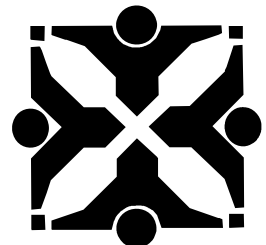


CITY OF COLUMBIA, MISSOURI

**Financial Management
Information Supplement**

For the Fiscal Year
October 1, 2009 - September 30, 2010

Department of Finance
John Blattel, Interim Director



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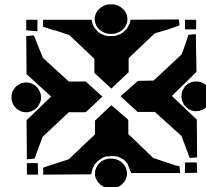
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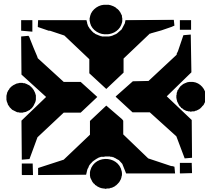
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GENERAL PURPOSE FINANCIAL STATEMENTS

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 3, 2011

Mr. H. William Watkins III
City Manager
City of Columbia, Missouri
Columbia, Missouri 65201

This Financial Management Information Supplement (FMIS) is divided into two sections: a Financial Section and a Statistical Section. The information, as presented herein, is unaudited and is not presented in the new governmental reporting model format (GASB 34). The Comprehensive Annual Financial Report for the City of Columbia is audited and prepared with GASB 34 implemented. 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 Postemployment 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,

John Blattel
Interim Director of Finance

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2010
(WITH COMPARABLE AMOUNTS FOR 2009)

ASSETS	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
Cash and cash equivalents	\$23,642,601	\$9,214,317	\$1,589,742	\$47,322,971
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0
Accounts receivable	277,862	2,158,090	0	94,026
Taxes receivable	4,084,373	3,258,727	0	0
Allowance for uncollectible taxes	(565)	(365)	0	0
Tax bills receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Grants receivable	1,421,738	353,096	0	2,935,497
Rehabilitation loans receivable	0	6,974,369	0	0
Accrued interest	56,368	23,349	14,628	107,965
Due from other funds	1,856,246	0	0	24,578
Advances to other funds	0	0	0	0
Loans receivable from other funds	0	0	0	0
Inventory	355,953	0	0	0
Prepaid expenses	194,530	3,064	0	0
Other assets – current	0	180,670	0	0
Restricted assets—cash and cash equivalents	400,827	1,131,572	7,313,995	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	\$32,289,933	\$23,296,889	\$8,918,365	\$50,485,037

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

FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2010
(WITH COMPARABLE AMOUNTS FOR 2009)

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	2010	2009
\$44,340,481	\$11,284,028	\$2,365,566	\$0	\$0	\$139,759,706	\$166,404,196
0	0	5,282,104	0	0	5,282,104	5,779,472
23,533,678	657,321	5,205	0	0	26,726,182	24,396,930
0	0	0	0	0	7,343,100	6,785,318
0	0	0	0	0	(930)	(609)
0	0	726,038	0	0	726,038	709,258
0	0	(56,448)	0	0	(56,448)	(46,819)
25,057	0	0	0	0	4,735,388	8,538,009
0	0	0	0	0	6,974,369	6,607,470
299,540	23,176	411,745	0	0	936,771	1,027,605
0	0	0	0	0	1,880,824	1,487,247
0	0	2,100,109	0	0	2,100,109	1,365,398
888,239	0	0	0	0	888,239	944,739
7,639,172	737,883	0	0	0	8,733,008	8,429,328
3,568	7,673	0	0	0	208,835	75,680
738	0	2,500	0	0	183,908	3,238
86,873,526	0	0	0	0	95,719,920	109,000,119
6,902,179	0	0	0	0	6,902,179	4,010,291
3,028,694	0	0	0	0	3,028,694	2,820,710
0	4,852,916	84,026,236	0	0	88,879,152	81,690,709
688,497,574	6,579,529	11,687	360,119,863	0	1,055,208,653	962,919,192
(254,169,869)	(4,960,020)	(11,687)	0	0	(259,141,576)	(241,530,980)
37,805,787	0	0	32,786,536	0	70,592,323	60,503,239
0	0	0	0	6,360,370	6,360,370	5,778,995
0	0	0	0	40,576,125	40,576,125	44,517,010
<u>\$645,668,364</u>	<u>\$19,182,506</u>	<u>\$94,863,055</u>	<u>\$392,906,399</u>	<u>\$46,936,495</u>	<u>\$1,314,547,043</u>	<u>\$1,262,215,745</u>

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2010
(WITH COMPARABLE AMOUNTS FOR 2009)

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
LIABILITIES:				
Accounts payable	\$2,573,738	\$261,715	\$0	\$7,438,063
Interest payable	0	0	0	0
Accrued payroll and payroll taxes	1,909,895	37,121	0	14,027
Accrued sales tax	0	0	0	0
Due to other funds	24,578	318,029	0	0
Advances from other funds	0	0	0	602,334
Loans payable to other funds – current maturities	0	0	0	0
Deferred revenue	547,780	248,214	0	964,848
Other liabilities – current	629,024	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	5,685,015	865,926	0	9,019,272
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	3,914,010	510,757	0	8,406,548
Reserve for prepaid items	194,530	3,064	0	0
Reserve for development charges	0	579,970	0	0
Reserve for hotel/motel tax	0	551,602	0	0
Reserve for debt service	0	0	7,313,995	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	6,974,369	0	0
Reserve for telecommunications tax	400,827	0	0	0
Unreserved:				
Designated for:				
Appropriated	2,888,056	1,691,273	0	23,400,217
Designated - Cultural Affairs	92,300	0	0	0
Unrealized gains	85,383	88,497	18,600	508,251
Undesignated	19,029,812	12,031,431	1,585,770	9,150,749
Retained earnings	0	0	0	0
Total fund balances and retained earnings	26,604,918	22,430,963	8,918,365	41,465,765
TOTAL FUND EQUITY AND OTHER CREDITS	26,604,918	22,430,963	8,918,365	41,465,765
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$32,289,933	\$23,296,889	\$8,918,365	\$50,485,037

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2010
(WITH COMPARABLE AMOUNTS FOR 2009)

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	2010	2009
\$8,303,537	\$797,210	\$21,468	\$0	\$0	\$19,395,731	\$22,011,749
0	0	0	0	0	0	0
2,848,541	532,658	0	0	0	5,342,242	4,877,073
344,885	0	0	0	0	344,885	317,057
1,538,217	0	0	0	0	1,880,824	1,487,247
0	0	0	0	0	602,334	678,547
58,664	0	0	0	0	58,664	56,500
158,668	0	0	0	0	1,919,510	1,512,292
1,686,844	111,934	1,498,574	0	0	3,927,223	4,457,886
24,520,398	0	0	0	0	24,520,398	19,229,781
0	0	0	0	0	0	0
109,635,721	0	0	0	0	109,635,721	109,028,582
1,303,914	0	0	0	0	1,303,914	2,431,050
829,575	0	0	0	0	829,575	888,239
0	0	0	0	2,751,495	2,751,495	2,531,005
0	0	0	0	995,000	995,000	1,950,000
0	627,401	0	0	0	627,401	679,956
0	4,335,270	0	0	0	4,335,270	4,735,000
93,267,956	0	0	0	43,190,000	136,457,956	140,732,311
244,496,920	6,404,473	1,520,042	0	46,936,495	314,928,143	317,604,275
100,591,185	1,096,468	0	0	0	101,687,653	101,687,653
0	0	0	392,906,399	0	392,906,399	353,320,175
0	0	1,500,000	0	0	1,500,000	1,500,000
0	0	0	0	0	12,831,315	32,435,168
0	0	0	0	0	197,594	40,261
0	0	0	0	0	579,970	30,446
0	0	0	0	0	551,602	353,458
0	0	0	0	0	7,313,995	4,756,000
0	0	82,809,016	0	0	82,809,016	74,747,144
0	0	2,100,109	0	0	2,100,109	1,365,398
0	0	0	0	0	6,974,369	6,607,470
0	0	0	0	0	400,827	0
0	0	0	0	0	27,979,546	18,866,035
0	0	0	0	0	92,300	116,746
0	0	2,353	0	0	703,084	2,894,996
0	0	6,931,535	0	0	48,729,297	54,669,310
300,580,259	11,681,565	0	0	0	312,261,824	291,221,210
300,580,259	11,681,565	93,343,013	0	0	505,024,848	489,603,642
401,171,444	12,778,033	93,343,013	392,906,399	0	999,618,900	944,611,470
\$645,668,364	\$19,182,506	\$94,863,055	\$392,906,399	\$46,936,495	\$1,314,547,043	\$1,262,215,745

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, 2010
 (WITH COMPARABLE AMOUNTS FOR 2009)

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
REVENUES:				
General property taxes	\$6,893,193	\$3,956,638	\$0	\$0
Sales tax	18,794,534	19,502,197	0	0
Other local taxes	11,606,208	1,897,885	0	0
Licenses and permits	818,100	17,764	0	0
Fines	1,900,869	0	0	0
Fees and service charges	1,665,294	549,524	0	0
Special assessment charges	0	0	0	0
Intragovernmental revenue	16,880,859	0	0	0
Revenue from other governmental units	6,486,581	4,453,828	0	6,684,325
Investment revenue	1,035,128	441,995	280,174	2,196,589
Miscellaneous	1,677,407	12,191	0	1,246,859
TOTAL REVENUES	67,758,173	30,832,022	280,174	10,127,773
EXPENDITURES:				
Current:				
Policy development and administration	10,112,082	2,028,008	0	0
Public safety	37,602,988	0	0	0
Transportation	8,168,581	0	0	0
Health and environment	8,197,581	972,869	0	0
Personal development	6,544,188	3,793,958	0	0
Miscellaneous nonprogrammed activities	921,771	0	0	0
Capital outlay	0	0	0	34,541,277
Debt service:				
Redemption of serial bonds	0	0	3,580,000	0
Interest	0	0	2,081,731	0
Fiscal agent fees	0	0	661	0
TOTAL EXPENDITURES	71,547,191	6,794,835	5,662,392	34,541,277
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,789,018)	24,037,187	(5,382,218)	(24,413,504)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	7,637,245	93,027	8,521,588	8,130,930
Operating transfers to other funds	(2,903,136)	(23,216,625)	0	(3,020,943)
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)	4,734,109	(23,123,598)	8,521,588	5,109,987
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	945,091	913,589	3,139,370	(19,303,517)
FUND BALANCES, BEGINNING OF YEAR	25,659,827	21,517,374	5,778,995	60,769,282
Equity transfers from other funds	0	0	0	0
Equity transfers to other funds	0	0	0	0
FUND BALANCES, END OF YEAR	\$26,604,918	\$22,430,963	\$8,918,365	\$41,465,765

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, 2010
 (WITH COMPARABLE AMOUNTS FOR 2009)

FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
Expendable Trust Funds	2010	2009
\$0	\$10,849,831	\$10,703,734
0	38,296,731	37,615,054
0	13,504,093	13,199,548
0	835,864	842,850
0	1,900,869	1,457,963
0	2,214,818	1,917,453
0	0	0
0	16,880,859	15,506,487
0	17,624,734	17,295,161
46,468	4,000,354	5,491,374
<u>346,462</u>	<u>3,282,919</u>	<u>2,985,169</u>
392,930	109,391,072	107,014,793
244,560	12,384,650	12,296,122
0	37,602,988	36,640,387
0	8,168,581	8,088,044
6,257	9,176,707	8,830,188
6,698	10,344,844	9,874,591
0	921,771	1,238,802
0	34,541,277	40,183,923
0	3,580,000	3,205,000
0	2,081,731	2,242,906
<u>0</u>	<u>661</u>	<u>661</u>
257,515	118,803,210	122,600,624
<u>135,415</u>	<u>(9,412,138)</u>	<u>(15,585,831)</u>
0	24,382,790	21,624,804
(114,603)	(29,255,307)	(26,939,792)
0	0	0
0	0	0
0	0	0
<u>0</u>	<u>0</u>	<u>0</u>
(114,603)	(4,872,517)	(5,314,988)
20,812	(14,284,655)	(20,900,819)
1,066,035	114,791,513	135,692,332
0	0	0
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,086,847</u>	<u>\$100,506,858</u>	<u>\$114,791,513</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2009

	2010		(Over) Under Budget	2009
	Budget	Actual		Actual
REVENUES:				
General property taxes	\$6,910,950	\$6,893,193	\$17,757	\$6,812,948
Sales tax	18,284,275	18,794,534	(510,259)	18,427,197
Other local taxes	12,092,250	11,606,208	486,042	11,541,182
Licenses and permits	797,500	818,100	(20,600)	823,184
Fines	2,073,242	1,900,869	172,373	1,457,963
Fees and service charges	1,598,192	1,665,294	(67,102)	1,548,861
Intragovernmental revenue	16,632,966	16,880,859	(247,893)	15,506,487
Revenue from other governmental units	5,991,679	6,486,581	(494,902)	5,761,569
Investment revenue	750,000	1,035,128	(285,128)	1,139,560
Miscellaneous revenue	1,329,960	1,677,407	(347,447)	1,827,347
TOTAL REVENUES	66,461,014	67,758,173	(1,297,159)	64,846,298
EXPENDITURES:				
Current:				
Policy development and administration	12,346,396	10,112,082	2,234,314	9,993,130
Public safety	40,072,381	37,602,988	2,469,393	36,640,387
Transportation	10,112,797	8,168,581	1,944,216	8,088,044
Health and environment	9,620,464	8,197,581	1,422,883	7,551,605
Personal development	7,190,241	6,544,188	646,053	6,133,522
Miscellaneous nonprogrammed activities:				
Other	1,071,936	921,771	150,165	1,238,802
TOTAL EXPENDITURES	80,414,215	71,547,191	8,867,024	69,645,490
DEFICIENCY OF REVENUES OVER EXPENDITURES	(13,953,201)	(3,789,018)	(10,164,183)	(4,799,192)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	7,637,246	7,637,245	1	7,460,498
Operating transfers to other funds	(2,903,136)	(2,903,136)	0	(2,908,684)
Appropriation of prior year fund balance	3,627,974	3,627,974	0	4,969,180
TOTAL OTHER FINANCING SOURCES (USES)	8,362,084	8,362,083	1	9,520,994
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(\$5,591,117)	4,573,065	(\$10,164,182)	4,721,802
Effect of appropriation of prior year fund balance		(3,627,974)		(4,969,180)
FUND BALANCE, BEGINNING OF PERIOD		25,659,827		25,907,205
FUND BALANCE, END OF PERIOD		\$26,604,918		\$25,659,827

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, 2010
(WITH COMPARABLE AMOUNTS FOR 2009)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2010	2009
OPERATING REVENUES:					
Charges for services	\$174,813,529	\$33,583,013	\$0	\$208,396,542	\$192,213,176
Investment revenue	0	0	268,248	268,248	311,174
TOTAL OPERATING REVENUES	174,813,529	33,583,013	268,248	208,664,790	192,524,350
OPERATING EXPENSES:					
Personal services	32,883,590	6,413,754	0	39,297,344	38,782,539
Materials, supplies, and power	84,162,327	5,820,628	0	89,982,955	82,874,513
Travel and training	212,654	56,868	0	269,522	264,594
Intragovernmental	8,331,108	1,401,731	2,885	9,735,724	9,204,349
Utilities, services, and miscellaneous	13,916,897	18,356,627	825	32,274,349	33,546,336
TOTAL OPERATING EXPENSES	139,506,576	32,049,608	3,710	171,559,894	164,672,331
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	35,306,953	1,533,405	264,538	37,104,896	27,852,019
PAYMENT-IN-LIEU-OF-TAX	(12,680,470)	0	0	(12,680,470)	(11,481,441)
DEPRECIATION	(18,733,283)	(322,646)	0	(19,055,929)	(18,015,495)
OPERATING INCOME (LOSS)	3,893,200	1,210,759	264,538	5,368,497	(1,644,917)
NONOPERATING REVENUES (EXPENSES):					
Revenue from other governmental units	1,723,698	0	0	1,723,698	2,026,465
Loss on disposal of fixed assets/ inventory	(314,838)	(1,297)	0	(316,135)	(363,318)
Investment revenue	6,651,582	368,329	0	7,019,911	7,134,550
Miscellaneous revenue	1,780,483	961,979	0	2,742,462	3,145,701
Interest expense	(9,183,043)	(665)	0	(9,183,708)	(7,844,298)
Miscellaneous expense	(298,170)	0	0	(298,170)	(249,772)
TOTAL NONOPERATING REVENUES	359,712	1,328,346	0	1,688,058	3,849,328
INCOME (LOSS) BEFORE OPERATING TRANSFERS	4,252,912	2,539,105	264,538	7,056,555	2,204,411
OPERATING TRANSFERS:					
Operating transfers from other funds	5,790,606	0	0	5,790,606	5,614,028
Operating transfers to other funds	(353,166)	(564,923)	0	(918,089)	(299,040)
TOTAL OPERATING TRANSFERS	5,437,440	(564,923)	0	4,872,517	5,314,988
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	9,690,352	1,974,182	264,538	11,929,072	7,519,399
Capital contributions	9,376,080	0	0	9,376,080	2,476,997
NET INCOME (LOSS)	19,066,432	1,974,182	264,538	21,305,152	9,996,396
AMORTIZATION OF CONTRIBUTED CAPITAL	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS OR FUND BALANCES	19,066,432	1,974,182	264,538	21,305,152	9,996,396
RETAINED EARNINGS OR FUND BALANCES, BEGINNING OF PERIOD	281,513,827	9,707,383	7,946,329	299,167,539	289,171,143
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	\$300,580,259	\$11,681,565	\$8,210,867	\$320,472,691	\$299,167,539

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2010
(WITH COMPARABLE AMOUNTS FOR 2009)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES:					
Operating income (loss)	\$3,893,200	\$1,210,759	\$264,538	\$5,368,497	(\$1,644,917)
Adjustments to reconcile operating income (loss)					
To net cash provided by (used in) operating activities:					
Depreciation	18,733,283	322,646	0	19,055,929	18,015,495
Adjustment to operating income (loss) for investment activity	0	0	(268,249)	(268,249)	(311,174)
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	(3,819,385)	(50,064)	0	(3,869,449)	(538,225)
Decrease (increase) in due from other funds	0	0	0	0	0
Decrease (increase) in advances to other funds	0	0	(734,711)	(734,711)	241,915
Decrease (increase) in loans receivable from other funds	56,500	0	0	56,500	(77,029)
Decrease (increase) in inventory	94,356	(42,083)	0	52,273	8,994
Decrease (increase) in prepaid expense	26,710	(2,532)	0	24,178	(35,419)
Decrease (increase) in other assets	0	0	0	0	1,583
Increase (decrease) in accounts payable	8,247	397,921	0	406,168	(123,195)
Increase (decrease) in accrued payroll	163,297	53,143	0	216,440	250,079
Increase (decrease) in accrued sales tax	27,828	0	0	27,828	(22,543)
Increase (decrease) in due to other funds	65,365	0	0	65,365	65,109
Increase (decrease) in loans payable to other funds	2,164	0	0	2,164	7,980
Increase (decrease) in other liabilities	(596,865)	42,236	(8,799)	(563,428)	346,408
Increase (decrease) in claims payable	0	(452,285)	0	(452,285)	(59,839)
Unrealized gain (loss) on cash equivalents	(3,206,239)	(151,064)	0	(3,357,303)	2,458,119
Other non-operating revenue	1,780,483	961,979	0	2,742,462	3,145,701
Net cash provided by (used in) operating activities	<u>17,228,944</u>	<u>2,290,656</u>	<u>(747,221)</u>	<u>18,772,379</u>	<u>21,729,042</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Operating transfers in	5,790,606	0	0	5,790,606	5,614,028
Operating transfers out	(353,166)	(564,923)	0	(918,089)	(299,040)
Operating grants	2,111,378	0	0	2,111,378	1,707,868
Equity transfer	0	0	0	0	0
Net cash provided by noncapital financing activities	<u>7,548,818</u>	<u>(564,923)</u>	<u>0</u>	<u>6,983,895</u>	<u>7,022,856</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Proceeds from bonds and loans	3,820,953	0	0	3,820,953	40,259,284
Debt service – interest payment	(9,482,570)	(665)	0	(9,483,235)	(8,025,037)
Debt service – principal and advance refunding payments	(6,973,664)	0	0	(6,973,664)	(6,755,951)
Acquisition and construction of capital assets	(55,441,675)	(366,137)	0	(55,807,812)	(24,000,910)
Decrease in construction contracts	(4,485,784)	0	0	(4,485,784)	(3,559,680)
Fiscal agent fees paid	(515,666)	0	0	(515,666)	(811,467)
Capital contributions received	8,594,413	0	0	8,594,413	1,875,608
Proceeds from advances from other funds	810,924	0	0	810,924	61,257
Other	0	0	0	0	0
Net cash used for capital and related financing activities	<u>(63,673,069)</u>	<u>(366,802)</u>	<u>0</u>	<u>(64,039,871)</u>	<u>(956,896)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest received	9,978,612	518,071	257,004	10,753,687	4,654,449
Purchase of investments	0	(9,031)	0	(9,031)	(2,476,755)
Sale of investments	0	1,211,423	0	1,211,423	2,209,878
Purchase of tax bills	0	0	(67,760)	(67,760)	(79,468)
Sale of tax bills	0	0	60,609	60,609	46,550
Net cash provided by investing activities	<u>9,978,612</u>	<u>1,720,463</u>	<u>249,853</u>	<u>11,948,928</u>	<u>4,354,654</u>
Net increase in cash and cash equivalents	(28,916,695)	3,079,394	(497,368)	(26,334,669)	32,149,656
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<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>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$135,127,601</u>	<u>\$11,284,028</u>	<u>\$5,282,104</u>	<u>\$151,693,733</u>	<u>\$178,028,402</u>

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2010
(WITH COMPARABLE AMOUNTS FOR 2009)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2010	2009
RECONCILIATION OF CASH AND CASH EQUIVALENTS:					
Cash and cash equivalents	\$44,340,481	\$11,284,028	\$5,282,104	\$60,906,613	\$70,448,360
Restricted assets – cash and cash equivalents	90,787,120	0	0	90,787,120	107,580,042
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$135,127,601</u>	<u>\$11,284,028</u>	<u>\$5,282,104</u>	<u>\$151,693,733</u>	<u>\$178,028,402</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:					
Contributed sewer lines	\$477,357	\$0	\$0	\$477,357	\$1,418,351
Construction contracts payable	7,980,869	0	0	7,980,869	4,485,784
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$8,458,226</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,458,226</u>	<u>\$5,904,135</u>

CITY OF COLUMBIA, MISSOURI
PENSION AND OTHER POSTEMPLOYMENT TRUST FUNDS

STATEMENT OF CHANGES IN PLAN NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2010
 (WITH COMPARABLE AMOUNTS FOR 2009)

	Firefighters' Retirement Fund	Police Retirement Fund	OPEB	TOTAL	
	2010	2010	2010	2010	2009
ADDITIONS:					
Contributions:					
Employer	\$3,330,409	\$2,693,152	\$654,611	\$6,678,172	\$6,443,344
Employee	1,215,935	299,297	0	1,515,232	1,534,563
Total contributions	<u>4,546,344</u>	<u>2,992,449</u>	<u>654,611</u>	<u>8,193,404</u>	<u>7,977,907</u>
Net investment income:					
Net appreciation (depreciation) in fair value of investments	3,798,572	2,666,123	33,389	6,498,084	(1,439,983)
Interest and dividends	1,042,658	713,059	(20,188)	1,735,529	1,979,782
Net investment income	<u>4,841,230</u>	<u>3,379,182</u>	<u>13,201</u>	<u>8,233,613</u>	<u>539,799</u>
Total additions	<u>9,387,574</u>	<u>6,371,631</u>	<u>667,812</u>	<u>16,427,017</u>	<u>8,517,706</u>
DEDUCTIONS:					
Pension benefits	4,598,376	3,008,288	0	7,606,664	7,040,078
Refund of employee's contributions	28,943	22,011	0	50,954	1,483
Total	<u>4,627,319</u>	<u>3,030,299</u>	<u>0</u>	<u>7,657,618</u>	<u>7,041,561</u>
Operating expenses:					
Travel	1,099	751	0	1,850	1,302
Intragovernmental	31,562	21,584	0	53,146	51,381
Utilities, services and miscellaneous	11,028	7,542	295,124	313,694	328,127
Total operating expenses	<u>43,689</u>	<u>29,877</u>	<u>295,124</u>	<u>368,690</u>	<u>380,810</u>
Total deductions	<u>4,671,008</u>	<u>3,060,176</u>	<u>295,124</u>	<u>8,026,308</u>	<u>7,422,371</u>
Net increase (decrease) in plan net assets	4,716,566	3,311,455	372,688	8,400,709	1,095,335
Net assets held in trust for pension benefits:					
Beginning of year	44,366,506	30,414,489	863,595	75,644,590	74,549,255
End of year	<u>\$49,083,072</u>	<u>\$33,725,944</u>	<u>\$1,236,283</u>	<u>\$84,045,299</u>	<u>\$75,644,590</u>

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

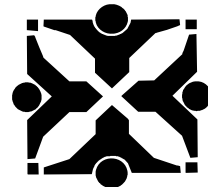
STATEMENT OF CHANGES IN PLAN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2010
(WITH COMPARABLE AMOUNTS FOR 2009)

	Balance October 1 2009	Additions	Deductions	Balance September 30 2010
ASSETS				
Cash and cash equivalents	\$1,007,719	\$395,808	\$1,403,527	\$0
Interest	2,694	626	3,320	0
Total assets	<u>\$1,010,413</u>	<u>\$396,434</u>	<u>\$1,406,847</u>	<u>\$0</u>
LIABILITIES				
Accounts payable	\$0	\$0	\$0	\$0
Other liabilities	1,010,413	396,434	1,406,847	0
Total Liabilities	<u>\$1,010,413</u>	<u>\$396,434</u>	<u>\$1,406,847</u>	<u>\$0</u>

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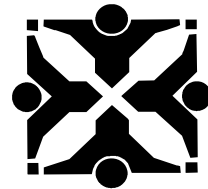
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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
2/27/2008	\$ 94,738,017	109,130,457	14,392,440	87%	39,109,511	37%
2/27/2009	79,437,495	112,714,076	33,276,581	70%	39,834,120	84%
2/28/2010	83,456,094	116,078,778	32,622,684	72%	41,225,382	79%

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, 2009 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City.

OPEB

Actuarial valuation date	Actuarial value of assets	Projected-unit credit actuarial accrued liability	Unfunded accrued liability (UAL)	Funded ratio	Annual covered payroll	UAL as a percentage of covered payroll
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%
9/30/2009	864,000	4,633,000	3,769,000	19%	55,172,868	6.8%

Note: The City implemented GASB Statement No. 45 for the year-ended September 30, 2008.

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
9/30/2004	\$ 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%
9/30/2009	35,759,187	57,118,412	21,359,225	63%	8,285,768	258%

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
9/30/2004	\$ 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%
9/30/2009	52,295,939	85,635,565	33,339,626	61%	7,216,527	462%

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

Note: The significant assumptions for the OPEB, Lagers Police Retirement and Firefighters' plan are as follows:

	Police Plan	Fire Plan	LAGERS	OPEB
Actuarial cost method	entry age normal	entry age normal	entry age normal	projected unit credit
Amortization method	level % of pay-closed	level % of pay-closed	level % of pay-open	level % of pay-open
Remaining amortization period	18 years	18 years	15 years	10 years
Asset valuation method	smooth 4 year market	smooth 4 year market	smooth 5 year market	market value
Actuarial assumptions:				
Investment rate of return	8%	8%	7.5%	8%
Projected salary increases *	0% - 4.1%	0% - 4.1%	0% - 6.0%	4%
* Includes inflation at	4%	4%	4%	4%
Benefit increases	2% annually until attained age of 62; 2% thereafter	2% annually	6% maximum annually based on consumer price index	-
Healthcare cost trend rate	-	-	-	10% initially and 5% ultimate

Schedule of Employer Contributions

Police Retirement Plan

Year ended September 30	Annual required contributions	Percent contributed	Net pension obligation
2005	\$ 2,113,978	100%	-
2006	2,232,864	100%	-
2007	2,401,908	100%	-
2008	2,520,373	100%	-
2009	2,549,967	100%	-
2010	2,693,152	100%	-

Firefighters' Retirement Plan

Year ended September 30	Annual required contributions	Percent contributed	Net pension obligation
2005	\$ 1,934,722	100%	-
2006	2,213,653	100%	-
2007	2,759,165	100%	-
2008	2,853,109	100%	-
2009	3,098,617	100%	-
2010	3,330,409	100%	-

OPEB

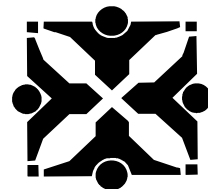
Year ended September 30	Annual required contributions	Percent contributed	Net pension obligation
2008	\$ 787,868	96%	27,868
2009	662,000	115.86%	(78,000)
2010	602,000	108.00%	(126,918)

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, 2010 AND 2009

ASSETS	2010	2009
Cash and cash equivalents	\$23,642,601	\$23,426,605
Restricted Cash for Telecommunication Gross Receipt Settlement	\$400,827	\$0
Accounts receivable	277,862	419,796
Taxes receivable	4,084,373	3,796,160
Allowance for uncollectible taxes	(565)	(370)
Grants receivable	1,421,738	541,993
Accrued interest	56,368	62,315
Due from other funds	1,856,246	1,481,964
Prepaid expenses	194,530	39,219
Inventory	355,953	0
TOTAL ASSETS	\$32,289,933	\$29,767,682
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$2,573,738	\$1,228,802
Accrued payroll and payroll taxes	1,909,895	1,669,946
Due to other funds	24,578	5,283
Deferred revenue	547,780	472,972
Other liabilities	629,024	730,852
TOTAL LIABILITIES	5,685,015	4,107,855
FUND BALANCE:		
Reserve for encumbrances	3,914,010	4,071,640
Reserve for prepaid expenses	194,530	39,219
Reserve for telecommunication tax	400,827	0
Unreserved:		
Designated – appropriated	2,888,056	3,627,974
Designated - Cultural Affairs	92,300	104,523
Designated – unrealized gains	85,383	662,276
Undesignated	19,029,812	17,154,195
TOTAL FUND BALANCE	26,604,918	25,659,827
TOTAL LIABILITIES AND FUND BALANCE	\$32,289,933	\$29,767,682

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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, 2010 AND 2009

	2010	2009
REVENUES:		
General property taxes	\$6,893,193	\$6,812,948
Sales tax	18,794,534	18,427,197
Other local taxes	11,606,208	11,541,182
Licenses and permits	818,100	823,184
Fines	1,900,869	1,457,963
Fees and service charges	1,665,294	1,548,861
Intragovernmental revenue	16,880,859	15,506,487
Revenue from other governmental units	6,486,581	5,761,569
Investment revenue	1,035,128	1,139,560
Miscellaneous	1,677,407	1,827,347
TOTAL REVENUES	67,758,173	64,846,298
EXPENDITURES:		
Current:		
Policy development and administration	10,112,082	9,993,130
Public safety	37,602,988	36,640,387
Transportation	8,168,581	8,088,044
Health and environment	8,197,581	7,551,605
Personal development	6,544,188	6,133,522
Miscellaneous nonprogrammed activities	921,771	1,238,802
TOTAL EXPENDITURES	71,547,191	69,645,490
DEFICIENCY OF REVENUES OVER EXPENDITURES	(3,789,018)	(4,799,192)
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	7,637,245	7,460,498
Operating transfers to other funds	(2,903,136)	(2,908,684)
TOTAL OTHER FINANCING SOURCES (USES)	4,734,109	4,551,814
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	945,091	(247,378)
FUND BALANCE, BEGINNING OF YEAR, AS RESTATED	25,659,827	25,907,205
FUND BALANCE, END OF YEAR	\$26,604,918	\$25,659,827

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2009

	2010		(Over) Under Budget	2009
	Budget	Actual		Actual
GENERAL PROPERTY TAXES:				
Real property	\$5,637,910	\$5,629,699	\$8,211	\$5,500,409
Individual personal property	1,096,640	1,065,653	30,987	1,123,039
Railroad and utility	130,000	137,004	(7,004)	131,992
Financial institutions	11,400	9,983	1,417	11,398
Total	6,875,950	6,842,339	33,611	6,766,838
Penalties and interest	35,000	50,854	(15,854)	46,110
Total General Property Taxes	6,910,950	6,893,193	17,757	6,812,948
SALES TAX	18,284,275	18,794,534	(510,259)	18,427,197
OTHER LOCAL TAXES:				
Gasoline tax	2,400,000	2,377,582	22,418	2,343,747
Cigarette tax	650,000	619,780	30,220	652,968
Motor vehicle tax	825,000	832,403	(7,403)	806,643
Utilities tax:				
Telephone	3,416,000	3,710,320	(294,320)	3,488,366
Natural gas	3,690,000	2,872,683	817,317	3,240,771
CATV franchise	281,250	275,970	5,280	183,432
Electric	830,000	917,470	(87,470)	825,255
Total Other Local Taxes	12,092,250	11,606,208	486,042	11,541,182
LICENSES AND PERMITS:				
Business licenses	626,000	634,557	(8,557)	643,059
Alcoholic beverages	136,500	151,292	(14,792)	135,889
Animal licenses	35,000	32,251	2,749	44,236
Total Licenses and Permits	797,500	818,100	(20,600)	823,184
FINES:				
Corporation court fines	1,687,242	1,472,333	214,909	1,050,592
Uniform ticket fines	108,000	111,023	(3,023)	91,869
Meter fines	260,000	299,713	(39,713)	299,202
Alarm violations	18,000	17,800	200	16,300
Total Fines	2,073,242	1,900,869	172,373	1,457,963
FEES AND SERVICE CHARGES:				
Construction inspection	604,600	560,722	43,878	559,332
Street maintenance	165,000	170,024	(5,024)	227,140
Right of way	23,200	16,560	6,640	16,560
Animal control fees	21,000	49,506	(28,506)	23,530
Health fees	494,655	526,476	(31,821)	466,995
Miscellaneous	289,737	342,006	(52,269)	255,304
Total Fees and Service Charges	1,598,192	1,665,294	(67,102)	1,548,861

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2010

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2009

	2010		(Over) Under Budget	2009
	Budget	Actual		Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$9,765,000	\$10,065,448	(\$300,448)	\$9,005,702
Water	2,667,600	2,615,022	52,578	2,475,739
Total	12,432,600	12,680,470	(247,870)	11,481,441
General and Administrative Charges	4,200,366	4,200,389	(23)	4,025,046
Total Intragovernmental Revenue	16,632,966	16,880,859	(247,893)	15,506,487
REVENUE FROM OTHER GOVERNMENTAL UNITS:				
Federal Grants:				
D.O.T. Mass Transit	0	0	0	0
Non-Motorized Grant	563,963	1,546,830	(982,867)	1,423,834
Fire	0	0	0	0
Total	563,963	1,546,830	(982,867)	1,423,834
State Grants:				
Disaster Preparedness	64,537	136,660	(72,123)	135,146
Missouri Department of Transportation – Highway	155,378	197,113	(41,735)	174,056
Emergency Shelter	75,000	107,646	(32,646)	73,746
Health, General	1,437,161	1,266,314	170,847	1,031,387
Health-Women-Infants and Children	321,417	415,211	(93,794)	322,040
Joint Communications	200,000	0	200,000	0
Police Department	606,909	637,437	(30,528)	238,290
Historic Preservation	0	0	0	2,589
Cultural Affairs	56,218	50,319	5,899	30,275
Parks and Recreation	7,583	12,254	(4,671)	13,745
Homelessness Prevention Grant	327,847	265,293	62,554	0
Youth at Risk	32,988	24,131	8,857	21,680
Safe Routes to School	0	0	0	2,415
Total	3,285,038	3,112,378	172,660	2,045,369
Boone County:				
Health Department	1,011,062	916,166	94,896	944,982
Disaster Preparedness	59,505	62,103	(2,598)	69,796
Joint Communications	900,380	680,949	219,431	1,100,025
Animal Control	152,208	148,632	3,576	158,040
Social Services	19,523	19,523	0	19,523
Total	2,142,678	1,827,373	315,305	2,292,366
Total Revenue From Other Governmental Units	5,991,679	6,486,581	(494,902)	5,761,569
INVESTMENT REVENUE	750,000	1,035,128	(285,128)	1,139,560

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2009

	2010		(Over) Under Budget	2009
	Budget	Actual		Actual
MISCELLANEOUS REVENUE:				
Property sales	\$66,200	\$91,726	(\$25,526)	\$158,803
Photocopies	12,000	15,979	(3,979)	21,127
REDI	0	0	0	0
Other	1,251,760	1,569,702	(317,942)	1,647,417
Total Miscellaneous Revenue	<u>1,329,960</u>	<u>1,677,407</u>	<u>(347,447)</u>	<u>1,827,347</u>
TOTAL REVENUES	<u>66,461,014</u>	<u>67,758,173</u>	<u>(1,297,159)</u>	<u>64,846,298</u>
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Public Improvement Fund	113,500	113,500	0	110,000
1/4 Cent Tax	0	0	0	0
GO Bond Debt Service	0	0	0	0
Convention & Visitors Center	0	0	0	0
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	6,142,500
Capital Projects Fund	98,440	98,440	0	8,875
Water	0	0	0	0
Electric	0	0	0	0
Utility Accounts & Billing	12,777	12,777	0	12,318
Park Sales Tax	1,045,000	1,045,000	0	1,045,000
Contributions Fund	104,104	104,103	1	20,880
Total operating transfers from other funds	<u>7,637,246</u>	<u>7,637,245</u>	<u>1</u>	<u>7,460,498</u>
APPROPRIATION OF PRIOR YEAR FUND BALANCE	<u>3,615,751</u>	<u>3,615,751</u>	<u>0</u>	<u>4,969,180</u>
Appropriation of Cultural Affairs	<u>12,223</u>	<u>12,223</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES	<u>11,265,220</u>	<u>11,265,219</u>	<u>1</u>	<u>12,429,678</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u><u>\$77,726,234</u></u>	<u><u>\$79,023,392</u></u>	<u><u>(\$1,297,158)</u></u>	<u><u>\$77,275,976</u></u>

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2009

	2010			2009
	Budget	Actual	(Over) Under Budget	Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$10,274	\$2,727	\$7,547	\$2,557
Materials and supplies	66,139	28,838	37,301	29,824
Travel and training	53,613	30,753	22,860	33,219
Intragovernmental	75,554	75,554	0	53,078
Utilities, services, and miscellaneous	86,324	50,476	35,848	53,265
Total City Council	291,904	188,348	103,556	171,943
City Clerk:				
Personal services	165,043	141,961	23,082	115,999
Materials and supplies	4,521	3,398	1,123	1,152
Travel and training	2,037	203	1,834	454
Intragovernmental	33,309	33,309	0	24,350
Utilities, services, and miscellaneous	9,874	5,732	4,142	1,794
Total City Clerk	214,784	184,603	30,181	143,749
City Manager:				
Personal services	855,501	843,136	12,365	836,974
Materials and supplies	22,435	16,354	6,081	10,327
Travel and training	16,700	9,479	7,221	17,920
Intragovernmental	89,030	89,030	0	74,429
Utilities, services, and miscellaneous	152,568	44,984	107,584	40,361
Capital additions	0	0	0	0
Total City Manager	1,136,234	1,002,983	133,251	980,011
Election:				
Utilities, services, and miscellaneous	119,065	41,040	78,025	184,640
Total General Government	1,761,987	1,416,974	345,013	1,480,343
Financial Services:				
Personal services	2,547,375	2,505,045	42,330	2,385,813
Materials and supplies	145,653	110,115	35,538	97,509
Travel and training	28,030	18,507	9,523	17,959
Intragovernmental	488,867	488,867	0	433,725
Utilities, services, and miscellaneous	305,369	264,545	40,824	339,896
Capital additions	8,210	0	8,210	0
Total Financial Services	3,523,504	3,387,079	136,425	3,274,902
Human Resources:				
Personal services	622,178	620,506	1,672	610,450
Materials and supplies	38,615	26,939	11,676	31,494
Travel and training	15,210	6,370	8,840	6,430
Intragovernmental	117,573	117,573	0	111,250
Utilities, services, and miscellaneous	292,916	123,917	168,999	103,513
Total Human Resources	1,086,492	895,305	191,187	863,137

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2009

	2010		(Over) Under Budget	2009
	Budget	Actual		Actual
City Counselor:				
Personal services	461,390	443,072	18,318	426,840
Materials and supplies	21,695	19,624	2,071	11,575
Travel and training	4,809	3,063	1,746	2,064
Intragovernmental	49,306	49,306	0	38,006
Utilities, services, and miscellaneous	49,874	21,579	28,295	28,871
Total City Counselor	<u>587,074</u>	<u>536,644</u>	<u>50,430</u>	<u>507,356</u>
Public Works Administration:				
Personal services	2,462,036	2,206,502	255,534	1,972,183
Materials and supplies	131,994	99,832	32,162	86,503
Travel and training	12,410	7,800	4,610	7,587
Intragovernmental	319,825	319,825	0	269,582
Utilities, services, and miscellaneous	2,461,074	1,242,121	1,218,953	1,323,745
Capital additions	0	0	0	5,441
Total Public Works Administration	<u>5,387,339</u>	<u>3,876,080</u>	<u>1,511,259</u>	<u>3,665,041</u>
Total Policy Development and Administration	<u>12,346,396</u>	<u>10,112,082</u>	<u>2,234,314</u>	<u>9,993,130</u>
PUBLIC SAFETY:				
Police:				
Personal services	15,568,875	14,905,501	663,374	14,948,749
Materials and supplies	1,546,734	1,137,405	409,329	892,332
Travel and training	143,579	142,418	1,161	104,648
Intragovernmental	1,476,781	1,476,781	0	1,123,792
Utilities, services, and miscellaneous	823,256	731,241	92,015	768,933
Capital additions	905,979	881,379	24,600	606,038
Total Police	<u>20,465,204</u>	<u>19,274,725</u>	<u>1,190,479</u>	<u>18,444,492</u>
City Prosecutor:				
Personal services	600,122	477,918	122,204	361,667
Materials and supplies	40,213	15,192	25,021	9,465
Travel and training	9,016	664	8,352	466
Intragovernmental	73,658	73,658	0	57,139
Utilities, services, and miscellaneous	24,783	14,088	10,695	11,378
Capital additions	0	0	0	0
Total City Prosecutor	<u>747,792</u>	<u>581,520</u>	<u>166,272</u>	<u>440,115</u>
Fire:				
Personal services	12,336,826	12,221,816	115,010	12,093,003
Materials and supplies	811,788	534,722	277,066	580,090
Travel and training	38,642	19,613	19,029	36,520
Intragovernmental	698,203	691,630	6,573	683,753
Utilities, services, and miscellaneous	474,715	393,837	80,878	441,572
Capital additions	43,227	10,786	32,441	40,469
Total Fire	<u>14,403,401</u>	<u>13,872,404</u>	<u>530,997</u>	<u>13,875,407</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2009

	2010		(Over) Under Budget	2009
	Budget	Actual		Actual
Animal Control:				
Personal services	\$318,203	\$313,985	\$4,218	\$314,205
Materials and supplies	31,426	25,925	5,501	20,639
Travel and training	3,906	2,423	1,483	1,786
Intragovernmental	20,791	20,791	0	21,725
Utilities, services, and miscellaneous	142,128	137,197	4,931	104,662
Capital additions	0	0	0	0
Total Animal Control	<u>516,454</u>	<u>500,321</u>	<u>16,133</u>	<u>463,017</u>
Municipal Court:				
Personal services	610,094	576,262	33,832	513,485
Materials and supplies	60,942	48,495	12,447	34,702
Travel and training	13,329	5,633	7,696	4,628
Intragovernmental	107,935	107,935	0	88,112
Utilities, services, and miscellaneous	120,866	96,747	24,119	37,428
Capital additions	33,100	26,262	6,838	0
Total Municipal Court	<u>946,266</u>	<u>861,334</u>	<u>84,932</u>	<u>678,355</u>
Emergency Management:				
Personal services	94,170	50,764	43,406	107,078
Materials and supplies	35,765	22,156	13,609	44,880
Travel and training	6,500	4,827	1,673	3,612
Intragovernmental	41,375	41,375	0	41,128
Utilities, services, and miscellaneous	72,692	63,993	8,699	55,766
Capital additions	51,891	22,896	28,995	23,221
Total Emergency Management	<u>302,393</u>	<u>206,011</u>	<u>96,382</u>	<u>275,685</u>
Joint Communications:				
Personal services	1,863,364	1,780,719	82,645	1,754,597
Materials and supplies	80,811	29,975	50,836	111,756
Travel and training	23,600	13,278	10,322	15,969
Intragovernmental	139,426	139,426	0	189,327
Utilities, services, and miscellaneous	583,670	343,275	240,395	391,667
Capital additions	0	0	0	0
Total Joint Communications	<u>2,690,871</u>	<u>2,306,673</u>	<u>384,198</u>	<u>2,463,316</u>
Total Public Safety	<u>40,072,381</u>	<u>37,602,988</u>	<u>2,469,393</u>	<u>36,640,387</u>
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	1,767,663	1,767,395	268	1,712,626
Materials and supplies	1,990,537	1,394,185	596,352	1,500,666
Travel and training	4,039	3,010	1,029	194
Intragovernmental	212,232	212,232	0	204,942
Utilities, services, and miscellaneous	2,012,196	1,971,739	40,457	1,282,508
Capital additions	995,983	231,543	764,440	944,381
Total Streets and Sidewalks	<u>6,982,650</u>	<u>5,580,104</u>	<u>1,402,546</u>	<u>5,645,317</u>
Street Lighting:				
Utilities, services, and miscellaneous	<u>1,575,000</u>	<u>1,525,731</u>	<u>49,269</u>	<u>1,508,578</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2009

	2010		(Over) Under Budget	2009
	Budget	Actual		Actual
Traffic:				
Personal services	\$625,778	\$525,102	\$100,676	\$503,135
Materials and supplies	224,345	205,538	18,807	148,749
Travel and training	3,009	3,009	0	50
Intragovernmental	52,883	52,833	50	50,565
Utilities, services, and miscellaneous	208,938	114,227	94,711	180,841
Capital additions	440,194	162,037	278,157	50,809
Total Traffic	1,555,147	1,062,746	492,401	934,149
Total Transportation	10,112,797	8,168,581	1,944,216	8,088,044
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,793,884	3,397,177	396,707	3,405,429
Materials and supplies	505,354	420,838	84,516	387,974
Travel and training	62,674	41,802	20,872	29,303
Intragovernmental	461,119	461,119	0	431,441
Utilities, services, and miscellaneous	1,208,713	998,637	210,076	1,066,572
Capital additions	99,766	0	99,766	0
Total Health Services	6,131,510	5,319,573	811,937	5,320,719
Planning:				
Personal services	671,149	649,850	21,299	591,956
Materials and supplies	56,512	26,945	29,567	26,205
Travel and training	15,364	6,112	9,252	5,026
Intragovernmental	95,573	95,573	0	93,228
Utilities, services, and miscellaneous	359,875	36,627	323,248	58,377
Total Planning	1,198,473	815,107	383,366	774,792
Department of Economic Development:				
Personal services	361,188	357,129	4,059	225,905
Travel and training	5,543	0	5,543	0
Intragovernmental	22,648	22,648	0	22,853
Utilities, services, and miscellaneous	38,000	38,000	0	30,000
Total Department of Economic Development	427,379	417,777	9,602	278,758
Protective Inspection:				
Personal services	711,812	669,587	42,225	909,907
Materials and supplies	73,167	51,009	22,158	33,699
Travel and training	6,500	4,555	1,945	2,647
Intragovernmental	183,780	183,780	0	192,304
Utilities, services, and miscellaneous	66,655	47,990	18,665	38,779
Capital additions	0	0	0	0
Total Protective Inspection	1,041,914	956,921	84,993	1,177,336
Neighborhood Services:				
Personal services	\$616,126	\$531,759	\$84,367	\$144,887
Materials and supplies	54,364	43,983	10,381	22,585
Travel and training	9,703	3,749	5,954	2,205
Intragovernmental	65,838	65,063	775	25,900
Utilities, services, and miscellaneous	75,157	43,649	31,508	6,774
Capital additions	0	0	0	0
Total Neighborhood Services	821,188	688,203	132,985	202,351
Total Health and Environment	9,620,464	8,197,581	1,422,883	7,551,605

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2010
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2009

	2010			2009
	Budget	Actual	(Over) Under Budget	Actual
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,284,071	\$3,210,404	\$73,667	\$3,168,239
Materials and supplies	674,953	633,949	41,004	527,481
Travel and training	9,447	6,960	2,487	11,918
Intragovernmental	309,050	309,050	0	297,930
Utilities, services, and miscellaneous	502,669	407,492	95,177	376,292
Capital additions	261,615	138,593	123,022	154,669
Total Parks and Recreation	<u>5,041,805</u>	<u>4,706,448</u>	<u>335,357</u>	<u>4,536,529</u>
Cultural Affairs:				
Personal services	174,711	169,667	5,044	170,015
Materials and supplies	18,605	13,016	5,589	15,752
Travel and training	4,700	1,426	3,274	3,613
Intragovernmental	33,629	33,629	0	33,139
Utilities, services, and miscellaneous	166,879	143,988	22,891	131,244
Total Cultural Affairs	<u>398,524</u>	<u>361,726</u>	<u>36,798</u>	<u>353,763</u>
Office of Community Services:				
Personal services	176,472	156,409	20,063	151,457
Materials and supplies	13,130	3,771	9,359	4,570
Travel and training	6,945	2,222	4,723	993
Intragovernmental	23,601	23,601	0	24,732
Utilities, services, and miscellaneous	465,072	324,493	140,579	81,881
Total Office of Community Services	<u>685,220</u>	<u>510,496</u>	<u>174,724</u>	<u>263,633</u>
Social Assistance:				
Utilities services, and miscellaneous	1,064,692	965,518	99,174	979,597
Total Social Assistance	<u>1,064,692</u>	<u>965,518</u>	<u>99,174</u>	<u>979,597</u>
Total Personal Development	<u>7,190,241</u>	<u>6,544,188</u>	<u>646,053</u>	<u>6,133,522</u>
Miscellaneous Nonprogrammed Activities:				
Other	1,071,936	921,771	150,165	1,238,802
TOTAL EXPENDITURES	<u>80,414,215</u>	<u>71,547,191</u>	<u>8,867,024</u>	<u>69,645,490</u>
OPERATING TRANSFERS TO OTHER FUNDS:				
2006 SO Bonds	297,125	297,125	0	297,625
2008B SO Bonds	944,524	944,524	0	700,000
Public Communications Fund	0	0	0	0
Recreation Services Fund	1,556,910	1,556,910	0	1,705,910
Parking Facilities Fund	0	0	0	75,000
Storm Water Utility Fund	0	0	0	0
Capital Projects Fund	34,053	34,053	0	112,649
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	0
Sustainability Fund	53,024	53,024	0	0
COPS - Public Building	0	0	0	0
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>2,903,136</u>	<u>2,903,136</u>	<u>0</u>	<u>2,908,684</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u><u>\$83,317,351</u></u>	<u><u>\$74,450,327</u></u>	<u><u>\$8,867,024</u></u>	<u><u>\$72,554,174</u></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.

Sustainability Fund - to account for federal Energy Efficiency and Conservation Block Grant monies.

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.

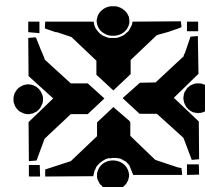
Community Development Grant Fund - to account for all federal monies received by the City and disbursed on Community Development Grant projects.

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.

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



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2010 AND 2009

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2010	2009	2010	2009	2010	2009
Cash and cash equivalents	\$1,434,445	\$1,413,396	\$2,554,710	\$2,365,602	\$107,081	\$102,223
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	31,085	40,337	40,542	52,043	0	0
Allowance for uncollectible taxes	(155)	(101)	(203)	(130)	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
Other assets	0	0	0	0	0	0
Accrued interest	3,370	3,838	5,891	6,290	269	300
TOTAL ASSETS	\$1,468,745	\$1,457,470	\$2,600,940	\$2,423,805	\$107,350	\$102,523
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$173,920	\$169,242	\$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	23,400	35,400	30,400	45,550	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	23,400	35,400	204,320	214,792	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	0	10,867	0	71,692	0	0
Undesignated	1,445,345	1,411,203	2,396,620	2,137,321	107,350	102,523
TOTAL FUND BALANCE	1,445,345	1,422,070	2,396,620	2,209,013	107,350	102,523
TOTAL LIABILITIES AND FUND BALANCE	\$1,468,745	\$1,457,470	\$2,600,940	\$2,423,805	\$107,350	\$102,523

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2010 AND 2009

Special Road District Tax Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund		Office of Sustainability Fund	
2010	2009	2010	2009	2010	2009	2010	2009
\$460,419	\$305,147	\$27,334	\$31,102	\$168,871	\$393,841	\$12,998	\$0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
1,657,715	1,649,275	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	1,369	3,305	1,440,428	1,319,786	0	0
0	0	(7)	(8)	0	0	0	0
0	0	0	0	0	0	33,577	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
994	728	64	82	634	1,282	35	0
<u>\$2,119,128</u>	<u>\$1,955,150</u>	<u>\$28,760</u>	<u>\$34,481</u>	<u>\$1,609,933</u>	<u>\$1,714,909</u>	<u>\$46,610</u>	<u>\$0</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$14,563	\$0
0	0	0	0	0	0	2,786	0
0	0	0	0	0	0	0	0
0	0	1,350	3,300	0	0	3,066	0
0	0	0	0	0	0	0	0
0	0	1,350	3,300	0	0	20,415	0
0	0	0	0	0	0	65,918	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
94,949	93,425	0	0	330,161	320,731	0	0
28,991	39,247	0	1,040	0	0	0	0
1,995,188	1,822,478	27,410	30,141	1,279,772	1,394,178	(39,723)	0
<u>2,119,128</u>	<u>1,955,150</u>	<u>27,410</u>	<u>31,181</u>	<u>1,609,933</u>	<u>1,714,909</u>	<u>26,195</u>	<u>0</u>
<u>\$2,119,128</u>	<u>\$1,955,150</u>	<u>\$28,760</u>	<u>\$34,481</u>	<u>\$1,609,933</u>	<u>\$1,714,909</u>	<u>\$46,610</u>	<u>\$0</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2010 AND 2009

ASSETS	Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
	2010	2009	2010	2009	2010	2009
Cash and cash equivalents	\$756,848	\$591,097	\$209,367	\$43,369	\$535,415	\$942,953
Cash restricted for development charges	0	0	0	0	579,970	30,446
Cash restricted for hotel/motel tax	551,602	353,458	0	0	0	0
Accounts receivable	375	679	0	0	500,000	3
Due from other funds	0	3,283	0	0	0	0
Taxes receivable	180,944	142,653	0	0	123,931	111,348
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	8,193	0	311,326	509,204	0	0
Rehabilitation loans receivable	0	0	7,208,650	6,857,779	0	0
Allowance for uncollectible loans	0	0	(234,281)	(250,309)	0	0
Prepaid expenses	3,064	1,042	0	0	0	0
Other assets	0	0	180,670			
Accrued interest	3,006	2,507	0	0	2,645	2,663
TOTAL ASSETS	\$1,504,032	\$1,094,719	\$7,675,732	\$7,160,043	\$1,741,961	\$1,087,413
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$57,305	\$46,349	\$15,927	\$44,279	\$0	\$0
Accrued payroll and payroll taxes	21,472	19,792	12,863	9,621	0	0
Due to other funds	0	0	0	0	0	0
Deferred revenue	8,193	0	181,805	184,951	0	0
Other liabilities	0	0	847	847	0	0
TOTAL LIABILITIES	86,970	66,141	211,442	239,698	0	0
FUND BALANCE:						
Reserve for encumbrances	102,965	36,813	341,874	266,166	0	0
Reserve for development charges	0	0	0	0	579,970	30,446
Reserve for hotel/motel tax	551,602	353,458	0	0	0	0
Reserve for loans receivable	0	0	6,974,369	6,607,470	0	0
Reserve for prepaid expenses	3,064	1,042	0	0	0	0
Unreserved:						
Designated – appropriated	41,515	103,754	0	0	0	0
Designated – unrealized gains	8,863	25,981	0	0	0	0
Undesignated	709,053	507,530	148,047	46,709	1,161,991	1,056,967
TOTAL FUND BALANCE	1,417,062	1,028,578	7,464,290	6,920,345	1,741,961	1,087,413
TOTAL LIABILITIES AND FUND BALANCE	\$1,504,032	\$1,094,719	\$7,675,732	\$7,160,043	\$1,741,961	\$1,087,413

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2010 AND 2009

Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
2010	2009	2010	2009	2010	2009	2010	2009
\$2,662,622	\$3,725,279	\$0	\$0	\$284,207	\$0	\$9,214,317	\$9,914,009
0	0	0	0	0	0	579,970	30,446
0	0	0	0	0	0	551,602	353,458
0	0	0	0	0	0	2,158,090	1,649,957
0	0	0	0	0	0	0	3,283
720,214	659,843	720,214	659,843	0	0	3,258,727	2,989,158
0	0	0	0	0	0	(365)	(239)
0	0	0	0	0	0	353,096	509,204
0	0	0	0	0	0	7,208,650	6,857,779
0	0	0	0	0	0	(234,281)	(250,309)
0	0	0	0	0	0	3,064	1,042
0	0	0	0	0	0	180,670	0
6,096	9,862	(291)	477	636	0	23,349	28,029
<u>\$3,388,932</u>	<u>\$4,394,984</u>	<u>\$719,923</u>	<u>\$660,320</u>	<u>\$284,843</u>	<u>\$0</u>	<u>\$23,296,889</u>	<u>\$22,085,817</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$261,715	\$259,870
0	0	0	0	0	0	37,121	29,413
0	0	318,029	9,112	0	0	318,029	9,112
0	0	0	0	0	0	248,214	269,201
0	0	0	0	0	0	847	847
0	0	318,029	9,112	0	0	865,926	568,443
0	0	0	0	0	0	510,757	302,979
0	0	0	0	0	0	579,970	30,446
0	0	0	0	0	0	551,602	353,458
0	0	0	0	0	0	6,974,369	6,607,470
0	0	0	0	0	0	3,064	1,042
1,224,648	0	0	0	0	0	1,691,273	517,910
48,992	100,302	0	0	1,651	0	88,497	249,129
2,115,292	4,294,682	401,894	651,208	283,192	0	12,031,431	13,454,940
3,388,932	4,394,984	401,894	651,208	284,843	0	22,430,963	21,517,374
<u>\$3,388,932</u>	<u>\$4,394,984</u>	<u>\$719,923</u>	<u>\$660,320</u>	<u>\$284,843</u>	<u>\$0</u>	<u>23,296,889</u>	<u>22,085,817</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, 2010 AND 2009**

	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2010	2009	2010	2009	2010	2009
REVENUES:						
General property taxes	\$1,596,640	\$1,571,079	\$2,212,053	\$2,177,728	\$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	68,588	75,723	118,694	121,774	4,827	5,320
Miscellaneous	0	0	0	0	0	0
TOTAL REVENUES	1,665,228	1,646,802	2,330,747	2,299,502	4,827	5,320
EXPENDITURES:						
Current:						
Policy development and administration	0	0	0	0	0	0
Health and environment	0	0	0	0	0	0
Personal development	1,641,953	1,642,475	2,143,140	2,093,240	0	0
TOTAL EXPENDITURES	1,641,953	1,642,475	2,143,140	2,093,240	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	23,275	4,327	187,607	206,262	4,827	5,320
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	23,275	4,327	187,607	206,262	4,827	5,320
FUND BALANCE, BEGINNING OF PERIOD AS RESTATED	1,422,070	1,417,743	2,209,013	2,002,751	102,523	97,203
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$1,445,345	\$1,422,070	\$2,396,620	\$2,209,013	\$107,350	\$102,523

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

COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

Special Road District Tax Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund		Office of Sustainability Fund	
2010	2009	2010	2009	2010	2009	2010	2009
\$0	\$0	\$147,945	\$141,979	\$0	\$0	\$0	\$0
0	0	0	0	9,349,477	9,200,210	0	0
0	0	0	0	0	0	0	0
0	0	17,764	19,666	0	0	0	0
0	0	0	0	0	0	0	0
1,657,715	1,649,274	0	0	0	0	132,998	0
19,688	27,923	2,565	1,904	11,518	26,860	1,537	0
0	0	0	0	0	0	0	0
<u>1,677,403</u>	<u>1,677,197</u>	<u>168,274</u>	<u>163,549</u>	<u>9,360,995</u>	<u>9,227,070</u>	<u>134,535</u>	<u>0</u>
0	0	182,045	181,480	0	0	161,364	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>182,045</u>	<u>181,480</u>	<u>0</u>	<u>0</u>	<u>161,364</u>	<u>0</u>
<u>1,677,403</u>	<u>1,677,197</u>	<u>(13,771)</u>	<u>(17,931)</u>	<u>9,360,995</u>	<u>9,227,070</u>	<u>(26,829)</u>	<u>0</u>
0	0	17,500	17,500	0	0	53,024	0
(1,513,425)	(4,268,925)	(7,500)	(7,500)	(9,465,971)	(9,419,368)	0	0
<u>(1,513,425)</u>	<u>(4,268,925)</u>	<u>10,000</u>	<u>10,000</u>	<u>(9,465,971)</u>	<u>(9,419,368)</u>	<u>53,024</u>	<u>0</u>
163,978	(2,591,728)	(3,771)	(7,931)	(104,976)	(192,298)	26,195	0
1,955,150	4,546,878	31,181	39,112	1,714,909	1,907,207	0	0
0	0	0	0	0	0	0	0
<u>\$2,119,128</u>	<u>\$1,955,150</u>	<u>\$27,410</u>	<u>\$31,181</u>	<u>\$1,609,933</u>	<u>\$1,714,909</u>	<u>\$26,195</u>	<u>\$0</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, 2010 AND 2009**

	Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
	2010	2009	2010	2009	2010	2009
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	803,520	787,815
Other local taxes	1,897,885	1,658,366	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	0	0	549,524	368,592
Revenue from other governmental units	0	0	2,186,039	2,101,208	0	0
Investment revenue	45,917	42,336	12,066	12,394	46,691	43,881
Miscellaneous	12,091	19,936	100	50	0	0
TOTAL REVENUES	1,955,893	1,720,638	2,198,205	2,113,652	1,399,735	1,200,288
EXPENDITURES:						
Current:						
Policy development and administration	1,577,912	1,722,802	0	0	106,687	106,785
Health and environment	0	0	972,869	1,272,528	0	0
Personal development	0	0	0	0	0	0
TOTAL EXPENDITURES	1,577,912	1,722,802	972,869	1,272,528	106,687	106,785
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	377,981	(2,164)	1,225,336	841,124	1,293,048	1,093,503
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	22,503	0	0	0	0	0
Operating transfers to other funds	(12,000)	(63,096)	(681,391)	(222,202)	(638,500)	(2,307,300)
TOTAL OTHER FINANCING SOURCES (USES)	10,503	(63,096)	(681,391)	(222,202)	(638,500)	(2,307,300)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	388,484	(65,260)	543,945	618,922	654,548	(1,213,797)
FUND BALANCE, BEG OF PERIOD RESTATED	1,028,578	1,093,838	6,920,345	6,301,423	1,087,413	2,301,210
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$1,417,062	\$1,028,578	\$7,464,290	\$6,920,345	\$1,741,961	\$1,087,413

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009**

Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
2010	2009	2010	2009	2010	2009	2010	2009
\$0	\$0	\$0	\$0	\$0	\$0	\$3,956,638	\$3,890,786
4,674,637	4,599,952	4,674,563	4,599,880	0	0	19,502,197	19,187,857
0	0	0	0	0	0	1,897,885	1,658,366
0	0	0	0	0	0	17,764	19,666
0	0	0	0	0	0	549,524	368,592
0	0	0	0	477,076	0	4,453,828	3,750,482
104,237	147,163	0	1,096	5,667	0	441,995	506,374
0	0	0	0	0	0	12,191	19,986
<u>4,778,874</u>	<u>4,747,115</u>	<u>4,674,563</u>	<u>4,600,976</u>	<u>482,743</u>	<u>0</u>	<u>30,832,022</u>	<u>29,402,109</u>
0	0	0	0	0	0	2,028,008	2,011,067
0	0	0	0	0	0	972,869	1,272,528
0	0	8,865	989	0	0	3,793,958	3,736,704
<u>0</u>	<u>0</u>	<u>8,865</u>	<u>989</u>	<u>0</u>	<u>0</u>	<u>6,794,835</u>	<u>7,020,299</u>
<u>4,778,874</u>	<u>4,747,115</u>	<u>4,665,698</u>	<u>4,599,987</u>	<u>482,743</u>	<u>0</u>	<u>24,037,187</u>	<u>22,381,810</u>
0	0	0	80,000	0	0	93,027	97,500
(5,784,926)	(3,000,625)	(4,915,012)	(4,589,562)	(197,900)	0	(23,216,625)	(23,878,578)
<u>(5,784,926)</u>	<u>(3,000,625)</u>	<u>(4,915,012)</u>	<u>(4,509,562)</u>	<u>(197,900)</u>	<u>0</u>	<u>(23,123,598)</u>	<u>(23,781,078)</u>
(1,006,052)	1,746,490	(249,314)	90,425	284,843	0	913,589	(1,399,268)
4,394,984	2,648,494	651,208	560,783	0	0	21,517,374	22,916,642
0	0	0	0	0	0	0	0
<u>\$3,388,932</u>	<u>\$4,394,984</u>	<u>\$401,894</u>	<u>\$651,208</u>	<u>\$284,843</u>	<u>\$0</u>	<u>\$22,430,963</u>	<u>\$21,517,374</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

LIBRARY DEBT FUND	2010	2009
REVENUES:		
General Property Taxes:		
Real property	\$1,273,762	\$1,252,366
Individual personal property	239,707	239,022
Railroad and utility	70,783	68,841
Financial institutions	0	0
Penalties and interest	12,388	10,850
Total General Property Taxes	1,596,640	1,571,079
Investment revenue	68,588	75,723
TOTAL REVENUES	1,665,228	1,646,802
EXPENDITURES:		
Current:		
Personal development:		
Utilities, services, and miscellaneous	1,641,953	1,642,475
EXCESS OF REVENUES OVER EXPENDITURES	\$23,275	\$4,327
LIBRARY OPERATING FUND		
REVENUES:		
General Property Taxes:		
Real property	\$1,774,128	\$1,743,055
Individual personal property	315,883	314,928
Railroad and utility	93,464	90,900
Financial institutions	12,313	14,417
Penalties and interest	16,265	14,428
Total General Property Taxes	2,212,053	2,177,728
Investment revenue	118,694	121,774
TOTAL REVENUES	2,330,747	2,299,502
EXPENDITURES:		
Current:		
Personal development:		
Intragovernmental	1,477	1,424
Utilities, services, and miscellaneous	2,141,663	2,091,816
TOTAL EXPENDITURES	2,143,140	2,093,240
EXCESS OF REVENUES OVER EXPENDITURES	\$187,607	\$206,262

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

LIBRARY BUILDING FUND	<u>2010</u>	<u>2009</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>4,827</u>	<u>5,320</u>
TOTAL REVENUES	4,827	5,320
EXPENDITURES:		
Current:		
Personal development:		
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$4,827</u>	<u>\$5,320</u>
SPECIAL ROAD DISTRICT TAX FUND		
REVENUES:		
Revenue from other governmental units – County	\$1,657,715	\$1,649,274
Investment revenue	<u>19,688</u>	<u>27,923</u>
TOTAL REVENUES	<u>\$1,677,403</u>	<u>\$1,677,197</u>
COLUMBIA SPECIAL BUSINESS DISTRICT FUND		
REVENUES:		
General Property Taxes:		
Real property	\$142,813	\$136,345
Railroad and utility	4,705	4,724
Financial institutions tax	0	0
Penalties and interest	<u>427</u>	<u>910</u>
Total General Property Taxes	147,945	141,979
Licenses and permits:		
Business licenses	17,764	19,666
Investment revenue	<u>2,565</u>	<u>1,904</u>
TOTAL REVENUES	168,274	163,549
EXPENDITURES:		
Current:		
Policy development and administration:		
Utilities, services, and miscellaneous	<u>182,045</u>	<u>181,480</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(\$13,771)</u>	<u>(\$17,931)</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

TRANSPORTATION SALES TAX FUND	<u>2010</u>	<u>2009</u>
REVENUES:		
Sales tax	\$9,349,477	\$9,200,210
Revenue from other governmental units - County	0	0
Investment revenue	<u>11,518</u>	<u>26,860</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$9,360,995</u></u>	<u><u>\$9,227,070</u></u>
OFFICE OF SUSTAINABILITY FUND		
REVENUES:		
Other local taxes:		
Revenue from other governmental units – Federal	\$132,998	\$0
Investment revenue	1,537	0
Miscellaneous	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u>134,535</u>	<u>0</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	41,545	0
Materials and supplies	1,311	0
Travel and training	1,889	0
Intragovernmental	25,300	0
Utilities, services and miscellaneous	91,319	0
Interest expense	0	0
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>161,364</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>(\$26,829)</u></u>	<u><u>\$0</u></u>
CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$1,897,885	\$1,658,366
Revenue from other governmental units – State	0	0
Investment revenue	45,917	42,336
Miscellaneous	<u>12,091</u>	<u>19,936</u>
TOTAL REVENUES	<u>1,955,893</u>	<u>1,720,638</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	564,149	546,488
Materials and supplies	33,723	31,924
Travel and training	6,087	5,477
Intragovernmental	104,081	89,651
Utilities, services and miscellaneous	869,872	1,049,262
Interest expense	0	0
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>1,577,912</u>	<u>1,722,802</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$377,981</u></u>	<u><u>(\$2,164)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

COMMUNITY DEVELOPMENT GRANT FUND		
REVENUES:		
Revenue from federal government	\$2,186,039	\$2,101,208
Investment revenue	12,066	12,394
Miscellaneous revenue	100	50
TOTAL REVENUES	2,198,205	2,113,652
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	326,364	277,214
Materials and supplies	8,875	8,190
Travel and training	1,558	(335)
Intragovernmental	42,466	38,539
Utilities, services, and miscellaneous	593,606	948,920
Capital outlay	0	0
TOTAL EXPENDITURES	972,869	1,272,528
EXCESS OF REVENUES OVER EXPENDITURES	\$1,225,336	\$841,124
 PUBLIC IMPROVEMENT FUND		
	2010	2009
REVENUES:		
Sales tax	\$803,520	\$787,815
Development charges	549,524	368,592
Investment revenue	46,691	43,881
TOTAL REVENUES	1,399,735	1,200,288
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	106,687	105,947
Utilities, services and miscellaneous	0	838
TOTAL EXPENDITURES	106,687	106,785
EXCESS OF REVENUES OVER EXPENDITURES	\$1,293,048	\$1,093,503
 CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$4,674,637	\$4,599,952
Investment revenue	104,237	147,163
TOTAL REVENUES	\$4,778,874	\$4,747,115

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

PARK SALES TAX FUND

Revenues:		
Sales tax	\$4,674,563	\$4,599,880
Investment revenue	<u>0</u>	<u>1,096</u>
TOTAL REVENUES	<u>4,674,563</u>	<u>4,600,976</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	962	989
Interest expense	<u>7,903</u>	<u>0</u>
TOTAL EXPENDITURES	<u>8,865</u>	<u>989</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$4,665,698</u>	<u>\$4,599,987</u>

STADIUM TDD'S FUND

Revenues:		
Revenue from other governmental units – TDD's	\$477,076	\$0
Investment revenue	<u>5,667</u>	<u>0</u>
TOTAL REVENUES	<u>482,743</u>	<u>0</u>

DEBT SERVICE FUNDS

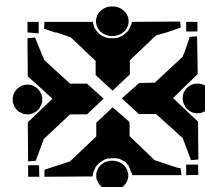
The debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for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

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

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

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

Robert M. Lemone Trust - to accumulate monies for payment of the loan for the purchase of 2810 Lemone Industrial Blvd. (the IBM building). It is planned for the City to assume the obligation to pay this loan December 31, 2010.



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2010 AND 2009

ASSETS	2006B Special Obligation Bonds Debt Service Fund		2007A Special Obligation Notes Debt Service Fund	
	2010	2009	2010	2009
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Cash and cash equivalents	\$925,306	\$771,651	\$43,084	\$39,317
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	8,016	8,861	92	101
Restricted assets:				
Cash and cash equivalents	2,561,500	2,561,500	0	0
TOTAL ASSETS	<u><u>\$3,494,822</u></u>	<u><u>\$3,342,012</u></u>	<u><u>\$43,176</u></u>	<u><u>\$39,418</u></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	13,918	91,795	2,758	2,435
Undesignated	919,404	688,717	40,418	36,983
Total fund balance	<u>3,494,822</u>	<u>3,342,012</u>	<u>43,176</u>	<u>39,418</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$3,494,822</u></u>	<u><u>\$3,342,012</u></u>	<u><u>\$43,176</u></u>	<u><u>\$39,418</u></u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2010 AND 2009

2008B Special Obligation Bonds Debt Service Fund		Lemone Trust Note Debt Service Fund		Total	
2010	2009	2010	2009	2010	2009
\$621,352	\$196,667	\$0	\$0	\$1,589,742	\$1,007,635
0	0	0	0	\$0	\$0
0	0	0	0	\$0	\$0
0	0	0	0	\$0	\$0
0	0	0	0	\$0	\$0
6,520	6,398	0	0	\$14,628	\$15,360
<u>2,194,500</u>	<u>2,194,500</u>	<u>2,557,995</u>	<u>0</u>	<u>\$7,313,995</u>	<u>\$4,756,000</u>
<u><u>\$2,822,372</u></u>	<u><u>\$2,397,565</u></u>	<u><u>\$2,557,995</u></u>	<u><u>\$0</u></u>	<u><u>\$8,918,365</u></u>	<u><u>\$5,778,995</u></u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	\$0	\$0
0	0	0	0	\$0	\$0
0	0	0	0	\$0	\$0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,194,500	2,194,500	2,557,995	0	7,313,995	4,756,000
1,924	51,749	0	0	18,600	145,979
<u>625,948</u>	<u>151,316</u>	<u>0</u>	<u>0</u>	<u>1,585,770</u>	<u>877,016</u>
<u>2,822,372</u>	<u>2,397,565</u>	<u>2,557,995</u>	<u>0</u>	<u>8,918,365</u>	<u>5,778,995</u>
<u><u>\$2,822,372</u></u>	<u><u>\$2,397,565</u></u>	<u><u>\$2,557,995</u></u>	<u><u>\$0</u></u>	<u><u>\$8,918,365</u></u>	<u><u>\$5,778,995</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

	2006B Special Obligation Bonds		2007A Special Obligation Notes	
	Debt Service Fund		Debt Service Fund	
	2010	2009	2010	2009
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	153,210	149,304	3,758	4,778
TOTAL REVENUES	153,210	149,304	3,758	4,778
EXPENDITURES:				
Debt Service:				
Redemption of serial bonds	2,375,000	2,290,000	955,000	915,000
Interest	891,625	1,008,250	62,287	101,837
Fiscal agent fees	400	400	0	0
TOTAL EXPENDITURES	3,267,025	3,298,650	1,017,287	1,016,837
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,113,815)	(3,149,346)	(1,013,529)	(1,012,059)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	3,266,625	3,298,250	1,017,287	1,016,837
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)	3,266,625	3,298,250	1,017,287	1,016,837
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	152,810	148,904	3,758	4,778
FUND BALANCE, BEGINNING OF PERIOD	3,342,012	3,193,108	39,418	34,640
FUND BALANCE, END OF PERIOD	\$3,494,822	\$3,342,012	\$43,176	\$39,418

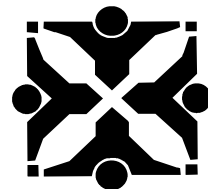
COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

2008B Special Obligation Bonds		Lemone Trust Note		Total	
Debt Service Fund		Debt Service Fund			
2010	2009	2010	2009	2010	2009
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
0	0	0	0	0	0
115,211	122,400	7,995	0	280,174	276,482
<u>115,211</u>	<u>122,400</u>	<u>7,995</u>	<u>0</u>	<u>280,174</u>	<u>276,482</u>
250,000	0	0	0	3,580,000	3,205,000
1,127,819	1,132,819	0	0	2,081,731	2,242,906
261	261	0	0	661	661
<u>1,378,080</u>	<u>1,133,080</u>	<u>0</u>	<u>0</u>	<u>5,662,392</u>	<u>5,448,567</u>
<u>(1,262,869)</u>	<u>(1,010,680)</u>	<u>7,995</u>	<u>0</u>	<u>(5,382,218)</u>	<u>(5,172,085)</u>
1,687,676	1,132,856	2,550,000	0	8,521,588	5,447,943
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,687,676</u>	<u>1,132,856</u>	<u>2,550,000</u>	<u>0</u>	<u>8,521,588</u>	<u>5,447,943</u>
424,807	122,176	2,557,995	0	3,139,370	275,858
<u>2,397,565</u>	<u>2,275,389</u>	<u>0</u>	<u>0</u>	<u>5,778,995</u>	<u>5,503,137</u>
<u><u>\$2,822,372</u></u>	<u><u>\$2,397,565</u></u>	<u><u>\$2,557,995</u></u>	<u><u>\$0</u></u>	<u><u>\$8,918,365</u></u>	<u><u>\$5,778,995</u></u>

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CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS
SEPTEMBER 30, 2010 AND 2009

ASSETS	2010	2009
Cash and cash equivalents	\$47,322,971	\$64,659,224
Accounts receivable	94,026	2,004,905
Grants receivable	2,935,497	7,074,075
Accrued interest	107,965	172,376
Due from other funds	24,578	0
TOTAL ASSETS	<u>\$50,485,037</u>	<u>\$73,910,580</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$7,438,063	\$11,810,742
Accrued payroll and payroll taxes	14,027	12,955
Advances from other funds	602,334	678,547
Deferred revenue	964,848	639,054
Total liabilities	<u>9,019,272</u>	<u>13,141,298</u>
FUND BALANCE:		
Reserve for encumbrances	8,406,548	28,060,549
Unreserved:		
Designated – appropriated	23,400,217	14,732,374
Designated – unrealized gains	508,251	1,676,726
Undesignated	9,150,749	16,299,633
Total fund balance	<u>41,465,765</u>	<u>60,769,282</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$50,485,037</u>	<u>\$73,910,580</u>

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

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	248,766	149,464
State	2,143,217	3,911,381
Federal	4,292,342	3,722,265
Investment revenue	2,196,589	3,513,037
Miscellaneous revenue	<u>1,246,859</u>	<u>829,294</u>
TOTAL REVENUES	<u>10,127,773</u>	<u>12,125,441</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	12,613,865	9,702,617
Public safety	1,249,289	5,680,864
Transportation	17,989,275	22,847,124
Health and environment	0	28
Personal development	<u>2,688,848</u>	<u>1,953,290</u>
TOTAL EXPENDITURES	<u>34,541,277</u>	<u>40,183,923</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(24,413,504)</u>	<u>(28,058,482)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	8,130,930	8,618,863
Operating transfers to other funds	(3,020,943)	(88,875)
Proceeds of certificates of participation	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,109,987</u>	<u>8,529,988</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(19,303,517)	(19,528,494)
FUND BALANCE, BEGINNING OF PERIOD	60,769,282	80,297,776
Equity transfers from other funds	0	0
Equity transfers to other funds	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	<u><u>\$41,465,765</u></u>	<u><u>\$60,769,282</u></u>

CITY OF COLUMBIA, MISSOURI
CAPITAL PROJECTS FUND

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	<u>Appropriations</u>	<u>Prior Years' Expenditures</u>	<u>Current Year Expenditures</u>	<u>Total Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Appropriations</u>
POLICY DEVELOPMENT AND ADMINISTRATION:						
Preliminary Project Studies (40-140)	117,158	49,080	(44,480)	4,600	100	112,458
Contingency (40-138)	579,970	53,878	0	53,878	0	526,092
Pub Bldgs Major Maint/Ren (C00021)	713,539	576,180	7,502	583,682	0	129,857
Satellite Loc. SW Columbia (C00077)	155,000	0	0	0	0	155,000
Municipal Building Expansion (C00099)	24,500,181	11,827,341	10,600,019	22,427,360	1,164,121	908,700
Blind Boone Home (C00123)	457,520	423,068	17,950	441,018	0	16,502
Downtown Special Projects (C00140)	719,625	242,115	54,592	296,707	23,000	399,918
Furnishings Remodeled Buildings (C00258)	1,427,469	177,272	779,513	956,785	0	470,684
Phone/IT Equipment Data Center (C00287)	2,112,500	0	1,155,538	1,155,538	12,047	944,915
Police Building Renovation (C00288)	347,135	336,587	5,970	342,557	0	4,578
Broadway Streetscape (C00308)	450,000	174,229	37,261	211,490	(1,006)	239,516
Land Grissum Expansion (C00369)	39,532	0	0	0	0	39,532
Downtown Cameras (C00426)	50,000	0	0	0	0	50,000
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	31,669,629	13,859,750	12,613,865	26,473,615	1,198,262	3,997,752
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)	346,193	232,224	76,839	309,063	0	37,130
Fire Station #7 (C00261)	2,136,598	2,111,744	(26,781)	2,084,963	484	51,151
Police Training Facility (C00262)	1,583,593	1,553,210	30,383	1,583,593	0	0
Fire Station #9 (C00306)	1,894,624	1,521,466	345,723	1,867,189	(135,563)	162,998
Custom Bomb Unit (C00394)	164,991	164,774	0	164,774	0	217
Fire Trucks (C00405)	1,557,000	1,145,902	409,773	1,555,675	0	1,325
CPD Channel 2 Enhancement (C00423)	60,000	44,304	12,500	56,804	0	3,196
P & F Priority Dispatch (C00425)	130,000	93,286	23,825	117,111	12,888	1
Downtown Cameras (C00426)	50,000	0	0	0	0	50,000
Fire Stn 4-5-6 Sprinklers (C00437)	56,926	0	3,587	3,587	213	53,126
Radio System Enhancement (C00449)	650,000	0	373,440	373,440	39,193	237,367
TOTAL PUBLIC SAFETY	9,672,301	7,843,074	1,249,289	9,092,363	(82,785)	662,723
TRANSPORTATION:						
Annual Street Program (40-158)	1,167,757	0	0	0	0	1,167,757
Traffic Safety (40-159)	145,070	94,723	0	94,723	0	50,347
Jt. State/City Projects (40-160)	834,533	0	0	0	0	834,533
Jt. County/City Projects (40-161)	486,264	15,500	0	15,500	0	470,764
Annual Sidewalks (40-162)	129,305	523	0	523	0	128,782
Street Landscaping (40-163)	159,739	0	0	0	0	159,739
Adopt a Spot (C00100)	97,500	89,060	2,264	91,324	0	6,176
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	4,008,085	3,353,669	7,361,754	87,282	458,981
Blackfoot Rd: Rt E N 3500 (C00130)	206,500	0	0	0	0	206,500
Annual Sidewalk Maint. (C00148)	317,500	100,757	0	100,757	0	216,743
Scott Blvd. (C00149)	16,142,607	6,110,970	4,901,780	11,012,750	3,824,202	1,305,655
GNM Oakland Gravel Sidewalks (C00157)	45,907	24,656	0	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)	741,654	64,015	0	64,015	0	677,639
Landscaping Rt AC (C00183)	60,000	45,704	2,481	48,185	0	11,815
Chapel Hill Rd Extension (C00202)	3,677,467	3,652,619	15,525	3,668,144	3,145	6,178
Brown School Rd - 763 to NW Loop (C00210)	2,042,009	2,046,950	(4,942)	2,042,008	0	1
Vandiver Ramp to Mexico Gravel (C00211)	6,734,924	4,968,341	1,746,596	6,714,937	20,361	(374)
Traffic Island Old 63/Stadium (C00213)	395,000	0	102	102	0	394,898
Annual Brick Street Renovation (C00234)	100,000	85,987	0	85,987	0	14,013
Annual Curb & Gutter Restoration (C00235)	100,000	0	0	0	0	100,000
Clark Lane - PP to St Charles (C00236)	5,886,224	484,699	727,138	1,211,837	22,280	4,652,107
Gans Rd @ 63 Interchange (C00237)	5,064,545	3,061,277	408,304	3,469,581	10,537	1,584,427
Hardin St. (C00238)	260,000	245,148	33	245,181	0	14,819
Providence Rd - Vandiver to Blue Ridge (C00239)	4,981,502	4,415,045	264,253	4,679,298	0	302,204
Mexico Gravel Rd - Vandiver to PP (C00241)	4,442,789	516,592	2,002,962	2,519,554	306,531	1,616,704
Bus Loop Sidewalks Candlelight/West (C00272)	118,000	0	0	0	0	118,000
Scott - Vawter School to KK (C00274)	755,000	105,579	70,731	176,310	0	578,690
Hunt Ave (C00275)	561,000	119,440	383,690	503,130	0	57,870
Burnham/Rollins/Prov Intersection (C00290)	100,000	16,815	40,475	57,290	0	42,710
GNM Eight Intersections (C00291)	516,350	367,800	118,332	486,132	29,423	795

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
GNM Rt K Bridge over Hinkson (C00303)	1,425,000	133,322	1,283,044	1,416,366	0	8,634
Highway 763 (C00305)	3,001,000	947,344	1,403	948,747	0	2,052,253
Worley Sidewalk PH I (C00309)	277,659	28,169	23,420	51,589	0	226,070
GNM Garth to Gans Bikeway (C00311)	293,988	285,406	0	285,406	0	8,582
I-70 Interchange PH I (C00312)	595,000	399,217	183,296	582,513	0	12,487
Landscaping Major Entryways (C00315)	38,000	22,882	10,000	32,882	0	5,118
Stadium TDD Projects (C00317)	2,159,391	702,834	247,595	950,429	911,443	297,519
GNM MU-Rock Bridge Bikeway (C00318)	205,824	5,705	183,753	189,458	0	16,366
Scott - Vawter to MKT (C00319)	580,000	386,769	135,930	522,699	9,167	48,134
Rolling Hills Old Hawthorn/Richland (C00320)	560,000	39,295	199,269	238,564	123,108	198,328
Bus Loop Sidewalks Jackson/Jeff (C00321)	200,000	0	6,130	6,130	0	193,870
GNM Sidewalks 763 Bs Loop/Big Bear (C00322)	557,030	48,979	10,391	59,370	0	497,660
GNM Sidewalks Ashland - MU Hinkson (C00323)	14,604	14,604	0	14,604	0	0
GNM Sidewalks Bway - Fairview/Stad (C00324)	135,733	39,189	74,150	113,339	0	22,394
GNM Sidewalks Fairview/Bway High (C00326)	19,010	19,010	0	19,010	0	0
GNM Sidewalks Garth - Truman/Tex (C00327)	11,930	11,929	0	11,929	0	1
GNM Sidewalks Leeway to B Strn Rd (C00328)	88,822	22,478	27,506	49,984	847	37,991
GNM Sidewalks Manor - Bway/Rollins (C00329)	24,724	24,723	0	24,723	0	1
GNM Sidewalks Oakland Gr - Smiley (C00330)	5,565	5,564	0	5,564	0	1
GNM Sidewalks Old 63 Grindstone S (C00331)	284,400	0	80,574	80,574	148,408	55,418
GNM Sidewalks Prov - Wilkes/Tex (C00332)	73,544	0	14,402	14,402	58,775	367
GNM Sidewalks Intersection Improv (C00333)	502,780	0	0	0	0	502,780
GNM Sidewalks Smiley E Derby Ridge (C00334)	53,543	22,356	12,120	34,476	503	18,564
GNM Sidewalks Stadium - Prov/College (C00335)	581,493	108,403	492,306	600,709	0	(19,216)
GNM Sidewalks Vandiver E of Rt B (C00336)	3,116	3,116	0	3,116	0	0
GNM Sidewalks Walnut - Wm/Old 63 (C00339)	126,000	41	322	363	0	125,637
GNM Sidewalks Ash - Stad/Heather (C00340)	55,618	22,448	25,205	47,653	368	7,597
GNM Sidewalks West - Stewart/West (C00341)	20,118	20,118	0	20,118	0	0
GNM Sidewalks West - Ash/Worley (C00342)	6,702	6,701	0	6,701	0	1
GNM Sidewalks Woodlawn Sexton/Wo (C00343)	6,248	6,247	0	6,247	0	1
GNM Oakland Gravel Pedway (C00366)	5,777	5,776	0	5,776	0	1
GNM Conley @ Walmart (C00367)	3,032	3,031	0	3,031	0	1
GNM Ashland Gravel Overpass (C00368)	15,610	15,609	0	15,609	0	1
GNM Providence Bikeway (C00372)	194,913	172,459	4,755	177,214	(906)	18,605
GNM Katy Place Connection (C00373)	41,240	35,710	5,036	40,746	0	494
GNM Wilson-Forum-Katy Conn (C00374)	112,499	48,761	3,750	52,511	223	59,765
GNM Stadium/MKT (C00375)	26,982	5,864	0	5,864	(28)	21,146
GNM Garth Extension (C00376)	217,917	97,426	112,316	209,742	0	8,175
GNM Rolling Norman Pedway (C00377)	56,109	17,001	0	17,001	0	39,108
GNM Red Oak Ln Conn Study (C00378)	18,176	5,171	0	5,171	0	13,005
GNM Python Crt Connection (C00379)	42,967	33,246	4,802	38,048	0	4,919
GNM Bear Creek Trail (C00380)	36,447	27,920	8,055	35,975	0	472
GNM Bear Creek Trail Plans (C00381)	41,098	29,113	2,772	31,885	0	9,213
GNM I-70 Bridge (C00382)	20,995	10,482	0	10,482	0	10,513
GNM Cosmo Park Trail (C00384)	33,348	24,136	3,456	27,592	0	5,756
GNM County House Trails (C00385)	112,138	97,974	12,699	110,673	0	1,465
GNM Chapel Hill Bridge Rep (C00386)	40,286	29,527	10,035	39,562	0	724
GNM County House Trail Stadium (C00387)	25,469	24,912	0	24,912	0	557
Fairview Worley Roundabout (C00392)	65,000	24,514	0	24,514	0	40,486
Missouri Theatre Sidewalk (C00393)	30,000	0	0	0	0	30,000
63 Overpass @ COLT (C00395)	425,000	425,000	0	425,000	0	0
Broadway: Garth to West (C00396)	656,594	103,829	18,339	122,168	0	534,426
GNM Daniel Boone Pedway (C00398)	9,890	9,890	0	9,890	0	0
GNM Prov Smiley-Blue Ridge (C00399)	60,327	37,950	5,028	42,978	0	17,349
GNM Prov/Stadium Intersection (C00400)	424,878	347,392	0	347,392	0	77,486
GNM Prov/Stewart Intersection (C00401)	401,501	356,708	0	356,708	0	44,793
GNM Forum/Stadium Intersection (C00402)	523,798	449,093	0	449,093	0	74,705
Brown Station Rd - Starke/Rt B (C00409)	200,000	320	0	320	0	199,680
Fairview Rd Sidewalks (C00411)	219,000	0	8,737	8,737	0	210,263
Waco Rd Sidewalk Improv. (C00412)	280,000	0	16,464	16,464	0	263,536
William Street (C00428)	205,000	0	0	0	0	205,000
GNM Prov & Bus Loop Intersection (C00429)	170,500	155	0	155	0	170,345
GNM Prov & Gr Meadows Intersection (C00430)	409,793	155	197,610	197,765	212,365	(337)
GNM Downtown Hub Prov/Flatbranch (C00431)	500	0	51	51	0	449
Rolling Hills WW/New Haven (C00433)	841,500	0	98,201	98,201	0	743,299
Waco Rd (C00435)	575,000	0	0	0	0	575,000
Maguire-Warren Extension (C00436)	541,983	0	1,594	1,594	0	540,389
Signal Nifong & Peachtree (C00439)	60,000	0	0	0	0	60,000
Texas Ave SW Garth/Prov (C00440)	130,000	0	7,951	7,951	0	122,049
Berry Building Sidewalk (C00442)	10,487	0	10,487	10,487	0	0
East Side Sidewalks PH I (C00443)	204,439	0	201,577	201,577	2,862	0

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Stadium Right in Right Out (C00450)	197,900	0	0	0	0	197,900
Range Line Rogers/Business Loop (C00451)	100,000	0	0	0	0	100,000
GNM Sidewalk Segments (C00453)	142,231	0	139,855	139,855	2,375	1
Ponderosa Gans to Blue Acres (C00454)	1,000,000	0	0	0	0	1,000,000
Broadway Sidewalk 8th-9th (C00455)	106,875	0	65,845	65,845	35,707	5,323
East Side Sidewalks PH II (C00456)	290,227	0	735	735	0	289,492
GNM Bikeway Twin Lakes/Vanderveen (C00468)	0	0	4,916	4,916	0	(4,916)
TOTAL TRANSPORTATION	85,537,531	36,493,758	17,989,275	54,483,033	5,808,978	25,245,520
PERSONAL DEVELOPMENT:						
Downtown improvements (40-74)	117,654	55,998	0	55,998	0	61,656
Greenbelt (40-113)	788,184	439,621	71,698	511,319	3,111	273,754
Park Acquis. Neighborhood Parks (40-145)	1,855,453	746,178	244,439	990,617	0	864,836
MKT Pkway Improv & Bridge (C00034)	717,283	195,896	432,159	628,055	0	89,228
Annual P & R Major Maint/Prog (C00056)	21,350	0	0	0	0	21,350
Stephen's Lake (C00095)	2,724,678	2,590,969	124,949	2,715,918	1,544	7,216
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	1,109,677	1,000	1,110,677	0	2,753
PMC Improvements (C00199)	187,928	182,123	5,846	187,969	0	(41)
Fairview Park Improvements (C00215)	71,133	72,814	(1,682)	71,132	0	1
Mill Creek School Park Dev (C00216)	15,000	0	0	0	15,000	0
Armory Sports Center Improvements (C00231)	50,000	36,990	0	36,990	0	13,010
Park Roads & Parking (C00242)	776,508	546,712	217,918	764,630	0	11,878
Hinkson Trail - Grindstone/Stephens (C00245)	841,205	76,562	151,762	228,324	573,631	39,250
City/School Park Improvements (C00249)	115,000	85,185	27	85,212	29,322	466
Auburn Hills Park Dev (C00276)	89,450	84,217	5,233	89,450	0	0
Oakland Bathhouse Improv (C00278)	76,888	69,702	2,181	71,883	0	5,005
Phillips Development PH I (C00279)	455,113	138,914	266,824	405,738	3,000	46,375
Youth Athletic Field Dev (C00280)	1,437,205	1,343,464	1,983	1,345,447	0	91,758
Hinkson Trl - Grindstone/Stephens II (C00281)	0	22,659	(22,659)	0	0	0
Hominy Trail Stephens/Wood. PH I (C00282)	1,820,000	75,717	47,904	123,621	28,652	1,667,727
MKT Trail Restrooms (C00283)	145,000	139,846	485	140,331	0	4,669
Kiwanis Park Restroom (C00294)	63,781	63,735	45	63,780	0	1
Nifong Park Improvements (C00295)	54,658	49,845	4,107	53,952	0	706
Cosmo-Bethel Tennis Complex (C00345)	138,209	129,911	8,297	138,208	0	1
Cosmo-Bethel Shelter/Restrooms (C00346)	185,886	185,642	243	185,885	0	1
Grasslands Park Development (C00347)	67,641	60,323	7,317	67,640	0	1
Eastport Neighborhood Park Dev (C00348)	88,000	47,273	29,997	77,270	1,000	9,730
S Regional Park Planning (C00350)	102,665	18,170	15,111	33,281	0	69,384
GNM BCT Connect/Improv (C00352)	448,903	296	164,315	164,611	284,564	(272)
GNM County House Trail PH I (C00355)	774,880	4,625	39,517	44,142	0	730,738
GNM Hinkson Trail to Rockbridge (C00358)	890,479	90,701	250,509	341,210	479,274	69,995
GNM Hinkdon to MU Rec Trail (C00359)	341,575	12,944	786	13,730	0	327,845
GNM MKT Connectors/Improv (C00360)	545,000	394	(80)	314	0	544,686
GNM Hominy Woodriddle/Clark (C00362)	256,000	37,112	81,750	118,862	18,777	118,361
Hickman Pool Natatorium Renov (C00364)	115,854	76,854	39,000	115,854	0	0
GNM Wabash Walkway (C00397)	80,000	0	0	0	0	80,000
Bench Replacement (C00413)	10,000	4,908	(4,908)	0	0	10,000
Brown Station Park Improv (C00414)	33,000	1,689	244	1,933	0	31,067
Cascades Neighborhood Park (C00415)	122,000	89,899	23,725	113,624	0	8,376
Douglass Park Baseball Improv (C00416)	55,000	13,539	35,976	49,515	0	5,485
Douglass Park Spray Grounds (C00417)	204,789	363	204,426	204,789	0	0
Rock Quarry Park Tennis/Basketball (C00419)	155,000	105,557	25,408	130,965	13,100	10,935
Smiley Ln Neighborhood Park (C00420)	110,550	68,131	41,972	110,103	0	447
Walkway Repair (C00421)	16,000	2,419	0	2,419	0	13,581
Scott's Branch PH I (C00422)	780,000	63,715	0	63,715	2,505	713,780
Fitness/Exercise Station Replacement (C00444)	8,767	0	5,855	5,855	0	2,912
Indian Hills Park Improvements (C00445)	130,000	0	65,760	65,760	26,337	37,903
Lange Neighborhood Park Dev (C00446)	110,000	0	66,797	66,797	2,276	40,927
Paquin Park Improv PH III (C00447)	30,000	0	19,013	19,013	0	10,987
Replace Hickman HS Pool Heater (C00448)	13,600	0	13,599	13,599	0	1
TOTAL PERSONAL DEVELOPMENT	19,410,699	9,192,830	2,688,848	11,881,678	1,482,093	6,046,928
TOTAL CAPITAL PROJECTS	\$146,290,160	\$67,389,412	\$34,541,277	\$101,930,689	\$8,406,548	\$35,952,923

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ENTERPRISE FUNDS

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

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

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

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

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

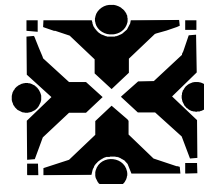
Solid Waste Fund - to account for the provision of solid waste collection and operation of the landfill.

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

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

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

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



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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2010 AND 2009

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2010	2009	2010	2009	2010	2009
CURRENT ASSETS:						
Cash and cash equivalents	\$27,978,533	\$43,716,502	\$ 2,187,742	\$ 1,490,774	\$ 432,492	\$ 190,831
Accounts receivable	20,281,555	16,650,400	1,302,557	1,108,107	77,447	28,273
Grants receivable	0	0	0	0	19,168	22,024
Accrued interest	173,798	259,579	34,037	43,703	3,417	2,486
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	58,664	56,500	0	0	0	0
Inventory	7,314,220	7,286,572	0	0	0	0
Prepaid expenses	2,755	18,850	0	0	813	0
Other assets	0	0	0	0	0	0
Total Current Assets	55,809,525	67,988,403	3,524,336	2,642,584	533,337	243,614
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	7,215,889	7,416,231	1,945,403	1,559,050	0	0
Revenue bond construction account	26,112,647	34,081,197	6,679,002	9,802,202	0	0
Cash and marketable securities restricted for capital projects	8,027,043	6,467,746	2,785,209	1,828,377	1,078,759	784,085
Replacement and renewal fund account	1,500,000	1,500,000	43,500	43,500	0	0
Operation and maintenance account	0	0	710,399	667,213	0	0
Bond/rent reserve account	13,384,089	13,384,089	1,777,070	1,777,070	0	0
Contingency account	0	0	200,000	200,000	0	0
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	56,239,668	62,849,263	14,140,583	15,877,412	1,078,759	784,085
Other:						
Customer security and escrow deposits	2,893,646	2,755,503	507,971	480,237	0	0
Grants receivable	0	0	2,657,979	0	119,231	149,881
Total Restricted Assets – Other	2,893,646	2,755,503	3,165,950	480,237	119,231	149,881
Total Restricted Assets	59,133,314	65,604,766	17,306,533	16,357,649	1,197,990	933,966
OTHER ASSETS:						
Unamortized costs	1,695,434	1,808,945	936,411	588,558	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	829,575	888,239	0	0	0	0
Total Other Assets	2,525,009	2,697,184	936,411	588,558	0	0
FIXED ASSETS:						
Property, plant, and equipment	363,795,622	332,781,503	191,002,162	187,732,824	26,909,340	26,565,034
Accumulated depreciation	(146,449,536)	(135,700,977)	(49,966,642)	(46,908,292)	(11,137,705)	(10,634,729)
Net Plant in Service	217,346,086	197,080,526	141,035,520	140,824,532	15,771,635	15,930,305
Construction in progress	8,287,729	6,001,130	16,095,665	8,413,772	267	0
Net Fixed Assets	225,633,815	203,081,656	157,131,185	149,238,304	15,771,902	15,930,305
TOTAL ASSETS	\$343,101,663	\$339,372,009	\$178,898,465	\$168,827,095	\$17,503,229	\$17,107,885

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2010 AND 2009

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2010	2009	2010	2009	2010	2009	2010	2009
\$ 1,866,138	\$ 1,482,107	\$ 6,011,938	\$ 3,804,085	\$ 2,605,044	\$ 2,855,701	\$ 2,143,293	\$2,253,835
82,313	236,673	1,579,039	1,538,131	92,615	26,933	723	1,441
0	321,852	5,889	68,861	0	0	0	0
6,866	6,640	22,352	22,250	50,162	75,254	5,054	5,994
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	76,822	246,545	0	0	22,515	23,182
0	0	0	0	0	0	0	0
138	138	0	0	0	1,500	600	10,528
<u>1,955,455</u>	<u>2,047,410</u>	<u>7,696,040</u>	<u>5,679,872</u>	<u>2,747,821</u>	<u>2,959,388</u>	<u>2,172,185</u>	<u>2,294,980</u>
0	0	435,640	426,112	463,580	450,668	0	0
0	0	0	0	3,223,191	11,324,723	0	0
1,064,869	996,904	579,367	796,653	4,674,422	4,336,642	562,215	501,725
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	1,742,414	0	0
0	0	0	0	0	0	0	0
0	0	1,303,914	1,960,901	0	0	0	0
<u>1,064,869</u>	<u>996,904</u>	<u>3,146,531</u>	<u>4,011,276</u>	<u>10,103,607</u>	<u>17,854,447</u>	<u>562,215</u>	<u>501,725</u>
0	0	511,977	484,087	0	0	0	0
0	0	0	0	0	0	0	0
0	0	511,977	484,087	0	0	0	0
<u>1,064,869</u>	<u>996,904</u>	<u>3,658,508</u>	<u>4,495,363</u>	<u>10,103,607</u>	<u>17,854,447</u>	<u>562,215</u>	<u>501,725</u>
0	0	86,442	95,726	310,407	327,481	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	86,442	95,726	310,407	327,481	0	0
11,724,095	9,913,582	31,380,955	30,376,061	16,398,330	16,327,057	21,488,150	21,461,163
<u>(4,733,819)</u>	<u>(4,156,828)</u>	<u>(19,331,757)</u>	<u>(18,575,849)</u>	<u>(7,840,388)</u>	<u>(7,595,148)</u>	<u>(7,064,355)</u>	<u>(6,453,325)</u>
6,990,276	5,756,754	12,049,198	11,800,212	8,557,942	8,731,909	14,423,795	15,007,838
0	0	90,867	14,300	12,756,633	2,778,306	62,925	0
<u>6,990,276</u>	<u>5,756,754</u>	<u>12,140,065</u>	<u>11,814,512</u>	<u>21,314,575</u>	<u>11,510,215</u>	<u>14,486,720</u>	<u>15,007,838</u>
<u>\$10,010,600</u>	<u>\$8,801,068</u>	<u>\$23,581,055</u>	<u>\$22,085,473</u>	<u>\$34,476,410</u>	<u>\$32,651,531</u>	<u>\$17,221,120</u>	<u>\$17,804,543</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2010 AND 2009

ASSETS	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2010	2009	2010	2009	2010	2009
CURRENT ASSETS:						
Cash and cash equivalents	\$279,619	\$142,539	\$ 835,682	\$ 527,880	\$44,340,481	\$56,464,254
Accounts receivable	23,230	27,907	94,199	96,428	23,533,678	19,714,293
Grants receivable	0	0	0	0	25,057	412,737
Accrued interest	784	824	3,070	3,601	299,540	420,331
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	58,664	56,500
Inventory	225,615	177,229	0	0	7,639,172	7,733,528
Prepaid expenses	0	0	0	0	3,568	18,850
Other assets	0	0	0	0	738	12,166
Total Current Assets	529,248	348,499	932,951	627,909	75,900,898	84,832,659
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	10,060,512	9,852,061
Revenue bond construction account	0	0	0	0	36,014,840	55,208,122
Cash and marketable securities restricted for Capital Projects	49,151	169,442	488,143	815,661	19,309,178	16,697,235
Replacement and renewal fund account	0	0	0	0	1,543,500	1,543,500
Operation and maintenance account	0	0	0	0	710,399	667,213
Bond/rent reserve account	0	0	0	0	17,731,183	17,731,183
Contingency account	0	0	0	0	200,000	200,000
Closure and postclosure reserve	0	0	0	0	1,303,914	1,960,901
Total Restricted Assets – Cash and Cash Equivalents	49,151	169,442	488,143	815,661	86,873,526	103,860,215
Other:						
Customer security and escrow deposits	0	0	0	0	3,913,594	3,719,827
Grants receivable	211,375	140,583	0	0	2,988,585	290,464
Total Restricted Assets – Other	211,375	140,583	0	0	6,902,179	4,010,291
Total Restricted Assets	260,526	310,025	488,143	815,661	93,775,705	107,870,506
OTHER ASSETS:						
Unamortized costs	0	0	0	0	3,028,694	2,820,710
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0	829,575	888,239
Total Other Assets	0	0	0	0	3,858,269	3,708,949
FIXED ASSETS:						
Property, plant and equipment	13,249,481	8,736,151	12,549,439	12,019,425	688,497,574	645,912,800
Accumulated depreciation	(3,553,072)	(3,199,419)	(4,092,595)	(3,610,563)	(254,169,869)	(236,835,130)
Net Plant in Service	9,696,409	5,536,732	8,456,844	8,408,862	434,327,705	409,077,670
Construction in progress	216,565	379,329	295,136	329,454	37,805,787	17,916,291
Net Fixed Assets	9,912,974	5,916,061	8,751,980	8,738,316	472,133,492	426,993,961
TOTAL ASSETS	\$10,702,748	\$6,574,585	\$10,173,074	\$10,181,886	\$645,668,364	\$623,406,075

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2010 AND 2009

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2010	2009	2010	2009	2010	2009
CURRENT LIABILITIES:						
Accounts payable	\$7,202,393	\$7,508,603	\$ 231,278	\$ 175,103	\$ 49,727	\$ 28,345
Accrued payroll and payroll taxes	1,460,920	1,373,335	329,285	290,146	100,480	111,434
Accrued sales taxes	344,885	317,057	0	0	0	0
Due to other funds	1,538,217	1,472,852	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	18,000	0	0	0	0
Other liabilities	1,572,270	1,754,401	16,165	1,223	8,334	6,764
Total Current Liabilities	12,136,685	12,444,248	576,728	466,472	158,541	146,543
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	1,028,633	713,664	2,926,127	1,821,602	138,747	157,403
Accrued interest	3,183,388	2,947,639	617,218	324,567	0	0
Revenue bonds payable – current maturities	4,175,000	4,020,000	1,420,000	1,375,000	0	0
Special obligation bonds payable	0	0	455,000	430,000	0	0
Customer security and escrow deposits	2,893,646	2,755,503	507,971	480,237	0	0
Advances from other funds	0	0	250,000	345,000	0	0
Total Current Liabilities (Payable from Restricted Assets)	11,280,667	10,436,806	6,176,316	4,776,406	138,747	157,403
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	77,848,648	82,046,307	31,787,073	26,982,275	0	0
Other long-term liabilities	0	470,149	0	0	0	0
Special obligation bonds payable	61,352,963	61,414,143	8,608,412	9,066,382	0	0
Total Long-Term Liabilities	139,201,611	143,930,599	40,395,485	36,048,657	0	0
Total Liabilities	162,618,963	166,811,653	47,148,529	41,291,535	297,288	303,946
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	174,369,311	166,446,967	57,100,796	52,886,420	6,987,172	6,585,170
Total Fund Equity	180,482,700	172,560,356	131,749,936	127,535,560	17,205,941	16,803,939
TOTAL LIABILITIES AND FUND EQUITY	\$343,101,663	\$339,372,009	\$178,898,465	\$168,827,095	\$17,503,229	\$17,107,885

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2010 AND 2009

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2010	2009	2010	2009	2010	2009	2010	2009
\$ 51,815	\$ 35,187	\$ 488,040	\$ 272,160	\$ 16,855	\$ 49,225	\$ 105,161	\$ 120,800
171,486	157,276	409,456	352,188	34,068	34,176	283,704	281,575
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
35,882	16,973	15,000	15,000	75,929	75,967	13,857	5,125
0	0	76,353	74,284	4,179	2,229	250	286
<u>259,183</u>	<u>209,436</u>	<u>988,849</u>	<u>713,632</u>	<u>131,031</u>	<u>161,597</u>	<u>402,972</u>	<u>407,786</u>
0	0	83,207	64,031	2,976,635	1,527,126	20,807	940
0	0	48,974	52,779	93,580	97,334	0	0
0	0	0	0	0	0	0	0
0	0	580,000	560,000	555,000	530,000	0	0
0	0	511,977	484,087	0	0	0	0
0	0	1,025,000	0	0	0	222,775	341,851
<u>0</u>	<u>0</u>	<u>2,249,158</u>	<u>1,160,897</u>	<u>3,625,215</u>	<u>2,154,460</u>	<u>243,582</u>	<u>342,791</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	1,303,914	1,960,901	0	0	0	0
0	0	6,136,517	6,720,615	17,170,064	17,716,171	0	0
<u>0</u>	<u>0</u>	<u>7,440,431</u>	<u>8,681,516</u>	<u>17,170,064</u>	<u>17,716,171</u>	<u>0</u>	<u>0</u>
<u>259,183</u>	<u>209,436</u>	<u>10,678,438</u>	<u>10,556,045</u>	<u>20,926,310</u>	<u>20,032,228</u>	<u>646,554</u>	<u>750,577</u>
1,066,037	1,066,037	2,594	2,594	28,965	28,965	2,464,612	2,464,612
0	0	0	0	0	0	0	0
0	0	0	0	0	0	206,763	206,763
1,400,072	1,400,072	0	0	58,846	58,846	103,865	103,865
0	0	0	0	348	348	4,458	4,458
2,466,109	2,466,109	2,594	2,594	88,159	88,159	2,779,698	2,779,698
<u>7,285,308</u>	<u>6,125,523</u>	<u>12,900,023</u>	<u>11,526,834</u>	<u>13,461,941</u>	<u>12,531,144</u>	<u>13,794,868</u>	<u>14,274,268</u>
<u>9,751,417</u>	<u>8,591,632</u>	<u>12,902,617</u>	<u>11,529,428</u>	<u>13,550,100</u>	<u>12,619,303</u>	<u>16,574,566</u>	<u>17,053,966</u>
<u>\$10,010,600</u>	<u>\$8,801,068</u>	<u>\$23,581,055</u>	<u>\$22,085,473</u>	<u>\$34,476,410</u>	<u>\$32,651,531</u>	<u>\$17,221,120</u>	<u>\$17,804,543</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2010 AND 2009

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2010	2009	2010	2009	2010	2009
CURRENT LIABILITIES:						
Accounts payable	\$115,971	\$75,690	\$ 42,297	\$ 30,177	\$8,303,537	\$8,295,290
Accrued payroll and payroll taxes	14,614	25,213	44,528	59,901	2,848,541	2,685,244
Accrued sales taxes	0	0	0	0	344,885	317,057
Due to other funds	0	0	0	0	1,538,217	1,472,852
Loans payable to other funds – current maturities	58,664	56,500	0	0	58,664	56,500
Obligations under capital leases	0	0	0	0	0	0
Unearned revenue	0	0	0	0	158,668	131,065
Other liabilities	2,400	2,400	6,893	6,505	1,686,844	1,848,092
Total Current Liabilities	191,649	159,803	93,718	96,583	14,939,356	14,806,100
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	604,640	127,952	202,073	73,066	7,980,869	4,485,784
Accrued interest	0	0	0	0	3,943,160	3,422,319
Revenue bonds payable – current maturities	0	0	0	0	5,595,000	5,395,000
Special obligation bonds payable	0	0	0	0	1,590,000	1,520,000
Customer security and escrow deposits	0	0	0	0	3,913,594	3,719,827
Advances from other funds	0	0	0	0	1,497,775	686,851
Total Current Liabilities (Payable from Restricted Assets)	604,640	127,952	202,073	73,066	24,520,398	19,229,781
LONG-TERM LIABILITIES:						
Loans payable to other funds	829,575	888,239	0	0	829,575	888,239
Obligations under capital leases	0	0	0	0	0	0
Revenue bonds payable	0	0	0	0	109,635,721	109,028,582
Other long-term liabilities	0	0	0	0	1,303,914	2,431,050
Special obligation bonds payable	0	0	0	0	93,267,956	94,917,311
Total Long-Term Liabilities	829,575	888,239	0	0	205,037,166	207,265,182
Total Liabilities	1,625,864	1,175,994	295,791	169,649	244,496,920	241,301,063
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	6,160,703	2,482,410	8,520,137	8,655,091	300,580,259	281,513,827
Total Fund Equity	9,076,884	5,398,591	9,877,283	10,012,237	401,171,444	382,105,012
TOTAL LIABILITIES AND FUND EQUITY	\$10,702,748	\$6,574,585	\$10,173,074	\$10,181,886	\$645,668,364	\$623,406,075

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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, 2010 AND 2009

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2010	2009	2010	2009	2010	2009
OPERATING REVENUES:						
Charges for services	\$137,633,839	\$126,435,095	\$12,228,688	\$10,601,805	\$599,804	\$481,984
OPERATING EXPENSES:						
Personal services	15,786,287	15,470,692	3,971,309	3,610,527	1,007,184	1,019,399
Materials, supplies, and power	77,435,715	71,213,158	616,791	616,056	125,340	137,758
Travel and training	145,826	157,122	13,321	5,673	20,286	12,595
Intragovernmental	3,680,680	3,442,442	1,207,322	1,126,719	225,170	216,504
Utilities, services, and miscellaneous	7,911,844	8,810,612	1,767,960	2,278,204	408,656	289,082
TOTAL OPERATING EXPENSES	104,960,352	99,094,026	7,576,703	7,637,179	1,786,636	1,675,338
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	32,673,487	27,341,069	4,651,985	2,964,626	(1,186,832)	(1,193,354)
Payment-in-lieu-of-tax	(12,680,470)	(11,481,441)	0	0	0	0
Depreciation	(10,997,082)	(10,350,644)	(3,073,225)	(2,992,160)	(610,086)	(557,328)
OPERATING INCOME (LOSS)	8,995,935	5,508,984	1,578,760	(27,534)	(1,796,918)	(1,750,682)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	3,742,207	4,280,043	1,308,221	1,044,175	45,986	34,252
Revenue from other governmental units	8,312	9,043	0	0	50,767	44,895
Miscellaneous revenue	1,453,678	1,700,815	172,125	205,356	5,697	7,126
Interest expense	(6,384,864)	(5,940,890)	(1,759,110)	(1,247,763)	0	0
Loss on disposal of fixed assets	(57,779)	(67,698)	(2,625)	(8,546)	(92,225)	0
Miscellaneous expense	(112,550)	(101,522)	(122,502)	(101,942)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(1,350,996)	(120,209)	(403,891)	(108,720)	10,225	86,273
INCOME (LOSS) BEFORE OPERATING TRANSFERS	7,644,939	5,388,775	1,174,869	(136,254)	(1,786,693)	(1,664,409)
OPERATING TRANSFERS:						
Operating transfers from other funds	0	0	0	0	1,841,667	1,347,250
Operating transfers to other funds	(50,000)	(50,000)	(122,365)	(5,611)	0	0
TOTAL OPERATING TRANSFERS	(50,000)	(50,000)	(122,365)	(5,611)	1,841,667	1,347,250
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	7,594,939	5,338,775	1,052,504	(141,865)	54,974	(317,159)
Capital contribution	327,405	268,382	3,161,872	1,161,889	347,028	673,145
NET INCOME (LOSS)	7,922,344	5,607,157	4,214,376	1,020,024	402,002	355,986
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	7,922,344	5,607,157	4,214,376	1,020,024	402,002	355,986
RETAINED EARNINGS, BEGINNING OF PERIOD	166,446,967	160,839,810	52,886,420	51,866,396	6,585,170	6,229,184
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	\$174,369,311	\$166,446,967	\$57,100,796	\$52,886,420	\$6,987,172	\$6,585,170

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2010	2009	2010	2009	2010	2009	2010	2009
\$1,517,701	\$1,447,616	\$ 14,999,390	\$ 14,022,873	\$1,796,627	1,737,094	\$ 4,079,714	\$ 4,120,606
2,624,376	2,601,527	5,118,640	5,055,126	373,242	377,892	3,455,672	3,529,001
1,183,595	1,066,246	3,636,511	3,260,574	54,779	52,770	889,678	862,468
6,667	4,469	18,165	14,740	0	0	6,159	8,544
581,009	587,287	1,563,944	1,510,940	117,340	114,530	672,126	611,460
519,575	545,870	1,685,870	1,717,915	188,659	186,015	1,173,805	1,146,489
4,915,222	4,805,399	12,023,130	11,559,295	734,020	731,207	6,197,440	6,157,962
(3,397,521)	(3,357,783)	2,976,260	2,463,578	1,062,607	1,005,887	(2,117,726)	(2,037,356)
0	0	0	0	0	0	0	0
(607,602)	(567,229)	(1,732,158)	(1,554,389)	(278,649)	(279,179)	(619,955)	(616,795)
(4,005,123)	(3,925,012)	1,244,102	909,189	783,958	726,708	(2,737,681)	(2,654,151)
104,103	109,543	379,732	421,142	919,891	646,192	87,750	100,321
1,524,937	1,828,755	139,682	143,772	0	0	0	0
45,424	41,205	63,994	71,615	407	11,991	24,925	15,678
(443)	(1,241)	(297,794)	(320,839)	(692,742)	(277,836)	(13,207)	(18,539)
(23,863)	(8,469)	(112,506)	(260,557)	(25,840)	(1,326)	0	0
0	0	(9,678)	(9,545)	(17,715)	(6,349)	(33,322)	(30,414)
1,650,158	1,969,793	163,430	45,588	184,001	372,672	66,146	67,046
(2,354,965)	(1,955,219)	1,407,532	954,777	967,959	1,099,380	(2,671,535)	(2,587,105)
1,681,804	1,779,618	0	0	0	75,000	2,217,135	2,362,160
(23,243)	(22,444)	(34,343)	(22,444)	(37,162)	(36,924)	(25,000)	0
1,658,561	1,757,174	(34,343)	(22,444)	(37,162)	38,076	2,192,135	2,362,160
(696,404)	(198,045)	1,373,189	932,333	930,797	1,137,456	(479,400)	(224,945)
1,856,189	91,968	0	0	0	0	0	0
1,159,785	(106,077)	1,373,189	932,333	930,797	1,137,456	(479,400)	(224,945)
0	0	0	0	0	0	0	0
1,159,785	(106,077)	1,373,189	932,333	930,797	1,137,456	(479,400)	(224,945)
6,125,523	6,231,600	11,526,834	10,594,501	12,531,144	11,393,688	14,274,268	14,499,213
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$7,285,308</u>	<u>\$6,125,523</u>	<u>\$12,900,023</u>	<u>\$11,526,834</u>	<u>\$13,461,941</u>	<u>\$12,531,144</u>	<u>\$13,794,868</u>	<u>\$14,274,268</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2010	2009	2010	2009	2010	2009
OPERATING REVENUES:						
Charges for services	\$824,472	\$662,749	\$ 1,133,294	\$ 1,223,104	\$174,813,529	\$160,732,926
OPERATING EXPENSES:						
Personal services	193,003	236,095	353,877	708,906	32,883,590	32,609,165
Materials, supplies, and power	85,133	101,555	134,785	104,689	84,162,327	77,415,274
Travel and training	2,051	3,986	179	1,340	212,654	208,469
Intragovernmental	77,080	72,155	206,437	245,945	8,331,108	7,927,982
Utilities, services, and miscellaneous	151,402	174,079	109,126	162,255	13,916,897	15,310,521
TOTAL OPERATING EXPENSES	508,669	587,870	804,404	1,223,135	139,506,576	133,471,411
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	315,803	74,879	328,890	(31)	35,306,953	27,261,515
Payment-in-lieu-of-tax	0	0	0	0	(12,680,470)	(11,481,441)
Depreciation	(332,494)	(318,463)	(482,032)	(426,176)	(18,733,283)	(17,662,363)
OPERATING INCOME (LOSS)	(16,691)	(243,584)	(153,142)	(426,207)	3,893,200	(1,882,289)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	5,756	22,017	57,936	71,223	6,651,582	6,728,908
Revenue from other governmental units	0	0	0	0	1,723,698	2,026,465
Miscellaneous revenue	9,239	4,545	4,994	3,668	1,780,483	2,061,999
Interest expense	(34,883)	(35,328)	0	0	(9,183,043)	(7,842,436)
Loss on disposal of fixed assets	0	0	0	0	(314,838)	(346,596)
Miscellaneous expense	(2,403)	0	0	0	(298,170)	(249,772)
TOTAL NONOPERATING REVENUES (EXPENSES)	(22,291)	(8,766)	62,930	74,891	359,712	2,378,568
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(38,982)	(252,350)	(90,212)	(351,316)	4,252,912	496,279
OPERATING TRANSFERS:						
Operating transfers from other funds	50,000	50,000	0	0	5,790,606	5,614,028
Operating transfers to other funds	0	0	(61,053)	0	(353,166)	(137,423)
TOTAL OPERATING TRANSFERS	50,000	50,000	(61,053)	0	5,437,440	5,476,605
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	11,018	(202,350)	(151,265)	(351,316)	9,690,352	5,972,884
Capital contribution	3,667,275	258,450	16,311	23,163	9,376,080	2,476,997
NET INCOME (LOSS)	3,678,293	56,100	(134,954)	(328,153)	19,066,432	8,449,881
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	3,678,293	56,100	(134,954)	(328,153)	19,066,432	8,449,881
RETAINED EARNINGS, BEGINNING OF PERIOD	2,482,410	2,426,310	8,655,091	8,983,244	281,513,827	273,063,946
Equity transfer to other funds	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	\$6,160,703	\$2,482,410	\$8,520,137	\$8,655,091	\$300,580,259	\$281,513,827

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2010	2009	2010	2009	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$8,995,935	\$5,508,984	\$ 1,578,760	\$ (27,534)	\$ (1,796,918)	\$ (1,750,682)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	10,997,082	10,350,644	3,073,225	2,992,160	610,086	557,328
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	(3,631,155)	(896,299)	(194,450)	59,118	(49,174)	25,616
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	56,500	(77,029)	0	0	0	0
Increase (decrease) in accounts payable	(306,210)	975,508	56,175	(20,440)	21,382	(14,937)
Increase (decrease) in accrued payroll	87,585	90,944	39,139	28,265	(10,954)	11,645
Decrease (increase) in inventory	(27,648)	93,709	0	0	0	0
Decrease (increase) in prepaid expenses	16,095	(18,850)	0	0	(813)	0
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accrued sales tax	27,828	(22,543)	0	0	0	0
Increase (decrease) in due to other funds	65,365	85,600	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	(43,988)	443,106	42,676	34,580	1,570	1,024
Unrealized gain (loss) on cash equivalents	(2,135,410)	1,512,304	(393,618)	251,951	(16,388)	14,461
Other nonoperating revenue (expense)	1,453,678	1,700,815	172,125	205,356	5,697	7,126
Net cash provided by (used for) operating activities	<u>15,555,657</u>	<u>19,746,893</u>	<u>4,374,032</u>	<u>3,523,456</u>	<u>(1,235,512)</u>	<u>(1,148,419)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	1,841,667	1,347,250
Operating transfers out	(50,000)	(50,000)	(122,365)	(5,611)	0	0
Operating grants	8,312	18,560	0	0	53,623	22,871
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(41,688)</u>	<u>(31,440)</u>	<u>(122,365)</u>	<u>(5,611)</u>	<u>1,895,290</u>	<u>1,370,121</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	0	16,644,691	3,820,953	10,405,000	0	0
Debt service – interest payments	(6,691,188)	(6,171,822)	(1,506,964)	(1,256,847)	0	0
Debt service – principal and advance refunding payments	(4,020,000)	(3,875,000)	(1,805,000)	(1,765,000)	0	0
Acquisition and construction of capital assets	(32,250,982)	(10,768,472)	(7,845,083)	(6,709,912)	(405,161)	(711,633)
Decrease in construction contracts	(713,664)	(1,392,264)	(1,821,602)	(685,936)	(157,403)	(1,148,940)
Fiscal agent fees payments	(10,954)	(268,814)	(470,355)	(225,310)	0	0
Capital contributions	0	0	2,747,752	11,920	377,678	1,630,690
Proceeds from advances from other funds	0	0	(95,000)	175,000	0	0
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(43,686,788)</u>	<u>(5,831,681)</u>	<u>(6,975,299)</u>	<u>(51,085)</u>	<u>(184,886)</u>	<u>(229,883)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	5,963,398	2,628,027	1,711,505	745,553	61,443	18,818
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>5,963,398</u>	<u>2,628,027</u>	<u>1,711,505</u>	<u>745,553</u>	<u>61,443</u>	<u>18,818</u>
Net increase (decrease) in cash and cash equivalents	(22,209,421)	16,511,799	(1,012,127)	4,212,313	536,335	10,637
CASH AND CASH EQUIVALENTS AT BEGINNING 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>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$87,111,847</u></u>	<u><u>\$109,321,268</u></u>	<u><u>\$16,836,296</u></u>	<u><u>\$17,848,423</u></u>	<u><u>\$1,511,251</u></u>	<u><u>\$974,916</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2010	2009	2010	2009	2010	2009	2010	2009
\$ (4,005,123)	\$ (3,925,012)	\$ 1,244,102	\$ 909,189	\$ 783,958	\$ 726,708	\$ (2,737,681)	\$ (2,654,151)
607,602	567,229	1,732,158	1,554,389	278,649	279,179	619,955	616,795
154,360	(93,681)	(40,908)	124,082	(65,682)	35,047	718	980
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
16,628	14,192	215,880	(274,866)	(32,370)	(88,463)	(15,639)	39,271
14,210	20,513	57,268	42,802	(108)	343	2,129	23,872
0	0	169,723	(146,073)	0	0	667	12,588
0	0	0	0	1,500	0	9,928	0
0	0	0	744	0	(1,500)	0	(9,928)
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
18,909	1,229	(627,028)	(146,262)	1,912	4,444	8,696	2,246
(37,621)	38,818	(170,670)	128,291	(377,919)	324,899	(42,006)	34,841
45,424	41,205	63,994	71,615	407	11,991	24,925	15,678
<u>(3,185,611)</u>	<u>(3,335,507)</u>	<u>2,644,519</u>	<u>2,263,911</u>	<u>590,347</u>	<u>1,292,648</u>	<u>(2,128,308)</u>	<u>(1,917,808)</u>
1,681,804	1,779,618	0	0	0	75,000	2,217,135	2,362,160
(23,243)	(22,444)	(34,343)	(22,444)	(37,162)	(36,924)	(25,000)	0
1,846,789	1,523,239	202,654	143,198	0	0	0	0
0	0	0	0	0	0	0	0
<u>3,505,350</u>	<u>3,280,413</u>	<u>168,311</u>	<u>120,754</u>	<u>(37,162)</u>	<u>38,076</u>	<u>2,192,135</u>	<u>2,362,160</u>
0	0	0	0	0	13,079,593	0	0
(443)	(1,241)	(305,697)	(328,450)	(930,188)	(210,948)	(13,207)	(18,539)
0	0	(560,000)	(540,000)	(530,000)	(515,000)	0	0
(1,864,987)	(130,337)	(2,087,010)	(2,673,847)	(6,889,629)	(1,194,292)	(78,030)	(122,393)
0	0	(64,031)	(137,172)	(1,527,126)	(7,052)	(940)	(18,888)
0	0	(394)	(261)	(641)	(286,668)	(33,322)	(30,414)
1,856,189	91,968	0	0	0	0	0	0
0	0	1,025,000	0	0	0	(119,076)	(113,743)
0	0	0	0	0	0	0	0
<u>(9,241)</u>	<u>(39,610)</u>	<u>(1,992,132)</u>	<u>(3,679,730)</u>	<u>(9,877,584)</u>	<u>10,865,633</u>	<u>(244,575)</u>	<u>(303,977)</u>
141,498	64,205	550,300	274,691	1,322,902	249,093	130,696	60,885
0	0	0	0	0	0	0	0
<u>141,498</u>	<u>64,205</u>	<u>550,300</u>	<u>274,691</u>	<u>1,322,902</u>	<u>249,093</u>	<u>130,696</u>	<u>60,885</u>
451,996	(30,499)	1,370,998	(1,020,374)	(8,001,497)	12,445,450	(50,052)	201,260
<u>2,479,011</u>	<u>2,509,510</u>	<u>8,299,448</u>	<u>9,319,822</u>	<u>20,710,148</u>	<u>8,264,698</u>	<u>2,755,560</u>	<u>2,554,300</u>
<u>\$2,931,007</u>	<u>\$2,479,011</u>	<u>\$9,670,446</u>	<u>\$8,299,448</u>	<u>\$12,708,651</u>	<u>\$20,710,148</u>	<u>\$2,705,508</u>	<u>\$2,755,560</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009**

	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2010	2009	2010	2009	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	(\$16,691)	(\$243,584)	\$ (153,142)	\$ (426,207)	\$3,893,200	(\$1,882,289)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	332,494	318,463	482,032	426,176	18,733,283	17,662,363
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	4,677	93,846	2,229	5,676	(3,819,385)	(645,615)
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	56,500	(77,029)
Increase (decrease) in accounts payable	40,281	(11,861)	12,120	27,490	8,247	645,894
Increase (decrease) in accrued payroll	(10,599)	(2,828)	(15,373)	(2,596)	163,297	212,960
Decrease (increase) in inventory	(48,386)	59,738	0	0	94,356	19,962
Decrease (increase) in prepaid expenses	0	0	0	0	26,710	(18,850)
Decrease (increase) in other assets	0	0	0	0	0	(10,684)
Increase (decrease) in accrued sales tax	0	0	0	0	27,828	(22,543)
Increase (decrease) in due to other funds	0	0	0	0	65,365	85,600
Increase (decrease) in loans payable to other funds	2,164	7,980	0	0	2,164	7,980
Increase (decrease) in other liabilities	0	0	388	1,203	(596,865)	341,570
Unrealized gain (loss) on cash equivalents	(140)	4,628	(32,467)	20,707	(3,206,239)	2,330,900
Other nonoperating revenue (expense)	9,239	4,545	4,994	3,668	1,780,483	2,061,999
Net cash provided by (used for) operating activities	<u>313,039</u>	<u>230,927</u>	<u>300,781</u>	<u>56,117</u>	<u>17,228,944</u>	<u>20,712,218</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	50,000	50,000	0	0	5,790,606	5,614,028
Operating transfers out	0	0	(61,053)	0	(353,166)	(137,423)
Operating grants	0	0	0	0	2,111,378	1,707,868
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>50,000</u>	<u>50,000</u>	<u>(61,053)</u>	<u>0</u>	<u>7,548,818</u>	<u>7,184,473</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	0	130,000	0	0	3,820,953	40,259,284
Debt service – interest payments	(34,883)	(35,328)	0	0	(9,482,570)	(8,023,175)
Debt service – principal and advance refunding payments	(58,664)	(60,951)	0	0	(6,973,664)	(6,755,951)
Acquisition and construction of capital assets	(3,727,170)	(557,672)	(293,623)	(630,933)	(55,441,675)	(23,499,491)
Decrease in construction contracts	(127,952)	(68,849)	(73,066)	(100,579)	(4,485,784)	(3,559,680)
Fiscal agent fees payments	0	0	0	0	(515,666)	(811,467)
Capital contributions	3,596,483	117,867	16,311	23,163	8,594,413	1,875,608
Proceeds from advances from other funds	0	0	0	0	810,924	61,257
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(352,186)</u>	<u>(474,933)</u>	<u>(350,378)</u>	<u>(708,349)</u>	<u>(63,673,069)</u>	<u>(453,615)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	5,936	16,804	90,934	47,415	9,978,612	4,105,491
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>5,936</u>	<u>16,804</u>	<u>90,934</u>	<u>47,415</u>	<u>9,978,612</u>	<u>4,105,491</u>
Net increase (decrease) in cash and cash equivalents	16,789	(177,202)	(19,716)	(604,817)	(28,916,695)	31,548,567
CASH AND CASH EQUIVALENTS AT BEGINNING 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>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$328,770</u></u>	<u><u>\$311,981</u></u>	<u><u>\$1,323,825</u></u>	<u><u>\$1,343,541</u></u>	<u><u>\$135,127,601</u></u>	<u><u>\$164,044,296</u></u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

	<u>Water and Electric Utility Fund</u>		<u>Sanitary Sewer Utility Fund</u>		<u>Regional Airport Fund</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$27,978,533	\$43,716,502	\$2,187,742	\$1,490,774	\$432,492	\$190,831
Restricted assets – cash and cash equivalents	<u>59,133,314</u>	<u>65,604,766</u>	<u>14,648,554</u>	<u>16,357,649</u>	<u>1,078,759</u>	<u>784,085</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$87,111,847</u>	<u>\$109,321,268</u>	<u>\$16,836,296</u>	<u>\$17,848,423</u>	<u>\$1,511,251</u>	<u>\$974,916</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	\$327,405	\$268,382	\$149,952	\$1,149,969	\$0	\$0
Construction contracts payable	<u>1,028,633</u>	<u>713,664</u>	<u>2,926,127</u>	<u>1,821,602</u>	<u>138,747</u>	<u>157,403</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$1,356,038</u>	<u>\$982,046</u>	<u>\$3,076,079</u>	<u>\$2,971,571</u>	<u>\$138,747</u>	<u>\$157,403</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2010	2009	2010	2009	2010	2009	2010	2009
\$1,866,138	\$1,482,107	\$6,011,938	\$3,804,085	\$2,605,044	\$2,855,701	\$2,143,293	\$2,253,835
<u>1,064,869</u>	<u>996,904</u>	<u>3,658,508</u>	<u>4,495,363</u>	<u>10,103,607</u>	<u>17,854,447</u>	<u>562,215</u>	<u>501,725</u>
<u>\$2,931,007</u>	<u>\$2,479,011</u>	<u>\$9,670,446</u>	<u>\$8,299,448</u>	<u>\$12,708,651</u>	<u>\$20,710,148</u>	<u>\$2,705,508</u>	<u>\$2,755,560</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>0</u>	<u>0</u>	<u>83,207</u>	<u>64,031</u>	<u>2,976,635</u>	<u>1,527,126</u>	<u>20,807</u>	<u>940</u>
<u>\$0</u>	<u>\$0</u>	<u>\$83,207</u>	<u>\$64,031</u>	<u>\$2,976,635</u>	<u>\$1,527,126</u>	<u>\$20,807</u>	<u>\$940</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

	<u>Railroad Fund</u>		<u>Storm Water Utility Fund</u>		<u>TOTAL</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$279,619	\$142,539	\$835,682	\$527,880	\$44,340,481	\$56,464,254
Restricted assets – cash and cash equivalents	49,151	169,442	488,143	815,661	90,787,120	107,580,042
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$328,770</u>	<u>\$311,981</u>	<u>\$1,323,825</u>	<u>\$1,343,541</u>	<u>\$135,127,601</u>	<u>\$164,044,296</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	\$0	\$0	\$0	\$0	\$477,357	\$1,418,351
Construction contracts payable	604,640	127,952	202,073	73,066	7,980,869	4,485,784
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$604,640</u>	<u>\$127,952</u>	<u>\$202,073</u>	<u>\$73,066</u>	<u>\$8,458,226</u>	<u>\$5,904,135</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, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
OPERATING REVENUES:		
Residential sales	\$47,314,389	\$40,239,328
Commercial and industrial sales	54,667,426	51,076,559
Intragovernmental sales	814,900	812,276
Street lighting and traffic signs	1,225,610	1,218,947
Sales to public authorities	13,602,562	13,840,536
Miscellaneous	<u>2,716,783</u>	<u>3,442,908</u>
TOTAL OPERATING REVENUES	<u>120,341,670</u>	<u>110,630,554</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	213,032	288,841
Steam expenses	684,374	669,866
Electrical expenses	1,242,931	951,952
Miscellaneous steam power expenses	506,845	522,277
Fuel – coal	4,658,580	4,519,942
Fuel – gas	<u>372,967</u>	<u>263,024</u>
Total Operations	<u>7,678,729</u>	<u>7,215,902</u>
Maintenance		
Supervision and engineering	365,901	343,331
Maintenance of structures	16,166	22,589
Maintenance of boiler plants	835,080	920,731
Maintenance of electrical plant	470,259	442,420
Maintenance – other	<u>74,429</u>	<u>156,021</u>
Total Maintenance	<u>1,761,835</u>	<u>1,885,092</u>
Other:		
Purchased power	68,124,252	62,255,593
Fuel	128,757	6,175
Transportation and other production	<u>97,449</u>	<u>82,821</u>
Total Other	<u>68,350,458</u>	<u>62,344,589</u>
Total Production	<u>77,791,022</u>	<u>71,445,583</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	637,090	707,968
Load dispatching	1,120,318	1,062,075
Station	962,936	861,568
Overhead line	718,763	525,832
Underground line	718,226	750,807
Street lighting and signal system	7,522	0
Meter services	573,397	578,706
Customer installation	49,329	40,304
Miscellaneous distribution	916,352	1,017,233
Transportation	383,214	351,677
Storeroom	905,757	280,587
Rents	20,503	17,150
Transmission of electricity	<u>194,036</u>	<u>180,966</u>
Total Operations	<u>7,207,443</u>	<u>6,374,873</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, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
Maintenance:		
Supervision and engineering	\$1,153	\$10,123
Maintenance of structures	210,204	173,642
Maintenance of station equipment	164,432	150,225
Maintenance of overhead lines	2,680,655	2,509,017
Maintenance of underground lines	667,343	589,092
Maintenance of line transformer	13,903	35,414
Maintenance of street lights and signal system	389,455	275,072
Maintenance of meters	9,192	10,362
Maintenance of miscellaneous distribution plant	24,416	23,786
Total Maintenance	<u>4,160,753</u>	<u>3,776,733</u>
Total Transmission and Distribution	<u>11,368,196</u>	<u>10,151,606</u>
Accounting and Collection:		
Meter reading	372,893	382,079
Customer records and collection	1,715,981	1,658,377
Uncollectible accounts	379,136	787,928
Total Accounting and Collection	<u>2,468,010</u>	<u>2,828,384</u>
Administrative and General:		
Salaries	507,132	538,724
Property insurance	582,672	479,662
Office supplies and expense	285,391	259,231
Communication services	2,210	2,381
Maintenance of communication equipment	24,857	20,736
Outside services employed	49,103	1,868
Miscellaneous general expense	235	1,412
Merchandise/jobbing and contract work	234,656	424,230
Demonstrating and selling	12,658	15,476
Rents	206,641	186,554
Energy conservation	1,856,615	1,257,272
Total Administrative and General	<u>3,762,170</u>	<u>3,187,546</u>
TOTAL OPERATING EXPENSES	<u>95,389,398</u>	<u>87,613,119</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$24,952,272</u>	<u>\$23,017,435</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, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
OPERATING REVENUES:		
Water	\$16,773,898	\$15,366,698
Miscellaneous	518,271	437,843
TOTAL OPERATING REVENUES	<u>17,292,169</u>	<u>15,804,541</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	94,825	84,308
Operating labor and expense	12,826	24,725
Purchase of water for resale	8,885	8,472
Maintenance of wells	34,997	144,998
Miscellaneous	109,740	937,555
Total Source of Supply	<u>261,273</u>	<u>1,200,058</u>
Power and Pumping		
Supervision and engineering	85,269	109,249
Operating labor and expense	700,691	643,288
Maintenance of structures and improvements	286,385	445,258
Maintenance of pumping equipment	398,214	435,962
Power purchased	922,750	920,955
Miscellaneous	18,063	22,062
Total Power and Pumping	<u>2,411,372</u>	<u>2,576,774</u>
Purification:		
Supplies and expense	49,024	78,248
Labor	132,709	129,850
Chemicals	615,729	634,799
Maintenance of purification equipment	173,055	391,018
Total Purification	<u>970,517</u>	<u>1,233,915</u>
Total Production	<u>3,643,162</u>	<u>5,010,747</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	637,592	551,382
Maps and records	156,506	164,456
Transmission and distributions lines	154,017	288,666
Meter	162,658	164,299
Total Operations	<u>1,110,773</u>	<u>1,168,803</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, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
Maintenance:		
Supervision and engineering	\$1,933	\$0
Maintenance of structures and improvements	10,524	3,533
Maintenance of transmission/distribution lines	1,332,350	1,500,880
Maintenance of distribution reservoirs	5,178	9,494
Maintenance of services	608,977	931,098
Maintenance of meters	259,776	259,649
Maintenance of hydrants	37,276	88,810
Maintenance of miscellaneous plants	63,993	52,340
Total Maintenance	<u>2,320,007</u>	<u>2,845,804</u>
Other:		
Stores	179,013	145,922
Transportation	285,368	261,119
Total Other	<u>464,381</u>	<u>407,041</u>
Total Transmission and Distribution	<u>3,895,161</u>	<u>4,421,648</u>
Accounting and Collection:		
Meter reading	201,668	202,000
Billing and accounting	1,100,979	1,096,816
Uncollectible accounts	74,657	68,829
Total Accounting and Collection	<u>1,377,304</u>	<u>1,367,645</u>
Administrative and General:		
General office salaries	200,067	210,021
Insurance	254,938	186,480
Special service	35,330	92,454
Office supplies and expense	47,866	52,554
Rent	45,240	65,489
Miscellaneous	0	0
Energy conservation	69,061	73,667
Merchandise/jobbing and contract work	2,825	202
Total Administrative and General	<u>655,327</u>	<u>680,867</u>
TOTAL OPERATING EXPENSES	<u>9,570,954</u>	<u>11,480,907</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$7,721,215</u>	<u>\$4,323,634</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	\$ 12,228,688	\$ 10,601,805
OPERATING EXPENSES:		
Administration:		
Personal services	1,198,908	928,692
Materials and supplies	27,764	31,959
Travel and training	7,540	2,964
Intragovernmental	943,205	866,432
Utilities, services, and miscellaneous	145,063	105,982
Total Administration	<u>2,322,480</u>	<u>1,936,029</u>
Treatment Plant:		
Personal services	1,814,891	1,760,997
Materials and supplies	407,264	410,551
Travel and training	4,056	1,480
Intragovernmental	109,984	110,834
Utilities, services and miscellaneous	1,009,676	1,104,287
Total Treatment Plant	<u>3,345,871</u>	<u>3,388,149</u>
Pump Stations:		
Personal services	159,456	157,899
Materials and supplies	20,187	26,048
Travel and training	190	205
Intragovernmental	2,374	2,447
Utilities, services, and miscellaneous	397,290	743,123
Total Pump Stations	<u>579,497</u>	<u>929,722</u>
Maintenance:		
Personal services	798,054	762,939
Materials and supplies	161,576	147,498
Travel and training	1,535	1,024
Intragovernmental	151,759	147,006
Utilities, services, and miscellaneous	215,931	324,812
Total Maintenance	<u>1,328,855</u>	<u>1,383,279</u>
TOTAL OPERATING EXPENSES	<u>7,576,703</u>	<u>7,637,179</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$4,651,985</u>	<u>\$2,964,626</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 138,349	\$ 103,789
Rentals	188,903	176,668
Landing fees	75,515	54,476
Law enforcement fees	47,796	31,612
Passenger facility charges	<u>149,241</u>	<u>115,439</u>
TOTAL OPERATING REVENUES	<u>599,804</u>	<u>481,984</u>
OPERATING EXPENSES:		
Administration:		
Personal services	232,834	223,326
Materials and supplies	5,237	8,444
Travel and training	6,833	1,779
Intragovernmental	190,259	182,485
Utilities, services, and miscellaneous	<u>140,395</u>	<u>124,661</u>
Total Administration	<u>575,558</u>	<u>540,695</u>
Airfield Areas:		
Personal services	223,773	221,197
Materials and supplies	58,481	56,205
Travel and training	0	490
Intragovernmental	12,477	11,909
Utilities, services, and miscellaneous	<u>123,051</u>	<u>53,460</u>
Total Airfield Areas	<u>417,782</u>	<u>343,261</u>
Terminal Areas:		
Personal services	55,300	56,427
Materials and supplies	20,623	37,233
Intragovernmental	1,261	1,204
Utilities, services, and miscellaneous	<u>114,337</u>	<u>92,999</u>
Total Terminal Areas	<u>191,521</u>	<u>187,863</u>
Public Safety:		
Personal services	486,852	512,314
Materials and supplies	27,458	23,518
Travel and training	13,453	10,326
Intragovernmental	14,470	15,913
Utilities, services, and miscellaneous	<u>19,833</u>	<u>12,697</u>
Total Public Safety	<u>562,066</u>	<u>574,768</u>
Snow Removal:		
Personal services	8,425	6,135
Materials and supplies	13,541	12,358
Intragovernmental	6,703	4,993
Utilities, services, and miscellaneous	<u>11,040</u>	<u>5,265</u>
Total Snow Removal	<u>39,709</u>	<u>28,751</u>
TOTAL OPERATING EXPENSES	<u>1,786,636</u>	<u>1,675,338</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$1,186,832)</u>	<u>(\$1,193,354)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

	2010	2009
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 320,446	\$ 350,126
School passes	34,570	19,643
Specials	29,497	3,367
University of Missouri Shuttle reimbursement	993,181	943,197
Paratransit	140,007	131,283
TOTAL OPERATING REVENUES	1,517,701	1,447,616
OPERATING EXPENSES:		
General Operations:		
Personal services	1,359,503	1,298,626
Materials and supplies	840,404	657,084
Travel and training	5,917	3,379
Intragovernmental	526,939	533,574
Utilities, services, and miscellaneous	337,368	310,907
Total General Operations	3,070,131	2,803,570
University of Missouri Shuttle Service:		
Personal services	738,631	747,636
Materials and supplies	193,410	290,550
Travel and training	0	0
Intragovernmental	25,921	21,063
Utilities, services, and miscellaneous	94,431	155,948
Total University of Missouri Shuttle Service	1,052,393	1,215,197
Paratransit:		
Personal services	526,242	555,265
Materials and supplies	149,781	118,612
Travel and training	750	1,090
Intragovernmental	28,149	32,650
Utilities, services, and miscellaneous	87,776	79,015
Total Paratransit	792,698	786,632
TOTAL OPERATING EXPENSES	4,915,222	4,805,399
OPERATING LOSS BEFORE DEPRECIATION	(\$3,397,521)	(\$3,357,783)

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 12,059,621	\$ 11,608,601
Landfill fees	2,004,018	1,854,569
Bag sales	70,235	88,762
Mosquito control	32,817	28,252
Miscellaneous	832,699	442,689
TOTAL OPERATING REVENUES	<u>14,999,390</u>	<u>14,022,873</u>
OPERATING EXPENSES:		
Administration:		
Personal services	525,632	510,706
Materials and supplies	18,713	14,732
Travel and training	8,848	6,683
Intragovernmental	1,013,556	971,330
Utilities, services, and miscellaneous	128,349	234,492
Total Administration	<u>1,695,098</u>	<u>1,737,943</u>
Commercial:		
Personal services	1,321,289	1,323,412
Materials and supplies	1,014,720	923,650
Travel and training	272	1,034
Intragovernmental,	207,492	174,766
Utilities, services, and miscellaneous	564,371	465,014
Total Commercial	<u>3,108,144</u>	<u>2,887,876</u>
Residential:		
Personal services	861,181	846,743
Materials and supplies	886,217	674,323
Travel and training	560	580
Intragovernmental	136,527	144,089
Utilities, services, and miscellaneous	215,293	223,926
Total Residential	<u>2,099,778</u>	<u>1,889,661</u>
Landfill:		
Personal services	907,727	828,358
Materials and supplies	825,266	795,976
Travel and training	5,329	4,466
Intragovernmental	56,545	51,838
Utilities, services, and miscellaneous	409,272	451,621
Total Landfill	<u>2,204,139</u>	<u>2,132,259</u>
Recycling:		
Personal services	1,502,811	1,545,907
Materials and supplies	891,595	851,893
Travel and training	3,156	1,977
Intragovernmental	149,824	168,917
Utilities, services, and miscellaneous	368,585	342,862
Total Recycling	<u>2,915,971</u>	<u>2,911,556</u>
TOTAL OPERATING EXPENSES	<u>12,023,130</u>	<u>11,559,295</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$2,976,260</u>	<u>\$2,463,578</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 870,500	\$ 845,149
Garages	604,896	609,166
Reserved lots	298,230	260,398
Other	<u>23,001</u>	<u>22,381</u>
TOTAL OPERATING REVENUES	<u>1,796,627</u>	<u>1,737,094</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	373,242	377,892
Materials and supplies	54,779	52,770
Intragovernmental	117,340	114,530
Utilities, services, and miscellaneous	<u>188,659</u>	<u>186,015</u>
TOTAL OPERATING EXPENSES	<u>734,020</u>	<u>731,207</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$1,062,607</u>	<u>\$1,005,887</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

	2010	2009
OPERATING REVENUES:		
Fees and admissions	\$ 2,898,624	\$ 2,876,307
Facility user charges	120,985	127,090
Youth capital improvement fees	66,011	67,979
Golf course improvement fees	127,061	149,554
Miscellaneous	867,033	899,676
TOTAL OPERATING REVENUES	4,079,714	4,120,606
OPERATING EXPENSES:		
Recreation Services:		
Personal services	1,807,642	1,857,256
Materials and supplies	346,246	344,004
Travel and training	2,925	4,590
Intragovernmental	467,650	417,067
Utilities, services, and miscellaneous	439,251	389,936
Total Recreation Services	3,063,714	3,012,853
Maintenance:		
Personal services	574,625	579,255
Materials and supplies	320,789	315,854
Travel and training	1,043	908
Intragovernmental	66,407	54,288
Utilities, services, and miscellaneous	448,663	444,627
Total Maintenance	1,411,527	1,394,932
Activity and Recreation Center:		
Personal services	1,073,405	1,092,490
Materials and supplies	222,643	202,610
Travel and training	2,191	3,046
Intragovernmental	138,069	140,105
Utilities, services, and miscellaneous	285,891	311,926
Total Activity and Recreation Center	1,722,199	1,750,177
TOTAL OPERATING EXPENSES	6,197,440	6,157,962
OPERATING LOSS BEFORE DEPRECIATION	(\$2,117,726)	(\$2,037,356)

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
OPERATING REVENUES:		
Switching fees	\$579,110	\$458,206
Miscellaneous	<u>245,362</u>	<u>204,543</u>
TOTAL OPERATING REVENUES	<u>824,472</u>	<u>662,749</u>
OPERATING EXPENSES:		
Administration:		
Personal services	0	3,439
Materials and supplies	1,993	8,935
Travel and training	745	935
Intragovernmental	50,708	46,940
Utilities, services, and miscellaneous	<u>37,405</u>	<u>61,586</u>
Total Administration	<u>90,851</u>	<u>121,835</u>
Transportation:		
Personal services	99,065	99,653
Materials and supplies	42,302	39,281
Travel and training	1,306	3,051
Intragovernmental	22,411	21,531
Utilities, services, and miscellaneous	<u>74,326</u>	<u>56,655</u>
Total Transportation	<u>239,410</u>	<u>220,171</u>
Maintenance of Way:		
Personal services	93,938	133,003
Materials and supplies	40,838	53,339
Intragovernmental	3,961	3,684
Utilities, services, and miscellaneous	<u>39,671</u>	<u>55,838</u>
Total Maintenance of Way	<u>178,408</u>	<u>245,864</u>
TOTAL OPERATING EXPENSES	<u>508,669</u>	<u>587,870</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$315,803</u>	<u>\$74,879</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

	2010	2009
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 1,133,294	\$ 1,223,104
OPERATING EXPENSES:		
General Operations:		
Personal services	82,990	446,011
Materials and supplies	7,650	8,393
Travel and training	179	1,340
Intragovernmental	194,197	234,086
Utilities, services, and miscellaneous	39,069	30,136
Total General Operations	324,085	719,966
Field Operations:		
Personal services	270,887	262,895
Materials and supplies	127,135	96,296
Travel and training	0	0
Intragovernmental	12,240	11,859
Utilities, services, and miscellaneous	70,057	132,119
Total Field Operations	480,319	503,169
TOTAL OPERATING EXPENSES	804,404	1,223,135
OPERATING INCOME BEFORE DEPRECIATION	\$328,890	(\$31)

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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.

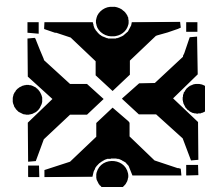
Information Technologies Fund - to account for the provision of hardware infrastructure to support the computing requirements of the City, as well as developing or implementing software to improve the operating efficiencies of the departments within the City.

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, 2010 AND 2009

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2010	2009	2010	2009	2010	2009
CURRENT ASSETS:						
Cash and cash equivalents	\$445,858	\$506,521	\$688,670	\$636,071	\$2,279,054	\$1,806,967
Accounts receivable	0	0	95,917	126,702	5,592	5,592
Grants receivable	0	0	0	0	0	0
Accrued interest	1,019	1,349	1,623	1,739	5,294	4,847
Due from other funds	0	0	0	0	0	0
Inventory	19,777	7,833	0	0	2,837	13,343
Prepaid expenses	720	0	0	0	6,953	2,024
Other assets	0	0	0	0	0	0
Total Current Assets	<u>467,374</u>	<u>515,703</u>	<u>786,210</u>	<u>764,512</u>	<u>2,299,730</u>	<u>1,832,773</u>
OTHER ASSETS:						
Investments	0	0	0	0	0	0
Total Other Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FIXED ASSETS:						
Property, plant, and equipment	375,777	348,708	32,500	32,500	4,330,061	4,167,516
Accumulated depreciation	(104,579)	(91,370)	(32,500)	(32,500)	(3,909,192)	(3,672,686)
Net Plant in Service	<u>271,198</u>	<u>257,338</u>	<u>0</u>	<u>0</u>	<u>420,869</u>	<u>494,830</u>
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	<u>271,198</u>	<u>257,338</u>	<u>0</u>	<u>0</u>	<u>420,869</u>	<u>494,830</u>
TOTAL ASSETS	<u>\$738,572</u>	<u>\$773,041</u>	<u>\$786,210</u>	<u>\$764,512</u>	<u>\$2,720,599</u>	<u>\$2,327,603</u>
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$30,454	\$45,751	\$20,545	\$20,179	\$145,318	\$36,957
Accrued payroll and payroll taxes	44,721	38,071	51,400	42,571	225,658	192,249
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	<u>75,175</u>	<u>83,822</u>	<u>71,945</u>	<u>62,750</u>	<u>370,976</u>	<u>229,206</u>
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL LIABILITIES	<u>75,175</u>	<u>83,822</u>	<u>71,945</u>	<u>62,750</u>	<u>370,976</u>	<u>229,206</u>
FUND EQUITY:						
Contributed capital	380,000	380,000	0	0	434,763	434,763
Retained earnings (deficit)	283,397	309,219	714,265	701,762	1,914,860	1,663,634
TOTAL FUND EQUITY	<u>663,397</u>	<u>689,219</u>	<u>714,265</u>	<u>701,762</u>	<u>2,349,623</u>	<u>2,098,397</u>
LIABILITIES AND FUND EQUITY	<u>\$738,572</u>	<u>\$773,041</u>	<u>\$786,210</u>	<u>\$764,512</u>	<u>\$2,720,599</u>	<u>\$2,327,603</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2010 AND 2009

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund	
2010	2009	2010	2009	2010	2009
\$1,396,676	\$1,545,152	\$983,229	\$500,613	1,907,627	\$893,366
145,253	167,149	13,911	8,529	0	0
0	0	0	0	0	0
3,209	4,137	2,349	1,391	1,554	2,403
0	0	0	0	0	0
21,334	31,079	693,935	643,545	0	0
0	3,117	0	0	0	0
0	0	0	0	0	0
<u>1,566,472</u>	<u>1,750,634</u>	<u>1,693,424</u>	<u>1,154,078</u>	<u>1,909,181</u>	<u>895,769</u>
0	0	0	0	4,852,916	6,055,308
0	0	0	0	4,852,916	6,055,308
916,374	860,556	891,467	818,847	33,350	33,350
(546,288)	(557,379)	(334,111)	(296,877)	(33,350)	(33,350)
370,086	303,177	557,356	521,970	0	0
0	0	0	0	0	0
<u>370,086</u>	<u>303,177</u>	<u>557,356</u>	<u>521,970</u>	<u>0</u>	<u>0</u>
<u>\$1,936,558</u>	<u>\$2,053,811</u>	<u>\$2,250,780</u>	<u>\$1,676,048</u>	<u>\$6,762,097</u>	<u>\$6,951,077</u>
\$37,980	\$15,581	\$384,104	\$208,624	\$8,621	\$2,762
57,995	52,835	114,667	115,376	16,174	16,965
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>95,975</u>	<u>68,416</u>	<u>498,771</u>	<u>324,000</u>	<u>24,795</u>	<u>19,727</u>
0	0	0	0	4,335,270	4,735,000
0	0	0	0	0	0
0	0	0	0	4,335,270	4,735,000
<u>95,975</u>	<u>68,416</u>	<u>498,771</u>	<u>324,000</u>	<u>4,360,065</u>	<u>4,754,727</u>
0	0	281,705	281,705	0	0
1,840,583	1,985,395	1,470,304	1,070,343	2,402,032	2,196,350
<u>1,840,583</u>	<u>1,985,395</u>	<u>1,752,009</u>	<u>1,352,048</u>	<u>2,402,032</u>	<u>2,196,350</u>
<u>\$1,936,558</u>	<u>\$2,053,811</u>	<u>\$2,250,780</u>	<u>\$1,676,048</u>	<u>\$6,762,097</u>	<u>\$6,951,077</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2010 AND 2009

ASSETS	Employee Benefit Fund		TOTAL	
	2010	2009	2010	2009
CURRENT ASSETS:				
Cash and cash equivalents	\$3,582,914	\$2,315,944	\$11,284,028	\$8,204,634
Accounts receivable	396,648	299,285	657,321	607,257
Grants receivable	0	0	0	0
Accrued interest	8,128	5,988	23,176	21,854
Due from other funds	0	0	0	0
Inventory	0	0	737,883	695,800
Prepaid expenses	0	0	7,673	5,141
Other assets	0	0	0	0
Total Current Assets	<u>3,987,690</u>	<u>2,621,217</u>	<u>12,710,081</u>	<u>9,534,686</u>
OTHER ASSETS:				
Investments	0	0	4,852,916	6,055,308
Total Other Assets	<u>0</u>	<u>0</u>	<u>4,852,916</u>	<u>6,055,308</u>
FIXED ASSETS:				
Property, plant, and equipment	0	0	6,579,529	6,261,477
Accumulated depreciation	0	0	(4,960,020)	(4,684,162)
Net Plant in Service	0	0	1,619,509	1,577,315
Construction in progress	0	0	0	0
Net Fixed Assets	<u>0</u>	<u>0</u>	<u>1,619,509</u>	<u>1,577,315</u>
TOTAL ASSETS	<u>\$3,987,690</u>	<u>\$2,621,217</u>	<u>\$19,182,506</u>	<u>\$17,167,309</u>
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$170,188	\$69,435	\$797,210	\$399,289
Accrued payroll and payroll taxes	22,043	21,448	532,658	479,515
Due to other funds	0	0	0	0
Advances from other funds	0	0	0	0
Other liabilities	111,934	69,698	111,934	69,698
Total Current Liabilities	<u>304,165</u>	<u>160,581</u>	<u>1,441,802</u>	<u>948,502</u>
LONG-TERM LIABILITIES:				
Claims payable	0	0	4,335,270	4,735,000
Incurred but not reported claims	627,401	679,956	627,401	679,956
Total Long-Term Liabilities	<u>627,401</u>	<u>679,956</u>	<u>4,962,671</u>	<u>5,414,956</u>
TOTAL LIABILITIES	<u>931,566</u>	<u>840,537</u>	<u>6,404,473</u>	<u>6,363,458</u>
FUND EQUITY:				
Contributed capital	0	0	1,096,468	1,096,468
Retained earnings (deficit)	3,056,124	1,780,680	11,681,565	9,707,383
TOTAL FUND EQUITY	<u>3,056,124</u>	<u>1,780,680</u>	<u>12,778,033</u>	<u>10,803,851</u>
LIABILITIES AND FUND EQUITY	<u>\$3,987,690</u>	<u>\$2,621,217</u>	<u>\$19,182,506</u>	<u>\$17,167,309</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, 2010 AND 2009

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2010	2009	2010	2009	2010	2009
OPERATING REVENUES:						
Charges for services and other benefits	\$1,224,684	\$1,065,432	\$1,606,295	\$1,548,814	\$4,264,037	\$4,018,240
OPERATING EXPENSES:						
Personal services	600,807	605,294	601,989	602,772	2,292,441	2,092,835
Materials and supplies	156,594	129,656	319,681	357,531	304,149	294,492
Travel and training	1,255	508	6,234	2,080	38,159	38,988
Intragovernmental	95,478	77,000	392,572	357,759	175,351	166,848
Utilities, services, and miscellaneous	333,492	276,012	600,848	561,179	893,948	884,273
TOTAL OPERATING EXPENSES	<u>1,187,626</u>	<u>1,088,470</u>	<u>1,921,324</u>	<u>1,881,321</u>	<u>3,704,048</u>	<u>3,477,436</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	37,058	(23,038)	(315,029)	(332,507)	559,989	540,804
Depreciation	(13,209)	(12,656)	0	0	(223,969)	(274,092)
OPERATING INCOME (LOSS)	<u>23,849</u>	<u>(35,694)</u>	<u>(315,029)</u>	<u>(332,507)</u>	<u>336,020</u>	<u>266,712</u>
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	19,975	24,642	28,582	31,305	84,789	77,002
Miscellaneous revenue	0	4,175	405,238	384,332	4,699	7,987
Interest expense	0	0	0	0	0	0
Loss on disposal of fixed assets	0	0	0	0	(762)	0
Miscellaneous expense	0	0	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>19,975</u>	<u>28,817</u>	<u>433,820</u>	<u>415,637</u>	<u>88,726</u>	<u>84,989</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>43,824</u>	<u>(6,877)</u>	<u>118,791</u>	<u>83,130</u>	<u>424,746</u>	<u>351,701</u>
OPERATING TRANSFERS						
operating transfers from other funds	0	0	0	0	0	0
operating transfers to other funds	(69,646)	0	(106,288)	(106,034)	(173,520)	0
TOTAL OPERATING TRANSFERS	<u>(69,646)</u>	<u>0</u>	<u>(106,288)</u>	<u>(106,034)</u>	<u>(173,520)</u>	<u>0</u>
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(25,822)	(6,877)	12,503	(22,904)	251,226	351,701
Contributed capital	0	0	0	0	0	0
NET INCOME (LOSS)	(25,822)	(6,877)	12,503	(22,904)	251,226	351,701
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	309,219	316,096	701,762	724,666	1,663,634	1,311,933
Equity transfers from other funds	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u>\$283,397</u>	<u>\$309,219</u>	<u>\$714,265</u>	<u>\$701,762</u>	<u>\$1,914,860</u>	<u>\$1,663,634</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, 2010 AND 2009

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund	
2010	2009	2010	2009	2010	2009
<u>\$1,537,447</u>	<u>\$1,561,768</u>	<u>\$7,228,728</u>	<u>\$6,856,593</u>	<u>\$3,700,336</u>	<u>\$3,303,866</u>
805,571	856,419	1,578,543	1,569,904	191,810	194,436
249,337	203,369	4,767,766	4,435,386	7,273	8,402
2,774	5,421	3,056	2,177	4,870	4,524
186,934	161,801	439,199	400,745	41,994	42,797
<u>332,031</u>	<u>345,294</u>	<u>53,443</u>	<u>50,959</u>	<u>3,263,884</u>	<u>3,597,705</u>
<u>1,576,647</u>	<u>1,572,304</u>	<u>6,842,007</u>	<u>6,459,171</u>	<u>3,509,831</u>	<u>3,847,864</u>
(39,200)	(10,536)	386,721	397,422	190,505	(543,998)
<u>(48,234)</u>	<u>(39,805)</u>	<u>(37,234)</u>	<u>(26,579)</u>	<u>0</u>	<u>0</u>
<u>(87,434)</u>	<u>(50,341)</u>	<u>349,487</u>	<u>370,843</u>	<u>190,505</u>	<u>(543,998)</u>
0	0	0	0	0	0
60,593	75,338	28,401	21,410	19,603	79,260
2,126	6,430	60,932	40,925	31,419	325,876
0	0	(665)	(1,862)	0	0
(535)	(16,722)	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>62,184</u>	<u>65,046</u>	<u>88,668</u>	<u>60,473</u>	<u>51,022</u>	<u>405,136</u>
<u>(25,250)</u>	<u>14,705</u>	<u>438,155</u>	<u>431,316</u>	<u>241,527</u>	<u>(138,862)</u>
0	0	0	0	0	0
<u>(119,562)</u>	<u>0</u>	<u>(38,194)</u>	<u>(33,667)</u>	<u>(35,845)</u>	<u>0</u>
<u>(119,562)</u>	<u>0</u>	<u>(38,194)</u>	<u>(33,667)</u>	<u>(35,845)</u>	<u>0</u>
(144,812)	14,705	399,961	397,649	205,682	(138,862)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(144,812)	14,705	399,961	397,649	205,682	(138,862)
1,985,395	1,970,690	1,070,343	672,694	2,196,350	2,335,212
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u><u>\$1,840,583</u></u>	<u><u>\$1,985,395</u></u>	<u><u>\$1,470,304</u></u>	<u><u>\$1,070,343</u></u>	<u><u>\$2,402,032</u></u>	<u><u>\$2,196,350</u></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, 2010 AND 2009

	Employee Benefit Fund		TOTAL	
	2010	2009	2010	2009
OPERATING REVENUES:				
Charges for services and other benefits	\$14,021,486	\$13,125,537	\$33,583,013	\$31,480,250
OPERATING EXPENSES:				
Personal services	342,593	251,714	6,413,754	6,173,374
Materials and supplies	15,828	30,403	5,820,628	5,459,239
Travel and training	520	2,427	56,868	56,125
Intragovernmental	70,203	66,506	1,401,731	1,273,456
Utilities, services, and miscellaneous	12,878,981	12,508,223	18,356,627	18,223,645
TOTAL OPERATING EXPENSES	13,308,125	12,859,273	32,049,608	31,185,839
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	713,361	266,264	1,533,405	294,411
Depreciation	0	0	(322,646)	(353,132)
OPERATING INCOME (LOSS)	713,361	266,264	1,210,759	(58,721)
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	0	0
Investment revenue	126,386	96,685	368,329	405,642
Miscellaneous revenue	457,565	311,194	961,979	1,080,919
Interest expense	0	0	(665)	(1,862)
Loss on disposal of fixed assets	0	0	(1,297)	(16,722)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	583,951	407,879	1,328,346	1,467,977
INCOME (LOSS) BEFORE OPERATING TRANSFERS	1,297,312	674,143	2,539,105	1,409,256
OPERATING TRANSFERS				
operating transfers from other funds	0	0	0	0
operating transfers to other funds	(21,868)	(21,916)	(564,923)	(161,617)
TOTAL OPERATING TRANSFERS	(21,868)	(21,916)	(564,923)	(161,617)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	1,275,444	652,227	1,974,182	1,247,639
Contributed capital	0	0	0	0
NET INCOME (LOSS)	1,275,444	652,227	1,974,182	1,247,639
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	1,780,680	1,128,453	9,707,383	8,459,744
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u>\$3,056,124</u>	<u>\$1,780,680</u>	<u>\$11,681,565</u>	<u>\$9,707,383</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2010	2009	2010	2009	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$23,849	(\$35,694)	(\$315,029)	(\$332,507)	\$336,020	\$266,712
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	13,209	12,656	0	0	223,969	274,092
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	30,785	6,091	0	0
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	(11,944)	225	0	0	10,506	(1,337)
Decrease (increase) in prepaid expenses	(720)	0	0	0	(4,929)	(2,024)
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accounts payable	(15,297)	(20,595)	366	(21,270)	108,361	(64,248)
Increase (decrease) in accrued payroll	6,650	353	8,829	3,674	33,409	25,129
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	(10,738)	7,787	(13,644)	10,059	(38,730)	28,266
Other nonoperating revenue	0	4,175	405,238	384,332	4,699	7,987
Net cash provided by (used for) operating activities	<u>5,009</u>	<u>(31,093)</u>	<u>116,545</u>	<u>50,379</u>	<u>673,305</u>	<u>534,577</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(69,646)	0	(106,288)	(106,034)	(173,520)	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>(69,646)</u>	<u>0</u>	<u>(106,288)</u>	<u>(106,034)</u>	<u>(173,520)</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	(27,069)	(53,166)	0	0	(150,770)	(271,085)
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>(27,069)</u>	<u>(53,166)</u>	<u>0</u>	<u>0</u>	<u>(150,770)</u>	<u>(271,085)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	31,043	15,849	42,342	19,921	123,072	45,588
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>31,043</u>	<u>15,849</u>	<u>42,342</u>	<u>19,921</u>	<u>123,072</u>	<u>45,588</u>
Net increase (decrease) in cash and cash equivalents	(60,663)	(68,410)	52,599	(35,734)	472,087	309,080
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<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>\$445,858</u>	<u>\$506,521</u>	<u>\$688,670</u>	<u>\$636,071</u>	<u>\$2,279,054</u>	<u>\$1,806,967</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$445,858</u>	<u>\$506,521</u>	<u>\$688,670</u>	<u>\$636,071</u>	<u>\$2,279,054</u>	<u>\$1,806,967</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$445,858</u>	<u>\$506,521</u>	<u>\$688,670</u>	<u>\$636,071</u>	<u>\$2,279,054</u>	<u>\$1,806,967</u>

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund	
2010	2009	2010	2009	2010	2009
(\$87,434)	(\$50,341)	\$349,487	\$370,843	\$190,505	(\$543,998)
48,234	39,805	37,234	26,579	0	0
21,896	(33,170)	(5,382)	7,548	0	0
0	0	0	0	0	0
9,745	(12,635)	(50,390)	2,779	0	0
3,117	(3,117)	0	0	0	0
0	755	0	84	0	0
22,399	(147,862)	175,480	(297,447)	5,859	(179,711)
5,160	2,763	(709)	4,056	(791)	2,056
0	0	0	0	0	0
0	0	0	(57)	0	0
0	0	0	0	(399,730)	208,616
(29,029)	23,860	(9,869)	8,136	4,692	14,277
2,126	6,430	60,932	40,925	31,419	325,876
<u>(3,786)</u>	<u>(173,512)</u>	<u>556,783</u>	<u>163,446</u>	<u>(168,046)</u>	<u>(172,884)</u>
0	0	0	0	0	0
(119,562)	0	(38,194)	(33,667)	(35,845)	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>(119,562)</u>	<u>0</u>	<u>(38,194)</u>	<u>(33,667)</u>	<u>(35,845)</u>	<u>0</u>
0	0	(665)	(1,862)	0	0
0	0	0	0	0	0
(115,678)	(28,720)	(72,620)	(148,448)	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>(115,678)</u>	<u>(28,720)</u>	<u>(73,285)</u>	<u>(150,310)</u>	<u>0</u>	<u>0</u>
90,550	48,024	37,312	13,844	15,760	61,967
0	0	0	0	(9,031)	(2,476,755)
0	0	0	0	1,211,423	2,209,878
<u>90,550</u>	<u>48,024</u>	<u>37,312</u>	<u>13,844</u>	<u>1,218,152</u>	<u>(204,910)</u>
(148,476)	(154,208)	482,616	(6,687)	1,014,261	(377,794)
<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>\$1,396,676</u>	<u>\$1,545,152</u>	<u>\$983,229</u>	<u>\$500,613</u>	<u>\$1,907,627</u>	<u>\$893,366</u>
<u>\$1,396,676</u>	<u>\$1,545,152</u>	<u>\$983,229</u>	<u>\$500,613</u>	<u>\$1,907,627</u>	<u>\$893,366</u>
<u>\$1,396,676</u>	<u>\$1,545,152</u>	<u>\$983,229</u>	<u>\$500,613</u>	<u>\$1,907,627</u>	<u>\$893,366</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

	Employee Benefit Fund		TOTAL	
	2010	2009	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$713,361	\$266,264	\$1,210,759	(\$58,721)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	322,646	353,132
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	(97,363)	126,921	(50,064)	107,390
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	(42,083)	(10,968)
Decrease (increase) in prepaid expenses	0	0	(2,532)	(5,141)
Decrease (increase) in other assets	0	0	0	839
Increase (decrease) in accounts payable	100,753	(37,956)	397,921	(769,089)
Increase (decrease) in accrued payroll	595	(912)	53,143	37,119
Increase (decrease) in due other funds	0	(20,491)	0	(20,491)
Increase (decrease) in other liabilities	42,236	6,304	42,236	6,247
Increase (decrease) in claims payable	(52,555)	(268,455)	(452,285)	(59,839)
Unrealized gain (loss) on cash equivalents	(53,746)	34,834	(151,064)	127,219
Other nonoperating revenue	457,565	311,194	961,979	1,080,919
Net cash provided by (used for) operating activities	<u>1,110,846</u>	<u>417,703</u>	<u>2,290,656</u>	<u>788,616</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	0	0
Operating transfers out	(21,868)	(21,916)	(564,923)	(161,617)
Operating grant	0	0	0	0
Equity transfer	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(21,868)</u>	<u>(21,916)</u>	<u>(564,923)</u>	<u>(161,617)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Debt service – interest	0	0	(665)	(1,862)
Debt service – principal	0	0	0	0
Acquisition and construction of capital assets	0	0	(366,137)	(501,419)
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>(366,802)</u>	<u>(503,281)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	177,992	57,491	518,071	262,684
Purchase of investments	0	0	(9,031)	(2,476,755)
Sale of investments	0	0	1,211,423	2,209,878
Net cash provided by (used for) investing activities	<u>177,992</u>	<u>57,491</u>	<u>1,720,463</u>	<u>(4,193)</u>
Net increase (decrease) in cash and cash equivalents	1,266,970	453,278	3,079,394	119,525
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<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>\$3,582,914</u>	<u>\$2,315,944</u>	<u>\$11,284,028</u>	<u>\$8,204,634</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	<u>\$3,582,914</u>	<u>\$2,315,944</u>	<u>\$11,284,028</u>	<u>\$8,204,634</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$3,582,914</u>	<u>\$2,315,944</u>	<u>\$11,284,028</u>	<u>\$8,204,634</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.

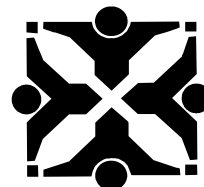
Designated Loan & Special Tax Bill Investment Fund - to account for the purchase of all special assessment tax bills. The fund also makes loans and advances to other funds.

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, 2010 AND 2009

Pension and Other Postemployment Benefits Trust Funds

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund	
	2010	2009	2010	2009	2010	2009
	Cash and cash equivalents	\$715,930	\$355,042	\$489,753	\$242,738	\$61,734
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	148,415	91,337	101,528	62,446	197	155
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0
Other assets	0	0	0	0	0	0
Investments	49,197,117	44,437,273	33,654,767	30,381,264	1,174,352	816,864
Property, plant, and equipment	6,940	6,942	4,747	4,746	0	0
Accumulated depreciation	(6,940)	(6,942)	(4,747)	(4,746)	0	0
TOTAL ASSETS	\$50,061,462	\$44,883,652	\$34,246,048	\$30,686,448	\$1,236,283	\$863,595
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0
Other liabilities	978,390	517,146	520,104	271,959	0	0
TOTAL LIABILITIES	978,390	517,146	520,104	271,959	0	0
FUND EQUITY:						
Fund Balance:						
Reserved:						
Reserved for contributions	0	0	0	0	0	0
Reserved for employees' pension benefits	49,083,072	44,346,401	33,725,944	30,400,743	0	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	0	20,105	0	13,746	0	394
Unreserved undesignated	0	0	0	0	1,236,283	863,201
TOTAL FUND EQUITY	49,083,072	44,366,506	33,725,944	30,414,489	1,236,283	863,595
TOTAL LIABILITIES AND FUND EQUITY	\$50,061,462	\$44,883,652	\$34,246,048	\$30,686,448	\$1,236,283	\$863,595

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2010 AND 2009

<u>Nonexpendable Trust Fund</u>		<u>Agency Funds</u>	
<u>Designated Loan and Special Tax Bill Investment Fund</u>		<u>TDD Columbia Mall</u>	
<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
\$0	\$0	\$0	\$1,007,719
5,282,104	5,779,472	0	0
0	0	0	0
726,038	709,258	0	0
(56,448)	(46,819)	0	0
159,064	147,819	0	2,694
0	0	0	0
2,100,109	1,365,398	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
<u>\$8,210,867</u>	<u>\$7,955,128</u>	<u>\$0</u>	<u>\$1,010,413</u>
\$0	\$0	\$0	\$0
0	0	0	0
0	0	0	0
0	8,799	0	1,010,413
<u>0</u>	<u>8,799</u>	<u>0</u>	<u>1,010,413</u>
1,500,000	1,500,000	0	0
0	0	0	0
2,100,109	1,365,398	0	0
0	0	0	0
0	105,716	0	0
4,610,758	4,975,215	0	0
<u>8,210,867</u>	<u>7,946,329</u>	<u>0</u>	<u>0</u>
<u>\$8,210,867</u>	<u>\$7,955,128</u>	<u>\$0</u>	<u>\$1,010,413</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
September 30, 2010 and 2009

ASSETS	Expendable Trust Funds							
	Conley Poor Fund		Contributions Fund		REDI Trust Fund		TOTAL	
	2010	2009	2010	2009	2010	2009	2010	2009
Cash and cash equivalents	\$95,367	\$52,097	\$868,138	\$888,659	\$134,644	\$135,004	\$2,365,566	\$2,727,835
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	5,282,104	5,779,472
Accounts receivable	0	0	780	722	4,425	0	5,205	722
Tax bills receivable	0	0	0	0	0	0	726,038	709,258
Allowance for uncollectible taxes	0	0	0	0	0	0	(56,448)	(46,819)
Accrued interest	225	139	2,012	2,392	304	358	411,745	307,340
Due from other funds	0	0	0	2,000	0	0	0	2,000
Advances to other funds	0	0	0	0	0	0	2,100,109	1,365,398
Other assets	0	0	0	0	2,500	2,500	2,500	2,500
Investments	0	0	0	0	0	0	84,026,236	75,635,401
Property, plant, and equipment	0	0	0	0	0	0	11,687	11,688
Accumulated depreciation	0	0	0	0	0	0	(11,687)	(11,688)
TOTAL ASSETS	<u>\$95,592</u>	<u>\$52,236</u>	<u>\$870,930</u>	<u>\$893,773</u>	<u>\$141,873</u>	<u>\$137,862</u>	<u>\$94,863,055</u>	<u>\$86,483,107</u>
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$722	\$209	\$2,362	\$2,298	\$18,384	\$15,249	\$21,468	\$17,756
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	1,498,574	1,808,397
TOTAL LIABILITIES	<u>722</u>	<u>209</u>	<u>2,362</u>	<u>2,298</u>	<u>18,464</u>	<u>15,329</u>	<u>1,520,042</u>	<u>1,826,153</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	82,809,016	74,747,144
Reserved for advances to other funds	0	0	0	0	0	0	2,100,109	1,365,398
Unreserved:								
Designated – appropriated	0	0	0	0	0	0	0	0
Designated – unrealized gains	739	1,458	0	13,860	1,614	5,607	2,353	160,886
Unreserved undesignated	94,131	50,569	868,568	877,615	121,795	116,926	6,931,535	6,883,526
TOTAL FUND EQUITY	<u>94,870</u>	<u>52,027</u>	<u>868,568</u>	<u>891,475</u>	<u>123,409</u>	<u>122,533</u>	<u>93,343,013</u>	<u>84,656,954</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$95,592</u>	<u>\$52,236</u>	<u>\$870,930</u>	<u>\$893,773</u>	<u>\$141,873</u>	<u>\$137,862</u>	<u>\$94,863,055</u>	<u>\$86,483,107</u>

CITY OF COLUMBIA, MISSOURI
TRUST FUNDS

PENSION TRUST AND AGENCY FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		Agency Funds		TOTAL	
	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
CURRENT ASSETS:										
Cash and cash equivalents	\$715,930	\$355,042	\$489,753	\$242,738	\$61,734	\$46,576	\$0	\$1,007,719	\$1,267,417	\$1,652,075
Receivables:										
Accrued interest	148,415	91,337	101,528	62,446	197	155	0	2,694	250,140	156,632
Due from other funds	0	0	0	0	0	0	0	0	0	0
Other Assets	0	0	0	0	0	0	0	0	0	0
Investments, at fair value	49,197,117	44,437,273	33,654,767	30,381,264	1,174,352	816,864	0	0	84,026,236	75,635,401
Total Current Assets	<u>50,061,462</u>	<u>44,883,652</u>	<u>34,246,048</u>	<u>30,686,448</u>	<u>1,236,283</u>	<u>863,595</u>	<u>0</u>	<u>1,010,413</u>	<u>85,543,793</u>	<u>77,444,108</u>
FIXED ASSETS:										
Property, plant, and equipment	6,940	6,942	4,747	4,746	0	0	0	0	11,687	11,688
Accumulated depreciation	(6,940)	(6,942)	(4,747)	(4,746)	0	0	0	0	(11,687)	(11,688)
Net Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>50,061,462</u>	<u>44,883,652</u>	<u>34,246,048</u>	<u>30,686,448</u>	<u>1,236,283</u>	<u>863,595</u>	<u>0</u>	<u>1,010,413</u>	<u>85,543,793</u>	<u>77,444,108</u>
LIABILITIES										
Accounts payable	0	0	0	0	0	0	0	0	0	0
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
Other liabilities	978,390	517,146	520,104	271,959	0	0	0	1,010,413	1,498,494	1,799,518
Total Liabilities	<u>978,390</u>	<u>517,146</u>	<u>520,104</u>	<u>271,959</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,010,413</u>	<u>1,498,494</u>	<u>1,799,518</u>
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS *	<u>\$49,083,072</u>	<u>\$44,366,506</u>	<u>\$33,725,944</u>	<u>\$30,414,489</u>	<u>\$1,236,283</u>	<u>\$863,595</u>			<u>\$84,045,299</u>	<u>\$75,644,590</u>

* 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, 2010 AND 2009

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2010</u>	<u>2009</u>
OPERATING REVENUES:		
Investment revenue	<u>\$268,248</u>	<u>\$311,174</u>
OPERATING EXPENSES:		
Intragovernmental	2,885	2,911
Utilities, services, and miscellaneous	<u>825</u>	<u>12,170</u>
TOTAL OPERATING EXPENSES	<u>3,710</u>	<u>15,081</u>
OPERATING INCOME (LOSS)	<u>264,538</u>	<u>296,093</u>
NONOPERATING REVENUES (EXPENSES)		
Miscellaneous Revenue	<u>0</u>	<u>2,783</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>0</u>	<u>2,783</u>
NET INCOME	264,538	298,876
FUND BALANCE, BEGINNING OF PERIOD	<u>7,946,329</u>	<u>7,647,453</u>
FUND BALANCE, END OF PERIOD	<u><u>\$8,210,867</u></u>	<u><u>\$7,946,329</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

	Designated Loan and Special Tax Bill Investment Fund	
	<u>2010</u>	<u>2009</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$264,538	\$296,093
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(268,249)	(311,174)
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	(734,711)	241,915
Increase (decrease) in other liabilities	(8,799)	(1,409)
Total other non operating revenue	<u>0</u>	<u>2,783</u>
Net cash provided by (used for) operating activities	<u>(747,221)</u>	<u>228,208</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	257,004	286,274
Purchase of tax bills	(67,760)	(79,468)
Sale of tax bills	<u>60,609</u>	<u>46,550</u>
Net cash provided by (used for) investing activities	<u>249,853</u>	<u>253,356</u>
Net increase (decrease) in cash and cash equivalents	(497,368)	481,564
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>5,779,472</u>	<u>5,297,908</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$5,282,104</u>	<u>\$5,779,472</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	<u>\$5,282,104</u>	<u>\$5,779,472</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$5,282,104</u>	<u>\$5,779,472</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, 2010 AND 2009

	Conley Poor Fund		Contributions Fund	
	2010	2009	2010	2009
REVENUES:				
Investment revenue	\$3,377	\$3,845	\$36,468	\$42,572
Revenue from other governmental units	0	0	0	0
Miscellaneous	45,723	0	61,926	73,629
TOTAL REVENUES	<u>49,100</u>	<u>3,845</u>	<u>98,394</u>	<u>116,201</u>
EXPENDITURES:				
Current:				
Policy development and administration	0	0	0	0
Health and environment	6,257	6,055	0	0
Personal development	0	0	6,698	4,365
TOTAL EXPENDITURES	<u>6,257</u>	<u>6,055</u>	<u>6,698</u>	<u>4,365</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>42,843</u>	<u>(2,210)</u>	<u>91,696</u>	<u>111,836</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	0	0	0	0
Operating transfers to other funds	0	0	(114,603)	(63,655)
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>(114,603)</u>	<u>(63,655)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	42,843	(2,210)	(22,907)	48,181
FUND BALANCE, BEGINNING OF PERIOD	52,027	54,237	891,475	843,294
Equity transfers to other funds	0	0	0	0
FUND BALANCE, END OF PERIOD	<u>\$94,870</u>	<u>\$52,027</u>	<u>\$868,568</u>	<u>\$891,475</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, 2010 AND 2009

REDI Trust Fund		TOTAL	
2010	2009	2010	2009
\$6,623	\$9,504	\$46,468	\$55,921
0	0	0	0
<u>238,813</u>	<u>234,913</u>	<u>346,462</u>	<u>308,542</u>
<u>245,436</u>	<u>244,417</u>	<u>392,930</u>	<u>364,463</u>
244,560	291,925	244,560	291,925
0	0	6,257	6,055
<u>0</u>	<u>0</u>	<u>6,698</u>	<u>4,365</u>
<u>244,560</u>	<u>291,925</u>	<u>257,515</u>	<u>302,345</u>
<u>876</u>	<u>(47,508)</u>	<u>135,415</u>	<u>62,118</u>
0	0	0	0
<u>0</u>	<u>0</u>	<u>(114,603)</u>	<u>(63,655)</u>
<u>0</u>	<u>0</u>	<u>(114,603)</u>	<u>(63,655)</u>
876	(47,508)	20,812	(1,537)
122,533	170,041	1,066,035	1,067,572
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$123,409</u>	<u>\$122,533</u>	<u>\$1,086,847</u>	<u>\$1,066,035</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

CONLEY POOR FUND	2010	2009
REVENUES:		
Investment revenue	\$3,377	\$3,845
Miscellaneous	45,723	
TOTAL REVENUES	\$49,100	\$3,845
EXPENDITURES:		
Current:		
Health and environment:		
Services and miscellaneous	6,257	6,055
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$42,843</u>	<u>(\$2,210)</u>
CONTRIBUTIONS FUND		
REVENUES:		
Investment revenue	\$36,468	\$42,572
Revenue from other governmental units	0	0
Miscellaneous	61,926	73,629
TOTAL REVENUES	98,394	116,201
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	1,739	1,594
Travel and training	0	0
Intragovernmental	538	555
Utilities, services, and miscellaneous	4,421	2,216
Capital Outlay	0	0
TOTAL EXPENDITURES	6,698	4,365
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$91,696</u>	<u>\$111,836</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

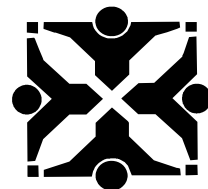
EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

REDI TRUST FUND	2010	2009
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	95,650	102,200
Contributions – City	58,000	30,000
Contributions – County	35,000	35,000
Contributions – University	15,000	15,000
Investment revenue	6,623	9,504
Miscellaneous	35,163	52,713
TOTAL REVENUES	245,436	244,417
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	18,781	23,918
Travel and training	45,195	38,400
Intragovernmental charges	241	321
Utilities, services, and miscellaneous	180,343	229,286
Capital outlay	0	0
TOTAL EXPENDITURES	244,560	291,925
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$876	(\$47,508)

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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, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
GENERAL FIXED ASSETS:		
Land	\$39,761,586	\$38,746,678
Buildings	56,390,256	31,649,995
Improvements other than buildings	21,452,066	19,165,898
Infrastructure	212,571,617	192,751,657
Furniture, fixtures, and equipment	29,944,338	28,418,999
Construction in progress	<u>32,786,536</u>	<u>42,586,948</u>
TOTAL GENERAL FIXED ASSETS	<u>\$392,906,399</u>	<u>\$353,320,175</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	\$81,542,368	\$80,814,488
Special Revenue Funds	25,414,794	25,414,794
Federal contributions	9,261,148	9,254,949
State contributions	5,236,432	5,236,432
Private contributions	99,964,399	95,653,530
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	11,336,168	8,767,555
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	<u>155,786,541</u>	<u>123,813,878</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$392,906,399</u>	<u>\$353,320,175</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
SEPTEMBER 30, 2010

	<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	\$0	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	0	13,104
City Manager	64,807	0	0	47,758	17,049
Finance	96,314	0	0	0	96,314
Human Resources	6,800	0	0	0	6,800
City Counselor	19,497	0	0	0	19,497
Public Works Administration	6,227	0	0	0	6,227
Public Works Engineering	295,971	0	0	0	295,971
Public Works Public Buildings	39,010,458	2,145,204	36,712,907	152,347	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	40,002,451	2,302,808	37,018,529	200,105	481,009
PUBLIC SAFETY:					
Police	6,217,583	17,000	1,583,593	39,817	4,577,173
Fire	24,186,542	1,106,584	11,788,786	919,839	10,371,333
Animal Control	31,479	0	0	0	31,479
Municipal Court	132,156	0	0	0	132,156
Joint Communications	3,026,071	0	0	54,645	2,971,426
Civil Defense	419,079	0	0	0	419,079
City Prosecutor	0	0	0	0	0
TOTAL PUBLIC SAFETY	34,012,910	1,123,584	13,372,379	1,014,301	18,502,646
TRANSPORTATION:					
Streets	224,143,059	1,985,837	3,073,575	213,161,867	5,921,780
Traffic	648,862	0	0	0	648,862
TOTAL TRANSPORTATION	224,791,921	1,985,837	3,073,575	213,161,867	6,570,642
HEALTH AND ENVIRONMENT:					
Health Services	147,913	0	0	0	147,913
Planning	95,428	0	0	73,500	21,928
Protective Inspection	171,994	0	0	0	171,994
Community Development	23,033	0	0	0	23,033
Office of Neighborhood Services	48,989	0	0	0	48,989
TOTAL HEALTH AND ENVIRONMENT	487,357	0	0	73,500	413,857
PERSONAL DEVELOPMENT:					
Parks and Recreation	60,825,224	34,349,357	2,925,773	19,573,910	3,976,184
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	60,825,224	34,349,357	2,925,773	19,573,910	3,976,184
Total General Fixed Assets Allocated to Functions	360,119,863	<u>\$39,761,586</u>	<u>\$56,390,256</u>	<u>\$234,023,683</u>	<u>\$29,944,338</u>
CONSTRUCTION IN PROGRESS	<u>32,786,536</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$392,906,399</u>				

CITY OF COLUMBIA, MISSOURI

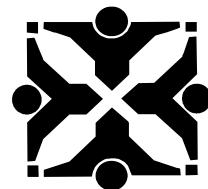
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2010

	General Fixed Assets October 1, 2009	Additions	Deductions	General Fixed Assets September 30, 2010
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	\$8,990	\$0	\$8,990	\$0
City Clerk	13,104	0	0	13,104
City Manager	64,807	0	0	64,807
Finance	78,814	17,500	0	96,314
Human Resources	6,800	0	0	6,800
City Counselor	19,497	0	0	19,497
Public Works Administration	6,227	0	0	6,227
Public Works Engineering	295,971	0	0	295,971
Public Works Public Buildings Convention and Tourism	17,660,448	21,350,010	0	39,010,458
Cultural Affairs	483,578	0	0	483,578
REDI	0	0	0	0
	<u>5,695</u>	<u>0</u>	<u>0</u>	<u>5,695</u>
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	<u>18,643,931</u>	<u>21,367,510</u>	<u>8,990</u>	<u>40,002,451</u>
PUBLIC SAFETY:				
Police	3,855,784	2,521,776	159,977	6,217,583
Fire	21,764,775	2,584,462	162,695	24,186,542
Animal Control	31,479	0	0	31,479
Municipal Court	105,893	26,263	0	132,156
Joint Communications	2,982,411	43,660	0	3,026,071
Civil Defense	419,079	0	0	419,079
City Prosecutor	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PUBLIC SAFETY	<u>29,159,421</u>	<u>5,176,161</u>	<u>322,672</u>	<u>34,012,910</u>
TRANSPORTATION:				
Streets	203,667,334	20,902,197	426,472	224,143,059
Traffic	491,736	183,037	25,911	648,862
	<u>491,736</u>	<u>183,037</u>	<u>25,911</u>	<u>648,862</u>
TOTAL TRANSPORTATION	<u>204,159,070</u>	<u>21,085,234</u>	<u>452,383</u>	<u>224,791,921</u>
HEALTH AND ENVIRONMENT:				
Health services	147,913	0	0	147,913
Planning	95,428	0	0	95,428
Protective Inspection	252,528	0	80,534	171,994
Community development	23,033	0	0	23,033
Office of Neighborhood Services	0	48,989	0	48,989
	<u>0</u>	<u>48,989</u>	<u>0</u>	<u>48,989</u>
TOTAL HEALTH AND ENVIRONMENT	<u>518,902</u>	<u>48,989</u>	<u>80,534</u>	<u>487,357</u>
PERSONAL DEVELOPMENT:				
Parks and Recreation	58,251,903	2,681,378	108,057	60,825,224
Community Services	0	0	0	0
Contributions	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PERSONAL DEVELOPMENT	<u>58,251,903</u>	<u>2,681,378</u>	<u>108,057</u>	<u>60,825,224</u>
CONSTRUCTION IN PROGRESS	<u>42,586,948</u>	<u>34,541,277</u>	<u>44,341,689</u>	<u>32,786,536</u>
TOTAL GENERAL FIXED ASSETS	<u><u>\$353,320,175</u></u>	<u><u>\$84,900,549</u></u>	<u><u>\$45,314,325</u></u>	<u><u>\$392,906,399</u></u>

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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, 2010 AND 2009

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2010	2009
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	3,494,822	3,342,012
Amount to be provided	13,150,178	15,677,988
Special Obligation Notes 2007A:		
Amount available in Debt Service Funds	43,176	39,418
Amount to be provided	951,824	1,910,582
Special Obligation Bonds 2008B:		
Amount available in Debt Service Funds	2,822,372	2,397,565
Amount to be provided	23,722,628	24,397,435
Accrued Compensated Absences:		
Amount to be provided	<u>2,751,495</u>	<u>2,531,005</u>
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$46,936,495</u>	<u>\$50,296,005</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special obligation bonds payable 2006B	16,645,000	19,020,000
Special obligation notes payable 2007A	995,000	1,950,000
Special obligation bonds payable 2008B	26,545,000	26,795,000
Accrued compensated absences	<u>2,751,495</u>	<u>2,531,005</u>
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$46,936,495</u>	<u>\$50,296,005</u>

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CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE YEARS ENDED SEPTEMBER 30, 2010 AND 2009

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2010	2009	2010	2009	2010	2009
BALANCE, BEGINNING OF PERIOD	\$5,778,995	\$5,503,137	\$44,517,010	\$47,849,974	\$50,296,005	\$53,353,111
Additions:						
Increase in accrued compensated absences		0	220,490	147,894	220,490	147,894
Special obligation bonds	0	0	0	0	0	0
Special obligation notes	0	0	0	0	0	0
Total Additions	0	0	220,490	147,894	220,490	147,894
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	2,625,000	2,290,000	2,625,000	2,290,000
Special Obligation Notes	0	0	955,000	915,000	955,000	915,000
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	3,580,000	3,205,000	3,580,000	3,205,000
Increase (decrease) in fund balance of Debt Service Funds	581,375	275,858	(581,375)	(275,858)	0	0
BALANCE, END OF PERIOD	\$6,360,370	\$5,778,995	\$40,576,125	\$44,517,010	\$46,936,495	\$50,296,005

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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.

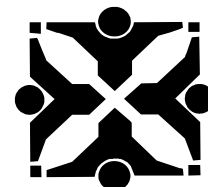
Revenue Capacity Information - is intended to assist users in understanding and assessing the factors affecting the City's ability to generate its own-source revenues, sales tax and property tax.

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 NINE FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2010	2009	2008	2007
Governmental Activities				
Invested in capital assets, net of related debt	\$ 282,847,173	\$ 260,097,787	\$ 244,275,475	\$ 216,858,792
Restricted for:				
Debt service	8,918,365	5,778,995	5,503,137	3,076,665
Capital projects	41,106,562	46,490,295	38,560,449	22,792,647
Nonexpendable	1,500,000	1,500,000	1,500,000	-
Expendable	6,710,867	6,446,329	6,147,453	-
Other purposes	20,758,215	20,157,428	21,108,040	19,624,016
Unrestricted	38,429,987	35,215,173	37,860,189	48,580,507
Total governmental activities net assets	<u>\$ 400,271,169</u>	<u>\$ 375,686,007</u>	<u>\$ 354,954,743</u>	<u>\$ 310,932,627</u>
Business-type activities				
Invested in capital assets, net of related debt	\$ 310,054,260	\$ 283,331,995	\$ 276,597,165	\$ 272,485,494
Restricted for:				
Debt service	11,165,691	11,478,081	7,851,943	8,112,494
Capital projects	2,988,585	290,464	1,107,426	1,379,024
Nonexpendable	-	-	-	-
Other purposes	2,253,899	2,210,713	2,167,641	2,110,973
Unrestricted	75,790,214	85,495,521	86,655,622	74,352,607
Total business-type activities net assets	<u>\$ 402,252,649</u>	<u>\$ 382,806,774</u>	<u>\$ 374,379,797</u>	<u>\$ 358,440,592</u>
Primary government				
Invested in capital assets, net of related debt	\$ 592,901,433	\$ 543,429,782	\$ 520,872,640	\$ 489,344,286
Restricted for:				
Debt service	20,084,056	17,257,076	13,355,080	11,189,159
Capital projects	44,095,147	46,780,759	39,667,875	24,171,671
Nonexpendable	1,500,000	1,500,000	1,500,000	-
Expendable	6,710,867	6,446,329	6,147,453	-
Other purposes	23,012,114	22,368,141	23,275,681	21,734,989
Unrestricted	114,220,201	120,710,694	124,515,811	122,933,114
Total primary government net assets	<u>\$ 802,523,818</u>	<u>\$ 758,492,781</u>	<u>\$ 729,334,540</u>	<u>\$ 669,373,219</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 NINE FISCAL YEARS
(accrual basis of accounting)

		Fiscal Year			
2006	2005	2004	2003	2002	
\$ 167,789,506	\$ 116,334,515	\$ 96,703,253	\$ 85,230,651	\$ 76,070,225	
2,882,312	7,736,146	6,328,241	4,966,497	5,107,568	
28,414,708	24,911,911	24,523,209	18,201,101	21,109,068	
-	1,500,000	1,500,000	1,500,000	1,500,000	
-	-	-	-	-	
18,609,711	26,054,567	26,052,473	23,263,119	21,560,141	
45,762,290	38,228,502	41,022,565	42,099,003	39,652,856	
<u>\$ 263,458,527</u>	<u>\$ 214,765,641</u>	<u>\$ 196,129,741</u>	<u>\$ 175,260,371</u>	<u>\$ 164,999,858</u>	
\$ 261,159,491	\$ 222,079,198	\$ 206,726,083	\$ 197,808,011	\$ 182,254,913	
8,436,741	3,860,962	7,068,586	6,819,949	5,780,215	
40,660	138,672	-	75,000	1,361,638	
-	-	-	-	-	
2,455,793	1,101,908	1,088,999	1,088,999	1,044,212	
59,075,672	87,576,592	81,101,041	79,325,217	86,224,482	
<u>\$ 331,168,357</u>	<u>\$ 314,757,332</u>	<u>\$ 295,984,709</u>	<u>\$ 285,117,176</u>	<u>\$ 276,665,460</u>	
\$ 428,948,997	\$ 338,413,713	\$ 303,429,336	\$ 283,038,662	\$ 258,325,138	
11,319,053	11,597,108	13,396,827	11,786,446	10,887,783	
28,455,368	25,050,583	24,523,209	18,276,101	22,470,706	
-	1,500,000	1,500,000	1,500,000	1,500,000	
-	-	-	-	-	
21,065,504	27,156,475	27,141,472	24,352,118	22,604,353	
104,837,962	125,805,094	122,123,606	121,424,220	125,877,338	
<u>\$ 594,626,884</u>	<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 NINE FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2010	2009	2008	2007
Expenses				
Governmental activities:				
Policy development and administration	\$ 18,810,092	\$ 14,427,609	\$ 15,762,421	\$ 16,162,970
Public safety	38,075,595	38,011,371	36,142,924	34,547,514
Transportation	12,129,815	11,198,089	10,104,040	9,989,096
Health and environment	9,209,905	8,903,255	8,403,019	8,343,812
Personal development	11,004,972	10,344,600	10,350,937	9,832,710
Miscellaneous nonprogrammed activities	-	-	-	-
Interest on long-term debt	1,985,817	2,149,871	1,595,972	1,189,668
Total governmental activities expenses	<u>91,216,196</u>	<u>85,034,795</u>	<u>82,359,313</u>	<u>80,065,770</u>
Business-type activities:				
Electric utility	107,836,042	99,694,306	91,847,957	84,599,965
Water Utility	14,559,336	16,021,650	14,517,123	13,783,103
Sanitary Sewer Utility	12,507,201	12,030,951	10,970,073	10,475,106
Regional Airport	2,488,947	2,232,666	2,107,172	2,064,326
Public Transportation	5,547,130	5,382,338	5,069,495	4,501,492
Solid Waste Utility	14,131,288	13,747,082	14,044,574	12,505,734
Parking Facilities	1,748,966	1,295,897	1,432,705	1,362,421
Recreation Services	6,863,924	6,823,710	6,804,775	6,433,091
Railroad	878,449	941,661	980,760	954,111
Storm Water Utility	1,284,941	1,654,512	1,548,103	1,445,133
Total business-type activities expenses	<u>167,846,224</u>	<u>159,824,773</u>	<u>149,322,737</u>	<u>138,124,482</u>
Total primary government expenses	<u>\$ 259,062,420</u>	<u>\$ 244,859,568</u>	<u>\$ 231,682,050</u>	<u>\$ 218,190,252</u>
Program Revenues				
Governmental Activities:				
Charges for services:				
Policy Development and Administration	\$ 12,020,506	\$ 7,931,919	\$ 6,900,361	\$ 6,601,539
Public Safety	2,324,632	1,781,033	1,657,240	1,698,523
Transportation	186,584	243,700	252,885	428,045
Health and Environment	1,087,198	1,026,327	1,106,543	1,270,739
Operating grants and contributions	8,754,370	7,410,843	7,777,301	6,019,212
Capital grants and contributions	13,187,432	15,608,834	28,476,557	37,822,556
Total governmental activities program revenues	<u>37,560,722</u>	<u>34,002,656</u>	<u>46,170,887</u>	<u>53,840,614</u>
Business-type activities:				
Charges for services:				
Electric utility	120,448,779	110,753,285	106,481,160	100,857,750
Water Utility	17,354,581	15,876,107	15,314,326	16,071,201
Sanitary Sewer Utility	12,275,136	10,654,076	9,312,516	9,071,132
Regional Airport	599,804	481,984	434,980	462,054
Public Transportation	1,517,701	1,447,616	1,240,255	1,172,095
Solid Waste Utility	15,045,374	14,074,055	14,120,946	12,966,592
Parking Facilities	1,796,627	1,737,094	1,593,938	1,562,110
Recreation Services	4,079,714	4,120,606	3,848,181	3,952,786
Railroad	824,472	662,749	1,190,026	1,042,370
Storm Water Utility	1,138,804	1,229,374	1,391,760	1,380,233
Operating grants and contributions	1,723,698	2,026,465	1,588,506	1,532,740
Capital grants and contributions	9,376,080	2,476,997	4,366,361	9,643,692
Total business-type activities program revenues	<u>186,180,770</u>	<u>165,540,408</u>	<u>160,882,955</u>	<u>159,714,755</u>
Total primary government program revenues	<u>\$ 223,741,492</u>	<u>\$ 199,543,064</u>	<u>\$ 207,053,842</u>	<u>\$ 213,555,369</u>
Net (Expense)/Revenue				
Governmental activities	\$ (53,655,474)	\$ (51,032,139)	\$ (36,188,426)	\$ (26,225,156)
Business-type activities	18,334,546	5,715,635	11,560,218	21,590,273
Total primary government net expense	<u>\$ (35,320,928)</u>	<u>\$ (45,316,504)</u>	<u>\$ (24,628,208)</u>	<u>\$ (4,634,883)</u>
General Revenues and Other Changes in Net Assets				
Governmental activities:				
Taxes				
Property taxes	\$ 10,849,831	\$ 10,703,734	\$ 10,724,486	\$ 10,301,967
Sales tax	38,296,731	37,615,054	38,669,141	38,745,372
Other taxes	14,148,024	13,557,057	13,687,438	11,157,118
Investment revenue	4,598,349	6,163,536	6,031,249	6,518,778
Miscellaneous	2,998,383	2,753,039	5,348,082	1,994,256
Transfers	7,349,318	6,110,870	5,750,147	4,981,765
Total governmental activities	<u>78,240,636</u>	<u>76,903,290</u>	<u>80,210,543</u>	<u>73,699,256</u>
Business-type activities				
Investment revenues	6,680,164	6,760,213	6,064,180	6,689,670
Miscellaneous	1,780,483	2,061,999	4,064,955	3,974,057
Transfers	(7,349,318)	(6,110,870)	(5,750,147)	(4,981,765)
Total business-type activities	<u>1,111,329</u>	<u>2,711,342</u>	<u>4,378,988</u>	<u>5,681,962</u>
Total primary government	<u>\$ 79,351,965</u>	<u>\$ 79,614,632</u>	<u>\$ 84,589,531</u>	<u>\$ 79,381,218</u>
Change in Net Assets				
Governmental activities	\$ 24,585,162	\$ 25,871,151	\$ 44,022,117	\$ 47,474,100
Business-type activities	19,445,875	8,426,977	15,939,206	27,272,235
Total primary government	<u>\$ 44,031,037</u>	<u>\$ 34,298,128</u>	<u>\$ 59,961,323</u>	<u>\$ 74,746,335</u>

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 NINE FISCAL YEARS
(accrual basis of accounting)

2006	Fiscal Year			
	2005	2004	2003	2002
\$ 14,047,440	\$ 14,712,020	\$ 11,532,002	\$ 10,012,258	\$ 9,486,747
32,167,354	29,704,634	27,615,723	26,447,188	25,307,596
8,168,999	7,700,932	5,895,028	5,600,113	5,674,399
7,639,076	7,058,136	6,685,175	6,134,136	5,854,326
9,038,976	8,606,844	8,268,102	8,604,106	8,209,699
297,304	372,913	468,146	297,170	400,061
458,311	571,672	608,792	834,347	1,206,283
<u>71,817,460</u>	<u>68,727,151</u>	<u>61,072,968</u>	<u>57,929,318</u>	<u>56,139,111</u>
85,180,682	72,115,157	63,246,225	58,943,254	54,872,564
12,708,293	11,440,612	9,958,766	9,444,314	9,297,790
10,200,386	9,297,703	9,216,293	8,979,382	8,649,912
1,915,995	1,812,969	1,808,651	1,671,071	1,601,094
4,125,604	3,562,176	3,252,432	3,044,024	2,936,602
11,480,727	11,805,562	10,692,045	10,432,357	10,293,259
1,664,290	1,756,122	1,745,467	1,755,804	1,841,303
6,359,714	6,230,875	5,844,897	5,704,862	4,443,406
885,845	866,061	712,513	661,508	529,662
1,325,696	1,287,269	1,048,514	989,921	983,738
<u>135,847,232</u>	<u>120,174,506</u>	<u>107,525,803</u>	<u>101,626,497</u>	<u>95,449,330</u>
<u>\$ 207,664,692</u>	<u>\$ 188,901,657</u>	<u>\$ 168,598,771</u>	<u>\$ 159,555,815</u>	<u>\$ 151,588,441</u>
\$ 6,045,300	\$ 5,338,128	\$ 4,778,358	\$ 4,439,151	\$ 3,771,928
1,562,965	1,719,602	1,900,346	1,939,952	1,805,673
843,248	526,174	472,404	972,989	487,922
1,548,181	1,384,242	1,262,235	1,175,925	946,576
5,423,564	4,587,226	4,758,552	4,325,098	3,890,031
<u>37,383,705</u>	<u>12,785,920</u>	<u>12,215,202</u>	<u>2,455,945</u>	<u>2,740,029</u>
<u>52,806,963</u>	<u>26,341,292</u>	<u>25,387,097</u>	<u>15,309,060</u>	<u>13,642,159</u>
90,700,695	78,523,327	67,983,301	65,043,670	62,947,076
14,859,481	13,822,937	11,407,029	11,219,163	10,341,415
8,873,887	8,647,406	7,970,035	7,326,327	6,921,849
571,802	588,194	583,835	551,350	467,031
1,054,996	779,326	713,121	496,636	450,404
12,583,784	11,338,115	10,906,469	10,311,376	9,626,014
1,657,637	1,641,734	1,675,667	1,707,745	1,694,281
4,049,440	3,905,351	3,620,897	3,354,222	2,458,986
851,388	847,329	621,322	470,738	389,497
1,588,339	1,510,819	1,394,510	1,402,768	1,106,091
1,706,958	919,617	1,261,263	1,304,361	1,166,886
<u>10,546,398</u>	<u>9,203,715</u>	<u>6,600,749</u>	<u>4,703,521</u>	<u>6,369,450</u>
<u>149,044,805</u>	<u>131,727,870</u>	<u>114,738,198</u>	<u>107,891,877</u>	<u>103,938,980</u>
<u>\$ 201,851,768</u>	<u>\$ 158,069,162</u>	<u>\$ 140,125,295</u>	<u>\$ 123,200,937</u>	<u>\$ 117,581,139</u>
\$ (19,010,497)	\$ (42,385,859)	\$ (35,685,871)	\$ (42,620,258)	\$ (42,496,952)
13,197,573	11,553,364	7,212,395	6,265,380	8,489,650
<u>\$ (5,812,924)</u>	<u>\$ (30,832,495)</u>	<u>\$ (28,473,476)</u>	<u>\$ (36,354,878)</u>	<u>\$ (34,007,302)</u>
\$ 9,818,770	\$ 9,295,077	\$ 8,601,981	\$ 8,247,466	\$ 8,228,712
38,290,388	35,593,421	33,549,370	31,612,249	30,725,843
10,995,778	10,389,422	9,930,006	9,597,030	8,819,608
3,944,122	2,554,155	2,151,560	1,478,964	6,542,331
1,579,152	1,557,884	1,320,073	1,465,309	1,158,765
3,075,173	1,631,800	1,002,251	479,753	340,740
<u>67,703,383</u>	<u>61,021,759</u>	<u>56,555,241</u>	<u>52,880,771</u>	<u>55,815,999</u>
4,283,787	2,980,338	2,497,648	1,895,527	6,559,492
2,004,838	5,870,721	2,159,741	770,562	1,716,625
(3,075,173)	(1,631,800)	(1,002,251)	(479,753)	(340,740)
<u>3,213,452</u>	<u>7,219,259</u>	<u>3,655,138</u>	<u>2,186,336</u>	<u>7,935,377</u>
<u>\$ 70,916,835</u>	<u>\$ 68,241,018</u>	<u>\$ 60,210,379</u>	<u>\$ 55,067,107</u>	<u>\$ 63,751,376</u>
\$ 48,692,886	\$ 18,635,900	\$ 20,869,370	\$ 10,260,513	\$ 13,319,047
16,411,025	18,772,623	10,867,533	8,451,716	16,425,027
<u>\$ 65,103,911</u>	<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 NINE FISCAL YEARS*(modified accrual basis of accounting)*

	Fiscal Year			
	2010	2009	2008	2007
General Fund				
Reserved	\$ 4,509,367	\$ 4,110,859	\$ 4,409,134	\$ 3,765,930
Unreserved	22,095,551	21,548,968	20,339,863	14,926,963
Total general fund	<u>\$ 26,604,918</u>	<u>\$ 25,659,827</u>	<u>\$ 24,748,997</u>	<u>\$ 18,692,893</u>
All Other Governmental Funds				
Reserved	\$ 27,940,414	\$ 42,977,342	\$ 40,512,180	\$ 18,930,218
Unreserved, reported in:				
* Transportation sales tax fund	-	-	-	1,369,559
Capital projects fund	33,059,217	32,708,733	50,413,973	47,825,768
Special revenue funds	14,679,769	15,113,454	15,082,742	12,812,404
Debt service funds	1,604,370	1,022,995	5,503,137	3,076,665
Permanent fund	4,610,758	5,080,931	4,540,140	3,908,163
Total all other governmental funds	<u>\$ 81,894,528</u>	<u>\$ 96,903,455</u>	<u>\$ 116,052,172</u>	<u>\$ 87,922,777</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, 2009 and 2010, Transportation sales tax fund is not a major fund.

Table 3, cont.

City of Columbia, Missouri

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

Fiscal Year				
2006	2005	2004	2003	2002
\$ 1,445,303	\$ 1,498,105	\$ 1,756,304	\$ 1,036,088	\$ 885,596
<u>16,760,474</u>	<u>15,494,288</u>	<u>16,383,104</u>	<u>15,357,779</u>	<u>13,617,008</u>
<u>\$ 18,205,777</u>	<u>\$ 16,992,393</u>	<u>\$ 18,139,408</u>	<u>\$ 16,393,867</u>	<u>\$ 14,502,604</u>
\$ 16,113,195	\$ 15,073,596	\$ 14,114,135	\$ 15,337,803	\$ 11,351,539
303,100	2,699,560	3,021,117	2,122,164	1,902,429
54,401,219	28,626,104	28,417,588	20,268,808	25,387,829
13,334,316	11,497,187	10,752,236	9,991,991	7,068,022
2,882,312	7,052,554	5,626,190	4,259,497	3,682,568
3,048,736	2,682,062	3,367,961	3,680,907	3,373,688
<u>\$ 90,082,878</u>	<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 NINE FISCAL YEARS

(modified accrual basis of accounting)

	Fiscal Year			
	2010	2009	2008	2007
REVENUES				
General property taxes	\$ 10,849,831	\$ 10,703,734	\$ 10,511,523	\$ 9,967,339
Sales tax	38,296,731	37,615,054	38,669,141	38,745,372
Other local taxes	13,504,093	13,199,548	13,387,438	10,857,118
Licenses and permits	835,864	842,850	835,668	833,247
Fines	1,900,869	1,457,963	1,367,376	1,387,447
Fees and service charges	2,214,818	1,917,453	2,137,096	2,379,845
Special assessment taxes	-	-	-	81,412
Intragovernmental revenue	4,200,389	4,025,046	3,634,049	3,353,142
Revenue from other governmental units	17,624,734	17,295,161	13,628,052	10,894,018
Investment revenue	4,258,602	5,789,199	5,512,478	5,870,563
Miscellaneous	2,998,383	2,753,039	5,348,082	1,994,256
Total Revenues	<u>96,684,314</u>	<u>95,599,047</u>	<u>95,030,903</u>	<u>86,363,759</u>
EXPENDITURES				
Current:				
Policy development and administration	12,143,800	12,013,837	11,717,872	10,390,474
Public safety	36,661,665	35,970,659	34,271,625	32,751,068
Transportation	7,775,001	7,092,854	6,339,224	6,880,329
Health and environment	9,170,450	8,824,133	8,338,490	8,271,922
Personal development	10,206,251	9,719,922	9,683,200	9,253,029
Misc. nonprogrammed activities	921,771	1,238,802	1,145,650	1,200,495
Capital outlay	36,014,773	42,008,951	17,256,742	24,574,512
Debt service:				
Redemption of serial bonds	3,580,000	3,205,000	3,070,000	2,110,000
Interest	2,081,731	2,242,906	1,593,623	1,266,232
Fiscal agent fees	661	661	238,954	37,180
Total Expenditures	<u>118,556,103</u>	<u>122,317,725</u>	<u>93,655,380</u>	<u>96,735,241</u>
Excess (Deficiency) of Revenues over Expenditures	(21,871,789)	(26,718,678)	1,375,523	(10,371,482)
OTHER FINANCING SOURCES (USES)				
Transfers in	37,063,260	33,106,245	56,874,109	34,906,932
Transfers out	(29,255,307)	(26,939,792)	(51,061,200)	(29,948,435)
Issuance of 2006B S.O. Bonds	-	-	-	-
Issuance of 2007A S.O. Notes	-	-	-	3,740,000
Premium on 2006B S.O. Bonds	-	-	-	-
Issuance of 2008B S.O. Bonds	-	-	26,795,000	-
Premium on 2008B S.O. Bonds	-	-	202,067	-
Payment to refunded bond escrow agent	-	-	-	-
Total Other Financing Sources (Uses)	<u>7,807,953</u>	<u>6,166,453</u>	<u>32,809,976</u>	<u>8,698,497</u>
Net Change in Fund Balances	<u>\$ (14,063,836)</u>	<u>\$ (20,552,225)</u>	<u>\$ 34,185,499</u>	<u>\$ (1,672,985)</u>
Debt service as a percentage of noncapital expenditures	6.86%	6.78%	6.42%	4.73%

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 NINE FISCAL YEARS
(modified accrual basis of accounting)

		Fiscal Year							
		2006	2005	2004	2003	2002			
\$	9,646,086	\$	8,585,445	\$	8,417,968	\$	8,340,896	\$	7,979,408
	38,290,388		35,593,421		33,549,370		31,612,249		30,725,843
	10,570,864		9,993,087		9,534,286		9,063,234		8,425,476
	798,325		766,084		696,271		692,256		651,697
	1,286,742		1,423,992		1,586,050		1,597,787		1,489,192
	3,056,936		2,659,583		2,503,391		2,359,639		1,840,341
	251,548		55,052		45,549		588,520		84,662
	3,270,654		3,093,319		3,052,749		2,985,738		2,862,384
	8,973,614		7,938,879		11,704,084		6,781,043		6,630,060
	3,451,822		2,255,822		1,907,040		1,249,936		3,672,200
	1,579,152		1,557,884		1,320,073		1,465,309		1,153,687
	<u>81,176,131</u>		<u>73,922,568</u>		<u>74,316,831</u>		<u>66,736,607</u>		<u>65,514,950</u>
	9,768,892		9,223,803		8,378,763		8,079,480		7,775,482
	30,809,809		28,401,357		26,477,538		25,521,715		24,521,668
	5,932,842		5,893,676		4,314,145		4,116,302		4,203,240
	7,592,239		7,022,635		6,662,314		6,116,585		5,839,638
	8,501,244		8,110,722		7,790,423		8,135,545		7,789,741
	296,909		373,787		465,263		74,660		179,081
	13,197,225		12,978,663		8,434,463		8,181,392		6,677,557
	7,955,000		949,500		885,000		1,522,000		2,218,500
	393,351		578,002		614,692		687,333		843,827
	237,448		2,750		2,883		4,295		3,555
	<u>84,684,959</u>		<u>73,534,895</u>		<u>64,025,484</u>		<u>62,439,307</u>		<u>60,052,289</u>
	(3,508,828)		387,673		10,291,347		4,297,300		5,462,661
	57,996,676		27,133,709		22,826,021		19,617,349		20,271,856
	(55,396,800)		(26,336,561)		(21,733,770)		(19,128,291)		(20,214,080)
	25,615,000		-		-		-		-
	-		-		-		-		-
	1,139,950		-		-		-		-
	-		-		-		-		-
	-		-		-		-		-
	(2,180,799)		-		-		-		-
	<u>27,174,027</u>		<u>797,148</u>		<u>1,092,251</u>		<u>489,058</u>		<u>57,776</u>
\$	<u>23,665,199</u>	\$	<u>1,184,821</u>	\$	<u>11,383,598</u>	\$	<u>4,786,358</u>	\$	<u>5,520,437</u>
	12.01%		2.53%		2.70%		4.08%		5.74%

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Table 5

City of Columbia, Missouri

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

Fiscal Year Ended	Real Property	Personal Property	State Assessed Value	Total Assessed Value	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value	Total Direct Tax Rate
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
2010	1,379,654,147	254,289,515	5,451,561	1,639,395,223	6,830,813,429	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>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
CITY TAX RATES:					
General Fund	\$0.31	\$0.41	\$0.41	\$0.41	\$0.41
Debt Service Fund	0.10	0.00	0.00	0.00	0.00
Library Funds	<u>0.65</u>	<u>0.64</u>	<u>0.63</u>	<u>0.63</u>	<u>0.63</u>
Total City Tax Rate	<u>1.06</u>	<u>1.05</u>	<u>1.04</u>	<u>1.04</u>	<u>1.04</u>
SCHOOL DISTRICT	<u>4.79</u>	<u>4.75</u>	<u>4.94</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>\$6.18</u>	<u>\$6.13</u>	<u>\$6.31</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.

Table 6, cont.

City of Columbia, Missouri

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

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
0.00	0.00	0.00	0.00	0.00
<u>0.57</u>	<u>0.53</u>	<u>0.53</u>	<u>0.52</u>	<u>0.52</u>
<u>0.98</u>	<u>0.94</u>	<u>0.94</u>	<u>0.93</u>	<u>0.93</u>
<u>4.69</u>	<u>4.67</u>	<u>4.71</u>	<u>4.73</u>	<u>4.77</u>
0.12	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
0.11	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>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
<u>\$5.98</u>	<u>\$5.92</u>	<u>\$5.96</u>	<u>\$5.97</u>	<u>\$6.01</u>

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Table 7

City of Columbia, Missouri

PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS AGO

Taxpayer	Type of Business	2010			2001		
		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%	11,669,454	2	1.41%
Columbia Mall Limited Partnership	Property/Developer	6,705,078	2	0.45%	8,211,183	3	0.99%
TKG Biscayne LLC	Property/Developer	6,270,499	3	0.43%	--	--	--
Shelter Insurance	Insurance	4,985,290	4	0.34%	8,161,209	4	0.99%
Spicer Axle/Dana Corporation	Manufacturer	4,297,694	5	0.29%	--	--	--
COG Leasing Company LLP	Health Services	4,002,304	6	0.27%	--	--	--
Rayman Columbia Center Trust	Property/Developer	3,935,232	7	0.27%	--	--	--
Broadway-Fairview Venture LLC	Property/Developer	3,896,005	8	0.26%	--	--	--
Rusk Rehabilitation Center	Health Services	3,783,072	9	0.26%	3,783,072	10	0.46%
3M Company	Manufacturer	3,756,790	10	0.25%	32,081,629	1	3.88%
AB Chance	Manufacturer	--	--	--	7,762,299	5	0.94%
Boone Electric Cooperative	Utility	--	--	--	7,354,134	6	0.89%
Columbia Foods	Manufacturer	--	--	--	5,429,620	7	0.50%
Dan Hagan	Property/Developer	--	--	--	4,136,295	8	0.50%
Quaker Oats	Manufacturer	--	--	--	4,097,431	9	0.50%
		<u>\$ 49,439,335</u>		<u>3.35%</u>	<u>\$ 92,686,326</u>		<u>11.06%</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>
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
2010	6,695,352 (b)	6,615,594	98.81%	114,785

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

(b) Includes deferred property tax revenue.

Table 8, cont.

City of Columbia, Missouri

GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS
LAST TEN FISCAL YEARS

<u>Total Tax Collections</u>	<u>Total Collections As A Percent Of Net Current Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Outstanding Delinquent As A Percent Net Current Tax Levy</u>
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%
6,730,379	100.52%	33,325	0.50%

Table 9

City of Columbia, Missouri

**SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS**

<u>RESIDENTIAL SERVICE RATE (per kilowatt hour)</u>	FY	2009-2010	2008-2009
Customer charge	per month	\$6.95	\$6.56
All kWh	¢ per KWH	n/a	n/a
All kWh winter, first 750 kWh summer	¢ per KWH	9.275	8.750
Next 1,250 kWh summer	¢ per KWH	12.6370	11.8100
Electric Heating (October through May) All kWh	¢ per KWH	9.275	8.750
Electric Heating (October through May) Over 750 kWh	¢ per KWH	7.350	7.000
Heat Pump (October through May) All kWh	¢ per KWH	9.275	8.750
Heat Pump (October through May) Over 750 kWh	¢ per KWH	6.8880	6.5600
<u>SMALL GENERAL SERVICE RATE (per kilowatt hour)</u>			
Customer charge (single-phase)	per month	\$6.95	\$6.56
Customer charge (three-phase)	per month	\$9.30	\$8.85
All kWh	¢ per KWH	n/a	n/a
All kWh winter, first 1,500 kWh summer	¢ per KWH	9.036	8.453
Over 1,500 kWh summer	¢ per KWH	11.7470	10.9890
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	9.036	8.453
Electric Heating (October through May) Over 1,500 kWh	¢ per KWH	8.1300	8.0300
Heat pump (October through May) All kWh	¢ per KWH	9.036	8.453
Heat pump (October through May) over 1,500 kWh	¢ per KWH	7.6800	6.7630
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	\$4.65
100 Watt High Pressure Sodium (H.P.S.)	per month	\$5.00	\$5.00
175 Watt M.V.	per month	\$5.76	\$5.76
250 Watt M.V.	per month	\$8.15	\$8.15
250 Watt H.P.S.	per month	\$14.82	\$14.82
310 Watt H.P.S.	per month	\$16.18	\$16.18
400 Watt H.P.S.	per month	\$17.80	\$17.80
400 Watt M.V.	per month	\$11.55	\$11.55
700 Watt M.V.	per month	\$21.87	\$21.87
1,000 Watt M.V.	per month	\$29.27	\$29.27
100 Watt H.P.S. PTL	per month	\$11.18	\$11.18
175 Watt H.P.S. PTL	per month	\$11.11	\$11.11
<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, 2009. 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

2007-2008	2006-2007	2005-2006	2004-2005	2003-2004	2002-2003	2001-2002	2000-2001
\$6.25	\$5.80	\$5.50	\$5.00	\$4.50	\$4.50	\$4.50	\$4.50
n/a	n/a	n/a	n/a	6.17	6.17	6.17	6.17
8.330	7.660	7.156	6.70	n/a	n/a	n/a	n/a
11.2456	9.958	8.587	7.37	n/a	n/a	n/a	n/a
8.330	7.660	7.156	n/a	5.50	5.50	5.50	n/a
6.664	6.128	5.725	5.36	n/a	n/a	n/a	n/a
8.330	7.660	7.156	n/a	4.89	4.89	4.89	4.89
6.2475	5.362	5.009	4.69	n/a	n/a	n/a	n/a
\$6.25	\$5.80	\$5.50	\$5.00	\$4.50	\$4.50	\$4.50	\$4.50
\$8.43	\$7.82	\$7.50	\$7.00	\$6.34	\$6.34	\$6.34	\$6.34
n/a	n/a	n/a	n/a	6.19	6.19	6.19	6.19
8.050	7.726	7.215	6.74	n/a	n/a	n/a	n/a
10.4650	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
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
7.6475	7.3397	6.854	6.403	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
6.4400	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
\$4.43	\$4.22	\$4.22	\$4.22	\$4.22	\$4.22	\$4.22	\$4.22
\$4.76	\$4.53	\$4.53	\$4.53	\$4.53	\$4.53	\$4.53	\$4.53
\$5.49	\$5.23	\$5.23	\$5.23	\$5.23	\$5.23	\$5.23	\$5.23
\$7.76	\$7.39	\$7.39	\$7.39	\$7.39	\$7.39	\$7.39	\$7.39
\$14.11	\$13.44	\$13.44	\$13.44	\$13.44	\$13.44	\$13.44	\$13.44
\$15.41	\$14.68	\$14.68	\$14.68	\$14.68	\$14.68	\$14.68	\$14.68
\$16.95	\$16.14	\$16.14	\$16.14	\$16.14	\$16.14	\$16.14	\$16.14
\$11.00	\$10.48	\$10.48	\$10.48	\$10.48	\$10.48	\$10.48	\$10.48
\$20.83	\$19.84	\$19.84	\$19.84	\$19.84	\$19.84	\$19.84	\$19.84
\$27.88	\$26.55	\$26.55	\$26.55	\$26.55	\$26.55	\$26.55	\$26.55
\$10.65	\$10.14	\$10.14	\$10.14	\$10.14	\$10.14	\$10.14	\$10.14
\$10.58	\$10.08	\$10.08	\$10.08	\$10.08	\$10.08	\$10.08	\$10.08
\$44.80	\$44.80	\$40.00	\$40.00	\$29.53	\$29.53	\$29.53	\$29.53
10.875	10.875	9.71	8.95	8.95	8.95	8.95	8.95
n/a	n/a	\$8.39	\$8.39	\$8.39	\$8.39	\$8.39	\$8.39
n/a	n/a	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 2009 - 2010		FY 2008 - 2009	
	Summer	Nonsummer	Summer	Nonsummer
<u>LARGE GENERAL SERVICE RATE</u>				
Demand charge:				
First 25 KW or less billing demand	\$369.75	\$295.75	\$360.75	\$288.50
Additional KW	per KW \$14.79	\$11.83	\$14.43	\$11.54
Energy charge:				
All KW	¢ per KWH 5.40	4.697	5.22	4.54
<u>INDUSTRIAL SERVICE RATE</u>				
	Summer	Nonsummer	Summer	Nonsummer
Demand charge:				
First 750 KW or less billing demand	\$14,595.00	\$11,677.50	\$14,100.00	\$11,280.00
All additional KW	per KW \$19.46	\$15.57	\$18.80	\$15.04
Energy charge (All KWH)	¢ per KWH 4.347	3.728	4.20	3.60
<u>LARGE GENERAL SERVICE RATE</u>				
	FY 2004 - 2005		FY 2003 - 2004	
	Summer	Nonsummer	Summer	Nonsummer
Demand charge:				
First 25 KW or less billing demand	per KW \$270.00	\$216.00	\$175.00	\$140.00
Additional KW	per KW \$10.80	\$8.64	\$7.00	\$5.60
Energy charge:				
First 360 KWH per KW of billing demand	¢ per KWH 3.60	3.60	4.00	4.00
All additional KWH	¢ per KWH 3.60	3.60	3.20	3.20
<u>INDUSTRIAL SERVICE RATE</u>				
	Summer	Nonsummer	Summer	Nonsummer
Demand charge:				
First 750 KW or less billing demand	\$10,500.00	\$8,400.00	\$10,500.00	\$8,400.00
All additional KW	per KW \$14.00	\$11.20	\$14.00	\$11.20
Energy charge (All KWH)	¢ per KWH 2.66	2.66	2.66	2.66

* The rates shown in this table are those in effect at October 1, 2009. 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.

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

FY 2007 - 2008		FY 2006 - 2007		FY 2005 - 2006	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$343.50	\$274.75	\$316.50	\$253.25	\$292.75	\$234.25
\$13.74	\$10.99	\$12.66	\$10.13	\$11.71	\$9.37
4.97	4.32	4.58	3.98	4.04	3.85
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$12,195.00	\$9,757.50	\$11,287.50	\$9,030.00	\$10,500.00	\$8,400.00
\$16.26	\$13.01	\$15.05	\$12.04	\$14.00	\$11.20
3.565	3.10	3.077	2.93	2.66	2.66
FY 2002 - 2003		FY 2001 - 2002		FY 2000 - 2001	
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

		2009-2010		2008-2009	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$2.182	\$2.902	\$1.980	\$2.630
Commercial*: All CCF	per 100 CCF	\$2.020	\$2.687	\$1.830	\$2.430
Large Commercial*: All CCF	per 100 CCF	\$1.894	\$2.519	\$1.720	\$2.290
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 100% average for nonsummer use)	per 100 CCF	\$3.055	\$4.063	\$2.772	\$3.687
		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		\$6.33	\$8.42	\$5.86	\$7.79
1 inch		\$6.64	\$8.83	\$6.15	\$8.18
1 1/2 inch		\$8.60	\$11.44	\$7.96	\$10.59
2 inch		\$9.07	\$12.06	\$8.40	\$11.17
3 inch		\$19.04	\$25.32	\$17.63	\$23.45
4 inch		\$28.23	\$37.55	\$26.14	\$34.77
6 inch		\$54.28	\$72.19	\$50.26	\$66.85

		2004-2005		2003-2004	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$1.533	\$2.040	\$1.458	\$1.939
Commercial*: All CCF	per 100 CCF	\$1.410	\$1.880	\$1.356	\$1.804
Large Commercial*: All CCF	per 100 CCF	\$1.295	\$1.720	\$1.177	\$1.565
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 120% average for nonsummer use)	per 100 CCF	\$2.146	\$2.854	\$2.041	\$2.714
		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		\$5.00	\$6.65	\$4.57	\$6.07
1 inch		\$5.40	\$7.20	\$4.84	\$6.44
1 1/2 inch		\$7.75	\$10.30	\$6.97	\$9.27
2 inch		\$8.97	\$11.92	\$8.97	\$11.92
3 inch		\$21.96	\$29.20	\$21.96	\$29.20
4 inch		\$33.93	\$45.13	\$33.93	\$45.13
6 inch		\$67.86	\$90.26	\$67.86	\$90.26

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

2007-2008		2006-2007		2005-2006	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$1.932	\$2.570	\$1.840	\$2.447	\$1.628	\$2.165
\$1.750	\$2.328	\$1.606	\$2.136	\$1.487	\$1.978
\$1.670	\$2.221	\$1.505	\$2.002	\$1.368	\$1.819
\$2.705	\$3.598	\$2.576	\$3.426	\$2.279	\$3.031
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	\$5.40	\$7.18
\$5.80	\$7.71	\$5.80	\$7.71	\$5.80	\$7.71
\$7.85	\$10.44	\$8.35	\$11.11	\$8.35	\$11.11
\$8.29	\$11.03	\$8.97	\$11.92	\$8.97	\$11.92
\$17.45	\$23.21	\$21.96	\$29.20	\$21.96	\$29.20
\$25.89	\$34.43	\$33.93	\$45.13	\$33.93	\$45.13
\$47.84	\$63.63	\$67.86	\$90.26	\$67.86	\$90.26

2002-2003		2001-2002		2000-2001	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$1.395	\$1.855	\$1.347	\$1.827	\$1.458	\$1.939
\$1.298	\$1.726	\$1.266	\$1.684	\$1.356	\$1.804
\$1.126	\$1.498	\$1.104	\$1.468	\$1.177	\$1.565
\$1.953	\$2.597	\$1.924	\$2.559	\$2.041	\$2.714
Minimum Charge Per Month		Minimum Charge Per Month		Residential	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$4.37	\$5.81	\$4.00	\$5.32	\$3.92	\$5.21
\$4.63	\$6.16	\$4.26	\$5.67	\$4.18	\$5.56
\$6.67	\$8.87	\$6.30	\$8.38	\$6.18	\$8.22
\$8.58	\$11.41	\$8.21	\$10.92	\$8.05	\$10.70
\$21.01	\$27.94	\$21.01	\$27.94	\$20.60	\$27.40
\$32.47	\$43.19	\$32.47	\$43.19	\$31.83	\$42.34
\$64.94	\$86.37	\$64.94	\$86.37	\$63.67	\$84.68

Commercial & Large Commercial	
Inside City Limits	Outside City Limits
\$3.92	\$5.21
\$4.18	\$5.56
\$6.18	\$8.22
\$8.05	\$10.70
\$20.60	\$27.40
\$31.83	\$42.34
\$63.67	\$84.68

Table 12

City of Columbia, Missouri

SCHEDULE OF SANITARY SEWER SERVICE RATES
LAST TEN FISCAL YEARS

		<u>2009-2010</u>	<u>2008-2009</u>	<u>2007-2008</u>	<u>2006-2007</u>	<u>2005-2006</u>
Residential and Commercial:						
Service Charge	per month	\$6.09	\$5.30	\$4.61	\$4.35	\$4.22
All Volume	per 100 cu. ft.	\$1.440	\$1.250	\$1.090	\$1.030	\$1.000
		<u>2004-2005</u>	<u>2003-2004</u>	<u>2002-2003</u>	<u>2001-2002</u>	<u>2000-2001</u>
Residential and Commercial:						
Service Charge	per month	\$4.06	\$3.90	\$3.73	\$3.73	\$3.73
All Volume	per 100 cu. ft.	\$0.962	\$0.925	\$0.886	\$0.886	\$0.886

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2010

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/10
FNR 2005-53 MU - 31394DH94	05/27/05	2,000,000	07/25/29	5.500%	528,907	480,385
FHR 2723 PV - 31394MUR9	08/13/08	1,500,000	08/15/29	5.000%	837,175	846,064
FNR 2006-13 VB - 31394VN48	06/09/09	2,145,000	05/25/30	5.500%	2,240,184	2,319,324
FHR 2567 PG - 31393K7H2	06/03/08	2,000,000	08/15/31	5.500%	1,588,618	1,637,066
FHR 2581 QG - 31393LZT3	06/13/08	2,000,000	12/15/31	5.000%	1,052,351	1,130,948
FHR 2750 VE - 31394RGC7	03/10/08	1,750,000	02/15/32	5.000%	1,439,023	1,461,419
FHR 2600MD - 31393PNE0	04/15/09	1,900,000	06/15/32	5.500%	1,993,812	2,028,060
FHR 2708 DG - 31394MAB6	12/12/07	1,283,000	07/15/32	5.500%	1,060,491	1,102,348
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	2,229,994	2,313,281
FHLMC REMIC 2698 CL BA - 31394LPM8	02/24/05	3,000,000	11/15/32	5.000%	428,886	437,337
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	920,116	1,003,421
FHLMC REMIC 3419 AP - 31397R4P8	11/18/09	1,892,000	04/15/33	5.000%	1,992,808	1,985,541
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	2,787,375	2,958,877
FHR 2981 ND - 31395U6P1	06/17/09	1,860,000	06/15/33	5.000%	1,891,388	1,992,655
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	284,565	304,652
FHR 2877 PA - 31395HMH0	12/16/08	1,550,000	07/15/33	5.500%	698,756	732,890
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	143,835	142,133
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	1,659,362	1,659,691
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	392,625	413,705
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	183,561	190,703
FNMA PL 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	432,233	488,762
GNMA REMIC 07-6 LC - 38375JGV1	08/26/09	3,000,000	06/20/34	5.500%	3,144,375	3,127,920
GNR 2004-86 TA - 38374JYF7	04/22/08	3,000,000	07/20/34	4.000%	901,505	948,385
FNMA 888283 - 31410F2Q7	05/21/09	3,000,000	08/01/34	5.000%	1,865,711	1,877,243
FHR 2881 AE - 31395J5C6	03/24/09	5,080,000	08/15/34	5.000%	1,878,514	1,928,491
FHLMC REMIC 31-48 CL CK - 31396JTZ8	11/21/06	2,095,909	08/15/34	6.000%	2,112,283	2,271,777
FHR 2963 BP - 31395TM35	12/19/06	2,160,000	09/15/34	5.000%	812,575	885,190
FHR 2991 EG - 31395UWS6	various	4,000,000	11/15/34	5.500%	1,415,593	1,490,439
FHR 3438A - 31397RZY5	08/13/08	950,000	12/15/34	5.000%	483,164	510,537
FHLMC ARM 1B2795 - 31328JMH4	03/23/05	2,000,000	03/01/35	4.446%	508,828	532,217
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	905,687	957,757
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	745,034	836,757
FHR 3000 JH - 31395WPD3	08/01/05	2,000,000	06/15/35	5.000%	415,528	427,235
FHR 3289 ND - 31397FP48	05/18/09	2,000,000	06/15/35	5.500%	2,096,250	2,193,080
FHR 3002 CA - 31395WLH8	01/25/08	1,760,000	07/15/35	5.000%	314,607	339,664
FHR 3020 DP - 31395XWY7	08/30/05	2,000,000	08/15/35	5.000%	0	19
FHLMC REMIC 3287 PM - 31397G6P0	08/12/09	2,000,000	10/15/35	6.000%	2,123,750	2,143,500
FNR 2005-83 OG - 31394FUH6	02/27/07	2,960,645	10/25/35	5.000%	679,743	767,509
SARM 05-22 IA2 - 863579F52	12/07/05	980,772	12/25/35	5.250%	346,438	242,095
GNMA REMIC 09-93 UN - 38376KAL5	10/30/09	3,000,000	02/20/36	5.000%	2,817,677	2,802,998
GNMA REMIC 08-69 - 38375XRA4	03/18/09	6,000,000	07/20/36	5.750%	6,330,000	6,248,460
FHR 3211 PG - 31397B7A3	11/03/06	1,500,000	09/15/36	5.500%	444,444	458,774
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	1,997,200	2,085,286
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	1,612,280	1,661,159
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	1,654,394	1,695,549
FNMA PL 888823 - 31410GPG2	09/14/09	4,325,000	03/01/37	5.500%	2,081,509	2,091,257
FHR 3289 YX - 31397FPZ9	05/04/07	1,500,000	03/15/37	5.000%	533,420	556,878
FNMA CI 8888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	529,307	502,263
FHLMC PL 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	678,317	703,187
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	1,116,577	1,171,031
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	2,185,317	2,199,194
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	672,857	678,154
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	1,513,543	1,531,096
Total U. S. Government and Agency Securities:					146,777,416	150,427,850
Miscellaneous Securities						
San Bernardino City CA - 796825AW7	11/07/96	500,000	08/01/15	0.000%	126,255	396,795
UBS Select Prime Preferred Fund	various	78,269,483	-	-	78,269,483	78,269,483
Total Miscellaneous Securities:					78,395,738	78,666,278
Total Pooled Cash Marketable Securities				\$	225,173,154	\$ 229,094,128

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2010

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/10
SELF-INSURANCE RESERVE:						
Mutual Funds:						
UBS Select Prime Institutional Func	various	4,852,916	—	—	4,852,916	4,852,916
Total Mutual Funds					<u>4,852,916</u>	<u>4,852,916</u>
Total Self-Insurance Reserve					\$ 4,852,916	\$ 4,852,916
POST-EMPLOYMENT HEALTH FUND:						
Mutual Funds:						
NW Money Market Prime	various	1,174,352	—	—	1,174,352	1,174,352
Total Mutual Funds					<u>1,174,352</u>	<u>1,174,352</u>
Total Post Employment Health Fund					\$ 1,174,352	\$ 1,174,352
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Caterpillar Pownote 14911QBU4	various	1,000,000	02/15/11	6.750%	1,103,890	1,019,220
McDonnell Doug Corp 580169AM2	02/07/01	150,000	04/01/12	9.750%	188,250	169,251
Genworth Life Instl - 37251EAE7	12/09/09	2,000,000	05/03/13	5.875%	2,007,500	2,118,100
New Brunswick Province - 642866DVE	12/07/93	250,000	08/15/13	6.750%	244,537	286,330
General Electric Cap Corp 36962GNS9	02/25/05	1,000,000	08/25/15	4.125%	1,000,000	1,008,920
Bank of America Corp Notes - 06050WBR5	08/27/09	1,000,000	08/15/17	6.000%	1,000,000	1,057,710
Pitney Bowes Inc GLBL - 72447WAA7	04/20/10	750,000	05/15/18	4.750%	764,625	770,655
Petro Canada LTD - 716442AC2	02/14/01	250,000	06/30/18	9.700%	315,000	337,680
Wal-Mart Stores - 931142CP6	01/29/10	1,000,000	02/01/19	4.125%	998,830	1,095,100
GE Capital Internotes - 36966R4A1	08/20/09	2,000,000	08/15/20	5.850%	2,000,000	2,164,120
Morgan Stanley Mtn Unrated - 61745ESN7	09/29/09	2,000,000	09/29/24	5.000%	2,000,000	2,041,740
MBIA Inc. - 55262CAF7	02/08/00	500,000	10/01/28	6.625%	440,220	370,325
Bellsouth Cap Fndg - 079857AH1	02/26/10	1,000,000	02/15/30	7.875%	1,171,200	1,247,760
JP Morgan 2004-S2 CO 2A8 466247JE4	02/02/05	2,000,000	11/25/34	5.250%	1,309,633	1,230,532
GSR MORTGAGE CMO - 36242D5U3	02/26/08	726,000	06/25/35	5.000%	579,893	628,251
CS First Boston REMIC - 225470EX7	01/11/06	500,000	11/25/35	5.500%	474,591	514,736
Proctor & Gamble Co Nt - 742718DF3	02/09/10	500,000	03/05/37	5.550%	512,700	585,795
Total Corporate Bonds					<u>16,110,869</u>	<u>16,646,225</u>
Common Stock and Mutual Funds						
Wells Fargo Omega Growth	various	4,344	N/A	—	129,226	147,728
Fidelity Contra Func	various	114,096	N/A	—	6,621,509	8,399,734
Fidelity Blue Chip Growth Func	various	66,715	N/A	—	2,829,467	3,219,048
Fidelity Value Func	various	14,793	N/A	—	1,120,994	1,243,368
American Century Ultra Func	various	110,813	N/A	—	4,222,489	3,224,580
American Century Value Func	various	518,228	N/A	—	6,273,956	5,164,556
American Century Int'l Growth	various	174,380	N/A	—	1,397,708	1,554,205
AIM Constellation Func	various	60,819	N/A	—	1,499,150	1,263,839
AIM Global Sml & Mid Cap Growth	various	94,795	N/A	—	2,640,763	2,646,685
Duff & Phelps Utilits Stk - 264324I	various	31,208	N/A	—	346,719	310,506
Standard & Poors Dep Recpts-78462F1	various	37,300	N/A	—	1,739,968	4,257,049
Vanguard Strategic Equity	various	258,219	N/A	—	5,978,261	5,873,239
Total Common Stock and Mutual Funds					<u>34,800,210</u>	<u>37,304,537</u>
U. S. Government and Agency Securities						
AID-Republic of Panama - 698990AC2	08/29/83	22,477	08/01/11	—	22,477	22,477
Total U. S. Government and Agency Securities					<u>22,477</u>	<u>22,477</u>
Miscellaneous Securities						
Cook Cty IL S/D #155 FSA - 215219HB5	06/29/06	560,000	12/01/16	0.000%	302,411	456,909
IL State Gov Bonds - 452151LD3	09/24/10	1,000,000	06/01/18	4.350%	979,500	986,050
Cook Cty IL S/D #155 FSA - 215219HE9	06/29/06	560,000	12/01/19	0.000%	249,335	383,633
Las Vegas Nev CTFs City Hall - 517705AP4	12/23/09	2,000,000	09/01/39	7.800%	2,031,500	2,221,780
UBS Select Prime Preferred Fund	various	10,149,695	—	—	11,325,231	11,325,231
Total Miscellaneous Securities					<u>14,887,977</u>	<u>15,373,603</u>
Asset-Backed Securities						
FHLB SUBORDINATED - 313771AA5	06/11/09	2,500,000	06/13/16	5.625%	2,375,000	2,791,400
FHLMC 260794CP - 3134113B4	08/24/87	500,000	10/01/16	8.000%	871	1,708
FNMA 0% Subordinated - 313586RC5	11/25/09	2,110,000	10/09/19	0.000%	1,199,894	1,392,959
CWHL 2004-J9 4A1 - 12669GFN6	06/05/07	2,200,000	11/25/19	5.250%	424,462	457,913
FNMA Step-up - 3136FMWM2	06/16/10	2,000,000	06/16/25	3.000%	2,000,000	2,008,120
FHLMC REMIC 2509 ZG - 31392WJR2	04/19/04	1,100,000	10/15/32	5.500%	1,035,062	1,771,040
GNMA REMIC 03-34 PC - 38373QH2	04/11/06	1,500,000	04/16/33	5.500%	771,055	823,803
FNR 2005-5 CL AZ - 31394BA9	01/31/05	2,000,000	02/25/35	5.000%	1,765,625	2,844,189
FNMA REMIC 2005-30 CL Z - 31394C6F4	05/12/05	1,000,000	04/25/35	5.000%	928,470	1,413,910
Total Asset-Backed Securities					<u>10,500,439</u>	<u>13,505,042</u>
Total Police and Firefighters' Investment					\$ 76,321,972	\$ 82,851,884
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 307,522,394	\$ 317,973,280

Table 14

City of Columbia, Missouri

FEDERAL AND STATE GRANTS
SEPTEMBER 30, 2010

<u>Public Safety:</u>		
Police	\$	637,437
Fire		-
Emergency Management		136,661
Total Public Safety	\$	774,098
<u>Transportation:</u>		
Railroad		3,667,275
Planning		197,113
Street Construction		2,853,907
Non Motorized Transportation Projects		3,179,010
Airport		397,795
Public Transportation		3,269,126
Total Transportation		13,564,226
<u>Health and Environment:</u>		
Health Department		1,681,524
CDBG/HOME		2,186,039
Sustainability Grant		132,999
Electric Grant		8,312
Sanitary Sewer		3,000,000
Solid Waste		139,682
Total Health and Environment		7,148,556
<u>Personal Development:</u>		
Trails Grants		27,592
Stephens Lake		20,250
MKT Parkway		95,549
Non Motorized Trails		255,803
Cultural Affairs		50,319
Phillips Land Development		157,500
Parks & Recreation		12,254
Homelessness Prevention Grant		265,293
Youth At Risk		24,131
Emergency Shelter Grant		107,646
Total Personal Development		1,016,337
Total Federal and State Grants	\$	22,503,217

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Table 15

City of Columbia, Missouri

**TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS**

	2001	2002	2003	2004
Agriculture, forestry, fishing	\$3,057,572	\$3,446,797	\$3,565,672	\$4,035,283
Construction	3,484,809	2,544,766	3,045,869	2,774,826
Finance, insurance, real estate	3,395,592	2,346,797	2,299,664	2,143,978
Manufacturing	6,780,074	7,320,475	6,312,512	6,357,584
Public Administration	86,202,992	90,775,378	75,454,919	82,471,111
Retail Trade	1,094,910,991	1,145,595,684	1,178,064,563	1,261,112,802
Services	90,318,369	91,598,828	93,902,544	95,551,354
Transportation, communications, utilities	121,661,416	109,981,222	139,451,170	146,630,149
Unclassified Establishments	111,739,692	125,859,239	128,535,049	127,888,860
	<u>\$1,521,551,507</u>	<u>\$1,579,469,186</u>	<u>\$1,630,631,962</u>	<u>\$1,728,965,947</u>

Source: State of Missouri Department of Revenue

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

City Direct Sales Tax Rates

General	1.00%	1.00%	1.00%	1.00%
Transportation	0.50%	0.50%	0.50%	0.50%
CIP	0.25%	0.25%	0.25%	0.25%
Parks	0.25% *	0.25%	0.25%	0.25%
Total City Direct Sales Tax Rate	2.00%	2.00%	2.00%	2.00%

* The Parks Sales Tax commenced 04/01/2001.

Table 15, cont

City of Columbia, Missouri

**TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS**

2005	2006	2007	2008	2009	2010
\$3,557,714	\$3,725,947	\$3,687,379	\$3,685,015	\$3,626,033	\$3,647,342
2,921,474	4,498,851	5,261,263	6,606,885	6,131,852	8,294,821
2,399,035	1,215,588	1,129,272	1,230,495	1,595,983	1,722,804
7,513,710	8,069,945	8,667,005	9,238,611	8,544,214	8,431,478
86,644,559	89,066,656	93,453,319	94,959,107	88,272,968	81,990,610
1,343,781,881	1,467,637,821	1,448,257,430	1,448,974,134	1,419,943,592	1,437,334,802
101,378,564	107,841,992	110,137,975	115,501,385	107,024,613	108,249,855
157,193,070	174,546,592	186,302,778	197,916,420	201,972,107	209,080,335
129,507,027	127,411,231	129,339,459	117,011,804	99,896,413	121,120,314
<u>\$1,834,897,034</u>	<u>\$1,984,014,623</u>	<u>\$1,986,235,880</u>	<u>\$1,995,123,856</u>	<u>\$1,937,007,775</u>	<u>\$1,979,872,361</u>

City Direct Sales Tax Rates, cont.

1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
<u>0.25%</u>	<u>0.25%</u>	<u>0.25%</u>	<u>0.25%</u>	<u>0.25%</u>	<u>0.25%</u>
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

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Table 16

City of Columbia, Missouri

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Governmental Activities					
Fiscal Year Ended	Certificates of Participation	Capital Lease Obligations	General Obligation Bonds	Special Obligation Bonds	Special Obligation Notes
2010	-	-	-	43,948,910	995,000
2009	-	-	-	46,693,075	1,950,000
2008	-	-	-	49,102,240	2,865,000
2007	-	-	-	24,412,957	3,740,000
2006	-	-	-	26,629,413	-
2005	3,040,000	7,000,000	-	-	-
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
2010	-	94,857,956	82,023,648	33,207,073	-	255,032,587	n/a %	n/a
2009	-	96,437,311	86,066,307	28,357,275	-	259,503,968	4.31 %	2,664
2008	-	84,885,220	73,322,485	19,292,241	-	229,467,186	4.16 %	2,388
2007	-	64,705,863	77,104,088	18,684,800	-	188,647,708	3.57 %	1,993
2006	-	66,116,207	80,725,692	18,932,695	-	192,404,007	3.78 %	2,064
2005	2,457,114	14,399,066	81,327,295	20,089,049	2,633,043	130,945,567	2.69 %	1,426
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

n/a = information not available for current year

^a See Table 26 for personal income and population data

Table 17

City of Columbia, Missouri

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

Fiscal Year Ended	Gross Bonded Debt	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value ^a	Net Bonded Debt Per Capita ^b
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
2010	0	0	0	0.00 %	0.00

^a See Table 5 for property value data

^b Population data can be found in Table 26

Table 18

City of Columbia, Missouri

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2010

<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	139,027,000	12,393,133	126,633,867	82.1%	103,929,600
Boone County	1,915,260	124,172	1,791,088	71.9%	1,288,113
Totals	<u>\$140,942,260</u>	<u>\$12,517,305</u>	<u>\$128,424,955</u>		<u>\$105,217,713</u>

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

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

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

Table 19

City of Columbia, Missouri

**LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

Assessed value (2009)				<u><u>\$1,649,860,707</u></u> *
Constitutional debt limit **				\$329,972,141
(20% assessed value)				
Total bonded debt			\$114,694,764	
Less:				
Water and Electric Utility Bonds	\$81,505,000			
Sanitary Sewer Utility Bonds	33,189,764		<u>114,694,764</u>	
Total amount of debt applicable to debt limit				<u>0</u>
Legal debt margin				<u><u>\$329,972,141</u></u>

	Fiscal Year			
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Debt limit	\$201,675,609	\$210,953,913	\$223,338,535	\$231,727,857
Total net debt applicable to limit	\$2,125,000	\$2,125,000	\$0	\$0
Legal debt margin	\$199,550,609	\$208,828,913	\$223,338,535	\$231,727,857
Total net debt applicable to the limit as a percentage of debt limit	1.05%	1.01%	0.00%	0.00%

* All tangible property.

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

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

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

Table 19, cont.

City of Columbia, Missouri

**LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

Fiscal Year					
2005	2006	2007	2008	2009	2010
\$271,166,022	\$293,218,030	\$312,992,986	\$324,507,278	\$328,051,141	\$329,972,141
\$0	\$0	\$0	\$0	\$0	\$0
\$271,366,022	\$293,218,030	\$312,992,986	\$324,507,278	\$328,051,141	\$329,972,141
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 20

City of Columbia, Missouri

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

Fiscal Year Ended	WATER AND ELECTRIC UTILITY REVENUE / REFUNDING BONDS (c)						Revenue Bond Coverage
	Operating Revenue (d)	Operating Expenses	Net Revenue	Principal	Interest (b)	Total	
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	99,094,026	33,321,927	3,875,000	6,125,758	10,000,758	3.33
2010	142,829,724	104,960,352	37,869,372	4,020,000	6,206,577	10,226,577	3.70

(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	
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
2010	13,536,909	7,576,703	5,960,206	1,805,000	1,520,655	3,325,655	1.79

(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>
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)
2010	1,796,627	734,020	1,062,607	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		
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
2010	32	15,776,890	374	69,360,630	2,890,000 (c)	6,830,813,429

(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, 2010

Customer	Billed kWh	Billed Revenue
Columbia Foods	30,757,052	\$ 2,224,482
Boone Hospital Center	25,689,921	1,958,775
VA Hospital	17,575,883	1,415,293
3-M Company	16,359,158	1,059,808
Quaker Oats	15,872,278	1,237,465
Gates Rubber	15,309,130	1,259,018
PW Eagle Inc	10,622,490	817,193
University of Missouri - Columbia Regional Hospital	9,884,178	776,156
GGP Ltd-Columbia Mall	9,674,228	869,486
Shelter Insurance	8,822,815	689,936
	160,567,133	\$ 12,307,612

Table 25

City of Columbia, Missouri

LARGEST WATER UTILITY CUSTOMERS
SEPTEMBER 30, 2010

Customer	Billed CCF	Billed Revenue
Columbia Foods	423,384	\$ 911,967
Boone Hospital Center	54,032	126,884
VA Hospital	44,623	106,390
University of Missouri - Columbia Regional Hospital	27,406	65,901
PW Eagle Inc	22,623	51,256
3M Company	21,098	45,964
Executive Center	18,320	40,420
Rock Bridge High School	17,685	43,907
Best Men LLC	14,156	32,055
Square D Company	14,003	33,936
	657,330	\$ 1,458,680

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
2009	97,403	6,025,000 ^b	36,241 ^b	28.2	5.1%
2008	96,093	5,521,000	33,604	31.8	4.4%
2007	94,645	5,283,000	32,548	28.1	3.6%
2006	93,219	5,087,000	32,608	29.7	3.3%
2005	91,814	4,865,759	31,959	35.2	3.9%
2004	89,803	4,537,251	30,019	35.2 *	2.5%
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%

*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, 2010

^d City of Columbia Financial Trends Manual, Community Needs and Resources 2009

Table 27

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

Employer	2010			2001		
	Number of Full time, benefited Employees	Rank	Percentage of Total City Employment**	Number of Full time, benefited Employees	Rank	Percentage of Total City Employment**
University of Missouri - Columbia	8,545	1	9.85%	14,987	1	18.12%
University Hospital and Clinics	4,238	2	4.88%	5,156	2	6.24%
Columbia Public Schools	2,428	3	2.80%	2,000	3	2.42%
Boone Hospital Center	1,652	4	1.90%	1,981	4	2.40%
City of Columbia	1,285	5	1.48%	800	8	0.97%
MBS Textbook Exchange	1,269	6	1.46%	1,070	5	1.29%
Truman Memorial VA Hospital	1,250	7	1.44%	668	9	0.81%
State Farm	1,104	8	1.27%	662	10	0.80%
Shelter Insurance Co	1,095	9	1.26%	1,047	6	1.27%
State of Missouri	611	10	0.70%	n/a	n/a	n/a
3M	n/a	n/a	n/a	950	7	1.15%

Note: Information from Columbia Regional Economic Development Inc.

**information from the US Bureau of Labor Statistics-2009 annual

Table 28

City of Columbia, Missouri

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

Function/Program	Full-time Equivalent Employees as of September 30									
	2010*	2009	2008	2007	2006	2005	2004	2003	2002	2001
Governmental Activities										
General Administrative										
City Clerk and Elections	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
City Manager	8.00	9.00	8.00	8.00	7.60	6.60	6.60	6.60	7.60	6.60
Finance (incl. Risk Management)	41.25	41.25	40.25	36.25	38.25	37.25	36.25	36.25	35.25	35.25
Human Resources	9.00	9.00	9.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Law	9.50	9.00	10.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00
Neighborhood Services	8.50	2.25	2.25	2.25	-	-	-	-	-	-
Convention & Tourism	9.00	9.00	9.00	7.00	7.00	7.00	7.00	7.00	6.00	6.00
Public Safety										
Police	191.00	190.00	186.00	183.00	181.00	178.00	175.00	173.00	169.00	162.00
Fire	140.00	140.00	138.00	135.00	132.00	129.00	128.00	128.00	128.00	120.00
Municipal Court	9.00	9.00	9.00	8.90	8.90	8.90	7.90	7.90	6.90	6.75
Emergency Mgmt & Comm	33.75	32.75	32.75	32.75	32.75	30.75	29.75	29.75	29.75	29.75
Health & Environment										
Health and Human Services	62.35	63.35	61.10	60.75	57.75	58.30	58.55	55.35	53.85	49.10
Planning (incl. CDBG)	13.00	12.50	12.50	12.00	12.00	12.00	12.00	12.00	12.00	11.00
Economic Development	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Cultural Affairs	2.75	2.75	2.75	2.75	3.00	3.00	3.00	3.00	3.00	3.00
Parks & Recreation	43.50	43.50	43.50	42.50	41.50	40.50	40.50	38.50	37.75	37.75
Public Works										
Admin & Engineering	33.15	30.30	28.74	28.74	27.68	26.18	25.68	25.18	25.18	25.18
Non-Motorized Grants	2.00	2.00	2.00	-	-	-	-	-	-	-
Streets & Sidewalks	39.30	40.30	39.50	39.50	39.80	38.80	37.80	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
Building and Site Development	11.25	17.75	16.75	16.75	16.25	16.25	14.75	14.75	13.75	14.75
Custodial & Maintenance	13.25	13.25	10.50	10.50	10.50	10.50	9.00	9.00	9.00	8.00
Fleet Operations	28.40	28.40	25.55	25.90	23.90	22.90	22.90	22.90	22.90	22.90
Employee Benefit	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Information Technologies	28.00	26.00	25.00	24.00	23.20	22.20	21.70	21.70	21.70	21.70
Public Communications	10.75	11.75	11.75	11.75	10.50	6.00	5.50	6.00	5.50	4.50
Contributions	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00
Office of Sustainability	1.25	-	-	-	-	-	-	-	-	-
Business-Type Activities										
Railroad	4.00	5.00	5.00	5.00	5.00	4.00	4.00	3.00	3.00	3.00
Water & Electric	246.60	246.60	239.60	238.60	228.60	226.10	220.10	220.10	218.10	214.10
Recreation Services	34.25	36.25	36.25	36.25	36.25	35.50	35.50	35.25	35.75	28.50
Public Works										
Public Transportation	37.75	37.75	38.80	34.79	36.10	35.10	32.10	30.60	30.60	30.60
Airport	17.20	17.20	16.20	16.20	16.00	16.00	16.00	16.00	16.00	16.00
Sanitary Sewer	72.10	64.47	61.87	58.87	57.24	56.24	56.24	56.24	56.24	54.24
Parking Facilities	6.80	6.80	5.70	5.70	5.60	5.60	5.60	5.60	5.60	5.60
Solid Waste	85.90	84.73	84.68	83.68	77.25	77.25	77.25	77.25	73.25	73.25
Stormwater Utility	6.40	11.55	12.46	12.46	10.43	10.43	8.93	8.93	8.93	8.93
Utility Customer Services	12.00	12.00	12.00	12.00	12.00	12.00	12.00	11.75	10.75	10.75
Total	1,284.95	1,278.45	1,249.45	1,221.84	1,190.05	1,165.35	1,140.60	1,127.40	1,111.15	1,075.00

Note: Information from City of Columbia Annual Budget adopted October 1, 2010

* 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									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Police										
Traffic Accidents Investigated	1,810	2,554	3,000	2,869	2,869	2,972	3,149	2,855	2,584	2,560
Moving Violations Issued	13,738	11,636	10,500	10,165	10,165	10,089	12,205	10,208	10,151	9,936
Warning Tickets Issued	7,902	11,589	6,800	7,000	6,460	6,448	8,757	6,540	6,379	5,666
Driving While Intoxicated Arrests	485	337	500	600	460	559	581	426	445	388
Fire										
Fire Calls (All Types)	360	331	425	365	423	490	414	446	512	535
Rescue Calls	6,350	6,021	5,700	5,581	5,520	4,997	4,540	4,204	3,978	3,822
Sanitary Sewer Utility										
Average daily flow (millions of gallons)	19.7	15.5	16.4	16.2	13.0	15.8	16.0	14.9	15.9	15.9
Solid Waste Utility										
Tons of waste collected	162,257	146,289	176,000	176,852	192,886	165,228	162,434	154,186	156,193	156,803
Tons of recyclables collected	9,482	9,025	8,976	8,800	8,166	8,410	7,762	6,662	6,017	4,786
Public Transportation										
Total Vehicle Miles-Fixed Route	653,955	640,736	755,870	755,870	495,714	517,732	495,714	489,654	484,000	437,700
Total Vehicle Miles-Paratransit	168,153	167,968	138,922	113,324	162,271	101,991	151,769	104,328	152,166	149,662
Airport										
Number of Enplaned Passengers	32,072	24,843	10,000	9,090	13,673	19,957	17,925	21,079	23,271	23,010
Parking Facilities										
Parking permits issued (surface & structures)	1,427	1,635	1,635	1,635	1,580	1,426	1,466	1,441	1,477	1,401
Metered & hourly spaces	2,170	2,128	2,415	2,415	2,451	2,522	2,522	2,523	2,520	2,254
Other Public Works										
Street Segments Resurfaced/Repaired	523	545	462	450	739	436	555	232	579	358
Number of Permits Issued	5,326	2,528	9,500	8,067	11,831	11,768	4,709	5,584	4,879	5,504
Parks and Recreation										
Number of Athletic Fields Maintained	48	47	48	46	47	47	45	45	45	45
Total Sq feet of Landscape Beds Maintained	518,344	523,000	550,873	489,973	419,872	375,000	369,503	354,601	349,455	311,550
Railroad										
Carloads	1,539	1,217	2,550	2,561	2,402	2,606	2,150	1,627	1,536	1,536
Water										
Fire hydrants installed	75	36	271	187	256	307	185	206	100	79
Services/meters installed	279	219	1,227	974	1,158	1,200	1,084	1,442	1,056	960
Electric										
New Distribution Transformers Installed	52	86	540	318	510	528	446	434	442	365
Electric Meters Installed	432	361	1,833	1,579	1,667	1,504	1,427	1,152	813	935
Miles of Underground Lines Installed	4.02	8.13	31.40	11.26	28.55	29.61	12.77	24.22	11.77	23.29
Health & Environment										
Birth Certificates issued	8,842	n/a	3,600	3,600	4,121	3,619	3,442	3,336	3,264	3,293
Death Certificates issued	* 10,755	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Immunizations	** 34,990	23,156	16,000	15,673	12,016	14,873	23,128	19,818	12,014	16,000
WIC Visits	30,132	29,744	25,432	21,184	21,184	21,184	24,786	21,500	21,500	21,500
Inspections	19,761	21,320	13,598	16,300	13,166	15,641	15,641	12,612	15,406	11,991

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

* 673 issued to funeral homes and 10,082 to individuals

** H1N1: 17,723 immunizations; 17,267 other

n/a-information not available

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Table 30

City of Columbia, Missouri

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST FIVE YEARS*

Function/Program	Fiscal year				
	2010	2009	2008	2007	2006
Police					
Stations	1	1	1	1	1
Substations	4	7	7	7	5
Vehicles	111	103	103	101	107
Fire					
Stations	9	8	8	8	8
Vehicles	39	40	34	34	34
Sanitary Sewer Utility					
Collection system (total miles)	683	665	637	607	524
Solid Waste Utility					
Collection vehicles	44	44	44	44	32
Public Transportation					
Buses-General Fixed Route	17	19	14	13	17
Buses-Campus Fixed Route	13	10	15	10	9
Buses-Paratransit	11	9	9	7	8
Airport					
Pavement Surface (Square yards)	464,950	464,950	464,950	464,950	464,950
Parking Facilities					
Parking Structures	4	4	4	4	4
Surface Lots-Permit	7	7	4	7	7
Surface Lots-Meter	5	7	5	2	5
Other Public Works					
Streets (miles)	465	465	425	425	425
Signalized Intersections	39	40	37	37	37
Parks and Recreation					
Pools	5	5	5	5	5
Golf Courses (18 hole)	2	2	2	2	2
Athletic fields with lights and/or irrigation systems	30	25	25	25	25
Rec/Nature Centers	2	2	1	1	1
Railroad					
Locomotives	2	2	2	2	2
Miles of main track	21.31	21.34	21.34	21.34	21.34
Water					
Water mains (miles)	664.25	662	648.7	635.44	618.65
Electric					
Circuit Miles of Distribution Lines	787.7	782	751.64	722	713.81

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

*Information for prior years is not readily available

City of Columbia, Missouri

INSURANCE IN FORCE
SEPTEMBER 30, 2010

City of Columbia - Property/Casualty Insurance Program
Policy Period - October 1, 2009 to October 1, 2010

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 \$201,307 (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 # – FM630
- D. Annual Premium is \$416,300, plus \$20,815 TRIA Premium - Total Premium is \$437,115
- 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 \$9,150
- 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. 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 # – AP339503610
- D. Annual Premium is \$8,981 plus \$1,437 TRIA Premium-Total Premium is \$10,418
- 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

City of Columbia, Missouri

INSURANCE IN FORCE
SEPTEMBER 30, 2010

V. Health Department Professional Liability

- A. Insurance Company – Columbia Casualty Insurance Company (CNA)
- B. Best's Rating is A XV – Non-Admitted in Missouri
- C. Policy # – HMA1040025803-7
- D. Annual Premium is \$35,750
- E. Limits are \$1,000,000 Each Claim/\$2,000,000 Aggregate
- F. Deductible - \$15,000 Each Claim

VI. 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 \$134,232
- 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

VII. Railroad Liability

- A. Insurance Company – Great American Fidelity Insurance Co.
- B. Best's Rating is A XV and Non-Admitted in Missouri
- C. Policy # – RL204190300
- 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

VIII. 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 \$2,800
- E. Coverages:
 - 1 \$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

IX. Arthur J. Gallagher & Co. Broker Fee - \$30,000

X. Loss Prevention Fee - \$10,000

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

Table 32

City of Columbia, Missouri

**SALARIES OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2010**

<u>Official Title</u>	<u>Salary Range</u>
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 Public Health and Human 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
Human Services Manager	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