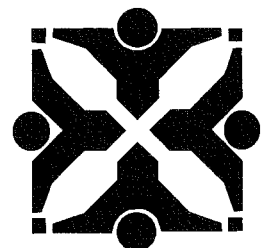


CITY OF COLUMBIA, MISSOURI

Financial Management Information Supplement

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

Department of Finance
Lori B. Fleming, Director



CITY OF COLUMBIA, MISSOURI

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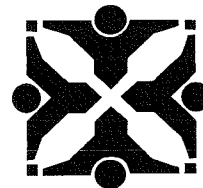
CITY OF COLUMBIA, MISSOURI

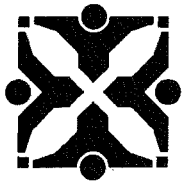
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GENERAL PURPOSE FINANCIAL STATEMENTS

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

February 8, 2010

FINANCE DEPARTMENT
ADMINISTRATION

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

Dear Mr. Watkins,

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

FINANCIAL SECTION

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

STATISTICAL SECTION

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

Respectfully submitted,

Lori B. Fleming
Director of Finance

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**CITY OF COLUMBIA, MISSOURI
AGENCY FUNDS**

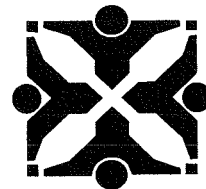
STATEMENT OF CHANGES IN PLAN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2009
(WITH COMPARABLE AMOUNTS FOR 2008)

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

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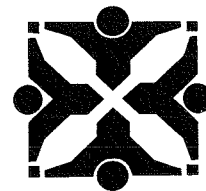
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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



CITY OF COLUMBIA, MISSOURI

SUPPLEMENTARY INFORMATION



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

LAGERS

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

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

OPEB

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

Police Retirement Plan

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

Firefighters' Retirement Plan

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

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

Police Retirement Plan

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

Firefighters' Retirement Plan

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

OPEB

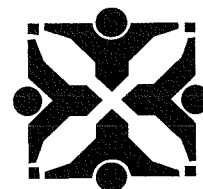
| Year ended September 30 | Annual OPEB cost | Percent contributed | Net OPEB obligation |
|------------------------------------|---------------------------------|--------------------------------|------------------------------------|
| 2007 | - | 0% | - |
| 2008 | 787,868 | 96% | 27,868 |
| 2009 | 661,000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

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

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GENERAL FUND

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



**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

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

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

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

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

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

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

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

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

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

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**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

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

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

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

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

| | 2009 | | 2008 |
|--|-------------------|-------------------|---------------------------------------|
| | Budget | Actual | (Over) Under Budget Actual |
| Animal Control: | | | |
| Personal services | \$316,552 | \$314,205 | \$2,347 |
| Materials and supplies | 32,845 | 20,639 | 12,206 |
| Travel and training | 3,906 | 1,786 | 2,120 |
| Intragovernmental | 21,725 | 21,725 | 0 |
| Utilities, services, and miscellaneous | 112,542 | 104,662 | 7,880 |
| Capital additions | 0 | 0 | 0 |
| Total Animal Control | 487,570 | 463,017 | 24,553 |
| Municipal Court: | | | |
| Personal services | 519,958 | 513,485 | 6,473 |
| Materials and supplies | 60,111 | 34,702 | 25,409 |
| Travel and training | 8,936 | 4,628 | 4,308 |
| Intragovernmental | 88,112 | 88,112 | 0 |
| Utilities, services, and miscellaneous | 58,600 | 37,428 | 21,172 |
| Capital additions | 0 | 0 | 0 |
| Total Municipal Court | 735,717 | 678,355 | 57,362 |
| Emergency Management: | | | |
| Personal services | 107,078 | 107,078 | 0 |
| Materials and supplies | 52,332 | 44,880 | 7,452 |
| Travel and training | 5,338 | 3,612 | 1,726 |
| Intragovernmental | 41,128 | 41,128 | 0 |
| Utilities, services, and miscellaneous | 60,001 | 55,766 | 4,235 |
| Capital additions | 23,305 | 23,221 | 84 |
| Total Emergency Management | 289,182 | 275,685 | 13,497 |
| Joint Communications: | | | |
| Personal services | 1,784,666 | 1,754,597 | 30,069 |
| Materials and supplies | 133,067 | 111,756 | 21,311 |
| Travel and training | 16,913 | 15,969 | 944 |
| Intragovernmental | 189,327 | 189,327 | 0 |
| Utilities, services, and miscellaneous | 393,435 | 391,667 | 1,768 |
| Capital additions | 0 | 0 | 0 |
| Total Joint Communications | 2,517,408 | 2,463,316 | 54,092 |
| Total Public Safety | 38,854,110 | 36,640,387 | 2,213,723 |
| TRANSPORTATION: | | | |
| Streets and Sidewalks: | | | |
| Personal services | 1,868,586 | 1,712,626 | 155,960 |
| Materials and supplies | 2,291,246 | 1,500,666 | 790,580 |
| Travel and training | 4,039 | 194 | 3,845 |
| Intragovernmental | 204,942 | 204,942 | 0 |
| Utilities, services, and miscellaneous | 1,873,738 | 1,282,508 | 591,230 |
| Capital additions | 1,070,333 | 944,381 | 125,952 |
| Total Streets and Sidewalks | 7,312,884 | 5,645,317 | 1,667,567 |
| Street Lighting: | | | |
| Utilities, services, and miscellaneous | 1,508,578 | 1,508,578 | 0 |

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

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

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

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

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

SPECIAL REVENUE FUNDS

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

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

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

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

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

Columbia Special Business District Fund - to account for the proceeds of property taxes levied on all property within the district for the purpose of providing promotion of the district as a shopping and entertainment area for the general public.

Transportation Sales Tax Fund - to account for City-enacted sales tax and expenditures for transportation purposes which include financial support of the public mass transportation system, construction and maintenance of streets, roads, bridges and airports to the extent of tax revenues.

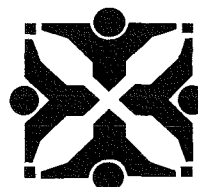
Convention and Tourism Fund - to account for the four percent tax levied on the gross daily rental receipts due from or paid by transient guests at hotels or motels. The revenues are used by the City for the purpose of promoting convention and tourism in the City of Columbia.

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

Public Improvement Fund - to account for and disburse monies the City receives from the City sales tax. This fund receives a portion of the City sales tax and is allocated for a wide range of public improvements to the City which includes streets, sidewalks and parks.

Capital Improvement Sales Tax Fund - to account for the 1/4 cent sales tax approved by voters in November 2005 to be collected until December 31, 2015 for funding of capital improvement projects.

Park Sales Tax Fund - to account for the City-enacted 1/4 percent (to be reduced to 1/8 percent in 2011) sales tax and expenditures for funding of local parks.



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

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

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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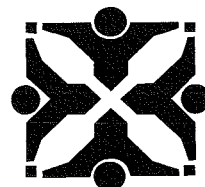
DEBT SERVICE FUNDS

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

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

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

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

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

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

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

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

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

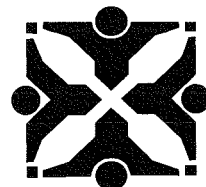
| 2008B Special Obligation Bonds | | Total | |
|-----------------------------------|--------------------|--------------------|--------------------|
| Debt Service Fund | | | |
| 2009 | 2008 | 2009 | 2008 |
| \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0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

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CITY OF COLUMBIA, MISSOURI

CAPITAL PROJECTS FUND

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



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

COMPARATIVE BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

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

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF COLUMBIA, MISSOURI
CAPITAL PROJECTS FUND

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

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

ENTERPRISE FUNDS

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

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

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

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

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

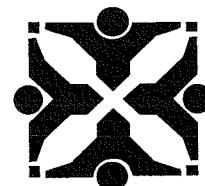
Solid Waste Fund - to account for the provision of solid waste collection and operation of the landfill.

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

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

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

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



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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

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

| ASSETS | Water and Electric Utility Fund | | Sanitary Sewer Utility Fund | | Regional Airport Fund | |
|---|------------------------------------|----------------------|--------------------------------|----------------------|--------------------------|---------------------|
| | 2009 | 2008 | 2009 | 2008 | 2009 | 2008 |
| CURRENT ASSETS: | | | | | | |
| Cash and cash equivalents | \$43,716,502 | \$35,958,288 | \$ 1,490,774 | \$ 2,043,464 | \$ 190,831 | \$ 189,437 |
| Accounts receivable | 16,650,400 | 15,754,101 | 1,108,107 | 1,167,225 | 28,273 | 53,889 |
| Grants receivable | 0 | 9,517 | 0 | 0 | 22,024 | 0 |
| Accrued interest | 259,579 | 119,867 | 43,703 | (2,968) | 2,486 | 1,513 |
| Due from other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Advances to other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Loans receivable from other funds | 56,500 | 48,520 | 0 | 0 | 0 | 0 |
| Inventory | 7,286,572 | 7,380,281 | 0 | 0 | 0 | 0 |
| Prepaid expenses | 18,850 | 0 | 0 | 0 | 0 | 0 |
| Other assets | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Assets | 67,988,403 | 59,270,574 | 2,642,584 | 3,207,721 | 243,614 | 244,839 |
| RESTRICTED ASSETS: | | | | | | |
| Cash and Cash Equivalents: | | | | | | |
| Cash for current bond maturities and interest and cash with fiscal agents | 7,416,231 | 6,572,355 | 1,559,050 | 1,539,604 | 0 | 0 |
| Revenue bond construction account | 34,081,197 | 25,369,002 | 9,802,202 | 2,009,075 | 0 | 0 |
| Cash and marketable securities restricted for capital projects | 6,467,746 | 7,823,252 | 1,828,377 | 5,891,688 | 784,085 | 774,842 |
| Replacement and renewal fund account | 1,500,000 | 1,500,000 | 43,500 | 43,500 | 0 | 0 |
| Operation and maintenance account | 0 | 0 | 667,213 | 624,141 | 0 | 0 |
| Bond/rent reserve account | 13,384,089 | 13,043,064 | 1,777,070 | 839,081 | 0 | 0 |
| Contingency account | 0 | 0 | 200,000 | 200,000 | 0 | 0 |
| Closure and postclosure reserve | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Restricted Assets – Cash and Cash Equivalents | 62,849,263 | 54,307,673 | 15,877,412 | 11,147,089 | 784,085 | 774,842 |
| Other: | | | | | | |
| Customer security and escrow deposits | 2,755,503 | 2,543,508 | 480,237 | 445,557 | 0 | 0 |
| Grants receivable | 0 | 0 | 0 | 0 | 149,881 | 1,107,426 |
| Total Restricted Assets – Other | 2,755,503 | 2,543,508 | 480,237 | 445,557 | 149,881 | 1,107,426 |
| Total Restricted Assets | 65,604,766 | 56,851,181 | 16,357,649 | 11,592,646 | 933,966 | 1,882,268 |
| OTHER ASSETS: | | | | | | |
| Unamortized costs | 1,808,945 | 1,641,653 | 588,558 | 465,190 | 0 | 0 |
| Investments | 0 | 0 | 0 | 0 | 0 | 0 |
| Loans receivable from other funds – noncurrent | 888,239 | 819,190 | 0 | 0 | 0 | 0 |
| Total Other Assets | 2,697,184 | 2,460,843 | 588,558 | 465,190 | 0 | 0 |
| FIXED ASSETS: | | | | | | |
| Property, plant, and equipment | 332,781,503 | 319,893,192 | 187,732,824 | 183,086,996 | 26,565,034 | 23,851,232 |
| Accumulated depreciation | (135,700,977) | (125,716,029) | (46,908,292) | (43,933,619) | (10,634,729) | (10,077,401) |
| Net Plant in Service | 197,080,526 | 194,177,163 | 140,824,532 | 139,153,377 | 15,930,305 | 13,773,831 |
| Construction in progress | 6,001,130 | 7,572,317 | 8,413,772 | 3,404,150 | 0 | 1,844,766 |
| Net Fixed Assets | 203,081,656 | 201,749,480 | 149,238,304 | 142,557,527 | 15,930,305 | 15,618,597 |
| TOTAL ASSETS | \$339,372,009 | \$320,332,078 | \$168,827,095 | \$157,823,084 | \$17,107,885 | \$17,745,704 |

CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDSCOMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

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

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

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

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

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

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

| LIABILITIES AND FUND EQUITY | Water and Electric Utility Fund | | Sanitary Sewer Utility Fund | | Regional Airport Fund | |
|---|------------------------------------|----------------------|--------------------------------|----------------------|--------------------------|---------------------|
| | 2009 | 2008 | 2009 | 2008 | 2009 | 2008 |
| CURRENT LIABILITIES: | | | | | | |
| Accounts payable | \$7,508,603 | \$6,533,095 | \$ 175,103 | \$ 195,543 | \$ 28,345 | \$ 43,282 |
| Accrued payroll and payroll taxes | 1,373,335 | 1,282,391 | 290,146 | 261,881 | 111,434 | 99,789 |
| Accrued sales taxes | 317,057 | 339,600 | 0 | 0 | 0 | 0 |
| Due to other funds | 1,472,852 | 1,387,252 | 0 | 0 | 0 | 0 |
| Loans payable to other funds – current maturities | 0 | 0 | 0 | 0 | 0 | 0 |
| Obligations under capital leases | 0 | 0 | 0 | 0 | 0 | 0 |
| Unearned revenue | 18,000 | 15,000 | 0 | 0 | 0 | 0 |
| Other liabilities | 1,754,401 | 917,177 | 1,223 | 1,323 | 6,764 | 5,740 |
| Total Current Liabilities | 12,444,248 | 10,474,515 | 466,472 | 458,747 | 146,543 | 148,811 |
| CURRENT LIABILITIES (Payable from Restricted Assets): | | | | | | |
| Construction contracts payable | 713,664 | 1,392,264 | 1,821,602 | 685,936 | 157,403 | 1,148,940 |
| Accrued interest | 2,947,639 | 3,091,521 | 324,567 | 340,715 | 0 | 0 |
| Revenue bonds payable – current maturities | 4,020,000 | 3,875,000 | 1,375,000 | 1,350,000 | 0 | 0 |
| Special obligation bonds payable | 0 | 0 | 430,000 | 415,000 | 0 | 0 |
| Customer security and escrow deposits | 2,755,503 | 2,543,508 | 480,237 | 445,557 | 0 | 0 |
| Advances from other funds | 0 | 0 | 345,000 | 170,000 | 0 | 0 |
| Total Current Liabilities (Payable from Restricted Assets) | 10,436,806 | 10,902,293 | 4,776,406 | 3,407,208 | 157,403 | 1,148,940 |
| LONG-TERM LIABILITIES: | | | | | | |
| Loans payable to other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Obligations under capital leases | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenue bonds payable | 82,046,307 | 69,447,485 | 26,982,275 | 17,942,241 | 0 | 0 |
| Other long-term liabilities | 470,149 | 1,079,262 | 0 | 0 | 0 | 0 |
| Special obligation bonds payable | 61,414,143 | 61,475,324 | 9,066,382 | 9,499,352 | 0 | 0 |
| Total Long-Term Liabilities | 143,930,599 | 132,002,071 | 36,048,657 | 27,441,593 | 0 | 0 |
| Total Liabilities | 166,811,653 | 153,378,879 | 41,291,535 | 31,307,548 | 303,946 | 1,297,751 |
| CONTRIBUTED CAPITAL (Net): | | | | | | |
| Municipal contributions | 350,222 | 350,222 | 761,225 | 761,225 | 2,554,426 | 2,554,426 |
| County contributions | 81,442 | 81,442 | 74,125 | 74,125 | 139,128 | 139,128 |
| State contributions | 554,356 | 554,356 | 11,942,523 | 11,942,523 | 36,411 | 36,411 |
| Federal contributions | 3,023,767 | 3,023,767 | 38,028,968 | 38,028,968 | 7,487,053 | 7,487,053 |
| Private contributions | 2,103,602 | 2,103,602 | 23,842,299 | 23,842,299 | 1,751 | 1,751 |
| Total Contributed Capital | 6,113,389 | 6,113,389 | 74,649,140 | 74,649,140 | 10,218,769 | 10,218,769 |
| RETAINED EARNINGS | 166,446,967 | 160,839,810 | 52,886,420 | 51,866,396 | 6,585,170 | 6,229,184 |
| Total Fund Equity | 172,560,356 | 166,953,199 | 127,535,560 | 126,515,536 | 16,803,939 | 16,447,953 |
| TOTAL LIABILITIES AND FUND EQUITY | \$339,372,009 | \$320,332,078 | \$168,827,095 | \$157,823,084 | \$17,107,885 | \$17,745,704 |

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

| Public Transportation Fund | | Solid Waste Utility Fund | | Parking Facilities Fund | | Recreation Services Fund | |
|----------------------------|--------------------|--------------------------|---------------------|-------------------------|---------------------|--------------------------|---------------------|
| 2009 | 2008 | 2009 | 2008 | 2009 | 2008 | 2009 | 2008 |
| \$ 35,187 | \$ 20,995 | \$ 272,160 | \$ 547,026 | \$ 49,225 | \$ 137,688 | \$ 120,800 | \$ 81,529 |
| 157,276 | 136,763 | 352,188 | 309,386 | 34,176 | 33,833 | 281,575 | 257,703 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16,973 | 15,744 | 15,000 | 15,000 | 75,967 | 71,778 | 5,125 | 2,867 |
| 0 | 0 | 74,284 | 74,105 | 2,229 | 1,974 | 286 | 298 |
| <u>209,436</u> | <u>173,502</u> | <u>713,632</u> | <u>945,517</u> | <u>161,597</u> | <u>245,273</u> | <u>407,786</u> | <u>342,397</u> |
| 0 | 0 | 64,031 | 137,172 | 1,527,126 | 7,052 | 940 | 18,888 |
| 0 | 0 | 52,779 | 56,291 | 97,334 | 41,194 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 560,000 | 540,000 | 530,000 | 515,000 | 0 | 0 |
| 0 | 0 | 484,087 | 445,789 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 341,851 | 455,594 |
| <u>0</u> | <u>0</u> | <u>1,160,897</u> | <u>1,179,252</u> | <u>2,154,460</u> | <u>563,246</u> | <u>342,791</u> | <u>474,482</u> |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 1,960,901 | 2,145,640 | 0 | 0 | 0 | 0 |
| 0 | 0 | 6,720,615 | 7,284,714 | 17,716,171 | 5,155,830 | 0 | 0 |
| <u>0</u> | <u>0</u> | <u>8,681,516</u> | <u>9,430,354</u> | <u>17,716,171</u> | <u>5,155,830</u> | <u>0</u> | <u>0</u> |
| <u>209,436</u> | <u>173,502</u> | <u>10,556,045</u> | <u>11,555,123</u> | <u>20,032,228</u> | <u>5,964,349</u> | <u>750,577</u> | <u>816,879</u> |
| 1,066,037 | 1,066,037 | 2,594 | 2,594 | 28,965 | 28,965 | 2,464,612 | 2,464,612 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 206,763 | 206,763 |
| 1,400,072 | 1,400,072 | 0 | 0 | 58,846 | 58,846 | 103,865 | 103,865 |
| 0 | 0 | 0 | 0 | 348 | 348 | 4,458 | 4,458 |
| <u>2,466,109</u> | <u>2,466,109</u> | <u>2,594</u> | <u>2,594</u> | <u>88,159</u> | <u>88,159</u> | <u>2,779,698</u> | <u>2,779,698</u> |
| <u>6,125,523</u> | <u>6,231,600</u> | <u>11,526,834</u> | <u>10,594,501</u> | <u>12,531,144</u> | <u>11,393,688</u> | <u>14,274,268</u> | <u>14,499,213</u> |
| <u>8,591,632</u> | <u>8,697,709</u> | <u>11,529,428</u> | <u>10,597,095</u> | <u>12,619,303</u> | <u>11,481,847</u> | <u>17,053,966</u> | <u>17,278,911</u> |
| <u>\$8,801,068</u> | <u>\$8,871,211</u> | <u>\$22,085,473</u> | <u>\$22,152,218</u> | <u>\$32,651,531</u> | <u>\$17,446,196</u> | <u>\$17,804,543</u> | <u>\$18,095,790</u> |

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

| LIABILITIES AND FUND EQUITY | Railroad Fund | | Storm Water Utility Fund | | TOTAL | |
|--|--------------------|--------------------|-----------------------------|---------------------|----------------------|----------------------|
| | 2009 | 2008 | 2009 | 2008 | 2009 | 2008 |
| CURRENT LIABILITIES: | | | | | | |
| Accounts payable | \$75,690 | \$87,551 | \$ 30,177 | \$ 2,687 | \$8,295,290 | \$7,649,396 |
| Accrued payroll and payroll taxes | 25,213 | 28,041 | 59,901 | 62,497 | 2,685,244 | 2,472,284 |
| Accrued sales taxes | 0 | 0 | 0 | 0 | 317,057 | 339,600 |
| Due to other funds | 0 | 0 | 0 | 0 | 1,472,852 | 1,387,252 |
| Loans payable to other funds – | | | | | | |
| current maturities | 56,500 | 48,520 | 0 | 0 | 56,500 | 48,520 |
| Obligations under capital leases | 0 | 0 | 0 | 0 | 0 | 0 |
| Unearned revenue | 0 | 0 | 0 | 0 | 131,065 | 120,389 |
| Other liabilities | 2,400 | 2,400 | 6,505 | 5,302 | 1,848,092 | 1,008,319 |
| Total Current Liabilities | 159,803 | 166,512 | 96,583 | 70,486 | 14,806,100 | 13,025,760 |
| CURRENT LIABILITIES (Payable from Restricted Assets): | | | | | | |
| Construction contracts payable | 127,952 | 68,849 | 73,066 | 100,579 | 4,485,784 | 3,559,680 |
| Accrued interest | 0 | 0 | 0 | 0 | 3,422,319 | 3,529,721 |
| Revenue bonds payable – current | | | | | | |
| maturities | 0 | 0 | 0 | 0 | 5,395,000 | 5,225,000 |
| Special obligation bonds payable | 0 | 0 | 0 | 0 | 1,520,000 | 1,470,000 |
| Customer security and escrow deposits | 0 | 0 | 0 | 0 | 3,719,827 | 3,434,854 |
| Advances from other funds | 0 | 0 | 0 | 0 | 686,851 | 625,594 |
| Total Current Liabilities (Payable from Restricted Assets) | 127,952 | 68,849 | 73,066 | 100,579 | 19,229,781 | 17,844,849 |
| LONG-TERM LIABILITIES: | | | | | | |
| Loans payable to other funds | 888,239 | 819,190 | 0 | 0 | 888,239 | 819,190 |
| Obligations under capital leases | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenue bonds payable | 0 | 0 | 0 | 0 | 109,028,582 | 87,389,726 |
| Other long-term liabilities | 0 | 0 | 0 | 0 | 2,431,050 | 3,224,902 |
| Special obligation bonds payable | 0 | 0 | 0 | 0 | 94,917,311 | 83,415,220 |
| Total Long-Term Liabilities | 888,239 | 819,190 | 0 | 0 | 207,265,182 | 174,849,038 |
| Total Liabilities | 1,175,994 | 1,054,551 | 169,649 | 171,065 | 241,301,063 | 205,719,647 |
| CONTRIBUTED CAPITAL (Net): | | | | | | |
| Municipal contributions | 470,497 | 470,497 | 453,913 | 453,913 | 8,152,491 | 8,152,491 |
| County contributions | 18,973 | 18,973 | 0 | 0 | 313,668 | 313,668 |
| State contributions | 1,473,323 | 1,473,323 | 377,113 | 377,113 | 14,590,489 | 14,590,489 |
| Federal contributions | 937,988 | 937,988 | 523,791 | 523,791 | 51,564,350 | 51,564,350 |
| Private contributions | 15,400 | 15,400 | 2,329 | 2,329 | 25,970,187 | 25,970,187 |
| Total Contributed Capital | 2,916,181 | 2,916,181 | 1,357,146 | 1,357,146 | 100,591,185 | 100,591,185 |
| RETAINED EARNINGS | 2,482,410 | 2,426,310 | 8,655,091 | 8,983,244 | 281,513,827 | 273,063,946 |
| Total Fund Equity | 5,398,591 | 5,342,491 | 10,012,237 | 10,340,390 | 382,105,012 | 373,655,131 |
| TOTAL LIABILITIES AND FUND EQUITY | <u>\$6,574,585</u> | <u>\$6,397,042</u> | <u>\$10,181,886</u> | <u>\$10,511,455</u> | <u>\$623,406,075</u> | <u>\$579,374,778</u> |

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

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

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

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

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

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

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

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

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

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

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

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

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

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

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

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

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

| | Railroad Fund | | Storm Water Utility Fund | | TOTAL | |
|--|--------------------------|-------------------------|-------------------------------------|---------------------------|-----------------------------|-----------------------------|
| | 2009 | 2008 | 2009 | 2008 | 2009 | 2008 |
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | | | | |
| Operating income (loss) | (\$243,584) | \$242,683 | \$ (426,207) | \$ (150,439) | (\$1,882,289) | \$2,419,444 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | | | | | | |
| Depreciation | 318,463 | 294,827 | 426,176 | 417,367 | 17,662,363 | 16,516,354 |
| Changes in assets and liabilities: | | | | | | |
| Decrease (increase) in accounts receivable | 93,846 | (42,746) | 5,676 | 6,510 | (645,615) | 1,996,896 |
| Decrease (increase) in due from other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Decrease (increase) in loans receivable from other funds | 0 | 0 | 0 | 0 | (77,029) | 46,802 |
| Increase (decrease) in accounts payable | (11,861) | 27,653 | 27,490 | (3,436) | 645,894 | 1,112,262 |
| Increase (decrease) in accrued payroll | (2,828) | 6,017 | (2,596) | 6,223 | 212,960 | 266,305 |
| Decrease (increase) in inventory | 59,738 | (166,474) | 0 | 0 | 19,962 | 448,222 |
| Decrease (increase) in prepaid expenses | 0 | 0 | 0 | 0 | (30,278) | 0 |
| Decrease (increase) in other assets | 0 | 0 | 0 | 0 | 744 | 39,992 |
| Increase (decrease) in accrued sales tax | 0 | 0 | 0 | 0 | (22,543) | 17,521 |
| Increase (decrease) in due to other funds | 0 | 0 | 0 | 0 | 85,600 | 2,463 |
| Increase (decrease) in loans payable to other funds | 7,980 | (75,311) | 0 | 0 | 7,980 | (75,311) |
| Increase (decrease) in other liabilities | 0 | 0 | 1,203 | 250 | 341,570 | (284,185) |
| Unrealized gain (loss) on cash equivalents | 4,628 | 2,634 | 20,707 | 10,674 | 2,330,900 | 658,571 |
| Other nonoperating revenue (expense) | 4,545 | 26,528 | 3,668 | 11,299 | 2,061,999 | 4,064,955 |
| Net cash provided by (used for) operating activities | <u>230,927</u> | <u>315,811</u> | <u>56,117</u> | <u>298,448</u> | <u>20,712,218</u> | <u>27,230,291</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | | | |
| Operating transfers in | 50,000 | 157,399 | 0 | 0 | 5,614,028 | 5,816,853 |
| Operating transfers out | 0 | (11,096) | 0 | 0 | (137,423) | (330,216) |
| Operating grants | 0 | 0 | 0 | 35,859 | 1,707,868 | 1,600,809 |
| Equity transfer | 0 | 0 | 0 | 0 | 0 | 0 |
| Net cash provided by (used for) noncapital financing activities | <u>50,000</u> | <u>146,303</u> | <u>0</u> | <u>35,859</u> | <u>7,184,473</u> | <u>7,087,446</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | | | |
| Proceeds from bonds, loans, and capital leases | 130,000 | 0 | 0 | 0 | 40,259,284 | 23,218,583 |
| Debt service – interest payments | (35,328) | (32,245) | 0 | 0 | (8,023,175) | (6,992,976) |
| Debt service – principal and advance refunding payments | (60,951) | 28,509 | 0 | 0 | (6,755,951) | (6,451,885) |
| Acquisition and construction of capital assets | (557,672) | (440,412) | (630,933) | (1,010,792) | (23,499,491) | (28,336,132) |
| Decrease in construction contracts | (68,849) | (178,809) | (100,579) | (87,893) | (3,559,680) | (5,801,871) |
| Fiscal agent fees payments | 0 | 0 | 0 | 0 | (811,467) | (126,854) |
| Capital contributions | 117,867 | 0 | 23,163 | 20,520 | 1,875,608 | 2,400,937 |
| Proceeds from advances from other funds | 0 | 0 | 0 | 0 | 61,257 | (446,150) |
| Other | 0 | 0 | 0 | 0 | 0 | 0 |
| Net cash provided by (used for) capital and related financing activities | <u>(474,933)</u> | <u>(622,957)</u> | <u>(708,349)</u> | <u>(1,078,165)</u> | <u>(453,615)</u> | <u>(22,536,348)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES – | | | | | | |
| Interest received | 16,804 | 25,202 | 47,415 | 108,485 | 4,105,491 | 5,606,794 |
| Bond investments sold | 0 | 0 | 0 | 0 | 0 | 0 |
| Net cash provided by (used for) investing activities | <u>16,804</u> | <u>25,202</u> | <u>47,415</u> | <u>108,485</u> | <u>4,105,491</u> | <u>5,606,794</u> |
| Net increase (decrease) in cash and cash equivalents | (177,202) | (135,641) | (604,817) | (635,373) | 31,548,567 | 17,388,183 |
| CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD | <u>489,183</u> | <u>624,824</u> | <u>1,948,358</u> | <u>2,583,731</u> | <u>132,495,729</u> | <u>115,107,546</u> |
| CASH AND CASH EQUIVALENTS AT END OF PERIOD | <u><u>\$311,981</u></u> | <u><u>\$489,183</u></u> | <u><u>\$1,343,541</u></u> | <u><u>\$1,948,358</u></u> | <u><u>\$164,044,296</u></u> | <u><u>\$132,495,729</u></u> |

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

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

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

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

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

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

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

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

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

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

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

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

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INTERNAL SERVICE FUNDS

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

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

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

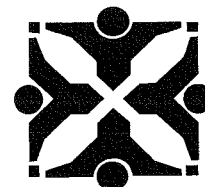
Information Technologies Fund - to account for the provision of hardware infrastructure to support the computing requirements of the City, as well as developing or implementing software to improve the operating efficiencies of the departments within the City.

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

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

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

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



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

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

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

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

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

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

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

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

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CITY OF COLUMBIA, MISSOURI
INTERNAL SERVICE FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TRUST AND AGENCY FUNDS

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

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

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

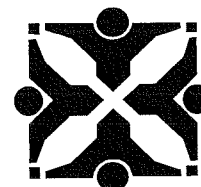
Designated Loan & Special Tax Bill Investment Fund - to account for the purchase of all special assessment tax bills. The fund also makes loans and advances to other funds.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

Pension and Other Postemployment Benefits Trust Funds

| ASSETS | Firefighters' Retirement Fund | | Police Retirement Fund | | Other Postemployment Benefits Fund | |
|---|----------------------------------|---------------------|---------------------------|---------------------|---------------------------------------|------------------|
| | 2009 | 2008 | 2009 | 2008 | 2009 | 2008 |
| Cash and cash equivalents | \$355,042 | \$425,827 | \$242,738 | \$290,578 | \$46,576 | \$14,946 |
| Cash and cash equivalents – Nonexpendable Trust Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| Accounts receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax bills receivable | 0 | 0 | 0 | 0 | 0 | 0 |
| Allowance for uncollectible taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Accrued interest | 91,337 | 76,702 | 62,446 | 52,340 | 155 | (2,065) |
| Due from other funds | 0 | 0 | 0 | 0 | 0 | 20,491 |
| Advances to other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Other assets | 0 | 0 | 0 | 0 | 0 | 0 |
| Investments | 44,437,273 | 43,750,976 | 30,381,264 | 29,855,043 | 816,864 | 357,639 |
| Property, plant, and equipment | 6,942 | 6,947 | 4,746 | 4,741 | 0 | 0 |
| Accumulated depreciation | (6,942) | (6,947) | (4,746) | (4,741) | 0 | 0 |
| TOTAL ASSETS | \$44,883,652 | \$44,253,505 | \$30,686,448 | \$30,197,961 | \$863,595 | \$391,011 |
| LIABILITIES AND FUND EQUITY | | | | | | |
| LIABILITIES: | | | | | | |
| Accounts payable | \$0 | \$71 | \$0 | \$49 | \$0 | \$0 |
| Accrued payroll and payroll taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Due to other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Other liabilities | 517,146 | 174,817 | 271,959 | 90,417 | 0 | 27,868 |
| TOTAL LIABILITIES | 517,146 | 174,888 | 271,959 | 90,466 | 0 | 27,868 |
| FUND EQUITY: | | | | | | |
| Fund Balance: | | | | | | |
| Reserved: | | | | | | |
| Reserved for contributions | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserved for employees' pension benefits | 44,346,401 | 44,063,689 | 30,400,743 | 30,097,308 | | 0 |
| Reserved for advances to other funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Unreserved: | | | | | | |
| Designated – appropriated | 0 | 0 | 0 | 0 | 0 | 0 |
| Designated – unrealized gains | 20,105 | 14,928 | 13,746 | 10,187 | 394 | 0 |
| Unreserved undesignated | 0 | 0 | 0 | 0 | 863,201 | 363,143 |
| TOTAL FUND EQUITY | 44,366,506 | 44,078,617 | 30,414,489 | 30,107,495 | 863,595 | 363,143 |
| TOTAL LIABILITIES AND FUND EQUITY | \$44,883,652 | \$44,253,505 | \$30,686,448 | \$30,197,961 | \$863,595 | \$391,011 |

CITY OF COLUMBIA, MISSOURI
TRUST AND AGENCY FUNDS

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2009 AND 2008

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

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

COMPARATIVE COMBINING BALANCE SHEETS
September 30, 2008 and 2007

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

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

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

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

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

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

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

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

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

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

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

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

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

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

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

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

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

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

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

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

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

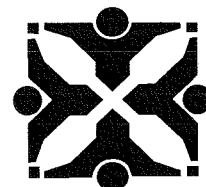
EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2009 AND 2008

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

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GENERAL FIXED ASSETS ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE
SEPTEMBER 30, 2009 AND 2008

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

CITY OF COLUMBIA, MISSOURI

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

| | <u>TOTAL</u> | <u>Land</u> | <u>Buildings</u> | <u>Improve- ments Other than Buildings</u> | <u>Furniture, Fixtures and Equipment</u> |
|--|----------------------|---------------------|---------------------|--|--|
| POLICY DEVELOPMENT AND ADMINISTRATION: | | | | | |
| City Council | \$8,990 | \$0 | \$0 | \$0 | \$8,990 |
| City Clerk | 13,104 | 0 | 0 | 0 | 13,104 |
| City Manager | 64,807 | 0 | 0 | 47,758 | 17,049 |
| Finance | 78,814 | 0 | 0 | 0 | 78,814 |
| Human Resources | 6,800 | 0 | 0 | 0 | 6,800 |
| City Counselor | 19,497 | 0 | 0 | 0 | 19,497 |
| Public Works Administration | 6,227 | 0 | 0 | 0 | 6,227 |
| Public Works Engineering | 295,971 | 0 | 0 | 0 | 295,971 |
| Public Works Public Buildings | 17,660,448 | 2,145,204 | 15,370,399 | 144,845 | 0 |
| Convention and Tourism | 483,578 | 157,604 | 305,622 | 0 | 20,352 |
| Cultural Affairs | 0 | 0 | 0 | 0 | 0 |
| REDI | 5,695 | 0 | 0 | 0 | 5,695 |
| TOTAL POLICY DEVELOPMENT AND ADMINISTRATION | <u>18,643,931</u> | <u>2,302,808</u> | <u>15,676,021</u> | <u>192,603</u> | <u>472,499</u> |
| PUBLIC SAFETY: | | | | | |
| Police | 3,855,784 | 17,000 | 0 | 39,817 | 3,798,967 |
| Fire | 21,764,775 | 1,106,584 | 9,974,626 | 900,979 | 9,782,586 |
| Animal Control | 31,479 | 0 | 0 | 0 | 31,479 |
| Municipal Court | 105,893 | 0 | 0 | 0 | 105,893 |
| Joint Communications | 2,982,411 | 0 | 0 | 54,645 | 2,927,766 |
| Civil Defense | 419,079 | 0 | 0 | 0 | 419,079 |
| City Prosecutor | 0 | 0 | 0 | 0 | 0 |
| TOTAL PUBLIC SAFETY | <u>29,159,421</u> | <u>1,123,584</u> | <u>9,974,626</u> | <u>995,441</u> | <u>17,065,770</u> |
| TRANSPORTATION: | | | | | |
| Streets | 203,667,334 | 1,283,458 | 3,073,575 | 193,306,234 | 6,004,067 |
| Traffic | 491,736 | 0 | 0 | 0 | 491,736 |
| TOTAL TRANSPORTATION | <u>204,159,070</u> | <u>1,283,458</u> | <u>3,073,575</u> | <u>193,306,234</u> | <u>6,495,803</u> |
| HEALTH AND ENVIRONMENT: | | | | | |
| Health Services | 147,913 | 0 | 0 | 0 | 147,913 |
| Planning | 95,428 | 0 | 0 | 73,500 | 21,928 |
| Protective Inspection | 252,528 | 0 | 0 | 0 | 252,528 |
| Community Development | 23,033 | 0 | 0 | 0 | 23,033 |
| TOTAL HEALTH AND ENVIRONMENT | <u>518,902</u> | <u>0</u> | <u>0</u> | <u>73,500</u> | <u>445,402</u> |
| PERSONAL DEVELOPMENT: | | | | | |
| Parks and Recreation | 58,251,903 | 34,036,828 | 2,925,773 | 17,349,777 | 3,939,525 |
| Community Services | 0 | 0 | 0 | 0 | 0 |
| Contributions | 0 | 0 | 0 | 0 | 0 |
| TOTAL PERSONAL DEVELOPMENT | <u>58,251,903</u> | <u>34,036,828</u> | <u>2,925,773</u> | <u>17,349,777</u> | <u>3,939,525</u> |
| Total General Fixed Assets Allocated to Functions | 310,733,227 | <u>\$38,746,678</u> | <u>\$31,649,995</u> | <u>\$211,917,555</u> | <u>\$28,418,999</u> |
| CONSTRUCTION IN PROGRESS | <u>42,586,948</u> | | | | |
| TOTAL GENERAL FIXED ASSETS | <u>\$353,320,175</u> | | | | |

CITY OF COLUMBIA, MISSOURI

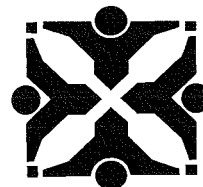
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2009

| | General Fixed Assets October 1, 2008 | Additions | Deductions | General Fixed Assets September 30, 2009 |
|--|---|----------------------------|----------------------------|--|
| POLICY DEVELOPMENT AND ADMINISTRATION | | | | |
| City Council | \$8,990 | \$0 | \$0 | \$8,990 |
| City Clerk | 13,104 | 0 | 0 | 13,104 |
| City Manager | 64,807 | 0 | 0 | 64,807 |
| Finance | 78,814 | 0 | 0 | 78,814 |
| Human Resources | 6,800 | 0 | 0 | 6,800 |
| City Counselor | 19,497 | 0 | 0 | 19,497 |
| Public Works Administration | 6,227 | 0 | 0 | 6,227 |
| Public Works Engineering | 275,398 | 20,573 | 0 | 295,971 |
| Public Works Public Buildings | 16,989,545 | 670,903 | 0 | 17,660,448 |
| Convention and Tourism | 483,578 | 0 | 0 | 483,578 |
| Cultural Affairs | 0 | 0 | 0 | 0 |
| REDI | 5,695 | 0 | 0 | 5,695 |
| TOTAL POLICY DEVELOPMENT AND ADMINISTRATION | <u>17,952,455</u> | <u>691,476</u> | <u>0</u> | <u>18,643,931</u> |
| PUBLIC SAFETY: | | | | |
| Police | 3,652,389 | 646,271 | 442,876 | 3,855,784 |
| Fire | 18,159,124 | 3,977,577 | 371,926 | 21,764,775 |
| Animal Control | 48,082 | 0 | 16,603 | 31,479 |
| Municipal Court | 105,893 | 0 | 0 | 105,893 |
| Joint Communications | 2,775,411 | 207,000 | 0 | 2,982,411 |
| Civil Defense | 395,857 | 23,222 | 0 | 419,079 |
| City Prosecutor | 0 | 0 | 0 | 0 |
| TOTAL PUBLIC SAFETY | <u>25,136,756</u> | <u>4,854,070</u> | <u>831,405</u> | <u>29,159,421</u> |
| TRANSPORTATION: | | | | |
| Streets | 189,908,189 | 14,110,996 | 351,851 | 203,667,334 |
| Traffic | 441,170 | 50,566 | 0 | 491,736 |
| TOTAL TRANSPORTATION | <u>190,349,359</u> | <u>14,161,562</u> | <u>351,851</u> | <u>204,159,070</u> |
| HEALTH AND ENVIRONMENT: | | | | |
| Health services | 147,913 | 0 | 0 | 147,913 |
| Planning | 101,258 | 0 | 5,830 | 95,428 |
| Protective Inspection | 252,528 | 0 | 0 | 252,528 |
| Community development | 23,033 | 0 | 0 | 23,033 |
| TOTAL HEALTH AND ENVIRONMENT | <u>524,732</u> | <u>0</u> | <u>5,830</u> | <u>518,902</u> |
| PERSONAL DEVELOPMENT: | | | | |
| Parks and Recreation | 55,210,290 | 3,087,967 | 46,354 | 58,251,903 |
| Community Services | 0 | 0 | 0 | 0 |
| Contributions | 0 | 0 | 0 | 0 |
| TOTAL PERSONAL DEVELOPMENT | <u>55,210,290</u> | <u>3,087,967</u> | <u>46,354</u> | <u>58,251,903</u> |
| CONSTRUCTION IN PROGRESS | <u>17,626,983</u> | <u>40,183,923</u> | <u>15,223,958</u> | <u>42,586,948</u> |
| TOTAL GENERAL FIXED ASSETS | <u><u>\$306,800,575</u></u> | <u><u>\$62,978,998</u></u> | <u><u>\$16,459,398</u></u> | <u><u>\$353,320,175</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, 2009 AND 2008

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

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CITY OF COLUMBIA, MISSOURI

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

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

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STATISTICAL SECTION

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

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

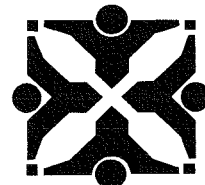
Revenue Capacity Information - is intended to assist users in understanding and assessing the factors affecting the City's ability to generate its own-source revenues, sales tax and property tax.

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

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

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

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



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Table 1

City of Columbia, Missouri

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

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

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

Table 1, cont.

City of Columbia, Missouri

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

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

Table 2

City of Columbia, Missouri

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

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

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

Table 2, cont.

City of Columbia, Missouri

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

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

Table 3

City of Columbia, Missouri

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

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

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

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

Table 3, cont.

City of Columbia, Missouri

FUND BALANCE, GOVERNMENTAL FUNDS

LAST EIGHT FISCAL YEARS

(modified accrual basis of accounting)

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

Table 4

City of Columbia, Missouri

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

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

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

Table 4, cont.

City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST EIGHT FISCAL YEARS

(modified accrual basis of accounting)

| Fiscal Year | | | |
|--------------|---------------|--------------|--------------|
| 2005 | 2004 | 2003 | 2002 |
| \$ 8,585,445 | \$ 8,417,968 | \$ 8,340,896 | \$ 7,979,408 |
| 35,593,421 | 33,549,370 | 31,612,249 | 30,725,843 |
| 9,993,087 | 9,534,286 | 9,063,234 | 8,425,476 |
| 766,084 | 696,271 | 692,256 | 651,697 |
| 1,423,992 | 1,586,050 | 1,597,787 | 1,489,192 |
| 2,659,583 | 2,503,391 | 2,359,639 | 1,840,341 |
| 55,052 | 45,549 | 588,520 | 84,662 |
| 3,093,319 | 3,052,749 | 2,985,738 | 2,862,384 |
| 7,938,879 | 11,704,084 | 6,781,043 | 6,630,060 |
| 2,255,822 | 1,907,040 | 1,249,936 | 3,672,200 |
| 1,557,884 | 1,320,073 | 1,465,309 | 1,153,687 |
| 73,922,568 | 74,316,831 | 66,736,607 | 65,514,950 |
| 9,223,803 | 8,378,763 | 8,079,480 | 7,775,482 |
| 28,401,357 | 26,477,538 | 25,521,715 | 24,521,668 |
| 5,893,676 | 4,314,145 | 4,116,302 | 4,203,240 |
| 7,022,635 | 6,662,314 | 6,116,585 | 5,839,638 |
| 8,110,722 | 7,790,423 | 8,135,545 | 7,789,741 |
| 373,787 | 465,263 | 74,660 | 179,081 |
| 12,978,663 | 8,434,463 | 8,181,392 | 6,677,557 |
| 949,500 | 885,000 | 1,522,000 | 2,218,500 |
| 578,002 | 614,692 | 687,333 | 843,827 |
| 2,750 | 2,883 | 4,295 | 3,555 |
| 73,534,895 | 64,025,484 | 62,439,307 | 60,052,289 |
| 387,673 | 10,291,347 | 4,297,300 | 5,462,661 |
| 27,133,709 | 22,826,021 | 19,617,349 | 20,271,856 |
| (26,336,561) | (21,733,770) | (19,128,291) | (20,214,080) |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 797,148 | 1,092,251 | 489,058 | 57,776 |
| \$ 1,184,821 | \$ 11,383,598 | \$ 4,786,358 | \$ 5,520,437 |
| 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 |
|----------------------------------|--------------------------|------------------------------|-------------------------------------|-------------------------------------|---|---|--------------------------------------|
| 2000 | 714,842,106 | 190,394,191 | 5,518,830 | 910,755,127 | 3,794,813,029 | 24.0% | 1.06 |
| 2001 | 739,345,179 | 204,214,788 | 5,072,034 | 948,632,001 | 3,952,633,338 | 24.0% | 1.06 |
| 2002 | 802,530,799 | 211,324,296 | 6,486,794 | 1,020,341,889 | 4,251,424,537 | 24.0% | 1.05 |
| 2003 | 854,784,262 | 206,788,704 | 6,486,398 | 1,068,059,364 | 4,450,247,350 | 24.0% | 1.05 |
| 2004 | 891,032,480 | 217,649,475 | 6,967,420 | 1,115,649,375 | 4,648,539,062 | 24.0% | 1.04 |
| 2005 | 938,654,305 | 219,486,364 | 6,625,558 | 1,164,766,227 | 4,853,192,612 | 24.0% | 1.04 |
| 2006 | 1,122,375,072 | 242,354,182 | 6,488,268 | 1,371,217,522 | 5,713,406,342 | 24.0% | 0.98 |
| 2007 | 1,207,930,492 | 260,021,334 | 6,122,350 | 1,474,074,176 | 6,141,975,733 | 24.0% | 0.94 |
| 2008 | 1,292,414,862 | 273,363,667 | 5,843,391 | 1,571,621,920 | 6,548,424,667 | 24.0% | 0.94 |
| 2009 | 1,347,522,235 | 275,394,049 | 5,522,897 | 1,628,439,181 | 6,785,163,254 | 24.0% | 0.93 |

Source: Certified Copy of Order, Boone County Court.

Table 6

City of Columbia, Missouri

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

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

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

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

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

Source: Certified Copy of Order, Boone County Court.

Table 6, cont.

City of Columbia, Missouri

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

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

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Table 7

City of Columbia, Missouri

PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS AGO

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

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

Table 8

City of Columbia, Missouri

GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS
LAST TEN FISCAL YEARS

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

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

(b) Includes deferred property tax revenue.

Table 8, cont.

City of Columbia, Missouri

GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS
LAST TEN FISCAL YEARS

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

Table 9

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

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

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

Table 9, cont.

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

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

Table 10

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

| | | FY 2008 - 2009 | | FY 2007 - 2008 | |
|--|-----------|----------------|-------------|----------------|------------|
| | | Summer | Nonsummer | Summer | Nonsummer |
| <u>LARGE GENERAL SERVICE RATE</u> | | | | | |
| Demand charge: | | | | | |
| First 25 KW or less billing demand | | \$360.75 | \$288.50 | \$343.50 | \$274.75 |
| Additional KW | per KW | \$14.43 | \$11.54 | \$13.74 | \$10.99 |
| Energy charge: | | | | | |
| All KW | ¢ per KWH | 5.22 | 4.54 | 4.97 | 4.32 |
| <u>INDUSTRIAL SERVICE RATE</u> | | | | | |
| | | Summer | Nonsummer | Summer | Nonsummer |
| Demand charge: | | | | | |
| First 750 KW or less billing demand | | \$14,100.00 | \$11,280.00 | \$12,195.00 | \$9,757.50 |
| All additional KW | per KW | \$18.80 | \$15.04 | \$16.26 | \$13.01 |
| Energy charge (All KWH) | ¢ per KWH | 4.20 | 3.60 | 3.565 | 3.10 |
| | | | | | |
| | | FY 2003 - 2004 | | FY 2002 - 2003 | |
| | | Summer | Nonsummer | Summer | Nonsummer |
| <u>LARGE GENERAL SERVICE RATE</u> | | | | | |
| Demand charge: | | | | | |
| First 25 KW or less billing demand | per KW | \$175.00 | \$140.00 | \$175.00 | \$140.00 |
| Additional KW | per KW | \$7.00 | \$5.60 | \$7.00 | \$5.60 |
| Energy charge: | | | | | |
| First 360 KWH per KW of billing demand | ¢ per KWH | 4.00 | 4.00 | 4.00 | 4.00 |
| All additional KWH | ¢ per KWH | 3.20 | 3.20 | 3.20 | 3.20 |
| <u>INDUSTRIAL SERVICE RATE</u> | | | | | |
| | | Summer | Nonsummer | Summer | Nonsummer |
| Demand charge: | | | | | |
| First 750 KW or less billing demand | | \$10,500.00 | \$8,400.00 | \$10,500.00 | \$8,400.00 |
| All additional KW | per KW | \$14.00 | \$11.20 | \$14.00 | \$11.20 |
| Energy charge (All KWH) | ¢ per KWH | 2.66 | 2.66 | 2.66 | 2.66 |

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

Table 10, cont.

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

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

Table 11

City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES
LAST TEN FISCAL YEARS

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

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

Minimum Charge Per Month

Meter Size

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

Table 11, cont.

City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES
LAST TEN FISCAL YEARS

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

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

Table 12

City of Columbia, Missouri

SCHEDULE OF SANITARY SEWER SERVICE RATES
LAST TEN FISCAL YEARS

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

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2009

| Identification Number and Issuing Institution | Purchase Date | Face Amount, or Shares | Maturity Date | Coupon Interest Rate | Cost | Fair Value 09/30/09 |
|---|---------------|------------------------|---------------|----------------------|-----------|---------------------|
| POOLED CASH: | | | | | | |
| U. S. Government and Agency Securities: | | | | | | |
| FHLMC M80773 - 31282R2E3 | 10/24/02 | 1,000,000 | 10/01/09 | 5.000% | 67,270 | 44,140 |
| FHLMC M80779 - 31282R2L7 | various | 2,000,000 | 11/01/09 | 5.000% | 155,306 | 98,694 |
| FNMA 254582 - 31371KXK2 | 12/23/02 | 1,000,000 | 12/01/09 | 4.500% | 92,633 | 74,485 |
| FHLB STEP CALLABLE - 3133XAL62 | 02/25/05 | 1,000,000 | 02/25/10 | 4.000% | 1,000,000 | 1,018,750 |
| FMAN 2005 SER 2 CL1 - 3136F6ZR3 | 02/11/05 | 1,000,000 | 02/25/10 | 4.000% | 91,031 | 94,006 |
| FHMA P254809 - 31371LAJ8 | 02/22/05 | 1,000,000 | 06/01/10 | 4.500% | 165,002 | 161,702 |
| FHLMC GOLD M80842 - 31282R5B6 | 02/23/04 | 990,000 | 08/01/10 | 3.500% | 293,437 | 304,737 |
| FHLMC M80845 - 31282R5E0 | 12/23/03 | 2,000,000 | 09/01/10 | 4.500% | 487,687 | 456,716 |
| FNMA 254967 - 31371LFG9 | 10/23/03 | 2,000,000 | 10/01/10 | 3.500% | 606,192 | 646,297 |
| FMAN 2004-2 - 3136F6TA7 | 01/26/05 | 2,000,000 | 11/25/10 | 4.100% | 814,702 | 840,664 |
| FHLMC PL M30146-31282CET0 | 03/19/98 | 4,999,357 | 06/01/12 | 7.000% | 83,457 | 9,497 |
| FHR 71-2012A - 3133XC3Y7 | 12/07/05 | 1,295,000 | 06/15/12 | 5.000% | 576,507 | 632,507 |
| HUD CALLABLE - 911759BN7 | 09/12/96 | 550,000 | 08/01/12 | 7.510% | 526,715 | 553,097 |
| FNR 2005-3 CL1 - 3136F6YK9 | 07/29/05 | 1,500,000 | 12/25/12 | 4.400% | 601,917 | 644,854 |
| FNMA 2005 SER 4 - 3136F6YL7 | 08/08/05 | 2,000,000 | 12/26/12 | 4.650% | 890,173 | 947,366 |
| FHR 2055 OE - 3133TDX50 | 02/20/02 | 1,000,000 | 05/15/13 | 6.500% | 170,463 | 142,044 |
| FNMA PL 431577 - 31379WM20 | 07/20/98 | 2,000,000 | 07/01/13 | 5.000% | 0 | 56,877 |
| FNMA POOL 254863 - 31371LB81 | 08/18/03 | 1,000,000 | 08/01/13 | 4.000% | 206,250 | 216,082 |
| FNMA 449353 - 31380TE23 | 11/17/98 | 3,000,000 | 10/01/13 | 5.500% | 36,553 | 65,915 |
| FHLMC SER R004-AL - 31396GG70 | various | 4,000,000 | 12/15/13 | 5.125% | 1,356,961 | 1,443,075 |
| FHLMC E00669 - 31294JW61 | 02/19/02 | 2,000,000 | 05/01/14 | 6.000% | 112,388 | 80,212 |
| FHLMC P60031 - 31288MA82 | 02/15/05 | 20,000,000 | 07/01/14 | 6.500% | 548,399 | 457,783 |
| FHLB STEP 3133XUKR3 | 08/27/09 | 2,000,000 | 08/27/14 | 3.000% | 2,000,000 | 2,004,380 |
| FHLB Note Step-Up Bond - 3133XUPQ0 | various | 4,500,000 | 09/10/14 | 3.000% | 4,500,000 | 4,515,480 |
| FHR 2863 DA - 31395G4H2 | 12/30/04 | 1,125,000 | 09/15/14 | 4.250% | 330,172 | 333,890 |
| FHR 2877 LA - 31395HLH1 | 07/14/05 | 2,500,000 | 10/15/14 | 4.250% | 1,103,441 | 1,152,117 |
| FHR 2752 CR - 31394RL72 | 01/28/05 | 2,000,000 | 12/15/14 | 4.250% | 565,470 | 587,091 |
| FHLB REMIC CL2015A - 3133XAWF0 | 04/01/05 | 2,000,000 | 03/25/15 | 4.950% | 808,113 | 865,421 |
| FHLB SD 2015 1 - 3133XCQE6 | 08/09/05 | 1,000,000 | 07/28/15 | 5.250% | 616,369 | 630,770 |
| FHLB SK 2015 CLASS 1 - 3133XCT60 | 11/08/05 | 1,500,000 | 08/18/15 | 5.140% | 765,072 | 829,125 |
| U.S. Treasury Strip 912833KF6 | 07/16/93 | 371,000 | 11/15/15 | 0.000% | 78,452 | 310,423 |
| FNR 2003-24 PN - 31393AK30 | 07/02/03 | 2,000,000 | 11/25/15 | 4.500% | 738,801 | 694,570 |
| FFCB Call Bond - 31331GPF0 | 03/03/09 | 2,000,000 | 03/03/16 | 4.000% | 2,000,000 | 2,000,620 |
| FHLMC 2534 HA - 31393FSW7 | 05/19/04 | 3,800,000 | 04/15/16 | 5.000% | 312,956 | 267,591 |
| FFCB CALL BOND - 31331GTY5 | 04/22/09 | 2,000,000 | 04/15/16 | 3.400% | 2,000,000 | 1,961,260 |
| FNMA 2002-89 CL CA - 31392GPK5 | 12/30/02 | 1,000,000 | 04/25/16 | 5.000% | 74,064 | 47,683 |
| FHLMC E00975 GOLD - 31294KCL7 | 08/26/03 | 7,000,000 | 05/01/16 | 6.000% | 325,796 | 270,581 |
| FHLB SUBORDINATED - 313771AA5 | 08/07/09 | 2,000,000 | 06/13/16 | 5.625% | 2,000,000 | 2,018,760 |
| FNBR 06-B1 AB - 31395NPD3 | 06/29/06 | 1,500,000 | 06/25/16 | 6.000% | 598,558 | 632,881 |
| FHLMC PL 0100X - 31294KDD4 | 03/30/05 | 8,000,000 | 07/01/16 | 5.500% | 675,084 | 669,757 |
| FHLMC PL291302 - 31344XNTO | various | 58,282,764 | 04/01/17 | 7.000% | 341,044 | 312,687 |
| FNMA REM 3-11 CL DB - 31392HQG1 | 01/30/03 | 1,000,000 | 04/25/17 | 5.000% | 156,277 | 135,923 |
| FHLMC 2474 NE - 31392PZL2 | 09/16/03 | 4,180,622 | 07/15/17 | 5.000% | 286,543 | 249,773 |
| GNR 2004-67 A - 38374HUC2 | 07/15/05 | 750,000 | 09/16/17 | 3.648% | 107,386 | 118,881 |
| FNMA Note - 3136FJBW0 | 09/22/09 | 2,000,000 | 09/22/17 | 3.000% | 2,000,000 | 1,983,120 |
| FHLMC C90211 - 31335HGU1 | 12/12/02 | 3,500,000 | 04/01/18 | 6.500% | 122,458 | 71,438 |
| FHLMC J07957 - 3128PKZW7 | 04/16/09 | 1,500,000 | 05/01/18 | 5.000% | 1,024,429 | 1,028,765 |
| FFCB Call Bond - 31331YQ78 | 06/02/08 | 2,000,000 | 05/21/18 | 5.000% | 1,993,125 | 2,014,380 |
| FHR 2844 BA - 31395EUQ8 | 09/16/04 | 2,000,000 | 06/15/18 | 5.000% | 617,291 | 577,772 |
| GNR 2003-88 AC - 38373MJA9 | 07/15/05 | 725,000 | 06/15/18 | 2.194% | 0 | 3,204 |
| FNMA 257428 - 31371N4M4 | 10/20/08 | 2,000,000 | 10/01/18 | 5.000% | 1,532,904 | 1,629,567 |
| FN 756831 - 31403SY42 | 02/18/09 | 2,677,630 | 12/01/18 | 5.000% | 1,011,149 | 1,034,114 |
| FHLB CALL BOND - 3133XTAY2 | 03/18/09 | 2,000,000 | 03/18/19 | 4.750% | 2,000,000 | 2,018,120 |
| FFCB CALL BOND - 31331GRV3 | 04/01/09 | 2,000,000 | 04/01/19 | 4.200% | 2,000,000 | 1,978,760 |
| FHLMC C90263 - 31335HJG9 | 05/17/99 | 1,000,000 | 04/01/19 | 7.000% | 63,538 | 44,960 |
| FHLB CALL BOND - 3133XTF92 | 04/09/09 | 2,000,000 | 04/09/19 | 4.250% | 2,000,000 | 1,975,000 |
| FHLMC MED TERM NTS - 3128X8UN0 | 04/23/09 | 2,000,000 | 04/23/19 | 3.000% | 1,994,000 | 1,965,020 |
| FFCB CALLABLE - 31331GWPO | 05/20/09 | 2,000,000 | 05/20/19 | 4.125% | 1,997,500 | 1,979,380 |
| FHR 3046 JE - 31396CPU8 | 11/04/05 | 1,000,000 | 06/15/19 | 5.000% | 272,043 | 277,579 |
| FHLB STEP UP - 3133XTU38 | 06/25/09 | 2,000,000 | 06/25/19 | 3.500% | 2,000,000 | 2,000,000 |
| FNMA LP 577376 - 31386YM24 | 11/26/01 | 953,329 | 08/01/19 | 7.500% | 73,878 | 40,864 |
| FINANCING CORP - 317705AP6 | 05/26/09 | 1,710,000 | 09/26/19 | 8.600% | 2,290,545 | 2,302,088 |
| FHLB Call Step-Up - 3133XUWU3 | 09/30/09 | 2,000,000 | 09/30/19 | 3.000% | 2,000,000 | 1,972,500 |
| FNMA GTD MTG 826269 - 31407B6E4 | 06/17/08 | 1,540,000 | 07/01/20 | 5.000% | 638,113 | 671,604 |
| FHR 1013 Z - 312904RL1 | 11/21/02 | 780,000 | 10/15/20 | 9.000% | 63,946 | 45,407 |
| FHLMC G11813 - 31336WAM1 | 09/21/07 | 2,600,000 | 11/01/20 | 5.000% | 1,343,248 | 1,448,412 |
| FHLMC PL G11945 - 3128M1BN8 | 06/27/08 | 2,000,000 | 12/01/20 | 5.000% | 1,057,363 | 1,133,034 |
| FNMA REMIC 07-B1 - 31396PD8 | 06/27/08 | 2,000,000 | 12/25/20 | 5.450% | 1,318,445 | 1,396,375 |
| GNR 2005-12A - 38373MNJ5 | 07/15/05 | 575,000 | 05/16/21 | 4.044% | 364,637 | 378,047 |
| FNR 2006-62 VA - 31395NST0 | 06/30/06 | 1,000,000 | 06/01/21 | 6.000% | 342,331 | 347,000 |
| FNMA 253945 - 31371KBN0 | 04/29/02 | 1,200,000 | 08/01/21 | 6.500% | 73,869 | 53,095 |
| FHR 11161 - 312906C40 | 11/30/98 | 505,000 | 08/15/21 | 5.500% | 10,130 | 17,103 |
| FHR 1125 X - 312906XG0 | various | 950,000 | 08/15/21 | 8.250% | 72,346 | 44,588 |
| FFCB BOND - 31331XX64 | 04/03/09 | 2,045,000 | 08/23/21 | 5.550% | 2,244,878 | 2,270,584 |
| FHLMC CTF5 J03849 - 3128PFH24 | 06/22/07 | 2,000,000 | 11/01/21 | 5.000% | 1,022,276 | 1,138,637 |
| FHR 1163 JA - 3129072D9 | 11/29/99 | 500,000 | 11/15/21 | 7.000% | 16,680 | 19,318 |
| FHR 2522 - 31393F5T9 | 11/29/02 | 2,000,000 | 11/15/21 | 5.500% | 191,494 | 153,844 |
| FHR 3119 BV - 31396HRU5 | various | 4,100,000 | 12/15/21 | 5.500% | 2,078,347 | 2,106,598 |
| FHRR R013 AB - 31397HNV6 | 06/26/07 | 1,000,000 | 12/15/21 | 6.000% | 483,707 | 500,860 |
| FNR 91-162 GA - 31358KF37 | 02/20/01 | 493,000 | 12/25/21 | 8.250% | 29,388 | 16,749 |
| FHLMC REMIC 1280 CL B - 312909J88 | various | 78,574,999 | 04/15/22 | 6.000% | 408,103 | 309,104 |
| FHR 2534 ER - 31393FUH7 | 01/27/05 | 2,000,000 | 04/15/22 | 4.500% | 295,341 | 297,267 |
| GNR 2004-97 AB - 38374JE93 | 07/15/05 | 925,000 | 04/16/22 | 3.084% | 616,819 | 656,295 |
| FNMA REM 03-34 BA - 31393CET6 | 09/28/03 | 4,000,000 | 05/25/22 | 4.000% | 738,633 | 778,851 |
| FNMA CALL NTS - 31398AKL5 | 03/17/09 | 2,000,000 | 12/14/22 | 5.500% | 2,019,063 | 2,018,120 |
| FN 254797 - 31371K7J4 | 05/20/09 | 4,000,000 | 06/01/23 | 5.000% | 1,460,972 | 1,461,842 |
| FHLMC C90787 - 31335H2U6 | 02/12/04 | 1,758,744 | 11/01/23 | 4.000% | 887,701 | 988,965 |
| FFCB CALL BOND - 31331GKN8 | 01/22/09 | 2,000,000 | 01/22/24 | 5.000% | 2,000,000 | 2,001,880 |
| FNMA 255114 - 31371LK32 | 04/15/04 | 2,000,000 | 03/01/24 | 5.000% | 900,338 | 917,973 |
| FHLMC MTN CALL NTS - 3128X8PQ9 | 03/25/09 | 2,000,000 | 03/25/24 | 5.000% | 2,000,000 | 2,004,300 |
| FNMA 255271 - 31371LK32 | 04/15/04 | 2,000,000 | 05/01/24 | 5.000% | 912,669 | 1,005,642 |
| FNMA CALLABLE - 3136FHMW2 | 05/14/09 | 2,000,000 | 05/14/24 | 4.000% | 2,000,000 | 1,945,620 |
| FNMA STEP UP CALL NOTES - 3136FHZY4 | 06/25/09 | 2,500,000 | 06/25/24 | 5.000% | 2,500,000 | 2,516,400 |
| FNMA CALL NTS - 3136FHL60 | 07/08/09 | 2,000,000 | 07/08/24 | 6.000% | 2,000,000 | 2,010,620 |

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2009

| Identification Number and Issuing Institution | Purchase Date | Face Amount, or Shares | Maturity Date | Coupon Interest Rate | Cost | Fair Value 09/30/09 |
|---|---------------|------------------------|---------------|----------------------|-------------|---------------------|
| FNMA MED TERM NOTES - 3136FH4C6 | 08/21/09 | 2,000,000 | 08/19/24 | 4.250% | 2,000,000 | 2,017,500 |
| FNMA CALL NTS - 31398AYX4 | 08/19/09 | 1,000,000 | 08/19/24 | 5.125% | 1,000,000 | 1,020,000 |
| FNMA STEP UP CALL NTS - 3136FH5M3 | 08/26/09 | 1,000,000 | 08/26/24 | 5.000% | 1,000,000 | 1,013,750 |
| FNMA MED TERM NOTES - 3136FJDV0 | 09/30/09 | 996,500 | 09/30/24 | 3.000% | 996,500 | 996,880 |
| FHR 2759 VG - 31394TGN9 | 08/31/04 | 1,105,000 | 10/15/24 | 4.250% | 192,432 | 183,112 |
| FHR 3170 EV - 31396RZF7 | 09/08/09 | 3,250,000 | 09/08/09 | 5.000% | 3,027,510 | 3,065,173 |
| FHR 1883 L - 3133T7WD7 | 05/10/02 | 2,000,000 | 09/15/26 | 7.000% | 422,233 | 380,606 |
| FHLMC GOLD G30307 - 3128CUKU9 | 05/13/08 | 2,500,000 | 01/01/27 | 6.000% | 1,426,943 | 1,468,263 |
| FN 256751 - 31371NEY7 | 07/13/09 | 3,500,000 | 06/01/27 | 5.500% | 2,444,240 | 2,471,262 |
| FHR 2659 NP - 31394GP64 | 11/30/04 | 1,000,000 | 11/15/27 | 4.500% | 211,805 | 206,774 |
| FHLMC CTFS D97497 - 3128E4KJ0 | 12/12/07 | 1,143,366 | 12/01/27 | 5.000% | 425,933 | 461,423 |
| FNMA PL 257154 - 31371NTK1 | 03/28/08 | 2,294,345 | 03/01/28 | 4.500% | 1,805,171 | 1,888,866 |
| FHLMC PL C91164 - 3128P7JH7 | various | 4,000,000 | 03/01/28 | 5.000% | 3,007,165 | 3,068,151 |
| FHLMC PL C91167 - 3128P7JL8 | 04/29/08 | 2,000,000 | 04/01/28 | 5.000% | 1,540,125 | 1,620,146 |
| FHLMC GOLD REMIC 2663AK - 31394HLT6 | 08/29/03 | 1,000,000 | 06/15/28 | 4.000% | 54,862 | 63,842 |
| FHR 2949WB - 31395R3K2 | 03/31/05 | 1,000,000 | 08/15/28 | 5.000% | 182,959 | 190,359 |
| GNMA POOL 002633M - 36202C4S9 | 08/24/98 | 1,000,000 | 08/20/28 | 8.000% | 37,820 | 6,024 |
| FNMA BOND - 31398AOY1 | 02/17/09 | 2,000,000 | 11/13/28 | 5.380% | 2,025,000 | 2,162,500 |
| FHLMC REMIC 2109 CL PE - 3133TH2C0 | 05/12/05 | 2,500,000 | 12/15/28 | 6.000% | 1,139,571 | 1,151,812 |
| FHLMC 2691 EK - 31394LBR2 | 04/28/04 | 2,000,000 | 01/15/29 | 4.500% | 407,849 | 400,048 |
| GNMA GTD 95-DX - 38374ECL9 | 10/26/06 | 1,500,000 | 07/20/29 | 5.000% | 162,457 | 178,643 |
| FNR 2005-53 MU - 31394DH94 | 05/27/05 | 2,000,000 | 07/25/29 | 5.500% | 900,366 | 879,663 |
| FHR 2723 PV - 31394MUR9 | 08/13/08 | 1,500,000 | 08/15/29 | 5.000% | 1,498,125 | 1,544,610 |
| FNR 2006-13 VB - 31394VN48 | 06/09/09 | 2,145,000 | 05/25/30 | 5.500% | 2,260,573 | 2,260,573 |
| FHR 2567 PG - 31393K7H2 | 06/03/08 | 2,000,000 | 08/15/31 | 5.500% | 2,015,000 | 2,081,080 |
| FHR 2581 QG - 31393LZT3 | 06/13/08 | 2,000,000 | 12/15/31 | 5.000% | 1,741,937 | 1,849,653 |
| FHR 2750 VE - 31394RGCT7 | 03/10/08 | 1,750,000 | 02/15/32 | 5.000% | 1,490,511 | 1,504,340 |
| FHR 2600MD - 31393PNE0 | 04/15/09 | 1,900,000 | 06/15/32 | 5.500% | 1,993,813 | 1,994,069 |
| FHR 2708 DG - 31394MAB6 | 12/12/07 | 1,283,000 | 07/15/32 | 5.500% | 1,287,410 | 1,339,644 |
| FHLMC REMIC 2698 CL BA - 31394LPM8 | 02/24/05 | 3,000,000 | 11/15/32 | 5.000% | 648,150 | 658,316 |
| GNR 2003-70 TE - 38374BG80 | 12/14/06 | 923,000 | 02/20/33 | 5.500% | 920,116 | 982,598 |
| FNR 2003-35 UM - 31393BM77 | 08/11/09 | 15,000,000 | 05/25/33 | 4.500% | 3,525,193 | 3,634,343 |
| FHR 2981 ND - 31395U6P1 | 06/17/09 | 1,860,000 | 06/15/33 | 5.000% | 1,891,388 | 1,927,165 |
| FHLMC ARM 1B0984 - 31336SUH9 | 02/23/04 | 2,000,000 | 07/01/33 | 3.295% | 354,857 | 366,023 |
| FHR 2877 PA - 31395HMH0 | 12/16/08 | 1,550,000 | 07/15/33 | 5.500% | 844,999 | 875,609 |
| FNMA ARM 742243 - 31402YS88 | 12/23/03 | 1,000,000 | 09/01/33 | 3.816% | 189,968 | 185,794 |
| FNMA PL 777716 - 31404TAR4 | 04/26/04 | 2,000,000 | 04/01/34 | 3.750% | 481,301 | 499,322 |
| FNMA ARM 775566 - 31404QTX7 | 02/22/05 | 1,000,000 | 05/01/34 | 4.146% | 269,368 | 275,321 |
| FNMA PL 779076 - 31404UQ52 | 06/24/04 | 2,000,000 | 05/01/34 | 3.790% | 480,897 | 532,989 |
| GNMA REMIC 07-6 LC - 38375JGV1 | 08/26/09 | 3,000,000 | 06/20/34 | 5.500% | 3,144,375 | 3,140,190 |
| GNR 2004-86 TA - 38374JYF7 | 04/22/08 | 3,000,000 | 07/20/34 | 4.000% | 1,221,368 | 1,260,958 |
| FNMA 888283 - 31410F2O7 | 05/21/09 | 3,000,000 | 08/01/34 | 5.000% | 2,290,883 | 2,282,867 |
| FHR 2881 AE - 31395J5C6 | 03/24/09 | 5,080,000 | 08/15/34 | 5.000% | 2,326,616 | 2,350,705 |
| FHLMC REMIC 31-48 CL CK - 31396HTZ8 | 11/21/06 | 2,095,909 | 08/15/34 | 6.000% | 2,112,283 | 2,217,975 |
| FHR 2963 BP - 31395TM35 | 12/19/06 | 2,160,000 | 09/15/34 | 5.000% | 1,080,226 | 1,150,458 |
| FHR 2991 EG - 31395UWS6 | various | 4,000,000 | 11/15/34 | 5.500% | 1,718,436 | 1,767,907 |
| FHR 3071 LT - 31396EFQ4 | 05/24/06 | 2,400,000 | 11/15/34 | 5.750% | 173,753 | 179,597 |
| FHR 3438A - 31397RXY5 | 08/13/08 | 950,000 | 12/15/34 | 5.000% | 703,008 | 741,182 |
| FHR 2915 UC - 31395LEW7 | 01/31/05 | 1,000,000 | 01/15/35 | 5.000% | 59,213 | 51,973 |
| FHLMC ARM 1B2795 - 3128JM7H4 | 03/23/05 | 2,000,000 | 03/01/35 | 4.446% | 633,563 | 654,970 |
| FHR 2942 LA - 31395PHQ8 | 08/13/09 | 2,250,000 | 03/15/35 | 5.000% | 1,081,603 | 1,117,606 |
| FNR 2005-29 AU - 31394DHY9 | 03/28/08 | 2,000,000 | 04/25/35 | 4.500% | 925,916 | 993,058 |
| FHR 3000 JH - 31395WPD3 | 08/01/05 | 2,000,000 | 06/15/35 | 5.000% | 727,898 | 752,822 |
| FHR 3289 ND - 31397FP48 | 05/18/09 | 2,000,000 | 06/15/35 | 5.500% | 2,096,250 | 2,115,920 |
| FHR 3010 YC - 31395WDU8 | 07/29/05 | 2,000,000 | 07/01/35 | 5.000% | 299,053 | 298,667 |
| FHR 3002 CA - 31395WLH8 | 01/25/08 | 1,760,000 | 07/15/35 | 5.000% | 658,953 | 677,582 |
| FHR 3020 DP - 31395XWY7 | 08/30/05 | 2,000,000 | 08/15/35 | 5.000% | 353,622 | 365,349 |
| FHLMC REMIC 3287 PM - 31397G6P0 | 08/12/09 | 2,000,000 | 10/15/35 | 6.000% | 2,123,750 | 2,150,560 |
| FNR 2005-83 OG - 31394FUH6 | 02/27/07 | 2,960,645 | 10/25/35 | 5.000% | 919,405 | 983,502 |
| FHR 3070 GA - 31396EZV1 | 11/30/05 | 2,000,000 | 11/15/35 | 5.500% | 120,050 | 123,013 |
| SARM 05-22 1A2 - 863579F52 | 12/07/05 | 980,772 | 12/25/35 | 5.250% | 435,330 | 270,148 |
| FHR 3157 LA - 31396NY67 | 08/31/06 | 2,000,000 | 05/15/36 | 5.500% | 299,019 | 311,250 |
| GNMA REMIC 08-69 - 38375XRA4 | 03/18/09 | 6,000,000 | 07/20/36 | 5.750% | 6,330,000 | 6,330,600 |
| FHR 3227 CM - 31397BS51 | 10/30/06 | 2,000,000 | 08/15/36 | 5.500% | 1,055,828 | 1,084,160 |
| FHR 3211 PG - 31397B7A3 | 11/03/06 | 1,500,000 | 09/15/36 | 5.500% | 678,603 | 696,611 |
| FHR 3234 QK - 31397CHD4 | 11/30/06 | 2,000,000 | 11/15/36 | 5.500% | 50,565 | 57,451 |
| GNR 2006-62 PC - 38374N2M8 | 12/13/06 | 2,000,000 | 11/20/36 | 5.500% | 909,034 | 909,142 |
| FNMA 256526 IO - 31371M4K0 | 12/13/06 | 2,500,000 | 12/01/36 | 6.000% | 1,722,361 | 1,799,463 |
| FNMA 888131 - 31410FVY8 | 07/13/09 | 3,615,000 | 02/01/37 | 5.500% | 2,396,697 | 2,457,053 |
| FNMA PL 888823 - 31410PGP2 | 09/14/09 | 4,325,000 | 03/01/37 | 5.500% | 3,000,435 | 3,021,284 |
| FHR 3289 YX - 31397FP29 | 05/04/07 | 1,500,000 | 03/15/37 | 5.000% | 869,422 | 900,088 |
| FHR 3291 PC - 31397FY97 | 06/22/07 | 2,350,000 | 03/15/37 | 5.500% | 1,571,185 | 1,630,950 |
| FHR 3287 CE - 31397G5M8 | 03/30/07 | 2,000,000 | 03/15/37 | 5.500% | 604,887 | 611,366 |
| FHR 3326 CA - 31397JHD9 | 07/20/07 | 2,000,000 | 06/15/37 | 5.500% | 1,418,557 | 1,462,297 |
| FNMA CI 888707 - 31410GKU6 | 05/12/09 | 1,550,000 | 10/01/37 | 7.500% | 1,017,334 | 1,030,473 |
| FHLMC GOLD G03666 - 3128M5MP2 | 06/11/09 | 4,000,000 | 01/01/38 | 7.500% | 2,568,184 | 2,557,701 |
| FHLMC PL 783263 - 31349UTU2 | 06/24/08 | 1,500,000 | 05/01/38 | 4.500% | 850,160 | 864,498 |
| FHLMC ARM 783264 - 31349UTV0 | 11/24/08 | 2,000,000 | 05/01/38 | 4.460% | 1,621,745 | 1,706,424 |
| FHR 3448 AG - 31397TJ37 | 03/19/09 | 3,100,000 | 05/15/38 | 5.000% | 2,584,327 | 2,634,408 |
| GNR 2008-82A - 38375YEK4 | 10/14/08 | 2,000,000 | 09/20/38 | 6.000% | 1,209,104 | 1,242,046 |
| FNMA REMIC 03-W2 CI 2A9 - 31392JAQ2 | 11/21/06 | 2,425,000 | 07/25/42 | 5.900% | 1,355,624 | 1,402,846 |
| Total U. S. Government and Agency Securities | | | | | 187,953,121 | 190,913,295 |
| Bonds | | | | | | |
| FICO Strip - 31771CQR9 | 11/26/96 | 1,129,000 | 02/03/15 | 0.000% | 326,484 | 932,193 |
| Miscellaneous Securities | | | | | | |
| San Bernardino City CA - 796825AW7 | 11/07/96 | 500,000 | 08/01/15 | 0.000% | 126,255 | 332,540 |
| Orange County CA Pension - 68428LBA1 | 12/02/96 | 13,500,000 | 09/01/15 | 0.000% | 3,617,055 | 9,421,380 |
| UBS Select Prime Preferred Fund | various | 49,636,533 | - | - | 70,743,266 | 70,743,266 |
| Total Miscellaneous Securities | | | | | 74,486,576 | 80,497,186 |
| Total Pooled Cash Marketable Securities | | | | \$ | 262,766,181 | \$ 272,342,674 |

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2009

| Identification Number and Issuing Institution | Purchase Date | Face Amount, or Shares | Maturity Date | Coupon Interest Rate | Cost | Fair Value 09/30/09 |
|---|---------------|------------------------|---------------|----------------------|----------------|---------------------|
| SELF-INSURANCE RESERVE: | | | | | | |
| Mutual Funds: | | | | | | |
| Evergreen PR Cash Mgmt Money Market | various | 1,211,132 | — | — | 1,211,132 | 1,211,132 |
| UBS Select Prime Institutional Fund | various | 4,844,176 | — | — | 4,844,176 | 4,844,176 |
| Total Mutual Funds | | | | | 6,055,308 | 6,055,308 |
| Total Self-Insurance Reserve | | | | | \$ 6,055,308 | \$ 6,055,308 |
| POST-EMPLOYMENT HEALTH FUND: | | | | | | |
| Mutual Funds: | | | | | | |
| NW Money Market Prime | various | 816,864 | — | — | 816,864 | 816,864 |
| Total Mutual Funds | | | | | 816,864 | 816,864 |
| Total Post Employment Health Fund | | | | | \$ 816,864 | \$ 816,864 |
| POLICE AND FIREFIGHTERS' RETIREMENT FUND: | | | | | | |
| Corporate Bonds: | | | | | | |
| Pennzoil Company 709903BB3 | 11/21/89 | 400,000 | 11/15/09 | 10.125% | 398,350 | 402,300 |
| Caterpillar Povernote 149110BU4 | various | 1,000,000 | 02/15/11 | 6.750% | 1,103,890 | 1,056,990 |
| McDonnell Dour Corp 580169AM2 | 02/07/01 | 150,000 | 04/01/12 | 9.750% | 188,250 | 175,879 |
| New Brunswick Province - 642866DV6 | 12/07/93 | 250,000 | 08/15/13 | 6.750% | 244,537 | 274,167 |
| General Electric Cap Corp 36962GN59 | 02/25/05 | 1,000,000 | 08/25/15 | 4.125% | 1,000,000 | 1,006,330 |
| Toyota Motor Credit 89233PUT1 | 08/19/05 | 1,000,000 | 08/10/17 | 5.250% | 995,500 | 951,250 |
| Bank of America Corp Notes - 06050WBR5 | 08/27/09 | 1,000,000 | 08/15/17 | 6.000% | 1,000,000 | 1,001,750 |
| Petro Canada LTD - 716442AC2 | 02/14/01 | 250,000 | 06/30/18 | 9.700% | 315,000 | 337,420 |
| Coca-Cola Enterprises - 191219AV6 | 08/01/01 | 2,000,000 | 06/20/20 | 0.000% | 535,520 | 1,203,480 |
| GE Capital Internotes - 36966R4A1 | 08/20/09 | 2,000,000 | 08/15/20 | 5.850% | 2,000,000 | 2,027,360 |
| Morgan Stanley Mtn Unrated - 61745E5N7 | 09/29/09 | 2,000,000 | 09/29/24 | 5.000% | 2,000,000 | 2,000,000 |
| MBIA Inc. - 55262CAF7 | 02/08/00 | 500,000 | 10/01/28 | 6.625% | 440,220 | 245,850 |
| JP Morgan 2004-S2 CO 2A8 466247JE4 | 02/02/05 | 2,000,000 | 11/25/34 | 5.250% | 2,010,000 | 1,850,340 |
| GSR MORTGAGE CMO - 36242D5U3 | 02/26/08 | 726,000 | 06/25/35 | 5.000% | 579,892 | 483,531 |
| CS First Boston REMIC - 225470EX7 | 01/11/06 | 500,000 | 11/25/35 | 5.500% | 474,591 | 401,091 |
| Total Corporate Bonds | | | | | 13,285,750 | 13,417,738 |
| Common Stock and Mutual Funds: | | | | | | |
| Evergreen Aggressive Growth | various | 4,344 | N/A | — | 128,124 | 127,697 |
| Fidelity Contra Fund | various | 114,096 | N/A | — | 6,584,758 | 7,323,708 |
| Fidelity Blue Chip Growth Fund | various | 66,715 | N/A | — | 2,824,953 | 2,820,896 |
| Fidelity Value Fund | various | 14,793 | N/A | — | 1,111,399 | 1,107,311 |
| American Century Ultra Fund | various | 110,813 | N/A | — | 4,208,343 | 2,851,439 |
| American Century Value Fund | various | 518,228 | N/A | — | 6,164,054 | 4,716,986 |
| American Century Int'l Growth | various | 174,380 | N/A | — | 1,375,123 | 1,407,808 |
| AIM Constellation Fund | various | 60,819 | N/A | — | 1,495,069 | 1,161,659 |
| AIM Global Aggressive Growth | various | 94,795 | N/A | — | 2,631,377 | 2,236,089 |
| Duff & Phelps Utilits Slt - 26432410 | various | 31,208 | N/A | — | 342,660 | 278,500 |
| Standard & Poors Dep Rcpts-78462F1 | various | 37,300 | N/A | — | 1,739,968 | 3,938,507 |
| Legg Mason Value Trust | various | 82,934 | N/A | — | 4,137,067 | 3,449,767 |
| Vanguard Strategic Equity | various | 258,219 | N/A | — | 5,907,115 | 5,161,661 |
| Total Common Stock and Mutual Funds | | | | | 38,650,010 | 36,582,028 |
| U. S. Government and Agency Securities: | | | | | | |
| AID-Republic of Panama - 698990AC2 | 08/29/83 | 144,583 | 08/01/11 | — | 41,526 | 41,998 |
| Total U. S. Government and Agency Securities | | | | | 41,526 | 41,998 |
| Miscellaneous Securities: | | | | | | |
| Cook Cty IL S/D #155 FSA - 215219HB5 | 06/29/06 | 560,000 | 12/01/16 | 0.000% | 302,411 | 357,868 |
| Cook Cty IL S/D #155 FSA - 215219HB9 | 06/29/06 | 560,000 | 12/01/19 | 0.000% | 249,334 | 283,478 |
| UBS Select Prime Preferred Fund | various | 10,149,695 | — | — | 10,271,208 | 10,271,208 |
| Total Miscellaneous Securities | | | | | 10,822,953 | 10,912,554 |
| Asset-Backed Securities | | | | | | |
| FHLB SUBORDINATED - 313771AA5 | 06/11/09 | 2,500,000 | 06/13/16 | 5.625% | 2,375,000 | 2,523,450 |
| FHLMC 260794CP - 3134113B4 | 08/24/87 | 500,000 | 10/01/16 | 8.000% | 1,076 | 1,907 |
| CWHL 2004-J9 4A1 - 12669GFN6 | 06/05/07 | 2,200,000 | 11/25/19 | 5.250% | 580,476 | 600,583 |
| FHLMC MED TERM NTS - 3128X8NZ1 | 03/11/09 | 2,000,000 | 03/11/24 | 4.250% | 2,000,000 | 1,983,800 |
| FNMA STEP COUPON - 3136FJDC2 | 09/28/09 | 2,000,000 | 09/28/29 | 5.000% | 2,000,000 | 2,001,880 |
| FHLMC REMIC 2509 ZG - 31392WJR2 | 04/19/04 | 1,100,000 | 10/15/32 | 5.500% | 1,097,331 | 1,709,880 |
| GNMA REMIC 03-34 PC - 38373QH2 | 04/11/06 | 1,500,000 | 04/16/33 | 5.500% | 1,205,103 | 1,277,750 |
| FNMA 2005-5 CL AZ - 31394BA9 | 01/31/05 | 2,000,000 | 02/25/35 | 5.000% | 1,765,625 | 2,514,233 |
| FNMA REMIC 2005-30 CL Z - 31394C6F4 | 05/12/05 | 1,000,000 | 04/25/35 | 5.000% | 928,470 | 1,250,736 |
| Total Asset-Backed Securities | | | | | 11,953,081 | 13,864,219 |
| Total Police and Firefighters' Investments | | | | | \$ 74,753,320 | \$ 74,818,537 |
| Total Restricted/Unrestricted Marketable Securities and Investments | | | | | \$ 344,391,673 | \$ 354,033,383 |

Table 14

City of Columbia, Missouri

FEDERAL AND STATE GRANTS
SEPTEMBER 30, 2009

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

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Table 15

City of Columbia, Missouri

TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS

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

Source: State of Missouri Department of Revenue

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

Table 15, cont

City of Columbia, Missouri

TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS

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

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Table 16

City of Columbia, Missouri

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST NINE FISCAL YEARS*

| LAST NINE FISCAL YEARS | | | | | | | | |
|--------------------------|-------------------------------|---------------------------|--------------------------|--------------------------|--------------------------|------------------|---|-------------------------|
| Governmental Activities | | | | | | | | |
| Fiscal Year Ended | Certificates of Participation | Capital Lease Obligations | General Obligation Bonds | Special Obligation Bonds | Special Obligation Notes | | | |
| 2009 | - | - | - | 46,693,075 | 1,950,000 | | | |
| 2008 | - | - | - | 49,102,240 | 2,865,000 | | | |
| 2007 | - | - | - | 24,412,957 | 3,740,000 | | | |
| 2006 | - | - | - | 26,629,413 | - | | | |
| 2005 | 3,040,000 | 7,000,000 | - | - | - | | | |
| 2004 | 3,989,500 | 7,000,000 | - | - | - | | | |
| 2003 | 4,874,500 | 7,000,000 | - | - | - | | | |
| 2002 | 5,696,500 | 7,000,000 | 2,125,000 | - | - | | | |
| 2001 | 6,490,000 | 7,485,678 | 2,125,000 | 25,000,000 | - | | | |
| Business-Type Activities | | | | | | | | |
| Fiscal Year Ended | Certificates of Participation | Special Obligation Bonds | Water & Electric Bonds | Sewer Bonds | Parking Bonds | Total Government | Percentage of Per Capita Personal Income ^a | Per Capita ^a |
| 2009 | - | 96,437,311 | 86,066,307 | 28,357,275 | - | 259,503,968 | n/a % | n/a |
| 2008 | - | 84,885,220 | 73,322,485 | 19,292,241 | - | 229,467,186 | 4.16 % | 2,388 |
| 2007 | - | 64,705,863 | 77,104,088 | 18,684,800 | - | 188,647,708 | 3.57 % | 1,993 |
| 2006 | - | 66,116,207 | 80,725,692 | 18,932,695 | - | 192,404,007 | 3.78 % | 2,064 |
| 2005 | 2,457,114 | 14,399,066 | 81,327,295 | 20,089,049 | 2,633,043 | 130,945,567 | 2.69 % | 1,426 |
| 2004 | 6,815,151 | 15,207,176 | 77,325,151 | 21,215,403 | 2,729,913 | 134,282,294 | 2.96 % | 1,495 |
| 2003 | 8,738,130 | 15,985,286 | 63,592,285 | 21,465,951 | 2,821,782 | 124,477,934 | 2.94 % | 1,408 |
| 2002 | 10,500,000 | 16,820,000 | 73,765,000 | 18,730,000 | 3,050,000 | 137,686,500 | 3.39 % | 1,583 |
| 2001 | - | 9,955,000 | 60,310,000 | 17,735,000 | 2,965,000 | 132,065,678 | 3.34 % | 1,534 |

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

n/a = information not available

^a See Table 26 for personal income and population data

Table 17

City of Columbia, Missouri

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

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

^a See Table 5 for property value data

^b Population data can be found in Table 26

Table 18

City of Columbia, Missouri

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2009

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

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

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

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

Table 19

City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

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

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

* All tangible property.

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

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

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

Table 19, cont.

City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

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

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

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

(b) Interest payments made in the fiscal year.

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

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

Table 21

City of Columbia, Missouri

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

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

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

Table 22

City of Columbia, Missouri

PARKING REVENUE BOND COVERAGE (a)
LAST TEN FISCAL YEARS

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

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

(b) Interest payments made during the fiscal year.

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

Table 23

City of Columbia, Missouri

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

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

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

(b) Source: Bank Call Reports.

(c) Source: FDIC Summary of Deposits

Table 24

City of Columbia, Missouri

LARGEST ELECTRIC UTILITY CUSTOMERS
SEPTEMBER 30, 2009

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

Table 25

City of Columbia, Missouri

LARGEST WATER UTILITY CUSTOMERS
SEPTEMBER 30, 2009

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

Table 26

City of Columbia, Missouri

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

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

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

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

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

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

^b Bureau of Economic Analysis preliminary information

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

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

Table 27

City of Columbia, Missouri

PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO

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

Note: Information from Columbia Regional Economic Development Inc.

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

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

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

* current year is budgeted, all other years are actual

Table 29

City of Columbia, Missouri

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

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

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

* current year is budgeted, all other years are actual

n/a-information not available for current year

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Table 30

City of Columbia, Missouri

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST FOUR YEARS*

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

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

*Information for prior years is not readily available

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

City of Columbia, Missouri

INSURANCE IN FORCE
SEPTEMBER 30, 2009

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

I. Liability Package Policy

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

II. Property/Inland Marine/Boiler and Machinery Coverages

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

III. Crime Coverages

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

IV. Chamber of Commerce Property

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

City of Columbia, Missouri

INSURANCE IN FORCE
SEPTEMBER 30, 2009

V. Airport Liability

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

VI. Health Department Professional Liability

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

VII. Excess Workers Compensation

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

VIII. Railroad Liability

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

IX. Railroad Rolling Stock

- A. Insurance Company – Fireman's Fund Insurance Company
- B. Best's Rating is AXV - Admitted in Missouri
- C. Policy # – MXI97908400
- D. Annual Premium is \$3,600
- E. Coverages:
 - 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

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

XI. Loss Prevention Fee - \$10,000

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

Table 32

City of Columbia, Missouri

SALARIES OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2009

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

Note: Information provided by the Human Resources Department