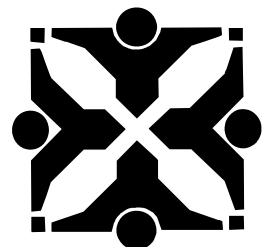


CITY OF COLUMBIA, MISSOURI

**Financial Management
Information Supplement**

For the Fiscal Year
October 1, 2010 - September 30, 2011

Department of Finance
John Blattel, Director



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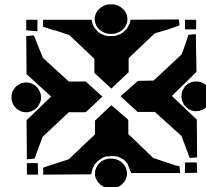
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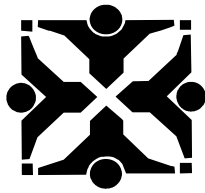
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GENERAL PURPOSE FINANCIAL STATEMENTS

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

January 30, 2012

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

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

FINANCIAL SECTION

This section contains the combined and combining financial statements for all funds of the City and certain detail schedules are also included. Governmental fund types include General Fund, Special Revenue Funds, Debt Service Funds and a Capital Projects Fund. The Proprietary fund types include nine Enterprise Funds and eight Internal Service Funds. The Fiduciary fund types include the Police and Firefighters' Retirement Fund (Pension), Other Postemployment Benefits Fund, Expendable Trust Funds 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
Director of Finance

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2011
(WITH COMPARABLE AMOUNTS FOR 2010)

ASSETS	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
Cash and cash equivalents	\$25,119,333	\$8,894,707	\$1,894,211	\$42,474,201
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0
Accounts receivable	388,893	0	0	1,960,598
Taxes receivable	4,174,141	3,531,784	0	0
Allowance for uncollectible taxes	(5,115)	(3,284)	0	0
Tax bills receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Grants receivable	856,111	453,189	0	1,836,296
Rehabilitation loans receivable	0	6,464,772	0	0
Accrued interest	45,696	19,323	12,071	75,933
Due from other funds	2,040,647	0	0	0
Advances to other funds	0	0	0	0
Loans receivable from other funds	0	0	0	0
Inventory	381,488	0	0	0
Prepaid expenses	39,762	2,053	0	0
Other assets – current	0	295,023	0	0
Restricted assets—cash and cash equivalents	0	1,771,769	7,271,688	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 deb	0	0	0	0
TOTAL ASSETS	\$33,040,956	\$21,429,336	\$9,177,970	\$46,347,028

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

FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2011
(WITH COMPARABLE AMOUNTS FOR 2010)

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	2011	2010
\$47,590,824	\$12,954,560	\$2,448,676	\$0	\$0	\$141,376,512	\$139,759,706
0	0	5,743,955	0	0	5,743,955	5,282,104
25,884,100	658,927	847	0	0	28,893,365	26,726,182
0	0	0	0	0	7,705,925	7,343,100
0	0	0	0	0	(8,399)	(930)
0	0	775,804	0	0	775,804	726,038
0	0	(69,709)	0	0	(69,709)	(56,448)
110,769	22,428	0	0	0	3,278,793	4,735,388
0	0	0	0	0	6,464,772	6,974,369
269,264	21,164	348,075	0	0	791,526	936,771
0	0	0	0	0	2,040,647	1,880,824
800,000	0	1,787,598	0	0	2,587,598	2,100,109
3,272,624	0	0	0	0	3,272,624	888,239
7,274,151	792,326	0	0	0	8,447,965	8,733,008
20,791	66,281	0	0	0	128,887	208,835
738	0	2,500	0	0	298,261	183,908
103,326,878	0	0	0	0	112,370,335	95,719,920
13,317,784	0	0	0	0	13,317,784	6,902,179
5,161,268	0	0	0	0	5,161,268	3,028,694
0	4,860,182	85,327,436	0	0	90,187,618	88,879,152
771,934,063	6,851,139	11,687	411,849,633	0	1,190,646,522	1,055,208,653
(273,501,711)	(5,237,792)	(11,687)	0	0	(278,751,190)	(259,141,576)
52,740,305	0	0	13,495,466	0	66,235,771	70,592,323
0	0	0	0	9,177,970	9,177,970	6,360,370
0	0	0	0	44,463,111	44,463,111	40,576,125
<u>\$758,201,848</u>	<u>\$20,989,215</u>	<u>\$96,365,182</u>	<u>\$425,345,099</u>	<u>\$53,641,081</u>	<u>\$1,464,537,715</u>	<u>\$1,314,547,043</u>

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2011
(WITH COMPARABLE AMOUNTS FOR 2010)

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
LIABILITIES:				
Accounts payable	\$1,888,463	\$164,646	\$0	\$2,655,024
Interest payable	0	0	0	0
Accrued payroll and payroll taxes	2,065,237	49,294	0	12,716
Accrued sales tax	0	0	0	0
Due to other funds	0	0	0	0
Advances from other funds	0	0	0	592,334
Loans payable to other funds – current maturities	0	0	0	0
Obligations under capital leases – current maturities	0	0	0	0
Deferred revenue	407,297	120,926	0	1,030,141
Other liabilities – current	761,680	13,847	0	0
Liabilities payable from restricted assets	0	0	0	0
Obligations under capital leases – long-term portion	0	0	0	0
Revenue bonds payable	0	0	0	0
Other liabilities – long-term	0	0	0	0
Loans payable to other funds – long-term	0	0	0	0
Accrued compensated absences	0	0	0	0
Special obligation notes payable	0	0	0	0
Incurred but not reported claims	0	0	0	0
Claims payable	0	0	0	0
Special obligation bonds payable	0	0	0	0
Net pension obligation	0	0	0	0
TOTAL LIABILITIES	5,122,677	348,713	0	4,290,215
FUND EQUITY:				
Contributed capital	0	0	0	0
Investment in general fixed assets	0	0	0	0
Fund balances and retained earnings:				
Fund balances:				
Nonspendable	421,250	2,053	0	0
Restricted	0	20,490,871	7,271,688	1,709,220
Committed	737,491	587,699	1,893,083	1,368,581
Assigned	3,099,217	0	13,199	38,979,012
Unassigned	23,660,321	0	0	0
Retained earnings	0	0	0	0
Total fund balances and retained earnings	27,918,279	21,080,623	9,177,970	42,056,813
TOTAL FUND EQUITY AND OTHER CREDITS	27,918,279	21,080,623	9,177,970	42,056,813
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$33,040,956	\$21,429,336	\$9,177,970	\$46,347,028

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2011
(WITH COMPARABLE AMOUNTS FOR 2010)

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	2011	2010
\$5,137,049	\$632,802	\$18,353	\$0	\$0	\$10,496,337	\$19,395,731
0	0	0	0	0	0	0
3,232,646	634,737	0	0	0	5,994,630	5,342,242
365,286	0	0	0	0	365,286	344,885
2,040,647	0	0	0	0	2,040,647	1,880,824
0	0	0	0	0	592,334	602,334
139,404	0	0	0	0	139,404	58,664
21,873	0	0	0	0	21,873	0
188,373	0	0	0	0	1,746,737	1,919,510
479,872	79,143	1,935,758	0	0	3,270,300	3,927,223
31,683,000	0	0	0	0	31,683,000	24,520,398
220,290	0	0	0	0	220,290	0
201,023,519	0	0	0	0	201,023,519	109,635,721
923,728	0	0	0	0	923,728	1,303,914
3,133,220	0	0	0	0	3,133,220	829,575
0	0	0	0	2,765,792	2,765,792	2,751,495
0	0	0	0	11,175,289	11,175,289	995,000
0	743,696	0	0	0	743,696	627,401
0	4,540,747	0	0	0	4,540,747	4,335,270
91,553,599	0	0	0	39,700,000	131,253,599	136,457,956
0	0	0	0	0	0	0
340,142,506	6,631,125	1,954,111	0	53,641,081	412,130,428	314,928,143
100,591,185	1,096,468	0	0	0	101,687,653	101,687,653
0	0	0	425,345,099	0	425,345,099	392,906,399
0	0	1,500,000	0	0	1,923,303	2,053,547
0	0	379,441	0	0	29,851,220	32,674,300
0	0	6,906,079	0	0	11,492,933	12,600,164
0	0	235,750	0	0	42,327,178	42,524,310
0	0	85,389,801	0	0	109,050,122	102,910,703
317,468,157	13,261,622	0	0	0	330,729,779	312,261,824
317,468,157	13,261,622	94,411,071	0	0	525,374,535	505,024,848
418,059,342	14,358,090	94,411,071	425,345,099	0	1,052,407,287	999,618,900
\$758,201,848	\$20,989,215	\$96,365,182	\$425,345,099	\$53,641,081	\$1,464,537,715	\$1,314,547,043

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, 2011
 (WITH COMPARABLE AMOUNTS FOR 2010)

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
REVENUES:				
General property taxes	\$6,876,040	\$3,947,607	\$0	\$0
Sales tax	19,891,980	20,646,542	0	0
Lease revenue	0	0	1,267,667	0
Other local taxes	11,661,935	1,952,631	0	0
Licenses and permits	845,158	19,561	0	0
Fines	2,049,392	0	0	0
Fees and service charges	1,905,917	1,010,246	0	0
Special assessment charges	0	0	0	0
Intragovernmental revenue	18,230,977	0	0	0
Revenue from other governmental units	5,431,035	3,074,426	0	7,212,287
Investment revenue	661,033	288,989	198,271	1,200,291
Miscellaneous	1,234,220	16,953	0	1,386,280
TOTAL REVENUES	68,787,687	30,956,955	1,465,938	9,798,858
EXPENDITURES:				
Current:				
Policy development and administration	9,174,394	2,106,888	0	0
Public safety	38,474,624	0	0	0
Transportation	9,018,905	0	0	0
Health and environment	8,720,775	1,459,323	354,993	0
Personal development	6,272,107	3,512,634	0	0
Miscellaneous nonprogrammed activities	815,943	0	0	0
Capital outlay	0	0	0	30,564,194
Debt service:				
Redemption of serial bonds	0	0	5,089,434	0
Interest	0	0	2,427,400	0
Fiscal agent fees	0	0	661	0
Miscellaneous	0	0	0	0
TOTAL EXPENDITURES	72,476,748	7,078,845	7,872,488	30,564,194
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,689,061)	23,878,110	(6,406,550)	(20,765,336)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	8,013,579	158,907	6,666,155	21,640,945
Operating transfers to other funds	(3,011,157)	(25,387,357)	(11,779,723)	(284,561)
Miscellaneous	0	0	0	0
Lemone Trust note proceeds	0	0	11,779,723	0
Payment to refunded bond escrow agent	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	5,002,422	(25,228,450)	6,666,155	21,356,384
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	1,313,361	(1,350,340)	259,605	591,048
FUND BALANCES, BEGINNING OF YEAR	26,604,918	22,430,963	8,918,365	41,465,765
Equity transfers from other funds	0	0	0	0
Equity transfers to other funds	0	0	0	0
FUND BALANCES, END OF YEAR	\$27,918,279	\$21,080,623	\$9,177,970	\$42,056,813

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, 2011
 (WITH COMPARABLE AMOUNTS FOR 2010)

FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
Expendable Trust Funds	2011	2010
\$0	\$10,823,647	\$10,849,831
0	40,538,522	38,296,731
0	1,267,667	0
0	13,614,566	13,504,093
0	864,719	835,864
0	2,049,392	1,900,869
0	2,916,163	2,214,818
0	0	0
0	18,230,977	16,880,859
0	15,717,748	17,624,734
27,416	2,376,000	4,000,354
<u>545,729</u>	<u>3,183,182</u>	<u>3,282,919</u>
573,145	111,582,583	109,391,072
277,628	11,558,910	12,384,650
0	38,474,624	37,602,988
0	9,018,905	8,168,581
5,940	10,541,031	9,176,707
10,488	9,795,229	10,344,844
0	815,943	921,771
0	30,564,194	34,541,277
0	5,089,434	3,580,000
0	2,427,400	2,081,731
0	661	661
<u>0</u>	<u>0</u>	<u>0</u>
294,056	118,286,331	118,803,210
<u>279,089</u>	<u>(6,703,748)</u>	<u>(9,412,138)</u>
0	36,479,586	24,382,790
(497,389)	(40,960,187)	(29,255,307)
0	0	0
0	11,779,723	0
<u>0</u>	<u>0</u>	<u>0</u>
(497,389)	7,299,122	(4,872,517)
(218,300)	595,374	(14,284,655)
1,086,847	100,506,858	114,791,513
0	0	0
<u>0</u>	<u>0</u>	<u>0</u>
<u>\$868,547</u>	<u>\$101,102,232</u>	<u>\$100,506,858</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, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2010

	2011		(Over) Under Budget	2010
	Budget	Actual		Actual
REVENUES:				
General property taxes	\$6,990,200	\$6,876,040	\$114,160	\$6,893,193
Sales tax	18,685,000	19,891,980	(1,206,980)	18,794,534
Other local taxes	11,721,250	11,661,935	59,315	11,606,208
Licenses and permits	805,000	845,158	(40,158)	818,100
Fines	2,305,500	2,049,392	256,108	1,900,869
Fees and service charges	1,907,431	1,905,917	1,514	1,665,294
Intragovernmental revenue	16,842,602	18,230,977	(1,388,375)	16,880,859
Revenue from other governmental units	5,121,701	5,431,035	(309,334)	6,486,581
Investment revenue	875,000	661,033	213,967	1,035,128
Miscellaneous revenue	1,106,351	1,234,220	(127,869)	1,677,407
TOTAL REVENUES	66,360,035	68,787,687	(2,427,652)	67,758,173
EXPENDITURES:				
Current:				
Policy development and administration	10,299,213	9,174,394	1,124,819	10,112,082
Public safety	40,622,594	38,474,624	2,147,970	37,602,988
Transportation	9,706,697	9,018,905	687,792	8,168,581
Health and environment	9,820,595	8,720,775	1,099,820	8,197,581
Personal development	7,039,137	6,272,107	767,030	6,544,188
Miscellaneous nonprogrammed activities:				
Other	927,510	815,943	111,567	921,771
TOTAL EXPENDITURES	78,415,746	72,476,748	5,938,998	71,547,191
DEFICIENCY OF REVENUES OVER EXPENDITURES	(12,055,711)	(3,689,061)	(8,366,650)	(3,789,018)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	8,013,579	8,013,579	0	7,637,245
Operating transfers to other funds	(3,011,157)	(3,011,157)	0	(2,903,136)
Appropriation of prior year fund balance	2,888,056	2,888,056	0	3,627,974
TOTAL OTHER FINANCING SOURCES (USES)	7,890,478	7,890,478	0	8,362,083
AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(\$4,165,233)	4,201,417	(\$8,366,650)	4,573,065
Effect of appropriation of prior year fund balance		(2,888,056)		(3,627,974)
FUND BALANCE, BEGINNING OF PERIOD		26,604,918		25,659,827
FUND BALANCE, END OF PERIOD		\$27,918,279		\$26,604,918

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, 2011
 (WITH COMPARABLE AMOUNTS FOR 2010)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2011	2010
OPERATING REVENUES:					
Charges for services	\$189,325,861	\$35,016,572	\$0	\$224,342,433	\$208,396,542
Investment revenue	0	0	210,964	210,964	268,248
TOTAL OPERATING REVENUES	189,325,861	35,016,572	210,964	224,553,397	208,664,790
OPERATING EXPENSES:					
Personal services	33,721,149	6,902,894	0	40,624,043	39,297,344
Materials, supplies, and power	84,022,195	6,492,956	0	90,515,151	89,982,955
Travel and training	185,147	37,040	0	222,187	269,522
Intragovernmental	8,887,772	1,388,524	2,416	10,278,712	9,735,724
Utilities, services, and miscellaneous	16,583,083	19,211,468	13,336	35,807,887	32,274,349
TOTAL OPERATING EXPENSES	143,399,346	34,032,882	15,752	177,447,980	171,559,894
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	45,926,515	983,690	195,212	47,105,417	37,104,896
PAYMENT-IN-LIEU-OF-TAX	(14,091,375)	0	0	(14,091,375)	(12,680,470)
DEPRECIATION	(20,495,530)	(297,434)	0	(20,792,964)	(19,055,929)
OPERATING INCOME (LOSS)	11,339,610	686,256	195,212	12,221,078	5,368,497
NONOPERATING REVENUES (EXPENSES):					
Revenue from other governmental units	1,844,800	25,865	0	1,870,665	1,723,698
Loss on disposal of fixed assets/ inventory	(188,283)	(5,174)	0	(193,457)	(316,135)
Investment revenue	4,324,328	289,281	0	4,613,609	7,019,911
Miscellaneous revenue	1,976,579	1,025,790	0	3,002,369	2,742,462
Interest expense	(10,178,731)	0	0	(10,178,731)	(9,183,708)
Miscellaneous expense	(329,896)	0	0	(329,896)	(298,170)
TOTAL NONOPERATING REVENUES	(2,551,203)	1,335,762	0	(1,215,441)	1,688,058
INCOME (LOSS) BEFORE OPERATING TRANSFERS	8,788,407	2,022,018	195,212	11,005,637	7,056,555
OPERATING TRANSFERS:					
Operating transfers from other funds	10,869,006	134,096	0	11,003,102	5,790,606
Operating transfers to other funds	(5,946,444)	(576,057)	0	(6,522,501)	(918,089)
TOTAL OPERATING TRANSFERS	4,922,562	(441,961)	0	4,480,601	4,872,517
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	13,710,969	1,580,057	195,212	15,486,238	11,929,072
Capital contributions	3,176,929	0	0	3,176,929	9,376,080
NET INCOME (LOSS)	16,887,898	1,580,057	195,212	18,663,167	21,305,152
AMORTIZATION OF CONTRIBUTED CAPITAL	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS OR FUND BALANCES	16,887,898	1,580,057	195,212	18,663,167	21,305,152
RETAINED EARNINGS OR FUND BALANCES, BEGINNING OF PERIOD	300,580,259	11,681,565	8,210,867	320,472,691	299,167,539
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	\$317,468,157	\$13,261,622	\$8,406,079	\$339,135,858	\$320,472,691

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011
(WITH COMPARABLE AMOUNTS FOR 2010)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES:					
Operating income (loss)	\$11,339,610	\$686,256	\$195,212	\$12,221,078	\$5,368,497
Adjustments to reconcile operating income (loss)					
To net cash provided by (used in) operating activities					
Depreciation	20,495,530	297,434	0	20,792,964	19,055,929
Adjustment to operating income (loss) for investment activity	0	0	(210,964)	(210,964)	(268,249)
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	(2,350,422)	(1,606)	0	(2,352,028)	(3,869,449)
Decrease (increase) in due from other funds	(800,000)	0	0	(800,000)	0
Decrease (increase) in advances to other funds	0	0	312,511	312,511	(734,711)
Decrease (increase) in loans receivable from other funds	(2,384,385)	0	0	(2,384,385)	56,500
Decrease (increase) in inventory	365,021	(54,443)	0	310,578	52,273
Decrease (increase) in prepaid expense	(17,223)	(58,608)	0	(75,831)	12,750
Decrease (increase) in other assets	0	0	0	0	11,428
Increase (decrease) in accounts payable	(3,166,488)	(164,408)	0	(3,330,896)	406,168
Increase (decrease) in accrued payroll	384,105	102,079	0	486,184	216,440
Increase (decrease) in accrued sales tax	20,401	0	0	20,401	27,828
Increase (decrease) in due to other funds	502,430	0	0	502,430	65,365
Increase (decrease) in loans payable to other funds	80,740	0	0	80,740	2,164
Increase (decrease) in net pension obligator	(1,434,767)	0	0	(1,434,767)	0
Increase (decrease) in other liabilities	(60,072)	(32,791)	364	(92,499)	(563,428)
Increase (decrease) in claims payable	0	321,772	0	321,772	(452,285)
Unrealized gain (loss) on cash equivalents	1,976,579	(5,262)	0	1,971,317	(3,357,303)
Other non-operating revenue	0	1,025,790	0	1,025,790	2,742,462
Net cash provided by (used in) operating activities	<u>24,951,059</u>	<u>2,116,213</u>	<u>297,123</u>	<u>27,364,395</u>	<u>18,772,379</u>
ACTIVITIES:					
Operating transfers in	10,869,006	134,096	0	11,003,102	5,790,606
Operating transfers out	(5,946,444)	(576,057)	0	(6,522,501)	(918,089)
Operating grants	1,759,088	3,437	0	1,762,525	2,111,378
Equity transfer	0	0	0	0	0
Net cash provided by noncapital financing activities	<u>6,681,650</u>	<u>(438,524)</u>	<u>0</u>	<u>6,243,126</u>	<u>6,983,895</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
ACTIVITIES:					
Proceeds from bonds and loans	108,222,271	0	0	108,222,271	3,820,953
Debt service – interest payment	(10,412,115)	0	0	(10,412,115)	(9,483,235)
Debt service – principal and advance refunding payments	(19,093,160)	0	0	(19,093,160)	(6,973,664)
Acquisition and construction of capital assets	(86,635,645)	(296,446)	0	(86,932,091)	(55,807,812)
Decrease in construction contracts	(7,980,869)	0	0	(7,980,869)	(4,485,784)
Fiscal agent fees paid	(2,462,470)	0	0	(2,462,470)	(515,666)
Capital contributions received	1,643,495	0	0	1,643,495	8,594,413
Proceeds from advances from other funds	497,489	0	0	497,489	810,924
Other	0	0	0	0	0
Net cash used for capital and related financing activities	<u>(16,221,004)</u>	<u>(296,446)</u>	<u>0</u>	<u>(16,517,450)</u>	<u>(64,039,871)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest received	4,414,676	296,555	201,232	4,912,463	10,753,687
Purchase of investments	0	(4,866,937)	0	(4,866,937)	(9,031)
Sale of investments	0	4,859,671	0	4,859,671	1,211,423
Purchase of tax bills	0	0	(87,556)	(87,556)	(67,760)
Sale of tax bills	0	0	51,052	51,052	60,609
Net cash provided by investing activities	<u>4,414,676</u>	<u>289,289</u>	<u>164,728</u>	<u>4,868,693</u>	<u>11,948,928</u>
Net increase in cash and cash equivalents	19,826,381	1,670,532	461,851	21,958,764	(26,334,669)
CASH AND CASH EQUIVALENTS AT BEGINNING 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>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$154,953,982</u>	<u>\$12,954,560</u>	<u>\$5,743,955</u>	<u>\$173,652,497</u>	<u>\$151,693,733</u>

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2011
(WITH COMPARABLE AMOUNTS FOR 2010)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2011	2010
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:					
Cash and cash equivalents	\$47,590,824	\$12,954,560	\$5,743,955	\$66,289,339	\$60,906,613
Restricted assets – cash and cash equivalents	<u>107,363,158</u>	<u>0</u>	<u>0</u>	<u>107,363,158</u>	<u>90,787,120</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$154,953,982</u></u>	<u><u>\$12,954,560</u></u>	<u><u>\$5,743,955</u></u>	<u><u>\$173,652,497</u></u>	<u><u>\$151,693,733</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:					
Contributed sewer lines	\$536,947	\$0	\$0	\$536,947	\$477,357
Construction contracts payable	<u>12,248,801</u>	<u>0</u>	<u>0</u>	<u>12,248,801</u>	<u>7,980,869</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$12,785,748</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$12,785,748</u></u>	<u><u>\$8,458,226</u></u>

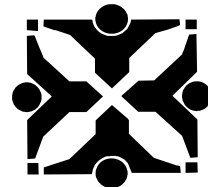
**CITY OF COLUMBIA, MISSOURI
PENSION AND OTHER POSTEMPLOYMENT TRUST FUNDS**

STATEMENT OF CHANGES IN PLAN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2011
(WITH COMPARABLE AMOUNTS FOR 2010)

	Firefighters' Retirement Fund	Police Retirement Fund	OPEB	TOTAL	
	2011	2011	2011	2011	2010
ADDITIONS:					
Contributions:					
Employer	\$3,598,321	\$3,033,164	\$596,760	\$7,228,245	\$6,678,172
Employee	1,200,667	310,460	0	1,511,127	1,515,232
Total contributions	<u>4,798,988</u>	<u>3,343,624</u>	<u>596,760</u>	<u>8,739,372</u>	<u>8,193,404</u>
Net investment income:					
Net appreciation (depreciation) in fair value of investments	(2,603,186)	(1,416,896)	29	(4,020,053)	6,498,084
Interest and dividends	2,989,353	2,054,904	9,348	5,053,605	1,735,529
Net investment income	<u>386,167</u>	<u>638,008</u>	<u>9,377</u>	<u>1,033,552</u>	<u>8,233,613</u>
Total additions	<u>5,185,155</u>	<u>3,981,632</u>	<u>606,137</u>	<u>9,772,924</u>	<u>16,427,017</u>
DEDUCTIONS:					
Pension benefits	5,000,007	3,178,663	0	8,178,670	7,606,664
Refund of employee's contributions	75,775	53,666	0	129,441	50,954
Total	<u>5,075,782</u>	<u>3,232,329</u>	<u>0</u>	<u>8,308,111</u>	<u>7,657,618</u>
Operating expenses:					
Travel	890	612	0	1,502	1,850
Intragovernmental	30,662	21,077	0	51,739	53,146
Utilities, services and miscellaneous	28,290	19,445	272,691	320,426	313,694
Total operating expenses	<u>59,842</u>	<u>41,134</u>	<u>272,691</u>	<u>373,667</u>	<u>368,690</u>
Total deductions	<u>5,135,624</u>	<u>3,273,463</u>	<u>272,691</u>	<u>8,681,778</u>	<u>8,026,308</u>
Net increase (decrease) in plan net assets	49,531	708,169	333,446	1,091,146	8,400,709
Net assets held in trust for pension benefits:					
Beginning of year	49,083,072	33,725,944	1,236,283	84,045,299	75,644,590
End of year	<u>\$49,132,603</u>	<u>\$34,434,113</u>	<u>\$1,569,729</u>	<u>\$85,136,445</u>	<u>\$84,045,299</u>

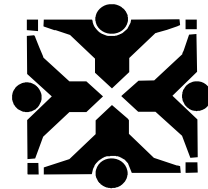
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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



CITY OF COLUMBIA, MISSOURI

SUPPLEMENTARY INFORMATION



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

LAGERS

Actuarial valuation date	(a) Actuarial value of assets	(b) Entry age actuarial accrued liability	(b-a) Unfunded accrued liability (UAL)	(a/b) Funded ratio	[c] Annual covered payroll	[(b-a)/c] UAL as a percentage of covered payroll
2/27/2009	\$ 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%
2/28/2011	88,083,222	122,049,477	33,966,255	72%	41,883,728	81%

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, 2010 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
9/29/2008	\$ 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%
10/1/2010	1,236,000	4,817,000	3,581,000	26%	55,586,129	6.4%

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
9/30/2005	\$ 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%
9/30/2010	36,987,824	66,426,426	29,438,602	56%	8,549,787	344%

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
9/30/2005	\$ 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%
9/30/2010	54,288,533	97,740,285	43,451,752	56%	7,251,272	599%

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	29 years	29 years	30 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	7.5%	7.5%	7.25%	8%
Projected salary increases *	0% -13%	0% -13%	0% - 6.0%	4%
* Includes inflation at	3.5%	3.5%	3.5%	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
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%	-
2011	3,033,164	100%	-

Firefighters' Retirement Plan

Year ended September 30	Annual required contributions	Percent contributed	Net pension obligation
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%	-
2011	3,598,321	100%	-

OPEB

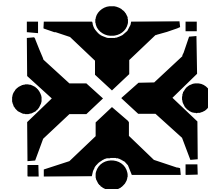
Year ended September 30	Annual required contributions	Percent contributed	Net OPEB obligation (asset)
2009	\$ 662,000	115.86%	(78,000)
2010	602,000	108.00%	(126,918)
2011	693,540	81.73%	(219)

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, 2011 AND 2010

ASSETS	2011	2010
Cash and cash equivalents	\$25,119,333	\$23,642,601
Restricted Cash for Telecommunication Gross Receipt Settlement	0	400,827
Accounts receivable	388,893	277,862
Taxes receivable	4,174,141	4,084,373
Allowance for uncollectible taxes	(5,115)	(565)
Grants receivable	856,111	1,421,738
Accrued interest	45,696	56,368
Due from other funds	2,040,647	1,856,246
Prepaid expenses	39,762	194,530
Inventory	381,488	355,953
TOTAL ASSETS	\$33,040,956	\$32,289,933
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$1,888,463	\$2,573,738
Accrued payroll and payroll taxes	2,065,237	1,909,895
Due to other funds	0	24,578
Deferred revenue	407,297	547,780
Other liabilities	761,680	629,024
TOTAL LIABILITIES	5,122,677	5,685,015
FUND BALANCE:		
Non Spendable	421,250	550,483
Restricted	0	400,827
Committed	737,491	503,067
Assigned	3,099,217	6,391,299
Unassigned	23,660,321	18,759,242
TOTAL FUND BALANCE	27,918,279	26,604,918
TOTAL LIABILITIES AND FUND BALANCE	\$33,040,956	\$32,289,933

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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, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
REVENUES:		
General property taxes	\$6,876,040	\$6,893,193
Sales tax	19,891,980	18,794,534
Other local taxes	11,661,935	11,606,208
Licenses and permits	845,158	818,100
Fines	2,049,392	1,900,869
Fees and service charges	1,905,917	1,665,294
Intragovernmental revenue	18,230,977	16,880,859
Revenue from other governmental units	5,431,035	6,486,581
Investment revenue	661,033	1,035,128
Miscellaneous	1,234,220	1,677,407
TOTAL REVENUES	<u>68,787,687</u>	<u>67,758,173</u>
EXPENDITURES:		
Current:		
Policy development and administration	9,174,394	10,112,082
Public safety	38,474,624	37,602,988
Transportation	9,018,905	8,168,581
Health and environment	8,720,775	8,197,581
Personal development	6,272,107	6,544,188
Miscellaneous nonprogrammed activities	815,943	921,771
TOTAL EXPENDITURES	<u>72,476,748</u>	<u>71,547,191</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(3,689,061)</u>	<u>(3,789,018)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	8,013,579	7,637,245
Operating transfers to other funds	<u>(3,011,157)</u>	<u>(2,903,136)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,002,422</u>	<u>4,734,109</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	1,313,361	945,091
FUND BALANCE, BEGINNING OF YEAR, AS RESTATED	<u>26,604,918</u>	<u>25,659,827</u>
FUND BALANCE, END OF YEAR	<u>\$27,918,279</u>	<u>\$26,604,918</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2010

	2011		(Over) Under Budget	2010
	Budget	Actual		Actual
GENERAL PROPERTY TAXES:				
Real property	\$5,742,300	\$5,701,504	\$40,796	\$5,629,699
Individual personal property	1,065,900	989,116	76,784	1,065,653
Railroad and utility	137,000	136,878	122	137,004
Financial institutions	10,000	11,486	(1,486)	9,983
Total	6,955,200	6,838,984	116,216	6,842,339
Penalties and interest	35,000	37,056	(2,056)	50,854
Total General Property Taxes	6,990,200	6,876,040	114,160	6,893,193
SALES TAX	18,685,000	19,891,980	(1,206,980)	18,794,534
OTHER LOCAL TAXES:				
Gasoline tax	2,375,000	2,338,524	36,476	2,377,582
Cigarette tax	620,000	627,666	(7,666)	619,780
Motor vehicle tax	820,000	882,189	(62,189)	832,403
Utilities tax:				
Telephone	3,500,000	3,758,097	(258,097)	3,710,320
Natural gas	3,250,000	2,808,579	441,421	2,872,683
CATV franchise	281,250	282,849	(1,599)	275,970
Electric	875,000	964,031	(89,031)	917,470
Total Other Local Taxes	11,721,250	11,661,935	59,315	11,606,208
LICENSES AND PERMITS:				
Business licenses	633,000	657,189	(24,189)	634,557
Alcoholic beverages	136,000	148,996	(12,996)	151,292
Animal licenses	36,000	38,973	(2,973)	32,251
Total Licenses and Permits	805,000	845,158	(40,158)	818,100
FINES:				
Corporation court fines	1,916,000	1,356,206	559,794	1,472,333
Uniform ticket fines	108,000	160,242	(52,242)	111,023
Meter fines	265,000	519,044	(254,044)	299,713
Alarm violations	16,500	13,900	2,600	17,800
Total Fines	2,305,500	2,049,392	256,108	1,900,869
FEES AND SERVICE CHARGES:				
Construction inspection	589,900	635,478	(45,578)	560,722
Street maintenance	155,000	175,151	(20,151)	170,024
Right of way	16,560	16,560	0	16,560
Animal control fees	21,000	32,206	(11,206)	49,506
Health fees	779,255	720,701	58,554	526,476
Miscellaneous	345,716	325,821	19,895	342,006
Total Fees and Service Charges	1,907,431	1,905,917	1,514	1,665,294

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2011

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2010

	2011		(Over) Under Budget	2010
	Budget	Actual		Actual
INTRAGOVERNMENTAL REVENUE:				
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):				
Electric	\$9,920,000	\$11,226,549	(\$1,306,549)	\$10,065,448
Water	2,783,000	2,864,826	(81,826)	2,615,022
Total	12,703,000	14,091,375	(1,388,375)	12,680,470
General and Administrative Charges	4,139,602	4,139,602	0	4,200,389
Total Intragovernmental Revenue	16,842,602	18,230,977	(1,388,375)	16,880,859
REVENUE FROM OTHER GOVERNMENTAL UNITS:				
Federal Grants:				
D.O.T. Mass Transit	0	0	0	0
Non-Motorized Grant	217,252	646,358	(429,106)	1,546,830
Fire	0	0	0	0
Total	217,252	646,358	(429,106)	1,546,830
State Grants:				
Disaster Preparedness	148,578	280,955	(132,377)	136,660
Missouri Department of Transportation – Highway	226,794	213,674	13,120	197,113
Emergency Shelter	75,000	14,346	60,654	107,646
Health, General	1,114,717	1,181,495	(66,778)	1,266,314
Health-Women-Infants and Children	362,816	409,780	(46,964)	415,211
Joint Communications	200,000	44,728	155,272	0
Police Department	431,337	351,719	79,618	637,437
Historic Preservation	12,000	3,660	8,340	0
Cultural Affairs	32,644	32,644	0	50,319
Parks and Recreation	15,000	32,467	(17,467)	12,254
Homelessness Prevention Grant	77,511	82,664	(5,153)	265,293
Youth at Risk	8,630	8,630	0	24,131
Safe Routes to School	0	0	0	0
Total	2,705,027	2,656,762	48,265	3,112,378
Boone County:				
Health Department	1,011,162	923,150	88,012	916,166
Disaster Preparedness	73,687	60,223	13,464	62,103
Joint Communications	942,842	1,000,782	(57,940)	680,949
Animal Control	152,208	124,237	27,971	148,632
Social Services	19,523	19,523	0	19,523
Total	2,199,422	2,127,915	71,507	1,827,373
Total Revenue From Other Governmental Units	5,121,701	5,431,035	(309,334)	6,486,581
INVESTMENT REVENUE	875,000	661,033	213,967	1,035,128

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2010

	2011		(Over) Under Budget	2010
	Budget	Actual		Actual
MISCELLANEOUS REVENUE:				
Property sales	\$111,400	\$193,415	(\$82,015)	\$91,726
Photocopies	12,000	11,911	89	15,979
REDI	0	0	0	0
Other	982,951	1,028,894	(45,943)	1,569,702
Total Miscellaneous Revenue	<u>1,106,351</u>	<u>1,234,220</u>	<u>(127,869)</u>	<u>1,677,407</u>
TOTAL REVENUES	<u>66,360,035</u>	<u>68,787,687</u>	<u>(2,427,652)</u>	<u>67,758,173</u>
OTHER FINANCING SOURCES:				
OPERATING TRANSFERS FROM OTHER FUNDS:				
Public Improvement Fund	112,975	112,975	0	113,500
1/4 Cent Tax	0	0	0	0
GO Bond Debt Service	0	0	0	0
Sewer Utility	124,539	124,539	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	6,203,925	6,203,925	0	6,142,500
Capital Projects Fund	284,561	284,561	0	98,440
Water	0	0	0	0
Electric	0	0	0	0
Utility Accounts & Billing	12,777	12,777	0	12,777
Park Sales Tax	1,055,450	1,055,450	0	1,045,000
Contributions Fund	98,427	98,427	0	104,103
Total operating transfers from other funds	<u>8,013,579</u>	<u>8,013,579</u>	<u>0</u>	<u>7,637,245</u>
APPROPRIATION OF PRIOR YEAR FUND BALANCE	<u>2,875,833</u>	<u>2,875,833</u>	<u>0</u>	<u>3,615,751</u>
Appropriation of Cultural Affairs	<u>12,223</u>	<u>12,223</u>	<u>0</u>	<u>12,223</u>
TOTAL OTHER FINANCING SOURCES	<u>10,901,635</u>	<u>10,901,635</u>	<u>0</u>	<u>11,265,219</u>
TOTAL REVENUES AND OTHER FINANCING SOURCES	<u><u>\$77,261,670</u></u>	<u><u>\$79,689,322</u></u>	<u><u>(\$2,427,652)</u></u>	<u><u>\$79,023,392</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, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2010

	<u>2011</u>		<u>2010</u>	
	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>	<u>Actual</u>
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$10,282	\$702	\$9,580	\$2,727
Materials and supplies	40,245	17,678	22,567	28,838
Travel and training	30,748	9,956	20,792	30,753
Intragovernmental	44,690	44,690	0	75,554
Utilities, services, and miscellaneous	104,529	64,920	39,609	50,476
Total City Council	230,494	137,946	92,548	188,348
City Clerk:				
Personal services	175,526	156,635	18,891	141,961
Materials and supplies	3,361	320	3,041	3,398
Travel and training	1,319	15	1,304	203
Intragovernmental	37,371	37,371	0	33,309
Utilities, services, and miscellaneous	9,961	3,316	6,645	5,732
Total City Clerk	227,538	197,657	29,881	184,603
City Manager:				
Personal services	801,440	724,524	76,916	843,136
Materials and supplies	16,702	6,896	9,806	16,354
Travel and training	11,404	11,404	0	9,479
Intragovernmental	103,735	103,734	1	89,030
Utilities, services, and miscellaneous	142,907	92,723	50,184	44,984
Capital additions	0	0	0	0
Total City Manager	1,076,188	939,281	136,907	1,002,983
Election:				
Utilities, services, and miscellaneous	197,090	143,135	53,955	41,040
Total General Government	1,731,310	1,418,019	313,291	1,416,974
Financial Services:				
Personal services	2,514,757	2,514,237	520	2,505,045
Materials and supplies	124,015	89,761	34,254	110,115
Travel and training	17,925	11,052	6,873	18,507
Intragovernmental	506,328	506,328	0	488,867
Utilities, services, and miscellaneous	264,082	244,840	19,242	264,545
Capital additions	4,887	0	4,887	0
Total Financial Services	3,431,994	3,366,218	65,776	3,387,079
Human Resources:				
Personal services	632,763	632,763	0	620,506
Materials and supplies	33,030	24,469	8,561	26,939
Travel and training	7,732	3,872	3,860	6,370
Intragovernmental	121,093	121,093	0	117,573
Utilities, services, and miscellaneous	403,980	302,984	100,996	123,917
Total Human Resources	1,198,598	1,085,181	113,417	895,305

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2010

	2011		(Over) Under Budget	2010
	Budget	Actual		Actual
City Counselor:				
Personal services	468,898	468,898	0	443,072
Materials and supplies	16,764	12,744	4,020	19,624
Travel and training	4,000	2,960	1,040	3,063
Intragovernmental	60,822	60,822	0	49,306
Utilities, services, and miscellaneous	54,698	19,463	35,235	21,579
Total City Counselor	605,182	564,887	40,295	536,644
Public Works Administration:				
Personal services	1,884,695	1,831,322	53,373	2,206,502
Materials and supplies	201,012	87,324	113,688	99,832
Travel and training	10,635	5,744	4,891	7,800
Intragovernmental	319,403	319,403	0	319,825
Utilities, services, and miscellaneous	887,384	467,692	419,692	1,242,121
Capital additions	29,000	28,604	396	0
Total Public Works Administration	3,332,129	2,740,089	592,040	3,876,080
Total Policy Development and Administration	10,299,213	9,174,394	1,124,819	10,112,082
PUBLIC SAFETY:				
Police:				
Personal services	15,921,758	15,633,331	288,427	14,905,501
Materials and supplies	1,138,711	1,023,345	115,366	1,137,405
Travel and training	125,404	118,844	6,560	142,418
Intragovernmental	1,542,684	1,542,684	0	1,476,781
Utilities, services, and miscellaneous	910,638	732,777	177,861	731,241
Capital additions	496,365	452,468	43,897	881,379
Total Police	20,135,560	19,503,449	632,111	19,274,725
City Prosecutor:				
Personal services	556,751	522,391	34,360	477,918
Materials and supplies	23,728	6,933	16,795	15,192
Travel and training	2,914	1,475	1,439	664
Intragovernmental	79,033	79,033	0	73,658
Utilities, services, and miscellaneous	24,783	13,682	11,101	14,088
Capital additions	0	0	0	0
Total City Prosecutor	687,209	623,514	63,695	581,520
Fire:				
Personal services	12,729,687	12,359,564	370,123	12,221,816
Materials and supplies	667,292	493,682	173,610	534,722
Travel and training	19,556	11,813	7,743	19,613
Intragovernmental	786,729	779,854	6,875	691,630
Utilities, services, and miscellaneous	442,976	419,573	23,403	393,837
Capital additions	96,281	66,253	30,028	10,786
Total Fire	14,742,521	14,130,739	611,782	13,872,404

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2010

	<u>2011</u>		<u>(Over) Under Budget</u>	<u>2010</u>
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Animal Control:				
Personal services	\$319,422	\$319,422	\$0	\$313,985
Materials and supplies	27,956	25,180	2,776	25,925
Travel and training	2,627	2,196	431	2,423
Intragovernmental	20,557	20,557	0	20,791
Utilities, services, and miscellaneous	145,748	137,074	8,674	137,197
Capital additions	0	0	0	0
Total Animal Control	<u>516,310</u>	<u>504,429</u>	<u>11,881</u>	<u>500,321</u>
Municipal Court:				
Personal services	673,449	656,372	17,077	576,262
Materials and supplies	43,462	32,010	11,452	48,495
Travel and training	9,400	8,612	788	5,633
Intragovernmental	107,345	107,345	0	107,935
Utilities, services, and miscellaneous	341,172	101,376	239,796	96,747
Capital additions	16,000	15,339	661	26,262
Total Municipal Court	<u>1,190,828</u>	<u>921,054</u>	<u>269,774</u>	<u>861,334</u>
Emergency Management:				
Personal services	121,365	56,957	64,408	50,764
Materials and supplies	39,296	28,777	10,519	22,156
Travel and training	6,650	987	5,663	4,827
Intragovernmental	45,193	45,193	0	41,375
Utilities, services, and miscellaneous	73,862	64,874	8,988	63,993
Capital additions	95,261	93,312	1,949	22,896
Total Emergency Management	<u>381,627</u>	<u>290,100</u>	<u>91,527</u>	<u>206,011</u>
Joint Communications:				
Personal services	1,986,477	1,842,858	143,619	1,780,719
Materials and supplies	94,982	64,950	30,032	29,975
Travel and training	26,643	20,081	6,562	13,278
Intragovernmental	157,135	157,135	0	139,426
Utilities, services, and miscellaneous	693,302	416,315	276,987	343,275
Capital additions	10,000	0	10,000	0
Total Joint Communications	<u>2,968,539</u>	<u>2,501,339</u>	<u>467,200</u>	<u>2,306,673</u>
Total Public Safety	<u>40,622,594</u>	<u>38,474,624</u>	<u>2,147,970</u>	<u>37,602,988</u>
TRANSPORTATION:				
Streets and Sidewalks:				
Personal services	1,820,755	1,820,755	0	1,767,395
Materials and supplies	2,309,321	1,983,748	325,573	1,394,185
Travel and training	2,344	0	2,344	3,010
Intragovernmental	231,295	231,295	0	212,232
Utilities, services, and miscellaneous	1,506,537	1,482,483	24,054	1,971,739
Capital additions	1,164,970	959,456	205,514	231,543
Total Streets and Sidewalks	<u>7,035,222</u>	<u>6,477,737</u>	<u>557,485</u>	<u>5,580,104</u>
Street Lighting:				
Utilities, services, and miscellaneous	1,375,000	1,339,925	35,075	1,525,731

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2010

	2011		(Over) Under Budget	2010
	Budget	Actual		Actual
Traffic:				
Personal services	\$576,393	\$554,435	\$21,958	\$525,102
Materials and supplies	280,326	277,299	3,027	205,538
Travel and training	2,970	320	2,650	3,009
Intragovernmental	55,913	55,913	0	52,833
Utilities, services, and miscellaneous	113,253	75,088	38,165	114,227
Capital additions	267,620	238,188	29,432	162,037
Total Traffic	<u>1,296,475</u>	<u>1,201,243</u>	<u>95,232</u>	<u>1,062,746</u>
Total Transportation	<u>9,706,697</u>	<u>9,018,905</u>	<u>687,792</u>	<u>8,168,581</u>
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,467,839	3,220,910	246,929	3,397,177
Materials and supplies	561,944	408,492	153,452	420,838
Travel and training	50,116	41,132	8,984	41,802
Intragovernmental	505,986	505,986	0	461,119
Utilities, services, and miscellaneous	1,174,707	957,318	217,389	998,637
Capital additions	123,287	123,278	9	0
Total Health Services	<u>5,883,879</u>	<u>5,257,116</u>	<u>626,763</u>	<u>5,319,573</u>
Planning:				
Personal services	663,796	644,040	19,756	649,850
Materials and supplies	63,410	30,273	33,137	26,945
Travel and training	15,275	8,047	7,228	6,112
Intragovernmental	75,925	75,925	0	95,573
Utilities, services, and miscellaneous	363,387	148,055	215,332	36,627
Total Planning	<u>1,181,793</u>	<u>906,340</u>	<u>275,453</u>	<u>815,107</u>
Department of Economic Development:				
Personal services	382,822	382,795	27	357,129
Travel and training	0	0	0	0
Intragovernmental	22,412	22,412	0	22,648
Utilities, services, and miscellaneous	30,000	30,000	0	38,000
Total Department of Economic Development	<u>435,234</u>	<u>435,207</u>	<u>27</u>	<u>417,777</u>
Protective Inspection:				
Personal services	1,177,253	1,114,102	63,151	669,587
Materials and supplies	59,562	45,471	14,091	51,009
Travel and training	7,877	4,219	3,658	4,555
Intragovernmental	144,916	144,916	0	183,780
Utilities, services, and miscellaneous	49,328	47,428	1,900	47,990
Capital additions	0	0	0	0
Total Protective Inspection	<u>1,438,936</u>	<u>1,356,136</u>	<u>82,800</u>	<u>956,921</u>
Neighborhood Services:				
Personal services	\$646,228	\$605,740	\$40,488	\$531,759
Materials and supplies	56,767	27,939	28,828	43,983
Travel and training	6,852	5,862	990	3,749
Intragovernmental	84,341	83,191	1,150	65,063
Utilities, services, and miscellaneous	86,565	43,244	43,321	43,649
Capital additions	0	0	0	0
Total Neighborhood Services	<u>880,753</u>	<u>765,976</u>	<u>114,777</u>	<u>688,203</u>
Total Health and Environment	<u>9,820,595</u>	<u>8,720,775</u>	<u>1,099,820</u>	<u>8,197,581</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2011
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2010

	<u>2011</u>		<u>(Over) Under Budget</u>	<u>2010</u>	
	<u>Budget</u>	<u>Actual</u>		<u>Budget</u>	<u>Actual</u>
PERSONAL DEVELOPMENT:					
Parks and Recreation:					
Personal services	\$3,318,443	\$3,234,793	\$83,650	\$3,210,404	
Materials and supplies	686,404	651,797	34,607	633,949	
Travel and training	12,342	6,557	5,785	6,960	
Intragovernmental	325,349	325,349	0	309,050	
Utilities, services, and miscellaneous	465,932	397,162	68,770	407,492	
Capital additions	310,319	284,451	25,868	138,593	
	<u>5,118,789</u>	<u>4,900,109</u>	<u>218,680</u>	<u>4,706,448</u>	
Total Parks and Recreation					
Cultural Affairs:					
Personal services	176,432	155,749	20,683	169,667	
Materials and supplies	18,355	12,061	6,294	13,016	
Travel and training	4,700	385	4,315	1,426	
Intragovernmental	33,864	33,864	0	33,629	
Utilities, services, and miscellaneous	150,160	129,830	20,330	143,988	
	<u>383,511</u>	<u>331,889</u>	<u>51,622</u>	<u>361,726</u>	
Total Cultural Affairs					
Office of Community Services:					
Personal services	178,323	161,256	17,067	156,409	
Materials and supplies	12,441	5,355	7,086	3,771	
Travel and training	3,728	1,118	2,610	2,222	
Intragovernmental	23,271	23,271	0	23,601	
Utilities, services, and miscellaneous	221,549	155,328	66,221	324,493	
	<u>439,312</u>	<u>346,328</u>	<u>92,984</u>	<u>510,496</u>	
Total Office of Community Services					
Social Assistance:					
Utilities services, and miscellaneous	1,097,525	693,781	403,744	965,518	
	<u>1,097,525</u>	<u>693,781</u>	<u>403,744</u>	<u>965,518</u>	
Total Social Assistance					
Total Personal Development					
	<u>7,039,137</u>	<u>6,272,107</u>	<u>767,030</u>	<u>6,544,188</u>	
Miscellaneous Nonprogrammed Activities:					
Other	927,510	815,943	111,567	921,771	
	<u>927,510</u>	<u>815,943</u>	<u>111,567</u>	<u>921,771</u>	
TOTAL EXPENDITURES					
	<u>78,415,746</u>	<u>72,476,748</u>	<u>5,938,998</u>	<u>71,547,191</u>	
OPERATING TRANSFERS TO OTHER FUNDS:					
2006 SO Bonds	296,125	296,125	0	297,125	
2008B SO Bonds	944,524	944,524	0	944,524	
Public Communications Fund	0	0	0	0	
Recreation Services Fund	1,556,910	1,556,910	0	1,556,910	
Parking Facilities Fund	0	0	0	0	
Storm Water Utility Fund	5,000	5,000	0	0	
Capital Projects Fund	3,000	3,000	0	34,053	
Special Business District	17,500	17,500	0	17,500	
Employee Benefit Fund	88,098	88,098	0	0	
Contributions Fund	0	0	0	0	
Solid Waste	0	0	0	0	
Sustainability Fund	100,000	100,000	0	53,024	
COPS - Public Building	0	0	0	0	
	<u>3,011,157</u>	<u>3,011,157</u>	<u>0</u>	<u>2,903,136</u>	
TOTAL OPERATING TRANSFERS TO OTHER FUNDS					
	<u>3,011,157</u>	<u>3,011,157</u>	<u>0</u>	<u>2,903,136</u>	
TOTAL EXPENDITURES AND OTHER FINANCING USES					
	<u>\$81,426,903</u>	<u>\$75,487,905</u>	<u>\$5,938,998</u>	<u>\$74,450,327</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.

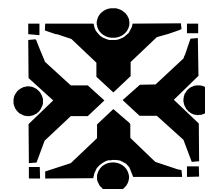
Community Development Grant Fund - to account for all federal monies received by the City and disbursed on Community Development Grant projects.

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, 2011 AND 2010

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2011	2010	2011	2010	2011	2010
Cash and cash equivalents	\$1,400,697	\$1,434,445	\$2,832,793	\$2,554,710	\$110,393	\$107,081
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	32,377	31,085	43,029	40,542	0	0
Allowance for uncollectible taxes	(1,562)	(155)	(1,715)	(203)	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	2,607	3,370	5,157	5,891	216	269
TOTAL ASSETS	\$1,434,119	\$1,468,745	\$2,879,264	\$2,600,940	\$110,609	\$107,350
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$173,920	\$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	25,500	23,400	34,200	30,400	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	25,500	23,400	34,200	204,320	0	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	1,408,619	1,445,345	2,845,064	2,396,620	110,609	107,350
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	1,408,619	1,445,345	2,845,064	2,396,620	110,609	107,350
TOTAL LIABILITIES AND FUND BALANCE	\$1,434,119	\$1,468,745	\$2,879,264	\$2,600,940	\$110,609	\$107,350

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2011 AND 2010

Special Road District Tax Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund		Office of Sustainability Fund	
2011	2010	2011	2010	2011	2010	2011	2010
\$0	\$460,419	\$24,493	\$27,334	\$357,453	\$168,871	\$109,077	\$12,998
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	1,657,715	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	1,378	1,369	1,512,821	1,440,428	0	0
0	0	(7)	(7)	0	0	0	0
0	0	0	0	0	0	85,849	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	46	64	921	634	206	35
<u>\$0</u>	<u>\$2,119,128</u>	<u>\$25,910</u>	<u>\$28,760</u>	<u>\$1,871,195</u>	<u>\$1,609,933</u>	<u>\$195,132</u>	<u>\$46,610</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$75,084	\$14,563
0	0	0	0	0	0	3,511	2,786
0	0	0	0	0	0	0	0
0	0	1,350	1,350	0	0	26,010	3,066
0	0	0	0	0	0	0	0
0	0	1,350	1,350	0	0	104,605	20,415
0	0	0	0	0	0	0	0
0	2,119,128	24,560	27,410	1,871,195	1,609,933	90,527	13,162
0	0	0	0	0	0	0	13,033
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	2,119,128	24,560	27,410	1,871,195	1,609,933	90,527	26,195
<u>\$0</u>	<u>\$2,119,128</u>	<u>\$25,910</u>	<u>\$28,760</u>	<u>\$1,871,195</u>	<u>\$1,609,933</u>	<u>\$195,132</u>	<u>\$46,610</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2011 AND 2010

ASSETS	Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
	2011	2010	2011	2010	2011	2010
Cash and cash equivalents	\$951,525	\$756,848	\$211,767	\$209,367	\$456,891	\$535,415
Cash restricted for development charges	0	0	0	0	990,216	579,970
Cash restricted for hotel/motel tax	781,553	551,602	0	0	0	0
Accounts receivable	0	375	0	0	0	500,000
Due from other funds	0	0	0	0	0	0
Taxes receivable	184,697	180,944	0	0	128,124	123,931
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	0	8,193	367,340	311,326	0	0
Rehabilitation loans receivable	0	0	7,104,464	7,208,650	0	0
Allowance for uncollectible loans	0	0	(639,692)	(234,281)	0	0
Prepaid expenses	2,053	3,064	0	0	0	0
Other assets	0	0	295,023	180,670	0	0
Accrued interest	3,122	3,006	0	0	2,684	2,645
TOTAL ASSETS	\$1,922,950	\$1,504,032	\$7,338,902	\$7,675,732	\$1,577,915	\$1,741,961
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$25,963	\$57,305	\$63,599	\$15,927	\$0	\$0
Accrued payroll and payroll taxes	19,903	21,472	25,880	12,863	0	0
Due to other funds	0	0	0	0	0	0
Deferred revenue	0	8,193	33,866	181,805	0	0
Other liabilities	13,000	0	847	847	0	0
TOTAL LIABILITIES	58,866	86,970	124,192	211,442	0	0
FUND BALANCE:						
Non Spendable	2,053	3,064	0	0	0	0
Restricted	1,862,031	1,413,998	7,214,710	7,464,290	990,216	579,970
Committed	0	0	0	0	587,699	1,161,991
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	1,864,084	1,417,062	7,214,710	7,464,290	1,577,915	1,741,961
TOTAL LIABILITIES AND FUND BALANCE	\$1,922,950	\$1,504,032	\$7,338,902	\$7,675,732	\$1,577,915	\$1,741,961

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2011 AND 2010

Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
2011	2010	2011	2010	2011	2010	2011	2010
\$1,612,806	\$2,662,622	\$76,931	\$0	\$749,881	\$284,207	\$8,894,707	\$9,214,317
0	0	0	0	0	0	990,216	579,970
0	0	0	0	0	0	781,553	551,602
0	0	0	0	0	0	0	2,158,090
0	0	0	0	0	0	0	0
756,410	720,214	756,410	720,214	116,538	0	3,531,784	3,258,727
0	0	0	0	0	0	(3,284)	(365)
0	0	0	0	0	0	453,189	353,096
0	0	0	0	0	0	7,104,464	7,208,650
0	0	0	0	0	0	(639,692)	(234,281)
0	0	0	0	0	0	2,053	3,064
0	0	0	0	0	0	295,023	180,670
2,928	6,096	123	(291)	1,313	636	19,323	23,349
<u>\$2,372,144</u>	<u>\$3,388,932</u>	<u>\$833,464</u>	<u>\$719,923</u>	<u>\$867,732</u>	<u>\$284,843</u>	<u>\$21,429,336</u>	<u>\$23,296,889</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$164,646	\$261,715
0	0	0	0	0	0	49,294	37,121
0	0	0	318,029	0	0	0	318,029
0	0	0	0	0	0	120,926	248,214
0	0	0	0	0	0	13,847	847
0	0	0	318,029	0	0	348,713	865,926
0	0	0	0	0	0	2,053	3,064
2,372,144	3,388,932	833,464	401,894	867,732	284,843	20,490,871	21,252,875
0	0	0	0	0	0	587,699	1,175,024
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>2,372,144</u>	<u>3,388,932</u>	<u>833,464</u>	<u>401,894</u>	<u>867,732</u>	<u>284,843</u>	<u>21,080,623</u>	<u>22,430,963</u>
<u>\$2,372,144</u>	<u>\$3,388,932</u>	<u>\$833,464</u>	<u>\$719,923</u>	<u>\$867,732</u>	<u>\$284,843</u>	<u>21,429,336</u>	<u>23,296,889</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, 2011 AND 2010**

	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2011	2010	2011	2010	2011	2010
REVENUES:						
General property taxes	\$1,592,201	\$1,596,640	\$2,204,602	\$2,212,053	\$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	44,543	68,588	82,201	118,694	3,259	4,827
Miscellaneous	0	0	0	0	0	0
TOTAL REVENUES	1,636,744	1,665,228	2,286,803	2,330,747	3,259	4,827
EXPENDITURES:						
Current:						
Policy development and administration	0	0	0	0	0	0
Health and environment	0	0	0	0	0	0
Personal development	1,673,470	1,641,953	1,838,359	2,143,140	0	0
TOTAL EXPENDITURES	1,673,470	1,641,953	1,838,359	2,143,140	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(36,726)	23,275	448,444	187,607	3,259	4,827
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	(36,726)	23,275	448,444	187,607	3,259	4,827
FUND BALANCE, BEGINNING OF PERIOD	1,445,345	1,422,070	2,396,620	2,209,013	107,350	102,523
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$1,408,619	\$1,445,345	\$2,845,064	\$2,396,620	\$110,609	\$107,350

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

COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

Special Road District Tax Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund		Office of Sustainability Fund	
2011	2010	2011	2010	2011	2010	2011	2010
\$0	\$0	\$150,804	\$147,945	\$0	\$0	\$0	\$0
0	0	0	0	9,898,088	9,349,477	0	0
0	0	0	0	0	0	0	0
0	0	19,561	17,764	0	0	0	0
0	0	0	0	0	0	0	0
0	1,657,715	0	0	0	0	246,318	132,998
13,471	19,688	1,295	2,565	6,142	11,518	1,502	1,537
0	0	0	0	0	0	0	0
<u>13,471</u>	<u>1,677,403</u>	<u>171,660</u>	<u>168,274</u>	<u>9,904,230</u>	<u>9,360,995</u>	<u>247,820</u>	<u>134,535</u>
0	0	184,510	182,045	0	0	283,488	161,364
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>184,510</u>	<u>182,045</u>	<u>0</u>	<u>0</u>	<u>283,488</u>	<u>161,364</u>
<u>13,471</u>	<u>1,677,403</u>	<u>(12,850)</u>	<u>(13,771)</u>	<u>9,904,230</u>	<u>9,360,995</u>	<u>(35,668)</u>	<u>(26,829)</u>
0	0	17,500	17,500	41,407	0	100,000	53,024
(2,132,599)	(1,513,425)	(7,500)	(7,500)	(9,684,375)	(9,465,971)	0	0
<u>(2,132,599)</u>	<u>(1,513,425)</u>	<u>10,000</u>	<u>10,000</u>	<u>(9,642,968)</u>	<u>(9,465,971)</u>	<u>100,000</u>	<u>53,024</u>
(2,119,128)	163,978	(2,850)	(3,771)	261,262	(104,976)	64,332	26,195
2,119,128	1,955,150	27,410	31,181	1,609,933	1,714,909	26,195	0
0	0	0	0	0	0	0	0
<u>\$0</u>	<u>\$2,119,128</u>	<u>\$24,560</u>	<u>\$27,410</u>	<u>\$1,871,195</u>	<u>\$1,609,933</u>	<u>\$90,527</u>	<u>\$26,195</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, 2011 AND 2010**

	Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund	
	2011	2010	2011	2010	2011	2010
REVENUES:						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	850,439	803,520
Other local taxes	1,952,631	1,897,885	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	0	0	1,010,246	549,524
Revenue from other governmental units	50,462	0	1,640,043	2,186,039	0	0
Investment revenue	39,444	45,917	14,787	12,066	26,933	46,691
Miscellaneous	16,253	12,091	700	100	0	0
TOTAL REVENUES	2,058,790	1,955,893	1,655,530	2,198,205	1,887,618	1,399,735
EXPENDITURES:						
Current:						
Policy development and administration	1,599,768	1,577,912	0	0	39,122	106,687
Health and environment	0	0	1,459,323	972,869	0	0
Personal development	0	0	0	0	0	0
TOTAL EXPENDITURES	1,599,768	1,577,912	1,459,323	972,869	39,122	106,687
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	459,022	377,981	196,207	1,225,336	1,848,496	1,293,048
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	0	22,503	0	0	0	0
Operating transfers to other funds	(12,000)	(12,000)	(445,787)	(681,391)	(2,012,542)	(638,500)
TOTAL OTHER FINANCING SOURCES (USES)	(12,000)	10,503	(445,787)	(681,391)	(2,012,542)	(638,500)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	447,022	388,484	(249,580)	543,945	(164,046)	654,548
FUND BALANCE, BEG OF PERIOD	1,417,062	1,028,578	7,464,290	6,920,345	1,741,961	1,087,413
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$1,864,084	\$1,417,062	\$7,214,710	\$7,464,290	\$1,577,915	\$1,741,961

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010**

Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
2011	2010	2011	2010	2011	2010	2011	2010
\$0	\$0	\$0	\$0	\$0	\$0	\$3,947,607	\$3,956,638
4,949,012	4,674,637	4,949,003	4,674,563	0	0	20,646,542	19,502,197
0	0	0	0	0	0	1,952,631	1,897,885
0	0	0	0	0	0	19,561	17,764
0	0	0	0	0	0	1,010,246	549,524
0	0	0	0	1,137,603	477,076	3,074,426	4,453,828
34,450	104,237	9,140	0	11,822	5,667	288,989	441,995
0	0	0	0	0	0	16,953	12,191
<u>4,983,462</u>	<u>4,778,874</u>	<u>4,958,143</u>	<u>4,674,563</u>	<u>1,149,425</u>	<u>482,743</u>	<u>30,956,955</u>	<u>30,832,022</u>
0	0	0	0	0	0	2,106,888	2,028,008
0	0	0	0	0	0	1,459,323	972,869
0	0	805	8,865	0	0	3,512,634	3,793,958
0	0	805	8,865	0	0	7,078,845	6,794,835
<u>4,983,462</u>	<u>4,778,874</u>	<u>4,957,338</u>	<u>4,665,698</u>	<u>1,149,425</u>	<u>482,743</u>	<u>23,878,110</u>	<u>24,037,187</u>
0	0	0	0	0	0	158,907	93,027
(6,000,250)	(5,784,926)	(4,525,768)	(4,915,012)	(566,536)	(197,900)	(25,387,357)	(23,216,625)
<u>(6,000,250)</u>	<u>(5,784,926)</u>	<u>(4,525,768)</u>	<u>(4,915,012)</u>	<u>(566,536)</u>	<u>(197,900)</u>	<u>(25,228,450)</u>	<u>(23,123,598)</u>
(1,016,788)	(1,006,052)	431,570	(249,314)	582,889	284,843	(1,350,340)	913,589
3,388,932	4,394,984	401,894	651,208	284,843	0	22,430,963	21,517,374
0	0	0	0	0	0	0	0
<u>\$2,372,144</u>	<u>\$3,388,932</u>	<u>\$833,464</u>	<u>\$401,894</u>	<u>\$867,732</u>	<u>\$284,843</u>	<u>\$21,080,623</u>	<u>\$22,430,963</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

LIBRARY DEBT FUND	2011	2010
REVENUES:		
General Property Taxes:		
Real property	\$1,283,161	\$1,273,762
Individual personal property	228,802	239,707
Railroad and utility	70,883	70,783
Financial institutions	0	0
Penalties and interest	9,355	12,388
Total General Property Taxes	1,592,201	1,596,640
Investment revenue	44,543	68,588
TOTAL REVENUES	1,636,744	1,665,228
EXPENDITURES:		
Current:		
Personal development:		
Utilities, services, and miscellaneous	1,673,470	1,641,953
EXCESS OF REVENUES OVER EXPENDITURES	(\$36,726)	\$23,275
 LIBRARY OPERATING FUND		
REVENUES:		
General Property Taxes:		
Real property	\$1,783,044	\$1,774,128
Individual personal property	302,073	315,883
Railroad and utility	93,597	93,464
Financial institutions	13,585	12,313
Penalties and interest	12,303	16,265
Total General Property Taxes	2,204,602	2,212,053
Investment revenue	82,201	118,694
TOTAL REVENUES	2,286,803	2,330,747
EXPENDITURES:		
Current:		
Personal development:		
Intragovernmental	1,347	1,477
Utilities, services, and miscellaneous	1,837,012	2,141,663
TOTAL EXPENDITURES	1,838,359	2,143,140
EXCESS OF REVENUES OVER EXPENDITURES	\$448,444	\$187,607

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

LIBRARY BUILDING FUND	2011	2010
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>3,259</u>	<u>4,827</u>
TOTAL REVENUES	3,259	4,827
EXPENDITURES:		
Current:		
Personal development:		
Utilities, services, and miscellaneous	<u>0</u>	<u>0</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$3,259</u>	<u>\$4,827</u>
SPECIAL ROAD DISTRICT TAX FUND		
REVENUES:		
Revenue from other governmental units – County	\$0	\$1,657,715
Investment revenue	<u>13,471</u>	<u>19,688</u>
TOTAL REVENUES	<u>\$13,471</u>	<u>\$1,677,403</u>
COLUMBIA SPECIAL BUSINESS DISTRICT FUND		
REVENUES:		
General Property Taxes:		
Real property	\$145,443	\$142,813
Railroad and utility	4,733	4,705
Financial institutions tax	0	0
Penalties and interest	<u>628</u>	<u>427</u>
Total General Property Taxes	150,804	147,945
Licenses and permits:		
Business licenses	19,561	17,764
Investment revenue	<u>1,295</u>	<u>2,565</u>
TOTAL REVENUES	171,660	168,274
EXPENDITURES:		
Current:		
Policy development and administration:		
Utilities, services, and miscellaneous	<u>184,510</u>	<u>182,045</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(\$12,850)</u>	<u>(\$13,771)</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

TRANSPORTATION SALES TAX FUND	2011	2010
REVENUES:		
Sales tax	\$9,898,088	\$9,349,477
Revenue from other governmental units - County	0	0
Investment revenue	6,142	11,518
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$9,904,230</u>	<u>\$9,360,995</u>
OFFICE OF SUSTAINABILITY FUND		
REVENUES:		
Other local taxes:		
Revenue from other governmental units – Federal	\$246,318	\$132,998
Investment revenue	1,502	1,537
Miscellaneous	0	0
TOTAL REVENUES	<u>247,820</u>	<u>134,535</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	64,326	41,545
Materials and supplies	18,820	1,311
Travel and training	376	1,889
Intragovernmental	14,189	25,300
Utilities, services and miscellaneous	185,777	91,319
Interest expense	0	0
Capital outlay	0	0
TOTAL EXPENDITURES	<u>283,488</u>	<u>161,364</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(\$35,668)</u>	<u>(\$26,829)</u>
CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$1,952,631	\$1,897,885
Revenue from other governmental units – State	50,462	0
Investment revenue	39,444	45,917
Miscellaneous	16,253	12,091
TOTAL REVENUES	<u>2,058,790</u>	<u>1,955,893</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	511,156	564,149
Materials and supplies	33,718	33,723
Travel and training	7,688	6,087
Intragovernmental	106,752	104,081
Utilities, services and miscellaneous	940,454	869,872
Interest expense	0	0
Capital outlay	0	0
TOTAL EXPENDITURES	<u>1,599,768</u>	<u>1,577,912</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$459,022</u>	<u>\$377,981</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

COMMUNITY DEVELOPMENT GRANT FUND		
REVENUES:		
Revenue from federal government	\$1,640,043	\$2,186,039
Investment revenue	14,787	12,066
Miscellaneous revenue	<u>700</u>	<u>100</u>
TOTAL REVENUES	<u>1,655,530</u>	<u>2,198,205</u>
EXPENDITURES:		
Current:		
Health and environment:		
Personal services	329,735	326,364
Materials and supplies	3,808	8,875
Travel and training	261	1,558
Intragovernmental	66,061	42,466
Utilities, services, and miscellaneous	1,059,458	593,606
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>1,459,323</u>	<u>972,869</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$196,207</u>	<u>\$1,225,336</u>
PUBLIC IMPROVEMENT FUND		
	<u>2011</u>	<u>2010</u>
REVENUES:		
Sales tax	\$850,439	\$803,520
Development charges	1,010,246	549,524
Investment revenue	<u>26,933</u>	<u>46,691</u>
TOTAL REVENUES	1,887,618	1,399,735
EXPENDITURES:		
Policy development and administration:		
Intragovernmental	39,122	106,687
Utilities, services and miscellaneous	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>39,122</u>	<u>106,687</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$1,848,496</u>	<u>\$1,293,048</u>
CAPITAL IMPROVEMENT SALES TAX FUND		
Revenues:		
Sales tax	\$4,949,012	\$4,674,637
Investment revenue	<u>34,450</u>	<u>104,237</u>
TOTAL REVENUES	<u>\$4,983,462</u>	<u>\$4,778,874</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

PARK SALES TAX FUND

Revenues:		
Sales tax	\$4,949,003	\$4,674,563
Investment revenue	<u>9,140</u>	<u>0</u>
TOTAL REVENUES	<u>4,958,143</u>	<u>4,674,563</u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	805	962
Interest expense	<u>0</u>	<u>7,903</u>
TOTAL EXPENDITURES	<u>805</u>	<u>8,865</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$4,957,338</u></u>	<u><u>\$4,665,698</u></u>

STADIUM TDD'S FUND

Revenues:		
Revenue from other governmental units – TDD's	\$1,137,603	\$477,076
Investment revenue	<u>11,822</u>	<u>5,667</u>
TOTAL REVENUES	<u><u>1,149,425</u></u>	<u><u>482,743</u></u>

DEBT SERVICE FUNDS

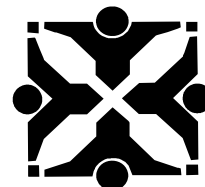
The debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for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

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

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

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

Robert M. Lemone Trust - to accumulate monies for payment of the loan for the purchase 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, 2011 AND 2010

ASSETS	2006B Special Obligation Bonds Debt Service Fund		2007A Special Obligation Notes Debt Service Fund	
	2011	2010	2011	2010
Cash and cash equivalents	\$1,030,298	\$925,306	\$0	\$43,084
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	6,430	8,016	0	92
Restricted assets:				
Cash and cash equivalents	2,561,500	2,561,500	0	0
TOTAL ASSETS	<u>\$3,598,228</u>	<u>\$3,494,822</u>	<u>\$0</u>	<u>\$43,176</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
Accounts payable	\$0	\$0	\$0	\$0
Bonds payable	0	0	0	0
Interest payable	0	0	0	0
Deferred revenue	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE:				
Non Spendable	0	0	0	0
Restricted	2,561,500	2,561,500	0	0
Committed	1,024,360	919,404	0	40,418
Assigned	12,368	13,918	0	2,758
Unassigned	0	0	0	0
Total fund balance	<u>3,598,228</u>	<u>3,494,822</u>	<u>0</u>	<u>43,176</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$3,598,228</u>	<u>\$3,494,822</u>	<u>\$0</u>	<u>\$43,176</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2011 AND 2010

2008B Special Obligation Bonds Debt Service Fund		Lemone Trust Note Debt Service Fund		Total	
2011	2010	2011	2010	2011	2010
\$731,369	\$621,352	\$132,544	\$0	\$1,894,211	\$1,589,742
0	0	74,345	0	74,345	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,375	6,520	266	0	12,071	14,628
<u>2,194,500</u>	<u>2,194,500</u>	<u>2,441,343</u>	<u>2,557,995</u>	<u>7,197,343</u>	<u>7,313,995</u>
<u><u>\$2,931,244</u></u>	<u><u>\$2,822,372</u></u>	<u><u>\$2,648,498</u></u>	<u><u>\$2,557,995</u></u>	<u><u>\$9,177,970</u></u>	<u><u>\$8,918,365</u></u>
\$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
2,194,500	2,194,500	2,515,688	2,557,995	7,271,688	7,313,995
735,913	625,948	132,810	0	1,893,083	1,585,770
831	1,924	0	0	13,199	18,600
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>2,931,244</u>	<u>2,822,372</u>	<u>2,648,498</u>	<u>2,557,995</u>	<u>9,177,970</u>	<u>8,918,365</u>
<u><u>\$2,931,244</u></u>	<u><u>\$2,822,372</u></u>	<u><u>\$2,648,498</u></u>	<u><u>\$2,557,995</u></u>	<u><u>\$9,177,970</u></u>	<u><u>\$8,918,365</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, 2011 AND 2010

	2006B Special Obligation Bonds		2007A Special Obligation Notes	
	Debt Service Fund		Debt Service Fund	
	2011	2010	2011	2010
REVENUES:				
General Property Taxes:				
Real estate	\$0	\$0	\$0	\$0
Personal property	0	0	0	0
Railroad and utility	0	0	0	0
Financial institutions	0	0	0	0
Interest and penalties	0	0	0	0
Total General Property Taxes	0	0	0	0
Lease revenue	0	0	0	0
Investment revenue	103,806	153,210	1,655	3,758
TOTAL REVENUES	103,806	153,210	1,655	3,758
EXPENDITURES:				
Health and Environment	0	0	0	0
Debt Service:				
Redemption of serial bonds	2,475,000	2,375,000	995,000	955,000
Interest	770,375	891,625	21,044	62,287
Fiscal agent fees	400	400	0	0
Miscellaneous	0	0	0	0
TOTAL EXPENDITURES	3,245,775	3,267,025	1,016,044	1,017,287
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,141,969)	(3,113,815)	(1,014,389)	(1,013,529)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	3,245,375	3,266,625	971,213	1,017,287
Operating transfers to other funds	0	0	0	0
Miscellaneous	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
Lemone Trust note proceeds	0	0	0	0
Payment to refunded bond escrow agent	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	3,245,375	3,266,625	971,213	1,017,287
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	103,406	152,810	(43,176)	3,758
FUND BALANCE, BEGINNING OF PERIOD	3,494,822	3,342,012	43,176	39,418
FUND BALANCE, END OF PERIOD	\$3,598,228	\$3,494,822	\$0	\$43,176

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

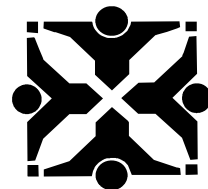
2008B Special Obligation Bonds		Lemone Trust Note		Total	
Debt Service Fund		Debt Service Fund			
2011	2010	2011	2010	2011	2010
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	1,267,667	0	1,267,667	0
76,652	115,211	16,158	7,995	198,271	280,174
76,652	115,211	1,283,825	7,995	1,465,938	280,174
0	0	354,993	0	354,993	0
1,015,000	250,000	604,434	0	5,089,434	3,580,000
1,102,519	1,127,819	533,462	0	2,427,400	2,081,731
261	261	0	0	661	661
0	0	0	0	0	0
2,117,780	1,378,080	1,492,889	0	7,872,488	5,662,392
(2,041,128)	(1,262,869)	(209,064)	7,995	(6,406,550)	(5,382,218)
2,150,000	1,687,676	299,567	2,550,000	6,666,155	8,521,588
0	0	(11,779,723)	0	(11,779,723)	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	11,779,723	0	11,779,723	0
0	0	0	0	0	0
2,150,000	1,687,676	299,567	2,550,000	6,666,155	8,521,588
108,872	424,807	90,503	2,557,995	259,605	3,139,370
2,822,372	2,397,565	2,557,995	0	8,918,365	5,778,995
<u>\$2,931,244</u>	<u>\$2,822,372</u>	<u>\$2,648,498</u>	<u>\$2,557,995</u>	<u>\$9,177,970</u>	<u>\$8,918,365</u>

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CITY OF COLUMBIA, MISSOURI

CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS
SEPTEMBER 30, 2011 AND 2010

ASSETS	2011	2010
Cash and cash equivalents	\$42,474,201	\$47,322,971
Accounts receivable	1,960,598	94,026
Grants receivable	1,836,296	2,935,497
Accrued interest	75,933	107,965
Due from other funds	0	24,578
TOTAL ASSETS	<u>\$46,347,028</u>	<u>\$50,485,037</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$2,655,024	\$7,438,063
Accrued payroll and payroll taxes	12,716	14,027
Advances from other funds	592,334	602,334
Deferred revenue	1,030,141	964,848
Total liabilities	<u>4,290,215</u>	<u>9,019,272</u>
FUND BALANCE:		
Non Spendable	0	0
Restricted	1,709,220	3,679,869
Committed	1,368,581	2,059,782
Assigned	38,979,012	35,726,114
Unassigned	0	0
Total fund balance	<u>42,056,813</u>	<u>41,465,765</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$46,347,028</u>	<u>\$50,485,037</u>

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

COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	1,874,959	248,766
State	180,443	2,143,217
Federal	5,156,885	4,292,342
Investment revenue	1,200,291	2,196,589
Miscellaneous revenue	<u>1,386,280</u>	<u>1,246,859</u>
TOTAL REVENUES	<u>9,798,858</u>	<u>10,127,773</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	15,185,878	12,613,865
Public safety	1,224,488	1,249,289
Transportation	10,600,835	17,989,275
Health and environment	0	0
Personal development	<u>3,552,993</u>	<u>2,688,848</u>
TOTAL EXPENDITURES	<u>30,564,194</u>	<u>34,541,277</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(20,765,336)</u>	<u>(24,413,504)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	21,640,945	8,130,930
Operating transfers to other funds	(284,561)	(3,020,943)
Proceeds of certificates of participation	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>21,356,384</u>	<u>5,109,987</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	591,048	(19,303,517)
FUND BALANCE, BEGINNING OF PERIOD	41,465,765	60,769,282
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>\$42,056,813</u></u>	<u><u>\$41,465,765</u></u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	<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	11,600	0	11,600	0	105,558
Contingency (40-138)	679,970	53,878	0	53,878	0	626,092
Pub Bldgs Major Maint/Ren (C00021)	813,539	583,682	12,000	595,682	112,671	105,186
Satellite Loc. SW Columbia (C00077)	155,000	0	0	0	0	155,000
Municipal Building Expansion (C00099)	24,500,181	22,427,360	1,864,263	24,291,623	39,514	169,044
Blind Boone Home (C00123)	457,520	441,018	6,133	447,151	0	10,369
Downtown Special Projects (C00140)	819,625	296,707	18,000	314,707	0	504,918
Furnishings Remodeled Buildings (C00258)	1,793,685	956,785	836,899	1,793,684	0	1
Phone/IT Equipment Data Center (C00287)	1,242,447	1,155,538	86,909	1,242,447	0	0
Broadway Streetscape (C00308)	450,000	211,490	8,587	220,077	2,360	227,563
Land Grissum Expansion (C00369)	39,532	21,000	0	21,000	0	18,532
Downtown Cameras (C00426)	75,000	0	73,364	73,364	0	1,636
Enterprise Resource Software (C00476)	508,736	0	0	0	0	508,736
2810 Lemone Blvd IBM Bldg (C00477)	12,279,723	0	12,279,723	12,279,723	0	0
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	43,932,116	26,159,058	15,185,878	41,344,936	154,545	2,432,635
PUBLIC SAFETY:						
Fire Station Sites (40-173)	1,007,000	942,650	0	942,650	0	64,350
Fire Apparatus Equipment (C00195)	356,991	341,503	0	341,503	0	15,488
Fire Station #7 (C00261)	2,136,598	2,084,963	0	2,084,963	0	51,635
Fire Station #9 (C00306)	1,875,726	1,848,329	1,889	1,850,218	0	25,508
CPD Channel 2 Enhancement (C00423)	60,000	56,804	0	56,804	0	3,196
P & F Priority Dispatch (C00425)	130,000	117,111	1,180	118,291	11,708	1
Fire Stn 4-5-6 Sprinklers (C00437)	49,128	3,587	(3,587)	0	0	49,128
Radio System Enhancement (C00449)	1,300,000	373,440	423,218	796,658	44,199	459,143
Replace Pumper #33 (C00462)	788,000	0	659,735	659,735	0	128,265
Replace 1996 Rescue Squad (C00463)	578,000	0	142,053	142,053	420,471	15,476
Outdoor Warning Sirens (C00464)	10,000	0	0	0	0	10,000
TOTAL PUBLIC SAFETY	8,291,443	5,768,387	1,224,488	6,992,875	476,378	822,190
TRANSPORTATION:						
Annual Street Program (40-158)	1,893,399	0	0	0	0	1,893,399
Traffic Safety (40-159)	292,770	244,292	0	244,292	0	48,478
Jt. State/City Projects (40-160)	436,333	0	0	0	0	436,333
Jt. County/City Projects (40-161)	486,264	15,500	0	15,500	0	470,764
Annual Sidewalks (40-162)	409,487	523	0	523	0	408,964
Street Landscaping (40-163)	170,276	0	0	0	0	170,276
Adopt a Spot (C00100)	97,500	91,324	0	91,324	0	6,176
Eighth St. Plan - Ave of the Col. (C00126)	289,100	87,500	0	87,500	0	201,600
Maguire Blvd. N. to Stadium (C00128)	7,908,017	7,361,754	98,240	7,459,994	71,610	376,413
Annual Sidewalk Maint. (C00148)	317,500	100,757	21,014	121,771	0	195,729
Scott Blvd. (C00149)	16,134,022	11,012,750	4,084,084	15,096,834	279,478	757,710
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)	699,390	67,766	49,342	117,108	0	582,282
Landscaping Rt AC (C00183)	49,463	48,185	1,278	49,463	0	0
Chapel Hill Rd Extension (C00202)	3,671,289	3,668,144	3,145	3,671,289	0	0
Vandiver Ramp to Mexico Gravel (C00211)	6,735,644	6,714,937	475	6,715,412	0	20,232
Traffic Island Old 63/Stadium (C00213)	395,000	102	0	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)	9,598,169	1,211,837	3,243,621	4,455,458	3,147,430	1,995,281
Gans Rd @ 63 Interchange (C00237)	5,064,545	3,469,581	(527,606)	2,941,975	0	2,122,570
Mexico Gravel Rd - Vandiver to PP (C00241)	4,459,039	2,724,646	364,427	3,089,073	3,636	1,366,330
Bus Loop Sidewalks Candlelight/West (C00272)	118,000	0	0	0	0	118,000
Scott - Vawter School to KK (C00274)	755,000	176,310	25,168	201,478	0	553,522
Hunt Ave (C00275)	543,393	503,130	20,376	523,506	0	19,887
Burnham/Rollins/Prov Intersection (C00290)	449,718	57,290	5,105	62,395	0	387,323
GNM Eight Intersections (C00291)	516,350	486,132	28,866	514,998	0	1,352
Creasy: Prairie View N (C00293)	320,516	220,516	37,716	258,232	0	62,284
GNM Rt K Bridge over Hinkson (C00303)	1,416,611	1,416,366	244	1,416,610	0	1
Worley Sidewalk PH I (C00309)	277,659	51,589	135,473	187,062	2,269	88,328
I-70 Interchange PH I (C00312)	725,000	582,513	100,586	683,099	24,131	17,770
Landscaping Major Entryways (C00315)	38,000	32,882	0	32,882	0	5,118
Stadium TDD Projects (C00317)	2,104,391	950,429	441,734	1,392,163	480,504	231,724

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
GNM MU-Rock Bridge Bikeway (C00318)	205,824	189,458	100	189,558	0	16,266
Scott - Vawter to MKT (C00319)	1,170,184	522,699	5,086	527,785	6,284	636,115
Rolling Hills Old Hawthorn/Richland (C00320)	4,100,000	238,564	178,548	417,112	29,680	3,653,208
Bus Loop Sidewalks Jackson/Jeff (C00321)	200,000	6,130	22,800	28,930	0	171,070
GNM Sidewalks 763 Bs Loop/Big Bear (C00322)	574,004	59,370	140,097	199,467	367,377	7,160
GNM Sidewalks Ashland - MU Hinkson (C00323)	14,604	14,604	0	14,604	0	0
GNM Sidewalks Bway - Fairview/Stad (C00324)	252,754	113,339	137,004	250,343	14,638	(12,227)
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 Stn Rd (C00328)	88,822	49,985	(263)	49,722	0	39,100
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	80,574	139,295	219,869	12,875	51,656
GNM Sidewalks Prov - Wilkes/Tex (C00332)	73,544	14,402	42,844	57,246	15,966	332
GNM Sidewalks Intersection Improv (C00333)	502,780	0	0	0	0	502,780
GNM Sidewalks Smiley E Derby Ridge (C00334)	53,543	34,476	(2)	34,474	0	19,069
GNM Sidewalks Stadium - Prov/College (C00335)	623,578	600,709	19,582	620,291	0	3,287
GNM Sidewalks Vandiver E of Rt B (C00336)	3,116	3,116	0	3,116	0	0
GNM Sidewalks Walnut - Wm/Old 63 (C00339)	247,786	363	34,917	35,280	210,106	2,400
GNM Sidewalks Ash - Stad/Heather (C00340)	55,618	47,653	0	47,653	0	7,965
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	177,214	(279)	176,935	0	17,978
GNM Katy Place Connection (C00373)	41,240	40,746	0	40,746	0	494
GNM Wilson-Forum-Katy Conn (C00374)	112,499	52,511	0	52,511	223	59,765
GNM Stadium/MKT (C00375)	26,982	5,864	50	5,914	(28)	21,096
GNM Garth Extension (C00376)	514,447	209,742	131,133	340,875	208,240	(34,668)
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	38,048	0	38,048	0	4,919
GNM Bear Creek Trail (C00380)	36,447	35,975	0	35,975	0	472
GNM Bear Creek Trail Plans (C00381)	31,886	31,885	(42)	31,843	0	43
GNM I-70 Bridge (C00382)	10,482	10,482	0	10,482	0	0
GNM Cosmo Park Trail (C00384)	27,593	27,592	(175)	27,417	0	176
GNM County House Trails (C00385)	110,673	110,673	(21)	110,652	0	21
GNM Chapel Hill Bridge Rep (C00386)	39,562	39,562	0	39,562	0	0
GNM County House Trail Stadium (C00387)	24,913	24,912	(37)	24,875	0	38
Fairview Worley Roundabout (C00392)	120,000	24,514	0	24,514	0	95,486
Missouri Theatre Sidewalk (C00393)	30,000	0	0	0	0	30,000
Broadway: Garth to West (C00396)	456,594	122,168	754	122,922	0	333,672
GNM Daniel Boone Pedway (C00398)	9,890	9,890	0	9,890	0	0
GNM Prov Smiley-Blue Ridge (C00399)	369,741	42,978	341,312	384,290	0	(14,549)
GNM Prov/Stadium Intersection (C00400)	336,260	347,392	(11,132)	336,260	0	0
GNM Forum/Stadium Intersection (C00402)	446,612	449,093	(2,482)	446,611	0	1
Brown Station Rd - Starke/Rt B (C00409)	320	320	0	320	0	0
Fairview Rd Sidewalks (C00411)	219,000	8,737	5,904	14,641	0	204,359
Waco Rd Sidewalk Improv. (C00412)	280,000	16,464	46,400	62,864	144,880	72,256
William Street (C00428)	205,000	0	121,731	121,731	0	83,269
GNM Prov & Bus Loop Intersection (C00429)	170,500	155	58,866	59,021	0	111,479
GNM Prov & Gr Meadows Intersection (C00430)	444,509	197,765	238,830	436,595	7,800	114
GNM Downtown Hub Prov/Flatbranch (C00431)	500	51	54	105	0	395
Rolling Hills WW/New Haven (C00433)	841,500	98,201	86,650	184,851	0	656,649
Waco Rd (C00435)	575,000	0	0	0	0	575,000
Maguire-Warren Extension (C00436)	541,983	1,594	86	1,680	0	540,303
Peachtree Dr Signal (C00439)	60,000	0	3,890	3,890	0	56,110
Texas Ave SW Garth/Prov (C00440)	130,000	7,951	0	7,951	0	122,049
East Side Sidewalks PH I (C00443)	204,988	201,577	0	201,577	0	3,411
Stadium Right in Right Out (C00450)	237,900	0	227,454	227,454	0	10,446
Range Line Rogers/Business Loop (C00451)	100,000	0	72,732	72,732	0	27,268
GNM Sidewalk Segments (C00453)	211,231	139,855	65,560	205,415	5,814	2
Ponderosa Gans to Blue Acres (C00454)	1,000,000	0	0	0	0	1,000,000
Broadway Sidewalk 8th-9th (C00455)	121,442	65,845	55,597	121,442	0	0
East Side Sidewalks PH II (C00456)	290,227	735	260,299	261,034	0	29,193
East Side Sidewalk PH III (C00465)	307,513	0	0	0	0	307,513
GNM Bikeway Twin Lakes/Vanderveen (C00468)	33,618	4,916	9,392	14,308	19,309	1
5th Street Sidewalk (C00478)	27,697	0	27,696	27,696	0	1
Turn Lns Forum & MKT (C00479)	200,000	0	0	0	0	200,000

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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Worley @ Col Mall Signal (C00480)	150,000	0	0	0	0	150,000
Prov Rd Sidewalk Blue Ridge TDD (C00485)	7,318	0	7,317	7,317	0	1
TOTAL TRANSPORTATION	84,642,257	46,069,127	10,600,835	56,669,962	5,052,222	22,920,073
PERSONAL DEVELOPMENT:						
Downtown improvements (40-74)	117,654	55,998	0	55,998	0	61,656
Greenbelt (40-113)	921,184	511,319	0	511,319	3,111	406,754
Park Acquis. Neighborhood Parks (40-145)	2,005,453	990,617	61,948	1,052,565	0	952,888
MKT Pkway Improv & Bridge (C00034)	717,283	628,055	1,304	629,359	0	87,924
Annual P & R Major Maint/Prog (C00056)	6,561	0	0	0	0	6,561
Stephen's Lake (C00095)	2,724,678	2,715,918	7,898	2,723,816	0	862
Bonnie View Nature Sanctuary (C00114)	360,000	51,541	15,273	66,814	0	293,186
Flat Branch Park PH II (C00133)	1,113,430	1,110,677	0	1,110,677	0	2,753
Mill Creek School Park Dev (C00216)	14,796	0	14,795	14,795	0	1
Armory Sports Center Improvements (C00231)	50,000	36,990	3,671	40,661	0	9,339
Park Roads & Parking (C00242)	936,508	764,630	85,193	849,823	0	86,685
Hinkson Trail - Grindstone/Stephens (C00245)	853,205	228,324	613,162	841,486	0	11,719
City/School Park Improvements (C00249)	140,000	85,212	9,356	94,568	45,000	432
Oakland Bathhouse Improv (C00278)	74,896	71,883	3,013	74,896	0	0
Phillips Development PH I (C00279)	455,113	405,738	18,341	424,079	3,000	28,034
Youth Athletic Field Dev (C00280)	1,512,205	1,345,447	119,053	1,464,500	37,239	10,466
Hominy Trail Stephens/Wood. PH I (C00282)	1,820,000	123,621	152,118	275,739	12,826	1,531,435
Eastport Neighborhood Park Dev (C00348)	78,603	77,270	1,333	78,603	0	0
S Regional Park Planning (C00350)	62,665	33,282	0	33,282	0	29,383
GNM BCT Connect/Improv (C00352)	449,626	164,611	282,081	446,692	0	2,934
GNM County House Trail PH I (C00355)	978,860	44,142	934,864	979,006	(1,695)	1,549
GNM Hinkson Trail to Rockbridge (C00358)	1,121,503	341,210	756,876	1,098,086	23,416	1
GNM Hinkdon to MU Rec Trail (C00359)	341,575	13,730	0	13,730	0	327,845
GNM MKT Connectors/Improv (C00360)	545,000	314	0	314	0	544,686
GNM Hominy Woodridge/Clark (C00362)	285,640	118,862	26,317	145,179	7,916	132,545
GNM Wabash Walkway (C00397)	80,000	0	0	0	0	80,000
Bench Replacement (C00413)	5,000	0	0	0	0	5,000
Brown Station Park Improv (C00414)	58,000	1,933	6,021	7,954	21,710	28,336
Cascades Neighborhood Park (C00415)	117,104	113,624	3,481	117,105	0	(1)
Douglass Park Baseball Improv (C00416)	55,000	49,515	5,263	54,778	0	222
Rock Quarry Park Tennis/Basketball (C00419)	149,000	130,965	16,688	147,653	0	1,347
Smiley Ln Neighborhood Park (C00420)	110,543	110,103	440	110,543	0	0
Walkway Repair (C00421)	26,000	2,419	0	2,419	0	23,581
Scott's Branch PH I (C00422)	780,000	63,715	1,187	64,902	6,545	708,553
Fitness/Exercise Station Replacement (C00444)	38,436	5,855	14,837	20,692	0	17,744
Indian Hills Park Improvements (C00445)	130,000	65,760	54,837	120,597	0	9,403
Lange Neighborhood Park Dev (C00446)	110,000	66,797	43,202	109,999	0	1
Paquin Park Improv PH III (C00447)	30,000	19,013	6,789	25,802	34	4,164
Capen/Grindstone Trail Improv (C00457)	118,000	0	0	0	0	118,000
Park Sign Renovation (C00458)	8,500	0	8,500	8,500	0	0
Clyde Wilson Park Improv (C00459)	35,000	0	30,525	30,525	0	4,475
3M Urban Eco Restoration (C00460)	85,000	0	54,077	54,077	1,838	29,085
Scott's Branch PH II (C00461)	200,000	0	0	0	0	200,000
Again St Park Improv (C00469)	48,000	0	2,239	2,239	5,668	40,093
Maplewood Barn/Parking (C00470)	405,861	0	5,305	5,305	0	400,556
Shepard Blvd Tennis Renov (C00471)	118,785	0	78,271	78,271	39,200	1,314
Grindstone Trail GNA to Con (C00472)	350,000	0	0	0	250,000	100,000
Atkins Concession/Lights (C00473)	450,000	0	61,953	61,953	142,944	245,103
Hindman Discovery Garden (C00474)	81,388	0	51,612	51,612	0	29,776
Parks Comprehensive Master Plan (C00481)	40,000	0	1,170	1,170	0	38,830
TOTAL PERSONAL DEVELOPMENT	21,316,055	10,549,090	3,552,993	14,102,083	598,752	6,615,220
TOTAL CAPITAL PROJECTS	\$158,181,871	\$88,545,662	\$30,564,194	\$119,109,856	\$6,281,897	\$32,790,118

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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.

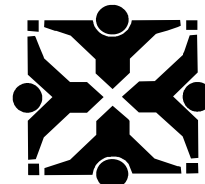
Solid Waste Fund - to account for the provision of solid waste collection and operation of the landfill.

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, 2011 AND 2010

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2011	2010	2011	2010	2011	2010
CURRENT ASSETS:						
Cash and cash equivalents	\$32,749,841	\$27,978,533	\$ 3,963,011	\$ 2,187,742	\$ 489,655	\$ 432,492
Accounts receivable	21,949,086	20,281,555	1,636,750	1,302,557	85,057	77,447
Grants receivable	1,166	0	0	0	57,401	19,168
Accrued interest	177,349	173,798	26,695	34,037	3,016	3,417
Due from other funds	0	0	0	0	0	0
Advances to other funds	800,000	0	0	0	0	0
Loans receivable from other funds	139,404	58,664	0	0	0	0
Inventory	6,968,737	7,314,220	0	0	0	0
Prepaid expenses	11,170	2,755	0	0	0	813
Other assets	0	0	0	0	0	0
Total Current Assets	62,796,753	55,809,525	5,626,456	3,524,336	635,129	533,337
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	9,364,335	7,215,889	2,021,555	1,945,403	0	0
Revenue bond construction account	38,718,710	26,112,647	4,083,667	6,679,002	0	0
Cash and marketable securities restricted for capital projects	9,279,972	8,027,043	2,889,114	2,785,209	1,103,707	1,078,759
Replacement and renewal fund account	1,500,000	1,500,000	53,500	43,500	0	0
Operation and maintenance account	0	0	720,542	710,399	0	0
Bond/rent reserve account	19,096,738	13,384,089	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	77,959,755	56,239,668	11,745,448	14,140,583	1,103,707	1,078,759
Other:						
Customer security and escrow deposits	2,993,631	2,893,646	519,556	507,971	0	0
Grants receivable	0	0	7,690,243	2,657,979	416,533	119,231
Total Restricted Assets – Other	2,993,631	2,893,646	8,209,799	3,165,950	416,533	119,231
Total Restricted Assets	80,953,386	59,133,314	19,955,247	17,306,533	1,520,240	1,197,990
OTHER ASSETS:						
Unamortized costs	3,923,682	1,695,434	867,095	936,411	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	3,133,220	829,575	0	0	0	0
Total Other Assets	7,056,902	2,525,009	867,095	936,411	0	0
FIXED ASSETS:						
Property, plant, and equipment	417,853,107	363,795,622	197,489,624	191,002,162	27,933,179	26,909,340
Accumulated depreciation	(158,664,080)	(146,449,536)	(53,045,891)	(49,966,642)	(11,777,865)	(11,137,705)
Net Plant in Service	259,189,027	217,346,086	144,443,733	141,035,520	16,155,314	15,771,635
Construction in progress	9,364,435	8,287,729	39,578,055	16,095,665	683,105	267
Net Fixed Assets	268,553,462	225,633,815	184,021,788	157,131,185	16,838,419	15,771,902
TOTAL ASSETS	\$419,360,503	\$343,101,663	\$210,470,586	\$178,898,465	\$18,993,788	\$17,503,229

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2011 AND 2010

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2011	2010	2011	2010	2011	2010	2011	2010
\$ 1,187,534	\$ 1,866,138	\$ 4,304,245	\$ 6,011,938	\$ 1,059,489	\$ 2,605,044	\$ 2,098,439	\$2,143,293
161,808	82,313	1,866,202	1,579,039	20,237	92,615	10,020	723
0	0	52,202	5,889	0	0	0	0
5,333	6,866	16,886	22,352	32,669	50,162	3,694	5,054
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	135,515	76,822	0	0	20,763	22,515
0	0	0	0	0	0	9,621	0
138	138	0	0	0	0	600	600
<u>1,354,813</u>	<u>1,955,455</u>	<u>6,375,050</u>	<u>7,696,040</u>	<u>1,112,395</u>	<u>2,747,821</u>	<u>2,143,137</u>	<u>2,172,185</u>
0	0	455,163	435,640	469,880	463,580	0	0
0	0	0	0	0	3,223,191	0	0
1,688,176	1,064,869	2,276,043	579,367	3,350,823	4,674,422	443,072	562,215
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	923,728	1,303,914	0	0	0	0
<u>1,688,176</u>	<u>1,064,869</u>	<u>4,482,544</u>	<u>3,146,531</u>	<u>5,563,117</u>	<u>10,103,607</u>	<u>443,072</u>	<u>562,215</u>
0	0	523,093	511,977	0	0	0	0
899,425	0	272,946	0	0	0	0	0
<u>899,425</u>	<u>0</u>	<u>796,039</u>	<u>511,977</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>2,587,601</u>	<u>1,064,869</u>	<u>5,278,583</u>	<u>3,658,508</u>	<u>5,563,117</u>	<u>10,103,607</u>	<u>443,072</u>	<u>562,215</u>
0	0	77,159	86,442	293,332	310,407	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>77,159</u>	<u>86,442</u>	<u>293,332</u>	<u>310,407</u>	<u>0</u>	<u>0</u>
12,829,153	11,724,095	32,223,213	31,380,955	32,530,694	16,398,330	21,785,996	21,488,150
(5,332,034)	(4,733,819)	(20,032,458)	(19,331,757)	(8,339,149)	(7,840,388)	(7,598,329)	(7,064,355)
7,497,119	6,990,276	12,190,755	12,049,198	24,191,545	8,557,942	14,187,667	14,423,795
9,652	0	2,853,383	90,867	99,556	12,756,633	0	62,925
<u>7,506,771</u>	<u>6,990,276</u>	<u>15,044,138</u>	<u>12,140,065</u>	<u>24,291,101</u>	<u>21,314,575</u>	<u>14,187,667</u>	<u>14,486,720</u>
<u>\$11,449,185</u>	<u>\$10,010,600</u>	<u>\$26,774,930</u>	<u>\$23,581,055</u>	<u>\$31,259,945</u>	<u>\$34,476,410</u>	<u>\$16,773,876</u>	<u>\$17,221,120</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2011 AND 2010

ASSETS	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2011	2010	2011	2010	2011	2010
CURRENT ASSETS:						
Cash and cash equivalents	\$ 413,945	\$ 279,619	\$ 1,324,665	\$ 835,682	\$47,590,824	\$44,340,481
Accounts receivable	48,785	23,230	106,155	94,199	25,884,100	23,533,678
Grants receivable	0	0	0	0	110,769	25,057
Accrued interest	1,023	784	2,599	3,070	269,264	299,540
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	800,000	0
Loans receivable from other funds	0	0	0	0	139,404	58,664
Inventory	149,136	225,615	0	0	7,274,151	7,639,172
Prepaid expenses	0	0	0	0	20,791	3,568
Other assets	0	0	0	0	738	738
Total Current Assets	612,889	529,248	1,433,419	932,951	82,090,041	75,900,898
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	12,310,933	10,060,512
Revenue bond construction account	0	0	0	0	42,802,377	36,014,840
Cash and marketable securities restricted for Capital Projects	225,235	49,151	115,824	488,143	21,371,966	19,309,178
Replacement and renewal fund account	0	0	0	0	1,553,500	1,543,500
Operation and maintenance account	0	0	0	0	720,542	710,399
Bond/rent reserve account	0	0	0	0	23,443,832	17,731,183
Contingency account	0	0	0	0	200,000	200,000
Closure and postclosure reserve	0	0	0	0	923,728	1,303,914
Total Restricted Assets – Cash and Cash Equivalents	225,235	49,151	115,824	488,143	103,326,878	86,873,526
Other:						
Customer security and escrow deposits	0	0	0	0	4,036,280	3,913,594
Grants receivable	2,357	211,375	0	0	9,281,504	2,988,585
Total Restricted Assets – Other	2,357	211,375	0	0	13,317,784	6,902,179
Total Restricted Assets	227,592	260,526	115,824	488,143	116,644,662	93,775,705
OTHER ASSETS:						
Unamortized costs	0	0	0	0	5,161,268	3,028,694
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0	3,133,220	829,575
Total Other Assets	0	0	0	0	8,294,488	3,858,269
FIXED ASSETS:						
Property, plant and equipment	16,347,406	13,249,481	12,941,691	12,549,439	771,934,063	688,497,574
Accumulated depreciation	(4,122,242)	(3,553,072)	(4,589,663)	(4,092,595)	(273,501,711)	(254,169,869)
Net Plant in Service	12,225,164	9,696,409	8,352,028	8,456,844	498,432,352	434,327,705
Construction in progress	116,072	216,565	36,047	295,136	52,740,305	37,805,787
Net Fixed Assets	12,341,236	9,912,974	8,388,075	8,751,980	551,172,657	472,133,492
TOTAL ASSETS	\$13,181,717	\$10,702,748	\$9,937,318	\$10,173,074	\$758,201,848	\$645,668,364

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2011 AND 2010

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2011	2010	2011	2010	2011	2010
CURRENT LIABILITIES:						
Accounts payable	\$4,345,383	\$7,202,393	\$ 162,807	\$ 231,278	\$ 52,326	\$ 49,727
Accrued payroll and payroll taxes	1,680,018	1,460,920	396,530	329,285	118,811	100,480
Accrued sales taxes	365,286	344,885	0	0	0	0
Due to other funds	2,040,647	1,538,217	0	0	0	0
Loans payable to other funds – current maturities	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	21,873	0
Unearned revenue	18,000	18,000	0	0	0	0
Other liabilities	377,391	1,572,270	1,223	16,165	7,643	8,334
Total Current Liabilities	8,826,725	12,136,685	560,560	576,728	200,653	158,541
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	924,842	1,028,633	8,610,410	2,926,127	388,545	138,747
Accrued interest	4,151,000	3,183,388	656,612	617,218	0	0
Revenue bonds payable – current maturities	5,360,000	4,175,000	1,445,000	1,420,000	0	0
Special obligation bonds payable	0	0	470,000	455,000	0	0
Customer security and escrow deposits	2,993,631	2,893,646	519,556	507,971	0	0
Advances from other funds	0	0	160,000	250,000	0	0
Total Current Liabilities (Payable from Restricted Assets)	13,429,473	11,280,667	11,861,578	6,176,316	388,545	138,747
LONG-TERM LIABILITIES:						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	220,290	0
Revenue bonds payable	145,878,623	77,848,648	55,144,896	31,787,073	0	0
Other long-term liabilities	0	0	0	0	0	0
Special obligation bonds payable	61,291,782	61,352,963	8,135,442	8,608,412	0	0
Total Long-Term Liabilities	207,170,405	139,201,611	63,280,338	40,395,485	220,290	0
Total Liabilities	229,426,603	162,618,963	75,702,476	47,148,529	809,488	297,288
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	183,820,511	174,369,311	60,118,970	57,100,796	7,965,531	6,987,172
Total Fund Equity	189,933,900	180,482,700	134,768,110	131,749,936	18,184,300	17,205,941
TOTAL LIABILITIES AND FUND EQUITY	\$419,360,503	\$343,101,663	\$210,470,586	\$178,898,465	\$18,993,788	\$17,503,229

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2011 AND 2010

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2011	2010	2011	2010	2011	2010	2011	2010
\$ 31,784	\$ 51,815	\$ 361,748	\$ 488,040	\$ 54,169	\$ 16,855	\$ 81,588	\$ 105,161
185,599	171,486	441,610	409,456	32,362	34,068	306,660	283,704
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
22,423	35,882	18,000	15,000	115,477	75,929	14,473	13,857
0	0	77,999	76,353	5,846	4,179	276	250
<u>239,806</u>	<u>259,183</u>	<u>899,357</u>	<u>988,849</u>	<u>207,854</u>	<u>131,031</u>	<u>402,997</u>	<u>402,972</u>
1,124,281	0	1,118,317	83,207	80,516	2,976,635	0	20,807
0	0	45,163	48,974	89,880	93,580	0	0
0	0	0	0	0	0	0	0
0	0	615,000	580,000	570,000	555,000	0	0
0	0	523,093	511,977	0	0	0	0
0	0	937,147	1,025,000	0	0	98,117	222,775
<u>1,124,281</u>	<u>0</u>	<u>3,238,720</u>	<u>2,249,158</u>	<u>740,396</u>	<u>3,625,215</u>	<u>98,117</u>	<u>243,582</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	923,728	1,303,914	0	0	0	0
0	0	5,517,418	6,136,517	16,608,957	17,170,064	0	0
<u>0</u>	<u>0</u>	<u>6,441,146</u>	<u>7,440,431</u>	<u>16,608,957</u>	<u>17,170,064</u>	<u>0</u>	<u>0</u>
<u>1,364,087</u>	<u>259,183</u>	<u>10,579,223</u>	<u>10,678,438</u>	<u>17,557,207</u>	<u>20,926,310</u>	<u>501,114</u>	<u>646,554</u>
1,066,037	1,066,037	2,594	2,594	28,965	28,965	2,464,612	2,464,612
0	0	0	0	0	0	0	0
0	0	0	0	0	0	206,763	206,763
1,400,072	1,400,072	0	0	58,846	58,846	103,865	103,865
0	0	0	0	348	348	4,458	4,458
<u>2,466,109</u>	<u>2,466,109</u>	<u>2,594</u>	<u>2,594</u>	<u>88,159</u>	<u>88,159</u>	<u>2,779,698</u>	<u>2,779,698</u>
<u>7,618,989</u>	<u>7,285,308</u>	<u>16,193,113</u>	<u>12,900,023</u>	<u>13,614,579</u>	<u>13,461,941</u>	<u>13,493,064</u>	<u>13,794,868</u>
<u>10,085,098</u>	<u>9,751,417</u>	<u>16,195,707</u>	<u>12,902,617</u>	<u>13,702,738</u>	<u>13,550,100</u>	<u>16,272,762</u>	<u>16,574,566</u>
<u>\$11,449,185</u>	<u>\$10,010,600</u>	<u>\$26,774,930</u>	<u>\$23,581,055</u>	<u>\$31,259,945</u>	<u>\$34,476,410</u>	<u>\$16,773,876</u>	<u>\$17,221,120</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2011 AND 2010

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2011	2010	2011	2010	2011	2010
CURRENT LIABILITIES:						
Accounts payable	\$ 35,999	\$ 115,971	\$ 11,245	\$ 42,297	\$5,137,049	\$8,303,537
Accrued payroll and payroll taxes	21,603	14,614	49,453	44,528	3,232,646	2,848,541
Accrued sales taxes	0	0	0	0	365,286	344,885
Due to other funds	0	0	0	0	2,040,647	1,538,217
Loans payable to other funds – current maturities	139,404	58,664	0	0	139,404	58,664
Obligations under capital leases	0	0	0	0	21,873	0
Unearned revenue	0	0	0	0	188,373	158,668
Other liabilities	2,400	2,400	7,094	6,893	479,872	1,686,844
Total Current Liabilities	199,406	191,649	67,792	93,718	11,605,150	14,939,356
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	0	604,640	1,890	202,073	12,248,801	7,980,869
Accrued interest	0	0	0	0	4,942,655	3,943,160
Revenue bonds payable – current maturities	0	0	0	0	6,805,000	5,595,000
Special obligation bonds payable	0	0	0	0	1,655,000	1,590,000
Customer security and escrow deposits	0	0	0	0	4,036,280	3,913,594
Advances from other funds	800,000	0	0	0	1,995,264	1,497,775
Total Current Liabilities (Payable from Restricted Assets)	800,000	604,640	1,890	202,073	31,683,000	24,520,398
LONG-TERM LIABILITIES:						
Loans payable to other funds	3,133,220	829,575	0	0	3,133,220	829,575
Obligations under capital leases	0	0	0	0	220,290	0
Revenue bonds payable	0	0	0	0	201,023,519	109,635,721
Other long-term liabilities	0	0	0	0	923,728	1,303,914
Special obligation bonds payable	0	0	0	0	91,553,599	93,267,956
Total Long-Term Liabilities	3,133,220	829,575	0	0	296,854,356	205,037,166
Total Liabilities	4,132,626	1,625,864	69,682	295,791	340,142,506	244,496,920
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	6,132,910	6,160,703	8,510,490	8,520,137	317,468,157	300,580,259
Total Fund Equity	9,049,091	9,076,884	9,867,636	9,877,283	418,059,342	401,171,444
TOTAL LIABILITIES AND FUND EQUITY	\$13,181,717	\$10,702,748	\$9,937,318	\$10,173,074	\$758,201,848	\$645,668,364

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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, 2011 AND 2010

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2011	2010	2011	2010	2011	2010
OPERATING REVENUES:						
Charges for services	\$147,684,732	\$137,633,839	\$14,470,315	\$12,228,688	\$684,631	\$599,804
OPERATING EXPENSES:						
Personal services	16,287,042	15,786,287	4,047,769	3,971,309	1,016,958	1,007,184
Materials, supplies, and power	76,888,936	77,435,715	630,081	616,791	144,721	125,340
Travel and training	142,566	145,826	5,505	13,321	16,359	20,286
Intragovernmental	4,010,294	3,680,680	1,268,244	1,207,322	205,758	225,170
Utilities, services, and miscellaneous	10,485,160	7,911,844	1,898,728	1,767,960	442,811	408,656
TOTAL OPERATING EXPENSES	<u>107,813,998</u>	<u>104,960,352</u>	<u>7,850,327</u>	<u>7,576,703</u>	<u>1,826,607</u>	<u>1,786,636</u>
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	39,870,734	32,673,487	6,619,988	4,651,985	(1,141,976)	(1,186,832)
Payment-in-lieu-of-tax	(14,091,375)	(12,680,470)	0	0	0	0
Depreciation	<u>(12,367,555)</u>	<u>(10,997,082)</u>	<u>(3,101,607)</u>	<u>(3,073,225)</u>	<u>(640,160)</u>	<u>(610,086)</u>
OPERATING INCOME (LOSS)	<u>13,411,804</u>	<u>8,995,935</u>	<u>3,518,381</u>	<u>1,578,760</u>	<u>(1,782,136)</u>	<u>(1,796,918)</u>
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	2,392,204	3,742,207	959,841	1,308,221	38,928	45,986
Revenue from other governmental units	1,166	8,312	0	0	175,350	50,767
Miscellaneous revenue	1,449,881	1,453,678	141,961	172,125	12,340	5,697
Interest expense	(7,307,055)	(6,384,864)	(1,594,062)	(1,759,110)	(4,347)	0
Loss on disposal of fixed assets	(16,276)	(57,779)	(22,234)	(2,625)	0	(92,225)
Miscellaneous expense	<u>(142,820)</u>	<u>(112,550)</u>	<u>(121,736)</u>	<u>(122,502)</u>	<u>0</u>	<u>0</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(3,622,900)</u>	<u>(1,350,996)</u>	<u>(636,230)</u>	<u>(403,891)</u>	<u>222,271</u>	<u>10,225</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>9,788,904</u>	<u>7,644,939</u>	<u>2,882,151</u>	<u>1,174,869</u>	<u>(1,559,865)</u>	<u>(1,786,693)</u>
OPERATING TRANSFERS:						
Operating transfers from other funds	2,521,152	0	42	0	1,326,195	1,841,667
Operating transfers to other funds	<u>(3,033,475)</u>	<u>(50,000)</u>	<u>(241,094)</u>	<u>(122,365)</u>	<u>(41,407)</u>	<u>0</u>
TOTAL OPERATING TRANSFERS	<u>(512,323)</u>	<u>(50,000)</u>	<u>(241,052)</u>	<u>(122,365)</u>	<u>1,284,788</u>	<u>1,841,667</u>
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	9,276,581	7,594,939	2,641,099	1,052,504	(275,077)	54,974
Capital contribution	<u>174,619</u>	<u>327,405</u>	<u>377,075</u>	<u>3,161,872</u>	<u>1,253,436</u>	<u>347,028</u>
NET INCOME (LOSS)	9,451,200	7,922,344	3,018,174	4,214,376	978,359	402,002
Amortization of contributed capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	9,451,200	7,922,344	3,018,174	4,214,376	978,359	402,002
RETAINED EARNINGS, BEGINNING OF PERIOD	174,369,311	166,446,967	57,100,796	52,886,420	6,987,172	6,585,170
Equity transfer from other funds	0	0	0	0	0	0
Equity transfer to other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
RETAINED EARNINGS, END OF PERIOD	<u>\$183,820,511</u>	<u>\$174,369,311</u>	<u>\$60,118,970</u>	<u>\$57,100,796</u>	<u>\$7,965,531</u>	<u>\$6,987,172</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2011	2010	2011	2010	2011	2010	2011	2010
\$1,671,933	\$1,517,701	\$ 16,582,235	\$14,999,390	\$2,038,935	1,796,627	\$ 4,136,896	\$ 4,079,714
2,736,307	2,624,376	5,189,434	5,118,640	409,599	373,242	3,482,233	3,455,672
1,359,299	1,183,595	3,664,555	3,636,511	208,388	54,779	914,745	889,678
2,760	6,667	7,508	18,165	50	0	5,626	6,159
632,827	581,009	1,707,480	1,563,944	129,861	117,340	695,221	672,126
527,307	519,575	1,673,207	1,685,870	181,466	188,659	1,115,115	1,173,805
5,258,500	4,915,222	12,242,184	12,023,130	929,364	734,020	6,212,940	6,197,440
(3,586,567)	(3,397,521)	4,340,051	2,976,260	1,109,571	1,062,607	(2,076,044)	(2,117,726)
0	0	0	0	0	0	0	0
(651,035)	(607,602)	(1,594,182)	(1,732,158)	(498,761)	(278,649)	(618,723)	(619,955)
(4,237,602)	(4,005,123)	2,745,869	1,244,102	610,810	783,958	(2,694,767)	(2,737,681)
67,132	104,103	256,151	379,732	477,194	919,891	54,333	87,750
1,456,756	1,524,937	179,684	139,682	31,844	0	0	0
49,984	45,424	146,209	63,994	391	407	38,590	24,925
0	(443)	(307,298)	(297,794)	(913,019)	(692,742)	(7,625)	(13,207)
(64,502)	(23,863)	(78,089)	(112,506)	0	(25,840)	(7,182)	0
(567)	0	(9,610)	(9,678)	(17,420)	(17,715)	(37,743)	(33,322)
1,508,803	1,650,158	187,047	163,430	(421,010)	184,001	40,373	66,146
(2,728,799)	(2,354,965)	2,932,916	1,407,532	189,800	967,959	(2,654,394)	(2,671,535)
2,079,255	1,681,804	0	0	0	0	2,352,590	2,217,135
0	(23,243)	(11,101)	(34,343)	(37,162)	(37,162)	0	(25,000)
2,079,255	1,658,561	(11,101)	(34,343)	(37,162)	(37,162)	2,352,590	2,192,135
(649,544)	(696,404)	2,921,815	1,373,189	152,638	930,797	(301,804)	(479,400)
983,225	1,856,189	371,275	0	0	0	0	0
333,681	1,159,785	3,293,090	1,373,189	152,638	930,797	(301,804)	(479,400)
0	0	0	0	0	0	0	0
333,681	1,159,785	3,293,090	1,373,189	152,638	930,797	(301,804)	(479,400)
7,285,308	6,125,523	12,900,023	11,526,834	13,461,941	12,531,144	13,794,868	14,274,268
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$7,618,989</u>	<u>\$7,285,308</u>	<u>\$16,193,113</u>	<u>\$12,900,023</u>	<u>\$13,614,579</u>	<u>\$13,461,941</u>	<u>\$13,493,064</u>	<u>\$13,794,868</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2011	2010	2011	2010	2011	2010
OPERATING REVENUES:						
Charges for services	\$ 828,593	\$ 824,472	\$ 1,227,591	\$ 1,133,294	\$189,325,861	\$174,813,529
OPERATING EXPENSES:						
Personal services	195,273	193,003	356,534	353,877	33,721,149	32,883,590
Materials, supplies, and power	106,800	85,133	104,670	134,785	84,022,195	84,162,327
Travel and training	3,580	2,051	1,193	179	185,147	212,654
Intragovernmental	73,781	77,080	164,306	206,437	8,887,772	8,331,108
Utilities, services, and miscellaneous	134,426	151,402	124,863	109,126	16,583,083	13,916,897
TOTAL OPERATING EXPENSES	513,860	508,669	751,566	804,404	143,399,346	139,506,576
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	314,733	315,803	476,025	328,890	45,926,515	35,306,953
Payment-in-lieu-of-tax	0	0	0	0	(14,091,375)	(12,680,470)
Depreciation	(526,438)	(332,494)	(497,069)	(482,032)	(20,495,530)	(18,733,283)
OPERATING INCOME (LOSS)	(211,705)	(16,691)	(21,044)	(153,142)	11,339,610	3,893,200
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	41,940	5,756	36,605	57,936	4,324,328	6,651,582
Revenue from other governmental units	0	0	0	0	1,844,800	1,723,698
Miscellaneous revenue	119,998	9,239	17,225	4,994	1,976,579	1,780,483
Interest expense	(45,325)	(34,883)	0	0	(10,178,731)	(9,183,043)
Loss on disposal of fixed assets	0	0	0	0	(188,283)	(314,838)
Miscellaneous expense	0	(2,403)	0	0	(329,896)	(298,170)
TOTAL NONOPERATING REVENUES (EXPENSES)	116,613	(22,291)	53,830	62,930	(2,551,203)	359,712
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(95,092)	(38,982)	32,786	(90,212)	8,788,407	4,252,912
OPERATING TRANSFERS:						
Operating transfers from other funds	2,571,152	50,000	18,620	0	10,869,006	5,790,606
Operating transfers to other funds	(2,521,152)	0	(61,053)	(61,053)	(5,946,444)	(353,166)
TOTAL OPERATING TRANSFERS	50,000	50,000	(42,433)	(61,053)	4,922,562	5,437,440
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(45,092)	11,018	(9,647)	(151,265)	13,710,969	9,690,352
Capital contribution	17,299	3,667,275	0	16,311	3,176,929	9,376,080
NET INCOME (LOSS)	(27,793)	3,678,293	(9,647)	(134,954)	16,887,898	19,066,432
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(27,793)	3,678,293	(9,647)	(134,954)	16,887,898	19,066,432
RETAINED EARNINGS, BEGINNING OF PERIOD	6,160,703	2,482,410	8,520,137	8,655,091	300,580,259	281,513,827
Equity transfer from other funds	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	<u>\$6,132,910</u>	<u>\$6,160,703</u>	<u>\$8,510,490</u>	<u>\$8,520,137</u>	<u>\$317,468,157</u>	<u>\$300,580,259</u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2011	2010	2011	2010	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$13,411,804	\$8,995,935	\$ 3,518,381	\$ 1,578,760	\$ (1,782,136)	\$ (1,796,918)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	12,367,555	10,997,082	3,101,607	3,073,225	640,160	610,086
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	(1,667,531)	(3,631,155)	(334,193)	(194,450)	(7,610)	(49,174)
Decrease (increase) in due from other funds	(800,000)	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	(2,384,385)	56,500	0	0	0	0
Increase (decrease) in accounts payable	(2,857,010)	(306,210)	(68,471)	56,175	2,599	21,382
Increase (decrease) in accrued payroll	219,098	87,585	67,245	39,139	18,331	(10,954)
Decrease (increase) in inventory	345,483	(27,648)	0	0	0	0
Decrease (increase) in prepaid expenses	(8,415)	16,095	0	0	813	(813)
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accrued sales tax	20,401	27,828	0	0	0	0
Increase (decrease) in due to other funds	502,430	65,365	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	(1,094,894)	(43,988)	(3,357)	42,676	(691)	1,570
Unrealized gain (loss) on cash equivalents	(43,588)	(2,135,410)	(6,535)	(393,618)	(797)	(16,388)
Other nonoperating revenue (expense)	1,449,881	1,453,678	141,961	172,125	12,340	5,697
Net cash provided by (used for) operating activities	<u>19,460,829</u>	<u>15,555,657</u>	<u>6,416,638</u>	<u>4,374,032</u>	<u>(1,116,991)</u>	<u>(1,235,512)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	2,521,152	0	42	0	1,326,195	1,841,667
Operating transfers out	(3,033,475)	(50,000)	(241,094)	(122,365)	(41,407)	0
Operating grants	0	8,312	0	0	137,117	53,623
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(512,323)</u>	<u>(41,688)</u>	<u>(241,052)</u>	<u>(122,365)</u>	<u>1,421,905</u>	<u>1,895,290</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	85,951,946	0	19,496,357	3,820,953	252,816	0
Debt service – interest payments	(7,282,595)	(6,691,188)	(1,849,189)	(1,506,964)	(4,347)	0
Debt service – principal and advance refunding payments	(15,855,000)	(4,020,000)	(1,875,000)	(1,805,000)	(10,653)	0
Acquisition and construction of capital assets	(54,204,017)	(32,250,982)	(20,740,121)	(7,845,083)	(1,318,132)	(405,161)
Decrease in construction contracts	(1,028,633)	(713,664)	(2,926,127)	(1,821,602)	(138,747)	(157,403)
Fiscal agent fees payments	(2,371,068)	(10,954)	(52,420)	(470,355)	0	0
Capital contributions	0	0	278,915	2,747,752	956,134	377,678
Proceeds from advances from other funds	0	0	(90,000)	(95,000)	0	0
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>5,210,633</u>	<u>(43,686,788)</u>	<u>(7,757,585)</u>	<u>(6,975,299)</u>	<u>(262,929)</u>	<u>(184,886)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	2,432,241	5,963,398	973,718	1,711,505	40,126	61,443
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>2,432,241</u>	<u>5,963,398</u>	<u>973,718</u>	<u>1,711,505</u>	<u>40,126</u>	<u>61,443</u>
Net increase (decrease) in cash and cash equivalents	26,591,380	(22,209,421)	(608,281)	(1,012,127)	82,111	536,335
CASH AND CASH EQUIVALENTS AT BEGINNING 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>
CASH AND CASH EQUIVALENTS AT END OF PERIOD						
	<u>\$113,703,227</u>	<u>\$87,111,847</u>	<u>\$16,228,015</u>	<u>\$16,836,296</u>	<u>\$1,593,362</u>	<u>\$1,511,251</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2011	2010	2011	2010	2011	2010	2011	2010
\$ (4,237,602)	\$ (4,005,123)	\$ 2,745,869	\$ 1,244,102	\$ 610,810	\$ 783,958	\$ (2,694,767)	\$ (2,737,681)
651,035	607,602	1,594,182	1,732,158	498,761	278,649	618,723	619,955
(79,495)	154,360	(287,163)	(40,908)	72,378	(65,682)	(9,297)	718
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(20,031)	16,628	(126,292)	215,880	37,314	(32,370)	(23,573)	(15,639)
14,113	14,210	32,154	57,268	(1,706)	(108)	22,956	2,129
0	0	(58,693)	169,723	0	0	1,752	667
0	0	0	0	0	0	(9,621)	0
0	0	0	0	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
(13,459)	18,909	(364,424)	(627,028)	41,215	1,912	642	8,696
(1,209)	(37,621)	(4,081)	(170,670)	(2,108)	(377,919)	(895)	(42,006)
49,984	45,424	146,209	63,994	391	407	38,590	24,925
<u>(3,636,664)</u>	<u>(3,185,611)</u>	<u>3,677,761</u>	<u>2,644,519</u>	<u>1,257,055</u>	<u>590,347</u>	<u>(2,055,490)</u>	<u>(2,128,308)</u>
2,079,255	1,681,804	0	0	0	0	2,352,590	2,217,135
0	(23,243)	(11,101)	(34,343)	(37,162)	(37,162)	0	(25,000)
1,456,756	1,846,789	133,371	202,654	31,844	0	0	0
0	0	0	0	0	0	0	0
<u>3,536,011</u>	<u>3,505,350</u>	<u>122,270</u>	<u>168,311</u>	<u>(5,318)</u>	<u>(37,162)</u>	<u>2,352,590</u>	<u>2,192,135</u>
0	0	0	0	0	0	0	0
0	(443)	(315,208)	(305,697)	(907,826)	(930,188)	(7,625)	(13,207)
0	0	(580,000)	(560,000)	(555,000)	(530,000)	0	0
(107,751)	(1,864,987)	(3,458,027)	(2,087,010)	(3,394,771)	(6,889,629)	(326,852)	(78,030)
0	0	(83,207)	(64,031)	(2,976,635)	(1,527,126)	(20,807)	(940)
(567)	0	(327)	(394)	(345)	(641)	(37,743)	(33,322)
83,800	1,856,189	98,329	0	0	0	0	0
0	0	(87,853)	1,025,000	0	0	(124,658)	(119,076)
0	0	0	0	0	0	0	0
<u>(24,518)</u>	<u>(9,241)</u>	<u>(4,426,293)</u>	<u>(1,992,132)</u>	<u>(7,834,577)</u>	<u>(9,877,584)</u>	<u>(517,685)</u>	<u>(244,575)</u>
69,874	141,498	265,698	550,300	496,795	1,322,902	56,588	130,696
0	0	0	0	0	0	0	0
<u>69,874</u>	<u>141,498</u>	<u>265,698</u>	<u>550,300</u>	<u>496,795</u>	<u>1,322,902</u>	<u>56,588</u>	<u>130,696</u>
(55,297)	451,996	(360,564)	1,370,998	(6,086,045)	(8,001,497)	(163,997)	(50,052)
<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>
<u>\$2,875,710</u>	<u>\$2,931,007</u>	<u>\$9,309,882</u>	<u>\$9,670,446</u>	<u>\$6,622,606</u>	<u>\$12,708,651</u>	<u>\$2,541,511</u>	<u>\$2,705,508</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2011	2010	2011	2010	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$ (211,705)	\$ (16,691)	\$ (21,044)	\$ (153,142)	\$11,339,610	\$3,893,200
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	526,438	332,494	497,069	482,032	20,495,530	18,733,283
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	(25,555)	4,677	(11,956)	2,229	(2,350,422)	(3,819,385)
Decrease (increase) in due from other funds	0	0	0	0	(800,000)	0
Decrease (increase) in loans receivable from other funds	0	0	0	0	(2,384,385)	56,500
Increase (decrease) in accounts payable	(79,972)	40,281	(31,052)	12,120	(3,166,488)	8,247
Increase (decrease) in accrued payroll	6,989	(10,599)	4,925	(15,373)	384,105	163,297
Decrease (increase) in inventory	76,479	(48,386)	0	0	365,021	94,356
Decrease (increase) in prepaid expenses	0	0	0	0	(17,223)	15,282
Decrease (increase) in other assets	0	0	0	0	0	11,428
Increase (decrease) in accrued sales tax	0	0	0	0	20,401	27,828
Increase (decrease) in due to other funds	0	0	0	0	502,430	65,365
Increase (decrease) in loans payable to other funds	80,740	2,164	0	0	80,740	2,164
Increase (decrease) in other liabilities	0	0	201	388	(1,434,767)	(596,865)
Unrealized gain (loss) on cash equivalents	(228)	(140)	(631)	(32,467)	(60,072)	(3,206,239)
Other nonoperating revenue (expense)	119,998	9,239	17,225	4,994	1,976,579	1,780,483
Net cash provided by (used for) operating activities	<u>493,184</u>	<u>313,039</u>	<u>454,737</u>	<u>300,781</u>	<u>24,951,059</u>	<u>17,228,944</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	2,571,152	50,000	18,620	0	10,869,006	5,790,606
Operating transfers out	(2,521,152)	0	(61,053)	(61,053)	(5,946,444)	(353,166)
Operating grants	0	0	0	0	1,759,088	2,111,378
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>(42,433)</u>	<u>(61,053)</u>	<u>6,681,650</u>	<u>7,548,818</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	2,521,152	0	0	0	108,222,271	3,820,953
Debt service – interest payments	(45,325)	(34,883)	0	0	(10,412,115)	(9,482,570)
Debt service – principal and advance refunding payments	(217,507)	(58,664)	0	0	(19,093,160)	(6,973,664)
Acquisition and construction of capital assets	(2,954,700)	(3,727,170)	(131,274)	(293,623)	(86,635,645)	(55,441,675)
Decrease in construction contracts	(604,640)	(127,952)	(202,073)	(73,066)	(7,980,869)	(4,485,784)
Fiscal agent fees payments	0	0	0	0	(2,462,470)	(515,666)
Capital contributions	226,317	3,596,483	0	16,311	1,643,495	8,594,413
Proceeds from advances from other funds	800,000	0	0	0	497,489	810,924
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(274,703)</u>	<u>(352,186)</u>	<u>(333,347)</u>	<u>(350,378)</u>	<u>(16,221,004)</u>	<u>(63,673,069)</u>
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	41,929	5,936	37,707	90,934	4,414,676	9,978,612
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>41,929</u>	<u>5,936</u>	<u>37,707</u>	<u>90,934</u>	<u>4,414,676</u>	<u>9,978,612</u>
Net increase (decrease) in cash and cash equivalents	310,410	16,789	116,664	(19,716)	19,826,381	(28,916,695)
CASH AND CASH EQUIVALENTS AT BEGINNING 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>
CASH AND CASH EQUIVALENTS AT END OF PERIOD						
	<u><u>\$639,180</u></u>	<u><u>\$328,770</u></u>	<u><u>\$1,440,489</u></u>	<u><u>\$1,323,825</u></u>	<u><u>\$154,953,982</u></u>	<u><u>\$135,127,601</u></u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2011	2010	2011	2010	2011	2010
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$32,749,841	\$27,978,533	\$3,963,011	\$2,187,742	\$489,655	\$432,492
Restricted assets – cash and cash equivalents	<u>80,953,386</u>	<u>59,133,314</u>	<u>12,265,004</u>	<u>14,648,554</u>	<u>1,103,707</u>	<u>1,078,759</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$113,703,227</u>	<u>\$87,111,847</u>	<u>\$16,228,015</u>	<u>\$16,836,296</u>	<u>\$1,593,362</u>	<u>\$1,511,251</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	\$174,619	\$327,405	\$362,328	\$1,149,969	\$0	\$0
Construction contracts payable	<u>924,842</u>	<u>1,028,633</u>	<u>8,610,410</u>	<u>2,926,127</u>	<u>388,545</u>	<u>138,747</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$1,099,461</u>	<u>\$1,356,038</u>	<u>\$8,972,738</u>	<u>\$4,076,096</u>	<u>\$388,545</u>	<u>\$138,747</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2011	2010	2011	2010	2011	2010	2011	2010
\$1,187,534	\$1,866,138	\$4,304,245	\$6,011,938	\$1,059,489	\$2,605,044	\$2,098,439	\$2,143,293
<u>1,688,176</u>	<u>1,064,869</u>	<u>5,005,637</u>	<u>3,658,508</u>	<u>5,563,117</u>	<u>10,103,607</u>	<u>443,072</u>	<u>562,215</u>
<u>\$2,875,710</u>	<u>\$2,931,007</u>	<u>\$9,309,882</u>	<u>\$9,670,446</u>	<u>\$6,622,606</u>	<u>\$12,708,651</u>	<u>\$2,541,511</u>	<u>\$2,705,508</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>1,124,281</u>	<u>0</u>	<u>1,118,317</u>	<u>83,207</u>	<u>80,516</u>	<u>2,976,635</u>	<u>0</u>	<u>20,807</u>
<u>\$1,124,281</u>	<u>\$0</u>	<u>\$1,118,317</u>	<u>\$83,207</u>	<u>\$80,516</u>	<u>\$2,976,635</u>	<u>\$0</u>	<u>\$20,807</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2011	2010	2011	2010	2011	2010
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$413,945	\$279,619	\$1,324,665	\$835,682	\$47,590,824	\$44,340,481
Restricted assets – cash and cash equivalents	<u>225,235</u>	<u>49,151</u>	<u>115,824</u>	<u>488,143</u>	<u>107,363,158</u>	<u>90,787,120</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$639,180</u>	<u>\$328,770</u>	<u>\$1,440,489</u>	<u>\$1,323,825</u>	<u>\$154,953,982</u>	<u>\$135,127,601</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	\$0	\$0	\$0	\$0	\$536,947	\$1,477,374
Construction contracts payable	<u>0</u>	<u>604,640</u>	<u>1,890</u>	<u>202,073</u>	<u>12,248,801</u>	<u>7,980,869</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$0</u>	<u>\$604,640</u>	<u>\$1,890</u>	<u>\$202,073</u>	<u>\$12,785,748</u>	<u>\$9,458,243</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, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
OPERATING REVENUES:		
Residential sales	\$48,637,638	\$47,314,389
Commercial and industrial sales	56,124,930	54,667,426
Intragovernmental sales	983,746	814,900
Street lighting and traffic signs	1,041,881	1,225,610
Sales to public authorities	8,891,753	13,602,562
Sales for resale	8,480,462	0
Miscellaneous	3,264,457	2,716,783
	<u>127,424,867</u>	<u>120,341,670</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	162,709	213,032
Steam expenses	684,018	684,374
Electrical expenses	2,419,223	1,242,931
Miscellaneous steam power expenses	562,669	506,845
Fuel – coal	5,095,935	4,658,580
Fuel – gas	563,201	372,967
	<u>9,487,755</u>	<u>7,678,729</u>
Total Operations		
	<u>9,487,755</u>	<u>7,678,729</u>
Maintenance		
Supervision and engineering	558,238	365,901
Maintenance of structures	12,879	16,166
Maintenance of boiler plants	816,656	835,080
Maintenance of electrical plant	462,273	470,259
Maintenance – other	75,733	74,429
	<u>1,925,779</u>	<u>1,761,835</u>
Total Maintenance		
	<u>1,925,779</u>	<u>1,761,835</u>
Other:		
Purchased power	66,331,826	68,124,252
Fuel	372,901	128,757
Transportation and other production	97,607	97,449
	<u>66,802,334</u>	<u>68,350,458</u>
Total Other		
	<u>66,802,334</u>	<u>68,350,458</u>
Total Production		
	<u>78,215,868</u>	<u>77,791,022</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	630,182	637,090
Load dispatching	1,180,147	1,120,318
Station	954,720	962,936
Overhead line	827,064	718,763
Underground line	738,973	718,226
Street lighting and signal system	0	7,522
Meter services	641,949	573,397
Customer installation	53,356	49,329
Miscellaneous distribution	885,328	916,352
Transportation	400,665	383,214
Storeroom	1,292,454	905,757
Rents	22,139	20,503
Transmission of electricity	172,646	194,036
	<u>7,799,623</u>	<u>7,207,443</u>
Total Operations		
	<u>7,799,623</u>	<u>7,207,443</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, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
Maintenance:		
Supervision and engineering	\$0	\$1,153
Maintenance of structures	265,206	210,204
Maintenance of station equipment	226,324	164,432
Maintenance of overhead lines	2,546,232	2,680,655
Maintenance of underground lines	565,523	667,343
Maintenance of line transformer	22,449	13,903
Maintenance of street lights and signal system	366,987	389,455
Maintenance of meters	(2,254)	9,192
Maintenance of miscellaneous distribution plant	36,012	24,416
Total Maintenance	<u>4,026,479</u>	<u>4,160,753</u>
Total Transmission and Distribution	<u>11,826,102</u>	<u>11,368,196</u>
Accounting and Collection:		
Meter reading	332,031	372,893
Customer records and collection	1,886,137	1,715,981
Uncollectible accounts	426,357	379,136
Total Accounting and Collection	<u>2,644,525</u>	<u>2,468,010</u>
Administrative and General:		
Salaries	663,222	507,132
Property insurance	738,141	582,672
Office supplies and expense	183,540	285,391
Communication services	2,070	2,210
Maintenance of communication equipment	21,099	24,857
Outside services employed	103,341	49,103
Miscellaneous general expense	3,476	235
Merchandise/jobbing and contract work	243,082	234,656
Demonstrating and selling	34,092	12,658
Rents	116,758	206,641
Energy conservation	2,447,835	1,856,615
Total Administrative and General	<u>4,556,656</u>	<u>3,762,170</u>
TOTAL OPERATING EXPENSES	<u>97,243,151</u>	<u>95,389,398</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$30,181,716</u>	<u>\$24,952,272</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, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
OPERATING REVENUES:		
Water	\$19,522,028	\$16,773,898
Miscellaneous	<u>737,837</u>	<u>518,271</u>
TOTAL OPERATING REVENUES	<u>20,259,865</u>	<u>17,292,169</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	91,503	94,825
Operating labor and expense	5,219	12,826
Purchase of water for resale	6,049	8,885
Maintenance of wells	16,515	34,997
Miscellaneous	<u>152,067</u>	<u>109,740</u>
Total Source of Supply	<u>271,353</u>	<u>261,273</u>
Power and Pumping		
Supervision and engineering	113,383	85,269
Operating labor and expense	777,027	700,691
Maintenance of structures and improvements	402,833	286,385
Maintenance of pumping equipment	196,045	398,214
Power purchased	1,124,708	922,750
Miscellaneous	<u>19,743</u>	<u>18,063</u>
Total Power and Pumping	<u>2,633,739</u>	<u>2,411,372</u>
Purification:		
Supplies and expense	61,371	49,024
Labor	134,051	132,709
Chemicals	651,128	615,729
Maintenance of purification equipment	<u>151,228</u>	<u>173,055</u>
Total Purification	<u>997,778</u>	<u>970,517</u>
Total Production	<u>3,902,870</u>	<u>3,643,162</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	707,083	637,592
Maps and records	188,801	156,506
Transmission and distributions lines	565,560	154,017
Meter	<u>156,496</u>	<u>162,658</u>
Total Operations	<u>1,617,940</u>	<u>1,110,773</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, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
Maintenance:		
Supervision and engineering	\$203	\$1,933
Maintenance of structures and improvements	5,850	10,524
Maintenance of transmission/distribution lines	1,429,413	1,332,350
Maintenance of distribution reservoirs	2,769	5,178
Maintenance of services	674,026	608,977
Maintenance of meters	303,084	259,776
Maintenance of hydrants	44,553	37,276
Maintenance of miscellaneous plants	57,089	63,993
Total Maintenance	<u>2,516,987</u>	<u>2,320,007</u>
Other:		
Stores	135,147	179,013
Transportation	322,165	285,368
Total Other	<u>457,312</u>	<u>464,381</u>
Total Transmission and Distribution	<u>4,592,239</u>	<u>3,895,161</u>
Accounting and Collection:		
Meter reading	203,386	201,668
Billing and accounting	1,165,248	1,100,979
Uncollectible accounts	86,994	74,657
Total Accounting and Collection	<u>1,455,628</u>	<u>1,377,304</u>
Administrative and General:		
General office salaries	205,507	200,067
Insurance	284,844	254,938
Special service	7,264	35,330
Office supplies and expense	34,671	47,866
Rent	22,537	45,240
Miscellaneous	0	0
Energy conservation	65,287	69,061
Merchandise/jobbing and contract work	0	2,825
Total Administrative and General	<u>620,110</u>	<u>655,327</u>
TOTAL OPERATING EXPENSES	<u>10,570,847</u>	<u>9,570,954</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$9,689,018</u>	<u>\$7,721,215</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

	2011	2010
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	\$ 14,470,315	\$ 12,228,688
OPERATING EXPENSES:		
Administration:		
Personal services	1,100,017	1,198,908
Materials and supplies	29,448	27,764
Travel and training	3,270	7,540
Intragovernmental	986,848	943,205
Utilities, services, and miscellaneous	97,846	145,063
Total Administration	2,217,429	2,322,480
Treatment Plant:		
Personal services	1,937,269	1,814,891
Materials and supplies	402,265	407,264
Travel and training	750	4,056
Intragovernmental	122,480	109,984
Utilities, services and miscellaneous	1,030,922	1,009,676
Total Treatment Plant	3,493,686	3,345,871
Pump Stations:		
Personal services	166,529	159,456
Materials and supplies	19,349	20,187
Travel and training	295	190
Intragovernmental	3,067	2,374
Utilities, services, and miscellaneous	125,350	397,290
Total Pump Stations	314,590	579,497
Maintenance:		
Personal services	843,954	798,054
Materials and supplies	179,019	161,576
Travel and training	1,190	1,535
Intragovernmental	155,849	151,759
Utilities, services, and miscellaneous	644,610	215,931
Total Maintenance	1,824,622	1,328,855
TOTAL OPERATING EXPENSES	7,850,327	7,576,703
OPERATING INCOME BEFORE DEPRECIATION	\$6,619,988	\$4,651,985

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 179,774	\$ 138,349
Rentals	192,656	188,903
Landing fees	73,570	75,515
Law enforcement fees	54,596	47,796
Passenger facility charges	<u>184,035</u>	<u>149,241</u>
TOTAL OPERATING REVENUES	<u>684,631</u>	<u>599,804</u>
OPERATING EXPENSES:		
Administration:		
Personal services	223,535	232,834
Materials and supplies	5,387	5,237
Travel and training	1,920	6,833
Intragovernmental	167,763	190,259
Utilities, services, and miscellaneous	<u>196,738</u>	<u>140,395</u>
Total Administration	<u>595,343</u>	<u>575,558</u>
Airfield Areas:		
Personal services	217,141	223,773
Materials and supplies	66,528	58,481
Travel and training	1,663	0
Intragovernmental	14,268	12,477
Utilities, services, and miscellaneous	<u>90,280</u>	<u>123,051</u>
Total Airfield Areas	<u>389,880</u>	<u>417,782</u>
Terminal Areas:		
Personal services	45,937	55,300
Materials and supplies	32,357	20,623
Intragovernmental	1,333	1,261
Utilities, services, and miscellaneous	<u>122,679</u>	<u>114,337</u>
Total Terminal Areas	<u>202,306</u>	<u>191,521</u>
Public Safety:		
Personal services	515,822	486,852
Materials and supplies	17,010	27,458
Travel and training	12,776	13,453
Intragovernmental	15,207	14,470
Utilities, services, and miscellaneous	<u>12,514</u>	<u>19,833</u>
Total Public Safety	<u>573,329</u>	<u>562,066</u>
Snow Removal:		
Personal services	14,523	8,425
Materials and supplies	23,439	13,541
Intragovernmental	7,187	6,703
Utilities, services, and miscellaneous	<u>20,600</u>	<u>11,040</u>
Total Snow Removal	<u>65,749</u>	<u>39,709</u>
TOTAL OPERATING EXPENSES	<u>1,826,607</u>	<u>1,786,636</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$1,141,976)</u>	<u>(\$1,186,832)</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

	2011	2010
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 334,667	\$ 320,446
School passes	67,835	34,570
Specials	132,105	29,497
University of Missouri Shuttle reimbursement	999,484	993,181
Paratransit	137,842	140,007
TOTAL OPERATING REVENUES	1,671,933	1,517,701
OPERATING EXPENSES:		
General Operations:		
Personal services	1,396,114	1,359,503
Materials and supplies	815,982	840,404
Travel and training	2,266	5,917
Intragovernmental	570,862	526,939
Utilities, services, and miscellaneous	304,298	337,368
Total General Operations	3,089,522	3,070,131
University of Missouri Shuttle Service:		
Personal services	729,253	738,631
Materials and supplies	358,746	193,410
Travel and training	0	0
Intragovernmental	26,607	25,921
Utilities, services, and miscellaneous	126,431	94,431
Total University of Missouri Shuttle Service	1,241,037	1,052,393
Paratransit:		
Personal services	610,940	526,242
Materials and supplies	184,571	149,781
Travel and training	494	750
Intragovernmental	35,358	28,149
Utilities, services, and miscellaneous	96,578	87,776
Total Paratransit	927,941	792,698
TOTAL OPERATING EXPENSES	5,258,500	4,915,222
OPERATING LOSS BEFORE DEPRECIATION	(\$3,586,567)	(\$3,397,521)

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 12,917,441	\$ 12,059,621
Landfill fees	2,112,347	2,004,018
Bag sales	77,896	70,235
Mosquito control	26,738	32,817
Miscellaneous	<u>1,447,813</u>	<u>832,699</u>
TOTAL OPERATING REVENUES	<u>16,582,235</u>	<u>14,999,390</u>
OPERATING EXPENSES:		
Administration:		
Personal services	546,442	525,632
Materials and supplies	12,413	18,713
Travel and training	3,539	8,848
Intragovernmental	1,045,888	1,013,556
Utilities, services, and miscellaneous	<u>155,284</u>	<u>128,349</u>
Total Administration	<u>1,763,566</u>	<u>1,695,098</u>
Commercial:		
Personal services	1,342,147	1,321,289
Materials and supplies	1,052,247	1,014,720
Travel and training	275	272
Intragovernmental,	230,431	207,492
Utilities, services, and miscellaneous	<u>482,639</u>	<u>564,371</u>
Total Commercial	<u>3,107,739</u>	<u>3,108,144</u>
Residential:		
Personal services	914,375	861,181
Materials and supplies	928,517	886,217
Travel and training	527	560
Intragovernmental	159,236	136,527
Utilities, services, and miscellaneous	<u>241,371</u>	<u>215,293</u>
Total Residential	<u>2,244,026</u>	<u>2,099,778</u>
Landfill:		
Personal services	908,071	907,727
Materials and supplies	830,526	825,266
Travel and training	2,402	5,329
Intragovernmental	67,541	56,545
Utilities, services, and miscellaneous	<u>413,843</u>	<u>409,272</u>
Total Landfill	<u>2,222,383</u>	<u>2,204,139</u>
Recycling:		
Personal services	1,478,399	1,502,811
Materials and supplies	840,852	891,595
Travel and training	765	3,156
Intragovernmental	204,384	149,824
Utilities, services, and miscellaneous	<u>380,070</u>	<u>368,585</u>
Total Recycling	<u>2,904,470</u>	<u>2,915,971</u>
TOTAL OPERATING EXPENSES	<u>12,242,184</u>	<u>12,023,130</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$4,340,051</u>	<u>\$2,976,260</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,024,626	\$ 870,500
Garages	700,065	604,896
Reserved lots	287,240	298,230
Other	<u>27,004</u>	<u>23,001</u>
TOTAL OPERATING REVENUES	<u>2,038,935</u>	<u>1,796,627</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	409,599	373,242
Materials and supplies	208,388	54,779
Travel and training	50	0
Intragovernmental	129,861	117,340
Utilities, services, and miscellaneous	<u>181,466</u>	<u>188,659</u>
TOTAL OPERATING EXPENSES	<u>929,364</u>	<u>734,020</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$1,109,571</u>	<u>\$1,062,607</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
OPERATING REVENUES:		
Fees and admissions	\$ 2,905,049	\$ 2,898,624
Facility user charges	123,756	120,985
Youth capital improvement fees	73,569	66,011
Golf course improvement fees	127,215	127,061
Miscellaneous	907,307	867,033
	<u>4,136,896</u>	<u>4,079,714</u>
TOTAL OPERATING REVENUES		
OPERATING EXPENSES:		
Recreation Services:		
Personal services	1,797,686	1,807,642
Materials and supplies	372,624	346,246
Travel and training	3,858	2,925
Intragovernmental	487,982	467,650
Utilities, services, and miscellaneous	405,790	439,251
Total Recreation Services	<u>3,067,940</u>	<u>3,063,714</u>
Maintenance:		
Personal services	613,136	574,625
Materials and supplies	364,350	320,789
Travel and training	694	1,043
Intragovernmental	70,068	66,407
Utilities, services, and miscellaneous	405,565	448,663
Total Maintenance	<u>1,453,813</u>	<u>1,411,527</u>
Activity and Recreation Center:		
Personal services	1,071,411	1,073,405
Materials and supplies	177,771	222,643
Travel and training	1,074	2,191
Intragovernmental	137,171	138,069
Utilities, services, and miscellaneous	303,760	285,891
Total Activity and Recreation Center	<u>1,691,187</u>	<u>1,722,199</u>
TOTAL OPERATING EXPENSES	<u>6,212,940</u>	<u>6,197,440</u>
OPERATING LOSS BEFORE DEPRECIATION	<u>(\$2,076,044)</u>	<u>(\$2,117,726)</u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
OPERATING REVENUES:		
Switching fees	\$ 598,258	\$ 579,110
Miscellaneous	230,335	245,362
TOTAL OPERATING REVENUES	<u>828,593</u>	<u>824,472</u>
OPERATING EXPENSES:		
Administration:		
Personal services	703	0
Materials and supplies	3,606	1,993
Travel and training	0	745
Intragovernmental	48,846	50,708
Utilities, services, and miscellaneous	36,037	37,405
Total Administration	<u>89,192</u>	<u>90,851</u>
Transportation:		
Personal services	82,803	99,065
Materials and supplies	56,130	42,302
Travel and training	3,580	1,306
Intragovernmental	20,911	22,411
Utilities, services, and miscellaneous	62,850	74,326
Total Transportation	<u>226,274</u>	<u>239,410</u>
Maintenance of Way:		
Personal services	111,767	93,938
Materials and supplies	47,064	40,838
Intragovernmental	4,024	3,961
Utilities, services, and miscellaneous	35,539	39,671
Total Maintenance of Way	<u>198,394</u>	<u>178,408</u>
TOTAL OPERATING EXPENSES	<u>513,860</u>	<u>508,669</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$314,733</u>	<u>\$315,803</u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	\$ 1,227,591	\$ 1,133,294
OPERATING EXPENSES:		
General Operations:		
Personal services	86,883	82,990
Materials and supplies	6,274	7,650
Travel and training	1,193	179
Intragovernmental	151,189	194,197
Utilities, services, and miscellaneous	47,948	39,069
Total General Operations	<u>293,487</u>	<u>324,085</u>
Field Operations:		
Personal services	269,651	270,887
Materials and supplies	98,396	127,135
Travel and training	0	0
Intragovernmental	13,117	12,240
Utilities, services, and miscellaneous	76,915	70,057
Total Field Operations	<u>458,079</u>	<u>480,319</u>
TOTAL OPERATING EXPENSES	<u>751,566</u>	<u>804,404</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$476,025</u>	<u>\$328,890</u>

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INTERNAL SERVICE FUNDS

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

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

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

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

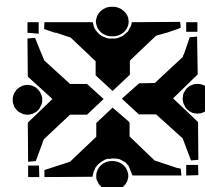
Public Communications Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments and cable television operations.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2011 AND 2010

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2011	2010	2011	2010	2011	2010
CURRENT ASSETS:						
Cash and cash equivalents	\$600,896	\$445,858	\$699,838	\$688,670	\$2,366,983	\$2,279,054
Accounts receivable	0	0	114,414	95,917	5,592	5,592
Grants receivable	0	0	0	0	1,563	0
Accrued interest	1,076	1,019	1,279	1,623	4,303	5,294
Due from other funds	0	0	0	0	0	0
Inventory	15,994	19,777	0	0	3,755	2,837
Prepaid expenses	286	720	0	0	15,900	6,953
Other assets	0	0	0	0	0	0
Total Current Assets	618,252	467,374	815,531	786,210	2,398,096	2,299,730
OTHER ASSETS:						
Investments	0	0	0	0	0	0
Total Other Assets	0	0	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	411,590	375,777	32,500	32,500	4,535,088	4,330,061
Accumulated depreciation	(120,461)	(104,579)	(32,500)	(32,500)	(4,098,481)	(3,909,192)
Net Plant in Service	291,129	271,198	0	0	436,607	420,869
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	291,129	271,198	0	0	436,607	420,869
TOTAL ASSETS	\$909,381	\$738,572	\$815,531	\$786,210	\$2,834,703	\$2,720,599
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$24,014	\$30,454	\$67,387	\$20,545	\$36,918	\$145,318
Accrued payroll and payroll taxes	52,924	44,721	51,840	51,400	239,658	225,658
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	76,938	75,175	119,227	71,945	276,576	370,976
LONG-TERM LIABILITIES:						
Claims payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
Total Long-Term Liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	76,938	75,175	119,227	71,945	276,576	370,976
FUND EQUITY:						
Contributed capital	380,000	380,000	0	0	434,763	434,763
Retained earnings (deficit)	452,443	283,397	696,304	714,265	2,123,364	1,914,860
TOTAL FUND EQUITY	832,443	663,397	696,304	714,265	2,558,127	2,349,623
LIABILITIES AND FUND EQUITY	\$909,381	\$738,572	\$815,531	\$786,210	\$2,834,703	\$2,720,599

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2011 AND 2010

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2011	2010	2011	2010	2011	2010	2011	2010
\$1,342,550	\$1,396,676	\$1,198,967	\$983,229	2,486,005	\$1,907,627	\$11,333	\$0
140,679	145,253	7,200	13,911	0	0	0	0
0	0	0	0	0	0	20,865	0
2,408	3,209	2,230	2,349	2,269	1,554	13	0
0	0	0	0	0	0	0	0
9,545	21,334	763,032	693,935	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>1,495,182</u>	<u>1,566,472</u>	<u>1,971,429</u>	<u>1,693,424</u>	<u>2,488,274</u>	<u>1,909,181</u>	<u>32,211</u>	<u>0</u>
0	0	0	0	4,860,182	4,852,916	0	0
0	0	0	0	4,860,182	4,852,916	0	0
946,988	916,374	891,623	891,467	33,350	33,350	0	0
(601,441)	(546,288)	(351,559)	(334,111)	(33,350)	(33,350)	0	0
345,547	370,086	540,064	557,356	0	0	0	0
0	0	0	0	0	0	0	0
<u>345,547</u>	<u>370,086</u>	<u>540,064</u>	<u>557,356</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,840,729</u>	<u>\$1,936,558</u>	<u>\$2,511,493</u>	<u>\$2,250,780</u>	<u>\$7,348,456</u>	<u>\$6,762,097</u>	<u>\$32,211</u>	<u>\$0</u>
\$11,675	\$37,980	\$306,403	\$384,104	\$14,171	\$8,621	\$902	\$0
69,227	57,995	145,855	114,667	20,195	16,174	20,212	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
<u>80,902</u>	<u>95,975</u>	<u>452,258</u>	<u>498,771</u>	<u>34,366</u>	<u>24,795</u>	<u>21,114</u>	<u>0</u>
0	0	0	0	4,540,747	4,335,270	0	0
0	0	0	0	0	0	0	0
0	0	0	0	4,540,747	4,335,270	0	0
<u>80,902</u>	<u>95,975</u>	<u>452,258</u>	<u>498,771</u>	<u>4,575,113</u>	<u>4,360,065</u>	<u>21,114</u>	<u>0</u>
0	0	281,705	281,705	0	0	0	0
1,759,827	1,840,583	1,777,530	1,470,304	2,773,343	2,402,032	11,097	0
<u>1,759,827</u>	<u>1,840,583</u>	<u>2,059,235</u>	<u>1,752,009</u>	<u>2,773,343</u>	<u>2,402,032</u>	<u>11,097</u>	<u>0</u>
<u>\$1,840,729</u>	<u>\$1,936,558</u>	<u>\$2,511,493</u>	<u>\$2,250,780</u>	<u>\$7,348,456</u>	<u>\$6,762,097</u>	<u>\$32,211</u>	<u>\$0</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2011 AND 2010

ASSETS	Employee Benefit Fund		TOTAL	
	2011	2010	2011	2010
CURRENT ASSETS:				
Cash and cash equivalents	\$4,247,988	\$3,582,914	\$12,954,560	\$11,284,028
Accounts receivable	391,042	396,648	658,927	657,321
Grants receivable	0	0	22,428	0
Accrued interest	7,586	8,128	21,164	23,176
Due from other funds	0	0	0	0
Inventory	0	0	792,326	737,883
Prepaid expenses	50,095	0	66,281	7,673
Other assets	0	0	0	0
Total Current Assets	<u>4,696,711</u>	<u>3,987,690</u>	<u>14,515,686</u>	<u>12,710,081</u>
OTHER ASSETS:				
Investments	0	0	4,860,182	4,852,916
Total Other Assets	<u>0</u>	<u>0</u>	<u>4,860,182</u>	<u>4,852,916</u>
FIXED ASSETS:				
Property, plant, and equipment	0	0	6,851,139	6,579,529
Accumulated depreciation	0	0	(5,237,792)	(4,960,020)
Net Plant in Service	0	0	1,613,347	1,619,509
Construction in progress	0	0	0	0
Net Fixed Assets	<u>0</u>	<u>0</u>	<u>1,613,347</u>	<u>1,619,509</u>
TOTAL ASSETS	<u><u>\$4,696,711</u></u>	<u><u>\$3,987,690</u></u>	<u><u>\$20,989,215</u></u>	<u><u>\$19,182,506</u></u>
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$171,332	\$170,188	\$632,802	\$797,210
Accrued payroll and payroll taxes	34,826	22,043	634,737	532,658
Due to other funds	0	0	0	0
Advances from other funds	0	0	0	0
Other liabilities	79,143	111,934	79,143	111,934
Total Current Liabilities	<u>285,301</u>	<u>304,165</u>	<u>1,346,682</u>	<u>1,441,802</u>
LONG-TERM LIABILITIES:				
Claims payable	0	0	4,540,747	4,335,270
Incurred but not reported claims	743,696	627,401	743,696	627,401
Total Long-Term Liabilities	<u>743,696</u>	<u>627,401</u>	<u>5,284,443</u>	<u>4,962,671</u>
TOTAL LIABILITIES	<u>1,028,997</u>	<u>931,566</u>	<u>6,631,125</u>	<u>6,404,473</u>
FUND EQUITY:				
Contributed capital	0	0	1,096,468	1,096,468
Retained earnings (deficit)	3,667,714	3,056,124	13,261,622	11,681,565
TOTAL FUND EQUITY	<u>3,667,714</u>	<u>3,056,124</u>	<u>14,358,090</u>	<u>12,778,033</u>
LIABILITIES AND FUND EQUITY	<u><u>\$4,696,711</u></u>	<u><u>\$3,987,690</u></u>	<u><u>\$20,989,215</u></u>	<u><u>\$19,182,506</u></u>

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CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2011	2010	2011	2010	2011	2010
OPERATING REVENUES:						
Charges for services and other benefits	<u>\$1,631,405</u>	<u>\$1,224,684</u>	<u>\$1,656,480</u>	<u>\$1,606,295</u>	<u>\$4,215,966</u>	<u>\$4,264,037</u>
OPERATING EXPENSES:						
Personal services	731,465	600,807	627,854	601,989	2,348,757	2,292,441
Materials and supplies	168,836	156,594	308,312	319,681	260,285	304,149
Travel and training	2,376	1,255	0	6,234	22,172	38,159
Intragovernmental	114,380	95,478	319,125	392,572	199,010	175,351
Utilities, services, and miscellaneous	<u>376,823</u>	<u>333,492</u>	<u>780,044</u>	<u>600,848</u>	<u>834,408</u>	<u>893,948</u>
TOTAL OPERATING EXPENSES	<u>1,393,880</u>	<u>1,187,626</u>	<u>2,035,335</u>	<u>1,921,324</u>	<u>3,664,632</u>	<u>3,704,048</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	237,525	37,058	(378,855)	(315,029)	551,334	559,989
Depreciation	<u>(15,813)</u>	<u>(13,209)</u>	<u>0</u>	<u>0</u>	<u>(189,288)</u>	<u>(223,969)</u>
OPERATING INCOME (LOSS)	<u>221,712</u>	<u>23,849</u>	<u>(378,855)</u>	<u>(315,029)</u>	<u>362,046</u>	<u>336,020</u>
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	5,000	0
Investment revenue	14,760	19,975	19,894	28,582	58,686	84,789
Miscellaneous revenue	4,119	0	447,288	405,238	2,290	4,699
Interest expense	0	0	0	0	0	0
Loss on disposal of fixed assets	(1,899)	0	0	0	0	(762)
Miscellaneous expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>16,980</u>	<u>19,975</u>	<u>467,182</u>	<u>433,820</u>	<u>65,976</u>	<u>88,726</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>238,692</u>	<u>43,824</u>	<u>88,327</u>	<u>118,791</u>	<u>428,022</u>	<u>424,746</u>
OPERATING TRANSFERS						
operating transfers from other funds	0	0	0	0	0	0
operating transfers to other funds	<u>(69,646)</u>	<u>(69,646)</u>	<u>(106,288)</u>	<u>(106,288)</u>	<u>(219,518)</u>	<u>(173,520)</u>
TOTAL OPERATING TRANSFERS	<u>(69,646)</u>	<u>(69,646)</u>	<u>(106,288)</u>	<u>(106,288)</u>	<u>(219,518)</u>	<u>(173,520)</u>
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	169,046	(25,822)	(17,961)	12,503	208,504	251,226
Contributed capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET INCOME (LOSS)	169,046	(25,822)	(17,961)	12,503	208,504	251,226
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	283,397	309,219	714,265	701,762	1,914,860	1,663,634
Equity transfers from other funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u><u>\$452,443</u></u>	<u><u>\$283,397</u></u>	<u><u>\$696,304</u></u>	<u><u>\$714,265</u></u>	<u><u>\$2,123,364</u></u>	<u><u>\$1,914,860</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, 2011 AND 2010

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2011	2010	2011	2010	2011	2010	2011	2010
\$1,525,900	\$1,537,447	\$7,954,852	\$7,228,728	\$4,070,362	\$3,700,336	\$0	\$0
784,063	805,571	1,698,651	1,578,543	197,613	191,810	134,899	0
209,983	249,337	5,517,620	4,767,766	5,184	7,273	4,578	0
294	2,774	1,781	3,056	4,005	4,870	3,115	0
196,261	186,934	438,607	439,199	52,460	41,994	0	0
278,377	332,031	51,843	53,443	3,480,603	3,263,884	2,156	0
1,468,978	1,576,647	7,708,502	6,842,007	3,739,865	3,509,831	144,748	0
56,922	(39,200)	246,350	386,721	330,497	190,505	(144,748)	0
(55,153)	(48,234)	(37,180)	(37,234)	0	0	0	0
1,769	(87,434)	209,170	349,487	330,497	190,505	(144,748)	0
0	0	0	0	0	0	20,865	0
36,922	60,593	26,422	28,401	29,159	19,603	884	0
115	2,126	78,239	60,932	47,500	31,419	0	0
0	0	0	(665)	0	0	0	0
0	(535)	(3,275)	0	0	0	0	0
0	0	0	0	0	0	0	0
37,037	62,184	101,386	88,668	76,659	51,022	21,749	0
38,806	(25,250)	310,556	438,155	407,156	241,527	(122,999)	0
0	0	0	0	0	0	134,096	0
(119,562)	(119,562)	(3,330)	(38,194)	(35,845)	(35,845)	0	0
(119,562)	(119,562)	(3,330)	(38,194)	(35,845)	(35,845)	134,096	0
(80,756)	(144,812)	307,226	399,961	371,311	205,682	11,097	0
0	0	0	0	0	0	0	0
(80,756)	(144,812)	307,226	399,961	371,311	205,682	11,097	0
1,840,583	1,985,395	1,470,304	1,070,343	2,402,032	2,196,350	0	0
0	0	0	0	0	0	0	0
<u>\$1,759,827</u>	<u>\$1,840,583</u>	<u>\$1,777,530</u>	<u>\$1,470,304</u>	<u>\$2,773,343</u>	<u>\$2,402,032</u>	<u>\$11,097</u>	<u>\$0</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, 2011 AND 2010

	Employee Benefit Fund		TOTAL	
	2011	2010	2011	2010
OPERATING REVENUES:				
Charges for services and other benefits	\$13,961,607	\$14,021,486	\$35,016,572	\$33,583,013
OPERATING EXPENSES:				
Personal services	379,592	342,593	6,902,894	6,413,754
Materials and supplies	18,158	15,828	6,492,956	5,820,628
Travel and training	3,297	520	37,040	56,868
Intragovernmental	68,681	70,203	1,388,524	1,401,731
Utilities, services, and miscellaneous	13,407,214	12,878,981	19,211,468	18,356,627
TOTAL OPERATING EXPENSES	13,876,942	13,308,125	34,032,882	32,049,608
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	84,665	713,361	983,690	1,533,405
Depreciation	0	0	(297,434)	(322,646)
OPERATING INCOME (LOSS)	84,665	713,361	686,256	1,210,759
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	25,865	0
Investment revenue	102,554	126,386	289,281	368,329
Miscellaneous revenue	446,239	457,565	1,025,790	961,979
Interest expense	0	0	0	(665)
Loss on disposal of fixed assets	0	0	(5,174)	(1,297)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	548,793	583,951	1,335,762	1,328,346
INCOME (LOSS) BEFORE OPERATING TRANSFERS	633,458	1,297,312	2,022,018	2,539,105
OPERATING TRANSFERS				
operating transfers from other funds	0	0	134,096	0
operating transfers to other funds	(21,868)	(21,868)	(576,057)	(564,923)
TOTAL OPERATING TRANSFERS	(21,868)	(21,868)	(441,961)	(564,923)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	611,590	1,275,444	1,580,057	1,974,182
Contributed capital	0	0	0	0
NET INCOME (LOSS)	611,590	1,275,444	1,580,057	1,974,182
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	3,056,124	1,780,680	11,681,565	9,707,383
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	<u>\$3,667,714</u>	<u>\$3,056,124</u>	<u>13,261,622</u>	<u>11,681,565</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2011	2010	2011	2010	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$221,712	\$23,849	(\$378,855)	(\$315,029)	\$362,046	\$336,020
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	15,813	13,209	0	0	189,288	223,969
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	(18,497)	30,785	0	0
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	3,783	(11,944)	0	0	(918)	10,506
Decrease (increase) in prepaid expenses	434	(720)	0	0	(8,947)	(4,929)
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accounts payable	(6,440)	(15,297)	46,842	366	(108,400)	108,361
Increase (decrease) in accrued payroll	8,203	6,650	440	8,829	14,000	33,409
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	(265)	(10,738)	(308)	(13,644)	(1,034)	(38,730)
Other nonoperating revenue	4,119	0	447,288	405,238	2,290	4,699
Net cash provided by (used for) operating activities	<u>247,359</u>	<u>5,009</u>	<u>96,910</u>	<u>116,545</u>	<u>448,325</u>	<u>673,305</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(69,646)	(69,646)	(106,288)	(106,288)	(219,518)	(173,520)
Operating grant	0	0	0	0	3,437	0
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(69,646)</u>	<u>(69,646)</u>	<u>(106,288)</u>	<u>(106,288)</u>	<u>(216,081)</u>	<u>(173,520)</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	(37,643)	(27,069)	0	0	(205,026)	(150,770)
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>(37,643)</u>	<u>(27,069)</u>	<u>0</u>	<u>0</u>	<u>(205,026)</u>	<u>(150,770)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	14,968	31,043	20,546	42,342	60,711	123,072
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>14,968</u>	<u>31,043</u>	<u>20,546</u>	<u>42,342</u>	<u>60,711</u>	<u>123,072</u>
Net increase (decrease) in cash and cash equivalents	155,038	(60,663)	11,168	52,599	87,929	472,087
CASH AND CASH EQUIVALENTS AT BEGINNING 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>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$600,896</u>	<u>\$445,858</u>	<u>\$699,838</u>	<u>\$688,670</u>	<u>\$2,366,983</u>	<u>\$2,279,054</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$600,896</u>	<u>\$445,858</u>	<u>\$699,838</u>	<u>\$688,670</u>	<u>\$2,366,983</u>	<u>\$2,279,054</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$600,896</u>	<u>\$445,858</u>	<u>\$699,838</u>	<u>\$688,670</u>	<u>\$2,366,983</u>	<u>\$2,279,054</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2011	2010	2011	2010	2011	2010	2011	2010
\$1,769	(\$87,434)	\$209,170	\$349,487	\$330,497	\$190,505	(\$144,748)	\$0
55,153	48,234	37,180	37,234	0	0	0	0
4,574	21,896	6,711	(5,382)	0	0	0	0
0	0	0	0	0	0	0	0
11,789	9,745	(69,097)	(50,390)	0	0	0	0
0	3,117	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(26,305)	22,399	(77,701)	175,480	5,550	5,859	902	0
11,232	5,160	31,188	(709)	4,021	(791)	20,212	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	205,477	(399,730)	0	0
(546)	(29,029)	(554)	(9,869)	(691)	4,692	(17)	0
115	2,126	78,239	60,932	47,500	31,419	0	0
57,781	(3,786)	215,136	556,783	592,354	(168,046)	(123,651)	0
0	0	0	0	0	0	134,096	0
(119,562)	(119,562)	(3,330)	(38,194)	(35,845)	(35,845)	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(119,562)	(119,562)	(3,330)	(38,194)	(35,845)	(35,845)	134,096	0
0	0	0	(665)	0	0	0	0
0	0	0	0	0	0	0	0
(30,614)	(115,678)	(23,163)	(72,620)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(30,614)	(115,678)	(23,163)	(73,285)	0	0	0	0
38,269	90,550	27,095	37,312	29,135	15,760	888	0
0	0	0	0	(4,866,937)	(9,031)	0	0
0	0	0	0	4,859,671	1,211,423	0	0
38,269	90,550	27,095	37,312	21,869	1,218,152	888	0
(54,126)	(148,476)	215,738	482,616	578,378	1,014,261	11,333	0
1,396,676	1,545,152	983,229	500,613	1,907,627	893,366	0	0
<u>\$1,342,550</u>	<u>\$1,396,676</u>	<u>\$1,198,967</u>	<u>\$983,229</u>	<u>\$2,486,005</u>	<u>\$1,907,627</u>	<u>\$11,333</u>	<u>\$0</u>
<u>\$1,342,550</u>	<u>\$1,396,676</u>	<u>\$1,198,967</u>	<u>\$983,229</u>	<u>\$2,486,005</u>	<u>\$1,907,627</u>	<u>\$11,333</u>	<u>\$0</u>
<u>\$1,342,550</u>	<u>\$1,396,676</u>	<u>\$1,198,967</u>	<u>\$983,229</u>	<u>\$2,486,005</u>	<u>\$1,907,627</u>	<u>\$11,333</u>	<u>\$0</u>

CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

	Employee Benefit Fund		TOTAL	
	2011	2010	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	\$84,665	\$713,361	\$686,256	\$1,210,759
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	297,434	322,646
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	5,606	(97,363)	(1,606)	(50,064)
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	(54,443)	(42,083)
Decrease (increase) in prepaid expenses	(50,095)	0	(58,608)	(2,532)
Decrease (increase) in other assets	0	0	0	0
Increase (decrease) in accounts payable	1,144	100,753	(164,408)	397,921
Increase (decrease) in accrued payroll	12,783	595	102,079	53,143
Increase (decrease) in due other funds	0	0	0	0
Increase (decrease) in other liabilities	(32,791)	42,236	(32,791)	42,236
Increase (decrease) in claims payable	116,295	(52,555)	321,772	(452,285)
Unrealized gain (loss) on cash equivalents	(1,847)	(53,746)	(5,262)	(151,064)
Other nonoperating revenue	446,239	457,565	1,025,790	961,979
Net cash provided by (used for) operating activities	<u>581,999</u>	<u>1,110,846</u>	<u>2,116,213</u>	<u>2,290,656</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	134,096	0
Operating transfers out	(21,868)	(21,868)	(576,057)	(564,923)
Operating grant	0	0	3,437	0
Equity transfer	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(21,868)</u>	<u>(21,868)</u>	<u>(438,524)</u>	<u>(564,923)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Debt service – interest	0	0	0	(665)
Debt service – principal	0	0	0	0
Acquisition and construction of capital assets	0	0	(296,446)	(366,137)
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>(296,446)</u>	<u>(366,802)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	104,943	177,992	296,555	518,071
Purchase of investments	0	0	(4,866,937)	(9,031)
Sale of investments	0	0	4,859,671	1,211,423
Net cash provided by (used for) investing activities	<u>104,943</u>	<u>177,992</u>	<u>289,289</u>	<u>1,720,463</u>
Net increase (decrease) in cash and cash equivalents	665,074	1,266,970	1,670,532	3,079,394
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<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>\$4,247,988</u>	<u>\$3,582,914</u>	<u>12,954,560</u>	<u>11,284,028</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	<u>\$4,247,988</u>	<u>\$3,582,914</u>	<u>12,954,560</u>	<u>11,284,028</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$4,247,988</u>	<u>\$3,582,914</u>	<u>12,954,560</u>	<u>11,284,028</u>

TRUST FUNDS

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

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

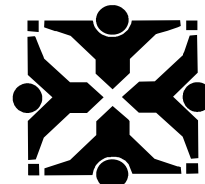
Other Post Employment Benefit Trust Fund - to account for the accumulation of resources for post employment benefits to qualified plan participants.

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

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, 2011 AND 2010

ASSETS	Pension and Other Postemployment Benefits Trust Funds						Nonexpendable Trust Fund Designated Loan and Special Tax Bill Investment Fund	
	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		2011	2010
	2011	2010	2011	2010	2011	2010		
Cash and cash equivalents	\$818,265	\$715,930	\$565,056	\$489,753	\$104,585	\$61,734	\$0	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	5,743,955	5,282,104
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	775,804	726,038
Allowance for uncollectible taxes	0	0	0	0	0	0	(69,709)	(56,448)
Accrued interest	105,059	148,415	72,549	101,528	(23)	197	168,795	159,064
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	1,787,598	2,100,109
Other assets	0	0	0	0	0	0	0	0
Investments	49,606,377	49,197,117	34,255,892	33,654,767	1,465,167	1,174,352	0	0
Property, plant, and equipment	6,913	6,940	4,774	4,747	0	0	0	0
Accumulated depreciation	(6,913)	(6,940)	(4,774)	(4,747)	0	0	0	0
TOTAL ASSETS	\$50,529,701	\$50,061,462	\$34,893,497	\$34,246,048	\$1,569,729	\$1,236,283	\$8,406,443	\$8,210,867
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$2,783	\$0	\$1,922	\$0	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	0	0
Other liabilities	1,394,315	978,390	457,462	520,104	0	0	364	0
TOTAL LIABILITIES	1,397,098	978,390	459,384	520,104	0	0	364	0
FUND EQUITY :								
Non Spendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	6,906,079	6,710,867
Assigned	0	0	0	0	0	0	0	0
Unassigned	49,132,603	49,083,072	34,434,113	33,725,944	1,569,729	1,236,283	0	0
TOTAL FUND EQUITY	49,132,603	49,083,072	34,434,113	33,725,944	1,569,729	1,236,283	8,406,079	8,210,867
TOTAL LIABILITIES AND FUND EQUITY	\$50,529,701	\$50,061,462	\$34,893,497	\$34,246,048	\$1,569,729	\$1,236,283	\$8,406,443	\$8,210,867

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

COMPARATIVE COMBINING BALANCE SHEETS
September 30, 2011 and 2010

ASSETS	Expendable Trust Funds						TOTAL	
	Conley Poor Fund		Contributions Fund		REDI Trust Fund		2011	2010
	2011	2010	2011	2010	2011	2010	2011	2010
Cash and cash equivalents	\$143,078	\$95,367	\$614,007	\$868,138	\$203,685	\$134,644	\$2,448,676	\$2,365,566
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	5,743,955	5,282,104
Accounts receivable	0	0	847	780	0	4,425	847	5,205
Tax bills receivable	0	0	0	0	0	0	775,804	726,038
Allowance for uncollectible taxes	0	0	0	0	0	0	(69,709)	(56,448)
Accrued interest	256	225	1,076	2,012	363	304	348,075	411,745
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	1,787,598	2,100,109
Other assets	0	0	0	0	2,500	2,500	2,500	2,500
Investments	0	0	0	0	0	0	85,327,436	84,026,236
Property, plant, and equipment	0	0	0	0	0	0	11,687	11,687
Accumulated depreciation	0	0	0	0	0	0	(11,687)	(11,687)
TOTAL ASSETS	\$143,334	\$95,592	\$615,930	\$870,930	\$206,548	\$141,873	\$96,365,182	\$94,863,055
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$151	\$722	\$739	\$2,362	\$12,758	\$18,384	\$18,353	\$21,468
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	83,617	80	1,935,758	1,498,574
TOTAL LIABILITIES	151	722	739	2,362	96,375	18,464	1,954,111	1,520,042
FUND EQUITY :								
Non Spendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	379,441	565,654	0	0	379,441	565,654
Committed	0	0	0	0	0	0	6,906,079	6,710,867
Assigned	0	0	235,750	302,914	0	0	235,750	302,914
Unassigned	143,183	94,870	0	0	110,173	123,409	85,389,801	84,263,578
TOTAL FUND EQUITY	143,183	94,870	615,191	868,568	110,173	123,409	94,411,071	93,343,013
TOTAL LIABILITIES AND FUND EQUITY	\$143,334	\$95,592	\$615,930	\$870,930	\$206,548	\$141,873	\$96,365,182	\$94,863,055

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CITY OF COLUMBIA, MISSOURI
TRUST FUNDS

PENSION TRUST AND AGENCY FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2011	2010	2011	2010	2011	2010	2011	2010
CURRENT ASSETS:								
Cash and cash equivalents	\$818,265	\$715,930	\$565,056	\$489,753	\$104,585	\$61,734	\$1,487,906	\$1,267,417
Receivables:								
Accrued interest	105,059	148,415	72,549	101,528	(23)	197	177,585	250,140
Due from other funds	0	0	0	0	0	0	0	0
Other Assets	0	0	0	0	0	0	0	0
Investments, at fair value	49,606,377	49,197,117	34,255,892	33,654,767	1,465,167	1,174,352	85,327,436	84,026,236
Total Current Assets	<u>50,529,701</u>	<u>50,061,462</u>	<u>34,893,497</u>	<u>34,246,048</u>	<u>1,569,729</u>	<u>1,236,283</u>	<u>86,992,927</u>	<u>85,543,793</u>
FIXED ASSETS:								
Property, plant, and equipment	6,913	6,940	4,774	4,747	0	0	11,687	11,687
Accumulated depreciation	(6,913)	(6,940)	(4,774)	(4,747)	0	0	(11,687)	(11,687)
Net Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>50,529,701</u>	<u>50,061,462</u>	<u>34,893,497</u>	<u>34,246,048</u>	<u>1,569,729</u>	<u>1,236,283</u>	<u>86,992,927</u>	<u>85,543,793</u>
LIABILITIES								
Accounts payable	2,783	0	1,922	0	0	0	4,705	0
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	1,394,315	978,390	457,462	520,104	0	0	1,851,777	1,498,494
Total Liabilities	<u>1,397,098</u>	<u>978,390</u>	<u>459,384</u>	<u>520,104</u>	<u>0</u>	<u>0</u>	<u>1,856,482</u>	<u>1,498,494</u>
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS *	<u>\$49,132,603</u>	<u>\$49,083,072</u>	<u>\$34,434,113</u>	<u>\$33,725,944</u>	<u>\$1,569,729</u>	<u>\$1,236,283</u>	<u>\$85,136,445</u>	<u>\$84,045,299</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, 2011 AND 2010

	Designated Loan and Special Tax Bill Investment Fund	
	2011	2010
OPERATING REVENUES:		
Investment revenue	<u>\$210,964</u>	<u>\$268,248</u>
OPERATING EXPENSES:		
Intragovernmental	2,416	2,885
Utilities, services, and miscellaneous	<u>13,336</u>	<u>825</u>
TOTAL OPERATING EXPENSES	<u>15,752</u>	<u>3,710</u>
OPERATING INCOME (LOSS)	<u>195,212</u>	<u>264,538</u>
NONOPERATING REVENUES (EXPENSES)		
Miscellaneous Revenue	<u>0</u>	<u>0</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>0</u>	<u>0</u>
NET INCOME	195,212	264,538
FUND BALANCE, BEGINNING OF PERIOD	<u>8,210,867</u>	<u>7,946,329</u>
FUND BALANCE, END OF PERIOD	<u><u>\$8,406,079</u></u>	<u><u>\$8,210,867</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

	Designated Loan and Special Tax Bill Investment Fund	
	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$195,212	\$264,538
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(210,964)	(268,249)
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	312,511	(734,711)
Increase (decrease) in other liabilities	364	(8,799)
Total other non operating revenue	0	0
Net cash provided by (used for) operating activities	297,123	(747,221)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	201,232	257,004
Purchase of tax bills	(87,556)	(67,760)
Sale of tax bills	51,052	60,609
Net cash provided by (used for) investing activities	164,728	249,853
Net increase (decrease) in cash and cash equivalents	461,851	(497,368)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	5,282,104	5,779,472
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$5,743,955	\$5,282,104
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	\$5,743,955	\$5,282,104
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$5,743,955	\$5,282,104

**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, 2011 AND 2010

	Conley Poor Fund		Contributions Fund	
	2011	2010	2011	2010
REVENUES:				
Investment revenue	\$3,814	\$3,377	\$18,325	\$36,468
Revenue from other governmental units	0	0	0	0
Miscellaneous	50,439	45,723	236,175	61,926
TOTAL REVENUES	<u>54,253</u>	<u>49,100</u>	<u>254,500</u>	<u>98,394</u>
EXPENDITURES:				
Current:				
Policy development and administration	0	0	0	0
Health and environment	5,940	6,257	0	0
Personal development	0	0	10,488	6,698
TOTAL EXPENDITURES	<u>5,940</u>	<u>6,257</u>	<u>10,488</u>	<u>6,698</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>48,313</u>	<u>42,843</u>	<u>244,012</u>	<u>91,696</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	0	0	0	0
Operating transfers to other funds	0	0	(497,389)	(114,603)
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>0</u>	<u>(497,389)</u>	<u>(114,603)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	48,313	42,843	(253,377)	(22,907)
FUND BALANCE, BEGINNING OF PERIOD	94,870	52,027	868,568	891,475
Equity transfers to other funds	0	0	0	0
FUND BALANCE, END OF PERIOD	<u>\$143,183</u>	<u>\$94,870</u>	<u>\$615,191</u>	<u>\$868,568</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, 2011 AND 2010

REDI Trust Fund		TOTAL	
2011	2010	2011	2010
\$5,277	\$6,623	\$27,416	\$46,468
0	0	0	0
<u>259,115</u>	<u>238,813</u>	<u>545,729</u>	<u>346,462</u>
<u>264,392</u>	<u>245,436</u>	<u>573,145</u>	<u>392,930</u>
277,628	244,560	277,628	244,560
0	0	5,940	6,257
<u>0</u>	<u>0</u>	<u>10,488</u>	<u>6,698</u>
<u>277,628</u>	<u>244,560</u>	<u>294,056</u>	<u>257,515</u>
<u>(13,236)</u>	<u>876</u>	<u>279,089</u>	<u>135,415</u>
0	0	0	0
<u>0</u>	<u>0</u>	<u>(497,389)</u>	<u>(114,603)</u>
<u>0</u>	<u>0</u>	<u>(497,389)</u>	<u>(114,603)</u>
(13,236)	876	(218,300)	20,812
123,409	122,533	1,086,847	1,066,035
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$110,173</u>	<u>\$123,409</u>	<u>\$868,547</u>	<u>\$1,086,847</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

CONLEY POOR FUND	2011	2010
REVENUES:		
Investment revenue	\$3,814	\$3,377
Miscellaneous	<u>50,439</u>	<u>45,723</u>
TOTAL REVENUES	\$54,253	\$49,100
EXPENDITURES:		
Current:		
Health and environment:		
Services and miscellaneous	<u>5,940</u>	<u>6,257</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>\$48,313</u></u>	<u><u>\$42,843</u></u>
 CONTRIBUTIONS FUND		
REVENUES:		
Investment revenue	\$18,325	\$36,468
Revenue from other governmental units	0	0
Miscellaneous	<u>236,175</u>	<u>61,926</u>
TOTAL REVENUES	<u>254,500</u>	<u>98,394</u>
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	4,897	1,739
Travel and training	0	0
Intragovernmental	522	538
Utilities, services, and miscellaneous	5,069	4,421
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>10,488</u>	<u>6,698</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$244,012</u></u>	<u><u>\$91,696</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

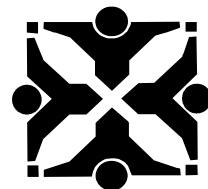
EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

REDI TRUST FUND	2011	2010
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	140,300	95,650
Contributions – City	30,000	58,000
Contributions – County	35,000	35,000
Contributions – University	15,000	15,000
Investment revenue	5,277	6,623
Miscellaneous	38,815	35,163
TOTAL REVENUES	264,392	245,436
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	15,469	18,781
Travel and training	56,103	45,195
Intragovernmental charges	0	241
Utilities, services, and miscellaneous	206,056	180,343
Capital outlay	0	0
TOTAL EXPENDITURES	277,628	244,560
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$13,236)	\$876

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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, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
GENERAL FIXED ASSETS:		
Land	\$40,955,571	\$39,761,586
Buildings	72,341,883	56,390,256
Improvements other than buildings	25,480,260	21,452,066
Infrastructure	240,544,310	212,571,617
Furniture, fixtures, and equipment	32,527,609	29,944,338
Construction in progress	<u>13,495,466</u>	<u>32,786,536</u>
TOTAL GENERAL FIXED ASSETS	<u>\$425,345,099</u>	<u>\$392,906,399</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	\$131,823,084	\$81,542,368
Special Revenue Funds	25,414,794	25,414,794
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	101,828,421	99,964,399
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	11,336,168	11,336,168
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	<u>136,080,503</u>	<u>155,786,541</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$425,345,099</u>	<u>\$392,906,399</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
SEPTEMBER 30, 2011

	<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	137,399	0	0	47,758	89,641
Finance	96,314	0	0	0	96,314
Human Resources	6,800	0	0	0	6,800
City Counselor	19,497	0	0	0	19,497
Public Works Administration	6,227	0	0	0	6,227
Public Works Engineering	225,536	0	0	0	225,536
Public Works Public Buildings	56,050,037	3,145,204	52,599,396	295,139	10,298
Convention and Tourism	483,577	157,604	305,622	0	20,351
Cultural Affairs	0	0	0	0	0
REDI	5,695	0	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	57,044,186	3,302,808	52,905,018	342,897	493,463
PUBLIC SAFETY:					
Police	6,327,312	17,000	1,583,593	39,817	4,686,902
Fire	24,842,610	1,106,584	11,790,675	919,839	11,025,512
Animal Control	31,479	0	0	0	31,479
Municipal Court	147,494	0	0	0	147,494
Joint Communications	3,804,729	0	0	54,645	3,750,084
Civil Defense	503,395	0	0	0	503,395
City Prosecutor	0	0	0	0	0
TOTAL PUBLIC SAFETY	35,657,019	1,123,584	13,374,268	1,014,301	20,144,866
TRANSPORTATION:					
Streets	252,633,715	2,119,674	3,073,574	241,134,560	6,305,907
Traffic	848,736	0	0	0	848,736
TOTAL TRANSPORTATION	253,482,451	2,119,674	3,073,574	241,134,560	7,154,643
HEALTH AND ENVIRONMENT:					
Health Services	271,191	0	0	0	271,191
Planning	95,428	0	0	73,500	21,928
Protective Inspection	232,890	0	0	0	232,890
Community Development	23,033	0	0	0	23,033
Office of Neighborhood Services	48,990	0	0	0	48,990
TOTAL HEALTH AND ENVIRONMENT	671,532	0	0	73,500	598,032
PERSONAL DEVELOPMENT:					
Parks and Recreation	64,994,445	34,409,505	2,989,023	23,459,312	4,136,605
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	64,994,445	34,409,505	2,989,023	23,459,312	4,136,605
Total General Fixed Assets Allocated to Functions	411,849,633	<u>\$40,955,571</u>	<u>\$72,341,883</u>	<u>\$266,024,570</u>	<u>\$32,527,609</u>
CONSTRUCTION IN PROGRESS	13,495,466				
TOTAL GENERAL FIXED ASSETS	<u>\$425,345,099</u>				

CITY OF COLUMBIA, MISSOURI

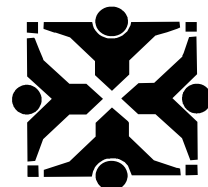
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	General Fixed Assets October 1, 2010	Additions	Deductions	General Fixed Assets September 30, 2011
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	13,104
City Manager	64,807	72,592	0	137,399
Finance	96,314	0	0	96,314
Human Resources	6,800	0	0	6,800
City Counselor	19,497	0	0	19,497
Public Works Administration	6,227	0	0	6,227
Public Works Engineering	295,971	28,604	99,038	225,537
Public Works Public Buildings Convention and Tourism	39,010,458	17,999,720	960,142	56,050,036
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>40,002,451</u>	<u>18,100,916</u>	<u>1,059,180</u>	<u>57,044,187</u>
PUBLIC SAFETY:				
Police	6,217,583	525,832	416,103	6,327,312
Fire	24,186,542	736,872	80,805	24,842,609
Animal Control	31,479	0	0	31,479
Municipal Court	132,156	15,339	0	147,495
Joint Communications	3,026,071	796,657	18,000	3,804,728
Civil Defense	419,079	84,317	0	503,396
City Prosecutor	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PUBLIC SAFETY	<u>34,012,910</u>	<u>2,159,017</u>	<u>514,908</u>	<u>35,657,019</u>
TRANSPORTATION:				
Streets	224,143,059	29,591,966	1,101,310	252,633,715
Traffic	648,862	250,575	50,701	848,736
	<u>648,862</u>	<u>250,575</u>	<u>50,701</u>	<u>848,736</u>
TOTAL TRANSPORTATION	<u>224,791,921</u>	<u>29,842,541</u>	<u>1,152,011</u>	<u>253,482,451</u>
HEALTH AND ENVIRONMENT:				
Health services	147,913	123,278	0	271,191
Planning	95,428	0	0	95,428
Protective Inspection	171,994	117,631	56,735	232,890
Community development	23,033	0	0	23,033
Office of Neighborhood Services	48,989	0	0	48,989
	<u>48,989</u>	<u>0</u>	<u>0</u>	<u>48,989</u>
TOTAL HEALTH AND ENVIRONMENT	<u>487,357</u>	<u>240,909</u>	<u>56,735</u>	<u>671,531</u>
PERSONAL DEVELOPMENT:				
Parks and Recreation	60,825,224	4,299,563	130,342	64,994,445
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>60,825,224</u>	<u>4,299,563</u>	<u>130,342</u>	<u>64,994,445</u>
CONSTRUCTION IN PROGRESS	<u>32,786,536</u>	<u>21,334,472</u>	<u>40,625,542</u>	<u>13,495,466</u>
TOTAL GENERAL FIXED ASSETS	<u><u>\$392,906,399</u></u>	<u><u>\$75,977,418</u></u>	<u><u>\$43,538,718</u></u>	<u><u>\$425,345,099</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, 2011 AND 2010

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2011	2010
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	3,598,228	3,494,822
Amount to be provided	10,571,772	13,150,178
Special Obligation Notes 2007A:		
Amount available in Debt Service Funds	0	43,176
Amount to be provided	0	951,824
Special Obligation Bonds 2008B:		
Amount available in Debt Service Funds	2,931,244	2,822,372
Amount to be provided	22,598,756	23,722,628
Lemone Note		
Amount available in Debt Service Funds	2,648,498	0
Amount to be provided	8,526,791	0
Accrued Compensated Absences:		
Amount to be provided	2,765,792	2,751,495
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$53,641,081</u>	<u>\$46,936,495</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special obligation bonds payable 2006B	14,170,000	16,645,000
Special obligation notes payable 2007A	0	995,000
Special obligation bonds payable 2008B	25,530,000	26,545,000
Lemone Note	11,175,289	0
Accrued compensated absences	2,765,792	2,751,495
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$53,641,081</u>	<u>\$46,936,495</u>

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CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE YEARS ENDED SEPTEMBER 30, 2011 AND 2010

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2011	2010	2011	2010	2011	2010
BALANCE, BEGINNING OF PERIOD	\$6,360,370	\$5,778,995	\$40,576,125	\$44,517,010	\$46,936,495	\$50,296,005
Additions:						
Increase in accrued compensated absences	0	0	14,297	220,490	14,297	220,490
Special obligation bonds	0	0	0	0	0	0
Lemone Trust	11,787,718	0	(7,995)	0	11,779,723	0
Total Additions	11,787,718	0	6,302	220,490	11,794,020	220,490
Deductions:						
Maturities:						
Lemone Trust	0	0	604,434	0	604,434	0
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	3,490,000	2,625,000	3,490,000	2,625,000
Special Oligation Notes	0	0	995,000	955,000	995,000	955,000
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	5,089,434	3,580,000	5,089,434	3,580,000
Increase (decrease) in fund balance of Debt Service Funds	(8,970,118)	581,375	8,970,118	(581,375)	0	0
BALANCE, END OF PERIOD	\$9,177,970	\$6,360,370	\$44,463,111	\$40,576,125	\$53,641,081	\$46,936,495

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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.

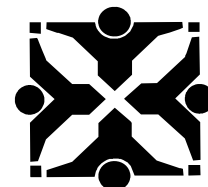
Revenue Capacity Information - is intended to assist users in understanding and assessing the factors affecting the City's ability to generate its own-source revenues, sales tax and property tax.

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 TEN FISCAL YEARS

(accrual basis of accounting)

	Fiscal Year			
	2011	2010	2009	2008
Governmental Activities				
Invested in capital assets, net of related debt	\$ 302,588,445	\$ 282,847,173	\$ 260,097,787	\$ 244,275,475
Restricted for:				
Debt service	9,177,970	8,918,365	5,778,995	5,503,137
Capital projects	40,660,673	41,106,562	46,490,295	38,560,449
Nonexpendable	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	6,906,079	6,710,867	6,446,329	6,147,453
Other purposes	16,508,073	20,758,215	20,157,428	21,108,040
Unrestricted	39,060,566	38,429,987	35,215,173	37,860,189
Total governmental activities net assets	<u>\$ 416,401,806</u>	<u>\$ 400,271,169</u>	<u>\$ 375,686,007</u>	<u>\$ 354,954,743</u>
Business-type activities				
Invested in capital assets, net of related debt	\$ 307,497,810	\$ 310,054,260	\$ 283,331,995	\$ 276,597,165
Restricted for:				
Debt service	12,411,147	11,165,691	11,478,081	7,851,943
Capital projects	9,279,147	2,988,585	290,464	1,107,426
Nonexpendable	-	-	-	-
Other purposes	2,274,042	2,253,899	2,210,713	2,167,641
Unrestricted	87,614,040	75,790,214	85,495,521	86,655,622
Total business-type activities net assets	<u>\$ 419,076,186</u>	<u>\$ 402,252,649</u>	<u>\$ 382,806,774</u>	<u>\$ 374,379,797</u>
Primary government				
Invested in capital assets, net of related debt	\$ 610,086,255	\$ 592,901,433	\$ 543,429,782	\$ 520,872,640
Restricted for:				
Debt service	21,589,117	20,084,056	17,257,076	13,355,080
Capital projects	49,939,820	44,095,147	46,780,759	39,667,875
Nonexpendable	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	6,906,079	6,710,867	6,446,329	6,147,453
Other purposes	18,782,115	23,012,114	22,368,141	23,275,681
Unrestricted	126,674,606	114,220,201	120,710,694	124,515,811
Total primary government net assets	<u>\$ 835,477,992</u>	<u>\$ 802,523,818</u>	<u>\$ 758,492,781</u>	<u>\$ 729,334,540</u>

Table 1, cont.

City of Columbia, Missouri

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

Fiscal Year					
2007	2006	2005	2004	2003	2002
\$ 216,858,792	\$ 167,789,506	\$ 116,334,515	\$ 96,703,253	\$ 85,230,651	\$ 76,070,225
3,076,665	2,882,312	7,736,146	6,328,241	4,966,497	5,107,568
22,792,647	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
-	-	-	-	-	-
19,624,016	18,609,711	26,054,567	26,052,473	23,263,119	21,560,141
48,580,507	45,762,290	38,228,502	41,022,565	42,099,003	39,652,856
<u>\$ 310,932,627</u>	<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>
\$ 272,485,494	\$ 261,159,491	\$ 222,079,198	\$ 206,726,083	\$ 197,808,011	\$ 182,254,913
8,112,494	8,436,741	3,860,962	7,068,586	6,819,949	5,780,215
1,379,024	40,660	138,672	-	75,000	1,361,638
-	-	-	-	-	-
2,110,973	2,455,793	1,101,908	1,088,999	1,088,999	1,044,212
74,352,607	59,075,672	87,576,592	81,101,041	79,325,217	86,224,482
<u>\$ 358,440,592</u>	<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>
\$ 489,344,286	\$ 428,948,997	\$ 338,413,713	\$ 303,429,336	\$ 283,038,662	\$ 258,325,138
11,189,159	11,319,053	11,597,108	13,396,827	11,786,446	10,887,783
24,171,671	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
-	-	-	-	-	-
21,734,989	21,065,504	27,156,475	27,141,472	24,352,118	22,604,353
122,933,114	104,837,962	125,805,094	122,123,606	121,424,220	125,877,338
<u>\$ 669,373,219</u>	<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 TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2011	2010	2009	2008
Expenses				
Governmental activities:				
Policy development and administration	\$ 19,240,568	\$ 18,810,092	\$ 14,427,609	\$ 15,762,421
Public safety	39,177,408	38,075,595	38,011,371	36,142,924
Transportation	12,782,598	12,129,815	11,198,089	10,104,040
Health and environment	10,376,671	9,209,905	8,903,255	8,403,019
Personal development	6,724,219	11,004,972	10,344,600	10,350,937
Miscellaneous nonprogrammed activities	-	-	-	-
Interest on long-term debt	2,375,909	1,985,817	2,149,871	1,595,972
Total governmental activities expenses	<u>90,677,373</u>	<u>91,216,196</u>	<u>85,034,795</u>	<u>82,359,313</u>
Business-type activities:				
Electric utility	111,974,736	107,836,042	99,694,306	91,847,957
Water Utility	15,850,805	14,559,336	16,021,650	14,517,123
Sanitary Sewer Utility	12,738,819	12,507,201	12,030,951	10,970,073
Regional Airport	2,471,114	2,488,947	2,232,666	2,107,172
Public Transportation	5,974,604	5,547,130	5,382,338	5,069,495
Solid Waste Utility	14,282,699	14,131,288	13,747,082	14,044,574
Parking Facilities	2,358,564	1,748,966	1,295,897	1,432,705
Recreation Services	6,884,213	6,863,924	6,823,710	6,804,775
Railroad	1,085,623	878,449	941,661	980,760
Storm Water Utility	1,254,303	1,284,941	1,654,512	1,548,103
Total business-type activities expenses	<u>174,875,480</u>	<u>167,846,224</u>	<u>159,824,773</u>	<u>149,322,737</u>
Total primary government expenses	<u>\$ 265,552,853</u>	<u>\$ 259,062,420</u>	<u>\$ 244,859,568</u>	<u>\$ 231,682,050</u>
Program Revenues				
Governmental Activities:				
Charges for services:				
Policy Development and Administration	\$ 11,181,841	\$ 12,020,506	\$ 7,931,919	\$ 6,900,361
Public Safety	2,446,392	2,324,632	1,781,033	1,657,240
Transportation	191,711	186,584	243,700	252,885
Health and Environment	2,623,846	1,087,198	1,026,327	1,106,543
Operating grants and contributions	6,891,283	8,754,370	7,410,843	7,777,301
Capital grants and contributions	10,716,352	13,187,432	15,608,834	28,476,557
Total governmental activities program revenues	<u>34,051,425</u>	<u>37,560,722</u>	<u>34,002,656</u>	<u>46,170,887</u>
Business-type activities:				
Charges for services:				
Electric utility	127,546,900	120,448,779	110,753,285	106,481,160
Water Utility	20,331,142	17,354,581	15,876,107	15,314,326
Sanitary Sewer Utility	14,523,432	12,275,136	10,654,076	9,312,516
Regional Airport	684,631	599,804	481,984	434,980
Public Transportation	1,671,933	1,517,701	1,447,616	1,240,255
Solid Waste Utility	16,635,234	15,045,374	14,074,055	14,120,946
Parking Facilities	2,038,935	1,796,627	1,737,094	1,593,938
Recreation Services	4,136,896	4,079,714	4,120,606	3,848,181
Railroad	828,593	824,472	662,749	1,190,026
Storm Water Utility	1,233,891	1,138,804	1,229,374	1,391,760
Operating grants and contributions	1,844,800	1,723,698	2,026,465	1,588,506
Capital grants and contributions	3,176,929	9,376,080	2,476,997	4,366,361
Total business-type activities program revenues	<u>194,653,317</u>	<u>186,180,770</u>	<u>165,540,408</u>	<u>160,882,955</u>
Total primary government program revenues	<u>\$ 228,704,742</u>	<u>\$ 223,741,492</u>	<u>\$ 199,543,064</u>	<u>\$ 207,053,842</u>
Net (Expense)/Revenue				
Governmental activities	\$ (56,625,948)	\$ (53,655,474)	\$ (51,032,139)	\$ (36,188,426)
Business-type activities	19,777,837	18,334,546	5,715,635	11,560,218
Total primary government net expense	<u>\$ (36,848,111)</u>	<u>\$ (35,320,928)</u>	<u>\$ (45,316,504)</u>	<u>\$ (24,628,208)</u>
General Revenues and Other Changes in Net Assets				
Governmental activities:				
Taxes				
Property taxes	\$ 7,026,844	\$ 10,849,831	\$ 10,703,734	\$ 10,724,486
Sales tax	40,538,522	38,296,731	37,615,054	38,669,141
Other taxes	14,274,548	14,148,024	13,557,057	13,687,438
Investment revenue	2,717,257	4,598,349	6,163,536	6,031,249
Miscellaneous	2,873,628	2,998,383	2,753,039	5,348,082
Transfers	9,275,101	7,349,318	6,110,870	5,750,147
Total governmental activities	<u>76,705,900</u>	<u>78,240,636</u>	<u>76,903,290</u>	<u>80,210,543</u>
Business-type activities				
Investment revenues	4,344,222	6,680,164	6,760,213	6,064,180
Miscellaneous	1,976,579	1,780,483	2,061,999	4,064,955
Transfers	(9,275,101)	(7,349,318)	(6,110,870)	(5,750,147)
Total business-type activities	<u>(2,954,300)</u>	<u>1,111,329</u>	<u>2,711,342</u>	<u>4,378,988</u>
Total primary government	<u>\$ 73,751,600</u>	<u>\$ 79,351,965</u>	<u>\$ 79,614,632</u>	<u>\$ 84,589,531</u>
Change in Net Assets				
Governmental activities	\$ 20,079,952	\$ 24,585,162	\$ 25,871,151	\$ 44,022,117
Business-type activities	16,823,537	19,445,875	8,426,977	15,939,206
Total primary government	<u>\$ 36,903,489</u>	<u>\$ 44,031,037</u>	<u>\$ 34,298,128</u>	<u>\$ 59,961,323</u>

Table 2, cont.

City of Columbia, Missouri

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

Fiscal Year					
2007	2006	2005	2004	2003	2002
\$ 16,162,970	\$ 14,047,440	\$ 14,712,020	\$ 11,532,002	\$ 10,012,258	\$ 9,486,747
34,547,514	32,167,354	29,704,634	27,615,723	26,447,188	25,307,596
9,989,096	8,168,999	7,700,932	5,895,028	5,600,113	5,674,399
8,343,812	7,639,076	7,058,136	6,685,175	6,134,136	5,854,326
9,832,710	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
1,189,668	458,311	571,672	608,792	834,347	1,206,283
<u>80,065,770</u>	<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>
84,599,965	85,180,682	72,115,157	63,246,225	58,943,254	54,872,564
13,783,103	12,708,293	11,440,612	9,958,766	9,444,314	9,297,790
10,475,106	10,200,386	9,297,703	9,216,293	8,979,382	8,649,912
2,064,326	1,915,995	1,812,969	1,808,651	1,671,071	1,601,094
4,501,492	4,125,604	3,562,176	3,252,432	3,044,024	2,936,602
12,505,734	11,480,727	11,805,562	10,692,045	10,432,357	10,293,259
1,362,421	1,664,290	1,756,122	1,745,467	1,755,804	1,841,303
6,433,091	6,359,714	6,230,875	5,844,897	5,704,862	4,443,406
954,111	885,845	866,061	712,513	661,508	529,662
1,445,133	1,325,696	1,287,269	1,048,514	989,921	983,738
<u>138,124,482</u>	<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>\$ 218,190,252</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>
\$ 6,601,539	\$ 6,045,300	\$ 5,338,128	\$ 4,778,358	\$ 4,439,151	\$ 3,771,928
1,698,523	1,562,965	1,719,602	1,900,346	1,939,952	1,805,673
428,045	843,248	526,174	472,404	972,989	487,922
1,270,739	1,548,181	1,384,242	1,262,235	1,175,925	946,576
6,019,212	5,423,564	4,587,226	4,758,522	4,325,098	3,890,031
<u>37,822,556</u>	<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>53,840,614</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>
100,857,750	90,700,695	78,523,327	67,983,301	65,043,670	62,947,076
16,071,201	14,859,481	13,822,937	11,407,029	11,219,163	10,341,415
9,071,132	8,873,887	8,647,406	7,970,035	7,326,327	6,921,849
462,054	571,802	588,194	583,835	551,350	467,031
1,172,095	1,054,996	779,326	713,121	496,636	450,404
12,966,592	12,583,784	11,338,115	10,906,469	10,311,376	9,626,014
1,562,110	1,657,637	1,641,734	1,675,667	1,707,745	1,694,281
3,952,786	4,049,440	3,905,351	3,620,897	3,354,222	2,458,986
1,042,370	851,388	847,329	621,322	470,738	389,497
1,380,233	1,588,339	1,510,819	1,394,510	1,402,768	1,106,091
1,532,740	1,706,958	919,617	1,261,263	1,304,361	1,166,886
9,643,692	10,546,398	9,203,715	6,600,749	4,703,521	6,369,450
<u>159,714,755</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>\$ 213,555,369</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>
\$ (26,225,156)	\$ (19,010,497)	\$ (42,385,859)	\$ (35,685,871)	\$ (42,620,258)	\$ (42,496,952)
21,590,273	13,197,573	11,553,364	7,212,395	6,265,380	8,489,650
<u>\$ (4,634,883)</u>	<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>
\$ 10,301,967	\$ 9,818,770	\$ 9,295,077	\$ 8,601,981	\$ 8,247,466	\$ 8,228,712
38,745,372	38,290,388	35,593,421	33,549,370	31,612,249	30,725,843
11,157,118	10,995,778	10,389,422	9,930,006	9,597,030	8,819,608
6,518,778	3,944,122	2,554,155	2,151,560	1,478,964	6,542,331
1,994,256	1,579,152	1,557,884	1,320,073	1,465,309	1,158,765
4,981,765	3,075,173	1,631,800	1,002,251	479,753	340,740
<u>73,699,256</u>	<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>
6,689,670	4,283,787	2,980,338	2,497,648	1,895,527	6,559,492
3,974,057	2,004,838	5,870,721	2,159,741	770,562	1,716,625
(4,981,765)	(3,075,173)	(1,631,800)	(1,002,251)	(479,753)	(340,740)
5,681,962	3,213,452	7,219,259	3,655,138	2,186,336	7,935,377
<u>\$ 79,381,218</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>
\$ 47,474,100	\$ 48,692,886	\$ 18,635,900	\$ 20,869,370	\$ 10,260,513	\$ 13,319,047
27,272,235	16,411,025	18,772,623	10,867,533	8,451,716	16,425,027
<u>\$ 74,746,335</u>	<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 TEN FISCAL YEARS

(modified accrual basis of accounting)

Pre-GASB 54

Fiscal Year

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
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>

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

Post-GASB 54

Fiscal Year

	<u>2011</u>	<u>2010</u>
General Fund		
Nonspendable	\$ 421,250	\$ 550,483
Restricted	-	400,827
Committed	737,491	503,067
Assigned	3,099,217	6,391,299
Unassigned	23,660,321	18,759,242
Total general fund	<u>\$ 27,918,279</u>	<u>\$ 26,604,918</u>
All Other Governmental Funds		
Nonspendable	\$ 1,502,053	\$ 1,503,064
Restricted	25,486,928	32,812,393
Committed	10,755,442	11,531,443
Assigned	39,227,961	36,047,628
Unassigned	-	-
Total all other governmental funds	<u>\$ 76,972,384</u>	<u>\$ 81,894,528</u>

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

2010 data was restated for GASB 54 comparable presentation.

Table 3, cont.

City of Columbia, Missouri

**FUND BALANCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS**

(modified accrual basis of accounting)

Pre-GASB 54

Fiscal Year

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ 1,445,303	\$ 1,498,105	\$ 1,756,304	\$ 1,036,088	\$ 885,596
16,760,474	15,494,288	16,383,104	15,357,779	13,617,008
<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 TEN FISCAL YEARS

(modified accrual basis of accounting)

	Fiscal Year			
	2011	2010	2009	2008
REVENUES				
General property taxes	\$ 7,026,844	\$ 10,849,831	\$ 10,703,734	\$ 10,511,523
Sales tax	40,538,522	38,296,731	37,615,054	38,669,141
Other local taxes	13,614,566	13,504,093	13,199,548	13,387,438
Licenses and permits	864,719	835,864	842,850	835,668
Fines	2,049,392	1,900,869	1,457,963	1,367,376
Fees and service charges	2,916,163	2,214,818	1,917,453	2,137,096
Special assessment taxes	-	-	-	-
Intragovernmental revenue	4,139,602	4,200,389	4,025,046	3,634,049
Revenue from other governmental units	15,717,748	17,624,734	17,295,161	13,628,052
Lease revenue	1,267,667	-	-	-
Investment revenue	2,447,870	4,258,602	5,789,199	5,512,478
Miscellaneous	2,873,628	2,998,383	2,753,039	5,348,082
Total Revenues	<u>93,456,721</u>	<u>96,684,314</u>	<u>95,599,047</u>	<u>95,030,903</u>
EXPENDITURES				
Current:				
Policy development and administration	11,268,430	12,143,800	12,013,837	11,717,872
Public safety	37,847,252	36,661,665	35,970,659	34,271,625
Transportation	7,821,261	7,775,001	7,092,854	6,339,224
Health and environment	10,411,813	9,170,450	8,824,133	8,338,490
Personal development	5,998,949	10,206,251	9,719,922	9,683,200
Misc. nonprogrammed activities	815,943	921,771	1,238,802	1,145,650
Capital outlay	32,825,543	36,014,773	42,008,951	17,256,742
Debt service:				
Redemption of serial bonds	5,089,434	3,580,000	3,205,000	3,070,000
Interest	2,427,400	2,081,731	2,242,906	1,593,623
Fiscal agent fees	661	661	661	238,954
Total Expenditures	<u>114,506,686</u>	<u>118,556,103</u>	<u>122,317,725</u>	<u>93,655,380</u>
Excess (Deficiency) of Revenues over Expenditures	(21,049,965)	(21,871,789)	(26,718,678)	1,375,523
OTHER FINANCING SOURCES (USES)				
Transfers in	50,570,961	37,063,260	33,106,245	56,874,109
Transfers out	(40,960,187)	(29,255,307)	(26,939,792)	(51,061,200)
Issuance of 2006B S.O. Bonds	-	-	-	-
Issuance of 2007A S.O. Notes	-	-	-	-
Premium on 2006B S.O. Bonds	-	-	-	-
Issuance of 2008B S.O. Bonds	-	-	-	26,795,000
Premium on 2008B S.O. Bonds	-	-	-	202,067
Issuance of Lemone Trust Note	11,779,723	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Total Other Financing Sources (Uses)	<u>21,390,497</u>	<u>7,807,953</u>	<u>6,166,453</u>	<u>32,809,976</u>
Net Change in Fund Balances	<u>\$ 340,532</u>	<u>\$ (14,063,836)</u>	<u>\$ (20,552,225)</u>	<u>\$ 34,185,499</u>
Debt service as a percentage of noncapital expenditures	9.20%	6.86%	6.78%	6.42%

Table 4, cont.

City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

		Fiscal Year									
		2007	2006	2005	2004	2003	2002				
\$	9,967,339	\$	9,646,086	\$	8,585,445	\$	8,417,968	\$	8,340,896	\$	7,979,408
	38,745,372		38,290,388		35,593,421		33,549,370		31,612,249		30,725,843
	10,857,118		10,570,864		9,993,087		9,534,286		9,063,234		8,425,476
	833,247		798,325		766,084		696,271		692,256		651,697
	1,387,447		1,286,742		1,423,992		1,586,050		1,597,787		1,489,192
	2,379,845		3,056,936		2,659,583		2,503,391		2,359,639		1,840,341
	81,412		251,548		55,052		45,549		588,520		84,662
	3,353,142		3,270,654		3,093,319		3,052,749		2,985,738		2,862,384
	10,894,018		8,973,614		7,938,879		11,704,084		6,781,043		6,630,060
	-		-		-		-		-		-
	5,870,563		3,451,822		2,255,822		1,907,040		1,249,936		3,672,200
	1,994,256		1,579,152		1,557,884		1,320,073		1,465,309		1,153,687
	<u>86,363,759</u>		<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>
	10,390,474		9,768,892		9,223,803		8,378,763		8,079,480		7,775,482
	32,751,068		30,809,809		28,401,357		26,477,538		25,521,715		24,521,668
	6,880,329		5,932,842		5,893,676		4,314,145		4,116,302		4,203,240
	8,271,922		7,592,239		7,022,635		6,662,314		6,116,585		5,839,638
	9,253,029		8,501,244		8,110,722		7,790,423		8,135,545		7,789,741
	1,200,495		296,909		373,787		465,263		74,660		179,081
	24,574,512		13,197,225		12,978,663		8,434,463		8,181,392		6,677,557
	2,110,000		7,955,000		949,500		885,000		1,522,000		2,218,500
	1,266,232		393,351		578,002		614,692		687,333		843,827
	37,180		237,448		2,750		2,883		4,295		3,555
	<u>96,735,241</u>		<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>
	(10,371,482)		(3,508,828)		387,673		10,291,347		4,297,300		5,462,661
	34,906,932		57,996,676		27,133,709		22,826,021		19,617,349		20,271,856
	(29,948,435)		(55,396,800)		(26,336,561)		(21,733,770)		(19,128,291)		(20,214,080)
	-		25,615,000		-		-		-		-
	3,740,000		-		-		-		-		-
	-		1,139,950		-		-		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	-		-		-		-		-		-
	-		(2,180,799)		-		-		-		-
	<u>8,698,497</u>		<u>27,174,027</u>		<u>797,148</u>		<u>1,092,251</u>		<u>489,058</u>		<u>57,776</u>
\$	<u>(1,672,985)</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>
	4.73%		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
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
2011	1,400,192,298	250,581,100	5,140,761	1,655,914,159	6,899,642,329	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>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
CITY TAX RATES:					
General Fund	\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
Debt Service Fund	0.00	0.00	0.00	0.00	0.00
Library Funds	<u>0.64</u>	<u>0.63</u>	<u>0.63</u>	<u>0.63</u>	<u>0.57</u>
Total City Tax Rate	<u>1.05</u>	<u>1.04</u>	<u>1.04</u>	<u>1.04</u>	<u>0.98</u>
SCHOOL DISTRICT	<u>4.75</u>	<u>4.94</u>	<u>4.94</u>	<u>4.94</u>	<u>4.69</u>
COUNTY TAX RATES:					
County	0.13	0.13	0.13	0.13	0.12
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	0.11
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>0.28</u>
STATE	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
TOTAL TAX RATIO FOR ALL OVERLAPPING GOVERNMENTS	<u>\$6.13</u>	<u>\$6.31</u>	<u>\$6.31</u>	<u>\$6.31</u>	<u>\$5.98</u>

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

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

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

Source: Certified Copy of Order, Boone County Court.

City of Columbia, Missouri

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

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
0.00	0.00	0.00	0.00	0.00
<u>0.53</u>	<u>0.53</u>	<u>0.52</u>	<u>0.52</u>	<u>0.52</u>
<u>0.94</u>	<u>0.94</u>	<u>0.93</u>	<u>0.93</u>	<u>0.93</u>
<u>4.67</u>	<u>4.71</u>	<u>4.73</u>	<u>4.77</u>	<u>4.85</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><u>\$5.92</u></u>	<u><u>\$5.96</u></u>	<u><u>\$5.97</u></u>	<u><u>\$6.01</u></u>	<u><u>\$6.09</u></u>

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Table 7

City of Columbia, Missouri

PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS AGO

Taxpayer	Type of Business	2011			2002		
		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	0.50%	8,161,402	4	0.80%
Columbia Mall Limited Partnership	Property/Developer	6,705,078	2	0.43%	8,268,325	3	0.81%
TKG Biscayne LLC	Property/Developer	6,473,891	3	0.41%	4,856,097	7	0.48%
Shelter Insurance	Insurance	5,616,484	4	0.36%	9,925,608	2	0.97%
COG Leasing Company LLP	Health Services	4,002,304	5	0.25%	--	--	--
Rayman Columbia Center Trust	Property/Developer	3,935,232	6	0.25%	3,777,439	10	0.37%
Broadway-Fairview Venture LLC	Property/Developer	3,896,005	7	0.25%	--	--	--
Rusk Rehabilitation Center	Health Services	3,783,072	8	0.24%	3,790,932	9	0.37%
Grindstone Plaza Development	Property/Developer	3,647,027	9	0.23%	--	--	--
The Links at Columbia	Property/Developer	3,581,500	10	0.23%	--	--	--
3M Company	Manufacturer	--	--	--	27,795,707	1	2.73%
Columbia Foods	Manufacturer	--	--	--	5,770,966	5	0.57%
Dan Hagan	Property/Developer	--	--	--	3,869,202	8	0.38%
Broadway Crossings II	Property/Developer	--	--	--	5,748,566	6	0.56%
		<u>\$ 49,447,964</u>		<u>3.15%</u>	<u>\$ 81,964,244</u>		<u>8.04%</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>
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
2011	6,515,190 (b)	6,425,234	98.62%	80,029

(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>
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%
6,505,263	99.85%	33,053	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	2010-2011	2009-2010
Customer charge	per month	\$7.20	\$6.95
All kWh	¢ per KWH	n/a	n/a
All kWh winter, first 750 kWh summer	¢ per KWH	9.440	9.275
Next 1,250 kWh summer	¢ per KWH	12.7700	12.6370
Electric Heating (October through May) All kWh	¢ per KWH	9.440	9.275
Electric Heating (October through May) Over 750 kWh	¢ per KWH	8.040	7.350
Heat Pump (October through May) All kWh	¢ per KWH	7.200	6.950
Heat Pump (October through May) Over 750 kWh	¢ per KWH	7.5680	6.8880
<u>SMALL GENERAL SERVICE RATE (per kilowatt hour)</u>			
Customer charge (single-phase)	per month	\$7.20	\$6.95
Customer charge (three-phase)	per month	\$9.58	\$9.30
All kWh	¢ per KWH	n/a	n/a
All kWh winter, first 1,500 kWh summer	¢ per KWH	9.300	9.036
Over 1,500 kWh summer	¢ per KWH	11.7470	11.7470
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	9.300	9.036
Electric Heating (October through May) Over 1,500 kWh	¢ per KWH	8.3700	8.1300
Heat pump (October through May) All kWh	¢ per KWH	9.300	9.036
Heat pump (October through May) over 1,500 kWh	¢ per KWH	7.9050	7.6800
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	\$4.00	\$4.65
100 Watt High Pressure Sodium (H.P.S.)	per month	\$4.17	\$5.00
175 Watt M.V.	per month	\$4.80	\$5.76
250 Watt M.V.	per month	\$6.79	\$8.15
250 Watt H.P.S.	per month	\$12.35	\$14.82
310 Watt H.P.S.	per month	n/a	\$16.18
400 Watt H.P.S.	per month	\$14.83	\$17.80
400 Watt M.V.	per month	\$9.62	\$11.55
700 Watt M.V.	per month	\$20.75	\$21.87
1,000 Watt M.V.	per month	n/a	\$29.27
100 Watt H.P.S. PTL	per month	\$9.31	\$11.18
175 Watt H.P.S. PTL	per month	\$9.26	\$11.11
<u>SPECIAL OUTDOOR LIGHTING</u>			
Customer Charge	per month	\$50.00	\$44.80
Cost per KWH	¢ per KWH	11.000	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, 2010. 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

2008-2009	2007-2008	2006-2007	2005-2006	2004-2005	2003-2004	2002-2003	2001-2002
\$6.56	\$6.25	\$5.80	\$5.50	\$5.00	\$4.50	\$4.50	\$4.50
n/a	n/a	n/a	n/a	n/a	6.17	6.17	6.17
8.750	8.330	7.660	7.156	6.70	n/a	n/a	n/a
11.8100	11.2456	9.958	8.587	7.37	n/a	n/a	n/a
8.750	8.330	7.660	7.156	n/a	5.50	5.50	5.50
7.000	6.664	6.128	5.725	5.36	n/a	n/a	n/a
6.560	6.250	5.800	5.500	5.00	5.00	4.50	4.50
6.560	6.2475	5.362	5.009	4.69	4.69	4.89	4.89
\$6.56	\$6.25	\$5.80	\$5.50	\$5.00	\$4.50	\$4.50	\$4.50
\$8.85	\$8.43	\$7.82	\$7.50	\$7.00	\$6.34	\$6.34	\$6.34
n/a	n/a	n/a	n/a	n/a	6.19	6.19	6.19
8.453	8.050	7.726	7.215	6.74	n/a	n/a	n/a
10.9890	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
8.453	n/a	n/a	n/a	n/a	n/a	n/a	n/a
8.0300	7.6475	7.3397	6.854	6.403	n/a	n/a	n/a
8.453	n/a	n/a	n/a	n/a	n/a	n/a	n/a
6.7630	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
\$4.65	\$4.43	\$4.22	\$4.22	\$4.22	\$4.22	\$4.22	\$4.22
\$5.00	\$4.76	\$4.53	\$4.53	\$4.53	\$4.53	\$4.53	\$4.53
\$5.76	\$5.49	\$5.23	\$5.23	\$5.23	\$5.23	\$5.23	\$5.23
\$8.15	\$7.76	\$7.39	\$7.39	\$7.39	\$7.39	\$7.39	\$7.39
\$14.82	\$14.11	\$13.44	\$13.44	\$13.44	\$13.44	\$13.44	\$13.44
\$16.18	\$15.41	\$14.68	\$14.68	\$14.68	\$14.68	\$14.68	\$14.68
\$17.80	\$16.95	\$16.14	\$16.14	\$16.14	\$16.14	\$16.14	\$16.14
\$11.55	\$11.00	\$10.48	\$10.48	\$10.48	\$10.48	\$10.48	\$10.48
\$21.87	\$20.83	\$19.84	\$19.84	\$19.84	\$19.84	\$19.84	\$19.84
\$29.27	\$27.88	\$26.55	\$26.55	\$26.55	\$26.55	\$26.55	\$26.55
\$11.18	\$10.65	\$10.14	\$10.14	\$10.14	\$10.14	\$10.14	\$10.14
\$11.11	\$10.58	\$10.08	\$10.08	\$10.08	\$10.08	\$10.08	\$10.08
\$44.80	\$44.80	\$44.80	\$40.00	\$40.00	\$29.53	\$29.53	\$29.53
10.875	10.875	10.875	9.71	8.95	8.95	8.95	8.95
n/a	n/a	n/a	\$8.39	\$8.39	\$8.39	\$8.39	\$8.39
n/a	n/a	n/a	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 2010 - 2011		FY 2009 - 2010	
	Summer	Nonsummer	Summer	Nonsummer
<u>LARGE GENERAL SERVICE RATE</u>				
Demand charge:				
First 25 KW or less billing demand	\$376.50	\$301.00	\$369.75	\$295.75
Additional KW	per KW \$15.06	\$12.04	\$14.79	\$11.83
Energy charge:				
All KW	¢ per KWH 5.50	4.780	5.40	4.697
<u>INDUSTRIAL SERVICE RATE</u>				
	Summer	Nonsummer	Summer	Nonsummer
Demand charge:				
First 750 KW or less billing demand	\$14,887.50	\$11,910.00	\$14,595.00	\$11,677.50
All additional KW	per KW \$19.85	\$15.88	\$19.46	\$15.57
Energy charge (All KWH)	¢ per KWH 4.434	3.800	4.347	3.728
	FY 2005 - 2006		FY 2004 - 2005	
	Summer	Nonsummer	Summer	Nonsummer
<u>LARGE GENERAL SERVICE RATE</u>				
Demand charge:				
First 25 KW or less billing demand	per KW \$292.75	\$234.25	\$270.00	\$216.00
Additional KW	per KW \$11.71	\$9.37	\$10.80	\$8.64
Energy charge:				
First 360 KWH per KW of billing demand	¢ per KWH 4.04	3.85	3.60	3.60
All additional KWH	¢ per KWH 4.04	3.85	3.60	3.60
<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, 2010. 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 2008 - 2009		FY 2007 - 2008		FY 2006 - 2007	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$360.75	\$288.50	\$343.50	\$274.75	\$316.50	\$253.25
\$14.43	\$11.54	\$13.74	\$10.99	\$12.66	\$10.13
5.22	4.54	4.97	4.32	4.58	3.98
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$14,100.00	\$11,280.00	\$12,195.00	\$9,757.50	\$11,287.50	\$9,030.00
\$18.80	\$15.04	\$16.26	\$13.01	\$15.05	\$12.04
4.20	3.60	3.565	3.10	3.077	2.93
FY 2003 - 2004		FY 2002 - 2003		FY 2001 - 2002	
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

		2010-2011		2009-2010	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$2.400	\$3.190	\$2.182	\$2.902
Commercial*: All CCF	per 100 CCF	\$2.222	\$2.955	\$2.020	\$2.687
Large Commercial*: All CCF	per 100 CCF	\$2.084	\$2.772	\$1.894	\$2.519
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 100% average for nonsummer use)	per 100 CCF	\$3.360	\$4.470	\$3.055	\$4.063
		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		\$6.96	\$9.26	\$6.33	\$8.42
1 inch		\$7.32	\$9.74	\$6.64	\$8.83
1 1/2 inch		\$10.78	\$14.34	\$8.60	\$11.44
2 inch		\$11.30	\$15.03	\$9.07	\$12.06
3 inch		\$19.40	\$25.32	\$19.04	\$25.32
4 inch		\$28.23	\$37.55	\$28.23	\$37.55
6 inch		\$54.28	\$72.91	\$54.28	\$72.19

		2005-2006		2004-2005	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$1.628	\$2.165	\$1.533	\$2.040
Commercial*: All CCF	per 100 CCF	\$1.487	\$1.978	\$1.410	\$1.880
Large Commercial*: All CCF	per 100 CCF	\$1.368	\$1.819	\$1.295	\$1.720
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 120% average for nonsummer use)	per 100 CCF	\$2.279	\$3.031	\$2.146	\$2.854
		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		\$5.40	\$7.18	\$5.00	\$6.65
1 inch		\$5.80	\$7.71	\$5.40	\$7.20
1 1/2 inch		\$8.35	\$11.11	\$7.75	\$10.30
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

Table 11, cont.

City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES
LAST TEN FISCAL YEARS

2008-2009		2007-2008		2006-2007	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$1.980	\$2.630	\$1.932	\$2.570	\$1.840	\$2.447
\$1.830	\$2.430	\$1.750	\$2.328	\$1.606	\$2.136
\$1.720	\$2.290	\$1.670	\$2.221	\$1.505	\$2.002
\$2.772	\$3.687	\$2.705	\$3.598	\$2.576	\$3.426
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
\$5.86	\$7.79	\$5.40	\$7.18	\$5.40	\$7.18
\$6.15	\$8.18	\$5.80	\$7.71	\$5.80	\$7.71
\$7.96	\$10.59	\$7.85	\$10.44	\$8.35	\$11.11
\$8.40	\$11.17	\$8.29	\$11.03	\$8.97	\$11.92
\$17.63	\$23.45	\$17.45	\$23.21	\$21.96	\$29.20
\$26.14	\$34.77	\$25.89	\$34.43	\$33.93	\$45.13
\$50.26	\$66.85	\$47.84	\$63.63	\$67.86	\$90.26

2003-2004		2002-2003		2001-2002	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$1.458	\$1.939	\$1.395	\$1.855	\$1.347	\$1.827
\$1.356	\$1.804	\$1.298	\$1.726	\$1.266	\$1.684
\$1.177	\$1.565	\$1.126	\$1.498	\$1.104	\$1.468
\$2.041	\$2.714	\$1.953	\$2.597	\$1.924	\$2.559
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
\$4.57	\$6.07	\$4.37	\$5.81	\$4.00	\$5.32
\$4.84	\$6.44	\$4.63	\$6.16	\$4.26	\$5.67
\$6.97	\$9.27	\$6.67	\$8.87	\$6.30	\$8.38
\$8.97	\$11.92	\$8.58	\$11.41	\$8.21	\$10.92
\$21.96	\$29.20	\$21.01	\$27.94	\$21.01	\$27.94
\$33.93	\$45.13	\$32.47	\$43.19	\$32.47	\$43.19
\$67.86	\$90.26	\$64.94	\$86.37	\$64.94	\$86.37

Table 12

City of Columbia, Missouri

SCHEDULE OF SANITARY SEWER SERVICE RATES
LAST TEN FISCAL YEARS

		<u>2010-2011</u>	<u>2009-2010</u>	<u>2008-2009</u>	<u>2007-2008</u>	<u>2006-2007</u>
Residential and Commercial:						
Service Charge	per month	\$7.00	\$6.09	\$5.30	\$4.61	\$4.35
All Volume	per 100 cu. ft.	\$1.660	\$1.440	\$1.250	\$1.090	\$1.030
		<u>2005-2006</u>	<u>2004-2005</u>	<u>2003-2004</u>	<u>2002-2003</u>	<u>2001-2002</u>
Residential and Commercial:						
Service Charge	per month	\$4.22	\$4.06	\$3.90	\$3.73	\$3.73
All Volume	per 100 cu. ft.	\$1.000	\$0.962	\$0.925	\$0.886	\$0.886

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2011

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/11
POOLED CASH:						
U. S. Government and Agency Securities:						
FHR 71-2012A - 3133XC3Y7	12/07/05	1,295,000	06/15/12	5.000%	358,592	389,439
HUD CALLABLE - 911759BN7	09/12/96	110,000	08/01/12	7.510%	56,715	80,438
FNR 2005-3 CL1 - 3136F6YK9	07/29/05	1,500,000	12/25/12	4.400%	341,783	359,957
FMNA 2005 SER 4 - 3136F6YL7	08/08/05	2,000,000	12/26/12	4.650%	491,197	533,137
FHR 2055 OE - 3133TDX50	02/20/02	1,000,000	05/15/13	6.500%	73,834	39,140
FNMA PL 431577 - 31379WM20	07/20/98	2,000,000	07/01/13	5.000%	0	22,289
FNMA POOL 254863 - 31371LB81	08/18/03	1,000,000	08/01/13	4.000%	57,734	65,518
FNMA 449353 - 31380TE23	11/17/98	3,000,000	10/01/13	5.500%	2,349	30,307
FHLMC SER R004-AL - 31396GG70	various	4,000,000	12/15/13	5.125%	188,907	218,815
FHLMC E00669 - 31294JW61	02/19/02	2,000,000	05/01/14	6.000%	64,932	30,377
FHLMC P60031 - 31288MA82	02/15/05	20,000,000	07/01/14	6.500%	281,465	176,948
FHR 2863 DA - 31395G4H2	12/30/04	1,125,000	09/15/14	4.250%	129,154	123,658
FHR 2752 CR - 31394RL72	01/28/05	2,000,000	12/15/14	4.250%	163,908	170,286
FHLB REMIC CL2015A - 3133XAWF0	04/01/05	2,000,000	03/25/15	4.950%	419,914	456,502
FHLB SD 2015 1 - 3133XCE66	08/09/05	1,000,000	07/28/15	5.250%	358,159	377,770
FHLB SK 2015 CLASS 1 - 3133XCT60	11/08/05	1,500,000	08/18/15	5.140%	443,361	491,279
FHLMC E00975 GOLD - 31294KCL7	08/26/03	7,000,000	05/01/16	6.000%	193,151	128,695
FHLB SUBORDINATED - 313771AA5	08/07/09	2,000,000	06/13/16	5.625%	2,000,000	2,230,400
FNBR 06-B1 AB - 31395NPD3	06/29/06	1,500,000	06/25/16	6.000%	61,527	68,259
FHLMC PL 0100X - 31294KDD4	03/30/05	8,000,000	07/01/16	5.500%	314,049	288,717
FHLMC PL291302 - 31344XNTO	various	58,282,764	04/01/17	7.000%	242,893	210,480
FNMA REM 3-11 CL DB - 31392HOG1	01/30/03	1,000,000	04/25/17	5.000%	44,867	19,692
FHLMC 2474 NE - 31392PZL2	09/16/03	4,180,622	07/15/17	5.000%	158,657	113,251
FHLMC C90211 - 31335HGU1	12/12/02	3,500,000	04/01/18	6.500%	90,811	37,781
FHLMC J07957 - 3128PKZW7	04/16/09	1,500,000	05/01/18	5.000%	516,662	495,868
FHR 2844 BA - 31395EUQ8	09/16/04	2,000,000	06/15/18	5.000%	213,786	152,203
FNMA 257428 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	677,462	727,634
FNMA 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	505,333	505,866
FHLMC C90263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	48,364	29,112
FNMA LP 577376 - 31386YMZ4	11/26/01	953,329	08/01/19	7.500%	65,598	28,870
FINANCING CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	2,532,493
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	346,376	371,333
FHLB BOND - 313375E94	08/24/11	3,000,000	08/24/20	3.050%	3,000,000	3,030,000
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	49,465	30,820
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	699,798	783,623
FHLB STEP UP - 313371L95	11/24/10	2,000,000	11/24/20	2.500%	440,444	445,684
FHLMC PL G11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%	517,361	573,380
FNMA REMIC 07-B1 - 31396P6D8	06/27/08	2,000,000	12/25/20	5.450%	618,941	664,019
FNMA STEP UP - 3136FREX7	04/12/11	2,000,000	04/12/21	3.250%	1,992,500	2,029,640
FNR 2006-62 VA - 31395N5T0	06/30/06	1,000,000	06/01/21	6.000%	2,345	5,479
FNMA Step Up Call Notes - 3136FRNG4	06/01/11	2,000,000	06/01/21	2.250%	1,994,000	2,004,460
FHLB Step Up Call Notes - 313374AL4	06/29/11	2,000,000	06/29/21	1.000%	2,000,000	1,998,380
FNMA Step Up Call Notes - 3136FRSD6	06/29/11	2,000,000	06/29/21	1.000%	1,999,000	1,997,200
Freddie Mac Step Up - 3134G2SA1	07/27/11	2,000,000	07/27/21	1.000%	2,000,000	2,000,440
FNMA Step Up - 3136FRYD9	07/27/11	2,000,000	07/27/21	2.000%	1,997,000	2,014,720
FNMA 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	55,877	34,954
FHR 1116 I - 312906C40	11/30/98	505,000	08/15/21	5.500%	4,467	11,244
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	60,427	33,603
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	2,244,878	2,565,248
FHR 3282 YC - 31397F2N1	09/16/11	15,500,000	09/15/21	5.500%	2,647,090	2,633,010
FHLMC CTFS J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	298,740	384,785
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	10,559	14,676
FHR R013 AB - 31397HNV6	06/26/07	1,000,000	12/15/21	6.000%	100,079	98,332
FNR 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	24,293	11,797
FHLMC Cpn Strip - 3134A32A3	05/12/11	2,010,000	03/15/22	0.000%	1,292,149	1,497,852
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	306,566	207,509
FHR 2534 ER - 31393FUH7	01/27/05	2,000,000	04/15/22	4.500%	67,082	59,284
GNR 2004-97 AB - 38374JE93	07/15/05	925,000	04/16/22	3.084%	274,503	306,936
FNMA REM 03-34 BA - 31393CET6	09/28/03	4,000,000	05/25/22	4.000%	182,896	205,695
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%	811,905	814,516
FNMA Step Up Call Notes - 3136FRTJ2	06/16/11	2,000,000	06/16/23	2.125%	2,000,000	2,002,640
FHLMC C90787 - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	549,761	673,819
FNMA Notes - 3136FRLK7	05/24/11	2,000,000	11/24/23	4.000%	1,988,500	2,012,980
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	530,015	553,106
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	1,726,889	1,724,667
FNMA 255271 - 31371LQY8	04/15/04	2,000,000	05/01/24	5.000%	479,808	574,919
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	2,109,485	2,099,365
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	2,544,300	2,581,195
FHLMC CTFS J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	1,294,562	1,300,073
FHLMC Step Cpn - 3134G1LX0	05/13/11	750,000	07/28/25	4.000%	749,250	751,328
FNMA Step Up - 3136FPZH3	12/03/10	2,000,000	12/03/25	2.000%	1,995,000	2,003,480
FHR 3170 EV - 31396RZF7	09/08/09	3,250,000	02/15/26	5.000%	2,786,848	2,898,330
FNR 2011-58 KA - 31397U2T9	08/15/11	2,500,000	02/25/26	3.500%	2,524,819	2,551,425
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	975,295	1,014,743
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/16/11	2,500,000	08/01/26	3.000%	2,575,206	2,566,306
FHR 1883 L - 3133T7WD7	05/10/02	2,000,000	09/15/26	7.000%	321,774	282,157
FHLMC GOLD G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	745,279	763,306
FN 256751 - 31371NEY7	07/13/09	3,500,000	06/01/27	5.500%	1,165,035	1,150,378
FHLMC CTFS D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	145,005	172,783
FNMA PL 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	901,404	997,747
FHLMC PL C91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	1,197,092	1,211,170
FHLMC PL C91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	651,347	711,626
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	37,344	5,727
FHR 3789 JA - 3137A5D27	07/01/11	2,270,000	10/15/28	4.000%	2,275,712	2,293,505
FNMA BOND - 31398AQY1	02/17/09	2,000,000	11/13/28	5.380%	2,025,000	2,207,940
FHLMC REMIC 2109 CL PE - 3133TH2C0	05/12/05	2,500,000	12/15/28	6.000%	672,316	656,081
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	21,311	3,631,625
FHLMC 2691 EK - 31394LBR2	04/28/04	2,000,000	01/15/29	4.500%	3,648,238	7,017
FNR 2005-53 MU - 31394DH94	05/27/05	2,000,000	07/25/29	5.500%	69,796	14,790
FNR 2006-13 VB - 31394VN48	06/09/09	2,145,000	05/25/30	5.500%	2,240,184	2,285,948
FNMA Note Callable - 3136FPP92	03/24/11	2,000,000	12/20/30	4.625%	1,955,260	2,005,540
FHR 2567 PG - 31393K7H2	06/03/08	2,000,000	08/15/31	5.500%	836,601	849,921
FHR 2581 QG - 31393LZT3	06/13/08	2,000,000	12/15/31	5.000%	455,140	509,190

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2011

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/11
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	1,527,567	1,517,036
FHR 2600MD - 31393PNE0	04/15/09	1,900,000	06/15/32	5.500%	1,448,927	1,434,958
FHR 2708 DG - 31394MAB6	12/12/07	1,283,000	07/15/32	5.500%	574,360	592,434
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	1,720,050	1,763,946
FHLMC REMIC 2698 CL BA - 31394LPM8	02/24/05	3,000,000	11/15/32	5.000%	281,639	281,277
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	865,499	941,041
FNMA SER 03-43 CL YA - 31393A5B9	10/29/10	5,500,000	03/25/33	4.000%	801,059	795,521
FHLMC REMIC 3419 AP - 31397R4P8	11/18/09	1,892,000	04/15/33	5.000%	1,992,808	1,971,710
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	2,202,180	2,317,199
FHR 2981 ND - 31395U6P1	06/17/09	1,860,000	06/15/33	5.000%	1,891,388	1,974,929
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	248,187	271,722
FHR 2877 PA - 31395HMH0	12/16/08	1,550,000	07/15/33	5.500%	561,354	588,404
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	112,483	110,385
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	10/01/33	4.500%	2,305,446	2,332,186
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/01/33	5.500%	1,226,187	1,214,950
FHR 3778 - 3137A45W3	05/09/11	2,500,000	12/15/33	4.000%	2,415,724	2,584,996
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.500%	1,696,522	1,665,059
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	361,110	383,698
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	164,593	171,270
FNMA PL 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	415,224	472,438
GNMA REMIC 07-6 LC - 38375JGV1	08/26/09	3,000,000	06/20/34	5.500%	2,491,065	2,386,724
GNR 2004-86 TA - 38374JYF7	04/22/08	3,000,000	07/20/34	4.000%	669,832	712,827
FNMA 888283 - 31410F2Q7	05/21/09	3,000,000	08/01/34	5.000%	1,390,138	1,402,757
FHR 2881 AE - 31395J5C6	03/24/09	5,080,000	08/15/34	5.000%	1,337,702	1,353,914
FHLMC REMIC 31-48 CL CK - 31396J TZ8	11/21/06	2,095,909	08/15/34	6.000%	2,112,283	2,252,893
FHR 2963 BK - 31395TLX0	07/01/11	5,000,000	09/15/34	4.000%	1,484,253	1,478,624
FHR 2963 BP - 31395TM35	12/19/06	2,160,000	09/15/34	5.000%	584,230	649,151
FHR 2991 EG - 31395UW56	various	4,000,000	11/15/34	5.500%	1,172,541	1,224,592
FHR 3438A - 31397RZY5	08/13/08	950,000	12/15/34	5.000%	267,488	287,125
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	461,588	484,423
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	705,278	754,547
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	573,440	662,062
FHR 3000 JH - 31395WPD3	08/01/05	2,000,000	06/15/35	5.000%	196,593	204,686
FHR 3289 ND - 31397FP48	05/18/09	2,000,000	06/15/35	5.500%	2,096,250	2,207,120
FHR 3002 CA - 31395WLH8	01/25/08	1,760,000	07/15/35	5.000%	100,454	115,168
FHLMC REMIC 3287 PM - 31397G6P0	08/12/09	2,000,000	10/15/35	6.000%	1,615,399	1,602,285
FNR 2005-83 OG - 31394FUH6	02/27/07	2,960,645	10/25/35	5.000%	547,081	637,439
SARM 05-22 1A2 - 863579F52	12/07/05	980,772	12/25/35	5.250%	287,514	186,676
GNMA REMIC 09-93 UN - 38376KAL5	10/30/09	3,000,000	02/20/36	5.000%	2,208,612	2,175,882
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	1,987,092	1,970,996
GNMA REMIC 08-69 - 38375XRA4	03/18/09	6,000,000	07/20/36	5.750%	5,391,915	5,178,896
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	1,693,286	1,791,166
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.500%	1,155,611	1,200,514
FHR 3283 - 31397EXX8	10/29/09	3,457,300	02/15/37	5.000%	966,001	933,651
FNMA PL 888823 - 31410GPG2	09/14/09	4,325,000	03/01/37	5.500%	1,470,057	1,471,520
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	1,941,569	1,933,735
FNMA CI 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	420,583	395,499
FHLMC PL 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	396,991	509,887
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	555,918	538,103
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	1,624,506	1,643,696
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	521,730	516,557
FNMA PL AE0484 - 31419ARE9	06/13/11	2,500,000	12/01/38	5.500%	2,066,384	2,067,274
GNR 2009-93 PB - 38376KLZ2	08/26/11	4,000,000	12/16/38	3.000%	2,695,393	2,697,285
GNMA 4461M - 36202E5W5	11/18/10	2,050,000	06/20/39	4.500%	1,611,472	1,621,933
FNR 2009-50 MJ - 30396QMC0	08/22/11	3,100,000	06/25/39	4.000%	2,237,137	2,268,760
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	1,806,456	1,848,603
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	1,803,536	1,868,087
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	1,729,364	1,712,312
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	1,084,350	1,105,184
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	2,018,316	2,065,312
FNR 2010-87 PJ - 31398TZJ3	05/24/11	2,000,000	06/25/40	3.500%	1,746,257	1,800,020
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	2,332,863	2,452,110
FHR 3759 VM - 3137A2UE9	02/18/11	2,000,000	11/15/40	4.250%	1,854,700	1,941,496
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	1,827,617	1,871,476
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	1,381,189	1,448,563
Total U. S. Government and Agency Securities					168,522,367	172,045,316
Miscellaneous Securities:						
San Bernardino City CA - 796825AW7	11/07/96	500,000	08/01/15	0.000%	126,255	419,985
UBS Select Prime Preferred Fund	various	78,269,483	-	-	70,098,511	70,098,511
Total Miscellaneous Securities					70,224,766	70,518,496
Total Pooled Cash Marketable Securities					\$ 238,747,133	\$ 242,563,812

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2011

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/11
SELF-INSURANCE RESERVE:						
Mutual Funds:						
UBS Select Treasury Preferred Fund	various	4,860,182	—	—	4,860,182	4,860,182
Total Mutual Funds					4,860,182	4,860,182
Total Self-Insurance Reserve					\$ 4,860,182	\$ 4,860,182
POST-EMPLOYMENT HEALTH FUND:						
Mutual Funds:						
NW Money Market Prime	various	1,465,167	—	—	1,465,167	1,465,167
Total Mutual Funds					1,465,167	1,465,167
Total Post Employment Health Fund					\$ 1,465,167	\$ 1,465,167
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
McDonnell Doug Corp 580169AM2	02/07/01	150,000	04/01/12	9.750%	188,250	156,763
Genworth Life Instl - 37251EAE7	12/09/09	2,000,000	05/03/13	5.875%	2,007,500	2,030,260
New Brunswick Province - 642866DV6	12/07/93	250,000	08/15/13	6.750%	244,537	277,647
Bank of America Corp Notes - 06050WBR5	08/27/09	1,000,000	08/15/17	6.000%	1,000,000	949,360
Pitney Bowes Inc GLBL - 72447WAA7	04/20/10	750,000	05/15/18	4.750%	764,625	751,740
Petro Canada LTD - 716442AC2	02/14/01	250,000	06/30/18	9.700%	315,000	327,205
Wal-Mart Stores - 931142CP6	01/29/10	1,000,000	02/01/19	4.125%	998,830	1,118,160
GE Capital Internetes - 36966R4A1	08/20/09	2,000,000	08/15/20	5.850%	2,000,000	2,119,800
Morgan Stanley Mtn Unrated - 61745E5N7	09/29/09	2,000,000	09/29/24	5.000%	2,000,000	1,949,900
MBIA Inc. - 55262CAF7	02/08/00	500,000	10/01/28	6.625%	440,220	346,020
Bellsouth Cap Fndg - 079857AH1	02/26/10	1,000,000	02/15/30	7.875%	1,171,200	1,342,700
JP Morgan 2004-S2 CO 2A8 466247JE4	02/02/05	2,000,000	11/25/34	5.250%	380,066	370,395
CS First Boston REMIC - 225470EX7	01/11/06	500,000	11/25/35	5.500%	474,591	653,563
Total Corporate Bonds					11,984,819	12,393,513
Common Stock and Mutual Funds:						
Fidelity Contra Fund	various	114,096	N/A	—	4,204,742	5,341,906
Fidelity Blue Chip Growth Fund	various	66,715	N/A	—	1,872,891	2,091,630
Fidelity Value Fund	various	14,793	N/A	—	717,720	738,602
American Century Ultra Fund	various	110,813	N/A	—	2,664,694	2,091,859
American Century Value Fund	various	518,228	N/A	—	4,012,058	3,190,894
American Century Int'l Growth	various	174,380	N/A	—	895,001	882,398
Invesco Constellation Fund	various	60,819	N/A	—	944,480	772,391
Invesco Global Sml & Mid Cap Growth	various	94,795	N/A	—	1,670,874	1,525,458
Duff & Phelps Utilitis Stk - 26432410	various	31,208	N/A	—	372,314	344,050
Standard & Poors Dep Recpts-78462F1	various	37,300	N/A	—	1,739,968	4,220,495
Vanguard Strategic Equity	various	258,219	N/A	—	6,060,050	5,945,736
Allianz Fixed Income FXIMX	09/29/11	84,210	N/A	—	879,152	879,152
Allianz Fixed Income FXICX	09/29/11	71,080	N/A	—	877,127	874,995
Common Stock	various	326,620	N/A	—	9,858,107	9,622,035
Total Common Stock and Mutual Funds					36,769,178	38,521,601
U.S. Government and Agency Securities:						
US Treas Bond - 912828RD4	09/28/11	3,500,000	08/31/13	0.125%	3,493,574	3,491,390
US Tsy Note - 912828RF9	09/28/11	3,475,000	08/31/16	1.000%	3,496,854	3,483,688
US Tsy Note - 912828RC6	09/28/11	1,950,000	08/15/21	2.125%	2,001,873	1,984,437
US Treas Bond - 912810QS0	09/28/11	425,000	08/15/41	3.750%	497,416	494,794
Total U.S. Government and Agency Securities					9,489,717	9,454,309
Miscellaneous Securities:						
Las Vegas Nev CTFS City Hall - 517705AP4	12/23/09	2,000,000	09/01/39	7.800%	2,031,500	2,351,820
Money Market Funds	various	16,989,208	—	—	16,989,208	16,989,208
Total Miscellaneous Securities					19,020,708	19,341,028
Asset-Backed Securities:						
Freddie Mac Bond - 3137EACQ0	09/27/11	335,000	12/28/12	6.250%	336,581	336,240
FFCB Bond - 31331KXA3	09/27/11	335,000	09/06/13	3.750%	335,064	334,608
FHLB NTS - 313373JR4	09/27/11	335,000	05/28/14	1.375%	342,852	341,868
Fannie Mae Nts - 3135G0BA0	09/27/11	335,000	04/11/16	2.375%	353,951	353,103
Fannie Mae Bond - 3135G0CM3	09/27/11	335,000	09/28/16	1.250%	335,178	334,374
FHLMC 260794CP - 3134113B4	08/24/87	500,000	10/01/16	8.000%	523	1,212
FHLB Bond - 3133SMQ87	09/27/11	335,000	11/17/17	5.000%	403,776	403,353
Freddie Mac Nts - 3137EABP3	09/27/11	335,000	06/13/18	4.875%	402,111	400,633
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	128,590	126,939
Freddie Mac Nts - 3137EACA5	09/27/11	335,000	03/27/19	3.750%	379,558	378,453
CWHL 2004-J9 4A1 - 12669GFN6	06/05/07	2,200,000	11/25/19	5.250%	257,992	291,125
GNMA REMIC 03-34 PC - 38373QHXX2	04/11/06	1,500,000	04/16/33	5.500%	457,586	493,524
CSMC 2006-C3 A-M - 22545DAF4	09/27/11	100,000	06/15/38	6.011%	88,781	90,913
FHLMC PL G06685 - 3128M8XN9	09/28/11	201,434	03/01/39	6.500%	224,410	224,410
WRBS 2011-C3 - 92935VAQ1	09/28/11	50,000	03/15/44	5.335%	41,063	41,063
Total Asset-Backed Securities					4,088,016	4,151,818
Total Police and Firefighters' Investment					\$ 81,352,438	\$ 83,862,269
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 326,424,920	\$ 332,751,430

Table 14

City of Columbia, Missouri

FEDERAL AND STATE GRANTS
SEPTEMBER 30, 2011

<u>Public Safety:</u>		
Police	\$	351,719
Emergency Management/JCIC		325,683
Total Public Safety	\$	677,402
<u>Transportation:</u>		
Railroad		17,299
GIS		20,865
Parking		3,069
Interactive Historical Map		3,660
Planning		213,674
Street Construction		1,507,932
Non Motorized Transportation Projects		2,578,268
Airport		1,265,394
Public Transportation		2,439,981
Total Transportation		8,050,142
<u>Health and Environment:</u>		
Health Department		1,591,275
CDBG/HOME		1,640,043
Sustainability Grant		262,045
Electric Grant		1,166
Solid Waste		550,959
Total Health and Environment		4,045,488
<u>Personal Development:</u>		
Trails Grants		453,391
Convention and Tourism		50,462
Historical Records		5,000
Non Motorized Trails		1,444,096
Cultural Affairs		32,644
Parks & Recreation		16,739
Homelessness Prevention Grant		82,664
Youth At Risk		8,630
Emergency Shelter Grant		14,346
Total Personal Development		2,107,972
Total Federal and State Grants	\$	14,881,004

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Table 15

City of Columbia, Missouri

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

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Agriculture, forestry, fishing	\$3,446,797	\$3,565,672	\$4,035,283	\$3,557,714
Construction	2,544,766	3,045,869	2,774,826	2,921,474
Finance, insurance, real estate	2,346,797	2,299,664	2,143,978	2,399,035
Manufacturing	7,320,475	6,312,512	6,357,584	7,513,710
Public Administration	90,775,378	75,454,919	82,471,111	86,644,559
Retail Trade	1,145,595,684	1,178,064,563	1,261,112,802	1,343,781,881
Services	91,598,828	93,902,544	95,551,354	101,378,564
Transportation, communications, utilities	109,981,222	139,451,170	146,630,149	157,193,070
Unclassified Establishments	<u>125,859,239</u>	<u>128,535,049</u>	<u>127,888,860</u>	<u>129,507,027</u>
	<u>\$1,579,469,186</u>	<u>\$1,630,631,962</u>	<u>\$1,728,965,947</u>	<u>\$1,834,897,034</u>

Source: State of Missouri Department of Revenue

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

City Direct Sales Tax Rates

General	1.00%	1.00%	1.00%	1.00%
Transportation	0.50%	0.50%	0.50%	0.50%
Capital Improvement Plan	0.25%	0.25%	0.25%	0.25%
Parks	<u>0.25% *</u>	<u>0.25%</u>	<u>0.25%</u>	<u>0.25%</u>
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**

2006	2007	2008	2009	2010	2011
\$3,725,947	\$3,687,379	\$3,685,015	\$3,626,033	\$3,647,342	\$3,683,940
4,498,851	5,261,263	6,606,885	6,131,852	8,294,821	9,526,833
1,215,588	1,129,272	1,230,495	1,595,983	1,722,804	1,600,294
8,069,945	8,667,005	9,238,611	8,544,214	8,431,478	7,463,650
89,066,656	93,453,319	94,959,107	88,272,968	81,990,610	83,918,013
1,467,637,821	1,448,257,430	1,448,974,134	1,419,943,592	1,437,334,802	1,451,605,067
107,841,992	110,137,975	115,501,385	107,024,613	108,249,855	110,045,747
174,546,592	186,302,778	197,916,420	201,972,107	209,080,335	199,376,707
127,411,231	129,339,459	117,011,804	99,896,413	121,120,314	134,263,295
<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>	<u>\$2,001,483,546</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
2011	-	-	-	40,339,747	11,175,289
2010	-	-	-	43,948,910	995,000
2009	-	-	-	46,693,075	1,950,000
2008	-	-	-	49,102,240	2,865,000
2007	-	-	-	24,412,957	3,740,000
2006	-	-	-	26,629,413	-
2005	3,040,000	7,000,000	-	-	-
2004	3,989,500	7,000,000	-	-	-
2003	4,874,500	7,000,000	-	-	-
2002	5,696,500	7,000,000	2,125,000	-	-

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
2011	-	93,208,599	151,238,623	56,589,896	-	352,552,154	n/a %	n/a
2010	-	94,857,956	82,023,648	33,207,073	-	255,032,587	4.05 %	2,579
2009	-	96,437,311	86,066,307	28,357,275	-	259,503,968	4.31 %	2,664
2008	-	84,885,220	73,322,485	19,292,241	-	229,467,186	4.16 %	2,388
2007	-	64,705,863	77,104,088	18,684,800	-	188,647,708	3.57 %	1,993
2006	-	66,116,207	80,725,692	18,932,695	-	192,404,007	3.78 %	2,064
2005	2,457,114	14,399,066	81,327,295	20,089,049	2,633,043	130,945,567	2.69 %	1,426
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

n/a = information not available for current year

^a See Table 26 for personal income and population data

City of Columbia, Missouri

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

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
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
2011	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, 2011

<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	192,967,000	32,400,994	160,566,006	81.9%	131,582,746
Boone County	2,432,347	126,095	2,306,252	71.6%	1,651,975
Totals	<u>\$195,399,347</u>	<u>\$32,527,089</u>	<u>\$162,872,258</u>		<u>\$133,234,720</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 (2011)				<u><u>\$1,674,753,034</u></u> *
Constitutional debt limit **				\$334,950,607
(20% assessed value)				
Total bonded debt			\$206,392,553	
Less:				
Water and Electric Utility Bonds	\$149,830,000			
Sanitary Sewer Utility Bonds	56,562,553		<u>206,392,553</u>	
Total amount of debt applicable to debt limit				<u>0</u>
Legal debt margin				<u><u>\$334,950,607</u></u>

	Fiscal Year			
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
Debt limit	\$210,953,913	\$223,338,535	\$231,727,857	\$271,166,022
Total net debt applicable to limit	\$2,125,000	\$0	\$0	\$0
Legal debt margin	\$208,828,913	\$223,338,535	\$231,727,857	\$271,366,022
Total net debt applicable to the limit as a percentage of debt limit	1.01%	0.00%	0.00%	0.00%

* All tangible property.

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

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

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

Table 19, cont.

City of Columbia, Missouri

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

Fiscal Year					
2006	2007	2008	2009	2010	2011
\$293,218,030	\$312,992,986	\$324,507,278	\$328,051,141	\$329,972,141	\$334,950,607
\$0	\$0	\$0	\$0	\$0	\$0
\$293,218,030	\$312,992,986	\$324,507,278	\$328,051,141	\$329,972,141	\$334,950,607
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	
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
2011	151,526,817	107,813,998	43,712,819	4,175,000	6,354,157	10,529,157	4.15

(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	
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
2011	15,430,156	7,850,327	7,579,829	1,875,000	1,911,364	3,786,364	2.00

(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>
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)
2011	2,038,935	929,364	1,109,571	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		
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
2011	33	20,508,272	424	112,250,462	3,005,000 (c)	6,899,642,329

(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, 2011**

Customer	Billed kWh	Billed Revenue
Columbia Foods	29,152,815	\$ 2,136,345
Boone Hospital Center	28,494,653	2,244,375
VA Hospital	18,277,061	1,486,108
3-M Company	16,632,212	1,124,516
Gates Rubber	14,945,192	1,261,981
Quaker Oats	14,563,895	1,162,540
University of Missouri - Columbia Regional Hospital	10,834,249	861,724
GGP Ltd-Columbia Mall	9,482,265	873,993
Shelter Insurance	8,540,906	683,017
PW Eagle	8,514,503	665,339
	159,437,751	\$ 12,499,938

Table 25

City of Columbia, Missouri

LARGEST WATER UTILITY CUSTOMERS
SEPTEMBER 30, 2011

Customer	Billed CCF	Billed Revenue
Columbia Foods	415,922	\$ 920,698
Boone Hospital Center	53,148	129,966
VA Hospital	45,644	114,371
University of Missouri - Columbia Regional Hospital	32,455	78,246
3M Company	24,187	55,467
State Farm	21,904	64,494
Best Men LLC	21,522	47,843
Linen King	17,317	42,948
Rock Bridge High School	16,852	41,417
PW Eagle	15,506	33,849
	664,457	\$ 1,529,299

Table 26

City of Columbia, Missouri

**DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS**

Fiscal Year	Estimated Population ^d	Personal Income ^a	Per Capita Personal Income ^a	Median Age ^d	Unemployment Rate ^c
2010	98,893	6,293,000 ^b	36,241 ^b	26.5	6.2%
2009	97,403	6,025,000	36,241	28.2	5.1%
2008	96,093	5,521,000	33,604	31.8	4.4%
2007	94,645	5,283,000	32,548	28.1	3.6%
2006	93,219	5,087,000	32,608	29.7	3.3%
2005	91,814	4,865,759	31,959	35.2	3.9%
2004	89,803	4,537,251	30,019	35.2 [*]	2.5%
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%

*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.

^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; per capita income updated numbers not available for 2010

^c City of Columbia Annual Budget adopted October 1, 2011

^d City of Columbia Financial Trends Manual, Community Needs and Resources 2010

Table 27

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

Employer	2011			2002		
	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	8,630	1	9.79%	14,970	1	18.06%
University Hospital and Clinics	4,279	2	4.86%	5,501	2	6.64%
Columbia Public Schools	2,140	3	2.43%	2,400	3	2.90%
Boone Hospital Center	1,647	4	1.87%	2,034	4	2.45%
City of Columbia	1,286	5	1.46%	1,106	7	1.33%
US Dept of Veterans Affairs	1,250	6	1.42%	n/a	n/a	n/a
Shelter Insurance Co	1,171	7	1.33%	1,048	8	1.26%
MBS Textbook Exchange	1,084	8	1.23%	848	9	1.02%
State Farm	1,043	9	1.18%	n/a	n/a	n/a
Joe Machens	613	10	0.70%	n/a	n/a	n/a
3M	n/a	n/a	n/a	825	10	1.00%
US Government	n/a	n/a	n/a	1,305	5	1.57%
State of Missouri	n/a	n/a	n/a	1,111	6	1.34%

Note: Information from Columbia Regional Economic Development Inc.

**information from the US Bureau of Labor Statistics-2010 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									
	2011*	2010	2009	2008	2007	2006	2005	2004	2003	2002
Governmental Activities										
General Administrative										
City Clerk and Elections	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
City Manager	7.00	8.00	9.00	8.00	8.00	7.60	6.60	6.60	6.60	7.60
Finance (incl. Risk Management)	42.25	41.25	41.25	40.25	36.25	38.25	37.25	36.25	36.25	35.25
Human Resources	9.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00	8.00	8.00
Law	12.50	13.50	9.00	10.00	9.00	9.00	9.00	8.00	8.00	8.00
**Neighborhood Services	-	-	2.25	2.25	2.25	-	-	-	-	-
Convention & Tourism	9.00	9.00	9.00	9.00	7.00	7.00	7.00	7.00	7.00	6.00
Public Safety										
Police	192.00	191.00	190.00	186.00	183.00	181.00	178.00	175.00	173.00	169.00
Fire	136.00	140.00	140.00	138.00	135.00	132.00	129.00	128.00	128.00	128.00
Municipal Court	12.00	13.00	9.00	9.00	8.90	8.90	8.90	7.90	7.90	6.90
Emergency Mgmt & Comm	35.75	33.75	32.75	32.75	32.75	32.75	30.75	29.75	29.75	29.75
Health & Environment										
Health and Human Services	62.35	62.35	63.35	61.10	60.75	57.75	58.30	58.55	55.35	53.85
**Planning (incl. CDBG)	-	-	12.50	12.50	12.00	12.00	12.00	12.00	12.00	12.00
Community Development	41.58	34.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Economic Development	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Cultural Affairs	2.75	2.75	2.75	2.75	2.75	3.00	3.00	3.00	3.00	3.00
Parks & Recreation	43.50	43.50	43.50	43.50	42.50	41.50	40.50	40.50	38.50	37.75
Public Works										
Admin & Engineering	23.85	33.15	30.30	28.74	28.74	27.68	26.18	25.68	25.18	25.18
Non-Motorized Grants	1.10	2.00	2.00	2.00	-	-	-	-	-	-
Streets & Sidewalks	39.35	39.30	40.30	39.50	39.50	39.80	38.80	37.80	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	-	-	17.75	16.75	16.75	16.25	16.25	14.75	14.75	13.75
Custodial & Maintenance	16.25	13.25	13.25	10.50	10.50	10.50	10.50	9.00	9.00	9.00
Fleet Operations	31.45	28.40	28.40	25.55	25.90	23.90	23.90	22.90	22.90	22.90
GIS Fund	3.50	-	-	-	-	-	-	-	-	-
Employee Benefit	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Information Technologies	27.00	28.00	26.00	25.00	24.00	23.20	22.20	21.70	21.70	21.70
Public Communications	10.75	10.75	11.75	11.75	11.75	10.50	6.00	5.50	6.00	5.50
Contributions	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00
Office of Sustainability	1.00	1.00	-	-	-	-	-	-	-	-
Business-Type Activities										
Railroad	4.00	4.00	5.00	5.00	5.00	5.00	4.00	4.00	3.00	3.00
Water & Electric	252.60	249.60	246.60	239.60	238.60	228.60	226.10	220.10	220.10	218.10
Recreation Services	34.25	34.25	36.25	36.25	36.25	36.25	35.50	35.50	35.25	35.75
Public Works										
Public Transportation	37.80	37.75	37.75	38.80	34.79	36.10	35.10	32.10	30.60	30.60
Airport	17.20	17.20	17.20	16.20	16.20	16.00	16.00	16.00	16.00	16.00
Sanitary Sewer	76.97	73.10	64.47	61.87	58.87	57.24	56.24	56.24	56.24	56.24
Parking Facilities	7.85	6.80	6.80	5.70	5.70	5.60	5.60	5.60	5.60	5.60
Solid Waste	87.95	85.90	84.73	84.68	83.68	77.25	77.25	77.25	77.25	73.25
Stormwater Utility	6.40	6.40	11.55	12.46	12.46	10.43	10.43	8.93	8.93	8.93
Utility Customer Services	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	11.75	10.75
Total	1,310.95	1,297.95	1,278.45	1,249.45	1,221.84	1,190.05	1,165.35	1,140.60	1,127.40	1,111.15

Note: Information from City of Columbia Annual Budget adopted October 1, 2011

* current year is budgeted, all other years are actual

**Community Development department includes:

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

Table 29

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

Function/Program	Fiscal year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Police										
Traffic Accidents Investigated	1,442	1,810	2,554	3,000	2,869	2,869	2,972	3,149	2,855	2,584
Traffic Tickets Issued	10,662	13,738	11,636	10,500	10,165	10,165	10,089	12,205	10,208	10,151
Warning Tickets Issued	4,006	7,902	11,589	6,800	7,000	6,460	6,448	8,757	6,540	6,379
Driving While Intoxicated Arrests	446	485	337	500	600	460	559	581	426	445
Fire										
Fire Calls (All Types)	337	360	331	425	365	423	490	414	446	512
Rescue Calls	6,642	6,350	6,021	5,700	5,581	5,520	4,997	4,540	4,204	3,978
Sanitary Sewer Utility										
Average daily flow (millions of gallons)	15.4	19.7	15.5	16.4	16.2	13.0	15.8	16.0	14.9	15.9
Solid Waste Utility										
Tons of waste collected	161,573	162,257	146,289	176,000	176,852	192,886	165,228	162,434	154,186	156,193
Tons of recyclables collected	10,388	9,482	9,025	8,976	8,800	8,166	8,410	7,762	6,662	6,017
Public Transportation										
Total Vehicle Miles-Fixed Route	693,548	653,955	640,736	755,870	755,870	495,714	517,732	495,714	489,654	484,000
Total Vehicle Miles-Paratransit	186,311	168,153	167,968	138,922	113,324	162,271	101,991	151,769	104,328	152,166
Airport										
Number of Enplaned Passengers	38,478	32,072	24,843	10,000	9,090	13,673	19,957	17,925	21,079	23,271
Parking Facilities										
Parking permits issued (surface & structures)	2,046	1,427	1,635	1,635	1,635	1,580	1,426	1,466	1,441	1,477
Metered & hourly spaces	2,441	2,170	2,128	2,415	2,415	2,451	2,522	2,522	2,523	2,520
Other Public Works										
Street Segments Resurfaced/Repaired	164	523	545	462	450	739	436	555	232	579
Number of Permits Issued	3,033	5,326	2,528	9,500	8,067	11,831	11,768	4,709	5,584	4,879
Parks and Recreation										
Number of Athletic Fields Maintained	46	48	47	48	46	47	47	45	45	45
Total Sq feet of Landscape Beds Maintained	592,672	518,344	523,000	550,873	489,973	419,872	375,000	369,503	354,601	349,455
Railroad										
Carloads	1,403	1,539	1,217	2,550	2,561	2,402	2,606	2,150	1,627	1,536
Water										
Fire hydrants installed	79	75	36	271	187	256	307	185	206	100
Services/meters installed	81	279	219	1,227	974	1,158	1,200	1,084	1,442	1,056
Electric										
New Distribution Transformers Installed	81	52	86	540	318	510	528	446	434	442
Electric Meters Installed	642	432	361	1,833	1,579	1,667	1,504	1,427	1,152	813
Miles of Underground Lines Installed	6.65	4.02	8.13	31.40	11.26	28.55	29.61	12.77	24.22	11.77
Health & Environment										
Birth Certificates issued	8,542	8,842	n/a	3,600	3,600	4,121	3,619	3,442	3,336	3,264
Death Certificates issued	* 11,716	10,755	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Immunizations	** 22,641	34,990	23,156	16,000	15,673	12,016	14,873	23,128	19,818	12,014
WIC Visits	28,906	30,132	29,744	25,432	21,184	21,184	21,184	24,786	21,500	21,500
Inspections	15,064	19,761	21,320	13,598	16,300	13,166	15,641	15,641	12,612	15,406

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

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

** Flu: 10,060; Other: 12,581

n/a-information not available

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Table 30

City of Columbia, Missouri

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST SIX YEARS*

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

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

*Information for prior years is not readily available

City of Columbia, Missouri

INSURANCE IN FORCE
SEPTEMBER 30, 2011

City of Columbia - Property/Casualty Insurance Program

Policy Period - October 1, 2010 to October 1, 2011

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 # – GP06302438/8109158P388
- D. Annual Premium is \$194,869 (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 # – FM742
- D. Annual Premium is \$452,830, plus \$21,878 TRIA Premium - Total Premium is \$474,708
- 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. 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 \$147,402
- 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

IV. Crime Coverages

- A. Insurance Company – Federal Insurance Company (Chubb)
- B. Best's Rating is A++ XV and Admitted in Missouri
- C. Policy # – 8170-2669
- D. Annual Premium is \$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

V. Airport Liability

- A. Insurance Company – National Union Fire Insurance Company of Pittsburgh, PA
- B. Best's Rating is A XV and Admitted in Missouri
- C. Policy # – AP339503611
- 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

INSURANCE IN FORCE
SEPTEMBER 30, 2011

VI. 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 # – HMA1040025803-78
- D. Annual Premium is \$35,750
- E. Limits are \$1,000,000 Each Claim/\$2,000,000 Aggregate
- F. Deductible - \$15,000 Each Claim

VII. Railroad Liability

- A. Insurance Company – Great American Fidelity Insurance Co.
- B. Best's Rating is A XV and Non-Admitted in Missouri
- C. Policy # – RL204190301
- 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 – AGCS Marine Insurance Co.
- B. Best's Rating is AXV - Admitted in Missouri
- C. Policy # – MXI93021187
- 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

City of Columbia, Missouri

SALARIES OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2011

<u>Official Title</u>	<u>Salary Range</u>
City Manager	no minimum - no maximum
Public Works Director	76,003 - 160,705
Water and Light Director	76,003 - 160,705
City Counselor	76,003 - 160,705
Finance Director	76,003 - 160,705
Assistant City Manager	76,003 - 160,705
Police Chief	76,003 - 160,705
Planning Director	76,003 - 160,705
Director of Public Health and Human Services	76,003 - 160,705
Fire Chief	76,003 - 160,705
Parks and Recreation Director	76,003 - 160,705
Information Technologies Director	76,003 - 160,705
Economic Development Director	76,003 - 160,705
Human Resources Director	76,003 - 160,705
Convention/Visitor's Bureau Director	76,003 - 160,705
Human Services Manager	51,617 - 75,036
Manager of Cultural Affairs	46,858 - 68,157
City Clerk	no minimum - no maximum

Note: Information provided by the Human Resources Department