:				
Policy development and administration	9,993,130	2,011,067	0	0
Public safety	36,640,387	0	0	0
Transportation	8,088,044	0	0	0
Health and environment	7,551,605	1,272,528	0	0
Personal development	6,133,522	3,736,704	0	0
Miscellaneous nonprogrammed activities	1,238,802	0	0	0
Capital outlay	0	0	0	40,183,923
Debt service:				
Redemption of serial bonds	0	0	3,205,000	0
Interest	0	0	2,242,906	0
Fiscal agent fees	0	0	661	0
TOTAL EXPENDITURES	69,645,490	7,020,299	5,448,567	40,183,923
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,799,192)	22,381,810	(5,172,085)	(28,058,482)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	7,460,498	97,500	5,447,943	8,618,863
Operating transfers to other funds	(2,908,684)	(23,878,578)	0	(88,875)
Proceeds of 2007A S.O. Notes	0	0	0	0
Proceeds of 2008B S.O. Bonds	0	0	0	0
Premium on 2008B S.O. Bonds	0	0	0	0
Payment to refunded bond escrow agent	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	4,551,814	(23,781,078)	5,447,943	8,529,988
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(247,378)	(1,399,268)	275,858	(19,528,494)
FUND BALANCES, BEGINNING OF YEAR	25,907,205	22,916,642	5,503,137	80,297,776
Equity transfers from other funds	0	0	0	0
Equity transfers to other funds	0	0	0	0
FUND BALANCES, END OF YEAR	\$25,659,827	\$21,517,374	\$5,778,995	\$60,769,282

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

ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARABLE AMOUNTS FOR 2008)

FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
Expendable Trust Funds	2009	2008
\$0	\$10,703,734	\$10,511,523
0	37,615,054	40,629,810
0	13,199,548	13,741,107
0	842,850	835,668
0	1,457,963	1,367,376
0	1,917,453	2,137,096
0	0	0
0	15,506,487	14,849,683
0	17,295,161	13,628,052
55,921	5,491,374	5,234,906
308,542	2,985,169	5,574,158
364,463	107,014,793	108,509,379
291,925	12,296,122	12,022,187
0	36,640,387	34,413,885
0	8,088,044	7,179,970
6,055	8,830,188	8,375,368
4,365	9,874,591	10,063,029
0	1,238,802	1,145,650
0	40,183,923	15,855,668
0	3,205,000	3,070,000
0	2,242,906	1,593,623
0	661	238,954
302,345	122,600,624	93,958,334
62,118	(15,585,831)	14,551,045
0	21,624,804	45,658,475
(63,655)	(26,939,792)	(51,061,200)
0	0	0
0	0	26,795,000
0	0	202,067
0	0	0
(63,655)	(5,314,988)	21,594,342
(1,537)	(20,900,819)	36,145,387
1,067,572	135,692,332	99,546,945
0	0	0
0	0	0
\$1,066,035	\$114,791,513	\$135,692,332

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2008

	2009		(Over) Under Budget	2008
	Budget	Actual		Actual
REVENUES:				
General property taxes	\$6,609,000	\$6,812,948	(\$203,948)	\$6,644,677
Sales tax	19,281,000	18,427,197	853,803	19,913,543
Other local taxes	11,156,500	11,541,182	(384,682)	11,777,785
Licenses and permits	796,300	823,184	(26,884)	815,851
Fines	1,436,500	1,457,963	(21,463)	1,367,376
Fees and service charges	1,523,117	1,548,861	(25,744)	1,612,585
Intragovernmental revenue	15,730,046	15,506,487	223,559	14,849,683
Revenue from other governmental units	4,389,794	5,761,569	(1,371,775)	6,184,221
Investment revenue	800,000	1,139,560	(339,560)	1,049,409
Miscellaneous revenue	1,548,642	1,827,347	(278,705)	5,050,549
TOTAL REVENUES	63,270,899	64,846,298	(1,575,399)	69,265,679
EXPENDITURES:				
Current:				
Policy development and administration	11,874,017	9,993,130	1,880,887	9,719,147
Public safety	38,854,110	36,640,387	2,213,723	34,413,885
Transportation	10,383,689	8,088,044	2,295,645	7,179,970
Health and environment	8,528,051	7,551,605	976,446	7,710,860
Personal development	6,936,689	6,133,522	803,167	6,502,059
Miscellaneous nonprogrammed activities:				
Other	1,445,746	1,238,802	206,944	1,145,650
TOTAL EXPENDITURES	78,022,302	69,645,490	8,376,812	66,671,571
DEFICIENCY OF REVENUES OVER EXPENDITURES	(14,751,403)	(4,799,192)	(9,952,211)	2,594,108
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	7,475,498	7,460,498	15,000	7,417,392
Operating transfers to other funds	(2,910,237)	(2,908,684)	(1,553)	(2,797,188)
Appropriation of prior year fund balance	4,969,180	4,969,180	0	3,373,205
TOTAL OTHER FINANCING SOURCES (USES)	9,534,441	9,520,994	13,447	7,993,409
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(\$5,216,962)	4,721,802	(\$9,938,764)	10,587,517
Effect of appropriation of prior year fund balance		(4,969,180)		(3,373,205)
FUND BALANCE, BEGINNING OF PERIOD		25,907,205		18,692,893
FUND BALANCE, END OF PERIOD		\$25,659,827		\$25,907,205

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
 FOR THE YEAR ENDED SEPTEMBER 30, 2009
 (WITH COMPARABLE AMOUNTS FOR 2008)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2009	2008
OPERATING REVENUES:					
Charges for services	\$160,732,926	\$31,480,250	\$0	\$192,213,176	\$185,746,153
Investment revenue	0	0	311,174	311,174	293,726
TOTAL OPERATING REVENUES	160,732,926	31,480,250	311,174	192,524,350	186,039,879
OPERATING EXPENSES:					
Personal services	32,609,165	6,173,374	0	38,782,539	36,841,955
Materials, supplies, and power	77,415,274	5,459,239	0	82,874,513	79,871,003
Travel and training	208,469	56,125	0	264,594	268,445
Intragovernmental	7,927,982	1,273,456	2,911	9,204,349	8,373,659
Utilities, services, and miscellaneous	15,310,521	18,223,645	12,170	33,546,336	31,097,250
TOTAL OPERATING EXPENSES	133,471,411	31,185,839	15,081	164,672,331	156,452,312
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION					
	27,261,515	294,411	296,093	27,852,019	29,587,567
PAYMENT-IN-LIEU-OF-TAX DEPRECIATION					
	(11,481,441)	0	0	(11,481,441)	(11,215,634)
	(17,662,363)	(353,132)	0	(18,015,495)	(16,855,188)
OPERATING INCOME (LOSS)	(1,882,289)	(58,721)	296,093	(1,644,917)	1,516,745
NONOPERATING REVENUES (EXPENSES):					
Revenue from other governmental units	2,026,465	0	0	2,026,465	1,588,506
Loss on disposal of fixed assets/ inventory	(346,596)	(16,722)	0	(363,318)	(152,191)
Investment revenue	6,728,908	405,642	0	7,134,550	6,582,951
Miscellaneous revenue	2,061,999	1,080,919	2,783	3,145,701	4,919,347
Interest expense	(7,842,436)	(1,862)	0	(7,844,298)	(7,554,435)
Miscellaneous expense	(249,772)	0	0	(249,772)	(236,541)
TOTAL NONOPERATING REVENUES	2,378,568	1,467,977	2,783	3,849,328	5,147,637
INCOME (LOSS) BEFORE OPERATING TRANSFERS	496,279	1,409,256	298,876	2,204,411	6,664,382
OPERATING TRANSFERS:					
Operating transfers from other funds	5,614,028	0	0	5,614,028	5,816,853
Operating transfers to other funds	(137,423)	(161,617)	0	(299,040)	(414,128)
TOTAL OPERATING TRANSFERS	5,476,605	(161,617)	0	5,314,988	5,402,725
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS					
	5,972,884	1,247,639	298,876	7,519,399	12,067,107
Capital contributions	2,476,997	0	0	2,476,997	4,366,361
NET INCOME (LOSS)	8,449,881	1,247,639	298,876	9,996,396	16,433,468
AMORTIZATION OF CONTRIBUTED CAPITAL	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS OR FUND BALANCES					
	8,449,881	1,247,639	298,876	9,996,396	16,433,468
RETAINED EARNINGS OR FUND BALANCES, BEGINNING OF PERIOD					
	273,063,946	8,459,744	7,647,453	289,171,143	272,737,675
Equity transfers from other funds	0	0	0	0	0
Equity transfers to other funds	0	0	0	0	0
RETAINED EARNINGS OR FUND BALANCES, END OF PERIOD					
	\$281,513,827	\$9,707,383	\$7,946,329	\$299,167,539	\$289,171,143

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2009
(WITH COMPARABLE AMOUNTS FOR 2008)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES:					
Operating income (loss)	(\$1,882,289)	(\$58,721)	\$296,093	(\$1,644,917)	\$1,516,745
Adjustments to reconcile operating income (loss) To net cash provided by (used in) operating activities:					
Depreciation	17,662,363	353,132	0	18,015,495	16,855,188
Adjustment to operating income (loss) for investment activity	0	0	(311,174)	(311,174)	(293,726)
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	(645,615)	107,390	0	(538,225)	1,975,490
Decrease (increase) in due from other funds	0	0	0	0	0
Decrease (increase) in advances to other funds	0	0	241,915	241,915	333,968
Decrease (increase) in loans receivable from other funds	(77,029)	0	0	(77,029)	46,802
Decrease (increase) in inventory	19,962	(10,968)	0	8,994	379,365
Decrease (increase) in prepaid expense	(30,278)	(5,141)	0	(35,419)	0
Decrease (increase) in other assets	744	839	0	1,583	39,237
Increase (decrease) in accounts payable	645,894	(769,089)	0	(123,195)	1,532,008
Increase (decrease) in accrued payroll	212,960	37,119	0	250,079	308,572
Increase (decrease) in accrued sales tax	(22,543)	0	0	(22,543)	17,521
Increase (decrease) in due to other funds	85,600	(20,491)	0	65,109	22,954
Increase (decrease) in loans payable to other funds	7,980	0	0	7,980	(75,311)
Increase (decrease) in other liabilities	341,570	6,247	(1,409)	346,408	(299,796)
Increase (decrease) in claims payable	0	(59,839)	0	(59,839)	(98,695)
Unrealized gain (loss) on cash equivalents	2,330,900	127,219	0	2,458,119	686,337
Other non-operating revenue	2,061,999	1,080,919	2,783	3,145,701	4,919,347
Net cash provided by (used in) operating activities	20,712,218	788,616	228,208	21,729,042	27,866,006
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Operating transfers in	5,614,028	0	0	5,614,028	5,816,853
Operating transfers out	(137,423)	(161,617)	0	(299,040)	(414,128)
Operating grants	1,707,868	0	0	1,707,868	1,600,809
Equity transfer	0	0	0	0	0
Net cash provided by noncapital financing activities	7,184,473	(161,617)	0	7,022,856	7,003,534
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Proceeds from bonds and loans	40,259,284	0	0	40,259,284	23,218,583
Debt service – interest payment	(8,023,175)	(1,862)	0	(8,025,037)	(6,995,994)
Debt service – principal and advance refunding payments	(6,755,951)	0	0	(6,755,951)	(6,451,885)
Acquisition and construction of capital assets	(23,499,491)	(501,419)	0	(24,000,910)	(30,935,546)
Decrease in construction contracts	(3,559,680)	0	0	(3,559,680)	(5,801,871)
Fiscal agent fees paid	(811,467)	0	0	(811,467)	(126,854)
Capital contributions received	1,875,608	0	0	1,875,608	4,637,959
Proceeds from advances from other funds	61,257	0	0	61,257	(446,150)
Other	0	0	0	0	0
Net cash used for capital and related financing activities	(453,615)	(503,281)	0	(956,896)	(22,901,758)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest received	4,105,491	262,684	286,274	4,654,449	6,433,520
Purchase of investments	0	(2,476,755)	0	(2,476,755)	(1,884,190)
Sale of investments	0	2,209,878	0	2,209,878	3,171,355
Purchase of tax bills	0	0	(79,468)	(79,468)	(38,223)
Sale of tax bills	0	0	46,550	46,550	93,758
Net cash provided by investing activities	4,105,491	(4,193)	253,356	4,354,654	7,776,220
Net increase in cash and cash equivalents	31,548,567	119,525	481,564	32,149,656	19,744,002
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	132,495,729	8,085,109	5,297,908	145,878,746	126,134,744
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$164,044,296	\$8,204,634	\$5,779,472	\$178,028,402	\$145,878,746

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2009
(WITH COMPARABLE AMOUNTS FOR 2008)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2009	2008
RECONCILIATION OF CASH AND CASH EQUIVALENTS:					
Cash and cash equivalents	\$56,464,254	\$8,204,634	\$5,779,472	\$70,448,360	\$65,623,850
Restricted assets – cash and cash equivalents	<u>107,580,042</u>	<u>0</u>	<u>0</u>	<u>107,580,042</u>	<u>80,254,896</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$164,044,296</u>	<u>\$8,204,634</u>	<u>\$5,779,472</u>	<u>\$178,028,402</u>	<u>\$145,878,746</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:					
Contributed sewer lines	\$1,418,351	\$0	\$0	\$1,418,351	\$2,237,022
Construction contracts payable	<u>4,485,784</u>	<u>0</u>	<u>0</u>	<u>4,485,784</u>	<u>3,559,680</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$5,904,135</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,904,135</u>	<u>\$5,796,702</u>

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

STATEMENT OF CHANGES IN PLAN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2009
(WITH COMPARABLE AMOUNTS FOR 2008)

	Firefighters' Retirement Fund	Police Retirement Fund	OPEB	TOTAL	
	2009	2009	2009	2009	2008
ADDITIONS:					
Contributions:					
Employer	\$3,098,617	\$2,549,967	\$794,760	\$6,443,344	\$6,133,486
Employee	1,228,905	305,658	0	1,534,563	1,410,985
Total contributions	4,327,522	2,855,625	794,760	7,977,907	7,544,471
Net investment income:					
Net appreciation (depreciation) in fair value of investments	(887,251)	(552,732)	0	(1,439,983)	(17,994,967)
Interest and dividends	1,168,583	798,196	13,003	1,979,782	6,239,024
Net investment income	281,332	245,464	13,003	539,799	(11,755,943)
Total additions	4,608,854	3,101,089	807,763	8,517,706	(4,211,472)
DEDUCTIONS:					
Pension benefits	4,277,295	2,762,783	0	7,040,078	6,436,790
Refund of employee's contributions	0	1,483	0	1,483	131,359
Total	4,277,295	2,764,266	0	7,041,561	6,568,149
Operating expenses:					
Travel	774	528	0	1,302	1,393
Intragovernmental	30,529	20,852	0	51,381	51,011
Utilities, services and miscellaneous	12,367	8,449	307,311	328,127	421,257
Total operating expenses	43,670	29,829	307,311	380,810	473,661
Total deductions	4,320,965	2,794,095	307,311	7,422,371	7,041,810
Net increase (decrease) in plan net assets	287,889	306,994	500,452	1,095,335	(11,253,282)
Net assets held in trust for pension benefits:					
Beginning of year	44,078,617	30,107,495	363,143	74,549,255	85,802,537
End of year	\$44,366,506	\$30,414,489	\$863,595	\$75,644,590	\$74,549,255

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

STATEMENT OF CHANGES IN PLAN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2009
(WITH COMPARABLE AMOUNTS FOR 2008)

	Balance October 1 2008	Additions	Deductions	Balance September 30 2009
ASSETS				
Cash and cash equivalents	\$821,762	\$869,664	\$683,707	\$1,007,719
Interest	717	1,977	0	2,694
Total assets	<u>\$822,479</u>	<u>\$871,641</u>	<u>\$683,707</u>	<u>\$1,010,413</u>
LIABILITIES				
Accounts payable	\$0	\$0	\$0	\$0
Other liabilities	822,479	871,641	683,707	1,010,413
Total Liabilities	<u>\$822,479</u>	<u>\$871,641</u>	<u>\$683,707</u>	<u>\$1,010,413</u>

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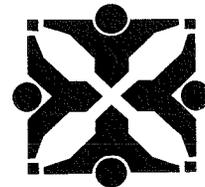
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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.



CITY OF COLUMBIA, MISSOURI

SUPPLEMENTARY INFORMATION



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

LAGERS

Actuarial valuation date	(a) Actuarial value of assets	(b) Entry age actuarial accrued liability	(b-a) Unfunded accrued liability (UAL)	(a/b) Funded ratio	[c] Annual covered payroll	[(b-a)/c] UAL as a percentage of covered payroll
2/28/2007	\$ 85,845,307	99,928,652	14,083,345	86%	35,838,473	39%
2/28/2008	94,738,017	109,130,457	14,392,440	87%	39,109,512	37%
2/28/2009	79,437,495	112,714,076	33,276,581	70%	39,834,121	84%

Note: The assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with the February 28, 2008 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City.

OPEB

Actuarial valuation date	Actuarial value of assets	Entry age actuarial accrued liability	Unfunded accrued liability (UAL)	Funded ratio	Annual covered payroll	UAL as a percentage of covered payroll
9/30/2007	-	5,628,461	5,628,461	0%	51,696,872	10.9%
9/30/2008	\$ 358,000	4,686,000	4,328,000	8%	54,280,288	8.0%

Police Retirement Plan

Actuarial valuation date	Actuarial value of assets	Entry age actuarial accrued liability	Unfunded accrued liability (UAL)	Funded ratio	Annual covered payroll	UAL as a percentage of covered payroll
9/30/2003	\$ 24,801,737	38,602,193	13,800,456	64%	6,259,230	220%
9/30/2004	25,325,718	40,664,190	15,338,472	62%	6,468,124	237%
9/30/2005	28,309,356	44,232,822	15,923,466	64%	6,815,291	234%
9/30/2006	30,689,136	47,163,350	16,474,214	65%	7,435,393	222%
9/30/2007	33,792,282	50,267,213	16,474,931	67%	7,912,481	208%
9/30/2008	35,143,685	53,963,403	18,819,718	65%	8,198,959	230%

Firefighters' Retirement Plan

Actuarial valuation date	Actuarial value of assets	Entry age actuarial accrued liability	Unfunded accrued liability (UAL)	Funded ratio	Annual covered payroll	UAL as a percentage of covered payroll
9/30/2003	\$ 38,082,991	55,329,557	17,246,566	69%	5,833,970	296%
9/30/2004	38,790,024	59,513,851	20,723,827	65%	5,827,283	356%
9/30/2005	42,552,612	66,776,699	24,224,087	64%	6,064,685	399%
9/30/2006	45,651,998	71,509,818	25,857,820	64%	6,358,006	407%
9/30/2007	49,976,390	75,827,181	25,850,791	66%	6,719,424	385%
9/30/2008	51,502,482	80,817,591	29,315,109	64%	6,996,192	419%

CITY OF COLUMBIA, MISSOURI
Required Supplementary Information - Unaudited
Schedule of Employer Contributions

Police Retirement Plan

<u>Year ended September 30</u>	<u>Annual required contributions</u>	<u>Percent contributed</u>	<u>Net pension obligation</u>
2003	\$ 1,541,029	100%	-
2004	1,675,017	100%	-
2005	2,113,978	100%	-
2006	2,232,864	100%	-
2007	2,401,908	100%	-
2008	2,520,373	100%	-

Firefighters' Retirement Plan

<u>Year ended September 30</u>	<u>Annual required contributions</u>	<u>Percent contributed</u>	<u>Net pension obligation</u>
2003	\$ 1,399,850	100%	-
2004	1,577,343	100%	-
2005	1,934,722	100%	-
2006	2,213,653	100%	-
2007	2,759,165	100%	-
2008	2,853,109	100%	-

OPEB

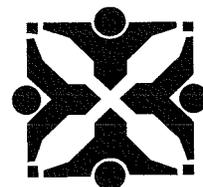
<u>Year ended September 30</u>	<u>Annual OPEB cost</u>	<u>Percent contributed</u>	<u>Net OPEB obligation</u>
2007	-	0%	-
2008	787,868	96%	27,868
2009	661,000	116.04%	(78,000)

The City implemented GASB Statement No. 45 for the year ended September 30, 2008. Therefore, information for prior years is not available.

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GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

**COMPARATIVE BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008**

ASSETS	2009	2008
Cash and cash equivalents	\$23,426,605	\$23,841,713
Accounts receivable	419,796	329,928
Taxes receivable	3,796,160	4,004,265
Allowance for uncollectible taxes	(370)	(574)
Grants receivable	541,993	662,067
Accrued interest	62,315	18,268
Due from other funds	1,481,964	1,526,574
Prepaid expenses	39,219	18,000
Other assets	0	0
TOTAL ASSETS	\$29,767,682	\$30,400,241
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$1,228,802	\$2,191,462
Accrued payroll and payroll taxes	1,669,946	1,524,359
Due to other funds	5,283	2,499
Deferred revenue	472,972	138,441
Other liabilities	730,852	636,275
TOTAL LIABILITIES	4,107,855	4,493,036
FUND BALANCE:		
Reserve for encumbrances	4,071,640	4,409,134
Reserve for prepaid expenses	39,219	18,000
Unreserved:		
Designated – appropriated	3,615,751	4,969,180
Designated - Cultural Affairs	116,746	129,234
Designated – unrealized gains	662,276	302,664
Undesignated	17,154,195	16,078,993
TOTAL FUND BALANCE	25,659,827	25,907,205
TOTAL LIABILITIES AND FUND BALANCE	\$29,767,682	\$30,400,241

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	2009	2008
REVENUES:		
General property taxes	\$6,812,948	\$6,644,677
Sales tax	18,427,197	19,913,543
Other local taxes	11,541,182	11,777,785
Licenses and permits	823,184	815,851
Fines	1,457,963	1,367,376
Fees and service charges	1,548,861	1,612,585
Intragovernmental revenue	15,506,487	14,849,683
Revenue from other governmental units	5,761,569	6,184,221
Investment revenue	1,139,560	1,049,409
Miscellaneous	1,827,347	5,050,549
TOTAL REVENUES	64,846,298	69,265,679
EXPENDITURES:		
Current:		
Policy development and administration	9,993,130	9,719,147
Public safety	36,640,387	34,413,885
Transportation	8,088,044	7,179,970
Health and environment	7,551,605	7,710,860
Personal development	6,133,522	6,502,059
Miscellaneous nonprogrammed activities	1,238,802	1,145,650
TOTAL EXPENDITURES	69,645,490	66,671,571
DEFICIENCY OF REVENUES OVER EXPENDITURES	(4,799,192)	2,594,108
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	7,460,498	7,417,392
Operating transfers to other funds	(2,908,684)	(2,797,188)
TOTAL OTHER FINANCING SOURCES (USES)	4,551,814	4,620,204
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(247,378)	7,214,312
FUND BALANCE, BEGINNING OF YEAR, AS RESTATED	25,907,205	18,692,893
FUND BALANCE, END OF YEAR	\$25,659,827	\$25,907,205

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2008

	2009		(Over) Under Budget	2008
	Budget	Actual		Actual
GENERAL PROPERTY TAXES:				
Real property	\$5,372,000	\$5,500,409	(\$128,409)	\$5,266,744
Individual personal property	1,075,000	1,123,039	(48,039)	1,176,677
Railroad and utility	130,000	131,992	(1,992)	130,055
Financial institutions	7,000	11,398	(4,398)	6,594
Total	6,584,000	6,766,838	(182,838)	6,580,070
Penalties and interest	25,000	46,110	(21,110)	64,607
Total General Property Taxes	6,609,000	6,812,948	(203,948)	6,644,677
SALES TAX	19,281,000	18,427,197	853,803	19,913,543
OTHER LOCAL TAXES:				
Gasoline tax	2,350,000	2,343,747	6,253	2,604,643
Cigarette tax	648,000	652,968	(4,968)	731,629
Motor vehicle tax	925,000	806,643	118,357	882,906
Utilities tax:				
Telephone	2,916,000	3,488,366	(572,366)	3,455,201
Natural gas	3,435,000	3,240,771	194,229	3,101,588
CATV franchise	187,500	183,432	4,068	274,050
Electric	695,000	825,255	(130,255)	727,768
Total Other Local Taxes	11,156,500	11,541,182	(384,682)	11,777,785
LICENSES AND PERMITS:				
Business licenses	623,700	643,059	(19,359)	644,166
Alcoholic beverages	138,000	135,889	2,111	134,978
Animal licenses	34,600	44,236	(9,636)	36,707
Total Licenses and Permits	796,300	823,184	(26,884)	815,851
FINES:				
Corporation court fines	1,040,000	1,050,592	(10,592)	941,824
Uniform ticket fines	148,000	91,869	56,131	131,476
Meter fines	235,000	299,202	(64,202)	275,276
Alarm violations	13,500	16,300	(2,800)	18,800
Total Fines	1,436,500	1,457,963	(21,463)	1,367,376
FEES AND SERVICE CHARGES:				
Construction inspection	694,900	559,332	135,568	680,982
Street maintenance	65,000	227,140	(162,140)	236,325
Right of way	23,200	16,560	6,640	16,560
Animal control fees	22,000	23,530	(1,530)	19,650
Health fees	457,380	466,995	(9,615)	425,561
Miscellaneous	260,637	255,304	5,333	233,507
Total Fees and Service Charges	1,523,117	1,548,861	(25,744)	1,612,585

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2008

	2009		(Over) Under Budget	2008
	Budget	Actual		Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$9,235,000	\$9,005,702	\$229,298	\$8,802,977
Water	2,470,000	2,475,739	(5,739)	2,412,657
Total	11,705,000	11,481,441	223,559	11,215,634
General and Administrative Charges	4,025,046	4,025,046	0	3,634,049
Total Intragovernmental Revenue	15,730,046	15,506,487	223,559	14,849,683
REVENUE FROM OTHER GOVERNMENTAL UNITS:				
Federal Grants:				
D.O.T. Mass Transit	0	0	0	26,647
Non-Motorized Grant	305,812	1,423,834	(1,118,022)	1,791,691
Fire	0	0	0	49,354
Total	305,812	1,423,834	(1,118,022)	1,867,692
State Grants:				
Disaster Preparedness	124,359	135,146	(10,787)	290,902
Missouri Department of Transportation – Highway	236,448	174,056	62,392	179,824
Emergency Shelter	75,000	73,746	1,254	77,607
Health, General	747,746	1,031,387	(283,641)	1,050,738
Health-Women-Infants and Children	264,196	322,040	(57,844)	290,430
Joint Communications	0	0	0	8,500
Police Department	452,653	238,290	214,363	211,002
Historic Preservation	0	2,589	(2,589)	3,411
Cultural Affairs	33,525	30,275	3,250	33,394
Parks and Recreation	14,110	13,745	365	8,943
Youth at Risk	66,451	21,680	44,771	66,290
Safe Routes to School	58,650	2,415	56,235	5,085
Total	2,073,138	2,045,369	27,769	2,226,126
Boone County:				
Health Department	940,000	944,982	(4,982)	932,355
Disaster Preparedness	67,639	69,796	(2,157)	58,778
Joint Communications	829,037	1,100,025	(270,988)	936,785
Animal Control	154,645	158,040	(3,395)	143,345
Social Services	19,523	19,523	0	19,140
Total	2,010,844	2,292,366	(281,522)	2,090,403
Total Revenue From Other Governmental Units	4,389,794	5,761,569	(1,371,775)	6,184,221
INVESTMENT REVENUE	800,000	1,139,560	(339,560)	1,049,409

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2008

	<u>2009</u>		<u>(Over) Under Budget</u>	<u>2008</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
MISCELLANEOUS REVENUE:				
Property sales	\$247,462	\$158,803	\$88,659	\$54,633
Photocopies	12,000	21,127	(9,127)	11,988
REDI	0	0	0	56,195
Other	1,289,180	1,647,417	(358,237)	4,927,733
Total Miscellaneous Revenue	<u>1,548,642</u>	<u>1,827,347</u>	<u>(278,705)</u>	<u>5,050,549</u>
TOTAL REVENUES	<u>63,270,899</u>	<u>64,846,298</u>	<u>(1,575,399)</u>	<u>69,265,679</u>
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Public Improvement Fund	110,000	110,000	0	105,228
1/4 Cent Tax	0	0	0	5,000
GO Bond Debt Service	0	0	0	0
Convention & Visitors Center	15,000	0	15,000	15,000
Special Road District Fund	113,425	113,425	0	113,425
Special Business District Fund	7,500	7,500	0	7,500
Public Transportation	0	0	0	0
Transportation Sales Tax Fund	6,142,500	6,142,500	0	6,062,200
Capital Projects Fund	8,875	8,875	0	12,575
Water	0	0	0	0
Electric	0	0	0	0
Utility Accounts & Billing	12,318	12,318	0	11,870
Park Sales Tax	1,045,000	1,045,000	0	1,030,000
Contributions Fund	20,880	20,880	0	54,594
Total operating transfers from other funds	<u>7,475,498</u>	<u>7,460,498</u>	<u>15,000</u>	<u>7,417,392</u>
APPROPRIATION OF PRIOR YEAR FUND BALANCE	<u>4,969,180</u>	<u>4,969,180</u>	<u>0</u>	<u>3,373,205</u>
TOTAL OTHER FINANCING SOURCES	<u>12,444,678</u>	<u>12,429,678</u>	<u>15,000</u>	<u>10,790,597</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u>\$75,715,577</u>	<u>\$77,275,976</u>	<u>(\$1,560,399)</u>	<u>\$80,056,276</u>

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2008

	2009		(Over) Under Budget	2008
	Budget	Actual		Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$10,183	\$2,557	\$7,626	\$3,280
Materials and supplies	62,689	29,824	32,865	41,538
Travel and training	47,763	33,219	14,544	34,601
Intragovernmental	53,078	53,078	0	59,914
Utilities, services, and miscellaneous	89,034	53,265	35,769	56,545
Total City Council	<u>262,747</u>	<u>171,943</u>	<u>90,804</u>	<u>195,878</u>
City Clerk:				
Personal services	119,834	115,999	3,835	114,608
Materials and supplies	2,602	1,152	1,450	1,496
Travel and training	1,437	454	983	610
Intragovernmental	24,350	24,350	0	26,095
Utilities, services, and miscellaneous	7,255	1,794	5,461	2,189
Total City Clerk	<u>155,478</u>	<u>143,749</u>	<u>11,729</u>	<u>144,998</u>
City Manager:				
Personal services	898,263	836,974	61,289	765,245
Materials and supplies	18,195	10,327	7,868	12,238
Travel and training	20,000	17,920	2,080	17,063
Intragovernmental	74,429	74,429	0	80,728
Utilities, services, and miscellaneous	126,800	40,361	86,439	50,877
Capital additions	0	0	0	0
Total City Manager	<u>1,137,687</u>	<u>980,011</u>	<u>157,676</u>	<u>926,151</u>
Election:				
Utilities, services, and miscellaneous	196,185	184,640	11,545	34,985
Total General Government	<u>1,752,097</u>	<u>1,480,343</u>	<u>271,754</u>	<u>1,302,012</u>
Financial Services:				
Personal services	2,491,449	2,385,813	105,636	2,222,873
Materials and supplies	144,010	97,509	46,501	110,067
Travel and training	27,983	17,959	10,024	15,482
Intragovernmental	436,274	433,725	2,549	464,126
Utilities, services, and miscellaneous	384,716	339,896	44,820	341,088
Capital additions	0	0	0	0
Total Financial Services	<u>3,484,432</u>	<u>3,274,902</u>	<u>209,530</u>	<u>3,153,636</u>
Human Resources:				
Personal services	621,597	610,450	11,147	572,380
Materials and supplies	49,053	31,494	17,559	24,210
Travel and training	15,210	6,430	8,780	9,609
Intragovernmental	111,250	111,250	0	103,344
Utilities, services, and miscellaneous	191,795	103,513	88,282	165,033
Total Human Resources	<u>988,905</u>	<u>863,137</u>	<u>125,768</u>	<u>874,576</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2008

	2009		(Over) Under Budget	2008
	Budget	Actual		Actual
Volunteer Services:				
Personal services	\$144,887	\$144,887	\$0	\$138,675
Materials and supplies	37,186	22,585	14,601	23,281
Travel and training	3,700	2,205	1,495	1,598
Intragovernmental	25,900	25,900	0	27,356
Utilities, services, and miscellaneous	60,538	6,774	53,764	10,153
Total Volunteer Services	272,211	202,351	69,860	201,063
City Counselor:				
Personal services	426,885	426,840	45	473,368
Materials and supplies	17,768	11,575	6,193	15,214
Travel and training	4,534	2,064	2,470	2,741
Intragovernmental	38,006	38,006	0	42,929
Utilities, services, and miscellaneous	76,761	28,871	47,890	45,941
Total City Counselor	563,954	507,356	56,598	580,193
Public Works Administration:				
Personal services	1,972,183	1,972,183	0	1,609,015
Materials and supplies	140,348	86,503	53,845	126,836
Travel and training	12,410	7,587	4,823	6,342
Intragovernmental	269,582	269,582	0	247,868
Utilities, services, and miscellaneous	2,358,454	1,323,745	1,034,709	1,612,017
Capital additions	59,441	5,441	54,000	5,589
Total Public Works Administration	4,812,418	3,665,041	1,147,377	3,607,667
Total Policy Development and Administration	11,874,017	9,993,130	1,880,887	9,719,147
PUBLIC SAFETY:				
Police:				
Personal services	15,279,419	14,948,749	330,670	14,397,291
Materials and supplies	1,426,012	892,332	533,680	1,097,967
Travel and training	130,943	104,648	26,295	73,084
Intragovernmental	1,123,792	1,123,792	0	988,068
Utilities, services, and miscellaneous	808,313	768,933	39,380	729,892
Capital additions	1,293,422	606,038	687,384	84,888
Total Police	20,061,901	18,444,492	1,617,409	17,371,190
City Prosecutor:				
Personal services	363,572	361,667	1,905	326,791
Materials and supplies	15,986	9,465	6,521	4,799
Travel and training	607	466	141	1,070
Intragovernmental	57,139	57,139	0	48,769
Utilities, services, and miscellaneous	13,644	11,378	2,266	13,465
Capital additions	0	0	0	0
Total City Prosecutor	450,948	440,115	10,833	394,894
Fire:				
Personal services	12,148,723	12,093,003	55,720	11,216,164
Materials and supplies	856,803	580,090	276,713	678,431
Travel and training	53,642	36,520	17,122	34,963
Intragovernmental	688,480	683,753	4,727	576,466
Utilities, services, and miscellaneous	488,727	441,572	47,155	407,960
Capital additions	75,009	40,469	34,540	0
Total Fire	14,311,384	13,875,407	435,977	12,913,984

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2008

	2009		(Over) Under Budget	2008
	Budget	Actual		Actual
Animal Control:				
Personal services	\$316,552	\$314,205	\$2,347	\$301,391
Materials and supplies	32,845	20,639	12,206	23,154
Travel and training	3,906	1,786	2,120	2,531
Intragovernmental	21,725	21,725	0	14,256
Utilities, services, and miscellaneous	112,542	104,662	7,880	97,848
Capital additions	0	0	0	0
Total Animal Control	487,570	463,017	24,553	439,180
Municipal Court:				
Personal services	519,958	513,485	6,473	498,622
Materials and supplies	60,111	34,702	25,409	36,744
Travel and training	8,936	4,628	4,308	9,082
Intragovernmental	88,112	88,112	0	80,378
Utilities, services, and miscellaneous	58,600	37,428	21,172	39,501
Capital additions	0	0	0	0
Total Municipal Court	735,717	678,355	57,362	664,327
Emergency Management:				
Personal services	107,078	107,078	0	103,845
Materials and supplies	52,332	44,880	7,452	42,122
Travel and training	5,338	3,612	1,726	3,399
Intragovernmental	41,128	41,128	0	18,245
Utilities, services, and miscellaneous	60,001	55,766	4,235	51,452
Capital additions	23,305	23,221	84	43,804
Total Emergency Management	289,182	275,685	13,497	262,867
Joint Communications:				
Personal services	1,784,666	1,754,597	30,069	1,720,231
Materials and supplies	133,067	111,756	21,311	92,614
Travel and training	16,913	15,969	944	16,620
Intragovernmental	189,327	189,327	0	188,307
Utilities, services, and miscellaneous	393,435	391,667	1,768	336,103
Capital additions	0	0	0	13,568
Total Joint Communications	2,517,408	2,463,316	54,092	2,367,443
Total Public Safety	38,854,110	36,640,387	2,213,723	34,413,885
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	1,868,586	1,712,626	155,960	1,826,777
Materials and supplies	2,291,246	1,500,666	790,580	1,423,346
Travel and training	4,039	194	3,845	2,303
Intragovernmental	204,942	204,942	0	190,871
Utilities, services, and miscellaneous	1,873,738	1,282,508	591,230	650,320
Capital additions	1,070,333	944,381	125,952	825,198
Total Streets and Sidewalks	7,312,884	5,645,317	1,667,567	4,918,815
Street Lighting:				
Utilities, services, and miscellaneous	1,508,578	1,508,578	0	1,423,969

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2008

	2009		(Over) Under Budget	2008
	Budget	Actual		Actual
Traffic:				
Personal services	\$660,269	\$503,135	\$157,134	\$568,040
Materials and supplies	208,925	148,749	60,176	187,525
Travel and training	3,219	50	3,169	2,820
Intragovernmental	50,615	50,565	50	38,465
Utilities, services, and miscellaneous	239,189	180,841	58,348	24,788
Capital additions	400,010	50,809	349,201	15,548
Total Traffic	1,562,227	934,149	628,078	837,186
Total Transportation	10,383,689	8,088,044	2,295,645	7,179,970
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,415,413	3,405,429	9,984	3,344,918
Materials and supplies	524,246	387,974	136,272	515,458
Travel and training	55,039	29,303	25,736	35,357
Intragovernmental	435,017	431,441	3,576	398,688
Utilities, services, and miscellaneous	1,066,572	1,066,572	0	1,007,685
Capital additions	0	0	0	32,650
Total Health Services	5,496,287	5,320,719	175,568	5,334,756
Planning:				
Personal services	666,853	591,956	74,897	553,411
Materials and supplies	66,363	26,205	40,158	24,807
Travel and training	13,036	5,026	8,010	3,092
Intragovernmental	93,228	93,228	0	105,698
Utilities, services, and miscellaneous	366,199	58,377	307,822	97,641
Total Planning	1,205,679	774,792	430,887	784,649
Department of Economic Development:				
Personal services	323,341	225,905	97,436	304,402
Travel and training	5,543	0	5,543	0
Intragovernmental	22,853	22,853	0	23,782
Utilities, services, and miscellaneous	30,000	30,000	0	20,000
Total Department of Economic Development	381,737	278,758	102,979	348,184
Protective Inspection:				
Personal services	1,050,068	909,907	140,161	964,994
Materials and supplies	68,454	33,699	34,755	32,151
Travel and training	8,400	2,647	5,753	5,665
Intragovernmental	192,304	192,304	0	191,394
Utilities, services, and miscellaneous	120,940	38,779	82,161	49,067
Capital additions	4,182	0	4,182	0
Total Protective Inspection	1,444,348	1,177,336	267,012	1,243,271
Total Health and Environment	8,528,051	7,551,605	976,446	7,710,860

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2009
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2008

	2009		(Over) Under Budget	2008	
	Budget	Actual		Budget	Actual
PERSONAL DEVELOPMENT:					
Parks and Recreation:					
Personal services	\$3,226,058	\$3,168,239	\$57,819	\$3,004,204	
Materials and supplies	761,331	527,481	233,850	710,235	
Travel and training	14,210	11,918	2,292	8,891	
Intragovernmental	297,930	297,930	0	263,187	
Utilities, services, and miscellaneous	487,537	376,292	111,245	431,347	
Capital additions	248,562	154,669	93,893	379,829	
Total Parks and Recreation	<u>5,035,628</u>	<u>4,536,529</u>	<u>499,099</u>	<u>4,797,693</u>	
Cultural Affairs:					
Personal services	185,003	170,015	14,988	179,421	
Materials and supplies	23,377	15,752	7,625	17,038	
Travel and training	4,700	3,613	1,087	1,927	
Intragovernmental	33,148	33,139	9	34,047	
Utilities, services, and miscellaneous	184,949	131,244	53,705	171,435	
Total Cultural Affairs	<u>431,177</u>	<u>353,763</u>	<u>77,414</u>	<u>403,868</u>	
Office of Community Services:					
Personal services	169,024	151,457	17,567	142,845	
Materials and supplies	13,168	4,570	8,598	9,937	
Travel and training	6,945	993	5,952	1,346	
Intragovernmental	24,732	24,732	0	18,474	
Utilities, services, and miscellaneous	179,024	81,881	97,143	141,662	
Total Office of Community Services	<u>392,893</u>	<u>263,633</u>	<u>129,260</u>	<u>314,264</u>	
Social Assistance:					
Utilities services, and miscellaneous	1,076,991	979,597	97,394	986,234	
Total Social Assistance	<u>1,076,991</u>	<u>979,597</u>	<u>97,394</u>	<u>986,234</u>	
Total Personal Development	<u>6,936,689</u>	<u>6,133,522</u>	<u>803,167</u>	<u>6,502,059</u>	
Miscellaneous Nonprogrammed Activities:					
Other	1,445,746	1,238,802	206,944	1,145,650	
TOTAL EXPENDITURES	<u>78,022,302</u>	<u>69,645,490</u>	<u>8,376,812</u>	<u>66,671,571</u>	
OPERATING TRANSFERS TO OTHER FUNDS:					
2006 SO Bonds	297,625	297,625	0	297,625	
Public Communications Fund	700,000	700,000	0	0	
Recreation Services Fund	1,705,910	1,705,910	0	1,652,510	
Parking Facilities Fund	75,000	75,000	0	75,000	
Storm Water Utility Fund	0	0	0	0	
Capital Projects Fund	114,202	112,649	1,553	727,092	
Special Business District	17,500	17,500	0	17,500	
Employee Benefit Fund	0	0	0	0	
Contributions Fund	0	0	0	0	
Solid Waste	0	0	0	27,461	
COPS - Public Building	0	0	0	0	
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>2,910,237</u>	<u>2,908,684</u>	<u>1,553</u>	<u>2,797,188</u>	
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>\$80,932,539</u>	<u>\$72,554,174</u>	<u>\$8,378,365</u>	<u>\$69,468,759</u>	

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.

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 November 2005 to be collected until December 31, 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 2011) sales tax and expenditures for funding of local parks.



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2009	2008	2009	2008	2009	2008
Cash and cash equivalents	\$1,413,396	\$1,409,228	\$2,365,602	\$2,179,054	\$102,223	\$97,155
Cash restricted for development charges	0	0	0	0	0	0
Cash restricted for hotel/motel tax	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0
Taxes receivable	40,337	31,477	52,043	38,832	0	0
Allowance for uncollectible taxes	(101)	(157)	(130)	(194)	0	0
Grants receivable	0	0	0	0	0	0
Rehabilitation loans receivable	0	0	0	0	0	0
Allowance for uncollectible loans	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Accrued interest	3,838	4,895	6,290	(321)	300	48
TOTAL ASSETS	\$1,457,470	\$1,445,443	\$2,423,805	\$2,217,371	\$102,523	\$97,203
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$169,242	\$180,620	\$0	\$0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0
Deferred revenue	35,400	27,700	45,550	34,000	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	35,400	27,700	214,792	214,620	0	0
FUND BALANCE:						
Reserve for encumbrances	0	0	0	0	0	0
Reserve for development charges	0	0	0	0	0	0
Reserve for hotel/motel tax	0	0	0	0	0	0
Reserve for loans receivable	0	0	0	0	0	0
Reserve for prepaid expenses	0	0	0	0	0	0
Unreserved:						
Designated – appropriated	0	0	0	0	0	0
Designated – unrealized gains	10,867	0	71,692	35,828	0	0
Undesignated	1,411,203	1,417,743	2,137,321	1,966,923	102,523	97,203
TOTAL FUND BALANCE	1,422,070	1,417,743	2,209,013	2,002,751	102,523	97,203
TOTAL LIABILITIES AND FUND BALANCE	\$1,457,470	\$1,445,443	\$2,423,805	\$2,217,371	\$102,523	\$97,203

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

Special Road District Tax Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund	
2009	2008	2009	2008	2009	2008
\$305,147	\$2,950,177	\$31,102	\$38,610	\$393,841	\$509,994
0	0	0	0	0	0
0	0	0	0	0	0
1,649,275	1,593,079	0	0	0	0
0	0	0	0	0	0
0	0	3,305	4,185	1,319,786	1,396,704
0	0	(8)	(21)	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
728	3,622	82	488	1,282	509
<u>\$1,955,150</u>	<u>\$4,546,878</u>	<u>\$34,481</u>	<u>\$43,262</u>	<u>\$1,714,909</u>	<u>\$1,907,207</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	3,300	4,150	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>3,300</u>	<u>4,150</u>	<u>0</u>	<u>0</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
93,425	2,793,925	0	0	320,731	0
39,247	35,134	1,040	592	0	0
<u>1,822,478</u>	<u>1,717,819</u>	<u>30,141</u>	<u>38,520</u>	<u>1,394,178</u>	<u>1,907,207</u>
<u>1,955,150</u>	<u>4,546,878</u>	<u>31,181</u>	<u>39,112</u>	<u>1,714,909</u>	<u>1,907,207</u>
<u>\$1,955,150</u>	<u>\$4,546,878</u>	<u>\$34,481</u>	<u>\$43,262</u>	<u>\$1,714,909</u>	<u>\$1,907,207</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

ASSETS	Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
	2009	2008	2009	2008	2009	2008
Cash and cash equivalents	\$591,097	\$641,845	\$43,369	\$95,272	\$942,953	\$1,375,763
Cash restricted for development charges	0	0	0	0	30,446	803,858
Cash restricted for hotel/motel tax	353,458	359,141	0	0	0	0
Accounts receivable	679	0	0	0	3	839
Due from other funds	3,283	2,499	0	0	0	0
Taxes receivable	142,653	161,535	0	0	111,348	119,613
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	0	0	509,204	119,340	0	0
Rehabilitation loans receivable	0	0	6,857,779	6,356,923	0	0
Allowance for uncollectible loans	0	0	(250,309)	(232,028)	0	0
Prepaid expenses	1,042	0	0	0	0	0
Accrued interest	2,507	(5)	0	0	2,663	1,137
TOTAL ASSETS	\$1,094,719	\$1,165,015	\$7,160,043	\$6,339,507	\$1,087,413	\$2,301,210
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$46,349	\$55,092	\$44,279	\$28,173	\$0	\$0
Accrued payroll and payroll taxes	19,792	16,085	9,621	9,064	0	0
Due to other funds	0	0	0	0	0	0
Deferred revenue	0	0	184,951	0	0	0
Other liabilities	0	0	847	847	0	0
TOTAL LIABILITIES	66,141	71,177	239,698	38,084	0	0
FUND BALANCE:						
Reserve for encumbrances	36,813	27,315	266,166	205,855	0	0
Reserve for development charges	0	0	0	0	30,446	803,858
Reserve for hotel/motel tax	353,458	359,141	0	0	0	0
Reserve for loans receivable	0	0	6,607,470	6,124,895	0	0
Reserve for prepaid expenses	0	0	0	0	0	0
Unreserved:						
Designated – appropriated	103,754	0	0	0	0	1,036,747
Designated – unrealized gains	25,981	11,383	0	0	0	0
Undesignated	508,572	695,999	46,709	(29,327)	1,056,967	460,605
TOTAL FUND BALANCE	1,028,578	1,093,838	6,920,345	6,301,423	1,087,413	2,301,210
TOTAL LIABILITIES AND FUND BALANCE	\$1,094,719	\$1,165,015	\$7,160,043	\$6,339,507	\$1,087,413	\$2,301,210

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

Capital Improvement Sales Tax Fund		Park Sales Tax Fund		TOTAL	
2009	2008	2009	2008	2009	2008
\$3,725,279	\$1,952,527	\$0	\$0	\$9,914,009	\$11,249,625
0	0	0	0	30,446	803,858
0	0	0	0	353,458	359,141
0	0	0	0	1,649,957	1,593,918
0	0	0	0	3,283	2,499
659,843	698,278	659,843	697,750	2,989,158	3,148,374
0	0	0	0	(239)	(372)
0	0	0	0	509,204	119,340
0	0	0	0	6,857,779	6,356,923
0	0	0	0	(250,309)	(232,028)
0	0	0	0	1,042	0
9,862	(2,310)	477	2,355	28,029	10,418
<u>\$4,394,984</u>	<u>\$2,648,495</u>	<u>\$660,320</u>	<u>\$700,105</u>	<u>\$22,085,817</u>	<u>\$23,411,696</u>
\$0	\$0	\$0	\$0	\$259,870	\$263,885
0	0	0	0	29,413	25,149
0	0	9,112	139,322	9,112	139,322
0	0	0	0	269,201	65,850
0	0	0	0	847	847
<u>0</u>	<u>0</u>	<u>9,112</u>	<u>139,322</u>	<u>568,443</u>	<u>495,053</u>
0	0	0	0	302,979	233,170
0	0	0	0	30,446	803,858
0	0	0	0	353,458	359,141
0	0	0	0	6,607,470	6,124,895
0	0	0	0	0	0
0	0	0	0	517,910	3,830,672
100,302	42,221	0	0	249,129	125,158
4,294,682	2,606,274	651,208	560,783	13,455,982	11,439,749
<u>4,394,984</u>	<u>2,648,495</u>	<u>651,208</u>	<u>560,783</u>	<u>21,517,374</u>	<u>22,916,643</u>
<u>\$4,394,984</u>	<u>\$2,648,495</u>	<u>\$660,320</u>	<u>\$700,105</u>	<u>\$22,085,817</u>	<u>\$23,411,696</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008**

	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2009	2008	2009	2008	2009	2008
REVENUES:						
General property taxes	\$1,571,079	\$1,585,236	\$2,177,728	\$2,142,301	\$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	75,723	77,289	121,774	109,548	5,320	5,022
Miscellaneous	0	0	0	0	0	0
TOTAL REVENUES	1,646,802	1,662,525	2,299,502	2,251,849	5,320	5,022
EXPENDITURES:						
Current:						
Policy development and administration	0	0	0	0	0	0
Health and environment	0	0	0	0	0	0
Personal development	1,642,475	1,635,800	2,093,240	1,921,344	0	0
TOTAL EXPENDITURES	1,642,475	1,635,800	2,093,240	1,921,344	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,327	26,725	206,262	330,505	5,320	5,022
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
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	4,327	26,725	206,262	330,505	5,320	5,022
FUND BALANCE, BEGINNING OF PERIOD AS RESTATED	1,417,743	1,391,018	2,002,751	1,672,246	97,203	92,181
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$1,422,070	\$1,417,743	\$2,209,013	\$2,002,751	\$102,523	\$97,203

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

Special Road District Tax Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund	
2009	2008	2009	2008	2009	2008
\$0	\$0	\$141,979	\$139,309	\$0	\$0
0	0	0	0	9,200,210	9,932,957
0	0	0	0	0	0
0	0	19,666	19,817	0	0
0	0	0	0	0	0
1,649,274	1,593,079	0	0	0	0
27,923	118,924	1,904	1,948	26,860	43,291
0	0	0	0	0	0
<u>1,677,197</u>	<u>1,712,003</u>	<u>163,549</u>	<u>161,074</u>	<u>9,227,070</u>	<u>9,976,248</u>
0	0	181,480	180,349	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>181,480</u>	<u>180,349</u>	<u>0</u>	<u>0</u>
<u>1,677,197</u>	<u>1,712,003</u>	<u>(17,931)</u>	<u>(19,275)</u>	<u>9,227,070</u>	<u>9,976,248</u>
0	538,500	17,500	17,500	0	0
<u>(4,268,925)</u>	<u>(1,458,425)</u>	<u>(7,500)</u>	<u>(7,500)</u>	<u>(9,419,368)</u>	<u>(9,438,600)</u>
<u>(4,268,925)</u>	<u>(919,925)</u>	<u>10,000</u>	<u>10,000</u>	<u>(9,419,368)</u>	<u>(9,438,600)</u>
(2,591,728)	792,078	(7,931)	(9,275)	(192,298)	537,648
4,546,878	3,754,800	39,112	48,387	1,907,207	1,369,559
0	0	0	0	0	0
<u>\$1,955,150</u>	<u>\$4,546,878</u>	<u>\$31,181</u>	<u>\$39,112</u>	<u>\$1,714,909</u>	<u>\$1,907,207</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008**

	Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
	2009	2008	2009	2008	2009	2008
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	787,815	851,361
Other local taxes	1,658,366	1,963,322	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	0	0	368,592	524,512
Revenue from other governmental units	0	0	2,101,208	1,409,404	0	0
Investment revenue	42,336	54,530	12,394	11,152	43,881	93,543
Miscellaneous	19,936	28,087	50	100	0	0
TOTAL REVENUES	1,720,638	2,045,939	2,113,652	1,420,656	1,200,288	1,469,416
EXPENDITURES:						
Current:						
Policy development and administration	1,722,802	1,753,845	0	0	106,785	65,510
Health and environment	0	0	1,272,528	660,280	0	0
Personal development	0	0	0	0	0	0
TOTAL EXPENDITURES	1,722,802	1,753,845	1,272,528	660,280	106,785	65,510
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,164)	292,094	841,124	760,376	1,093,503	1,403,906
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	0	0	0	0	7,721
Operating transfers to other funds	(63,096)	(298,021)	(222,202)	(254,792)	(2,307,300)	(1,865,228)
TOTAL OTHER FINANCING SOURCES (USES)	(63,096)	(298,021)	(222,202)	(254,792)	(2,307,300)	(1,857,507)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(65,260)	(5,927)	618,922	505,584	(1,213,797)	(453,601)
FUND BALANCE, BEG OF PERIOD RESTATED	1,093,838	1,099,765	6,301,423	5,795,839	2,301,210	2,754,811
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$1,028,578	\$1,093,838	\$6,920,345	\$6,301,423	\$1,087,413	\$2,301,210

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Total	
2009	2008	2009	2008	2009	2008
\$0	\$0	\$0	\$0	\$3,890,786	\$3,866,846
4,599,952	4,966,246	4,599,880	4,965,703	19,187,857	20,716,267
0	0	0	0	1,658,366	1,963,322
0	0	0	0	19,666	19,817
0	0	0	0	368,592	524,512
0	0	0	0	3,750,482	3,002,483
147,163	89,766	1,096	11,050	506,374	616,063
0	0	0	0	19,986	28,187
<u>4,747,115</u>	<u>5,056,012</u>	<u>4,600,976</u>	<u>4,976,753</u>	<u>29,402,109</u>	<u>30,737,497</u>
0	0	0	0	2,011,067	1,999,704
0	0	0	0	1,272,528	660,280
0	0	989	1,801	3,736,704	3,558,945
<u>0</u>	<u>0</u>	<u>989</u>	<u>1,801</u>	<u>7,020,299</u>	<u>6,218,929</u>
<u>4,747,115</u>	<u>5,056,012</u>	<u>4,599,987</u>	<u>4,974,952</u>	<u>22,381,810</u>	<u>24,518,568</u>
0	0	80,000	0	97,500	563,721
<u>(3,000,625)</u>	<u>(5,022,750)</u>	<u>(4,589,562)</u>	<u>(5,042,996)</u>	<u>(23,878,578)</u>	<u>(23,388,312)</u>
<u>(3,000,625)</u>	<u>(5,022,750)</u>	<u>(4,509,562)</u>	<u>(5,042,996)</u>	<u>(23,781,078)</u>	<u>(22,824,591)</u>
1,746,490	33,262	90,425	(68,044)	(1,399,268)	1,693,977
2,648,494	2,615,233	560,783	628,827	22,916,642	21,222,666
0	0	0	0	0	0
<u>\$4,394,984</u>	<u>\$2,648,495</u>	<u>\$651,208</u>	<u>\$560,783</u>	<u>\$21,517,374</u>	<u>\$22,916,643</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

LIBRARY DEBT FUND	2009	2008
REVENUES:		
General Property Taxes:		
Real property	\$1,252,366	\$1,245,936
Individual personal property	239,022	255,629
Railroad and utility	68,841	69,010
Financial institutions	0	0
Penalties and interest	10,850	14,661
Total General Property Taxes	1,571,079	1,585,236
Investment revenue	75,723	77,289
TOTAL REVENUES	1,646,802	1,662,525
EXPENDITURES:		
Current:		
Personal development:		
Utilities, services, and miscellaneous	1,642,475	1,635,800
EXCESS OF REVENUES OVER EXPENDITURES	\$4,327	\$26,725
 LIBRARY OPERATING FUND		
REVENUES:		
General Property Taxes:		
Real property	\$1,743,055	\$1,695,830
Individual personal property	314,928	329,772
Railroad and utility	90,900	89,143
Financial institutions	14,417	8,478
Penalties and interest	14,428	19,078
Total General Property Taxes	2,177,728	2,142,301
Investment revenue	121,774	109,548
TOTAL REVENUES	2,299,502	2,251,849
EXPENDITURES:		
Current:		
Personal development:		
Intragovernmental	1,424	1,674
Utilities, services, and miscellaneous	2,091,816	1,919,670
TOTAL EXPENDITURES	2,093,240	1,921,344
EXCESS OF REVENUES OVER EXPENDITURES	\$206,262	\$330,505

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

LIBRARY BUILDING FUND	<u>2009</u>	<u>2008</u>
REVENUES:		
General Property Taxes:		
Individual personal property	\$0	\$0
Penalties and interest	<u>0</u>	<u>0</u>
Total General Property Taxes	0	0
Investment revenue	<u>5,320</u>	<u>5,022</u>
TOTAL REVENUES	5,320	5,022
EXPENDITURES:		
Current:		
Personal development:		
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$5,320</u></u>	<u><u>\$5,022</u></u>
SPECIAL ROAD DISTRICT TAX FUND		
REVENUES:		
Revenue from other governmental units – County	\$1,649,274	\$1,593,079
Investment revenue	<u>27,923</u>	<u>118,924</u>
TOTAL REVENUES	\$1,677,197	\$1,712,003
EXPENDITURES:		
Current:		
Policy development:		
Interest expense	<u>0</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$1,677,197</u></u>	<u><u>\$1,712,003</u></u>
COLUMBIA SPECIAL BUSINESS DISTRICT FUND		
REVENUES:		
General Property Taxes:		
Real property	\$136,345	\$133,970
Railroad and utility	4,724	4,707
Financial institutions tax	0	0
Penalties and interest	<u>910</u>	<u>632</u>
Total General Property Taxes	141,979	139,309
Licenses and permits:		
Business licenses	19,666	19,817
Investment revenue	<u>1,904</u>	<u>1,948</u>
TOTAL REVENUES	163,549	161,074
EXPENDITURES:		
Current:		
Policy development and administration:		
Utilities, services, and miscellaneous	<u>181,480</u>	<u>180,349</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>(\$17,931)</u></u>	<u><u>(\$19,275)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	2009	2008
TRANSPORTATION SALES TAX FUND		
REVENUES:		
Sales tax	\$9,200,210	\$9,932,957
Revenue from other governmental units - County	0	0
Investment revenue	26,860	43,291
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$9,227,070</u>	<u>\$9,976,248</u>
CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$1,658,366	\$1,963,322
Revenue from other governmental units – State	0	0
Investment revenue	42,336	54,530
Miscellaneous	19,936	28,087
TOTAL REVENUES	1,720,638	2,045,939
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	546,488	486,331
Materials and supplies	31,924	52,171
Travel and training	5,477	9,689
Intragovernmental	89,651	77,145
Utilities, services and miscellaneous	1,049,262	1,128,509
Interest expense	0	0
Capital outlay	0	0
TOTAL EXPENDITURES	1,722,802	1,753,845
EXCESS OF REVENUES OVER EXPENDITURES	<u>(\$2,164)</u>	<u>\$292,094</u>
COMMUNITY DEVELOPMENT GRANT FUND		
REVENUES:		
Revenue from federal government	\$2,101,208	\$1,409,404
Investment revenue	12,394	11,152
Miscellaneous revenue	50	100
TOTAL REVENUES	2,113,652	1,420,656
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	277,214	285,268
Materials and supplies	8,190	5,921
Travel and training	(335)	(966)
Intragovernmental	38,539	36,708
Utilities, services, and miscellaneous	948,920	333,349
Capital outlay	0	0
TOTAL EXPENDITURES	1,272,528	660,280
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$841,124</u>	<u>\$760,376</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
PUBLIC IMPROVEMENT FUND		
REVENUES:		
Sales tax	\$787,815	\$851,361
Development charges	368,592	524,512
Investment revenue	<u>43,881</u>	<u>93,543</u>
TOTAL REVENUES	1,200,288	1,469,416
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	105,947	62,742
Utilities, services and miscellaneous	<u>838</u>	<u>2,768</u>
TOTAL EXPENDITURES	<u>106,785</u>	<u>65,510</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$1,093,503</u></u>	<u><u>\$1,403,906</u></u>
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$4,599,952	\$4,966,246
Investment revenue	<u>147,163</u>	<u>89,766</u>
TOTAL REVENUES	<u><u>\$4,747,115</u></u>	<u><u>\$5,056,012</u></u>
PARK SALES TAX FUND		
Revenues:		
Sales tax	\$4,599,880	\$4,965,703
Investment revenue	<u>1,096</u>	<u>11,050</u>
TOTAL REVENUES	<u>4,600,976</u>	<u>4,976,753</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	989	1,801
Interest expense	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>989</u>	<u>1,801</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$4,599,987</u></u>	<u><u>\$4,974,952</u></u>

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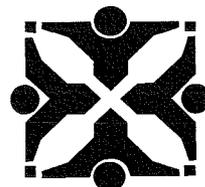
DEBT SERVICE FUNDS

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

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

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.



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

ASSETS	2006B Special Obligation Bonds Debt Service Fund		2007A Special Obligation Notes	
	2009	2008	2009	2008
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Cash and cash equivalents	\$771,651	\$631,082	\$39,317	\$33,383
Cash with fiscal agents	0	0	0	0
Taxes receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Due from other funds	0	0	0	0
Accrued interest	8,861	526	101	1,257
Restricted assets:				
Cash and cash equivalents	2,561,500	2,561,500	0	0
TOTAL ASSETS	<u>\$3,342,012</u>	<u>\$3,193,108</u>	<u>\$39,418</u>	<u>\$34,640</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
Accounts payable	\$0	\$0	\$0	\$0
Bonds payable	0	0	0	0
Interest payable	0	0	0	0
Deferred revenue	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE:				
Reserved for debt service	2,561,500	2,561,500	0	0
Unreserved:				
Unrealized gains	91,795	40,287	2,435	1,919
Undesignated	688,717	591,321	36,983	32,721
Total fund balance	<u>3,342,012</u>	<u>3,193,108</u>	<u>39,418</u>	<u>34,640</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$3,342,012</u>	<u>\$3,193,108</u>	<u>\$39,418</u>	<u>\$34,640</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

2008B Special Obligation Bonds			
Debt Service Fund		Total	
2009	2008	2009	2008
\$196,667	\$67,135	\$1,007,635	\$731,600
0	0	\$0	\$0
0	0	\$0	\$0
0	0	\$0	\$0
0	0	\$0	\$0
6,398	13,754	\$15,360	\$15,537
<u>2,194,500</u>	<u>2,194,500</u>	<u>\$4,756,000</u>	<u>\$4,756,000</u>
<u>\$2,397,565</u>	<u>\$2,275,389</u>	<u>\$5,778,995</u>	<u>\$5,503,137</u>
\$0	\$0	\$0	\$0
0	0	\$0	\$0
0	0	\$0	\$0
0	0	\$0	\$0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,194,500	2,194,500	4,756,000	4,756,000
51,749	14,904	145,979	57,110
151,316	65,985	877,016	690,027
<u>2,397,565</u>	<u>2,275,389</u>	<u>5,778,995</u>	<u>5,503,137</u>
<u>\$2,397,565</u>	<u>\$2,275,389</u>	<u>\$5,778,995</u>	<u>\$5,503,137</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	2006B Special Obligation Bonds		2007A Special Obligation Notes	
	Debt Service Fund		Debt Service Fund	
	2009	2008	2009	2008
REVENUES:				
General Property Taxes:				
Real estate	\$0	\$0	\$0	\$0
Personal property	0	0	0	0
Railroad and utility	0	0	0	0
Financial institutions	0	0	0	0
Interest and penalties	0	0	0	0
Total General Property Taxes	0	0	0	0
Sales Tax	0	0	0	0
Investment revenue	149,304	147,098	4,778	4,385
TOTAL REVENUES	149,304	147,098	4,778	4,385
EXPENDITURES:				
Debt Service:				
Redemption of serial bonds	2,290,000	2,195,000	915,000	875,000
Interest	1,008,250	1,120,375	101,837	139,696
Fiscal agent fees	400	400	0	0
TOTAL EXPENDITURES	3,298,650	3,315,775	1,016,837	1,014,696
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,149,346)	(3,168,677)	(1,012,059)	(1,010,311)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	3,298,250	3,315,375	1,016,837	1,014,696
Operating transfers to other funds	0	0	0	0
Proceeds of 2007A S.O. Notes	0	0	0	0
Proceeds of 2008B S.O. Bonds	0	0	0	0
Premium on 2008B S.O. Bonds	0	0	0	0
Payment to refunded bond escrow agent	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	3,298,250	3,315,375	1,016,837	1,014,696
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	148,904	146,698	4,778	4,385
FUND BALANCE, BEGINNING OF PERIOD	3,193,108	3,046,410	34,640	30,255
FUND BALANCE, END OF PERIOD	\$3,342,012	\$3,193,108	\$39,418	\$34,640

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

2008B Special Obligation Bonds			
Debt Service Fund		Total	
2009	2008	2009	2008
\$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
122,400	62,928	276,482	214,411
122,400	62,928	276,482	214,411
0	0	3,205,000	3,070,000
1,132,819	333,552	2,242,906	1,593,623
261	238,554	661	238,954
1,133,080	572,106	5,448,567	4,902,577
(1,010,680)	(509,178)	(5,172,085)	(4,688,166)
1,132,856	0	5,447,943	4,330,071
0	(24,212,500)	0	(24,212,500)
0	0	0	0
0	26,795,000	0	26,795,000
0	202,067	0	202,067
0	0	0	0
1,132,856	2,784,567	5,447,943	7,114,638
122,176	2,275,389	275,858	2,426,472
2,275,389	0	5,503,137	3,076,665
<u>\$2,397,565</u>	<u>\$2,275,389</u>	<u>\$5,778,995</u>	<u>\$5,503,137</u>

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CITY OF COLUMBIA, MISSOURI

CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

ASSETS	<u>2009</u>	<u>2008</u>
Cash and cash equivalents	\$64,659,224	\$82,629,714
Accounts receivable	2,004,905	1,399,889
Grants receivable	7,074,075	288,545
Accrued interest	172,376	132,420
Due from other funds	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u><u>\$73,910,580</u></u>	<u><u>\$84,450,568</u></u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$11,810,742	\$3,158,123
Accrued payroll and payroll taxes	12,955	12,950
Advances from other funds	678,547	981,719
Deferred revenue	<u>639,054</u>	<u>0</u>
Total liabilities	<u>13,141,298</u>	<u>4,152,792</u>
FUND BALANCE:		
Reserve for encumbrances	28,060,549	29,883,803
Unreserved:		
Designated – appropriated	14,732,374	34,016,058
Designated – unrealized gains	1,676,726	688,933
Undesignated	<u>16,299,633</u>	<u>15,708,982</u>
Total fund balance	<u>60,769,282</u>	<u>80,297,776</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$73,910,580</u></u>	<u><u>\$84,450,568</u></u>

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

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	149,464	958,365
State	3,911,381	2,576,005
Federal	3,722,265	906,978
Investment revenue	3,513,037	3,299,605
Miscellaneous revenue	<u>829,294</u>	<u>81,938</u>
TOTAL REVENUES	<u>12,125,441</u>	<u>7,822,891</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	9,702,617	3,201,632
Public safety	5,680,864	1,799,631
Transportation	22,847,124	8,172,955
Health and environment	28	0
Personal development	<u>1,953,290</u>	<u>2,681,450</u>
TOTAL EXPENDITURES	<u>40,183,923</u>	<u>15,855,668</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(28,058,482)</u>	<u>(8,032,777)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	8,618,863	33,347,291
Operating transfers to other funds	(88,875)	(551,075)
Proceeds of certificates of participation	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>8,529,988</u>	<u>32,796,216</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(19,528,494)	24,763,439
FUND BALANCE, BEGINNING OF PERIOD	80,297,776	55,534,337
Equity transfers from other funds	0	0
Equity transfers to other funds	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	<u>\$60,769,282</u>	<u>\$80,297,776</u>

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION:						
Preliminary Project Studies (40-140)	117,158	9,000	47,080	56,080	7,920	53,158
Contingency (40-138)	479,970	53,878	0	53,878	0	426,092
Pub Bldgs Major Maint/Ren (C00021)	888,539	570,281	5,899	576,180	0	312,359
Satellite Loc. SW Columbia (C00077)	155,000	0	0	0	0	155,000
Municipal Building Expansion (C00099)	24,290,181	2,882,675	8,854,626	11,737,301	11,023,916	1,528,964
Blind Boone Home (C00123)	457,520	224,558	198,510	423,068	825	33,627
Downtown Special Projects (C00140)	619,625	216,107	26,008	242,115	0	377,510
Daniel Boone Building Renovation (C00252)	2,077,849	1,882,155	75,734	1,957,889	115,000	4,960
Furnishings Remodeled Buildings (C00258)	927,469	177,035	237	177,272	0	750,197
Phone/IT Equipment Data Center (C00287)	2,112,500	0	0	0	0	2,112,500
Police Building Renovation (C00288)	347,135	333,648	2,939	336,587	0	10,548
Broadway Streetscape (C00308)	450,000	114,520	59,709	174,229	36,256	239,515
Land Grissum Expansion (C00369)	39,532	0	21,000	21,000	0	18,532
Walton Building Renovation (C00403)	589,138	154,192	410,875	565,067	0	24,071
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	33,551,616	6,618,049	9,702,617	16,320,666	11,183,917	6,047,033
PUBLIC SAFETY:						
Fire Station Sites (40-173)	1,007,000	942,650	0	942,650	0	64,350
Training Academy Storage (C00167)	18,411	18,363	0	18,363	0	48
Replace Police Roof (C00168)	16,965	15,151	0	15,151	0	1,814
Fire Apparatus Equipment (C00195)	279,659	197,518	34,706	232,224	26,352	21,083
Replace Veh #1494 (C00248)	252,422	0	252,422	252,422	0	0
Fire Station #7 (C00261)	2,136,598	1,227,716	884,028	2,111,744	15,166	9,688
Police Training Facility (C00262)	1,583,593	1,300	1,551,910	1,553,210	21,032	9,351
Refurbish #1554 93 Air Truck (C00285)	353,417	83,000	270,417	353,417	0	0
Fire Station #9 (C00306)	1,898,624	85,283	1,436,183	1,521,466	224,164	152,994
Custom Bomb Unit (C00394)	164,991	0	164,774	164,774	0	217
Fire Trucks (C00405)	1,557,000	518,668	627,234	1,145,902	410,282	816
Thermal Imaging Cameras (C00406)	124,709	0	114,600	114,600	0	10,109
CPD Channel 2 Enhancement (C00423)	60,000	0	44,304	44,304	10,939	4,757
CAD Interface Upgrade (C00424)	207,000	0	207,000	207,000	0	0
P & F Priority Dispatch (C00425)	130,000	0	93,286	93,286	31,373	5,341
Downtown Cameras (C00426)	50,000	0	0	0	0	50,000
Fire Stn 4-5-6 Sprinklers (C00437)	56,926	0	0	0	0	56,926
TOTAL PUBLIC SAFETY	9,897,315	3,089,649	5,680,864	8,770,513	739,308	387,494
TRANSPORTATION:						
Annual Street Program (40-158)	2,145,875	0	0	0	0	2,145,875
Traffic Safety (40-159)	130,770	105,423	0	105,423	0	25,347
Jt. State/City Projects (40-160)	834,533	0	0	0	0	834,533
Jt. County/City Projects (40-161)	111,264	15,500	0	15,500	0	95,764
Annual Sidewalks (40-162)	9,305	523	0	523	0	8,782
Street Landscaping (40-163)	89,739	0	0	0	0	89,739
Sunflower St. (C40193)	1,067,316	1,032,316	35,000	1,067,316	0	0
Rock Quarry AC/Grindstone (C00069)	0	293	(293)	0	0	0
Adopt a Spot (C00100)	92,500	79,171	9,889	89,060	2,026	1,414
Bus. Loop 70 Improvements (C00108)	380,870	276,578	40	276,618	0	104,252
Eighth St. Plan - Ave of the Col. (C00126)	89,100	87,500	0	87,500	0	1,600
Maguire Blvd. N. to Stadium (C00128)	7,908,017	538,221	3,469,864	4,008,085	3,300,342	599,590
Blackfoot Rd: Rt E N 3500 (C00130)	206,500	0	0	0	0	206,500
Annual Sidewalk Maint. (C00148)	150,000	87,146	13,611	100,757	0	49,243
Scott Blvd. (C00149)	16,142,607	1,029,901	5,081,069	6,110,970	8,476,093	1,555,544
GNM Oakland Gravel Sidewalks (C00157)	45,907	21,266	3,390	24,656	0	21,251
Jefferson Comm Ped Xing (C00158)	13,000	0	0	0	0	13,000
GNM Garth/Bus Loop Improv (C00159)	24,000	0	0	0	0	24,000
Downtown Sidewalks Improv (C00171)	744,779	64,015	0	64,015	0	680,764
Landscaping Rt AC (C00183)	60,000	42,843	2,861	45,704	0	14,296
Chapel Hill Rd Extension (C00202)	3,677,467	3,652,419	200	3,652,619	15,170	9,678
Brown School Rd - 763 to NW Loop (C00210)	2,325,000	781,459	1,265,491	2,046,950	74,006	204,044
Vandiver Ramp to Mexico Gravel (C00211)	6,050,000	313,384	4,654,957	4,968,341	1,095,187	(13,528)
Traffic Island Old 63/Broadway (C00212)	303,723	33,091	270,631	303,722	0	1
Traffic Island Old 63/Stadium (C00213)	395,000	0	0	0	0	395,000
Annual Brick Street Renovation (C00234)	100,000	2,722	83,265	85,987	0	14,013
Clark Lane - PP to St Charles (C00236)	3,900,000	272,105	212,594	484,699	57,247	3,358,054
Gans Rd @ 63 Interchange (C00237)	6,064,545	2,935,873	125,404	3,061,277	50,900	2,952,368
Hardin St. (C00238)	260,000	125,920	119,228	245,148	0	14,852

CITY OF COLUMBIA, MISSOURI
CAPITAL PROJECTS FUND

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Providence Rd - Vandiver to Blue Ridge (C00239)	5,361,502	348,801	4,066,244	4,415,045	310,905	635,552
Mexico Gravel Rd - Vandiver to PP (C00241)	2,700,000	79,462	437,130	516,592	0	2,183,408
Bus Loop Sidewalks Candlelight/West (C00272)	118,000	0	0	0	0	118,000
Scott - Vawter School to KK (C00274)	755,000	6,546	99,033	105,579	0	649,421
Hunt Ave (C00275)	561,000	92,643	26,797	119,440	380,975	60,585
Burnham/Rollins/Prov Intersection (C00290)	100,000	3,971	12,844	16,815	14,131	69,054
GNM Eight Intersections (C00291)	516,350	279,237	88,563	367,800	147,756	794
Alexander Traffic Calming (C00299)	0	243	(243)	0	0	0
GNM Rt K Bridge over Hinkson (C00303)	1,425,000	96,093	37,229	133,322	1,851	1,289,827
Highway 763 (C00305)	3,001,000	1,257,832	(310,488)	947,344	0	2,053,656
Worley Sidewalk PH I (C00309)	277,659	8,388	19,781	28,169	4,153	245,337
GNM Garth to Gans Bikeway (C00311)	293,988	285,406	0	285,406	0	8,582
I-70 Interchange PH I (C00312)	520,000	1,492	397,725	399,217	106,319	14,464
Landscaping Major Entryways (C00315)	38,000	22,882	0	22,882	0	15,118
Chateau Rd Extension (C00316)	185,000	128,905	(838)	128,067	0	56,933
Stadium TDD Projects (C00317)	1,819,315	637,816	65,018	702,834	1,141,906	(25,425)
GNM MU-Rock Bridge Bikeway (C00318)	205,824	0	5,705	5,705	0	200,119
Scott - Vawter to MKT (C00319)	530,000	233,634	153,135	386,769	136,504	6,727
Grace Lane - Richland South (C00320)	560,000	11,469	27,826	39,295	0	520,705
Bus Loop Sidewalks Jackson/Jeff (C00321)	200,000	0	0	0	0	200,000
GNM Sidewalks 763 Bs Loop/Big Bear (C00322)	570,000	15,875	33,104	48,979	23,362	497,659
GNM Sidewalks Ashland - MU Hinkson (C00323)	14,604	12,195	2,409	14,604	0	0
GNM Sidewalks Bway - Fairview/Stad (C00324)	158,400	13,131	26,058	39,189	23,897	95,314
GNM Sidewalks Fairview/Bway High (C00326)	19,010	17,786	1,224	19,010	0	0
GNM Sidewalks Garth - Truman/Tex (C00327)	11,930	10,538	1,391	11,929	0	1
GNM Sidewalks Leeway to B Stn Rd (C00328)	91,000	12,156	10,322	22,478	2,886	65,636
GNM Sidewalks Manor - Bway/Rollins (C00329)	24,724	22,293	2,430	24,723	0	1
GNM Sidewalks Oakland Gr - Smiley (C00330)	5,565	1,229	4,335	5,564	0	1
GNM Sidewalks Old 63 Grindstone S (C00331)	284,400	0	0	0	0	284,400
GNM Sidewalks Prov - Wilkes/Tex (C00332)	73,544	0	0	0	0	73,544
GNM Sidewalks Intersection Improv (C00333)	911,473	0	0	0	0	911,473
GNM Sidewalks Smiley E Derby Ridge (C00334)	56,000	12,596	9,760	22,356	3,034	30,610
GNM Sidewalks Stadium - Prov/College (C00335)	408,000	10,166	98,237	108,403	(43,388)	342,985
GNM Sidewalks Vandiver E of Rt B (C00336)	3,116	632	2,484	3,116	0	0
GNM Sidewalks Walnut - Wm/Old 63 (C00339)	126,000	0	41	41	0	125,959
GNM Sidewalks Ash - Stad/Heather (C00340)	60,000	7,009	15,439	22,448	5,093	32,459
GNM Sidewalks West - Stewart/West (C00341)	20,118	18,745	1,373	20,118	0	0
GNM Sidewalks West - Ash/Worley (C00342)	6,702	9,084	(2,383)	6,701	0	1
GNM Sidewalks Woodlawn Sexton/Wo (C00343)	6,248	3,902	2,345	6,247	0	1
GNM Oakland Gravel Pedway (C00366)	5,777	5,595	181	5,776	0	1
GNM Conley @ Walmart (C00367)	3,032	2,568	463	3,031	0	1
GNM Ashland Gravel Overpass (C00368)	15,610	15,477	132	15,609	0	1
GNM Providence Bikeway (C00372)	192,033	21,760	150,699	172,459	19,574	0
GNM Katy Place Connection (C00373)	21,224	2,671	33,039	35,710	(14,486)	0
GNM Wilson-Forum-Katy Conn (C00374)	106,572	1,602	47,159	48,761	57,811	0
GNM Stadium/MKT (C00375)	26,982	736	5,128	5,864	21,090	28
GNM Garth Extension (C00376)	138,080	34,295	63,131	97,426	(21,746)	62,400
GNM Rolling Norman Pedway (C00377)	56,109	2,918	14,083	17,001	14,108	25,000
GNM Red Oak Ln Conn Study (C00378)	18,176	1,535	3,636	5,171	13,005	0
GNM Python Crt Connection (C00379)	18,966	628	32,618	33,246	(14,281)	1
GNM Bear Creek Trail (C00380)	28,447	6,860	21,060	27,920	527	0
GNM Bear Creek Trail Plans (C00381)	58,598	17,874	11,239	29,113	29,484	1
GNM I-70 Bridge (C00382)	59,496	681	9,801	10,482	28,013	21,001
GNM Cosmo Park Trail (C00384)	33,348	17,436	6,700	24,136	9,212	0
GNM County House Trails (C00385)	98,138	19,235	78,739	97,974	164	0
GNM Chapel Hill Bridge Rep (C00386)	30,286	2,032	27,495	29,527	759	0
GNM County House Trail Stadium (C00387)	25,469	1,226	23,686	24,912	557	0
St Chas & LOW Safety Audit (C00391)	5,000	0	0	0	0	5,000
Fairview Worley Roundabout (C00392)	65,000	0	24,514	24,514	0	40,486
Missouri Theatre Sidewalk (C00393)	30,000	0	0	0	0	30,000
63 Overpass @ COLT (C00395)	500,000	96,534	328,466	425,000	0	75,000
Broadway: Garth to West (C00396)	156,594	2,793	101,036	103,829	12,415	40,350
GNM Daniel Boone Pedway (C00398)	9,890	7,754	2,136	9,890	0	0
GNM Prov Smiley-Blue Ridge (C00399)	61,000	11,021	26,929	37,950	2,928	20,122
GNM Prov/Stadium Intersection (C00400)	424,878	0	347,392	347,392	57,329	20,157
GNM Prov/Stewart Intersection (C00401)	401,501	0	356,708	356,708	25,749	19,044
GNM Forum/Stadium Intersection (C00402)	523,798	0	449,093	449,093	49,837	24,868
Highview Ave - Jewell/Jeff (C00407)	40,000	0	0	0	0	40,000
Brown Station Rd - Starke/Rt B (C00409)	200,000	0	320	320	0	199,680
Fairview Rd Sidewalks (C00411)	219,000	0	0	0	0	219,000
Waco Rd Sidewalk Improv. (C00412)	280,000	0	0	0	0	280,000

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
GNM Prov & Bus Loop Intersection (C00429)	500	0	155	155	0	345
GNM Prov & Gr Meadows Intersection (C00430)	500	0	155	155	0	345
Rolling Hills WW/New Haven (C00433)	285,000	0	0	0	0	285,000
Waco Rd (C00435)	300,000	0	0	0	0	300,000
Maguire-Warren Extension (C00436)	341,983	0	0	0	0	341,983
Signal Nifong & Peachtree (C00439)	60,000	0	0	0	0	60,000
Berry Building Sidewalk (C00442)	10,487	0	0	0	0	10,487
TOTAL TRANSPORTATION	80,191,763	15,433,057	22,847,124	38,280,181	15,622,404	26,289,178
HEALTH & ENVIRONMENT:						
Sanford Kimpton Accoustic (C00286)	22,858	22,830	28	22,858	0	0
TOTAL HEALTH & ENVIRONMENT	22,858	22,830	28	22,858	0	0
PERSONAL DEVELOPMENT:						
Downtown improvements (40-74)	117,654	55,998	0	55,998	0	61,656
Greenbelt (40-113)	643,184	245,262	194,359	439,621	3,393	200,170
Park Acquis. Neighborhood Parks (40-145)	1,755,453	593,253	152,925	746,178	0	1,009,275
MKT Pkwy Improv & Bridge (C00034)	777,283	140,351	55,545	195,896	0	581,387
Annual P & R Major Maint/Prog (C00056)	13,963	0	0	0	0	13,963
MLK Memorial Restoration (C00067)	239,923	238,095	1,500	239,595	0	328
Stephen's Lake (C00095)	2,689,525	2,534,576	79,848	2,614,424	7,937	67,164
Russell Prop Park Dev Plan (C00114)	60,000	51,541	0	51,541	0	8,459
Flat Branch Park PH II (C00133)	1,113,430	1,107,157	2,520	1,109,677	0	3,753
PMC Improvements (C00199)	187,992	158,929	23,194	182,123	2,000	3,869
Fairview Park Improvements (C00215)	75,000	61,860	10,954	72,814	0	2,186
Mill Creek School Park Dev (C00216)	15,000	0	0	0	15,000	0
Armory Sports Center Improvements (C00231)	50,000	36,084	906	36,990	0	13,010
Park Roads & Parking (C00242)	616,508	385,476	161,236	546,712	68,133	1,663
Garth Nature Area Improvements (C00243)	84,400	78,754	3,548	82,302	0	2,098
Douglass Pool Improvements (C00244)	449,000	412,848	31,273	444,121	0	4,879
Hinkson Trail - Grindstone/Stephens (C00245)	571,205	46,721	29,841	76,562	1,315	493,328
City/School Park Improvements (C00249)	95,000	44,916	40,269	85,185	9,322	493
Auburn Hills Park Dev (C00276)	100,000	53,336	30,881	84,217	1,000	14,783
CCRA Harris Shelter & Parking (C00277)	110,000	106,830	1,641	108,471	0	1,529
Oakland Bathhouse Improv (C00278)	75,000	69,702	0	69,702	0	5,298
Phillips Development PH I (C00279)	455,113	41,871	97,043	138,914	171,375	144,824
Youth Athletic Field Dev (C00280)	1,435,355	1,163,796	179,668	1,343,464	0	91,891
Hinkson Trl - Grindstone/Stephens II (C00281)	210,000	6,583	16,076	22,659	0	187,341
Hominy Trail Stephens/Wood. PH I (C00282)	1,375,000	37,821	37,896	75,717	76,388	1,222,895
MKT Trail Restrooms (C00283)	145,000	137,266	2,580	139,846	0	5,154
Kiwanis Park Restroom (C00294)	64,000	61,685	2,049	63,734	0	266
Nifong Park Improvements (C00295)	54,658	16,432	33,413	49,845	0	4,813
Valleyview Park Trail Improv (C00296)	12,034	3,116	8,917	12,033	0	1
Bethel Tennis Improv (C00307)	55,593	41,912	1,395	43,307	0	12,286
Cosmo Restroom Improv (C00344)	245,184	241,756	3,427	245,183	0	1
Cosmo-Bethel Tennis Complex (C00345)	138,500	114,851	15,060	129,911	0	8,589
Cosmo-Bethel Shelter/Restrooms (C00346)	190,000	178,595	7,047	185,642	3,000	1,358
Grasslands Park Development (C00347)	113,042	3,641	56,682	60,323	4,100	48,619
LOW S Neighborhood Park Dev (C00348)	100,000	219	47,054	47,273	1,000	51,727
Oakland Pool Water Slide (C00349)	180,000	177,599	512	178,111	0	1,889
S Regional Park Planning (C00350)	102,665	0	18,170	18,170	0	84,495
GNM BCT Connect/Improv (C00352)	280,000	0	296	296	0	279,704
GNM County House Trail PH I (C00355)	774,880	305	4,320	4,625	0	770,255
GNM Hinkson Trail to Rockbridge (C00358)	810,000	9,609	81,092	90,701	(2,526)	721,825
GNM Hinkdon to MU Rec Trail (C00359)	360,000	2,487	10,457	12,944	65,587	281,469
GNM MKT Connectors/Improv (C00360)	545,000	0	394	394	0	544,606
GNM Hominy Woodridge/Clark (C00362)	256,000	0	37,112	37,112	77,986	140,902
Hickman Pool Natatorium Renov (C00364)	76,854	37,854	39,000	76,854	0	0
GNM Wabash Walkway (C00397)	80,000	0	0	0	0	80,000
Bench Replacement (C00413)	5,000	0	4,908	4,908	0	92
Brown Station Park Improv (C00414)	20,000	0	1,689	1,689	0	18,311
Cascades Neighborhood Park (C00415)	110,000	0	89,899	89,899	0	20,101
Douglass Park Baseball Improv (C00416)	55,000	0	13,539	13,539	0	41,461
Douglass Park Spray Grounds (C00417)	200,000	0	363	363	0	199,637
Parkade Park Shelter Repl (C00418)	14,500	0	13,775	13,775	0	725
Rock Quarry Park Tennis/Basketball (C00419)	175,000	0	105,557	105,557	4,900	64,543
Smiley Ln Neighborhood Park (C00420)	110,000	0	68,131	68,131	2,505	39,364
Walkway Repair (C00421)	10,000	0	2,419	2,419	0	7,581
Scott's Branch PH I (C00422)	100,000	0	63,715	63,715	2,505	33,780

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Appropriations</u>	<u>Prior Years' Expenditures</u>	<u>Current Year Expenditures</u>	<u>Total Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Appropriations</u>
Parks Wireless Internet (C00432)	6,380	0	5,945	5,945	0	435
Hickman Pool Roof (C00438)	0	0	63,250	63,250	0	(63,250)
TOTAL PERSONAL DEVELOPMENT	<u>18,704,278</u>	<u>8,699,087</u>	<u>1,953,290</u>	<u>10,652,377</u>	<u>514,920</u>	<u>7,536,981</u>
TOTAL CAPITAL PROJECTS	<u>\$142,367,830</u>	<u>\$33,862,672</u>	<u>\$40,183,923</u>	<u>\$74,046,595</u>	<u>\$28,060,549</u>	<u>\$40,260,686</u>

ENTERPRISE FUNDS

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

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

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

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

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

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

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

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

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

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



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CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2009	2008	2009	2008	2009	2008
CURRENT ASSETS:						
Cash and cash equivalents	\$43,716,502	\$35,958,288	\$ 1,490,774	\$ 2,043,464	\$ 190,831	\$ 189,437
Accounts receivable	16,650,400	15,754,101	1,108,107	1,167,225	28,273	53,889
Grants receivable	0	9,517	0	0	22,024	0
Accrued interest	259,579	119,867	43,703	(2,968)	2,486	1,513
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0
Loans receivable from other funds	56,500	48,520	0	0	0	0
Inventory	7,286,572	7,380,281	0	0	0	0
Prepaid expenses	18,850	0	0	0	0	0
Other assets	0	0	0	0	0	0
Total Current Assets	67,988,403	59,270,574	2,642,584	3,207,721	243,614	244,839
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	7,416,231	6,572,355	1,559,050	1,539,604	0	0
Revenue bond construction account	34,081,197	25,369,002	9,802,202	2,009,075	0	0
Cash and marketable securities restricted for capital projects	6,467,746	7,823,252	1,828,377	5,891,688	784,085	774,842
Replacement and renewal fund account	1,500,000	1,500,000	43,500	43,500	0	0
Operation and maintenance account	0	0	667,213	624,141	0	0
Bond/rent reserve account	13,384,089	13,043,064	1,777,070	839,081	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	62,849,263	54,307,673	15,877,412	11,147,089	784,085	774,842
Other:						
Customer security and escrow deposits	2,755,503	2,543,508	480,237	445,557	0	0
Grants receivable	0	0	0	0	149,881	1,107,426
Total Restricted Assets – Other	2,755,503	2,543,508	480,237	445,557	149,881	1,107,426
Total Restricted Assets	65,604,766	56,851,181	16,357,649	11,592,646	933,966	1,882,268
OTHER ASSETS:						
Unamortized costs	1,808,945	1,641,653	588,558	465,190	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	888,239	819,190	0	0	0	0
Total Other Assets	2,697,184	2,460,843	588,558	465,190	0	0
FIXED ASSETS:						
Property, plant, and equipment	332,781,503	319,893,192	187,732,824	183,086,996	26,565,034	23,851,232
Accumulated depreciation	(135,700,977)	(125,716,029)	(46,908,292)	(43,933,619)	(10,634,729)	(10,077,401)
Net Plant in Service	197,080,526	194,177,163	140,824,532	139,153,377	15,930,305	13,773,831
Construction in progress	6,001,130	7,572,317	8,413,772	3,404,150	0	1,844,766
Net Fixed Assets	203,081,656	201,749,480	149,238,304	142,557,527	15,930,305	15,618,597
TOTAL ASSETS	\$339,372,009	\$320,332,078	\$168,827,095	\$157,823,084	\$17,107,885	\$17,745,704

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2009	2008	2009	2008	2009	2008	2009	2008
\$ 1,482,107	\$ 1,599,633	\$ 3,804,085	\$ 4,568,970	\$ 2,855,701	\$ 5,267,017	\$ 2,253,835	\$2,151,153
236,673	142,992	1,538,131	1,662,213	26,933	61,980	1,441	2,421
321,852	16,336	68,861	68,287	0	0	0	0
6,640	120	22,250	4,090	75,254	3,054	5,994	1,399
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	246,545	100,472	0	0	23,182	35,770
0	0	0	0	1,500	0	9,928	0
138	138	0	744	0	0	600	600
<u>2,047,410</u>	<u>1,759,219</u>	<u>5,679,872</u>	<u>6,404,776</u>	<u>2,959,388</u>	<u>5,332,051</u>	<u>2,294,980</u>	<u>2,191,343</u>
0	0	426,112	416,291	450,668	384,527	0	0
0	0	0	0	11,324,723	0	0	0
996,904	909,877	796,653	915,522	4,336,642	1,942,057	501,725	403,147
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	827,610	827,610	1,742,414	671,097	0	0
0	0	0	0	0	0	0	0
0	0	1,960,901	2,145,640	0	0	0	0
<u>996,904</u>	<u>909,877</u>	<u>4,011,276</u>	<u>4,305,063</u>	<u>17,854,447</u>	<u>2,997,681</u>	<u>501,725</u>	<u>403,147</u>
0	0	484,087	445,789	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>484,087</u>	<u>445,789</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>996,904</u>	<u>909,877</u>	<u>4,495,363</u>	<u>4,750,852</u>	<u>17,854,447</u>	<u>2,997,681</u>	<u>501,725</u>	<u>403,147</u>
0	0	95,726	105,010	327,481	47,162	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>95,726</u>	<u>105,010</u>	<u>327,481</u>	<u>47,162</u>	<u>0</u>	<u>0</u>
9,913,582	9,867,935	30,376,061	28,448,824	16,327,057	16,270,442	21,461,163	21,337,571
(4,156,828)	(3,665,820)	(18,575,849)	(17,557,244)	(7,595,148)	(7,320,144)	(6,453,325)	(5,836,530)
5,756,754	6,202,115	11,800,212	10,891,580	8,731,909	8,950,298	15,007,838	15,501,041
0	0	14,300	0	2,778,306	119,004	0	259
<u>5,756,754</u>	<u>6,202,115</u>	<u>11,814,512</u>	<u>10,891,580</u>	<u>11,510,215</u>	<u>9,069,302</u>	<u>15,007,838</u>	<u>15,501,300</u>
<u>\$8,801,068</u>	<u>\$8,871,211</u>	<u>\$22,085,473</u>	<u>\$22,152,218</u>	<u>\$32,651,531</u>	<u>\$17,446,196</u>	<u>\$17,804,543</u>	<u>\$18,095,790</u>

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

ASSETS	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2009	2008	2009	2008	2009	2008
CURRENT ASSETS:						
Cash and cash equivalents	\$142,539	\$112,858	\$ 527,880	\$ 350,013	\$56,464,254	\$52,240,833
Accounts receivable	27,907	121,753	96,428	102,104	19,714,293	19,068,678
Grants receivable	0	0	0	0	412,737	94,140
Accrued interest	824	239	3,601	500	420,331	127,814
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0
Loans receivable from other funds	0	0	0	0	56,500	48,520
Inventory	177,229	236,967	0	0	7,733,528	7,753,490
Prepaid expenses	0	0	0	0	30,278	0
Other assets	0	0	0	0	738	1,482
Total Current Assets	348,499	471,817	627,909	452,617	84,832,659	79,334,957
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	9,852,061	8,912,777
Revenue bond construction account	0	0	0	0	55,208,122	27,378,077
Cash and marketable securities restricted for Capital Projects	169,442	376,325	815,661	1,598,345	16,697,235	20,635,055
Replacement and renewal fund account	0	0	0	0	1,543,500	1,543,500
Operation and maintenance account	0	0	0	0	667,213	624,141
Bond/rent reserve account	0	0	0	0	17,731,183	15,380,852
Contingency account	0	0	0	0	200,000	200,000
Closure and postclosure reserve	0	0	0	0	1,960,901	2,145,640
Total Restricted Assets – Cash and Cash Equivalents	169,442	376,325	815,661	1,598,345	103,860,215	76,820,042
Other:						
Customer security and escrow deposits	0	0	0	0	3,719,827	3,434,854
Grants receivable	140,583	0	0	0	290,464	1,107,426
Total Restricted Assets – Other	140,583	0	0	0	4,010,291	4,542,280
Total Restricted Assets	310,025	376,325	815,661	1,598,345	107,870,506	81,362,322
OTHER ASSETS:						
Unamortized costs	0	0	0	0	2,820,710	2,259,015
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0	888,239	819,190
Total Other Assets	0	0	0	0	3,708,949	3,078,205
FIXED ASSETS:						
Property, plant and equipment	8,736,151	8,306,808	12,019,425	10,572,145	645,912,800	621,635,145
Accumulated depreciation	(3,199,419)	(2,880,956)	(3,610,563)	(3,190,047)	(236,835,130)	(220,177,790)
Net Plant in Service	5,536,732	5,425,852	8,408,862	7,382,098	409,077,670	401,457,355
Construction in progress	379,329	123,048	329,454	1,078,395	17,916,291	14,141,939
Net Fixed Assets	5,916,061	5,548,900	8,738,316	8,460,493	426,993,961	415,599,294
TOTAL ASSETS	\$6,574,585	\$6,397,042	\$10,181,886	\$10,511,455	\$623,406,075	\$579,374,778

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2009	2008	2009	2008	2009	2008
CURRENT LIABILITIES:						
Accounts payable	\$7,508,603	\$6,533,095	\$ 175,103	\$ 195,543	\$ 28,345	\$ 43,282
Accrued payroll and payroll taxes	1,373,335	1,282,391	290,146	261,881	111,434	99,789
Accrued sales taxes	317,057	339,600	0	0	0	0
Due to other funds	1,472,852	1,387,252	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	0	0
Unearned revenue	18,000	15,000	0	0	0	0
Other liabilities	1,754,401	917,177	1,223	1,323	6,764	5,740
Total Current Liabilities	12,444,248	10,474,515	466,472	458,747	146,543	148,811
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	713,664	1,392,264	1,821,602	685,936	157,403	1,148,940
Accrued interest	2,947,639	3,091,521	324,567	340,715	0	0
Revenue bonds payable – current maturities	4,020,000	3,875,000	1,375,000	1,350,000	0	0
Special obligation bonds payable	0	0	430,000	415,000	0	0
Customer security and escrow deposits	2,755,503	2,543,508	480,237	445,557	0	0
Advances from other funds	0	0	345,000	170,000	0	0
Total Current Liabilities (Payable from Restricted Assets)	10,436,806	10,902,293	4,776,406	3,407,208	157,403	1,148,940
LONG-TERM LIABILITIES:						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	0	0
Revenue bonds payable	82,046,307	69,447,485	26,982,275	17,942,241	0	0
Other long-term liabilities	470,149	1,079,262	0	0	0	0
Special obligation bonds payable	61,414,143	61,475,324	9,066,382	9,499,352	0	0
Total Long-Term Liabilities	143,930,599	132,002,071	36,048,657	27,441,593	0	0
Total Liabilities	166,811,653	153,378,879	41,291,535	31,307,548	303,946	1,297,751
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	166,446,967	160,839,810	52,886,420	51,866,396	6,585,170	6,229,184
Total Fund Equity	172,560,356	166,953,199	127,535,560	126,515,536	16,803,939	16,447,953
TOTAL LIABILITIES AND FUND EQUITY	\$339,372,009	\$320,332,078	\$168,827,095	\$157,823,084	\$17,107,885	\$17,745,704

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2009	2008	2009	2008	2009	2008	2009	2008
\$ 35,187	\$ 20,995	\$ 272,160	\$ 547,026	\$ 49,225	\$ 137,688	\$ 120,800	\$ 81,529
157,276	136,763	352,188	309,386	34,176	33,833	281,575	257,703
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
16,973	15,744	15,000	15,000	75,967	71,778	5,125	2,867
0	0	74,284	74,105	2,229	1,974	286	298
<u>209,436</u>	<u>173,502</u>	<u>713,632</u>	<u>945,517</u>	<u>161,597</u>	<u>245,273</u>	<u>407,786</u>	<u>342,397</u>
0	0	64,031	137,172	1,527,126	7,052	940	18,888
0	0	52,779	56,291	97,334	41,194	0	0
0	0	0	0	0	0	0	0
0	0	560,000	540,000	530,000	515,000	0	0
0	0	484,087	445,789	0	0	0	0
0	0	0	0	0	0	341,851	455,594
<u>0</u>	<u>0</u>	<u>1,160,897</u>	<u>1,179,252</u>	<u>2,154,460</u>	<u>563,246</u>	<u>342,791</u>	<u>474,482</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	1,960,901	2,145,640	0	0	0	0
0	0	6,720,615	7,284,714	17,716,171	5,155,830	0	0
<u>0</u>	<u>0</u>	<u>8,681,516</u>	<u>9,430,354</u>	<u>17,716,171</u>	<u>5,155,830</u>	<u>0</u>	<u>0</u>
<u>209,436</u>	<u>173,502</u>	<u>10,556,045</u>	<u>11,555,123</u>	<u>20,032,228</u>	<u>5,964,349</u>	<u>750,577</u>	<u>816,879</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>6,125,523</u>	<u>6,231,600</u>	<u>11,526,834</u>	<u>10,594,501</u>	<u>12,531,144</u>	<u>11,393,688</u>	<u>14,274,268</u>	<u>14,499,213</u>
<u>8,591,632</u>	<u>8,697,709</u>	<u>11,529,428</u>	<u>10,597,095</u>	<u>12,619,303</u>	<u>11,481,847</u>	<u>17,053,966</u>	<u>17,278,911</u>
<u>\$8,801,068</u>	<u>\$8,871,211</u>	<u>\$22,085,473</u>	<u>\$22,152,218</u>	<u>\$32,651,531</u>	<u>\$17,446,196</u>	<u>\$17,804,543</u>	<u>\$18,095,790</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2009	2008	2009	2008	2009	2008
CURRENT LIABILITIES:						
Accounts payable	\$75,690	\$87,551	\$ 30,177	\$ 2,687	\$8,295,290	\$7,649,396
Accrued payroll and payroll taxes	25,213	28,041	59,901	62,497	2,685,244	2,472,284
Accrued sales taxes	0	0	0	0	317,057	339,600
Due to other funds	0	0	0	0	1,472,852	1,387,252
Loans payable to other funds – current maturities	56,500	48,520	0	0	56,500	48,520
Obligations under capital leases	0	0	0	0	0	0
Unearned revenue	0	0	0	0	131,065	120,389
Other liabilities	2,400	2,400	6,505	5,302	1,848,092	1,008,319
Total Current Liabilities	159,803	166,512	96,583	70,486	14,806,100	13,025,760
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	127,952	68,849	73,066	100,579	4,485,784	3,559,680
Accrued interest	0	0	0	0	3,422,319	3,529,721
Revenue bonds payable – current maturities	0	0	0	0	5,395,000	5,225,000
Special obligation bonds payable	0	0	0	0	1,520,000	1,470,000
Customer security and escrow deposits	0	0	0	0	3,719,827	3,434,854
Advances from other funds	0	0	0	0	686,851	625,594
Total Current Liabilities (Payable from Restricted Assets)	127,952	68,849	73,066	100,579	19,229,781	17,844,849
LONG-TERM LIABILITIES:						
Loans payable to other funds	888,239	819,190	0	0	888,239	819,190
Obligations under capital leases	0	0	0	0	0	0
Revenue bonds payable	0	0	0	0	109,028,582	87,389,726
Other long-term liabilities	0	0	0	0	2,431,050	3,224,902
Special obligation bonds payable	0	0	0	0	94,917,311	83,415,220
Total Long-Term Liabilities	888,239	819,190	0	0	207,265,182	174,849,038
Total Liabilities	1,175,994	1,054,551	169,649	171,065	241,301,063	205,719,647
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	2,482,410	2,426,310	8,655,091	8,983,244	281,513,827	273,063,946
Total Fund Equity	5,398,591	5,342,491	10,012,237	10,340,390	382,105,012	373,655,131
TOTAL LIABILITIES AND FUND EQUITY	\$6,574,585	\$6,397,042	\$10,181,886	\$10,511,455	\$623,406,075	\$579,374,778

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2009	2008	2009	2008	2009	2008
OPERATING REVENUES:						
Charges for services	\$126,435,095	\$121,609,839	\$10,601,805	\$9,251,635	\$481,984	\$434,980
OPERATING EXPENSES:						
Personal services	15,470,692	14,586,460	3,610,527	3,371,752	1,019,399	986,345
Materials, supplies, and power	71,213,158	66,148,868	616,056	564,284	137,758	133,528
Travel and training	157,122	163,010	5,673	5,588	12,595	10,754
Intragovernmental	3,442,442	3,202,345	1,126,719	1,002,222	216,504	170,863
Utilities, services, and miscellaneous	8,810,612	6,622,912	2,278,204	1,652,986	289,082	288,250
TOTAL OPERATING EXPENSES	99,094,026	90,723,595	7,637,179	6,596,832	1,675,338	1,589,740
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	27,341,069	30,886,244	2,964,626	2,654,803	(1,193,354)	(1,154,760)
Payment-in-lieu-of-tax	(11,481,441)	(11,215,634)	0	0	0	0
Depreciation	(10,350,644)	(9,606,527)	(2,992,160)	(2,901,725)	(557,328)	(512,932)
OPERATING INCOME (LOSS)	5,508,984	10,064,083	(27,534)	(246,922)	(1,750,682)	(1,667,692)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	4,280,043	3,734,576	1,044,175	1,081,944	34,252	39,773
Revenue from other governmental units	9,043	17,645	0	0	44,895	0
Miscellaneous revenue	1,700,815	3,524,266	205,356	15,914	7,126	17,580
Interest expense	(5,940,890)	(5,621,734)	(1,247,763)	(1,286,978)	0	0
Loss on disposal of fixed assets	(67,698)	(48,339)	(8,546)	(12,801)	0	(4,500)
Miscellaneous expense	(101,522)	(97,772)	(101,942)	(97,493)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(120,209)	1,508,642	(108,720)	(299,414)	86,273	52,853
INCOME (LOSS) BEFORE OPERATING TRANSFERS	5,388,775	11,572,725	(136,254)	(546,336)	(1,664,409)	(1,614,839)
OPERATING TRANSFERS:						
Operating transfers from other funds	0	3,375	0	0	1,347,250	1,200,000
Operating transfers to other funds	(50,000)	(50,000)	(5,611)	(5,419)	0	0
TOTAL OPERATING TRANSFERS	(50,000)	(46,625)	(5,611)	(5,419)	1,347,250	1,200,000
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	5,338,775	11,526,100	(141,865)	(551,755)	(317,159)	(414,839)
Capital contribution	268,382	719,869	1,161,889	1,529,073	673,145	2,056,127
NET INCOME (LOSS)	5,607,157	12,245,969	1,020,024	977,318	355,986	1,641,288
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	5,607,157	12,245,969	1,020,024	977,318	355,986	1,641,288
RETAINED EARNINGS, BEGINNING OF PERIOD	160,839,810	148,593,841	51,866,396	50,889,078	6,229,184	4,587,896
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>\$166,446,967</u>	<u>\$160,839,810</u>	<u>\$52,886,420</u>	<u>\$51,866,396</u>	<u>\$6,585,170</u>	<u>\$6,229,184</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2009	2008	2009	2008	2009	2008	2009	2008
\$1,447,616	\$1,240,255	\$ 14,022,873	\$14,070,131	\$1,737,094	1,593,938	\$ 4,120,606	\$ 3,848,181
2,601,527	2,342,259	5,055,126	4,898,953	377,892	355,588	3,529,001	3,569,204
1,066,246	1,289,385	3,260,574	3,853,432	52,770	147,721	862,468	888,424
4,469	3,310	14,740	11,255	0	0	8,544	9,020
587,287	461,526	1,510,940	1,315,003	114,530	101,625	611,460	584,611
545,870	405,785	1,717,915	2,177,494	186,015	281,979	1,146,489	1,095,224
4,805,399	4,502,265	11,559,295	12,256,137	731,207	886,913	6,157,962	6,146,483
(3,357,783)	(3,262,010)	2,463,578	1,813,994	1,005,887	707,025	(2,037,356)	(2,298,302)
0	0	0	0	0	0	0	0
(567,229)	(560,983)	(1,554,389)	(1,337,885)	(279,179)	(275,805)	(616,795)	(608,303)
(3,925,012)	(3,822,993)	909,189	476,109	726,708	431,220	(2,654,151)	(2,906,605)
109,543	107,903	421,142	440,788	646,192	387,519	100,321	101,535
1,828,755	1,354,013	143,772	180,989	0	0	0	0
41,205	39,334	71,615	149,549	11,991	265,994	15,678	14,491
(1,241)	(2,012)	(320,839)	(320,203)	(277,836)	(264,613)	(18,539)	(23,632)
(8,469)	(4,235)	(260,557)	(47,690)	(1,326)	0	0	0
0	0	(9,545)	(9,545)	(6,349)	(5,374)	(30,414)	(26,357)
1,969,793	1,495,003	45,588	393,888	372,672	383,526	67,046	66,037
(1,955,219)	(2,327,990)	954,777	869,997	1,099,380	814,746	(2,587,105)	(2,840,568)
1,779,618	2,031,400	0	27,461	75,000	75,000	2,362,160	2,322,218
(22,444)	(21,673)	(22,444)	(21,673)	(36,924)	0	0	(220,355)
1,757,174	2,009,727	(22,444)	5,788	38,076	75,000	2,362,160	2,101,863
(198,045)	(318,263)	932,333	875,785	1,137,456	889,746	(224,945)	(738,705)
91,968	40,772	0	0	0	0	0	0
(106,077)	(277,491)	932,333	875,785	1,137,456	889,746	(224,945)	(738,705)
0	0	0	0	0	0	0	0
(106,077)	(277,491)	932,333	875,785	1,137,456	889,746	(224,945)	(738,705)
6,231,600	6,509,091	10,594,501	9,718,716	11,393,688	10,503,942	14,499,213	15,237,918
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$6,125,523</u>	<u>\$6,231,600</u>	<u>\$11,526,834</u>	<u>\$10,594,501</u>	<u>\$12,531,144</u>	<u>\$11,393,688</u>	<u>\$14,274,268</u>	<u>\$14,499,213</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2009	2008	2009	2008	2009	2008
OPERATING REVENUES:						
Charges for services	\$662,749	\$1,190,026	\$ 1,223,104	\$ 1,385,779	\$160,732,926	\$154,624,764
OPERATING EXPENSES:						
Personal services	236,095	263,468	708,906	722,666	32,609,165	31,096,695
Materials, supplies, and power	101,555	122,846	104,689	90,760	77,415,274	73,239,248
Travel and training	3,986	4,041	1,340	162	208,469	207,140
Intragovernmental	72,155	85,693	245,945	208,416	7,927,982	7,132,304
Utilities, services, and miscellaneous	174,079	176,468	162,255	96,847	15,310,521	12,797,945
TOTAL OPERATING EXPENSES	587,870	652,516	1,223,135	1,118,851	133,471,411	124,473,332
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	74,879	537,510	(31)	266,928	27,261,515	30,151,432
Payment-in-lieu-of-tax	0	0	0	0	(11,481,441)	(11,215,634)
Depreciation	(318,463)	(294,827)	(426,176)	(417,367)	(17,662,363)	(16,516,354)
OPERATING INCOME (LOSS)	(243,584)	242,683	(426,207)	(150,439)	(1,882,289)	2,419,444
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	22,017	25,793	71,223	110,695	6,728,908	6,030,526
Revenue from other governmental units	0	0	0	35,859	2,026,465	1,588,506
Miscellaneous revenue	4,545	26,528	3,668	11,299	2,061,999	4,064,955
Interest expense	(35,328)	(32,245)	0	0	(7,842,436)	(7,551,417)
Loss on disposal of fixed assets	0	(1,172)	0	(3,280)	(346,596)	(122,017)
Miscellaneous expense	0	0	0	0	(249,772)	(236,541)
TOTAL NONOPERATING REVENUES (EXPENSES)	(8,766)	18,904	74,891	154,573	2,378,568	3,774,012
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(252,350)	261,587	(351,316)	4,134	496,279	6,193,456
OPERATING TRANSFERS:						
Operating transfers from other funds	50,000	157,399	0	0	5,614,028	5,816,853
Operating transfers to other funds	0	(11,096)	0	0	(137,423)	(330,216)
TOTAL OPERATING TRANSFERS	50,000	146,303	0	0	5,476,605	5,486,637
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(202,350)	407,890	(351,316)	4,134	5,972,884	11,680,093
Capital contribution	258,450	0	23,163	20,520	2,476,997	4,366,361
NET INCOME (LOSS)	56,100	407,890	(328,153)	24,654	8,449,881	16,046,454
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	56,100	407,890	(328,153)	24,654	8,449,881	16,046,454
RETAINED EARNINGS, BEGINNING OF PERIOD	2,426,310	2,018,420	8,983,244	8,958,590	273,063,946	257,017,492
Equity transfer to other funds	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	<u>\$2,482,410</u>	<u>\$2,426,310</u>	<u>\$8,655,091</u>	<u>\$8,983,244</u>	<u>\$281,513,827</u>	<u>\$273,063,946</u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2009	2008	2009	2008	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$5,508,984	\$10,064,083	\$ (27,534)	\$ (246,922)	\$ (1,750,682)	\$ (1,667,692)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	10,350,644	9,606,527	2,992,160	2,901,725	557,328	512,932
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	(896,299)	1,798,894	59,118	116,137	25,616	(10,554)
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	(77,029)	46,802	0	0	0	0
Increase (decrease) in accounts payable	975,508	572,568	(20,440)	82,323	(14,937)	18,135
Increase (decrease) in accrued payroll	90,944	161,819	28,265	28,144	11,645	8,638
Decrease (increase) in inventory	93,709	395,676	0	0	0	0
Decrease (increase) in prepaid expenses	(18,850)	0	0	0	0	0
Decrease (increase) in other assets	0	40,736	0	0	0	0
Increase (decrease) in accrued sales tax	(22,543)	17,521	0	0	0	0
Increase (decrease) in due to other funds	85,600	3,534	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	443,106	(382,497)	34,580	25,250	1,024	(3,307)
Unrealized gain (loss) on cash equivalents	1,512,304	459,450	251,951	56,683	14,461	5,270
Other nonoperating revenue (expense)	1,700,815	3,524,266	205,356	15,914	7,126	17,580
Net cash provided by (used for) operating activities	<u>19,746,893</u>	<u>26,309,379</u>	<u>3,523,456</u>	<u>2,979,254</u>	<u>(1,148,419)</u>	<u>(1,118,998)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	3,375	0	0	1,347,250	1,200,000
Operating transfers out	(50,000)	(50,000)	(5,611)	(5,419)	0	0
Operating grants	18,560	8,128	0	0	22,871	0
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(31,440)</u>	<u>(38,497)</u>	<u>(5,611)</u>	<u>(5,419)</u>	<u>1,370,121</u>	<u>1,200,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	16,644,691	21,376,525	10,405,000	1,842,058	0	0
Debt service – interest payments	(6,171,822)	(5,059,724)	(1,256,847)	(1,283,864)	0	0
Debt service – principal and advance refunding payments	(3,875,000)	(3,839,627)	(1,765,000)	(1,632,587)	0	0
Acquisition and construction of capital assets	(10,768,472)	(18,966,980)	(6,709,912)	(5,153,185)	(711,633)	(1,253,315)
Decrease in construction contracts	(1,392,264)	(3,622,744)	(685,936)	(359,222)	(1,148,940)	(661,268)
Fiscal agent fees payments	(268,814)	(2,932)	(225,310)	(97,302)	0	0
Capital contributions	0	0	11,920	11,920	1,630,690	2,030,366
Proceeds from advances from other funds	0	0	175,000	(337,500)	0	0
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(5,831,681)</u>	<u>(10,115,482)</u>	<u>(51,085)</u>	<u>(7,009,682)</u>	<u>(229,883)</u>	<u>115,783</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	2,628,027	3,384,830	745,553	1,077,152	18,818	35,303
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>2,628,027</u>	<u>3,384,830</u>	<u>745,553</u>	<u>1,077,152</u>	<u>18,818</u>	<u>35,303</u>
Net increase (decrease) in cash and cash equivalents	16,511,799	19,540,230	4,212,313	(2,958,695)	10,637	232,088
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD						
	<u>92,809,469</u>	<u>73,269,239</u>	<u>13,636,110</u>	<u>16,594,805</u>	<u>964,279</u>	<u>732,191</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD						
	<u>\$109,321,268</u>	<u>\$92,809,469</u>	<u>\$17,848,423</u>	<u>\$13,636,110</u>	<u>\$974,916</u>	<u>\$964,279</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008**

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2009	2008	2009	2008	2009	2008	2009	2008
\$ (3,925,012)	\$ (3,822,993)	\$ 909,189	\$ 476,109	\$ 726,708	\$ 431,220	\$ (2,654,151)	\$ (2,906,605)
567,229	560,983	1,554,389	1,337,885	279,179	275,805	616,795	608,303
(93,681)	48,547	124,082	17,287	35,047	22,561	980	40,260
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
14,192	(5,112)	(274,866)	357,214	(88,463)	127,767	39,271	(64,850)
20,513	5,473	42,802	38,663	343	(497)	23,872	11,825
0	59,436	(146,073)	166,665	0	0	12,588	(7,081)
0	0	0	0	(1,500)	0	(9,928)	0
0	0	744	(744)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	(1,071)
0	0	0	0	0	0	0	0
1,229	15,144	(146,262)	65,724	4,444	(7,664)	2,246	2,915
38,818	14,004	128,291	52,259	324,899	46,141	34,841	11,456
41,205	39,334	71,615	149,549	11,991	265,994	15,678	14,491
<u>(3,335,507)</u>	<u>(3,085,184)</u>	<u>2,263,911</u>	<u>2,660,611</u>	<u>1,292,648</u>	<u>1,161,327</u>	<u>(1,917,808)</u>	<u>(2,290,357)</u>
1,779,618	2,031,400	0	27,461	75,000	75,000	2,362,160	2,322,218
(22,444)	(21,673)	(22,444)	(21,673)	(36,924)	0	0	(220,355)
1,523,239	1,363,935	143,198	192,887	0	0	0	0
0	0	0	0	0	0	0	0
<u>3,280,413</u>	<u>3,373,662</u>	<u>120,754</u>	<u>198,675</u>	<u>38,076</u>	<u>75,000</u>	<u>2,362,160</u>	<u>2,101,863</u>
0	0	0	0	13,079,593	0	0	0
(1,241)	(2,012)	(328,450)	(323,620)	(210,948)	(267,879)	(18,539)	(23,632)
0	0	(540,000)	(529,098)	(515,000)	(479,082)	0	0
(130,337)	(24,156)	(2,673,847)	(1,161,222)	(1,194,292)	(141,913)	(122,393)	(184,157)
0	(370,337)	(137,172)	(520,428)	(7,052)	(220)	(18,888)	(950)
0	0	(261)	(262)	(286,668)	(1)	(30,414)	(26,357)
91,968	338,131	0	0	0	0	0	0
0	0	0	0	0	0	(113,743)	(108,650)
0	0	0	0	0	0	0	0
<u>(39,610)</u>	<u>(58,374)</u>	<u>(3,679,730)</u>	<u>(2,534,630)</u>	<u>10,865,633</u>	<u>(889,095)</u>	<u>(303,977)</u>	<u>(343,746)</u>
64,205	101,246	274,691	412,847	249,093	364,477	60,885	97,252
0	0	0	0	0	0	0	0
<u>64,205</u>	<u>101,246</u>	<u>274,691</u>	<u>412,847</u>	<u>249,093</u>	<u>364,477</u>	<u>60,885</u>	<u>97,252</u>
(30,499)	331,350	(1,020,374)	737,503	12,445,450	711,709	201,260	(434,988)
<u>2,509,510</u>	<u>2,178,160</u>	<u>9,319,822</u>	<u>8,582,319</u>	<u>8,264,698</u>	<u>7,552,989</u>	<u>2,554,300</u>	<u>2,989,288</u>
<u><u>\$2,479,011</u></u>	<u><u>\$2,509,510</u></u>	<u><u>\$8,299,448</u></u>	<u><u>\$9,319,822</u></u>	<u><u>\$20,710,148</u></u>	<u><u>\$8,264,698</u></u>	<u><u>\$2,755,560</u></u>	<u><u>\$2,554,300</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2009	2008	2009	2008	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	(\$243,584)	\$242,683	\$ (426,207)	\$ (150,439)	(\$1,882,289)	\$2,419,444
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	318,463	294,827	426,176	417,367	1,766,263	16,516,354
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	93,846	(42,746)	5,676	6,510	(645,615)	1,996,896
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	0	0	0	0	(77,029)	46,802
Increase (decrease) in accounts payable	(11,861)	27,653	27,490	(3,436)	645,894	1,112,262
Increase (decrease) in accrued payroll	(2,828)	6,017	(2,596)	6,223	212,960	266,305
Decrease (increase) in inventory	59,738	(166,474)	0	0	19,962	448,222
Decrease (increase) in prepaid expenses	0	0	0	0	(30,278)	0
Decrease (increase) in other assets	0	0	0	0	744	39,992
Increase (decrease) in accrued sales tax	0	0	0	0	(22,543)	17,521
Increase (decrease) in due to other funds	0	0	0	0	85,600	2,463
Increase (decrease) in loans payable to other funds	7,980	(75,311)	0	0	7,980	(75,311)
Increase (decrease) in other liabilities	0	0	1,203	250	341,570	(284,185)
Unrealized gain (loss) on cash equivalents	4,628	2,634	20,707	10,674	2,330,900	658,571
Other nonoperating revenue (expense)	4,545	26,528	3,668	11,299	2,061,999	4,064,955
Net cash provided by (used for) operating activities	<u>230,927</u>	<u>315,811</u>	<u>56,117</u>	<u>298,448</u>	<u>20,712,218</u>	<u>27,230,291</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	50,000	157,399	0	0	5,614,028	5,816,853
Operating transfers out	0	(11,096)	0	0	(137,423)	(330,216)
Operating grants	0	0	0	35,859	1,707,868	1,600,809
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>50,000</u>	<u>146,303</u>	<u>0</u>	<u>35,859</u>	<u>7,184,473</u>	<u>7,087,446</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	130,000	0	0	0	40,259,284	23,218,583
Debt service – interest payments	(35,328)	(32,245)	0	0	(8,023,175)	(6,992,976)
Debt service – principal and advance refunding payments	(60,951)	28,509	0	0	(6,755,951)	(6,451,885)
Acquisition and construction of capital assets	(557,672)	(440,412)	(630,933)	(1,010,792)	(23,499,491)	(28,336,132)
Decrease in construction contracts	(68,849)	(178,809)	(100,579)	(87,893)	(3,559,680)	(5,801,871)
Fiscal agent fees payments	0	0	0	0	(811,467)	(126,854)
Capital contributions	117,867	0	23,163	20,520	1,875,608	2,400,937
Proceeds from advances from other funds	0	0	0	0	61,257	(446,150)
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(474,933)</u>	<u>(622,957)</u>	<u>(708,349)</u>	<u>(1,078,165)</u>	<u>(453,615)</u>	<u>(22,536,348)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	16,804	25,202	47,415	108,485	4,105,491	5,606,794
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>16,804</u>	<u>25,202</u>	<u>47,415</u>	<u>108,485</u>	<u>4,105,491</u>	<u>5,606,794</u>
Net increase (decrease) in cash and cash equivalents	(177,202)	(135,641)	(604,817)	(635,373)	31,548,567	17,388,183
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD						
	<u>489,183</u>	<u>624,824</u>	<u>1,948,358</u>	<u>2,583,731</u>	<u>132,495,729</u>	<u>115,107,546</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD						
	<u>\$311,981</u>	<u>\$489,183</u>	<u>\$1,343,541</u>	<u>\$1,948,358</u>	<u>\$164,044,296</u>	<u>\$132,495,729</u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	<u>Water and Electric Utility Fund</u>		<u>Sanitary Sewer Utility Fund</u>		<u>Regional Airport Fund</u>	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$43,716,502	\$35,958,288	\$1,490,774	\$2,043,464	\$190,831	\$189,437
Restricted assets – cash and cash equivalents	<u>65,604,766</u>	<u>56,851,181</u>	<u>16,357,649</u>	<u>11,592,646</u>	<u>784,085</u>	<u>774,842</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$109,321,268</u>	<u>\$92,809,469</u>	<u>\$17,848,423</u>	<u>\$13,636,110</u>	<u>\$974,916</u>	<u>\$964,279</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	\$268,382	\$719,869	\$1,149,969	\$1,517,153	\$0	\$0
Construction contracts payable	<u>713,664</u>	<u>1,392,264</u>	<u>1,821,602</u>	<u>685,936</u>	<u>157,403</u>	<u>1,148,940</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$982,046</u>	<u>\$2,112,133</u>	<u>\$2,971,571</u>	<u>\$2,203,089</u>	<u>\$157,403</u>	<u>\$1,148,940</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2009	2008	2009	2008	2009	2008	2009	2008
\$1,482,107	\$1,599,633	\$3,804,085	\$4,568,970	\$2,855,701	\$5,267,017	\$2,253,835	\$2,151,153
<u>996,904</u>	<u>909,877</u>	<u>4,495,363</u>	<u>4,750,852</u>	<u>17,854,447</u>	<u>2,997,681</u>	<u>501,725</u>	<u>403,147</u>
<u><u>\$2,479,011</u></u>	<u><u>\$2,509,510</u></u>	<u><u>\$8,299,448</u></u>	<u><u>\$9,319,822</u></u>	<u><u>\$20,710,148</u></u>	<u><u>\$8,264,698</u></u>	<u><u>\$2,755,560</u></u>	<u><u>\$2,554,300</u></u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>0</u>	<u>0</u>	<u>64,031</u>	<u>137,172</u>	<u>1,527,126</u>	<u>7,052</u>	<u>940</u>	<u>18,888</u>
<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$64,031</u></u>	<u><u>\$137,172</u></u>	<u><u>\$1,527,126</u></u>	<u><u>\$7,052</u></u>	<u><u>\$940</u></u>	<u><u>\$18,888</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2009	2008	2009	2008	2009	2008
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$142,539	\$112,858	\$527,880	\$350,013	\$56,464,254	\$52,240,833
Restricted assets – cash and cash equivalents	<u>169,442</u>	<u>376,325</u>	<u>815,661</u>	<u>1,598,345</u>	<u>107,580,042</u>	<u>80,254,896</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$311,981</u>	<u>\$489,183</u>	<u>\$1,343,541</u>	<u>\$1,948,358</u>	<u>\$164,044,296</u>	<u>\$132,495,729</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	\$0	\$0	\$0	\$0	\$1,418,351	\$2,237,022
Construction contracts payable	<u>127,952</u>	<u>68,849</u>	<u>73,066</u>	<u>100,579</u>	<u>4,485,784</u>	<u>3,559,680</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$127,952</u>	<u>\$68,849</u>	<u>\$73,066</u>	<u>\$100,579</u>	<u>\$5,904,135</u>	<u>\$5,796,702</u>

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

ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
OPERATING REVENUES:		
Residential sales	\$40,239,328	\$38,675,208
Commercial and industrial sales	51,076,559	50,794,471
Intragovernmental sales	812,276	837,800
Street lighting and traffic signs	1,218,947	1,158,676
Sales to public authorities	13,840,536	9,954,431
Miscellaneous	3,442,908	4,943,530
	<u>110,630,554</u>	<u>106,364,116</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	288,841	99,697
Steam expenses	669,866	670,597
Electrical expenses	951,952	901,320
Miscellaneous steam power expenses	522,277	624,601
Fuel – coal	4,519,942	6,160,449
Fuel – gas	263,024	132,308
	<u>7,215,902</u>	<u>8,588,972</u>
Total Operations		
	<u>7,215,902</u>	<u>8,588,972</u>
Maintenance		
Supervision and engineering	343,331	232,414
Maintenance of structures	22,589	22,479
Maintenance of boiler plants	920,731	832,333
Maintenance of electrical plant	442,420	512,150
Maintenance – other	156,021	99,476
	<u>1,885,092</u>	<u>1,698,852</u>
Total Maintenance		
	<u>1,885,092</u>	<u>1,698,852</u>
Other:		
Purchased power	62,255,593	56,025,537
Fuel	6,175	18,964
Transportation and other production	82,821	50,453
	<u>62,344,589</u>	<u>56,094,954</u>
Total Other		
	<u>62,344,589</u>	<u>56,094,954</u>
Total Production		
	<u>71,445,583</u>	<u>66,382,778</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	707,968	706,787
Load dispatching	1,062,075	898,674
Station	861,568	733,424
Overhead line	525,832	557,662
Underground line	750,807	724,515
Street lighting and signal system	0	322
Meter services	578,706	520,005
Customer installation	40,304	30,772
Miscellaneous distribution	1,017,233	1,007,655
Transportation	351,677	421,358
Storeroom	280,587	259,909
Rents	17,150	20,418
Transmission of electricity	180,966	186,728
	<u>6,374,873</u>	<u>6,068,229</u>
Total Operations		
	<u>6,374,873</u>	<u>6,068,229</u>

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

**ELECTRIC UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008**

	<u>2009</u>	<u>2008</u>
Maintenance:		
Supervision and engineering	\$10,123	\$15,549
Maintenance of structures	173,642	109,686
Maintenance of station equipment	150,225	66,095
Maintenance of overhead lines	2,509,017	1,984,084
Maintenance of underground lines	589,092	555,504
Maintenance of line transformer	35,414	36,549
Maintenance of street lights and signal system	275,072	269,641
Maintenance of meters	10,362	8,937
Maintenance of miscellaneous distribution plant	<u>23,786</u>	<u>6,485</u>
Total Maintenance	<u>3,776,733</u>	<u>3,052,530</u>
Total Transmission and Distribution	<u>10,151,606</u>	<u>9,120,759</u>
Accounting and Collection:		
Meter reading	382,079	431,049
Customer records and collection	1,658,377	1,533,452
Uncollectible accounts	<u>787,928</u>	<u>386,499</u>
Total Accounting and Collection	<u>2,828,384</u>	<u>2,351,000</u>
Administrative and General:		
Salaries	538,724	541,032
Property insurance	479,662	473,403
Office supplies and expense	259,231	261,032
Communication services	2,381	1,618
Maintenance of communication equipment	20,736	24,563
Outside services employed	1,868	56,796
Miscellaneous general expense	1,412	12,408
Merchandise/jobbing and contract work	424,230	353,387
Demonstrating and selling	15,476	19,498
Rents	186,554	199,684
Energy conservation	<u>1,257,272</u>	<u>958,060</u>
Total Administrative and General	<u>3,187,546</u>	<u>2,901,481</u>
TOTAL OPERATING EXPENSES	<u>87,613,119</u>	<u>80,756,018</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$23,017,435</u>	<u>\$25,608,098</u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
OPERATING REVENUES:		
Water	\$15,366,698	\$14,748,541
Miscellaneous	437,843	497,182
TOTAL OPERATING REVENUES	<u>15,804,541</u>	<u>15,245,723</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	84,308	81,767
Operating labor and expense	24,725	2,585
Purchase of water for resale	8,472	10,863
Maintenance of wells	144,998	388,637
Miscellaneous	937,555	155,760
Total Source of Supply	<u>1,200,058</u>	<u>639,612</u>
Power and Pumping		
Supervision and engineering	109,249	98,983
Operating labor and expense	643,288	590,499
Maintenance of structures and improvements	445,258	481,047
Maintenance of pumping equipment	435,962	78,897
Power purchased	920,955	891,867
Miscellaneous	22,062	22,516
Total Power and Pumping	<u>2,576,774</u>	<u>2,163,809</u>
Purification:		
Supplies and expense	78,248	58,224
Labor	129,850	135,439
Chemicals	634,799	537,358
Maintenance of purification equipment	391,018	211,048
Total Purification	<u>1,233,915</u>	<u>942,069</u>
Total Production	<u>5,010,747</u>	<u>3,745,490</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	551,382	552,409
Maps and records	164,456	180,606
Transmission and distributions lines	288,666	139,936
Meter	164,299	155,965
Total Operations	<u>1,168,803</u>	<u>1,028,916</u>

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

WATER UTILITY
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
(BY FEDERAL ENERGY REGULATORY COMMISSION CLASSIFICATIONS)
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
Maintenance:		
Supervision and engineering	\$0	\$26,090
Maintenance of structures and improvements	3,533	1,785
Maintenance of transmission/distribution lines	1,500,880	1,570,117
Maintenance of distribution reservoirs	9,494	6,526
Maintenance of services	931,098	824,670
Maintenance of meters	259,649	226,852
Maintenance of hydrants	88,810	60,353
Maintenance of miscellaneous plants	52,340	42,057
Total Maintenance	<u>2,845,804</u>	<u>2,758,450</u>
Other:		
Stores	145,922	160,037
Transportation	261,119	299,974
Total Other	<u>407,041</u>	<u>460,011</u>
Total Transmission and Distribution	<u>4,421,648</u>	<u>4,247,377</u>
Accounting and Collection:		
Meter reading	202,000	206,982
Billing and accounting	1,096,816	965,194
Uncollectible accounts	68,829	75,904
Total Accounting and Collection	<u>1,367,645</u>	<u>1,248,080</u>
Administrative and General:		
General office salaries	210,021	211,796
Insurance	186,480	205,811
Special service	92,454	97,972
Office supplies and expense	52,554	86,157
Rent	65,489	41,470
Miscellaneous	0	0
Energy conservation	73,667	83,285
Merchandise/jobbing and contract work	202	139
Total Administrative and General	<u>680,867</u>	<u>726,630</u>
TOTAL OPERATING EXPENSES	<u>11,480,907</u>	<u>9,967,577</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$4,323,634</u>	<u>\$5,278,146</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	\$10,601,805	\$ 9,251,635
OPERATING EXPENSES:		
Administration:		
Personal services	928,692	853,373
Materials and supplies	31,959	33,289
Travel and training	2,964	1,824
Intragovernmental	866,432	780,900
Utilities, services, and miscellaneous	105,982	91,812
Total Administration	<u>1,936,029</u>	<u>1,761,198</u>
Treatment Plant:		
Personal services	1,760,997	1,677,523
Materials and supplies	410,551	377,362
Travel and training	1,480	2,492
Intragovernmental	110,834	98,599
Utilities, services and miscellaneous	1,104,287	1,020,720
Total Treatment Plant	<u>3,388,149</u>	<u>3,176,696</u>
Pump Stations:		
Personal services	157,899	152,910
Materials and supplies	26,048	20,742
Travel and training	205	180
Intragovernmental	2,447	2,083
Utilities, services, and miscellaneous	743,123	486,528
Total Pump Stations	<u>929,722</u>	<u>662,443</u>
Maintenance:		
Personal services	762,939	687,946
Materials and supplies	147,498	132,891
Travel and training	1,024	1,092
Intragovernmental	147,006	120,640
Utilities, services, and miscellaneous	324,812	53,926
Total Maintenance	<u>1,383,279</u>	<u>996,495</u>
TOTAL OPERATING EXPENSES	<u>7,637,179</u>	<u>6,596,832</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$2,964,626</u>	<u>\$2,654,803</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 103,789	\$ 106,282
Rentals	176,668	166,432
Landing fees	54,476	112,017
Law enforcement fees	31,612	5,778
Passenger facility charges	115,439	44,471
TOTAL OPERATING REVENUES	<u>481,984</u>	<u>434,980</u>
OPERATING EXPENSES:		
Administration:		
Personal services	223,326	154,620
Materials and supplies	8,444	4,308
Travel and training	1,779	1,752
Intragovernmental	182,485	145,198
Utilities, services, and miscellaneous	124,661	111,632
Total Administration	<u>540,695</u>	<u>417,510</u>
Airfield Areas:		
Personal services	221,197	216,623
Materials and supplies	56,205	54,414
Travel and training	490	0
Intragovernmental	11,909	9,708
Utilities, services, and miscellaneous	53,460	43,543
Total Airfield Areas	<u>343,261</u>	<u>324,288</u>
Terminal Areas:		
Personal services	56,427	54,618
Materials and supplies	37,233	48,986
Intragovernmental	1,204	880
Utilities, services, and miscellaneous	92,999	109,552
Total Terminal Areas	<u>187,863</u>	<u>214,036</u>
Public Safety:		
Personal services	512,314	547,328
Materials and supplies	23,518	9,365
Travel and training	10,326	9,002
Intragovernmental	15,913	11,717
Utilities, services, and miscellaneous	12,697	7,600
Total Public Safety	<u>574,768</u>	<u>585,012</u>
Snow Removal:		
Personal services	6,135	13,156
Materials and supplies	12,358	16,455
Intragovernmental	4,993	3,360
Utilities, services, and miscellaneous	5,265	15,923
Total Snow Removal	<u>28,751</u>	<u>48,894</u>
TOTAL OPERATING EXPENSES	<u>1,675,338</u>	<u>1,589,740</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$1,193,354)</u>	<u>(\$1,154,760)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	2009	2008
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 296,827	\$ 194,618
School passes	19,643	12,698
Specials	3,367	16,449
University of Missouri Shuttle reimbursement	996,496	920,730
Paratransit	131,283	95,760
TOTAL OPERATING REVENUES	1,447,616	1,240,255
OPERATING EXPENSES:		
General Operations:		
Personal services	1,298,626	1,134,154
Materials and supplies	657,084	814,836
Travel and training	3,379	3,310
Intragovernmental	533,574	422,373
Utilities, services, and miscellaneous	310,907	227,309
Total General Operations	2,803,570	2,601,982
University of Missouri Shuttle Service:		
Personal services	747,636	618,097
Materials and supplies	290,550	309,651
Travel and training	0	0
Intragovernmental	21,063	17,331
Utilities, services, and miscellaneous	155,948	112,305
Total University of Missouri Shuttle Service	1,215,197	1,057,384
Paratransit:		
Personal services	555,265	590,008
Materials and supplies	118,612	164,898
Travel and training	1,090	0
Intragovernmental	32,650	21,822
Utilities, services, and miscellaneous	79,015	66,171
Total Paratransit	786,632	842,899
TOTAL OPERATING EXPENSES	4,805,399	4,502,265
OPERATING LOSS BEFORE DEPRECIATION	(\$3,357,783)	(\$3,262,010)

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 11,608,601	\$10,844,271
Landfill fees	1,854,569	2,264,198
Bag sales	88,762	57,878
Mosquito control	28,252	48,626
Miscellaneous	442,689	855,158
TOTAL OPERATING REVENUES	<u>14,022,873</u>	<u>14,070,131</u>
OPERATING EXPENSES:		
Administration:		
Personal services	510,706	497,607
Materials and supplies	14,732	17,091
Travel and training	6,683	5,739
Intragovernmental	971,330	858,542
Utilities, services, and miscellaneous	234,492	224,834
Total Administration	<u>1,737,943</u>	<u>1,603,813</u>
Commercial:		
Personal services	1,323,412	1,274,500
Materials and supplies	923,650	1,035,891
Travel and training	1,034	125
Intragovernmental,	174,766	130,834
Utilities, services, and miscellaneous	465,014	586,181
Total Commercial	<u>2,887,876</u>	<u>3,027,531</u>
Residential:		
Personal services	846,743	862,766
Materials and supplies	674,323	761,110
Travel and training	580	320
Intragovernmental	144,089	132,952
Utilities, services, and miscellaneous	223,926	215,794
Total Residential	<u>1,889,661</u>	<u>1,972,942</u>
Landfill:		
Personal services	828,358	784,315
Materials and supplies	795,976	996,550
Travel and training	4,466	3,266
Intragovernmental	51,838	49,341
Utilities, services, and miscellaneous	451,621	781,634
Total Landfill	<u>2,132,259</u>	<u>2,615,106</u>
Recycling:		
Personal services	1,545,907	1,479,765
Materials and supplies	851,893	1,042,790
Travel and training	1,977	1,805
Intragovernmental	168,917	143,334
Utilities, services, and miscellaneous	342,862	369,051
Total Recycling	<u>2,911,556</u>	<u>3,036,745</u>
TOTAL OPERATING EXPENSES	<u>11,559,295</u>	<u>12,256,137</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$2,463,578</u>	<u>\$1,813,994</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 845,149	\$ 768,578
Garages	609,166	554,811
Reserved lots	260,398	247,688
Other	<u>22,381</u>	<u>22,861</u>
TOTAL OPERATING REVENUES	<u>1,737,094</u>	<u>1,593,938</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	377,892	355,588
Materials and supplies	52,770	147,721
Intragovernmental	114,530	101,625
Utilities, services, and miscellaneous	<u>186,015</u>	<u>281,979</u>
TOTAL OPERATING EXPENSES	<u>731,207</u>	<u>886,913</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$1,005,887</u>	<u>\$707,025</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	2009	2008
OPERATING REVENUES:		
Fees and admissions	\$ 2,876,307	\$ 2,689,577
Facility user charges	127,090	124,603
Youth capital improvement fees	67,979	82,560
Golf course improvement fees	149,554	134,315
Miscellaneous	899,676	817,126
TOTAL OPERATING REVENUES	4,120,606	3,848,181
OPERATING EXPENSES:		
Recreation Services:		
Personal services	1,857,256	1,900,945
Materials and supplies	344,004	368,674
Travel and training	4,590	5,051
Intragovernmental	417,067	417,622
Utilities, services, and miscellaneous	389,936	386,356
Total Recreation Services	3,012,853	3,078,648
Maintenance:		
Personal services	579,255	567,852
Materials and supplies	315,854	336,712
Travel and training	908	747
Intragovernmental	54,288	51,166
Utilities, services, and miscellaneous	444,627	409,147
Total Maintenance	1,394,932	1,365,624
Activity and Recreation Center:		
Personal services	1,092,490	1,100,407
Materials and supplies	202,610	183,038
Travel and training	3,046	3,222
Intragovernmental	140,105	115,823
Utilities, services, and miscellaneous	311,926	299,721
Total Activity and Recreation Center	1,750,177	1,702,211
TOTAL OPERATING EXPENSES	6,157,962	6,146,483
OPERATING LOSS BEFORE DEPRECIATION	(\$2,037,356)	(\$2,298,302)

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
OPERATING REVENUES:		
Switching fees	\$458,206	\$872,306
Miscellaneous	204,543	317,720
TOTAL OPERATING REVENUES	<u>662,749</u>	<u>1,190,026</u>
OPERATING EXPENSES:		
Administration:		
Personal services	3,439	623
Materials and supplies	8,935	3,935
Travel and training	935	1,972
Intragovernmental	46,940	64,458
Utilities, services, and miscellaneous	61,586	51,074
Total Administration	<u>121,835</u>	<u>122,062</u>
Transportation:		
Personal services	99,653	143,807
Materials and supplies	39,281	86,823
Travel and training	3,051	2,069
Intragovernmental	21,531	15,230
Utilities, services, and miscellaneous	56,655	80,792
Total Transportation	<u>220,171</u>	<u>328,721</u>
Maintenance of Way:		
Personal services	133,003	119,038
Materials and supplies	53,339	32,088
Intragovernmental	3,684	6,005
Utilities, services, and miscellaneous	55,838	44,602
Total Maintenance of Way	<u>245,864</u>	<u>201,733</u>
TOTAL OPERATING EXPENSES	<u>587,870</u>	<u>652,516</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$74,879</u>	<u>\$537,510</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 1,223,104	\$ 1,385,779
OPERATING EXPENSES:		
General Operations:		
Personal services	446,011	442,513
Materials and supplies	8,393	10,877
Travel and training	1,340	162
Intragovernmental	234,086	196,677
Utilities, services, and miscellaneous	30,136	85,075
Total General Operations	<u>719,966</u>	<u>735,304</u>
Field Operations:		
Personal services	262,895	280,153
Materials and supplies	96,296	79,883
Travel and training	0	0
Intragovernmental	11,859	11,739
Utilities, services, and miscellaneous	132,119	11,772
Total Field Operations	<u>503,169</u>	<u>383,547</u>
TOTAL OPERATING EXPENSES	<u>1,223,135</u>	<u>1,118,851</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>(\$31)</u>	<u>\$266,928</u>

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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.

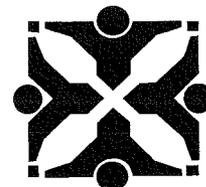
Information Technologies Fund - to account for the provision of hardware infrastructure to support the computing requirements of the City, as well as developing or implementing software to improve the operating efficiencies of the departments within the City.

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.

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



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CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2009	2008	2009	2008	2009	2008
CURRENT ASSETS:						
Cash and cash equivalents	\$506,521	\$574,931	\$636,071	\$671,805	\$1,806,967	\$1,497,887
Accounts receivable	0	0	126,702	132,793	5,592	5,592
Grants receivable	0	0	0	0	0	0
Accrued interest	1,349	343	1,739	414	4,847	1,699
Due from other funds	0	0	0	0	0	0
Inventory	7,833	8,058	0	0	13,343	12,006
Prepaid expenses	0	0	0	0	2,024	0
Other assets	0	0	0	0	0	0
Total Current Assets	515,703	583,332	764,512	805,012	1,832,773	1,517,184
OTHER ASSETS:						
Investments	0	0	0	0	0	0
Total Other Assets	0	0	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	348,708	276,104	32,500	32,500	4,167,516	3,924,235
Accumulated depreciation	(91,370)	(59,276)	(32,500)	(32,500)	(3,672,686)	(3,426,398)
Net Plant in Service	257,338	216,828	0	0	494,830	497,837
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	257,338	216,828	0	0	494,830	497,837
TOTAL ASSETS	\$773,041	\$800,160	\$764,512	\$805,012	\$2,327,603	\$2,015,021
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$45,751	\$66,346	\$20,179	\$41,449	\$36,957	\$101,205
Accrued payroll and payroll taxes	38,071	37,718	42,571	38,897	192,249	167,120
Due to other funds	0	0	0	0	0	0
Advances from other funds	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	83,822	104,064	62,750	80,346	229,206	268,325
LONG-TERM LIABILITIES:						
Claims payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
Total Long-Term Liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	83,822	104,064	62,750	80,346	229,206	268,325
FUND EQUITY:						
Contributed capital	380,000	380,000	0	0	434,763	434,763
Retained earnings (deficit)	309,219	316,096	701,762	724,666	1,663,634	1,311,933
TOTAL FUND EQUITY	689,219	696,096	701,762	724,666	2,098,397	1,746,696
LIABILITIES AND FUND EQUITY	\$773,041	\$800,160	\$764,512	\$805,012	\$2,327,603	\$2,015,021

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund	
2009	2008	2009	2008	2009	2008
\$1,545,152	\$1,699,360	\$500,613	\$507,300	\$893,366	\$1,271,160
167,149	133,979	8,529	16,077	0	0
0	0	0	0	0	0
4,137	683	1,391	1,961	2,403	(613)
0	0	0	0	0	0
31,079	18,444	643,545	646,324	0	0
3,117	0	0	0	0	0
0	755	0	84	0	0
<u>1,750,634</u>	<u>1,853,221</u>	<u>1,154,078</u>	<u>1,171,746</u>	<u>895,769</u>	<u>1,270,547</u>
0	0	0	0	6,055,308	5,788,431
0	0	0	0	6,055,308	5,788,431
860,556	876,885	818,847	670,398	33,350	33,350
(557,379)	(545,901)	(296,877)	(270,297)	(33,350)	(33,350)
303,177	330,984	521,970	400,101	0	0
0	0	0	0	0	0
<u>303,177</u>	<u>330,984</u>	<u>521,970</u>	<u>400,101</u>	<u>0</u>	<u>0</u>
<u>\$2,053,811</u>	<u>\$2,184,205</u>	<u>\$1,676,048</u>	<u>\$1,571,847</u>	<u>\$6,951,077</u>	<u>\$7,058,978</u>
\$15,581	\$163,443	\$208,624	\$506,071	\$2,762	\$182,473
52,835	50,072	115,376	111,320	16,965	14,909
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	57	0	0
<u>68,416</u>	<u>213,515</u>	<u>324,000</u>	<u>617,448</u>	<u>19,727</u>	<u>197,382</u>
0	0	0	0	4,735,000	4,526,384
0	0	0	0	0	0
0	0	0	0	4,735,000	4,526,384
<u>68,416</u>	<u>213,515</u>	<u>324,000</u>	<u>617,448</u>	<u>4,754,727</u>	<u>4,723,766</u>
0	0	281,705	281,705	0	0
1,985,395	1,970,690	1,070,343	672,694	2,196,350	2,335,212
<u>1,985,395</u>	<u>1,970,690</u>	<u>1,352,048</u>	<u>954,399</u>	<u>2,196,350</u>	<u>2,335,212</u>
<u>\$2,053,811</u>	<u>\$2,184,205</u>	<u>\$1,676,048</u>	<u>\$1,571,847</u>	<u>\$6,951,077</u>	<u>\$7,058,978</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

ASSETS	Employee Benefit Fund		TOTAL	
	2009	2008	2009	2008
CURRENT ASSETS:				
Cash and cash equivalents	\$2,315,944	\$1,862,666	\$8,204,634	\$8,085,109
Accounts receivable	299,285	426,206	607,257	714,647
Grants receivable	0	0	0	0
Accrued interest	5,988	1,628	21,854	6,115
Due from other funds	0	0	0	0
Inventory	0	0	695,800	684,832
Prepaid expenses	0	0	5,141	0
Other assets	0	0	0	839
Total Current Assets	<u>2,621,217</u>	<u>2,290,500</u>	<u>9,534,686</u>	<u>9,491,542</u>
OTHER ASSETS:				
Investments	0	0	6,055,308	5,788,431
Total Other Assets	<u>0</u>	<u>0</u>	<u>6,055,308</u>	<u>5,788,431</u>
FIXED ASSETS:				
Property, plant, and equipment	0	0	6,261,477	5,813,472
Accumulated depreciation	0	0	(4,684,162)	(4,367,722)
Net Plant in Service	<u>0</u>	<u>0</u>	<u>1,577,315</u>	<u>1,445,750</u>
Construction in progress	0	0	0	0
Net Fixed Assets	<u>0</u>	<u>0</u>	<u>1,577,315</u>	<u>1,445,750</u>
TOTAL ASSETS	<u><u>\$2,621,217</u></u>	<u><u>\$2,290,500</u></u>	<u><u>\$17,167,309</u></u>	<u><u>\$16,725,723</u></u>
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$69,435	\$107,391	\$399,289	\$1,168,378
Accrued payroll and payroll taxes	21,448	22,360	479,515	442,396
Due to other funds	0	20,491	0	20,491
Advances from other funds	0	0	0	0
Other liabilities	69,698	63,394	69,698	63,451
Total Current Liabilities	<u>160,581</u>	<u>213,636</u>	<u>948,502</u>	<u>1,694,716</u>
LONG-TERM LIABILITIES:				
Claims payable	0	0	4,735,000	4,526,384
Incurred but not reported claims	679,956	948,411	679,956	948,411
Total Long-Term Liabilities	<u>679,956</u>	<u>948,411</u>	<u>5,414,956</u>	<u>5,474,795</u>
TOTAL LIABILITIES	<u>840,537</u>	<u>1,162,047</u>	<u>6,363,458</u>	<u>7,169,511</u>
FUND EQUITY:				
Contributed capital	0	0	1,096,468	1,096,468
Retained earnings (deficit)	1,780,680	1,128,453	9,707,383	8,459,744
TOTAL FUND EQUITY	<u>1,780,680</u>	<u>1,128,453</u>	<u>10,803,851</u>	<u>9,556,212</u>
LIABILITIES AND FUND EQUITY	<u><u>\$2,621,217</u></u>	<u><u>\$2,290,500</u></u>	<u><u>\$17,167,309</u></u>	<u><u>\$16,725,723</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 YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2009	2008	2009	2008	2009	2008
OPERATING REVENUES:						
Charges for services and other benefits	\$1,065,432	\$937,109	\$1,548,814	\$1,405,466	\$4,018,240	\$3,904,424
OPERATING EXPENSES:						
Personal services	605,294	514,538	602,772	577,883	2,092,835	1,953,762
Materials and supplies	129,656	105,922	357,531	312,945	294,492	302,611
Travel and training	508	1,477	2,080	1,292	38,988	46,562
Intragovernmental	77,000	82,511	357,759	372,163	166,848	149,538
Utilities, services, and miscellaneous	276,012	243,251	561,179	615,000	884,273	846,561
TOTAL OPERATING EXPENSES	1,088,470	947,699	1,881,321	1,879,283	3,477,436	3,299,034
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(23,038)	(10,590)	(332,507)	(473,817)	540,804	605,390
Depreciation	(12,656)	(10,905)	0	(449)	(274,092)	(273,532)
OPERATING INCOME (LOSS)	(35,694)	(21,495)	(332,507)	(474,266)	266,712	331,858
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	24,642	27,742	31,305	33,654	77,002	52,361
Miscellaneous revenue	4,175	3,450	384,332	365,938	7,987	2,678
Interest expense	0	0	0	0	0	0
Loss on disposal of fixed assets	0	(8,164)	0	(20,705)	0	0
Miscellaneous expense	0	0	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	28,817	23,028	415,637	378,887	84,989	55,039
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(6,877)	1,533	83,130	(95,379)	351,701	386,897
OPERATING TRANSFERS						
operating transfers from other funds	0	0	0	0	0	0
operating transfers to other funds	0	0	(106,034)	(11,870)	0	0
TOTAL OPERATING TRANSFERS	0	0	(106,034)	(11,870)	0	0
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(6,877)	1,533	(22,904)	(107,249)	351,701	386,897
Contributed capital	0	0	0	0	0	0
NET INCOME (LOSS)	(6,877)	1,533	(22,904)	(107,249)	351,701	386,897
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	316,096	314,563	724,666	831,915	1,311,933	925,036
Equity transfers from other funds	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u>\$309,219</u>	<u>\$316,096</u>	<u>\$701,762</u>	<u>\$724,666</u>	<u>\$1,663,634</u>	<u>\$1,311,933</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund	
2009	2008	2009	2008	2009	2008
\$1,561,768	\$1,340,044	\$6,856,593	\$7,557,805	\$3,303,866	\$2,944,239
856,419	798,942	1,569,904	1,480,502	194,436	187,252
203,369	240,945	4,435,386	5,630,020	8,402	2,571
5,421	2,088	2,177	5,669	4,524	3,629
161,801	171,248	400,745	363,753	42,797	41,220
345,294	92,492	50,959	67,957	3,597,705	3,317,226
<u>1,572,304</u>	<u>1,305,715</u>	<u>6,459,171</u>	<u>7,547,901</u>	<u>3,847,864</u>	<u>3,551,898</u>
(10,536)	34,329	397,422	9,904	(543,998)	(607,659)
<u>(39,805)</u>	<u>(27,934)</u>	<u>(26,579)</u>	<u>(25,514)</u>	<u>0</u>	<u>(500)</u>
<u>(50,341)</u>	<u>6,395</u>	<u>370,843</u>	<u>(15,610)</u>	<u>(543,998)</u>	<u>(608,159)</u>
0	0	0	0	0	0
75,338	81,981	21,410	18,414	79,260	248,164
6,430	91	40,925	63,936	325,876	0
0	0	(1,862)	(3,018)	0	0
(16,722)	0	0	(1,305)	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>65,046</u>	<u>82,072</u>	<u>60,473</u>	<u>78,027</u>	<u>405,136</u>	<u>248,164</u>
<u>14,705</u>	<u>88,467</u>	<u>431,316</u>	<u>62,417</u>	<u>(138,862)</u>	<u>(359,995)</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>(33,667)</u>	<u>(72,042)</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>(33,667)</u>	<u>(72,042)</u>	<u>0</u>	<u>0</u>
14,705	88,467	397,649	(9,625)	(138,862)	(359,995)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14,705	88,467	397,649	(9,625)	(138,862)	(359,995)
1,970,690	1,882,223	672,694	682,319	2,335,212	2,695,207
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,985,395</u>	<u>\$1,970,690</u>	<u>\$1,070,343</u>	<u>\$672,694</u>	<u>\$2,196,350</u>	<u>\$2,335,212</u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	Employee Benefit Fund		TOTAL	
	2009	2008	2009	2008
OPERATING REVENUES:				
Charges for services and other benefits	\$13,125,537	\$13,032,302	\$31,480,250	\$31,121,389
OPERATING EXPENSES:				
Personal services	251,714	232,381	6,173,374	5,745,260
Materials and supplies	30,403	36,741	5,459,239	6,631,755
Travel and training	2,427	588	56,125	61,305
Intragovernmental	66,506	56,312	1,273,456	1,236,745
Utilities, services, and miscellaneous	12,508,223	13,116,818	18,223,645	18,299,305
TOTAL OPERATING EXPENSES	12,859,273	13,442,840	31,185,839	31,974,370
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	266,264	(410,538)	294,411	(852,981)
Depreciation	0	0	(353,132)	(338,834)
OPERATING INCOME (LOSS)	266,264	(410,538)	(58,721)	(1,191,815)
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	0	0
Investment revenue	96,685	90,109	405,642	552,425
Miscellaneous revenue	311,194	409,406	1,080,919	845,499
Interest expense	0	0	(1,862)	(3,018)
Loss on disposal of fixed assets	0	0	(16,722)	(30,174)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	407,879	499,515	1,467,977	1,364,732
INCOME (LOSS) BEFORE OPERATING TRANSFERS	674,143	88,977	1,409,256	172,917
OPERATING TRANSFERS				
operating transfers from other funds	0	0	0	0
operating transfers to other funds	(21,916)	0	(161,617)	(83,912)
TOTAL OPERATING TRANSFERS	(21,916)	0	(161,617)	(83,912)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	652,227	88,977	1,247,639	89,005
Contributed capital	0	0	0	0
NET INCOME (LOSS)	652,227	88,977	1,247,639	89,005
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	1,128,453	1,039,476	8,459,744	8,370,739
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u>\$1,780,680</u>	<u>\$1,128,453</u>	<u>\$9,707,383</u>	<u>\$8,459,744</u>

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CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2009	2008	2009	2008	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	(\$35,694)	(\$21,495)	(\$332,507)	(\$474,266)	\$266,712	\$331,858
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	12,656	10,905	0	449	274,092	273,532
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	12	6,091	8,003	0	0
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	225	1,977	0	0	(1,337)	3,206
Decrease (increase) in prepaid expenses	0	0	0	0	(2,024)	0
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accounts payable	(20,595)	(1,072)	(21,270)	24,445	(64,248)	(22,693)
Increase (decrease) in accrued payroll	353	9,667	3,674	3,018	25,129	3,789
Increase (decrease) in due to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	0	0	0	0	0	0
Increase (decrease) in claims payable	0	0	0	0	0	0
Unrealized gain (loss) on cash equivalents	7,787	3,195	10,059	3,817	28,266	8,719
Other nonoperating revenue	4,175	3,450	384,332	365,938	7,987	2,678
Net cash provided by (used for) operating activities	<u>(31,093)</u>	<u>6,639</u>	<u>50,379</u>	<u>(68,596)</u>	<u>534,577</u>	<u>601,089</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	0	0
Operating transfers out	0	0	(106,034)	(11,870)	0	0
Operating grant	0	0	0	0	0	0
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>0</u>	<u>0</u>	<u>(106,034)</u>	<u>(11,870)</u>	<u>0</u>	<u>0</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	0	0
Acquisition and construction of capital assets	(53,166)	(63,282)	0	0	(271,085)	(61,407)
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>(53,166)</u>	<u>(63,282)</u>	<u>0</u>	<u>0</u>	<u>(271,085)</u>	<u>(61,407)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	15,849	26,294	19,921	31,960	45,588	45,140
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>15,849</u>	<u>26,294</u>	<u>19,921</u>	<u>31,960</u>	<u>45,588</u>	<u>45,140</u>
Net increase (decrease) in cash and cash equivalents	(68,410)	(30,349)	(35,734)	(48,506)	309,080	584,822
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>574,931</u>	<u>605,280</u>	<u>671,805</u>	<u>720,311</u>	<u>1,497,887</u>	<u>913,065</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$506,521</u></u>	<u><u>\$574,931</u></u>	<u><u>\$636,071</u></u>	<u><u>\$671,805</u></u>	<u><u>\$1,806,967</u></u>	<u><u>\$1,497,887</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$506,521</u>	<u>\$574,931</u>	<u>\$636,071</u>	<u>\$671,805</u>	<u>\$1,806,967</u>	<u>\$1,497,887</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$506,521</u></u>	<u><u>\$574,931</u></u>	<u><u>\$636,071</u></u>	<u><u>\$671,805</u></u>	<u><u>\$1,806,967</u></u>	<u><u>\$1,497,887</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund	
2009	2008	2009	2008	2009	2008
(\$50,341)	\$6,395	\$370,843	(\$15,610)	(\$543,998)	(\$608,159)
39,805	27,934	26,579	25,514	0	500
(33,170)	8,301	7,548	5,420	0	0
0	0	0	0	0	0
(12,635)	26,228	2,779	(100,268)	0	0
(3,117)	0	0	0	0	0
755	(755)	84	0	0	0
(147,862)	153,138	(297,447)	173,035	(179,711)	160,745
2,763	10,137	4,056	7,164	2,056	1,799
0	0	0	0	0	0
0	0	(57)	0	0	0
0	0	0	0	208,616	(160,019)
23,860	9,407	8,136	3,012	14,277	(10,592)
6,430	91	40,925	63,936	325,876	0
<u>(173,512)</u>	<u>240,876</u>	<u>163,446</u>	<u>162,203</u>	<u>(172,884)</u>	<u>(615,726)</u>
0	0	0	0	0	0
0	0	(33,667)	(72,042)	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>(33,667)</u>	<u>(72,042)</u>	<u>0</u>	<u>0</u>
0	0	(1,862)	(3,018)	0	0
0	0	0	0	0	0
(28,720)	(177,478)	(148,448)	(60,225)	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>(28,720)</u>	<u>(177,478)</u>	<u>(150,310)</u>	<u>(63,243)</u>	<u>0</u>	<u>0</u>
48,024	77,300	13,844	15,188	61,967	260,746
0	0	0	0	(2,476,755)	(1,884,190)
0	0	0	0	2,209,878	3,171,355
<u>48,024</u>	<u>77,300</u>	<u>13,844</u>	<u>15,188</u>	<u>(204,910)</u>	<u>1,547,911</u>
(154,208)	140,698	(6,687)	42,106	(377,794)	932,185
<u>1,699,360</u>	<u>1,558,662</u>	<u>507,300</u>	<u>465,194</u>	<u>1,271,160</u>	<u>338,975</u>
<u>\$1,545,152</u>	<u>\$1,699,360</u>	<u>\$500,613</u>	<u>\$507,300</u>	<u>\$893,366</u>	<u>\$1,271,160</u>
<u>\$1,545,152</u>	<u>\$1,699,360</u>	<u>\$500,613</u>	<u>\$507,300</u>	<u>\$893,366</u>	<u>\$1,271,160</u>
<u>\$1,545,152</u>	<u>\$1,699,360</u>	<u>\$500,613</u>	<u>\$507,300</u>	<u>\$893,366</u>	<u>\$1,271,160</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	Employee Benefit Fund		TOTAL	
	2009	2008	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$266,264	(\$410,538)	(\$58,721)	(\$1,191,815)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	353,132	338,834
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	126,921	(43,142)	107,390	(21,406)
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	(10,968)	(68,857)
Decrease (increase) in prepaid expenses	0	0	(5,141)	0
Decrease (increase) in other assets	0	0	839	(755)
Increase (decrease) in accounts payable	(37,956)	(67,852)	(769,089)	419,746
Increase (decrease) in accrued payroll	(912)	6,693	37,119	42,267
Increase (decrease) in due other funds	(20,491)	20,491	(20,491)	20,491
Increase (decrease) in other liabilities	6,304	(25,819)	6,247	(25,819)
Increase (decrease) in claims payable	(268,455)	61,324	(59,839)	(98,695)
Unrealized gain (loss) on cash equivalents	34,834	10,208	127,219	27,766
Other nonoperating revenue	311,194	409,406	1,080,919	845,499
Net cash provided by (used for) operating activities	<u>417,703</u>	<u>(39,229)</u>	<u>788,616</u>	<u>287,256</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	0	0
Operating transfers out	(21,916)	0	(161,617)	(83,912)
Operating grant	0	0	0	0
Equity transfer	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(21,916)</u>	<u>0</u>	<u>(161,617)</u>	<u>(83,912)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Debt service – interest	0	0	(1,862)	(3,018)
Debt service – principal	0	0	0	0
Acquisition and construction of capital assets	0	0	(501,419)	(362,392)
Contributed capital	0	0	0	0
Proceeds from advances from other funds	0	0	0	0
Net cash provided by (used for) capital and related financing act.	<u>0</u>	<u>0</u>	<u>(503,281)</u>	<u>(365,410)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	57,491	84,461	262,684	541,089
Purchase of investments	0	0	(2,476,755)	(1,884,190)
Sale of investments	0	0	2,209,878	3,171,355
Net cash provided by (used for) investing activities	<u>57,491</u>	<u>84,461</u>	<u>(4,193)</u>	<u>1,828,254</u>
Net increase (decrease) in cash and cash equivalents	453,278	45,232	119,525	1,666,188
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>1,862,666</u>	<u>1,817,434</u>	<u>8,085,109</u>	<u>6,418,921</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$2,315,944</u>	<u>\$1,862,666</u>	<u>\$8,204,634</u>	<u>\$8,085,109</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	<u>\$2,315,944</u>	<u>\$1,862,666</u>	<u>\$8,204,634</u>	<u>\$8,085,109</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$2,315,944</u>	<u>\$1,862,666</u>	<u>\$8,204,634</u>	<u>\$8,085,109</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.

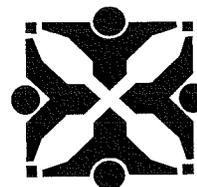
Designated Loan & Special Tax Bill Investment Fund - to account for the purchase of all special assessment tax bills. The fund also makes loans and advances to other funds.

TDD Columbia Mall Agency Fund - to report funds held for Columbia Mall TDD until they can be disbursed to the district to complete approved transportation projects.

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
SEPTEMBER 30, 2009 AND 2008

Pension and Other Postemployment Benefits Trust Funds

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund	
	2009	2008	2009	2008	2009	2008
	Cash and cash equivalents	\$355,042	\$425,827	\$242,738	\$290,578	\$46,576
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0
Accrued interest	91,337	76,702	62,446	52,340	155	(2,065)
Due from other funds	0	0	0	0	0	20,491
Advances to other funds	0	0	0	0	0	0
Other assets	0	0	0	0	0	0
Investments	44,437,273	43,750,976	30,381,264	29,855,043	816,864	357,639
Property, plant, and equipment	6,942	6,947	4,746	4,741	0	0
Accumulated depreciation	(6,942)	(6,947)	(4,746)	(4,741)	0	0
TOTAL ASSETS	\$44,883,652	\$44,253,505	\$30,686,448	\$30,197,961	\$863,595	\$391,011
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$0	\$71	\$0	\$49	\$0	\$0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0
Other liabilities	517,146	174,817	271,959	90,417	0	27,868
TOTAL LIABILITIES	517,146	174,888	271,959	90,466	0	27,868
FUND EQUITY:						
Fund Balance:						
Reserved:						
Reserved for contributions	0	0	0	0	0	0
Reserved for employees' pension benefits	44,346,401	44,063,689	30,400,743	30,097,308		0
Reserved for advances to other funds	0	0	0	0	0	0
Unreserved:						
Designated – appropriated	0	0	0	0	0	0
Designated – unrealized gains	20,105	14,928	13,746	10,187	394	0
Unreserved undesignated	0	0	0	0	863,201	363,143
TOTAL FUND EQUITY	44,366,506	44,078,617	30,414,489	30,107,495	863,595	363,143
TOTAL LIABILITIES AND FUND EQUITY	\$44,883,652	\$44,253,505	\$30,686,448	\$30,197,961	\$863,595	\$391,011

CITY OF COLUMBIA, MISSOURI
TRUST AND AGENCY FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

Nonexpendable Trust Fund		Agency Funds	
Designated Loan and Special Tax Bill Investment Fund		TDD Columbia Mall	
2009	2008	2009	2008
\$0	\$0	\$1,007,719	\$821,762
5,779,472	5,297,908	0	0
0	0	0	0
709,258	664,170	0	0
(46,819)	(34,649)	0	0
147,819	122,919	2,694	717
0	0	0	0
1,365,398	1,607,313	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>\$7,955,128</u>	<u>\$7,657,661</u>	<u>\$1,010,413</u>	<u>\$822,479</u>
\$0	\$0	\$0	\$0
0	0	0	0
0	0	0	0
8,799	10,208	1,010,413	822,479
<u>8,799</u>	<u>10,208</u>	<u>1,010,413</u>	<u>822,479</u>
1,500,000	1,500,000	0	0
0	0	0	0
1,365,398	1,607,313	0	0
0	0	0	0
105,716	15,932	0	0
4,975,215	4,524,208	0	0
<u>7,946,329</u>	<u>7,647,453</u>	<u>0</u>	<u>0</u>
<u>\$7,955,128</u>	<u>\$7,657,661</u>	<u>\$1,010,413</u>	<u>\$822,479</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
September 30, 2008 and 2007

ASSETS	Expendable Trust Funds							
	Conley Poor Fund		Contributions Fund		REDI Trust Fund		TOTAL	
	2009	2008	2009	2008	2009	2008	2009	2008
Cash and cash equivalents	\$52,097	\$54,713	\$888,659	\$842,729	\$135,004	\$171,179	\$2,727,835	\$2,621,734
Cash and cash equivalents -- Nonexpendable Trust Fund	0	0	0	0	0	0	5,779,472	5,297,908
Accounts receivable	0	0	722	559	0	0	722	559
Tax bills receivable	0	0	0	0	0	0	709,258	664,170
Allowance for uncollectible taxes	0	0	0	0	0	0	(46,819)	(34,649)
Accrued interest	139	28	2,392	139	358	271	307,340	251,051
Due from other funds	0	0	2,000	0	0	0	2,000	20,491
Advances to other funds	0	0	0	0	0	0	1,365,398	1,607,313
Other assets	0	0	0	0	2,500	0	2,500	0
Investments	0	0	0	0	0	0	75,635,401	73,963,658
Property, plant, and equipment	0	0	0	0	0	0	11,688	11,688
Accumulated depreciation	0	0	0	0	0	0	(11,688)	(11,688)
TOTAL ASSETS	<u>\$52,236</u>	<u>\$54,741</u>	<u>\$893,773</u>	<u>\$843,427</u>	<u>\$137,862</u>	<u>\$171,450</u>	<u>\$86,483,107</u>	<u>\$84,392,235</u>
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$209	\$504	\$2,298	\$133	\$15,249	\$1,329	\$17,756	\$2,086
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	0	0
Other liabilities	0	0	0	0	80	80	1,808,397	1,125,869
TOTAL LIABILITIES	<u>209</u>	<u>504</u>	<u>2,298</u>	<u>133</u>	<u>15,329</u>	<u>1,409</u>	<u>1,826,153</u>	<u>1,127,955</u>
FUND EQUITY:								
Fund Balance:								
Reserved:								
Reserved for contributions	0	0	0	0	0	0	1,500,000	1,500,000
Reserved for employees' pension benefits	0	0	0	0	0	0	74,747,144	74,160,997
Reserved for advances to other funds	0	0	0	0	0	0	1,365,398	1,607,313
Unreserved:								
Designated -- appropriated	0	0	0	0	0	0	0	0
Designated -- unrealized gains	1,458	659	13,860	34	5,607	3,617	160,886	45,357
Unreserved undesignated	50,569	53,578	877,615	843,260	116,926	166,424	6,883,526	5,950,613
TOTAL FUND EQUITY	<u>52,027</u>	<u>54,237</u>	<u>891,475</u>	<u>843,294</u>	<u>122,533</u>	<u>170,041</u>	<u>84,656,954</u>	<u>83,264,280</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$52,236</u>	<u>\$54,741</u>	<u>\$893,773</u>	<u>\$843,427</u>	<u>\$137,862</u>	<u>\$171,450</u>	<u>\$86,483,107</u>	<u>\$84,392,235</u>

CITY OF COLUMBIA, MISSOURI
TRUST FUNDS

PENSION TRUST AND AGENCY FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		Agency Funds		TOTAL	
	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
CURRENT ASSETS:										
Cash and cash equivalents	\$355,042	\$425,827	\$242,738	\$290,578	\$46,576	\$14,946	\$1,007,719	\$821,762	\$1,652,075	\$1,553,113
Receivables:										
Accrued interest	91,337	76,702	62,446	52,340	155	(2,065)	2,694	717	156,632	127,694
Due from other funds	0	0	0	0	0	20,491	0	0	0	20,491
Other Assets	0	0	0	0	0	0	0	0	0	0
Investments, at fair value	44,437,273	43,750,976	30,381,264	29,855,043	816,864	357,639	0	0	75,635,401	73,963,658
Total Current Assets	44,883,652	44,253,505	30,686,448	30,197,961	863,595	391,011	1,010,413	822,479	77,444,108	75,664,956
FIXED ASSETS:										
Property, plant, and equipment	6,942	6,947	4,746	4,741	0	0	0	0	11,688	11,688
Accumulated depreciation	(6,942)	(6,947)	(4,746)	(4,741)	0	0	0	0	(11,688)	(11,688)
Net Fixed Assets	0	0	0	0	0	0	0	0	0	0
TOTAL ASSETS	44,883,652	44,253,505	30,686,448	30,197,961	863,595	391,011	1,010,413	822,479	77,444,108	75,664,956
LIABILITIES										
Accounts payable	0	71	0	49	0	0	0	0	0	120
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	0	0	0	0
OPEB liability	0	0	0	0	0	0	0	0	0	0
Drop benefit liability	0	0	0	0	0	0	0	0	0	0
Other liabilities	517,146	174,817	271,959	90,417	0	27,868	1,010,413	822,479	1,799,518	1,115,581
Total Liabilities	517,146	174,888	271,959	90,466	0	27,868	1,010,413	822,479	1,799,518	1,115,701
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS *	\$44,366,506	\$44,078,617	\$30,414,489	\$30,107,495	\$863,595	\$363,143			\$75,644,590	\$74,549,255

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

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2009</u>	<u>2008</u>
OPERATING REVENUES:		
Investment revenue	<u>\$311,174</u>	<u>\$293,726</u>
OPERATING EXPENSES:		
Intragovernmental	2,911	4,610
Utilities, services, and miscellaneous	<u>12,170</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>15,081</u>	<u>4,610</u>
OPERATING INCOME (LOSS)	<u>296,093</u>	<u>289,116</u>
NONOPERATING REVENUES (EXPENSES)		
Miscellaneous Revenue	<u>2,783</u>	<u>8,893</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>2,783</u>	<u>8,893</u>
NET INCOME	298,876	298,009
FUND BALANCE, BEGINNING OF PERIOD	<u>7,647,453</u>	<u>7,349,444</u>
FUND BALANCE, END OF PERIOD	<u><u>\$7,946,329</u></u>	<u><u>\$7,647,453</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	Designated Loan and Special Tax Bill Investment Fund	
	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$296,093	\$289,116
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(311,174)	(293,726)
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	0	0
Decrease (increase) in due from other funds	0	0
Decrease (increase) in advances to other funds	241,915	333,968
Increase (decrease) in other liabilities	(1,409)	10,208
Total other non operating revenue	2,783	8,893
Net cash provided by (used for) operating activities	228,208	348,459
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	286,274	285,637
Purchase of tax bills	(79,468)	(38,223)
Sale of tax bills	46,550	93,758
Net cash provided by (used for) investing activities	253,356	341,172
Net increase (decrease) in cash and cash equivalents	481,564	689,631
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	5,297,908	4,608,277
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$5,779,472	\$5,297,908
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	\$5,779,472	\$5,297,908
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$5,779,472	\$5,297,908

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	Conley Poor Fund		Contributions Fund	
	2009	2008	2009	2008
REVENUES:				
Investment revenue	\$3,845	\$4,199	\$42,572	\$39,264
Revenue from other governmental units	0	0	0	0
Miscellaneous	0	0	73,629	178,515
TOTAL REVENUES	<u>3,845</u>	<u>4,199</u>	<u>116,201</u>	<u>217,779</u>
EXPENDITURES:				
Current:				
Policy development and administration	0	0	0	0
Health and environment	6,055	4,228	0	0
Personal development	0	0	4,365	2,025
TOTAL EXPENDITURES	<u>6,055</u>	<u>4,228</u>	<u>4,365</u>	<u>2,025</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(2,210)</u>	<u>(29)</u>	<u>111,836</u>	<u>215,754</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	0	0	0	0
Operating transfers to other funds	0	0	(63,655)	(112,125)
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>(63,655)</u>	<u>(112,125)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(2,210)</u>	<u>(29)</u>	<u>48,181</u>	<u>103,629</u>
FUND BALANCE, BEGINNING OF PERIOD	54,237	54,266	843,294	739,665
Equity transfers to other funds	0	0	0	0
FUND BALANCE, END OF PERIOD	<u>\$52,027</u>	<u>\$54,237</u>	<u>\$891,475</u>	<u>\$843,294</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

REDI Trust Fund		TOTAL	
2009	2008	2009	2008
\$9,504	\$11,955	\$55,921	\$55,418
0	0	0	0
<u>234,913</u>	<u>234,969</u>	<u>308,542</u>	<u>413,484</u>
<u>244,417</u>	<u>246,924</u>	<u>364,463</u>	<u>468,902</u>
291,925	303,336	291,925	303,336
0	0	6,055	4,228
<u>0</u>	<u>0</u>	<u>4,365</u>	<u>2,025</u>
<u>291,925</u>	<u>303,336</u>	<u>302,345</u>	<u>309,589</u>
<u>(47,508)</u>	<u>(56,412)</u>	<u>62,118</u>	<u>159,313</u>
0	0	0	0
<u>0</u>	<u>0</u>	<u>(63,655)</u>	<u>(112,125)</u>
<u>0</u>	<u>0</u>	<u>(63,655)</u>	<u>(112,125)</u>
(47,508)	(56,412)	(1,537)	47,188
170,041	226,453	1,067,572	1,020,384
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$122,533</u>	<u>\$170,041</u>	<u>\$1,066,035</u>	<u>\$1,067,572</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
CONLEY POOR FUND		
REVENUES:		
Investment revenue	\$3,845	\$4,199
EXPENDITURES:		
Current:		
Health and environment:		
Services and miscellaneous	<u>6,055</u>	<u>4,228</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$2,210)</u></u>	<u><u>(\$29)</u></u>
 CONTRIBUTIONS FUND		
REVENUES:		
Investment revenue	\$42,572	\$39,264
Revenue from other governmental units	0	0
Miscellaneous	<u>73,629</u>	<u>178,515</u>
TOTAL REVENUES	<u>116,201</u>	<u>217,779</u>
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	1,594	713
Travel and training	0	0
Intragovernmental	555	895
Utilities, services, and miscellaneous	2,216	417
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>4,365</u>	<u>2,025</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$111,836</u></u>	<u><u>\$215,754</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

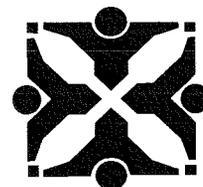
EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

REDI TRUST FUND	<u>2009</u>	<u>2008</u>
REVENUES:		
Contributions – private	\$0	\$2,000
Contributions – chamber	102,200	109,950
Contributions – City	30,000	20,000
Contributions – County	35,000	35,000
Contributions – University	15,000	15,000
Investment revenue	9,504	11,955
Miscellaneous	<u>52,713</u>	<u>53,019</u>
TOTAL REVENUES	<u>244,417</u>	<u>246,924</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	23,918	33,029
Travel and training	38,400	28,264
Intragovernmental charges	321	9,869
Utilities, services, and miscellaneous	229,286	232,174
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>291,925</u>	<u>303,336</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$47,508)</u></u>	<u><u>(\$56,412)</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
SEPTEMBER 30, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
GENERAL FIXED ASSETS:		
Land	\$38,746,678	\$37,668,951
Buildings	31,649,995	28,867,349
Improvements other than buildings	19,165,898	16,568,593
Infrastructure	192,751,657	180,333,218
Furniture, fixtures, and equipment	28,418,999	25,735,481
Construction in progress	<u>42,586,948</u>	<u>17,626,983</u>
TOTAL GENERAL FIXED ASSETS	<u>\$353,320,175</u>	<u>\$306,800,575</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	\$80,814,488	\$70,939,727
Special Revenue Funds	25,414,794	25,414,794
Federal contributions	9,254,949	9,249,508
State contributions	5,236,432	4,384,081
Private contributions	95,653,530	95,653,530
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	8,767,555	8,767,555
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	<u>123,813,878</u>	<u>88,026,831</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$353,320,175</u>	<u>\$306,800,575</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
SEPTEMBER 30, 2009

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	\$8,990	\$0	\$0	\$0	\$8,990
City Clerk	13,104	0	0	0	13,104
City Manager	64,807	0	0	47,758	17,049
Finance	78,814	0	0	0	78,814
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	295,971	0	0	0	295,971
Public Works Public Buildings	17,660,448	2,145,204	15,370,399	144,845	0
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	18,643,931	2,302,808	15,676,021	192,603	472,499
PUBLIC SAFETY:					
Police	3,855,784	17,000	0	39,817	3,798,967
Fire	21,764,775	1,106,584	9,974,626	900,979	9,782,586
Animal Control	31,479	0	0	0	31,479
Municipal Court	105,893	0	0	0	105,893
Joint Communications	2,982,411	0	0	54,645	2,927,766
Civil Defense	419,079	0	0	0	419,079
City Prosecutor	0	0	0	0	0
TOTAL PUBLIC SAFETY	29,159,421	1,123,584	9,974,626	995,441	17,065,770
TRANSPORTATION:					
Streets	203,667,334	1,283,458	3,073,575	193,306,234	6,004,067
Traffic	491,736	0	0	0	491,736
TOTAL TRANSPORTATION	204,159,070	1,283,458	3,073,575	193,306,234	6,495,803
HEALTH AND ENVIRONMENT:					
Health Services	147,913	0	0	0	147,913
Planning	95,428	0	0	73,500	21,928
Protective Inspection	252,528	0	0	0	252,528
Community Development	23,033	0	0	0	23,033
TOTAL HEALTH AND ENVIRONMENT	518,902	0	0	73,500	445,402
PERSONAL DEVELOPMENT:					
Parks and Recreation	58,251,903	34,036,828	2,925,773	17,349,777	3,939,525
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	58,251,903	34,036,828	2,925,773	17,349,777	3,939,525
Total General Fixed Assets Allocated to Functions	310,733,227	<u>\$38,746,678</u>	<u>\$31,649,995</u>	<u>\$211,917,555</u>	<u>\$28,418,999</u>
CONSTRUCTION IN PROGRESS	<u>42,586,948</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$353,320,175</u>				

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	General Fixed Assets October 1, 2008	Additions	Deductions	General Fixed Assets September 30, 2009
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	\$8,990	\$0	\$0	\$8,990
City Clerk	13,104	0	0	13,104
City Manager	64,807	0	0	64,807
Finance	78,814	0	0	78,814
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	275,398	20,573	0	295,971
Public Works Public Buildings	16,989,545	670,903	0	17,660,448
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	17,952,455	691,476	0	18,643,931
PUBLIC SAFETY:				
Police	3,652,389	646,271	442,876	3,855,784
Fire	18,159,124	3,977,577	371,926	21,764,775
Animal Control	48,082	0	16,603	31,479
Municipal Court	105,893	0	0	105,893
Joint Communications	2,775,411	207,000	0	2,982,411
Civil Defense	395,857	23,222	0	419,079
City Prosecutor	0	0	0	0
TOTAL PUBLIC SAFETY	25,136,756	4,854,070	831,405	29,159,421
TRANSPORTATION:				
Streets	189,908,189	14,110,996	351,851	203,667,334
Traffic	441,170	50,566	0	491,736
TOTAL TRANSPORTATION	190,349,359	14,161,562	351,851	204,159,070
HEALTH AND ENVIRONMENT:				
Health services	147,913	0	0	147,913
Planning	101,258	0	5,830	95,428
Protective Inspection	252,528	0	0	252,528
Community development	23,033	0	0	23,033
TOTAL HEALTH AND ENVIRONMENT	524,732	0	5,830	518,902
PERSONAL DEVELOPMENT:				
Parks and Recreation	55,210,290	3,087,967	46,354	58,251,903
Community Services	0	0	0	0
Contributions	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	55,210,290	3,087,967	46,354	58,251,903
CONSTRUCTION IN PROGRESS	17,626,983	40,183,923	15,223,958	42,586,948
TOTAL GENERAL FIXED ASSETS	\$306,800,575	\$62,978,998	\$16,459,398	\$353,320,175

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GENERAL LONG-TERM DEBT ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL LONG-TERM DEBT
SEPTEMBER 30, 2009 AND 2008

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	<u>2009</u>	<u>2008</u>
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	3,342,012	3,193,108
Amount to be provided	15,677,988	18,116,892
Special Obligation Notes 2007A:		
Amount available in Debt Service Funds	39,418	34,640
Amount to be provided	1,910,582	2,830,360
Special Obligation Bonds 2008B		
Amount available in Debt Service Funds	2,397,565	2,275,389
Amount to be provided	24,397,435	24,519,611
Accrued Compensated Absences:		
Amount to be provided	<u>2,531,005</u>	<u>2,383,111</u>
TOTAL AVAILABLE AND TO BE PROVIDED	<u><u>\$50,296,005</u></u>	<u><u>\$53,353,111</u></u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special obligation bonds payable 2006B	19,020,000	21,310,000
Special obligation notes payable 2007A	1,950,000	2,865,000
Special obligation bonds payable 2008B	26,795,000	26,795,000
Accrued compensated absences	<u>2,531,005</u>	<u>2,383,111</u>
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u><u>\$50,296,005</u></u>	<u><u>\$53,353,111</u></u>

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CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2009	2008	2009	2008	2009	2008
BALANCE, BEGINNING OF PERIOD	\$5,503,137	\$3,076,665	\$47,849,974	\$26,358,701	\$53,353,111	\$29,435,366
Additions:						
Increase in accrued compensated absences		0	147,894	192,745	147,894	192,745
Special obligation bonds	0	0	0	26,795,000	0	26,795,000
Special obligation notes	0	0	0	0	0	0
Total Additions	0	0	147,894	26,987,745	147,894	26,987,745
Deductions:						
Maturities:						
Obligations under capital leases	0	0	0	0	0	0
1992 G.O. Refunding Bonds	0	0	0	0	0	0
Special obligation bonds	0	0	2,290,000	2,195,000	2,290,000	2,195,000
Special Obligation Notes	0	0	915,000	875,000	915,000	875,000
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	3,205,000	3,070,000	3,205,000	3,070,000
Increase (decrease) in fund balance of Debt Service Funds	275,858	2,426,472	(275,858)	(2,426,472)	0	0
BALANCE, END OF PERIOD	\$5,778,995	\$5,503,137	\$44,517,010	\$47,849,974	\$50,296,005	\$53,353,111

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STATISTICAL SECTION

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

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

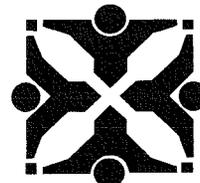
Revenue Capacity Information - is intended to assist users in understanding and assessing the factors affecting the City's ability to generate its own-source revenues, sales tax and property tax.

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

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

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

Sources: Unless otherwise noted, the information provided in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement 34 in fiscal year end September 30, 2002; schedules presenting government-wide information include information beginning in that year.



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Table 1

City of Columbia, Missouri

NET ASSETS BY COMPONENT
LAST EIGHT FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2009	2008	2007	2006
Governmental Activities				
Invested in capital assets, net of related debt	\$ 260,097,787	\$ 244,275,475	\$ 216,858,792	\$ 167,789,506
Restricted for:				
Debt service	5,778,995	5,503,137	3,076,665	2,882,312
Capital projects	46,490,295	38,560,449	22,792,647	28,414,708
Nonexpendable	1,500,000	1,500,000	-	-
Expendable	6,446,329	6,147,453	-	-
Other purposes	20,157,428	21,108,040	19,624,016	18,609,711
Unrestricted	35,215,173	37,860,189	48,580,507	45,762,290
Total governmental activities net assets	<u>\$ 375,686,007</u>	<u>\$ 354,954,743</u>	<u>\$ 310,932,627</u>	<u>\$ 263,458,527</u>
Business-type activities				
Invested in capital assets, net of related debt	\$ 283,331,995	\$ 276,597,165	\$ 272,485,494	\$ 261,159,491
Restricted for:				
Debt service	11,478,081	7,851,943	8,112,494	8,436,741
Capital projects	290,464	1,107,426	1,379,024	40,660
Nonexpendable	-	-	-	-
Other purposes	2,210,713	2,167,641	2,110,973	2,455,793
Unrestricted	85,495,521	86,655,622	74,352,607	59,075,672
Total business-type activities net assets	<u>\$ 382,806,774</u>	<u>\$ 374,379,797</u>	<u>\$ 358,440,592</u>	<u>\$ 331,168,357</u>
Primary government				
Invested in capital assets, net of related debt	\$ 543,429,782	\$ 520,872,640	\$ 489,344,286	\$ 428,948,997
Restricted for:				
Debt service	17,257,076	13,355,080	11,189,159	11,319,053
Capital projects	46,780,759	39,667,875	24,171,671	28,455,368
Nonexpendable	1,500,000	1,500,000	-	-
Expendable	6,446,329	6,147,453	-	-
Other purposes	22,368,141	23,275,681	21,734,989	21,065,504
Unrestricted	120,710,694	124,515,811	122,933,114	104,837,962
Total primary government net assets	<u>\$ 758,492,781</u>	<u>\$ 729,334,540</u>	<u>\$ 669,373,219</u>	<u>\$ 594,626,884</u>

Note: The City did not begin reporting government-wide statements until implementation of GASB Statement 34 in 2002.

Table 1, cont.

City of Columbia, Missouri

**NET ASSETS BY COMPONENT
LAST EIGHT FISCAL YEARS**
(accrual basis of accounting)

Fiscal Year			
2005	2004	2003	2002
\$ 116,334,515	\$ 96,703,253	\$ 85,230,651	\$ 76,070,225
7,736,146	6,328,241	4,966,497	5,107,568
24,911,911	24,523,209	18,201,101	21,109,068
1,500,000	1,500,000	1,500,000	1,500,000
-	-	-	-
26,054,567	26,052,473	23,263,119	21,560,141
38,228,502	41,022,565	42,099,003	39,652,856
<u>\$ 214,765,641</u>	<u>\$ 196,129,741</u>	<u>\$ 175,260,371</u>	<u>\$ 164,999,858</u>
\$ 222,079,198	\$ 206,726,083	\$ 197,808,011	\$ 182,254,913
3,860,962	7,068,586	6,819,949	5,780,215
138,672	-	75,000	1,361,638
-	-	-	-
1,101,908	1,088,999	1,088,999	1,044,212
87,576,592	81,101,041	79,325,217	86,224,482
<u>\$ 314,757,332</u>	<u>\$ 295,984,709</u>	<u>\$ 285,117,176</u>	<u>\$ 276,665,460</u>
\$ 338,413,713	\$ 303,429,336	\$ 283,038,662	\$ 258,325,138
11,597,108	13,396,827	11,786,446	10,887,783
25,050,583	24,523,209	18,276,101	22,470,706
1,500,000	1,500,000	1,500,000	1,500,000
-	-	-	-
27,156,475	27,141,472	24,352,118	22,604,353
125,805,094	122,123,606	121,424,220	125,877,338
<u>\$ 529,522,973</u>	<u>\$ 492,114,450</u>	<u>\$ 460,377,547</u>	<u>\$ 441,665,318</u>

Table 2

City of Columbia, Missouri

CHANGES IN NET ASSETS
LAST EIGHT FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2009	2008	2007	2006
Expenses				
Governmental activities:				
Policy development and administration	\$ 14,427,609	\$ 15,762,421	\$ 16,162,970	\$ 14,047,440
Public safety	38,011,371	36,142,924	34,547,514	32,167,354
Transportation	11,198,089	10,104,040	9,989,096	8,168,999
Health and environment	8,903,255	8,403,019	8,343,812	7,639,076
Personal development	10,344,600	10,350,937	9,832,710	9,038,976
Miscellaneous nonprogrammed activities	-	-	-	297,304
Interest on long-term debt	2,149,871	1,595,972	1,189,668	458,311
Total governmental activities expenses	85,034,795	82,359,313	80,065,770	71,817,460
Business-type activities:				
Electric utility	99,694,306	91,847,957	84,599,965	85,180,682
Water Utility	16,021,650	14,517,123	13,783,103	12,708,293
Sanitary Sewer Utility	12,030,951	10,970,073	10,475,106	10,200,386
Regional Airport	2,232,666	2,107,172	2,064,326	1,915,995
Public Transportation	5,382,338	5,069,495	4,501,492	4,125,604
Solid Waste Utility	13,747,082	14,044,574	12,505,734	11,480,727
Parking Facilities	1,295,897	1,432,705	1,362,421	1,664,290
Recreation Services	6,823,710	6,804,775	6,433,091	6,359,714
Railroad	941,661	980,760	954,111	885,845
Storm Water Utility	1,654,512	1,548,103	1,445,133	1,325,696
Total business-type activities expenses	159,824,773	149,322,737	138,124,482	135,847,232
Total primary government expenses	\$ 244,859,568	\$ 231,682,050	\$ 218,190,252	\$ 207,664,692
Program Revenues				
Governmental Activities:				
Charges for services:				
Policy Development and Administration	\$ 7,931,919	\$ 6,900,361	\$ 6,601,539	\$ 6,045,300
Public Safety	1,781,033	1,657,240	1,698,523	1,562,965
Transportation	243,700	252,885	428,045	843,248
Health and Environment	1,026,327	1,106,543	1,270,739	1,548,181
Operating grants and contributions	7,410,843	7,777,301	6,019,212	5,423,564
Capital grants and contributions	15,608,834	28,476,557	37,822,556	37,383,705
Total governmental activities program revenues	34,002,656	46,170,887	53,840,614	52,806,963
Business-type activities:				
Charges for services:				
Electric utility	110,753,285	106,481,160	100,857,750	90,700,695
Water Utility	15,876,107	15,314,326	16,071,201	14,859,481
Sanitary Sewer Utility	10,654,076	9,312,516	9,071,132	8,873,887
Regional Airport	481,984	434,980	462,054	571,802
Public Transportation	1,447,616	1,240,255	1,172,095	1,054,996
Solid Waste Utility	14,074,055	14,120,946	12,966,592	12,583,784
Parking Facilities	1,737,094	1,593,938	1,562,110	1,657,637
Recreation Services	4,120,606	3,848,181	3,952,786	4,049,440
Railroad	662,749	1,190,026	1,042,370	851,388
Storm Water Utility	1,229,374	1,391,760	1,380,233	1,588,339
Operating grants and contributions	2,026,465	1,588,506	1,532,740	1,706,958
Capital grants and contributions	2,476,997	4,366,361	9,643,692	10,546,398
Total business-type activities program revenues	165,540,408	160,882,955	159,714,755	149,044,805
Total primary government program revenues	\$ 199,543,064	\$ 207,053,842	\$ 213,555,369	\$ 201,851,768
Net (Expense)/Revenue				
Governmental activities	\$ (51,032,139)	\$ (36,188,426)	\$ (26,225,156)	\$ (19,010,497)
Business-type activities	5,715,635	11,560,218	21,590,273	13,197,573
Total primary government net expense	\$ (45,316,504)	\$ (24,628,208)	\$ (4,634,883)	\$ (5,812,924)
General Revenues and Other Changes in Net Assets				
Governmental activities:				
Taxes				
Property taxes	\$ 10,703,734	\$ 10,724,486	\$ 10,301,967	\$ 9,818,770
Sales tax	37,615,054	38,669,141	38,745,372	38,290,388
Other taxes	13,557,057	13,687,438	11,157,118	10,995,778
Investment revenue	6,163,536	6,031,249	6,518,778	3,944,122
Miscellaneous	2,753,039	5,348,082	1,994,256	1,579,152
Transfers	6,110,870	5,750,147	4,981,765	3,075,173
Total governmental activities	76,903,290	80,210,543	73,699,256	67,703,383
Business-type activities				
Investment revenues	6,760,213	6,064,180	6,689,670	4,283,787
Miscellaneous	2,061,999	4,064,955	3,974,057	2,004,838
Transfers	(6,110,870)	(5,750,147)	(4,981,765)	(3,075,173)
Total business-type activities	2,711,342	4,378,988	5,681,962	3,213,452
Total primary government	\$ 79,614,632	\$ 84,589,531	\$ 79,381,218	\$ 70,916,835
Change in Net Assets				
Governmental activities	\$ 25,871,151	\$ 44,022,117	\$ 47,474,100	\$ 48,692,886
Business-type activities	8,426,977	15,939,206	27,272,235	16,411,025
Total primary government	\$ 34,298,128	\$ 59,961,323	\$ 74,746,335	\$ 65,103,911

Note: The City did not begin reporting government-wide statements until implementation of GASB Statement 34 in 2002.

Table 2, cont.

City of Columbia, Missouri

CHANGES IN NET ASSETS
LAST EIGHT FISCAL YEARS
(accrual basis of accounting)

Fiscal Year			
2005	2004	2003	2002
\$ 14,712,020	\$ 11,532,002	\$ 10,012,258	\$ 9,486,747
29,704,634	27,615,723	26,447,188	25,307,596
7,700,932	5,895,028	5,600,113	5,674,399
7,058,136	6,685,175	6,134,136	5,854,326
8,606,844	8,268,102	8,604,106	8,209,699
372,913	468,146	297,170	400,061
571,672	608,792	834,347	1,206,283
<u>68,727,151</u>	<u>61,072,968</u>	<u>57,929,318</u>	<u>56,139,111</u>
72,115,157	63,246,225	58,943,254	54,872,564
11,440,612	9,958,766	9,444,314	9,297,790
9,297,703	9,216,293	8,979,382	8,649,912
1,812,969	1,808,651	1,671,071	1,601,094
3,562,176	3,252,432	3,044,024	2,936,602
11,805,562	10,692,045	10,432,357	10,293,259
1,756,122	1,745,467	1,755,804	1,841,303
6,230,875	5,844,897	5,704,862	4,443,406
866,061	712,513	661,508	529,662
1,287,269	1,048,514	989,921	983,738
<u>120,174,506</u>	<u>107,525,803</u>	<u>101,626,497</u>	<u>95,449,330</u>
<u>\$ 188,901,657</u>	<u>\$ 168,598,771</u>	<u>\$ 159,555,815</u>	<u>\$ 151,588,441</u>
\$ 5,338,128	\$ 4,778,358	\$ 4,439,151	\$ 3,771,928
1,719,602	1,900,346	1,939,952	1,805,673
526,174	472,404	972,989	487,922
1,384,242	1,262,235	1,175,925	946,576
4,587,226	4,758,552	4,325,098	3,890,031
<u>12,785,920</u>	<u>12,215,202</u>	<u>2,455,945</u>	<u>2,740,029</u>
<u>26,341,292</u>	<u>25,387,097</u>	<u>15,309,060</u>	<u>13,642,159</u>
78,523,327	67,983,301	65,043,670	62,947,076
13,822,937	11,407,029	11,219,163	10,341,415
8,647,406	7,970,035	7,326,327	6,921,849
588,194	583,835	551,350	467,031
779,326	713,121	496,636	450,404
11,338,115	10,906,469	10,311,376	9,626,014
1,641,734	1,675,667	1,707,745	1,694,281
3,905,351	3,620,897	3,354,222	2,458,986
847,329	621,322	470,738	389,497
1,510,819	1,394,510	1,402,768	1,106,091
919,617	1,261,263	1,304,361	1,166,886
9,203,715	6,600,749	4,703,521	6,369,450
<u>131,727,870</u>	<u>114,738,198</u>	<u>107,891,877</u>	<u>103,938,980</u>
<u>\$ 158,069,162</u>	<u>\$ 140,125,295</u>	<u>\$ 123,200,937</u>	<u>\$ 117,581,139</u>
\$ (42,385,859)	\$ (35,685,871)	\$ (42,620,258)	\$ (42,496,952)
11,553,364	7,212,395	6,265,380	8,489,650
<u>\$ (30,832,495)</u>	<u>\$ (28,473,476)</u>	<u>\$ (36,354,878)</u>	<u>\$ (34,007,302)</u>
\$ 9,295,077	\$ 8,601,981	\$ 8,247,466	\$ 8,228,712
35,593,421	33,549,370	31,612,249	30,725,843
10,389,422	9,930,006	9,597,030	8,819,608
2,554,155	2,151,560	1,478,964	6,542,331
1,557,884	1,320,073	1,465,309	1,158,765
1,631,800	1,002,251	479,753	340,740
<u>61,021,759</u>	<u>56,555,241</u>	<u>52,880,771</u>	<u>55,815,999</u>
2,980,338	2,497,648	1,895,527	6,559,492
5,870,721	2,159,741	770,562	1,716,625
<u>(1,631,800)</u>	<u>(1,002,251)</u>	<u>(479,753)</u>	<u>(340,740)</u>
7,219,259	3,655,138	2,186,336	7,935,377
<u>\$ 68,241,018</u>	<u>\$ 60,210,379</u>	<u>\$ 55,067,107</u>	<u>\$ 63,751,376</u>
\$ 18,635,900	\$ 20,869,370	\$ 10,260,513	\$ 13,319,047
18,772,623	10,867,533	8,451,716	16,425,027
<u>\$ 37,408,523</u>	<u>\$ 31,736,903</u>	<u>\$ 18,712,229</u>	<u>\$ 29,744,074</u>

Table 3

City of Columbia, Missouri

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

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

Note: Due to changes in the City's fund structure when GASB Statement 34 was implemented, fund balance information is available only beginning in 2002.

* For 2008 and 2009, Transportation sales tax fund is not a major fund.

Table 3, cont.

City of Columbia, Missouri

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

Fiscal Year			
2005	2004	2003	2002
\$ 1,498,105	\$ 1,756,304	\$ 1,036,088	\$ 885,596
15,494,288	16,383,104	15,357,779	13,617,008
<u>\$ 16,992,393</u>	<u>\$ 18,139,408</u>	<u>\$ 16,393,867</u>	<u>\$ 14,502,604</u>
\$ 15,073,596	\$ 14,114,135	\$ 15,337,803	\$ 11,351,539
2,699,560	3,021,117	2,122,164	1,902,429
28,626,104	28,417,588	20,268,808	25,387,829
11,497,187	10,752,236	9,991,991	7,068,022
7,052,554	5,626,190	4,259,497	3,682,568
2,682,062	3,367,961	3,680,907	3,373,688
<u>\$ 67,631,063</u>	<u>\$ 65,299,227</u>	<u>\$ 55,661,170</u>	<u>\$ 52,766,075</u>

Table 4

City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST EIGHT FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year			
	2009	2008	2007	2006
REVENUES				
General property taxes	\$ 10,703,734	\$ 10,511,523	\$ 9,967,339	\$ 9,646,086
Sales tax	37,615,054	38,669,141	38,745,372	38,290,388
Other local taxes	13,199,548	13,387,438	10,857,118	10,570,864
Licenses and permits	842,850	835,668	833,247	798,325
Fines	1,457,963	1,367,376	1,387,447	1,286,742
Fees and service charges	1,917,453	2,137,096	2,379,845	3,056,936
Special assessment taxes	-	-	81,412	251,548
Intragovernmental revenue	4,025,046	3,634,049	3,353,142	3,270,654
Revenue from other governmental units	17,295,161	13,628,052	10,894,018	8,973,614
Investment revenue	5,789,199	5,512,478	5,870,563	3,451,822
Miscellaneous	2,753,039	5,348,082	1,994,256	1,579,152
Total Revenues	<u>95,599,047</u>	<u>95,030,903</u>	<u>86,363,759</u>	<u>81,176,131</u>
EXPENDITURES				
Current:				
Policy development and administration	12,013,837	11,717,872	10,390,474	9,768,892
Public safety	35,970,659	34,271,625	32,751,068	30,809,809
Transportation	7,092,854	6,339,224	6,880,329	5,932,842
Health and environment	8,824,133	8,338,490	8,271,922	7,592,239
Personal development	9,719,922	9,683,200	9,253,029	8,501,244
Misc. nonprogrammed activities	1,238,802	1,145,650	1,200,495	296,909
Capital outlay	42,008,951	17,256,742	24,574,512	13,197,225
Debt service:				
Redemption of serial bonds	3,205,000	3,070,000	2,110,000	7,955,000
Interest	2,242,906	1,593,623	1,266,232	393,351
Fiscal agent fees	661	238,954	37,180	237,448
Total Expenditures	<u>122,317,725</u>	<u>93,655,380</u>	<u>96,735,241</u>	<u>84,684,959</u>
Excess (Deficiency) of Revenues over Expenditures	(26,718,678)	1,375,523	(10,371,482)	(3,508,828)
OTHER FINANCING SOURCES (USES)				
Transfers in	33,106,245	56,874,109	34,906,932	57,996,676
Transfers out	(26,939,792)	(51,061,200)	(29,948,435)	(55,396,800)
Issuance of 2006B S.O. Bonds	-	-	-	25,615,000
Issuance of 2007A S.O. Notes	-	-	3,740,000	-
Premium on 2006B S.O. Bonds	-	-	-	1,139,950
Issuance of 2008B S.O. Bonds	-	26,795,000	-	-
Premium on 2008B S.O. Bonds	-	202,067	-	-
Payment to refunded bond escrow agent	-	-	-	(2,180,799)
Total Other Financing Sources (Uses)	<u>6,166,453</u>	<u>32,809,976</u>	<u>8,698,497</u>	<u>27,174,027</u>
Net Change in Fund Balances	<u>\$ (20,552,225)</u>	<u>\$ 34,185,499</u>	<u>\$ (1,672,985)</u>	<u>\$ 23,665,199</u>
Debt service as a percentage of noncapital expenditures	6.78%	6.42%	4.73%	12.01%

Note: Due to changes in the City's fund structure when GASB Statement 34 was implemented, fund balance information is available only beginning in 2002.

Table 4, cont.

City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST EIGHT FISCAL YEARS
(modified accrual basis of accounting)

Fiscal Year			
2005	2004	2003	2002
\$ 8,585,445	\$ 8,417,968	\$ 8,340,896	\$ 7,979,408
35,593,421	33,549,370	31,612,249	30,725,843
9,993,087	9,534,286	9,063,234	8,425,476
766,084	696,271	692,256	651,697
1,423,992	1,586,050	1,597,787	1,489,192
2,659,583	2,503,391	2,359,639	1,840,341
55,052	45,549	588,520	84,662
3,093,319	3,052,749	2,985,738	2,862,384
7,938,879	11,704,084	6,781,043	6,630,060
2,255,822	1,907,040	1,249,936	3,672,200
1,557,884	1,320,073	1,465,309	1,153,687
<u>73,922,568</u>	<u>74,316,831</u>	<u>66,736,607</u>	<u>65,514,950</u>
9,223,803	8,378,763	8,079,480	7,775,482
28,401,357	26,477,538	25,521,715	24,521,668
5,893,676	4,314,145	4,116,302	4,203,240
7,022,635	6,662,314	6,116,585	5,839,638
8,110,722	7,790,423	8,135,545	7,789,741
373,787	465,263	74,660	179,081
12,978,663	8,434,463	8,181,392	6,677,557
949,500	885,000	1,522,000	2,218,500
578,002	614,692	687,333	843,827
2,750	2,883	4,295	3,555
<u>73,534,895</u>	<u>64,025,484</u>	<u>62,439,307</u>	<u>60,052,289</u>
387,673	10,291,347	4,297,300	5,462,661
27,133,709	22,826,021	19,617,349	20,271,856
(26,336,561)	(21,733,770)	(19,128,291)	(20,214,080)
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>797,148</u>	<u>1,092,251</u>	<u>489,058</u>	<u>57,776</u>
<u>\$ 1,184,821</u>	<u>\$ 11,383,598</u>	<u>\$ 4,786,358</u>	<u>\$ 5,520,437</u>
2.53%	2.70%	4.08%	5.74%

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Table 5

City of Columbia, Missouri

ASSESSSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

<u>Fiscal Year Ended</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>State Assessed Value</u>	<u>Total Assessed Value</u>	<u>Estimated Actual Taxable Value</u>	<u>Assessed Value as a Percentage of Actual Value</u>	<u>Total Direct Tax Rate</u>
2000	714,842,106	190,394,191	5,518,830	910,755,127	3,794,813,029	24.0%	1.06
2001	739,345,179	204,214,788	5,072,034	948,632,001	3,952,633,338	24.0%	1.06
2002	802,530,799	211,324,296	6,486,794	1,020,341,889	4,251,424,537	24.0%	1.05
2003	854,784,262	206,788,704	6,486,398	1,068,059,364	4,450,247,350	24.0%	1.05
2004	891,032,480	217,649,475	6,967,420	1,115,649,375	4,648,539,062	24.0%	1.04
2005	938,654,305	219,486,364	6,625,558	1,164,766,227	4,853,192,612	24.0%	1.04
2006	1,122,375,072	242,354,182	6,488,268	1,371,217,522	5,713,406,342	24.0%	0.98
2007	1,207,930,492	260,021,334	6,122,350	1,474,074,176	6,141,975,733	24.0%	0.94
2008	1,292,414,862	273,363,667	5,843,391	1,571,621,920	6,548,424,667	24.0%	0.94
2009	1,347,522,235	275,394,049	5,522,897	1,628,439,181	6,785,163,254	24.0%	0.93

Source: Certified Copy of Order, Boone County Court.

Table 6

City of Columbia, Missouri

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

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
CITY TAX RATES:					
General Fund	\$0.23	\$0.31	\$0.41	\$0.41	\$0.41
Debt Service Fund	0.18	0.10	0.00	0.00	0.00
Library Funds	<u>0.65</u>	<u>0.65</u>	<u>0.64</u>	<u>0.63</u>	<u>0.63</u>
Total City Tax Rate	<u>1.06</u>	<u>1.06</u>	<u>1.05</u>	<u>1.04</u>	<u>1.04</u>
SCHOOL DISTRICT	<u>4.70</u>	<u>4.79</u>	<u>4.75</u>	<u>4.94</u>	<u>4.94</u>
COUNTY TAX RATES:					
County	0.13	0.13	0.13	0.13	0.13
Hospital Maintenance	0.00	0.00	0.00	0.00	0.00
Bridge Bond	0.00	0.00	0.00	0.00	0.00
Hospital Debt Service	0.00	0.00	0.00	0.00	0.00
Group Homes (b)	0.12	0.12	0.12	0.12	0.12
Boone Retirement Center	0.00	0.00	0.00	0.00	0.00
Highway	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
Total County Tax Rates (c)	<u>0.30</u>	<u>0.30</u>	<u>0.30</u>	<u>0.30</u>	<u>0.30</u>
STATE	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
TOTAL TAX RATIO FOR ALL OVERLAPPING GOVERNMENTS	<u>\$6.09</u>	<u>\$6.18</u>	<u>\$6.13</u>	<u>\$6.31</u>	<u>\$6.31</u>

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

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

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

Source: Certified Copy of Order, Boone County Court.

City of Columbia, Missouri

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

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
0.00	0.00	0.00	0.00	0.00
<u>0.63</u>	<u>0.57</u>	<u>0.53</u>	<u>0.53</u>	<u>0.52</u>
<u>1.04</u>	<u>0.98</u>	<u>0.94</u>	<u>0.94</u>	<u>0.93</u>
<u>4.94</u>	<u>4.69</u>	<u>4.67</u>	<u>4.71</u>	<u>4.73</u>
0.13	0.12	0.12	0.12	0.12
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.12	0.11	0.11	0.11	0.11
0.00	0.00	0.00	0.00	0.00
<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
<u>0.30</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
<u>\$6.31</u>	<u>\$5.98</u>	<u>\$5.92</u>	<u>\$5.96</u>	<u>\$5.97</u>

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Table 7

City of Columbia, Missouri

PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS AGO

Taxpayer	Type of Business	2009			2000		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
State Farm Mutual Automobile Ins Company	Insurance	\$ 7,807,371	1	0.53%	12,964,511	3	1.57%
Boone Crossing	Property/Developer	5,969,059	2	0.40%	--	--	--
Spicer Axle Inc	Manufacturer	6,001,387	3	0.41%	--	--	--
Shelter Insurance	Insurance	4,985,290	4	0.34%	--	--	--
COG Leasing Company LLP	Health Services	4,002,304	5	0.27%	--	--	--
Rayman Columbia Center Trust	Property/Developer	3,935,232	6	0.27%	--	--	--
Rusk Rehabilitation Center LLC	Health Services	3,783,072	7	0.26%	7,548,888	5	0.91%
Broadway-Fairview Venture LLC	Property/Developer	3,896,005	8	0.26%	--	--	--
Square D	Manufacturer	4,125,147	9	0.28%	--	--	--
Hubbell Power Systems	Manufacturer	3,555,916	10	0.24%	--	--	--
Minnesota Mining and Manufacturing (3M)	Office Products	--	--	--	33,086,314	1	4.00%
Union Electric	Utility	--	--	--	26,229,923	2	3.17%
GTE Midwest	Utility	--	--	--	13,759,023	4	1.57%
Boone Electric Cooperative	Utility	--	--	--	6,719,875	6	0.81%
Columbia Foods	Manufacturer	--	--	--	5,717,706	7	0.67%
Columbia Mall Limited Partnership	Property/Developer	--	--	--	5,511,240	8	0.62%
Quaker Oats	Manufacturer	--	--	--	5,115,671	9	0.62%
Ford Motor Company	Manufacturer	--	--	--	4,516,708	10	0.55%
		<u>\$ 48,060,783</u>		<u>3.26%</u>	<u>\$ 121,169,859</u>		<u>14.49%</u>

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

Table 8

City of Columbia, Missouri

GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS
LAST TEN FISCAL YEARS

<u>Fiscal Year Ended</u>	<u>Net Current Tax Levy (a)</u>	<u>Current Tax Collections</u>	<u>Percent Of Levy Collected</u>	<u>Delinquent Tax Collections</u>
2000	2,034,745 (b)	2,009,673	98.77%	14,418
2001	2,905,504 (b)	2,859,111	98.40%	18,770
2002	4,127,151 (b)	4,074,122	98.72%	49,570
2003	4,331,540 (b)	4,287,673	98.99%	46,432
2004	4,528,933 (b)	4,486,029	99.05%	44,526
2005	4,631,549 (b)	4,596,600	99.25%	41,817
2006	5,522,905 (b)	5,441,065	98.52%	33,572
2007	5,967,623 (b)	5,857,996	98.16%	79,467
2008	6,443,422 (b)	6,357,847	98.67%	107,581
2009	6,623,448 (b)	6,506,350	98.23%	83,791

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

(b) Includes deferred property tax revenue.

City of Columbia, Missouri

GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS
LAST TEN FISCAL YEARS

<u>Total Tax Collections</u>	<u>Total Collections As A Percent Of Net Current Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Outstanding Delinquent As A Percent Net Current Tax Levy</u>
2,024,091	99.48%	16,282	0.80%
2,877,881	99.05%	22,584	0.78%
4,123,692	99.92%	16,407	0.40%
4,334,105	100.06%	23,004	0.53%
4,530,555	100.04%	22,345	0.49%
4,638,417	100.15%	23,432	0.51%
5,474,637	99.13%	24,809	0.45%
5,937,463	99.49%	27,182	0.46%
6,465,428	100.34%	29,228	0.45%
6,590,141	99.50%	31,012	0.47%

Table 9

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

<u>RESIDENTIAL SERVICE RATE (per kilowatt hour)</u>	FY	2008-2009	2007-2008
Customer charge	per month	\$6.56	\$6.25
All kWh	¢ per KWH	n/a	n/a
All kWh winter, first 750 kWh summer	¢ per KWH	8.750	8.330
Next 1,250 kWh summer	¢ per KWH	11.8100	11.2456
Electric Heating (October through May) All kWh	¢ per KWH	8.750	8.330
Electric Heating (October through May) Over 750 kWh	¢ per KWH	7.000	6.664
Heat Pump (October through May) All kWh	¢ per KWH	8.750	8.330
Heat Pump (October through May) Over 750 kWh	¢ per KWH	6.5600	6.2475
<u>SMALL GENERAL SERVICE RATE (per kilowatt hour)</u>			
Customer charge (single-phase)	per month	\$6.56	\$6.25
Customer charge (three-phase)	per month	\$8.85	\$8.43
All kWh	¢ per KWH	n/a	n/a
All kWh winter, first 1,500 kWh summer	¢ per KWH	8.453	8.050
Over 1,500 kWh summer	¢ per KWH	10.9890	10.4650
Electric Heating (October through May) kWh in excess of 75% of customer's summer maximum kWh	¢ per KWH	n/a	n/a
Electric Heating (October through May) All kWh	¢ per KWH	8.453	n/a
Electric Heating (October through May) Over 1,500 kWh	¢ per KWH	8.0300	7.6475
Heat pump (October through May) All kWh	¢ per KWH	8.453	n/a
Heat pump (October through May) over 1,500 kWh	¢ per KWH	6.7630	6.4400
Heat pump (October through May) kWh in excess of 50% of customer's summer maximum kWh	¢ per KWH	n/a	n/a
<u>PRIVATE STREET AND OUTDOOR AREA LIGHTING RATE</u>			
100 Watt Mercury Vapor (M.V.)	per month	\$4.65	\$4.43
100 Watt High Pressure Sodium (H.P.S.)	per month	\$5.00	\$4.76
175 Watt M.V.	per month	\$5.76	\$5.49
250 Watt M.V.	per month	\$8.15	\$7.76
250 Watt H.P.S.	per month	\$14.82	\$14.11
310 Watt H.P.S.	per month	\$16.18	\$15.41
400 Watt H.P.S.	per month	\$17.80	\$16.95
400 Watt M.V.	per month	\$11.55	\$11.00
700 Watt M.V.	per month	\$21.87	\$20.83
1,000 Watt M.V.	per month	\$29.27	\$27.88
100 Watt H.P.S. PTL	per month	\$11.18	\$10.65
175 Watt H.P.S. PTL	per month	\$11.11	\$10.58
<u>SPECIAL OUTDOOR LIGHTING</u>			
Customer Charge	per month	\$44.80	\$44.80
Cost per KWH	¢ per KWH	10.875	10.875
<u>69 KV SERVICE RATE</u>			
Demand charge (All KW of billing demand)	per KW	n/a	n/a
Energy charge (All KWH)	¢ per KWH	n/a	n/a

* The rates shown in this table are those in effect at October 1, 2008. The electric service rates for residential service, small general service, and the energy charge portion for large general service and industrial services are increased or decreased by a fuel adjustment allowance. The fuel adjustment allowance is computed annually based on the energy costs estimate (purchased power and fuel) per kilowatt hour.

Table 9, cont.

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

2006-2007	2005-2006	2004-2005	2003-2004	2002-2003	2001-2002	2000-2001	1999-2000
\$5.80	\$5.50	\$5.00	\$4.50	\$4.50	\$4.50	\$4.50	\$4.50
n/a	n/a	n/a	6.17	6.17	6.17	6.17	6.17
7.660	7.156	6.70	n/a	n/a	n/a	n/a	n/a
9.958	8.587	7.37	n/a	n/a	n/a	n/a	n/a
7.660	7.156	n/a	5.50	5.50	5.50	n/a	n/a
6.128	5.725	5.36	n/a	n/a	n/a	n/a	n/a
7.660	7.156	n/a	4.89	4.89	4.89	4.89	4.89
5.362	5.009	4.69	n/a	n/a	n/a	n/a	n/a
\$5.80	\$5.50	\$5.00	\$4.50	\$4.50	\$4.50	\$4.50	\$4.50
\$7.82	\$7.50	\$7.00	\$6.34	\$6.34	\$6.34	\$6.34	\$6.34
n/a	n/a	n/a	6.19	6.19	6.19	6.19	6.19
7.726	7.215	6.74	n/a	n/a	n/a	n/a	n/a
10.0438	8.658	7.414	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	5.64	5.64	5.64	n/a	5.64
n/a							
7.3397	6.854	6.403	n/a	n/a	n/a	n/a	n/a
n/a							
6.5671	6.133	5.729	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	4.50	4.50	4.50	4.50	4.50
\$4.22	\$4.22	\$4.22	\$4.22	\$4.22	\$4.22	\$4.22	\$4.22
\$4.53	\$4.53	\$4.53	\$4.53	\$4.53	\$4.53	\$4.53	\$4.53
\$5.23	\$5.23	\$5.23	\$5.23	\$5.23	\$5.23	\$5.23	\$5.23
\$7.39	\$7.39	\$7.39	\$7.39	\$7.39	\$7.39	\$7.39	\$7.39
\$13.44	\$13.44	\$13.44	\$13.44	\$13.44	\$13.44	\$13.44	\$13.44
\$14.68	\$14.68	\$14.68	\$14.68	\$14.68	\$14.68	\$14.68	\$14.68
\$16.14	\$16.14	\$16.14	\$16.14	\$16.14	\$16.14	\$16.14	\$16.14
\$10.48	\$10.48	\$10.48	\$10.48	\$10.48	\$10.48	\$10.48	\$10.48
\$19.84	\$19.84	\$19.84	\$19.84	\$19.84	\$19.84	\$19.84	\$19.84
\$26.55	\$26.55	\$26.55	\$26.55	\$26.55	\$26.55	\$26.55	\$26.55
\$10.14	\$10.14	\$10.14	\$10.14	\$10.14	\$10.14	\$10.14	\$10.14
\$10.08	\$10.08	\$10.08	\$10.08	\$10.08	\$10.08	\$10.08	\$10.08
\$44.80	\$40.00	\$40.00	\$29.53	\$29.53	\$29.53	\$29.53	\$29.53
10.875	9.71	8.95	8.95	8.95	8.95	8.95	8.95
n/a	\$8.39	\$8.39	\$8.39	\$8.39	\$8.39	\$8.39	\$8.39
n/a	3.00	3.00	3.00	3.00	3.00	3.00	3.00

Table 10

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

	FY 2008 - 2009		FY 2007 - 2008	
	Summer	Nonsummer	Summer	Nonsummer
<u>LARGE GENERAL SERVICE RATE</u>				
Demand charge:				
First 25 KW or less billing demand	\$360.75	\$288.50	\$343.50	\$274.75
Additional KW	\$14.43	\$11.54	\$13.74	\$10.99
Energy charge:				
All KW	¢ per KWH	5.22	4.97	4.32
<u>INDUSTRIAL SERVICE RATE</u>				
Demand charge:				
First 750 KW or less billing demand	\$14,100.00	\$11,280.00	\$12,195.00	\$9,757.50
All additional KW	\$18.80	\$15.04	\$16.26	\$13.01
Energy charge (All KWH)	¢ per KWH	4.20	3.565	3.10
<u>LARGE GENERAL SERVICE RATE</u>				
	FY 2003 - 2004		FY 2002 - 2003	
	Summer	Nonsummer	Summer	Nonsummer
Demand charge:				
First 25 KW or less billing demand	\$175.00	\$140.00	\$175.00	\$140.00
Additional KW	\$7.00	\$5.60	\$7.00	\$5.60
Energy charge:				
First 360 KWH per KW of billing demand	¢ per KWH	4.00	4.00	4.00
All additional KWH	¢ per KWH	3.20	3.20	3.20
<u>INDUSTRIAL SERVICE RATE</u>				
Demand charge:				
First 750 KW or less billing demand	\$10,500.00	\$8,400.00	\$10,500.00	\$8,400.00
All additional KW	\$14.00	\$11.20	\$14.00	\$11.20
Energy charge (All KWH)	¢ per KWH	2.66	2.66	2.66

* The rates shown in this table are those in effect at October 1, 2008. The electric service rates for residential service, small general service, and the energy charge portion for large general service and industrial services are increased or decreased by a fuel adjustment allowance. The fuel adjustment allowance is computed annually based on the energy costs estimate (purchased power and fuel) per kilowatt hour.

Table 10, cont.

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

FY 2006 - 2007		FY 2005 - 2006		FY 2004 - 2005	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$316.50	\$253.25	\$292.75	\$234.25	\$270.00	\$216.00
\$12.66	\$10.13	\$11.71	\$9.37	\$10.80	\$8.64
4.58	3.98	4.04	3.85	3.60	3.60
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$11,287.50	\$9,030.00	\$10,500.00	\$8,400.00	\$10,500.00	\$8,400.00
\$15.05	\$12.04	\$14.00	\$11.20	\$14.00	\$11.20
3.077	2.93	2.66	2.66	2.66	2.66
FY 2001 - 2002		FY 2000 - 2001		FY 1999 - 2000	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$175.00	\$140.00	\$175.00	\$140.00	\$175.00	\$140.00
\$7.00	\$5.60	\$7.00	\$5.60	\$7.00	\$5.60
4.00	4.00	4.00	4.00	4.00	4.00
3.20	3.20	3.20	3.20	3.20	3.20
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$10,500.00	\$8,400.00	\$10,500.00	\$8,400.00	\$10,500.00	\$8,400.00
\$14.00	\$11.20	\$14.00	\$11.20	\$14.00	\$11.20
2.66	2.66	2.66	2.66	2.66	2.66

Table 11

City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES
LAST TEN FISCAL YEARS

		2008-2009		2007-2008	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$1.980	\$2.630	\$1.932	\$2.570
Commercial*: All CCF	per 100 CCF	\$1.830	\$2.430	\$1.750	\$2.328
Large Commercial*: All CCF	per 100 CCF	\$1.720	\$2.290	\$1.670	\$2.221
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 100% average for nonsummer use)	per 100 CCF	\$2.772	\$3.687	\$2.705	\$3.598
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Meter Size					
5/8 inch and 3/4 inch		\$5.86	\$7.79	\$5.40	\$7.18
1 inch		\$6.15	\$8.18	\$5.80	\$7.71
1 1/2 inch		\$7.96	\$10.59	\$7.85	\$10.44
2 inch		\$8.40	\$11.17	\$8.29	\$11.03
3 inch		\$17.63	\$23.45	\$17.45	\$23.21
4 inch		\$26.14	\$34.77	\$25.89	\$34.43
6 inch		\$50.26	\$66.85	\$47.84	\$63.63

		2003-2004		2002-2003	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$1.458	\$1.939	\$1.395	\$1.855
Commercial*: All CCF	per 100 CCF	\$1.356	\$1.804	\$1.298	\$1.726
Large Commercial*: All CCF	per 100 CCF	\$1.177	\$1.565	\$1.126	\$1.498
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 120% average for nonsummer use)	per 100 CCF	\$2.041	\$2.714	\$1.953	\$2.597
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Minimum Charge Per Month					
Meter Size					
5/8 inch		\$4.57	\$6.07	\$4.37	\$5.81
1 inch		\$4.84	\$6.44	\$4.63	\$6.16
1 1/2 inch		\$6.97	\$9.27	\$6.67	\$8.87
2 inch		\$8.97	\$11.92	\$8.58	\$11.41
3 inch		\$21.96	\$29.20	\$21.01	\$27.94
4 inch		\$33.93	\$45.13	\$32.47	\$43.19
6 inch		\$67.86	\$90.26	\$64.94	\$86.37

Minimum Charge Per Month**Meter Size**

5/8 inch
1 inch
1 1/2 inch
2 inch
3 inch
4 inch
6 inch

Table 11, cont.

City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES
LAST TEN FISCAL YEARS

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

2001-2002		2000-2001		1999-2000	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$1.347	\$1.827	\$1.458	\$1.939	\$1.458	\$1.939
\$1.266	\$1.684	\$1.356	\$1.804	\$1.356	\$1.804
\$1.104	\$1.468	\$1.177	\$1.565	\$1.177	\$1.565
\$1.924	\$2.559	\$2.041	\$2.714	\$2.041	\$2.714
Minimum Charge Per Month		Residential		Residential	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$4.00	\$5.32	\$3.92	\$5.21	\$3.92	\$5.21
\$4.26	\$5.67	\$4.18	\$5.56	\$4.18	\$5.56
\$6.30	\$8.38	\$6.18	\$8.22	\$6.18	\$8.22
\$8.21	\$10.92	\$8.05	\$10.70	\$8.05	\$10.70
\$21.01	\$27.94	\$20.60	\$27.40	\$20.60	\$27.40
\$32.47	\$43.19	\$31.83	\$42.34	\$31.83	\$42.34
\$64.94	\$86.37	\$63.67	\$84.68	\$63.67	\$84.68
		Commercial & Large Commercial		Commercial & Large Commercial	
		Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
		\$3.92	\$5.21	\$3.92	\$5.21
		\$4.18	\$5.56	\$4.18	\$5.56
		\$6.18	\$8.22	\$6.18	\$8.22
		\$8.05	\$10.70	\$8.05	\$10.70
		\$20.60	\$27.40	\$20.60	\$27.40
		\$31.83	\$42.34	\$31.83	\$42.34
		\$63.67	\$84.68	\$63.67	\$84.68

Table 12

City of Columbia, Missouri

**SCHEDULE OF SANITARY SEWER SERVICE RATES
LAST TEN FISCAL YEARS**

		<u>2008-2009</u>	<u>2007-2008</u>	<u>2006-2007</u>	<u>2005-2006</u>	<u>2004-2005</u>
Residential and Commercial:						
Service Charge	per month	\$5.30	\$4.61	\$4.35	\$4.22	\$4.06
All Volume	per 100 cu. ft.	\$1.250	\$1.090	\$1.030	\$1.000	\$0.962
		<u>2003-2004</u>	<u>2002-2003</u>	<u>2001-2002</u>	<u>2000-2001</u>	<u>1999-2000</u>
Residential and Commercial:						
Service Charge	per month	\$3.90	\$3.73	\$3.73	\$3.73	\$3.62
All Volume	per 100 cu. ft.	\$0.925	\$0.886	\$0.886	\$0.886	\$0.860

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2009

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/09
POOLED CASH:						
U. S. Government and Agency Securities:						
FHLMC M80773 - 31282R2E3	10/24/02	1,000,000	10/01/09	5.000%	67,270	44,140
FHLMC M80779 - 31282R2L7	various	2,000,000	11/01/09	5.000%	155,306	98,694
FNMA 254582 - 31371KXK2	12/23/02	1,000,000	12/01/09	4.500%	92,633	74,485
FHLB STEP CALLABLE - 3133XAL62	02/25/05	1,000,000	02/25/10	4.000%	1,000,000	1,018,750
FMAN 2005 SER 2 CL1 - 3136F6ZR3	02/11/05	1,000,000	02/25/10	4.000%	91,031	94,006
FHMA P254809 - 31371LAJ8	02/22/05	1,000,000	06/01/10	4.500%	165,002	161,702
FHLMC GOLD M80842 - 31282R5B6	02/23/04	990,000	08/01/10	3.500%	293,437	304,737
FHLMC M80845 - 31282R5E0	12/23/03	2,000,000	09/01/10	4.500%	487,687	456,716
FNMA 254967 - 31371LFG9	10/23/03	2,000,000	10/01/10	3.500%	606,192	646,297
FMAN 2004-2 - 3136F6TA7	01/26/05	2,000,000	11/25/10	4.100%	814,702	840,664
FHLMC PL M30146-31282CETO	03/19/98	4,999,357	06/01/12	7.000%	83,457	9,497
FHR 71-2012A - 3133XC3Y7	12/07/05	1,295,000	06/15/12	5.000%	576,507	632,507
HUD CALLABLE - 911759BN7	09/12/96	550,000	08/01/12	7.510%	526,715	553,097
FNR 2005-3 CL1 - 3136F6YK9	07/29/05	1,500,000	12/25/12	4.400%	601,917	644,854
FNMA 2005 SER 4 - 3136F6YL7	08/08/05	2,000,000	12/26/12	4.650%	890,173	947,366
FHR 2055 OE - 3133TDX50	02/20/02	1,000,000	05/15/13	6.500%	170,463	142,044
FNMA PL 431577 - 31379WM20	07/20/98	2,000,000	07/01/13	5.000%	0	56,877
FNMA POOL 254863 - 31371LB81	08/18/03	1,000,000	08/01/13	4.000%	206,250	216,082
FNMA 449353 - 31380TE23	11/17/98	3,000,000	10/01/13	5.500%	36,553	65,915
FHLMC SER R004-AL - 31396GG70	various	4,000,000	12/15/13	5.125%	1,356,961	1,443,075
FHLMC E00669 - 31294JW61	02/19/02	2,000,000	05/01/14	6.000%	112,388	80,212
FHLMC P60031 - 31288MA82	02/15/05	20,000,000	07/01/14	6.500%	548,399	457,783
FHLB STEP 3133XUKR3	08/27/09	2,000,000	08/27/14	3.000%	2,000,000	2,004,380
FHLB Note Step-Up Bond - 3133XUPO0	various	4,500,000	09/10/14	3.000%	4,500,000	4,515,480
FHR 2863 DA - 31395G4H2	12/30/04	1,125,000	09/15/14	4.250%	330,172	333,890
FHR 2877 LA - 31395HLH1	07/14/05	2,500,000	10/15/14	4.250%	1,103,441	1,132,117
FHR 2752 CR - 31394RL72	01/28/05	2,000,000	12/15/14	4.250%	565,470	587,091
FHLB REMIC CL2015A - 3133XAWF0	04/01/05	2,000,000	03/25/15	4.950%	808,113	865,421
FHLB SD 2015 1 - 3133XCQE6	08/09/05	1,000,000	07/28/15	5.250%	616,369	630,770
FHLB SK 2015 CLASS 1 - 3133XCT60	11/08/05	1,500,000	08/18/15	5.140%	765,072	829,125
U.S. Treasury Strip 912833KF6	07/16/93	371,000	11/15/15	0.000%	78,452	310,423
FNR 2003-24 PN - 31393AK30	07/02/03	2,000,000	11/25/15	4.500%	738,801	694,570
FFCB Call Bond - 31331GPF0	03/03/09	2,000,000	03/03/16	4.000%	2,000,000	2,000,620
FHLMC 2534 HA - 31393FSW7	05/19/04	3,800,000	04/15/16	5.000%	312,956	267,591
FFCB CALL BOND - 31331GT55	04/22/09	2,000,000	04/15/16	3.400%	2,000,000	1,961,260
FNMA 2002-89 CL CA - 31392GPK5	12/30/02	1,000,000	04/25/16	5.000%	74,064	47,683
FHLMC E00975 GOLD - 31294KCL7	08/26/03	7,000,000	05/01/16	6.000%	325,796	270,581
FHLB SUBORDINATED - 313771AA5	08/07/09	2,000,000	06/13/16	5.625%	2,000,000	2,018,760
FNBR 06-B1 AB - 31395NPD3	06/29/06	1,500,000	06/25/16	6.000%	598,558	632,881
FHLMC PL 0100X - 31294KDD4	03/30/05	8,000,000	07/01/16	5.500%	675,084	669,757
FHLMC PL291302 - 31344XNT0	various	58,282,764	04/01/17	7.000%	341,044	312,687
FNMA REM 3-11 CL DB - 31392HQG1	01/30/03	1,000,000	04/25/17	5.000%	156,277	135,923
FHLMC 2474 NE - 31392PZL2	09/16/03	4,180,622	07/15/17	5.000%	286,543	249,773
GNR 2004-67 A - 38374HUC2	07/15/05	750,000	09/16/17	3.648%	107,386	118,881
FNMA Note - 3136FJBW0	09/22/09	2,000,000	09/22/17	3.000%	2,000,000	1,983,120
FHLMC C90211 - 31335HGU1	12/12/02	3,500,000	04/01/18	6.500%	122,458	71,438
FHLMC J07957 - 3128PKZW7	04/16/09	1,500,000	05/01/18	5.000%	1,024,429	1,028,765
FFCB Call Bond - 31331YQ78	06/02/08	2,000,000	05/21/18	5.000%	1,993,125	2,014,380
FHR 2844 BA - 31395EU08	09/16/04	2,000,000	06/15/18	5.000%	617,291	577,772
GNR 2003-88 AC - 38373MJA9	07/15/05	725,000	06/15/18	2.194%	0	3,204
FNMA 257428 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	1,532,904	1,629,567
FN 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	1,011,149	1,034,114
FHLB CALL BOND - 3133XTAY2	03/18/09	2,000,000	03/18/19	4.750%	2,000,000	2,018,120
FFCB CALL BOND - 31331GRV3	04/01/09	2,000,000	04/01/19	4.200%	2,000,000	1,978,760
FHLMC C90263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	63,538	44,960
FHLB CALL BOND - 3133XTF92	04/09/09	2,000,000	04/09/19	4.250%	2,000,000	1,975,000
FHLMC MED TERM NTS - 3128X8UN0	04/23/09	2,000,000	04/23/19	3.000%	1,994,000	1,965,020
FFCB CALLABLE - 31331GWPO	05/20/09	2,000,000	05/20/19	4.125%	1,997,500	1,979,380
FHR 3046 JE - 31396CPU8	11/04/05	1,000,000	06/15/19	5.000%	272,043	277,579
FHLB STEP UP - 3133XTU38	06/25/09	2,000,000	06/25/19	3.500%	2,000,000	2,000,000
FNMA LP 577376 - 31386YMZ4	11/26/01	953,329	08/01/19	7.500%	73,878	40,864
FINANCING CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	2,302,088
FHLB Call Step-Up - 3133XUWU3	09/30/09	2,000,000	09/30/19	3.000%	2,000,000	1,972,500
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	638,113	671,604
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	63,946	45,407
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	1,343,248	1,448,412
FHLMC PL G11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%	1,057,363	1,133,034
FNMA REMIC 07-B1 - 31396PD8	06/27/08	2,000,000	12/25/20	5.450%	1,318,445	1,396,375
GNR 2005-12A - 38373MNJ5	07/15/05	575,000	05/16/21	4.044%	364,637	378,047
FNR 2006-62 VA - 31395NS50	06/30/06	1,000,000	06/01/21	6.000%	342,331	347,000
FNMA 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	73,869	53,095
FHR 1116 I - 312906C40	11/30/98	505,000	08/15/21	5.500%	10,130	17,103
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	72,346	44,588
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,270,584
FHLMC CTF5 J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	1,022,276	1,138,637
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	16,680	19,318
FHR 2522 - 31393F5T9	11/29/02	2,000,000	11/15/21	5.500%	191,494	153,844
FHR 3119 BV - 31396HRU5	various	4,100,000	12/15/21	5.500%	2,078,347	2,106,598
FHR 9013 AB - 31397HNV6	06/26/07	1,000,000	12/15/21	6.000%	483,707	500,860
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	29,388	16,749
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	408,103	309,104
FHR 2534 ER - 31393FUH7	01/27/05	2,000,000	04/15/22	4.500%	295,341	297,267
GNR 2004-97 AB - 38374JE93	07/15/05	925,000	04/16/22	3.084%	616,819	656,295
FNMA REM 03-34 BA - 31393CET6	09/28/03	4,000,000	05/25/22	4.000%	738,633	778,851
FNMA CALL NTS - 31398AKL5	03/17/09	2,000,000	12/14/22	5.500%	2,019,063	2,018,120
FN 254797 - 31371K714	05/20/09	4,000,000	06/01/23	5.000%	1,460,972	1,461,842
FHLMC C90787 - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	887,701	988,965
FFCB CALL BOND - 31331GKN8	01/22/09	2,000,000	01/22/24	5.000%	2,000,000	2,001,880
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	900,338	917,973
FHLMC MTN CALL NTS - 3128X8P09	03/25/09	2,000,000	03/25/24	5.000%	2,000,000	2,004,300
FNMA 255271 - 31371LK32	04/15/04	2,000,000	05/01/24	5.000%	912,669	1,005,642
FNMA CALLABLE - 3136FHMW2	05/14/09	2,000,000	05/14/24	4.000%	2,000,000	1,945,620
FNMA STEP UP CALL NOTES - 3136FHZY4	06/25/09	2,500,000	06/25/24	5.000%	2,500,000	2,516,400
FNMA CALL NTS - 3136FHL60	07/08/09	2,000,000	07/08/24	6.000%	2,000,000	2,010,620

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2009

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Fair Value	
					Cost	09/30/09
FNMA MED TERM NOTES - 3136FH4C6	08/21/09	2,000,000	08/19/24	4.250%	2,000,000	2,017,500
FNMA CALL NTS - 31398AYX4	08/19/09	1,000,000	08/19/24	5.125%	1,000,000	1,020,000
FNMA STEP UP CALL NTS - 3136FH5M3	08/26/09	1,000,000	08/26/24	5.000%	1,000,000	1,013,750
FNMA MED TERM NOTES - 3136FJDV0	09/30/09	996,500	09/30/24	3.000%	996,500	996,880
FHR 2759 VG - 31394TGN9	08/31/04	1,105,000	10/15/24	4.250%	192,432	183,112
FHR 3170 EV - 31396RZF7	09/08/09	3,250,000	09/08/09	5.000%	3,027,510	3,065,173
FHR 1883 L - 3133T7WD7	05/10/02	2,000,000	09/15/26	7.000%	422,233	380,606
FHLMC GOLD G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	1,426,943	1,468,263
FN 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	2,444,240	2,471,262
FHR 2659 NP - 31394GP64	11/30/04	1,000,000	11/15/27	4.500%	211,805	206,774
FHLMC CTFS D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	425,933	461,423
FNMA PL 257154 - 31371NNTK1	03/28/08	2,294,345	03/01/28	4.500%	1,805,171	1,888,866
FHLMC PL C91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	3,007,165	3,068,151
FHLMC PL C91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	1,540,125	1,620,146
FHLMC GOLD REMIC 2663AK - 31394HLT6	08/29/03	1,000,000	06/15/28	4.000%	54,862	63,842
FHR 2949WB - 31395R3K2	03/31/05	1,000,000	08/15/28	5.000%	182,959	190,359
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	37,820	6,024
FNMA BOND - 31398AOY1	02/17/09	2,000,000	11/13/28	5.380%	2,025,000	2,162,500
FHLMC REMIC 2109 CL PE - 3133TH2C0	05/12/05	2,500,000	12/15/28	6.000%	1,139,571	1,151,812
FHLMC 2691 EK - 31394LBR2	04/28/04	2,000,000	01/15/29	4.500%	407,849	400,048
GNMA GTD 95-DX - 38374ECL9	10/26/06	1,500,000	07/20/29	5.000%	162,457	178,643
FNR 2005-53 MU - 31394DH94	05/27/05	2,000,000	07/25/29	5.500%	900,366	879,663
FHR 2723 PV - 31394MUR9	08/13/08	1,500,000	08/15/29	5.000%	1,498,125	1,544,610
FNR 2006-13 VB - 31394V4N48	06/09/09	2,145,000	05/25/30	5.500%	2,240,184	2,260,573
FHR 2567 PG - 31393K7H2	06/03/08	2,000,000	08/15/31	5.500%	2,015,000	2,081,080
FHR 2581 QG - 31393LZT3	06/13/08	2,000,000	12/15/31	5.000%	1,741,937	1,849,653
FHR 2750 VE - 31394RGC7	03/10/08	1,750,000	02/15/32	5.000%	1,490,511	1,504,340
FHR 2600MD - 31393PNE0	04/15/09	1,900,000	06/15/32	5.500%	1,993,813	1,994,069
FHR 2708 DG - 31394MAB6	12/12/07	1,283,000	07/15/32	5.500%	1,287,410	1,339,644
FHLMC REMIC 2698 CL BA - 31394LPM8	02/24/05	3,000,000	11/15/32	5.000%	648,150	658,316
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	920,116	982,598
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	3,525,193	3,634,343
FHR 2981 ND - 31395U6P1	06/17/09	1,860,000	06/15/33	5.000%	1,891,388	1,927,165
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	354,857	366,023
FHR 2877 PA - 31395HMH0	12/16/08	1,550,000	07/15/33	5.500%	844,999	875,609
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	189,968	185,794
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	481,301	499,322
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	269,368	275,321
FNMA PL 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	480,897	532,989
GNMA REMIC 07-6 LC - 38375JGV1	08/26/09	3,000,000	06/20/34	5.500%	3,144,375	3,140,190
GNR 2004-86 TA - 38374JYF7	04/22/08	3,000,000	07/20/34	4.000%	1,221,368	1,260,958
FNMA 888283 - 31410F2O7	05/21/09	3,000,000	08/01/34	5.000%	2,290,883	2,282,867
FHR 2881 AE - 31395J5C6	03/24/09	5,080,000	08/15/34	5.000%	2,326,616	2,350,705
FHLMC REMIC 31-48 CL CK - 31396HTZ8	11/21/06	2,095,909	08/15/34	6.000%	2,112,283	2,217,975
FHR 2963 BP - 31395TM35	12/19/06	2,160,000	09/15/34	5.000%	1,080,226	1,150,458
FHR 2991 EG - 31395UWS6	various	4,000,000	11/15/34	5.500%	1,718,436	1,767,907
FHR 3071 LT - 31396EFQ4	05/24/06	2,400,000	11/15/34	5.750%	173,753	179,597
FHR 3438A - 31397RXY5	08/13/08	950,000	12/15/34	5.000%	703,008	741,182
FHR 2915 UC - 31395LEW7	01/31/05	1,000,000	01/15/35	5.000%	59,213	51,973
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	633,563	654,970
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	1,081,603	1,117,606
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	925,916	993,058
FHR 3000 JH - 31395WPD3	08/01/05	2,000,000	06/15/35	5.000%	727,898	752,822
FHR 3289 ND - 31397FP48	05/18/09	2,000,000	06/15/35	5.500%	2,096,250	2,115,920
FHR 3010 YC - 31395WDU8	07/29/05	2,000,000	07/01/35	5.000%	299,053	298,667
FHR 3002 CA - 31395WLH8	01/25/08	1,760,000	07/15/35	5.000%	658,953	677,582
FHR 3020 DP - 31395XWY7	08/30/05	2,000,000	08/15/35	5.000%	353,622	365,349
FHLMC REMIC 3287 PM - 31397G6P0	08/12/09	2,000,000	10/15/35	6.000%	2,123,750	2,150,560
FNR 2005-83 OG - 31394FUH6	02/27/07	2,960,645	10/25/35	5.000%	919,405	983,502
FHR 3070 GA - 31396EZV1	11/30/05	2,000,000	11/15/35	5.500%	120,050	123,013
SARM 05-22 1A2 - 863579F52	12/07/05	980,772	12/25/35	5.250%	435,330	270,148
FHR 3157 LA - 31396NY67	08/31/06	2,000,000	05/15/36	5.500%	299,019	311,250
GNMA REMIC 08-69 - 38375XRA4	03/18/09	6,000,000	07/20/36	5.750%	6,330,000	6,330,600
FHR 3227 CM - 31397BS51	10/30/06	2,000,000	08/15/36	5.500%	1,055,828	1,084,160
FHR 3211 PG - 31397B7A3	11/03/06	1,500,000	09/15/36	5.500%	678,603	696,611
FHR 3234 QK - 31397CHD4	11/30/06	2,000,000	11/15/36	5.500%	50,565	57,451
GNR 2006-62 PC - 38374N2M8	12/13/06	2,000,000	11/20/36	5.500%	909,034	909,142
FNMA 256526 IO - 31371M4K0	12/13/06	2,500,000	12/01/36	6.000%	1,722,361	1,799,463
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	2,396,697	2,457,053
FNMA PL 888823 - 31410GPG2	09/14/09	4,325,000	03/01/37	5.500%	3,000,435	3,021,284
FHR 3289 YX - 31397FPZ9	05/04/07	1,500,000	03/15/37	5.000%	869,422	900,088
FHR 3291 PC - 31397FY97	06/22/07	2,350,000	03/15/37	5.500%	1,571,185	1,630,950
FHR 3287 CE - 31397G5M8	03/30/07	2,000,000	03/15/37	5.500%	604,887	611,366
FHR 3326 CA - 31397JHD9	07/20/07	2,000,000	06/15/37	5.500%	1,418,557	1,462,297
FNMA CI 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	1,017,334	1,030,473
FHLMC GOLD G03666 - 3128M5MP2	06/11/09	4,000,000	01/01/38	7.500%	2,568,184	2,557,701
FHLMC PL 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	850,160	864,498
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	1,621,745	1,706,424
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	2,584,327	2,634,408
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	1,209,104	1,242,046
FNMA REMIC 03-W2 CI 2A9 - 31392JAQ2	11/21/06	2,425,000	07/25/42	5.900%	1,355,624	1,402,846
Total U. S. Government and Agency Securities					187,953,121	190,913,295
Bonds						
FICO Strip - 31771CQR9	11/26/96	1,129,000	02/03/15	0.000%	326,484	932,193
Miscellaneous Securities						
San Bernardino City CA - 796825AW7	11/07/96	500,000	08/01/15	0.000%	126,255	332,540
Orange County CA Pension - 68428LBA1	12/02/96	13,500,000	09/01/15	0.000%	3,617,055	9,421,380
UBS Select Prime Preferred Fund	various	49,636,533	-	-	70,743,266	70,743,266
Total Miscellaneous Securities					74,486,576	80,497,186
Total Pooled Cash Marketable Securities				\$	262,766,181	\$ 272,342,674

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2009

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/09
SELF-INSURANCE RESERVE:						
Mutual Funds:						
Evergreen PR Cash Mgmt Money Market	various	1,211,132			1,211,132	1,211,132
UBS Select Prime Institutional Fund	various	4,844,176			4,844,176	4,844,176
Total Mutual Funds					6,055,308	6,055,308
Total Self-Insurance Reserve					\$ 6,055,308	\$ 6,055,308
POST-EMPLOYMENT HEALTH FUND:						
Mutual Funds:						
NW Money Market Prime	various	816,864			816,864	816,864
Total Mutual Funds					816,864	816,864
Total Post Employment Health Fund					\$ 816,864	\$ 816,864
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Pennzoil Company 709903BB3	11/21/89	400,000	11/15/09	10.125%	398,350	402,300
Caterpillar Povernote 14911QBU4	various	1,000,000	02/15/11	6.750%	1,103,890	1,056,990
McDonnell Dour Corp 580169AM2	02/07/01	150,000	04/01/12	9.750%	188,250	175,879
New Brunswick Province - 642866DV6	12/07/93	250,000	08/15/13	6.750%	244,537	274,167
General Electric Cap Corp 36962GN59	02/25/05	1,000,000	08/25/15	4.125%	1,000,000	1,006,330
Toyota Motor Credit 89233PUT1	08/19/05	1,000,000	08/10/17	5.250%	995,500	951,250
Bank of America Corp Notes - 06050WBR5	08/27/09	1,000,000	08/15/17	6.000%	1,000,000	1,001,750
Petro Canada LTD - 716442AC2	02/14/01	250,000	06/30/18	9.700%	315,000	337,420
Coca-Cola Enterprises - 191219AV6	08/01/01	2,000,000	06/20/20	0.000%	535,520	1,203,480
GE Capital Internotes - 36966R4A1	08/20/09	2,000,000	08/15/20	5.850%	2,000,000	2,027,360
Morgan Stanley Mtn Unrated - 61745E5N7	09/29/09	2,000,000	09/29/24	5.000%	2,000,000	2,000,000
MBIA Inc. - 55262CAF7	02/08/00	500,000	10/01/28	6.625%	440,220	245,850
JP Morgan 2004-S2 CO 2A8 466247E4	02/02/05	2,000,000	11/25/34	5.250%	2,010,000	1,850,340
GSR MORTGAGE CMO - 36242D5U3	02/26/08	726,000	06/25/35	5.000%	579,892	483,531
CS First Boston REMIC - 225470EX7	01/11/06	500,000	11/25/35	5.500%	474,591	401,091
Total Corporate Bonds					13,285,750	13,417,738
Common Stock and Mutual Funds:						
Evergreen Aggressive Growth	various	4,344	N/A		128,124	127,697
Fidelity Contra Fund	various	114,096	N/A		6,584,758	7,323,708
Fidelity Blue Chip Growth Fund	various	66,715	N/A		2,824,953	2,820,896
Fidelity Value Fund	various	14,793	N/A		1,111,399	1,107,311
American Century Ultra Fund	various	110,813	N/A		4,208,343	2,851,439
American Century Value Fund	various	518,228	N/A		6,164,054	4,716,986
American Century Int'l Growth	various	174,380	N/A		1,375,123	1,407,808
AIM Constellation Fund	various	60,819	N/A		1,495,069	1,161,659
AIM Global Aggressive Growth	various	94,795	N/A		2,631,377	2,236,089
Duff & Phelps Utilites SIK - 26432410	various	31,208	N/A		342,660	278,500
Standard & Poors Dep Recpts-78462F1	various	37,300	N/A		1,739,968	3,938,507
Legg Mason Value Trust	various	82,934	N/A		4,137,067	3,449,767
Vanguard Strategic Equity	various	258,219	N/A		5,907,115	5,161,661
Total Common Stock and Mutual Funds					38,650,010	36,582,028
U. S. Government and Agency Securities:						
AID-Republic of Panama - 698990AC2	08/29/83	144,583	08/01/11		41,526	41,998
Total U. S. Government and Agency Securities					41,526	41,998
Miscellaneous Securities:						
Cook Cty IL S/D #155 FSA - 215219HB5	06/29/06	560,000	12/01/16	0.000%	302,411	357,868
Cook Cty IL S/D #155 FSA - 215219HE9	06/29/06	560,000	12/01/19	0.000%	249,334	283,478
UBS Select Prime Preferred Fund	various	10,149,695			10,271,208	10,271,208
Total Miscellaneous Securities					10,822,953	10,912,554
Asset-Backed Securities						
FHLB SUBORDINATED - 313771AA5	06/11/09	2,500,000	06/13/16	5.625%	2,375,000	2,523,450
FHLMC 260794CP - 3134113B4	08/24/87	500,000	10/01/16	8.000%	1,076	1,907
CWHL 2004-J9 4A1 - 12669GPN6	06/05/07	2,200,000	11/25/19	5.250%	580,476	600,583
FHLMC MED TERM NTS - 3128X8NZ1	03/11/09	2,000,000	03/11/24	4.250%	2,000,000	1,983,800
FNMA STEP COUPON - 3136FJDC2	09/28/09	2,000,000	09/28/29	5.000%	2,000,000	2,001,880
FHLMC REMIC 2509 ZG - 31392WJR2	04/19/04	1,100,000	10/15/32	5.500%	1,097,331	1,709,880
GNMA REMIC 03-34 PC - 38373QHXX2	04/11/06	1,500,000	04/16/33	5.500%	1,205,103	1,277,750
FNR 2005-5 CL AZ - 31394BA9	01/31/05	2,000,000	02/25/35	5.000%	1,765,625	2,514,233
FNMA REMIC 2005-30 CL Z - 31394C6F4	05/12/05	1,000,000	04/25/35	5.000%	928,470	1,250,736
Total Asset-Backed Securities					11,953,081	13,864,219
Total Police and Firefighters' Investments					\$ 74,753,320	\$ 74,818,537
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 344,391,673	\$ 354,033,383

Table 14

City of Columbia, Missouri

**FEDERAL AND STATE GRANTS
SEPTEMBER 30, 2009**

<u>Public Safety:</u>		
Police	\$	238,290
Fire		-
Emergency Management		135,146
Total Public Safety	\$	373,436
 <u>Transportation:</u>		
Railroad		258,451
Planning		174,056
Street Construction		6,108,678
Non Motorized Transportation Projects		2,849,696
Airport		718,040
Public Transportation		1,920,723
Total Transportation		12,029,644
 <u>Health and Environment:</u>		
Health Department		1,353,427
CDBG/HOME		2,101,208
Electric Grant		9,043
Solid Waste		143,772
Total Health and Environment		3,607,450
 <u>Personal Development:</u>		
Trails Grants		31,502
Non Motorized Trails		67,604
Historic Preservation		2,589
Cultural Affairs		30,275
Safe Routes to Schools		2,415
Parks & Recreation		13,745
Youth At Risk		21,680
Emergency Shelter Grant		73,746
Total Personal Development		243,556
 Total Federal and State Grants	 \$	 <u><u>16,254,086</u></u>

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Table 15

City of Columbia, Missouri

TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Agriculture, forestry, fishing	\$3,089,719	\$3,055,426	\$3,428,121	\$3,537,315
Construction	2,113,379	3,484,809	2,544,766	3,045,869
Finance, insurance, real estate	3,006,461	3,395,592	2,346,797	2,299,664
Manufacturing	7,962,742	6,780,073	7,320,475	6,312,512
Public Administration	84,856,139	86,202,992	90,775,378	75,454,919
Retail Trade	1,090,366,099	1,094,919,249	1,145,643,952	1,178,096,857
Services	82,134,682	90,311,778	91,561,954	93,890,172
Transportation, communications, utilities	105,824,186	121,661,416	109,981,222	139,451,170
Unclassified Establishments	<u>119,309,786</u>	<u>111,739,674</u>	<u>125,859,239</u>	<u>128,535,049</u>
	<u>\$1,498,663,193</u>	<u>\$1,521,551,009</u>	<u>\$1,579,461,904</u>	<u>\$1,630,623,527</u>

Source: State of Missouri Department of Revenue

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

Table 15, cont

City of Columbia, Missouri

TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS

<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
\$4,001,703	\$3,557,714	\$3,725,947	\$3,687,379	\$3,685,034	\$3,450,104
2,771,249	2,916,844	4,494,427	5,257,100	6,588,238	5,213,570
2,143,978	2,399,035	1,215,588	1,129,272	1,230,495	1,538,016
6,357,584	7,513,710	8,069,945	8,666,702	9,238,316	7,979,245
82,471,075	86,738,414	89,569,594	94,158,799	95,351,307	87,141,367
1,261,125,620	1,343,715,063	1,467,389,708	1,447,351,949	1,448,616,597	1,375,674,531
95,504,836	101,276,566	107,703,578	109,959,250	115,329,980	100,018,950
146,618,996	157,165,426	174,501,582	186,290,434	198,165,805	190,879,951
<u>127,888,860</u>	<u>129,471,818</u>	<u>127,391,894</u>	<u>129,320,738</u>	<u>116,930,834</u>	<u>99,977,855</u>
<u>\$1,728,883,901</u>	<u>\$1,834,754,590</u>	<u>\$1,984,062,263</u>	<u>\$1,985,821,623</u>	<u>\$1,995,136,606</u>	<u>\$1,871,873,589</u>

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City of Columbia, Missouri

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST NINE FISCAL YEARS*

Governmental Activities					
Fiscal Year Ended	Certificates of Participation	Capital Lease Obligations	General Obligation Bonds	Special Obligation Bonds	Special Obligation Notes
2009	-	-	-	46,693,075	1,950,000
2008	-	-	-	49,102,240	2,865,000
2007	-	-	-	24,412,957	3,740,000
2006	-	-	-	26,629,413	-
2005	3,040,000	7,000,000	-	-	-
2004	3,989,500	7,000,000	-	-	-
2003	4,874,500	7,000,000	-	-	-
2002	5,696,500	7,000,000	2,125,000	-	-
2001	6,490,000	7,485,678	2,125,000	25,000,000	-

Business-Type Activities								
Fiscal Year Ended	Certificates of Participation	Special Obligation Bonds	Water & Electric Bonds	Sewer Bonds	Parking Bonds	Total Government	Percentage of Per Capita Personal Income ^a	Per Capita ^a
2009	-	96,437,311	86,066,307	28,357,275	-	259,503,968	n/a %	n/a
2008	-	84,885,220	73,322,485	19,292,241	-	229,467,186	4.16 %	2,388
2007	-	64,705,863	77,104,088	18,684,800	-	188,647,708	3.57 %	1,993
2006	-	66,116,207	80,725,692	18,932,695	-	192,404,007	3.78 %	2,064
2005	2,457,114	14,399,066	81,327,295	20,089,049	2,633,043	130,945,567	2.69 %	1,426
2004	6,815,151	15,207,176	77,325,151	21,215,403	2,729,913	134,282,294	2.96 %	1,495
2003	8,738,130	15,985,286	63,592,285	21,465,951	2,821,782	124,477,934	2.94 %	1,408
2002	10,500,000	16,820,000	73,765,000	18,730,000	3,050,000	137,686,500	3.39 %	1,583
2001	-	9,955,000	60,310,000	17,735,000	2,965,000	132,065,678	3.34 %	1,534

*Prior to fiscal year 2001, debt reporting information was combined and is not readily available.

n/a = information not available

^a See Table 26 for personal income and population data

City of Columbia, Missouri

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

<u>Fiscal Year Ended</u>	<u>Gross Bonded Debt</u>	<u>Less Debt Service Funds</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value ^a</u>	<u>Net Bonded Debt Per Capita ^b</u>
2000	5,035,000	6,490,267	(1,455,267)	(0.16) %	(18.22)
2001	2,125,000	2,574,573	(449,573)	(0.05) %	(5.20)
2002	700,000	1,190,238	(490,238)	(0.05) %	(5.55)
2003	0	484,393	0	0.00 %	0.00
2004	0	493,497	0	0.00 %	0.00
2005	0	503,611	0	0.00 %	0.00
2006	0	0	0	0.00 %	0.00
2007	0	0	0	0.00 %	0.00
2008	0	0	0	0.00 %	0.00
2009	0	0	0	0.00 %	0.00

^a See Table 5 for property value data

^b Population data can be found in Table 26

City of Columbia, Missouri

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2009

<u>Jurisdiction</u>	<u>Bond Issues Outstanding</u>	<u>Amount Available Debt Service Funds</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to City of Columbia (a)</u>	<u>Amount Applicable to City of Columbia</u>
City of Columbia	\$0	\$0	\$0	0.0%	\$0
Columbia School District	143,350,000	14,098,025	129,251,975	81.9%	105,893,377
Boone County	2,469,748	146,160	2,323,588	71.9%	1,669,748
Totals	<u>\$145,819,748</u>	<u>\$14,244,185</u>	<u>\$131,575,563</u>		<u>\$107,563,124</u>

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

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

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

City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Assessed value (2009)				<u>\$1,640,255,707</u> *
Constitutional debt limit **				\$328,051,141
(20% assessed value)				
Total bonded debt			\$113,875,000	
Less:				
Water and Electric Utility Bonds		\$85,525,000		
Sanitary Sewer Utility Bonds		28,350,000	<u>113,875,000</u>	
Total amount of debt applicable to debt limit				<u>0</u>
Legal debt margin				<u>\$328,051,141</u>

	Fiscal Year			
	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
Debt limit	\$187,693,126	\$201,675,609	\$210,953,913	\$223,338,535
Total net debt applicable to limit	\$3,490,000	\$2,125,000	\$2,125,000	\$0
Legal debt margin	\$184,203,126	\$199,550,609	\$208,828,913	\$223,338,535
Total net debt applicable to the limit as a percentage of debt limit	1.86%	1.05%	1.01%	0.00%

* All tangible property.

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

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

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

City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Fiscal Year					
2004	2005	2006	2007	2008	2009
\$231,727,857	\$271,166,022	\$293,218,030	\$312,992,986	\$324,507,278	\$328,051,141
\$0	\$0	\$0	\$0	\$0	\$0
\$231,727,857	\$271,366,022	\$293,218,030	\$312,992,986	\$324,507,278	\$328,051,141
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

City of Columbia, Missouri

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

Fiscal Year Ended	WATER AND ELECTRIC UTILITY REVENUE / REFUNDING BONDS (c)						Revenue Bond Coverage
	Operating Revenue (d)	Operating Expenses	Net Revenue	Principal	Interest (b)	Total	
2000	69,271,332	51,540,778	17,730,554	2,755,000	3,189,547	5,944,547	2.98
2001	72,367,292	53,888,913	18,478,379	2,895,000	2,931,287	5,826,287	3.17
2002	73,119,302	54,840,910	18,278,392	3,035,000	2,494,394	5,529,394	3.31
2003	76,094,540	58,444,470	17,650,070	3,410,000	3,160,451	6,570,451	2.69
2004	79,237,016	62,559,631	16,677,385	3,685,000	2,992,679	6,677,679	2.50
2005	92,127,894	72,052,155	20,075,739	3,870,000	3,449,264	7,319,264	2.74
2006	105,384,237	85,904,487	19,479,750	575,000	3,308,873	3,883,873	5.02
2007	116,758,098	84,055,177	32,702,921	3,595,000	4,332,137	7,927,137	4.13
2008	121,609,839	90,723,595	30,886,244	3,755,000	5,079,238	8,834,238	3.50
2009	132,415,953	98,310,101	34,105,852	3,875,000	6,125,758	10,000,758	3.41

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

(b) Interest payments made in the fiscal year.

(c) This includes Special Obligation Bonds, Series 2006C and 2008A, which are to be treated as a water and electric utility revenue bond issue.

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

Table 21

City of Columbia, Missouri

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

Fiscal Year Ended	SANITARY SEWER SYSTEM REVENUE BONDS (d)						Revenue Bond Coverage
	Operating Revenue (c)	Operating Expenses	Net Revenue	Principal	Interest (b)	Total	
2000	6,615,999	4,753,332	1,862,667	340,000	903,791	1,243,791	1.50
2001	6,625,021	4,626,936	1,998,085	570,000	1,003,502	1,573,502	1.27
2002	7,957,444	5,098,788	2,858,656	705,000	1,069,619	1,774,619	1.61
2003	7,923,672	5,501,961	2,421,711	825,000	795,719	1,620,719	1.49
2004	8,708,998	5,721,756	2,987,242	1,040,000	1,038,747	2,078,747	1.44
2005	9,378,918	5,750,876	3,628,042	1,245,000	994,648	2,239,648	1.62
2006	9,915,355	6,221,458	3,693,897	1,280,000	1,126,455	2,406,455	1.53
2007	10,313,861	6,395,635	3,918,226	1,590,000	1,281,897	2,871,897	1.36
2008	10,333,579	6,596,832	3,736,747	1,640,000	1,290,111	2,930,111	1.28
2009	11,645,980	7,637,179	4,008,801	1,765,000	1,256,537	3,021,537	1.33

- (a) Revenue bonds and their related interest are payable solely from the revenues derived from the operation of the enterprise owned by the City. The taxing power of the City is not pledged to secure payment of the bonds and interest.
- (b) Interest payments made during the fiscal year.
- (c) Includes investment revenue in fiscal year 2002 and thereafter.
- (d) This includes Special Obligation Bonds, Series 2001A and Special Obligation Bonds, Series 2006A, which are to be treated as sewer system revenue bond issues.

Table 22

City of Columbia, Missouri

PARKING REVENUE BOND COVERAGE (a)
LAST TEN FISCAL YEARS

<u>Fiscal Year Ended</u>	<u>Operating Revenue</u>	<u>Operating Expenses</u>	<u>Net Revenue</u>	<u>Principal</u>	<u>Interest (b)</u>	<u>Total</u>	<u>Revenue Bond Coverage</u>
2000	1,138,465	591,317	547,148	75,000	178,737	253,737	2.16
2001	1,208,867	611,500	597,367	80,000	175,344	255,344	2.34
2002	1,694,281	738,795	955,486	85,000	171,609	256,609	3.72
2003	1,707,745	650,768	1,056,977	90,000	167,517	257,517	4.10
2004	1,675,667	682,007	993,660	95,000	163,052	258,052	3.85
2005	1,641,734	710,366	931,368	100,000	158,224	258,224	3.61
2006	1,657,637	710,577	947,060	0	0	0	n/a (c)
2007	1,562,110	695,501	866,609	0	0	0	n/a (c)
2008	1,593,938	886,913	707,025	0	0	0	n/a (c)
2009	1,737,094	731,207	1,005,887	0	0	0	n/a (c)

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

(b) Interest payments made during the fiscal year.

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

Table 23

City of Columbia, Missouri

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

Fiscal Year	Commercial Construction (a)		Residential Construction (a)		Bank Deposits (in thousands)	Estimated Property Value
	Number of Permits	Value	Number of Permits	Value		
2000	88	32,610,878	657	108,251,195	1,078,276 (b)	3,794,813,029
2001	66	47,443,935	620	88,884,682	1,185,841 (b)	3,952,633,338
2002	49	21,159,267	857	130,973,183	1,282,811 (b)	4,251,424,537
2003	75	68,302,290	1,069	173,903,598	1,735,000 (c)	4,450,247,350
2004	81	61,239,547	1,429	206,711,394	2,021,000 (c)	4,648,539,062
2005	96	65,891,830	1,329	214,502,676	2,198,000 (c)	4,853,192,612
2006	96	58,918,770	1,897	221,396,606	2,345,000 (c)	5,713,406,342
2007	68	89,104,177	730	126,755,467	2,430,000 (c)	6,141,975,733
2008	58	51,336,697	408	69,590,716	2,487,000 (c)	6,548,424,667
2009	42	90,871,538	355	55,436,649	2,702,000 (c)	6,785,163,254

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

(b) Source: Bank Call Reports.

(c) Source: FDIC Summary of Deposits

Table 24

City of Columbia, Missouri

LARGEST ELECTRIC UTILITY CUSTOMERS
SEPTEMBER 30, 2009

<u>Customer</u>	<u>Billed kWh</u>	<u>Billed Revenue</u>
Columbia Foods	30,790,838	\$ 2,061,002
Boone Hospital Center	24,182,584	1,785,004
VA Hospital	16,893,421	1,320,290
Quaker Oats	16,014,489	1,186,453
Gates Rubber	14,973,857	1,200,790
3-M Company	14,831,678	935,226
PW Eagle Inc	11,403,032	807,891
GGP LTD-Columbia Mall	9,692,080	838,684
University of Missouri - Columbia Regional Hospital	9,459,448	723,111
Shelter Insurance	8,925,230	670,110
	<u>157,166,657</u>	<u>\$ 11,528,561</u>

Table 25

City of Columbia, Missouri

**LARGEST WATER UTILITY CUSTOMERS
SEPTEMBER 30, 2009**

<u>Customer</u>	<u>Billed CCF</u>	<u>Billed Revenue</u>
Columbia Foods	425,572	\$ 840,558
Boone Hospital Center	54,106	114,066
VA Hospital	41,682	86,065
University of Missouri - Columbia Regional Hospital	30,779	63,840
PW Eagle Inc	21,643	45,171
CPS Rock Bridge Senior High	19,675	44,101
3M Company	19,043	37,086
Con Ag of Missouri	18,421	53,546
Executive Center	16,435	37,178
State Farm Insurance	14,135	38,649
	<u>661,491</u>	<u>\$ 1,360,260</u>

Table 26

City of Columbia, Missouri

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Estimated Population</u> ^d	<u>Personal Income</u> ^a	<u>Per Capita Personal Income</u> ^a	<u>Median Age</u> ^d	<u>Unemployment Rate</u> ^c
2008	96,093	5,521,000 ^b	33,604 ^b	31.8	4.4%
2007	94,645	5,283,000	32,548	28.1	3.6%
2006	93,219	5,087,000	32,608	29.7	3.3%
2005	91,814	4,865,759	31,959	35.2	3.9%
2004	89,803	4,537,251	30,019	35.2 *	2.5%
2003	88,423	4,230,922	28,197	30.8	2.0%
2002	87,003	4,056,814	27,293	29.9	1.8%
2001	86,081	3,959,699	26,914	26.8 **	1.7%
2000 ***	85,292	3,845,753	26,352	30.0	1.1%
1999	80,500	3,591,425	24,887	29.4	0.7%

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

**Census data listed Columbia's average population at 26.8 - For FY 2002, we utilized the results from the "Sales and Marketing Management" magazine.

***Beginning in 2000, population numbers are revised based on estimates from the Missouri Census Data Center

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

^b Bureau of Economic Analysis preliminary information

^c City of Columbia Annual Budget adopted October 1, 2009

^d City of Columbia Financial Trends Manual, Community Needs and Resources 2008

Table 27

City of Columbia, Missouri
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO

Employer	2009			2000		
	Number of Full time, benefited Employees	Rank	Percentage of Total City Employment**	Number of Full time, benefited Employees	Rank	Percentage of Total City Employment**
University of Missouri - Columbia	9,082	1	10.38%	14,727	1	16.76%
University Hospital and Clinics	4,567	2	5.22%	5,381	2	6.12%
Columbia Public Schools	2,186	3	2.50%	1,317	4	1.50%
Boone Hospital Center	1,542	4	1.76%	1,868	3	2.13%
Truman Memorial Veterans' Hospital	1,299	5	1.48%	840	8	0.96%
City of Columbia	1,252	6	1.43%	1,076	5	1.22%
MBS Textbook Exchange	1,242	7	1.42%	731	9	0.83%
State Farm	1,130	8	1.29%	--	--	--
Shelter Insurance Co	1,097	9	1.25%	1,063	6	1.21%
State of Missouri	806	10	0.92%	--	--	--
3M	--	--	--	925	7	1.05%
Columbia Foods	--	--	--	580	10	0.66%

Note: Information from Columbia Regional Economic Development Inc.

**information from the US Bureau of Labor Statistics-2008 annual

City of Columbia, Missouri

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

Function/Program	Full-time Equivalent Employees as of September 30									
	2009*	2008	2007	2006	2005	2004	2003	2002	2001	2000
Governmental Activities										
General Administrative										
City Clerk and Elections	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
City Manager	9.00	8.00	8.00	7.60	6.60	6.60	6.60	7.60	6.60	6.60
Finance (incl. Risk Management)	41.25	40.25	36.25	38.25	37.25	36.25	36.25	35.25	35.25	35.25
Human Resources	9.00	9.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Law	9.00	10.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00	8.00
Neighborhood Services	2.25	2.25	2.25	-	-	-	-	-	-	-
Convention & Tourism	9.00	9.00	7.00	7.00	7.00	7.00	7.00	6.00	6.00	5.00
Public Safety										
Police	190.00	186.00	183.00	181.00	178.00	175.00	173.00	169.00	162.00	160.00
Fire	140.00	138.00	135.00	132.00	129.00	128.00	128.00	128.00	120.00	115.00
Municipal Court	9.00	9.00	8.90	8.90	8.90	7.90	7.90	6.90	6.75	6.75
Emergency Mgmt & Comm	32.75	32.75	32.75	32.75	30.75	29.75	29.75	29.75	29.75	29.75
Health & Environment										
Health	63.35	61.10	60.75	57.75	58.30	58.55	55.35	53.85	49.10	47.10
Planning (incl. CDBG)	12.50	12.50	12.00	12.00	12.00	12.00	12.00	12.00	11.00	9.00
Economic Development	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Human Services	2.65	1.90	1.90	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Cultural Affairs	2.75	2.75	2.75	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Parks & Recreation	43.50	43.50	42.50	41.50	40.50	40.50	38.50	37.75	37.75	34.75
Public Works										
Admin & Engineering	30.30	28.74	28.74	27.68	26.18	25.68	25.18	25.18	25.18	24.18
Non-Motorized Grants	2.00	2.00	-	-	-	-	-	-	-	-
Streets & Sidewalks	40.30	39.50	39.50	39.80	38.80	37.80	34.80	34.80	34.80	34.80
Parking Enforcement	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Protective Inspection	17.75	16.75	16.75	16.25	16.25	14.75	14.75	13.75	14.75	14.75
Custodial & Maintenance	13.25	10.50	10.50	10.50	10.50	9.00	9.00	9.00	8.00	8.00
Fleet Operations	28.40	25.55	25.90	23.90	23.90	22.90	22.90	22.90	22.90	22.90
Employee Benefit	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Information Technologies	26.00	25.00	24.00	23.20	22.20	21.70	21.70	21.70	21.70	21.70
Public Communications	11.75	11.75	11.75	10.50	6.00	5.50	6.00	5.50	4.50	6.09
Contributions	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Business-Type Activities										
Railroad	5.00	5.00	5.00	5.00	4.00	4.00	3.00	3.00	3.00	3.00
Water & Electric	243.60	239.60	238.60	228.60	226.10	220.10	220.10	218.10	214.10	212.21
Recreation Services	36.25	36.25	36.25	36.25	35.50	35.50	35.25	35.75	28.50	27.50
Public Works										
Public Transportation	37.75	38.80	34.79	36.10	35.10	32.10	30.60	30.60	30.60	30.60
Airport	17.20	16.20	16.20	16.00	16.00	16.00	16.00	16.00	16.00	16.00
Sanitary Sewer	64.47	61.87	58.87	57.24	56.24	56.24	56.24	56.24	54.24	52.24
Parking Facilities	6.80	5.70	5.70	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Solid Waste	84.73	84.68	83.68	77.25	77.25	77.25	77.25	73.25	73.25	73.25
Stormwater Utility	11.55	12.46	12.46	10.43	10.43	8.93	8.93	8.93	8.93	8.93
Utility Customer Services	12.00	12.00	12.00	12.00	12.00	12.00	11.75	10.75	10.75	10.00
Total	1,278.10	1,251.35	1,223.74	1,192.25	1,167.55	1,142.80	1,129.60	1,113.35	1,077.20	1,057.15

Note: Information from City of Columbia Annual Budget adopted October 1, 2009

* current year is budgeted, all other years are actual

Table 29

City of Columbia, Missouri

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal year									
	2009*	2008	2007	2006	2005	2004	2003	2002	2001	2000
Police										
Traffic Accidents Investigated	2,554	3,000	2,869	2,869	2,972	3,149	2,855	2,584	2,560	2,676
Moving Violations Issued	11,636	10,500	10,165	10,165	10,089	12,205	10,208	10,151	9,936	10,082
Warning Tickets Issued	11,589	6,800	7,000	6,460	6,448	8,757	6,540	6,379	5,666	6,733
Driving While Intoxicated Arrests	337	500	600	460	559	581	426	445	388	414
Fire										
Fire Calls (All Types)	n/a	425	365	423	490	414	446	512	535	503
Rescue Calls	n/a	5,700	5,581	5,520	4,997	4,540	4,204	3,978	3,822	3,754
Sanitary Sewer Utility										
Average daily flow (millions of gallons)	15.5	16.4	16.2	13.0	15.8	16.0	14.9	15.9	15.9	13.8
Solid Waste Utility										
Tons of waste collected	146,289	176,000	176,852	192,886	165,228	162,434	154,186	156,193	156,803	146,272
Tons of recyclables collected	9,025	8,976	8,800	8,166	8,410	7,762	6,662	6,017	4,786	4,682
Public Transportation										
Total Vehicle Miles-Fixed Route	640,736	755,870	755,870	495,714	517,732	495,714	489,654	484,000	437,700	506,616
Total Vehicle Miles-Paratransit	167,968	138,922	113,324	162,271	101,991	151,769	104,328	152,166	149,662	153,028
Airport										
Number of Enplaned Passengers	24,000	10,000	9,090	13,673	19,957	17,925	21,079	23,271	23,010	33,986
Parking Facilities										
Parking permits issued (surface & structures)	1,635	1,635	1,635	1,580	1,426	1,466	1,441	1,477	1,401	1,489
Metered & hourly spaces	2,128	2,415	2,415	2,451	2,522	2,522	2,523	2,520	2,254	2,246
Other Public Works										
Street Segments Resurfaced/Repaired	545	462	450	739	436	555	232	579	358	547
Number of Permits Issued	2,528	9,500	8,067	11,831	11,768	4,709	5,584	4,879	5,504	5,612
Parks and Recreation										
Number of Athletic Fields Maintained	47	48	46	47	47	45	45	45	45	45
Total Sq feet of Landscape Beds Maintained	523,000	550,873	489,973	419,872	375,000	369,503	354,601	349,455	311,550	305,140
Railroad										
Carloads	1,217	2,550	2,561	2,402	2,606	2,150	1,627	1,536	1,536	1,474
Water										
Fire hydrants installed	36	271	187	256	307	185	206	100	79	232
Services/meters installed	219	1,227	974	1,158	1,200	1,084	1,442	1,056	960	1,104
Electric										
New Distribution Transformers Installed	86	540	318	510	528	446	434	442	365	400
Electric Meters Installed	361	1,833	1,579	1,667	1,504	1,427	1,152	813	935	1,456
Miles of Underground Lines Installed	8.13	31.40	11.26	28.55	29.61	12.77	24.22	11.77	23.29	12.80
Health & Environment										
Certificates of Live Birth	n/a	3,600	3,600	4,121	3,619	3,442	3,336	3,264	3,293	3,150
Immunizations	23,156	16,000	15,673	12,016	14,873	23,128	19,818	12,014	16,000	15,335
WIC Visits	29,744	25,432	21,184	21,184	21,184	24,786	21,500	21,500	21,500	21,500
Inspections	21,320	13,598	16,300	13,166	15,641	15,641	12,612	15,406	11,991	11,531

Note: Information from City of Columbia Annual Budget adopted October 1, 2009

* current year is budgeted, all other years are actual
n/a-information not available for current year

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Table 30

City of Columbia, Missouri

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST FOUR YEARS*

Function/Program	Fiscal year			
	2009	2008	2007	2006
Police				
Stations	1	1	1	1
Substations	7	7	7	5
Vehicles	103	103	101	107
Fire				
Stations	8	8	8	8
Vehicles	40	34	34	34
Sanitary Sewer Utility				
Collection system (total miles)	665	637	607	524
Solid Waste Utility				
** Collection vehicles	44	44	44	32
Public Transportation				
** Buses-General Fixed Route	19	14	13	17
** Buses-Campus Fixed Route	10	15	10	9
** Buses-Paratransit	9	9	7	8
Airport				
Pavement Surface (Square yards)	464,950	464,950	464,950	464,950
Parking Facilities				
** Parking Structures	4	4	4	4
** Surface Lots-Permit	7	4	7	7
** Surface Lots-Meter	7	5	2	5
Other Public Works				
Streets (miles)	465	425	425	425
Signalized Intersections	40	37	37	37
Parks and Recreation				
Pools	5	5	5	5
Golf Courses (18 hole)	2	2	2	2
Athletic fields with lights and/or irrigation systems	25	25	25	25
Rec/Nature Centers	2	1	1	1
Railroad				
Locomotives	2	2	2	2
Miles of main track	21.34	21.34	21.34	21.34
Water				
Water mains (miles)	662	648.7	635.44	618.65
Electric				
Circuit Miles of Distribution Lines	782	751.64	722	713.81

Note: Information from City of Columbia Annual Budget adopted October 1, 2009

*Information for prior years is not readily available

**Information from the Public Works Department, City of Columbia

City of Columbia, Missouri

INSURANCE IN FORCE
SEPTEMBER 30, 2009

City of Columbia - Property/Casualty Insurance Program
Policy Period - October 1, 2008 to October 1, 2009

I. Liability Package Policy

- A. Insurance Company – St. Paul Fire and Marine Insurance Company
- B. Best's Rating is A+ XV and Admitted in Missouri
- C. Policy # – GP06301913
- D. Annual Premium is \$198,695 (Does not include TRIA)
- E. Includes the following coverages subject to a \$500,000 Self-Insured Retention:
 1. General Liability - \$2,000,000 Each Occurrence/\$3,000,000 Total Limit
 2. Police Professional Liability - \$2,000,000 Each Occurrence/\$3,000,000 Total Limit
 3. Products/Completed Operations Liability - \$3,000,000 Total Limit
 4. Public Officials Liability - \$2,000,000 Each Claim/\$3,000,000 Total Limit
 5. Employment Practices Liability - \$2,000,000 Each Claim/\$3,000,000 Total Limit
 6. Sexual Abuse Liability - \$1,000,000 Each Person/\$1,000,000 Total Limit
 7. Employee Benefits Liability - \$2,000,000 Each Claim/\$3,000,000 Total Limit
 8. Automobile Liability - \$2,000,000 Each Occurrence

II. Property/Inland Marine/Boiler and Machinery Coverages

- A. Insurance Company – FM Global Insurance Company
- B. Best's Rating is A+ XV – Admitted in Missouri
- C. Policy # – FM543
- D. Annual Premium is \$411,586, plus \$20,216 TRIA Premium and Membership Credit of \$21,590 - Total Premium is \$410,212
- E. Coverages and Limits:
 1. \$375,000,000 Blanket Property Limit excess \$100,000 Retention
 2. Earthquake - \$100,000,000 Aggregate Limit excess \$100,000 Retention
 3. Flood - \$100,000,000 Aggregate Limit excess \$100,000 Retention (excludes Zones A, B, and V)
 4. Debris Removal - \$5,000,000 Limit or 25% of the loss, whichever is greater, excess \$100,000 Retention
 5. Licensed Vehicles (Including Mobile Equipment) - \$5,000,000 Limit excess \$100,000 Retention (while on premises)
 6. EDP Equipment and Media - \$10,000,000 Limit excess \$100,000 Retention
 7. Extra Expense - \$5,000,000 Limit excess \$100,000 Retention
 8. Newly Acquired Property - \$10,000,000 Limit excess \$100,000 Retention
 9. Includes Boiler and Machinery Coverages

III. Crime Coverages

- A. Insurance Company – Federal Insurance Company (Chubb)
- B. Best's Rating is A++ XV and Admitted in Missouri
- C. Policy # – 8170-2669
- D. Annual Premium is \$9,149
- E. Coverages include:
 1. Employee Dishonesty Bond - \$500,000 Limit - \$50,000 Deductible
 2. Money and Securities - \$500,000 Limit - \$50,000 Deductible
 3. Depositors Forgery - \$500,000 Limit - \$50,000 Deductible
 4. Money Orders and Counterfeit Papers - \$500,000 Limit - \$50,000 Deductible
 5. Computer Fraud - \$500,000 Limit – \$50,000 Deductible
 6. Fund Transfer Fraud - \$500,000 with a \$50,000 Deductible
 7. Credit Card Fraud- \$500,000 Limit - \$50,000 Deductible

IV. Chamber of Commerce Property

- A. Insurance Company – Pacific Indemnity Insurance Company (Chubb)
- B. Best's Rating is A++XV and Admitted in Missouri
- C. Policy # – 3533-30-61WUC
- D. Annual Premium is \$3,397 plus \$136 TRIA-Total Premium is \$3,533
- E. Building Limit is \$1,037,050
- F. All Risk Coverage
- G. \$2,500 Deductible/\$3,500 Deductible for Mobile Communication Property

City of Columbia, Missouri

INSURANCE IN FORCE
SEPTEMBER 30, 2009

V. Airport Liability

- A. Insurance Company – National Union Fire Insurance Company of Pittsburgh, PA
- B. Best's Rating is A+XV and Admitted in Missouri
- C. Policy # – AE3395036-09
- D. Annual Premium is \$11,489 plus \$3,447 TRIA-Total Premium is \$14,936
- E. Coverages include:
 - 1. General Liability - \$10,000,000 Limit Each Occurrence
 - 2. Products/Completed Operations - \$10,000,000 Aggregate Limit
 - 3. Personal and Advertising Injury - \$10,000,000 Aggregate Limit
 - 4. Personal Injury for Discrimination or Humiliation - \$1,000,000 Each Individual/Aggregate
 - 5. Incidental Medical Malpractice - \$10,000,000 Limit Each Occurrence/Aggregate
 - 6. Non-Owned Aircraft Liability - \$10,000,000 Limit Each Occurrence
 - 7. Hangarkeepers Liability - \$10,000,000 Each Aircraft/\$10,000,000 Occurrence
 - 8. Deductible - \$1,000 Each Aircraft

VI. Health Department Professional Liability

- A. Insurance Company – Columbia Casualty Insurance Company (CNA)
- B. Best's Rating is AXV – Non-Admitted in Missouri
- C. Policy # – HMA1040025803-6
- D. Annual Premium is \$35,750
- E. Limits are \$1,000,000 Each Claim/\$2,000,000 Aggregate
- F. Deductible - \$15,000 Each Claim

VII. Excess Workers Compensation

- A. Insurance Company-Midwest Employers Casualty Corporation
- B. Best's Rating is A+ XV and Admitted in Missouri
- C. Policy # - EWC 008206
- D. Annual Premium is \$137,429
- E. Statutory Limits
- F. \$500,000 Self-Insured Retention, except \$750,000 SIR for Police, Fire and Electrical Workers
- G. Employers Liability Limit - \$1,000,000

VIII. Railroad Liability

- A. Insurance Company – Darwin Select Ins Co.
- B. Best's Rating is A- VIII and Non-Admitted in Missouri
- C. Policy # – 50200049
- D. Annual Premium is \$24,139 (Includes TRIA)
- E. Limits are \$5,000,000 Any One Incident/\$10,000,000 Aggregate
- F. \$25,000 Retention Per Claim
- G. Claims Made Policy

IX. Railroad Rolling Stock

- A. Insurance Company – Fireman's Fund Insurance Company
- B. Best's Rating is AXV - Admitted in Missouri
- C. Policy # – MXI97908400
- D. Annual Premium is \$3,600
- E. Coverages:
 - I \$400,000 Limit All Covered Property-Any One Occurrence-\$500 Deductible
 - a. SW120 Electromotive Div. GM Corp. 1200 HP Diesel – Electric RR Eng, S#4278-1-COLT
 - b. EMD Model GP-10, 1952 – HP: 1,750: Axles 4

X. Arthur J. Gallagher & Co. Broker Fee - \$35,000

XI. Loss Prevention Fee - \$10,000

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

City of Columbia, Missouri

SALARIES OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2009

Official Title	Salary Range
City Manager	no minimum - no maximum
Public Works Director	76,003 - 160,185
Water and Light Director	76,003 - 160,185
City Counselor	76,003 - 160,185
Finance Director	76,003 - 160,185
Assistant City Manager	76,003 - 160,185
Police Chief	76,003 - 160,185
Planning Director	76,003 - 160,185
Director of Health Services	76,003 - 160,185
Fire Chief	76,003 - 160,185
Parks and Recreation Director	76,003 - 160,185
Information Technologies Director	76,003 - 160,185
Economic Development Director	76,003 - 160,185
Human Resources Director	76,003 - 160,185
Convention/Visitor's Bureau Director	76,003 - 160,185
Manager of Community Services	51,617 - 74,516
Manager of Cultural Affairs	46,858 - 67,637
City Clerk	no minimum - no maximum

Note: Information provided by the Human Resources Department