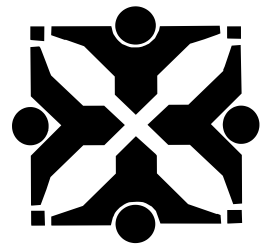


CITY OF COLUMBIA, MISSOURI

Financial Management Information Supplement

For the Fiscal Year
October 1, 2011 - September 30, 2012

Department of Finance
John Blattel, Director



CITY OF COLUMBIA, MISSOURI

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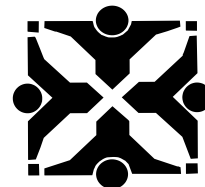
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GENERAL PURPOSE FINANCIAL STATEMENTS

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





CITY OF COLUMBIA, MISSOURI

FINANCE DEPARTMENT ADMINISTRATION

January 24, 2013

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

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

FINANCIAL SECTION

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

STATISTICAL SECTION

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

Respectfully submitted,

John Blattel
Director of Finance

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2012
(WITH COMPARABLE AMOUNTS FOR 2011)

ASSETS	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
Cash and cash equivalents	\$27,118,580	\$11,137,020	\$1,996,633	\$39,421,158
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0
Accounts receivable	333,970	3,165	0	2,011,627
Taxes receivable	4,432,703	3,684,424	0	0
Allowance for uncollectible taxes	(5,017)	(2,905)	0	0
Tax bills receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Grants receivable	403,396	357,214	0	1,409,606
Rehabilitation loans receivable	0	6,708,553	0	0
Accrued interest	51,901	28,031	12,709	74,755
Due from other funds	1,325,719	0	0	0
Advances to other funds	0	0	0	0
Loans receivable from other funds	0	0	0	0
Inventory	364,307	0	0	0
Prepaid expenses	48,595	3,709	0	0
Other assets – current	0	265,704	0	0
Restricted assets—cash and cash equivalents	0	3,385,168	8,056,518	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	\$34,074,154	\$25,570,083	\$10,065,860	\$42,917,146

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

FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2012
(WITH COMPARABLE AMOUNTS FOR 2011)

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	2012	2011
\$55,893,006	\$12,758,861	\$2,541,346	\$0	\$0	\$150,866,604	\$141,376,512
0	0	4,831,370	0	0	4,831,370	5,743,955
28,053,441	626,421	836	0	0	31,029,460	28,893,365
0	0	0	0	0	8,117,127	7,705,925
0	0	0	0	0	(7,922)	(8,399)
0	0	1,097,700	0	0	1,097,700	775,804
0	0	(71,717)	0	0	(71,717)	(69,709)
94,541	26,202	0	0	0	2,290,959	3,278,793
0	0	0	0	0	6,708,553	6,464,772
325,831	21,985	325,305	0	0	840,517	791,526
0	0	0	0	0	1,325,719	2,040,647
800,000	0	2,560,778	0	0	3,360,778	2,587,598
3,133,220	0	0	0	0	3,133,220	3,272,624
7,237,091	798,266	0	0	0	8,399,664	8,447,965
15,941	42,590	0	0	0	110,835	128,887
738	0	461,605	0	0	728,047	298,261
114,418,548	0	0	0	0	125,860,234	112,370,335
13,920,768	0	0	0	0	13,920,768	13,317,784
5,472,719	0	0	0	0	5,472,719	5,161,268
0	4,860,780	97,079,274	0	0	101,940,054	90,187,618
792,539,807	7,574,424	11,687	421,942,955	0	1,222,068,873	1,190,646,522
(294,303,611)	(5,848,852)	(11,687)	0	0	(300,164,150)	(278,751,190)
81,037,484	1,773	0	22,049,247	0	103,088,504	66,235,771
0	0	0	0	10,065,860	10,065,860	9,177,970
0	0	0	0	41,231,173	41,231,173	44,463,111
<u>\$808,639,524</u>	<u>\$20,862,450</u>	<u>\$108,826,497</u>	<u>\$443,992,202</u>	<u>\$51,297,033</u>	<u>\$1,546,244,949</u>	<u>\$1,464,537,715</u>

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2012
(WITH COMPARABLE AMOUNTS FOR 2011)

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable	\$800,490	\$495,574	\$0	\$2,064,473
Interest payable	0	0	0	0
Accrued payroll and payroll taxes	2,290,406	34,961	0	14,935
Accrued sales tax	0	0	0	0
Due to other funds	0	0	0	0
Advances from other funds	0	0	0	342,334
Loans payable to other funds – current maturities	0	0	0	0
Obligations under capital leases – current maturities	0	0	0	0
Deferred revenue	359,826	83,227	0	1,240,756
Other liabilities – current	801,671	13,847	0	0
Liabilities payable from restricted assets	0	0	0	0
Obligations under capital leases – long-term portion	0	0	0	0
Revenue bonds payable	0	0	0	0
Other liabilities – long-term	0	0	0	0
Loans payable to other funds – long-term	0	0	0	0
Accrued compensated absences	0	0	0	0
Special obligation notes payable	0	0	0	0
Incurred but not reported claims	0	0	0	0
Claims payable	0	0	0	0
Special obligation bonds payable	0	0	0	0
Net pension obligation	0	0	0	0
TOTAL LIABILITIES	4,252,393	627,609	0	3,662,498
FUND EQUITY:				
Contributed capital	0	0	0	0
Investment in general fixed assets	0	0	0	0
Fund balances and retained earnings:				
Fund balances:				
Nonspendable	412,902	3,709	0	0
Restricted	0	24,055,560	8,056,518	0
Committed	911,186	883,205	2,009,342	961,439
Assigned	2,541,869	0	0	38,293,209
Unassigned	25,955,804	0	0	0
Retained earnings	0	0	0	0
Total fund balances and retained earnings	29,821,761	24,942,474	10,065,860	39,254,648
TOTAL FUND EQUITY AND OTHER CREDITS	29,821,761	24,942,474	10,065,860	39,254,648
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$34,074,154	\$25,570,083	\$10,065,860	\$42,917,146

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

ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 2012
(WITH COMPARABLE AMOUNTS FOR 2011)

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	2012	2011
\$5,999,448	\$684,571	\$16,540	\$0	\$0	\$10,061,096	\$10,496,337
0	\$662	0	0	0	662	0
3,552,524	668,564	0	0	0	6,561,390	5,994,630
352,615	0	0	0	0	352,615	365,286
1,325,154	0	565	0	0	1,325,719	2,040,647
0	0	0	0	0	342,334	592,334
142,131	0	0	0	0	142,131	139,404
22,651	26,741	0	0	0	49,392	21,873
737,099	0	0	0	0	2,420,908	1,746,737
500,136	98,277	2,997,285	0	0	4,411,216	3,270,300
33,711,353	0	0	0	0	33,711,353	31,683,000
197,639	27,715	0	0	0	225,354	220,290
224,534,053	0	0	0	0	224,534,053	201,023,519
893,669	0	0	0	2,056,161	2,949,830	923,728
2,991,089	0	0	0	0	2,991,089	3,133,220
0	0	0	0	2,955,689	2,955,689	2,765,792
0	0	0	0	10,225,183	10,225,183	11,175,289
0	900,013	0	0	0	900,013	743,696
0	4,259,972	0	0	0	4,259,972	4,540,747
97,445,422	0	0	0	36,060,000	133,505,422	131,253,599
0	0	0	0	0	0	0
372,404,983	6,666,515	3,014,390	0	51,297,033	441,925,421	412,130,428
100,591,185	1,096,468	0	0	0	101,687,653	101,687,653
0	0	0	443,992,202	0	443,992,202	425,345,099
0	0	1,500,000	0	0	1,916,611	1,923,303
0	0	424,241	0	0	32,536,319	29,851,220
0	0	7,097,129	0	0	11,862,301	11,492,933
0	0	237,732	0	0	41,072,810	42,327,178
0	0	96,553,005	0	0	122,508,809	109,050,122
335,643,356	13,099,467	0	0	0	348,742,823	330,729,779
335,643,356	13,099,467	105,812,107	0	0	558,639,673	525,374,535
436,234,541	14,195,935	105,812,107	443,992,202	0	1,104,319,528	1,052,407,287
\$808,639,524	\$20,862,450	\$108,826,497	\$443,992,202	\$51,297,033	\$1,546,244,949	\$1,464,537,715

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, 2012
 (WITH COMPARABLE AMOUNTS FOR 2011)

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
REVENUES:				
General property taxes	\$7,097,767	\$3,916,722	\$0	\$0
Sales tax	20,840,696	21,674,075	0	0
Lease revenue	0	0	1,740,808	0
Other local taxes	11,931,167	2,006,968	0	0
Licenses and permits	882,974	841	0	0
Fines	2,184,075	0	0	0
Fees and service charges	1,973,292	1,350,027	0	0
Special assessment charges	0	0	0	0
Intragovernmental revenue	18,300,367	0	0	0
Revenue from other governmental units	4,503,591	2,900,616	0	3,801,610
Investment revenue	417,452	217,215	109,124	730,210
Miscellaneous	1,412,146	28,908	0	367,402
TOTAL REVENUES	69,543,527	32,095,372	1,849,932	4,899,222
EXPENDITURES:				
Current:				
Policy development and administration	7,504,315	2,240,936	0	0
Public safety	37,536,268	0	0	0
Transportation	7,653,134	0	0	0
Health and environment	7,455,578	806,705	497,624	0
Personal development	6,814,203	4,160,021	0	0
Miscellaneous nonprogrammed activities	4,775,185	0	0	0
Principal-capital lease payment	80,009	0	0	0
Interest	498	0	0	0
Capital outlay	0	0	0	17,408,987
Debt service:				
Redemption of serial bonds	0	0	5,033,945	0
Interest	0	0	2,391,268	0
Fiscal agent fees	0	0	661	0
Miscellaneous	0	0	0	0
TOTAL EXPENDITURES	71,819,190	7,207,662	7,923,498	17,408,987
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,275,663)	24,887,710	(6,073,566)	(12,509,765)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	7,141,169	318,684	5,961,456	10,042,287
Operating transfers to other funds	(3,197,024)	(21,344,543)	(1,500,000)	(334,687)
Miscellaneous	0	0	0	0
Lease Proceeds	235,000	0	0	0
Lemone Trust note proceeds	0	0	0	0
MTFC Loan Proceeds	0	0	2,500,000	0
Payment to refunded bond escrow agent	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	4,179,145	(21,025,859)	6,961,456	9,707,600
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	1,903,482	3,861,851	887,890	(2,802,165)
FUND BALANCES, BEGINNING OF YEAR	27,918,279	21,080,623	9,177,970	42,056,813
FUND BALANCES, END OF YEAR	\$29,821,761	\$24,942,474	\$10,065,860	\$39,254,648

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, 2012
 (WITH COMPARABLE AMOUNTS FOR 2011)

FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
Expendable Trust Funds	2012	2011
\$0	\$11,014,489	\$10,823,647
0	42,514,771	40,538,522
0	1,740,808	1,267,667
0	13,938,135	13,614,566
0	883,815	864,719
0	2,184,075	2,049,392
0	3,323,319	2,916,163
0	0	0
0	18,300,367	18,230,977
0	11,205,817	15,717,748
16,487	1,490,488	2,376,000
583,620	2,392,076	3,183,182
600,107	108,988,160	111,582,583
510,860	10,256,111	11,558,910
0	37,536,268	38,474,624
0	7,653,134	9,018,905
143,780	8,903,687	10,541,031
8,398	10,982,622	9,795,229
0	4,775,185	815,943
0	80,009	0
0	498	0
0	17,408,987	30,564,194
0	5,033,945	5,089,434
0	2,391,268	2,427,400
0	661	661
0	0	0
663,038	105,022,375	118,286,331
(62,931)	3,965,785	(6,703,748)
0	23,463,596	36,479,586
(51,177)	(26,427,431)	(40,960,187)
0	0	0
0	235,000	0
0	0	11,779,723
0	2,500,000	0
0	0	0
(51,177)	(228,835)	7,299,122
(114,108)	3,736,950	595,374
868,547	101,102,232	100,506,858
\$754,439	\$104,839,182	\$101,102,232

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2011

	2012			2011
	Budget	Actual	(Over) Under Budget	Actual
REVENUES:				
General property taxes	\$6,899,203	\$7,097,767	(\$198,564)	\$6,876,040
Sales tax	19,937,241	20,840,696	(903,455)	19,891,980
Other local taxes	11,712,510	11,931,167	(218,657)	11,661,935
Licenses and permits	805,200	882,974	(77,774)	845,158
Fines	2,482,500	2,184,075	298,425	2,049,392
Fees and service charges	1,936,635	1,973,292	(36,657)	1,905,917
Intragovernmental revenue	18,750,138	18,300,367	449,771	18,230,977
Revenue from other governmental units	5,328,363	4,503,591	824,772	5,431,035
Investment revenue	689,500	417,452	272,048	661,033
Miscellaneous revenue	1,482,548	1,412,146	70,402	1,234,220
TOTAL REVENUES	70,023,838	69,543,527	480,311	68,787,687
EXPENDITURES:				
Current:				
Policy development and administration	9,003,572	7,504,315	1,499,257	9,174,394
Public safety	39,460,663	37,536,268	1,924,395	38,474,624
Transportation	8,271,802	7,653,134	618,668	9,018,905
Health and environment	8,584,905	7,455,578	1,129,327	8,720,775
Personal development	7,651,041	6,814,203	836,838	6,272,107
Miscellaneous nonprogrammed activities:				
Principal-capital lease payment	81,087	80,009	1,078	0
Interest	0	498	(498)	0
Other	4,869,814	4,775,185	94,629	815,943
TOTAL EXPENDITURES	77,922,884	71,819,190	6,103,694	72,476,748
DEFICIENCY OF REVENUES OVER EXPENDITURES	(7,899,046)	(2,275,663)	(5,623,383)	(3,689,061)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	7,141,169	7,141,169	0	8,013,579
Operating transfers to other funds	(3,197,024)	(3,197,024)	0	(3,011,157)
Lease Proceeds	243,259	235,000	8,259	0
Appropriation of prior year fund balance	2,313,391	2,313,391	0	2,888,056
TOTAL OTHER FINANCING SOURCES (USES)	6,500,795	6,492,536	8,259	7,890,478
AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(\$1,398,251)	4,216,873	(\$5,615,124)	4,201,417
Effect of appropriation of prior year fund balance		(2,313,391)		(2,888,056)
FUND BALANCE, BEGINNING OF PERIOD		27,918,279		26,604,918
FUND BALANCE, END OF PERIOD		\$29,821,761		\$27,918,279

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, 2012
 (WITH COMPARABLE AMOUNTS FOR 2011)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2012	2011
OPERATING REVENUES:					
Charges for services	\$188,890,040	\$35,257,133	\$0	\$224,147,173	\$224,342,433
Investment revenue	0	0	163,241	163,241	210,964
TOTAL OPERATING REVENUES	188,890,040	35,257,133	163,241	224,310,414	224,553,397
OPERATING EXPENSES:					
Personal services	34,689,697	7,036,655	0	41,726,352	40,624,043
Materials, supplies, and power	73,023,707	6,981,020	0	80,004,727	90,515,151
Travel and training	251,730	27,113	0	278,843	222,187
Intragovernmental	9,796,629	603,209	2,839	10,402,677	10,278,712
Utilities, services, and miscellaneous	20,842,285	20,849,559	13,279	41,705,123	35,807,887
TOTAL OPERATING EXPENSES	138,604,048	35,497,556	16,118	174,117,722	177,447,980
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	50,285,992	(240,423)	147,123	50,192,692	47,105,417
PAYMENT-IN-LIEU-OF-TAX	(14,170,229)	0	0	(14,170,229)	(14,091,375)
DEPRECIATION	(22,556,967)	(288,457)	0	(22,845,424)	(20,792,964)
OPERATING INCOME (LOSS)	13,558,796	(528,880)	147,123	13,177,039	12,221,078
NONOPERATING REVENUES (EXPENSES):					
Revenue from other governmental units	2,163,513	62,847	0	2,226,360	1,870,665
Loss on disposal of fixed assets/ inventory	(332,980)	(2,974)	0	(335,954)	(193,457)
Investment revenue	3,225,132	147,506	0	3,372,638	4,613,609
Miscellaneous revenue	2,826,603	1,969,704	0	4,796,307	3,002,369
Interest expense	(11,772,524)	(906)	0	(11,773,430)	(10,178,731)
Miscellaneous expense	(454,761)	0	0	(454,761)	(329,896)
TOTAL NONOPERATING REVENUES	(4,345,017)	2,176,177	0	(2,168,840)	(1,215,441)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	9,213,779	1,647,297	147,123	11,008,199	11,005,637
OPERATING TRANSFERS:					
Operating transfers from other funds	7,583,797	50,000	43,927	7,677,724	11,003,102
Operating transfers to other funds	(2,854,437)	(1,859,452)	0	(4,713,889)	(6,522,501)
TOTAL OPERATING TRANSFERS	4,729,360	(1,809,452)	43,927	2,963,835	4,480,601
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	13,943,139	(162,155)	191,050	13,972,034	15,486,238
Capital contributions	4,232,060	0	0	4,232,060	3,176,929
NET INCOME (LOSS)	18,175,199	(162,155)	191,050	18,204,094	18,663,167
AMORTIZATION OF CONTRIBUTED CAPITAL	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS OR FUND BALANCES	18,175,199	(162,155)	191,050	18,204,094	18,663,167
RETAINED EARNINGS OR FUND BALANCES, BEGINNING OF PERIOD	317,468,157	13,261,622	8,406,079	339,135,858	320,472,691
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	<u>\$335,643,356</u>	<u>\$13,099,467</u>	<u>\$8,597,129</u>	<u>\$357,339,952</u>	<u>\$339,135,858</u>

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012
(WITH COMPARABLE AMOUNTS FOR 2011)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES:					
Operating income (loss)	\$13,558,796	(\$528,880)	\$147,123	\$13,177,039	\$12,221,078
Adjustments to reconcile operating income (loss)					
To net cash provided by (used in) operating activities:					
Depreciation	22,556,967	288,457	0	22,845,424	20,792,964
Adjustment to operating income (loss) for investment activity	0	0	(163,241)	(163,241)	(210,964)
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	(2,169,341)	32,506	0	(2,136,835)	(2,352,028)
Decrease (increase) in due from other funds	0	0	0	0	(800,000)
Decrease (increase) in advances to other funds	0	0	(773,180)	(773,180)	312,511
Decrease (increase) in loans receivable from other funds	139,404	0	0	139,404	(2,384,385)
Decrease (increase) in inventory	37,060	(5,940)	0	31,120	310,578
Decrease (increase) in prepaid expense	5,100	23,691	0	28,791	(75,831)
Decrease (increase) in other assets	(250)	0	0	(250)	0
Increase (decrease) in accounts payable	862,399	51,769	0	914,168	(3,330,896)
Increase (decrease) in accrued payroll	319,878	33,827	0	353,705	486,184
Increase (decrease) in accrued sales tax	(12,671)	0	0	(12,671)	20,401
Increase (decrease) in due to other funds	(715,493)	0	565	(714,928)	502,430
Increase (decrease) in loans payable to other funds	2,727	0	0	2,727	80,740
Increase (decrease) in net pension obligation	676,002	0	0	676,002	(1,434,767)
Increase (decrease) in other liabilities	(1,929,324)	19,134	8,767	(1,901,423)	(92,499)
Increase (decrease) in claims payable	0	(124,458)	0	(124,458)	321,772
Unrealized gain (loss) on cash equivalents	2,826,603	(138,776)	0	2,687,827	1,971,317
Other non-operating revenue	0	1,969,704	0	1,969,704	1,025,790
Net cash provided by (used in) operating activities	36,157,857	1,621,034	(779,966)	36,998,925	27,364,395
ACTIVITIES:					
Operating transfers in	7,583,797	50,000	43,927	7,677,724	11,003,102
Operating transfers out	(2,854,437)	(1,859,452)	0	(4,713,889)	(6,522,501)
Operating grants	2,179,741	59,073	0	2,238,814	1,762,525
Equity transfer	0	0	0	0	0
Net cash provided by noncapital financing activities	6,909,101	(1,750,379)	43,927	5,202,649	6,243,126
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
ACTIVITIES:					
Proceeds from bonds and loans	69,228,702	0	0	69,228,702	108,222,271
Debt service – interest payment	(12,016,973)	(244)	0	(12,017,217)	(10,412,115)
Debt service – principal and advance refunding payments	(38,084,019)	(28,480)	0	(38,112,499)	(19,093,160)
Acquisition and construction of capital assets	(39,779,010)	(322,493)	0	(40,101,503)	(86,932,091)
Decrease in construction contracts	(12,248,801)	0	0	(12,248,801)	(7,980,869)
Fiscal agent fees paid	(766,212)	0	0	(766,212)	(2,462,470)
Capital contributions received	4,009,209	0	0	4,009,209	1,643,495
Proceeds from advances from other funds	1,023,180	0	0	1,023,180	497,489
Other	0	0	0	0	0
Net cash used for capital and related financing activities	(28,633,924)	(351,217)	0	(28,985,141)	(16,517,450)
CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest received	5,097,889	285,461	143,342	5,526,692	4,912,463
Purchase of investments	0	(598)	0	(598)	(4,866,937)
Sale of investments	0	0	0	0	4,859,671
Purchase of tax bills	0	0	(426,732)	(426,732)	(87,556)
Sale of tax bills	0	0	106,844	106,844	51,052
Net cash provided by investing activities	5,097,889	284,863	(176,546)	5,206,206	4,868,693
Net increase in cash and cash equivalents	19,530,923	(195,699)	(912,585)	18,422,639	21,958,764
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	154,953,982	12,954,560	5,743,955	173,652,497	151,693,733
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$174,484,905	\$12,758,861	\$4,831,370	\$192,075,136	\$173,652,497

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2012
(WITH COMPARABLE AMOUNTS FOR 2011)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2012	2011
RECONCILIATION OF CASH AND CASH EQUIVALENTS:					
Cash and cash equivalents	\$55,893,006	\$12,758,861	\$4,831,370	\$73,483,237	\$66,289,339
Restricted assets – cash and cash equivalents	118,591,899	0	0	118,591,899	107,363,158
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$174,484,905</u>	<u>\$12,758,861</u>	<u>\$4,831,370</u>	<u>\$192,075,136</u>	<u>\$173,652,497</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:					
Contributed sewer lines	\$592,257	\$0	\$0	\$592,257	\$536,947
Construction contracts payable	10,084,025	0	0	10,084,025	12,248,801
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$10,676,282</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,676,282</u>	<u>\$12,785,748</u>

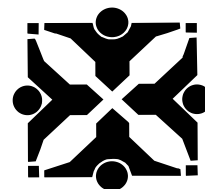
CITY OF COLUMBIA, MISSOURI
PENSION AND OTHER POSTEMPLOYMENT TRUST FUNDS

STATEMENT OF CHANGES IN PLAN NET ASSETS
FOR THE YEAR ENDED SEPTEMBER 30, 2012
(WITH COMPARABLE AMOUNTS FOR 2011)

	Firefighters' Retirement Fund 2012	Police Retirement Fund 2012	OPEB 2012	TOTAL	
				2012	2011
ADDITIONS:					
Contributions:					
Employer	\$3,995,869	\$3,153,367	\$691,060	\$7,840,296	\$7,228,245
Employee	1,207,217	303,320	0	1,510,537	1,511,127
Total contributions	5,203,086	3,456,687	691,060	9,350,833	8,739,372
Net investment income:					
Net appreciation (depreciation) in fair value of investments	2,191,441	1,649,551	152,068	3,993,060	(4,020,053)
Interest and dividends	4,680,735	3,233,077	15,016	7,928,828	5,053,605
Net investment income	6,872,176	4,882,628	167,084	11,921,888	1,033,552
Total additions	12,075,262	8,339,315	858,144	21,272,721	9,772,924
DEDUCTIONS:					
Pension benefits	5,350,818	3,528,669	0	8,879,487	8,178,670
Refund of employee's contributions	43,040	43,893	0	86,933	129,441
Total	5,393,858	3,572,562	0	8,966,420	8,308,111
Operating expenses:					
Travel	494	342	0	836	1,502
Intragovernmental	33,458	23,110	0	56,568	51,739
Utilities, services and miscellaneous	385,701	266,411	272,691	924,803	320,426
Total operating expenses	419,653	289,863	272,691	982,207	373,667
Total deductions	5,813,511	3,862,425	272,691	9,948,627	8,681,778
Net increase (decrease) in plan net assets	6,261,751	4,476,890	585,453	11,324,094	1,091,146
Net assets held in trust for pension benefits:					
Beginning of year	49,132,603	34,434,113	1,569,729	85,136,445	84,045,299
End of year	<u>\$55,394,354</u>	<u>\$38,911,003</u>	<u>\$2,155,182</u>	<u>\$96,460,539</u>	<u>\$85,136,445</u>

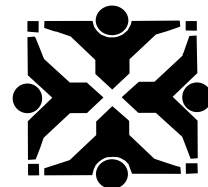
SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES

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



CITY OF COLUMBIA, MISSOURI

SUPPLEMENTARY INFORMATION



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

LAGERS

Actuarial valuation date	(a) Actuarial value of assets	(b) Entry age actuarial accrued liability	(b-a) Unfunded accrued liability (UAL)	(a/b) Funded ratio	[c] Annual covered payroll	[(b-a)/c] UAL as a percentage of covered payroll
2/28/2010	\$ 83,456,094	116,078,778	32,622,684	72%	41,225,382	79%
2/28/2011	88,083,222	122,049,477	33,966,255	72%	41,883,728	81%
2/29/2012	90,666,624	120,989,156	30,322,532	75%	41,769,820	73%

Note: The above 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, 2011 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City.

OPEB

Actuarial valuation date	Actuarial value of assets	Projected-unit credit actuarial accrued liability	Unfunded accrued liability (UAL)	Funded ratio	Annual covered payroll	UAL as a percentage of covered payroll
9/29/2008	\$ 358,000	4,686,000	4,328,000	8%	54,280,288	8.0%
9/30/2009	864,000	4,633,000	3,769,000	19%	55,172,868	6.8%
10/1/2010	1,236,000	4,817,000	3,581,000	26%	55,586,129	6.4%

Note: The City implemented GASB Statement No. 45 for the year-ended September 30, 2008. 10/1/2010 is the latest actuarial valuation date.

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
9/30/2006	\$ 30,689,136	47,163,350	16,474,214	65%	7,435,393	222%
9/30/2007	33,792,282	50,267,213	16,474,931	67%	7,912,481	208%
9/30/2008	35,143,685	53,963,403	18,819,718	65%	8,198,959	230%
9/30/2009	35,759,187	57,118,412	21,359,225	63%	8,285,768	258%
9/30/2010	36,987,824	66,426,426	29,438,602	56%	8,549,787	344%
9/30/2011	36,776,070	69,262,789	32,486,719	53%	8,475,940	383%

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
9/30/2006	\$ 45,651,998	71,509,818	25,857,820	64%	6,358,006	407%
9/30/2007	49,976,390	75,827,181	25,850,791	66%	6,719,424	385%
9/30/2008	51,502,482	80,817,591	29,315,109	64%	6,996,192	419%
9/30/2009	52,295,939	85,635,565	33,339,626	61%	7,216,527	462%
9/30/2010	54,288,533	97,740,285	43,451,752	56%	7,251,272	599%
9/30/2011	53,951,012	101,338,847	47,387,835	53%	7,170,923	661%

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

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

	Police Plan	Fire Plan	LAGERS	OPEB
Actuarial cost method	entry age normal	entry age normal	entry age normal	projected unit credit
Amortization method	level % of pay-closed	level % of pay-closed	level % of pay-open	level % of pay-open
Remaining amortization period	28 years	28 years	30 years	10 years
Asset valuation method	smooth 4 year market	smooth 4 year market	smooth 5 year market	market value
Actuarial assumptions:				
Investment rate of return	7.5%	7.5%	7.25%	8%
Projected salary increases *	0% -13%	0% -13%	0% - 6.0%	4%
* Includes inflation at	3.5%	3.5%	3.5%	4%
Benefit increases	2% annually until attained age of 62; 2.2% thereafter	2% annually	6% maximum annually based on consumer price index	-
Healthcare cost trend rate	-	-	-	10% initially and 5% ultimate

Schedule of Employer Contributions

Police Retirement Plan

Year ended September 30	Annual required contributions	Percent contributed	Net pension obligation
2007	\$ 2,401,908	100%	-
2008	2,520,373	100%	-
2009	2,549,967	100%	-
2010	2,693,152	100%	-
2011	3,033,164	100%	-
2012	3,153,367	100%	-

Firefighters' Retirement Plan

Year ended September 30	Annual required contributions	Percent contributed	Net pension obligation
2007	\$ 2,759,165	100%	-
2008	2,853,109	100%	-
2009	3,098,617	100%	-
2010	3,330,409	100%	-
2011	3,598,321	100%	-
2012	3,995,869	100%	-

OPEB

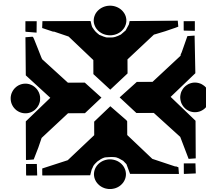
Year ended September 30	Annual required contributions	Percent contributed	Net OPEB obligation (asset)
2009	\$ 662,000	115.86%	(78,000)
2010	602,000	108.00%	(126,918)
2011	693,540	81.73%	-
2012	706,338	100.00%	(204)

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, 2012 AND 2011**

ASSETS	2012	2011
Cash and cash equivalents	\$27,118,580	\$25,119,333
Restricted Cash for Telecommunication Gross Receipt Settlement	0	0
Accounts receivable	333,970	388,893
Taxes receivable	4,432,703	4,174,141
Allowance for uncollectible taxes	(5,017)	(5,115)
Grants receivable	403,396	856,111
Accrued interest	51,901	45,696
Due from other funds	1,325,719	2,040,647
Prepaid expenses	48,595	39,762
Inventory	364,307	381,488
TOTAL ASSETS	\$34,074,154	\$33,040,956
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$800,490	\$1,888,463
Accrued payroll and payroll taxes	2,290,406	2,065,237
Due to other funds	0	0
Deferred revenue	359,826	407,297
Other liabilities	801,671	761,680
TOTAL LIABILITIES	4,252,393	5,122,677
FUND BALANCE:		
Non Spendable	412,902	421,250
Restricted	0	0
Committed	911,186	737,491
Assigned	2,541,869	3,099,217
Unassigned	25,955,804	23,660,321
TOTAL FUND BALANCE	29,821,761	27,918,279
TOTAL LIABILITIES AND FUND BALANCE	\$34,074,154	\$33,040,956

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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, 2012 AND 2011**

	<u>2012</u>	<u>2011</u>
REVENUES:		
General property taxes	\$7,097,767	\$6,876,040
Sales tax	20,840,696	19,891,980
Other local taxes	11,931,167	11,661,935
Licenses and permits	882,974	845,158
Fines	2,184,075	2,049,392
Fees and service charges	1,973,292	1,905,917
Intragovernmental revenue	18,300,367	18,230,977
Revenue from other governmental units	4,503,591	5,431,035
Investment revenue	417,452	661,033
Miscellaneous	<u>1,412,146</u>	<u>1,234,220</u>
TOTAL REVENUES	<u>69,543,527</u>	<u>68,787,687</u>
EXPENDITURES:		
Current:		
Policy development and administration	7,504,315	9,174,394
Public safety	37,536,268	38,474,624
Transportation	7,653,134	9,018,905
Health and environment	7,455,578	8,720,775
Personal development	6,814,203	6,272,107
Miscellaneous nonprogrammed activities	4,775,185	815,943
Debt Service		
Principal	80,009	0
Interest	<u>498</u>	<u>0</u>
TOTAL EXPENDITURES	<u>71,819,190</u>	<u>72,476,748</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(2,275,663)</u>	<u>(3,689,061)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	7,141,169	8,013,579
Operating transfers to other funds	(3,197,024)	(3,011,157)
Lease proceeds	<u>235,000</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,179,145</u>	<u>5,002,422</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	1,903,482	1,313,361
FUND BALANCE, BEGINNING OF YEAR, AS RESTATED	<u>27,918,279</u>	<u>26,604,918</u>
FUND BALANCE, END OF YEAR	<u><u>\$29,821,761</u></u>	<u><u>\$27,918,279</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, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2011

	2012		2011
	Budget	Actual	(Over) Under Budget Actual
GENERAL PROPERTY TAXES:			
Real property	\$5,610,416	\$5,774,130	(\$163,714)
Individual personal property	1,086,966	1,122,353	(35,387)
Railroad and utility	139,750	138,533	1,217
Financial institutions	10,200	18,168	(7,968)
Total	6,847,332	7,053,184	(205,852)
Penalties and interest	51,871	44,583	7,288
Total General Property Taxes	6,899,203	7,097,767	(198,564)
SALES TAX	19,937,241	20,840,696	(903,455)
OTHER LOCAL TAXES:			
Gasoline tax	2,343,740	2,717,154	(373,414)
Cigarette tax	612,800	602,577	10,223
Motor vehicle tax	840,000	1,082,395	(242,395)
Utilities tax:			
Telephone	3,600,000	3,760,160	(160,160)
Natural gas	3,150,000	2,400,690	749,310
CATV franchise	275,970	282,772	(6,802)
Electric	890,000	1,085,419	(195,419)
Total Other Local Taxes	11,712,510	11,931,167	(218,657)
LICENSES AND PERMITS:			
Business licenses	627,800	692,077	(64,277)
Alcoholic beverages	142,300	154,762	(12,462)
Animal licenses	35,100	36,135	(1,035)
Total Licenses and Permits	805,200	882,974	(77,774)
FINES:			
Corporation court fines	1,766,000	1,148,589	617,411
Uniform ticket fines	150,000	210,386	(60,386)
Meter fines	550,000	812,300	(262,300)
Alarm violations	16,500	12,800	3,700
Total Fines	2,482,500	2,184,075	298,425
FEES AND SERVICE CHARGES:			
Construction inspection	679,470	709,135	(29,665)
Street maintenance	150,000	216,852	(66,852)
Right of way	16,560	16,560	0
Animal control fees	26,450	17,608	8,842
Health fees	729,650	738,382	(8,732)
Miscellaneous	334,505	274,755	59,750
Total Fees and Service Charges	1,936,635	1,973,292	(36,657)

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2011

	2012		2011
	Budget	Actual	(Over) Under Budget
			Actual
INTRAGOVERNMENTAL REVENUE:			
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):			
Electric	\$11,720,000	\$10,970,770	\$749,230
Water	2,900,000	3,199,459	(299,459)
Total	14,620,000	14,170,229	449,771
General and Administrative Charges	4,130,138	4,130,138	0
Total Intragovernmental Revenue	18,750,138	18,300,367	449,771
REVENUE FROM OTHER GOVERNMENTAL UNITS:			
Federal Grants:			
D.O.T. Mass Transit	0	0	0
Non-Motorized Grant	679,732	237,086	442,646
Fire	7,795	2,636	5,159
Total	687,527	239,722	447,805
State Grants:			
Disaster Preparedness	282,856	140,864	141,992
Missouri Department of Transportation – Highway	221,000	179,412	41,588
Emergency Shelter	142,334	142,334	0
Health, General	949,929	611,592	338,337
Health-Women-Infants and Children	410,274	413,660	(3,386)
Joint Communications	155,272	107,186	48,086
Police Department	292,754	370,735	(77,981)
Historic Preservation	12,000	12,000	0
Cultural Affairs	31,137	31,137	0
Parks and Recreation	12,100	12,010	90
Homelessness Prevention Grant	0	48,327	(48,327)
TRIM Grant	10,000	10,000	0
Youth at Risk	0	0	0
Safe Routes to School	0	31,660	(31,660)
Total	2,519,656	2,110,917	408,739
Boone County:			
Health Department	925,000	888,026	36,974
Disaster Preparedness	88,199	46,006	42,193
Joint Communications	922,815	1,009,934	(87,119)
Animal Control	165,643	199,224	(33,581)
Social Services	19,523	9,762	9,761
Total	2,121,180	2,152,952	(31,772)
Total Revenue From Other Governmental Units	5,328,363	4,503,591	824,772
INVESTMENT REVENUE	689,500	417,452	272,048

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2011

	2012		2011
	Budget	Actual	(Over) Under Budget
			Actual
MISCELLANEOUS REVENUE:			
Property sales	\$22,000	\$203,972	(\$181,972)
Photocopies	9,000	14,489	(5,489)
REDI	52,590	63,431	(10,841)
Other	1,398,958	1,130,254	268,704
Total Miscellaneous Revenue	1,482,548	1,412,146	70,402
TOTAL REVENUES	70,023,838	69,543,527	480,311
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS:			
Public Improvement Fund	0	0	0
1/4 Cent Tax	0	0	0
GO Bond Debt Service	0	0	0
Sewer Utility	0	0	0
Special Road District Fund	0	0	0
Special Business District Fund	7,500	7,500	0
Public Transportation	0	0	0
Transportation Sales Tax Fund	5,527,430	5,527,430	0
Capital Projects Fund	290,760	290,760	0
Employee Benefit Fund	24,899	24,899	0
GIS	4,488	4,488	0
Utility Accounts & Billing	12,783	12,783	0
Park Sales Tax	1,253,912	1,253,912	0
Contributions Fund	19,397	19,397	0
Total operating transfers from other funds	7,141,169	7,141,169	0
Lease proceeds	243,259	235,000	8,259
APPROPRIATION OF PRIOR YEAR FUND BALANCE	2,301,168	2,301,168	0
Appropriation of Cultural Affairs	12,223	12,223	0
TOTAL OTHER FINANCING SOURCES	9,697,819	9,689,560	8,259
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$79,721,657	\$79,233,087	\$488,570

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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, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2011

	2012			2011
	Budget	Actual	(Over) Under Budget	Actual
POLICY DEVELOPMENT AND ADMINISTRATION:				
General Government:				
City Council:				
Personal services	\$10,415	\$635	\$9,780	\$702
Materials and supplies	38,984	14,438	24,546	17,678
Travel and training	29,883	8,931	20,952	9,956
Intragovernmental	0	0	0	44,690
Utilities, services, and miscellaneous	102,207	69,189	33,018	64,920
Total City Council	181,489	93,193	88,296	137,946
City Clerk:				
Personal services	184,581	181,810	2,771	156,635
Materials and supplies	3,361	576	2,785	320
Travel and training	1,319	0	1,319	15
Intragovernmental	213	213	0	37,371
Utilities, services, and miscellaneous	9,961	3,658	6,303	3,316
Total City Clerk	199,435	186,257	13,178	197,657
City Manager:				
Personal services	771,742	733,470	38,272	724,524
Materials and supplies	12,500	7,060	5,440	6,896
Travel and training	9,448	6,936	2,512	11,404
Intragovernmental	1,355	1,355	0	103,734
Utilities, services, and miscellaneous	58,184	48,570	9,614	92,723
Capital additions	0	0	0	0
Total City Manager	853,229	797,391	55,838	939,281
Election:				
Utilities, services, and miscellaneous	125,000	11,255	113,745	143,135
Total General Government	1,359,153	1,088,096	271,057	1,418,019
Financial Services:				
Personal services	2,814,118	2,700,613	113,505	2,514,237
Materials and supplies	99,604	76,269	23,335	89,761
Travel and training	18,416	15,543	2,873	11,052
Intragovernmental	4,521	4,521	0	506,328
Utilities, services, and miscellaneous	495,698	345,053	150,645	244,840
Capital additions	0	0	0	0
Total Financial Services	3,432,357	3,141,999	290,358	3,366,218
Human Resources:				
Personal services	658,066	622,466	35,600	632,763
Materials and supplies	31,390	26,529	4,861	24,469
Travel and training	11,407	4,316	7,091	3,872
Intragovernmental	839	839	0	121,093
Utilities, services, and miscellaneous	219,103	160,430	58,673	302,984
Total Human Resources	920,805	814,580	106,225	1,085,181

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2011

	2012		(Over) Under	2011
	Budget	Actual	Budget	Actual
City Counselor:				
Personal services	491,387	479,023	12,364	468,898
Materials and supplies	15,635	11,039	4,596	12,744
Travel and training	4,000	3,497	503	2,960
Intragovernmental	663	663	0	60,822
Utilities, services, and miscellaneous	43,960	34,241	9,719	19,463
Total City Counselor	<u>555,645</u>	<u>528,463</u>	<u>27,182</u>	<u>564,887</u>
Public Works Administration:				
Personal services	1,810,571	1,585,948	224,623	1,831,322
Materials and supplies	98,186	66,189	31,997	87,324
Travel and training	10,185	4,323	5,862	5,744
Intragovernmental	33,436	33,436	0	319,403
Utilities, services, and miscellaneous	690,234	180,129	510,105	467,692
Capital additions	93,000	61,152	31,848	28,604
Total Public Works Administration	<u>2,735,612</u>	<u>1,931,177</u>	<u>804,435</u>	<u>2,740,089</u>
Total Policy Development and Administration	<u>9,003,572</u>	<u>7,504,315</u>	<u>1,499,257</u>	<u>9,174,394</u>
PUBLIC SAFETY:				
Police:				
Personal services	16,142,307	15,600,875	541,432	15,633,331
Materials and supplies	1,143,242	987,359	155,883	1,023,345
Travel and training	192,528	169,661	22,867	118,844
Intragovernmental	832,915	832,915	0	1,542,684
Utilities, services, and miscellaneous	988,946	862,757	126,189	732,777
Capital additions	47,875	47,875	0	452,468
Total Police	<u>19,347,813</u>	<u>18,501,442</u>	<u>846,371</u>	<u>19,503,449</u>
City Prosecutor:				
Personal services	557,263	539,240	18,023	522,391
Materials and supplies	14,628	5,811	8,817	6,933
Travel and training	2,914	1,207	1,707	1,475
Intragovernmental	946	946	0	79,033
Utilities, services, and miscellaneous	24,783	13,882	10,901	13,682
Capital additions	0	0	0	0
Total City Prosecutor	<u>600,534</u>	<u>561,086</u>	<u>39,448</u>	<u>623,514</u>
Fire:				
Personal services	13,101,042	12,855,133	245,909	12,359,564
Materials and supplies	776,886	589,427	187,459	493,682
Travel and training	19,322	3,788	15,534	11,813
Intragovernmental	593,163	591,073	2,090	779,854
Utilities, services, and miscellaneous	493,097	392,307	100,790	419,573
Capital additions	52,617	52,617	0	66,253
Total Fire	<u>15,036,127</u>	<u>14,484,345</u>	<u>551,782</u>	<u>14,130,739</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2011

	2012		2011
	Budget	Actual	(Over) Under Budget
			Actual
Animal Control:			
Personal services	\$322,360	\$313,461	\$8,899
Materials and supplies	34,263	24,375	9,888
Travel and training	2,627	1,918	709
Intragovernmental	11,231	11,231	0
Utilities, services, and miscellaneous	171,986	149,010	22,976
Capital additions	0	0	0
Total Animal Control	<u>542,467</u>	<u>499,995</u>	<u>42,472</u>
Municipal Court:			
Personal services	698,784	688,235	10,549
Materials and supplies	56,918	46,089	10,829
Travel and training	8,250	6,380	1,870
Intragovernmental	818	818	0
Utilities, services, and miscellaneous	118,685	91,804	26,881
Capital additions	25,068	0	25,068
Total Municipal Court	<u>908,523</u>	<u>833,326</u>	<u>75,197</u>
Emergency Management:			
Personal services	130,963	70,545	60,418
Materials and supplies	18,195	11,298	6,897
Travel and training	5,100	1,957	3,143
Intragovernmental	1,085	1,085	0
Utilities, services, and miscellaneous	70,206	68,715	1,491
Capital additions	0	0	0
Total Emergency Management	<u>225,549</u>	<u>153,600</u>	<u>71,949</u>
Joint Communications:			
Personal services	2,015,106	1,896,099	119,007
Materials and supplies	88,337	68,225	20,112
Travel and training	30,674	19,512	11,162
Intragovernmental	5,716	5,716	0
Utilities, services, and miscellaneous	649,817	503,202	146,615
Capital additions	10,000	9,720	280
Total Joint Communications	<u>2,799,650</u>	<u>2,502,474</u>	<u>297,176</u>
Total Public Safety	<u>39,460,663</u>	<u>37,536,268</u>	<u>1,924,395</u>
TRANSPORTATION:			
Streets and Sidewalks:			
Personal services	1,936,848	1,853,910	82,938
Materials and supplies	1,471,125	1,456,536	14,589
Travel and training	2,344	1,407	937
Intragovernmental	169,417	169,417	0
Utilities, services, and miscellaneous	2,070,620	2,031,754	38,866
Capital additions	754,043	372,450	381,593
Total Streets and Sidewalks	<u>6,404,397</u>	<u>5,885,474</u>	<u>518,923</u>
Street Lighting:			
Utilities, services, and miscellaneous	<u>807,000</u>	<u>780,587</u>	<u>26,413</u>

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2011

	2012		(Over) Under	2011
	Budget	Actual	Budget	Actual
Traffic:				
Personal services	\$603,141	\$550,897	\$52,244	\$554,435
Materials and supplies	240,150	233,330	6,820	277,299
Travel and training	2,820	2,469	351	320
Intragovernmental	24,013	24,013	0	55,913
Utilities, services, and miscellaneous	190,281	176,364	13,917	75,088
Capital additions	0	0	0	238,188
Total Traffic	1,060,405	987,073	73,332	1,201,243
Total Transportation	8,271,802	7,653,134	618,668	9,018,905
HEALTH AND ENVIRONMENT:				
Health Services:				
Personal services	3,410,256	3,101,973	308,283	3,220,910
Materials and supplies	475,369	411,964	63,405	408,492
Travel and training	45,793	31,531	14,262	41,132
Intragovernmental	10,800	10,800	0	505,986
Utilities, services, and miscellaneous	1,013,105	619,441	393,664	957,318
Capital additions	10,917	10,917	0	123,278
Total Health Services	4,966,240	4,186,626	779,614	5,257,116
Planning:				
Personal services	2,463,548	2,423,726	39,822	644,040
Materials and supplies	168,115	120,448	47,667	30,273
Travel and training	27,727	25,572	2,155	8,047
Intragovernmental	51,729	51,729	0	75,925
Utilities, services, and miscellaneous	457,740	199,145	258,595	148,055
Total Planning	3,168,859	2,820,620	348,239	906,340
Department of Economic Development:				
Personal services	416,343	414,869	1,474	382,795
Travel and training	0	0	0	0
Intragovernmental	3,463	3,463	0	22,412
Utilities, services, and miscellaneous	30,000	30,000	0	30,000
Total Department of Economic Development	449,806	448,332	1,474	435,207
Protective Inspection:				
Personal services	0	0	0	1,114,102
Materials and supplies	0	0	0	45,471
Travel and training	0	0	0	4,219
Intragovernmental	0	0	0	144,916
Utilities, services, and miscellaneous	0	0	0	47,428
Capital additions	0	0	0	0
Total Protective Inspection	0	0	0	1,356,136
Neighborhood Services:				
Personal services	\$0	\$0	\$0	\$605,740
Materials and supplies	0	0	0	27,939
Travel and training	0	0	0	5,862
Intragovernmental	0	0	0	83,191
Utilities, services, and miscellaneous	0	0	0	43,244
Capital additions	0	0	0	0
Total Neighborhood Services	0	0	0	765,976
Total Health and Environment	8,584,905	7,455,578	1,129,327	8,720,775

**CITY OF COLUMBIA, MISSOURI
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES
BUDGET AND ACTUAL
FOR THE YEAR ENDED SEPTEMBER 30, 2012
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2011

	2012		(Over) Under	2011
	Budget	Actual	Budget	Actual
PERSONAL DEVELOPMENT:				
Parks and Recreation:				
Personal services	\$3,476,030	\$3,314,317	\$161,713	\$3,234,793
Materials and supplies	753,282	716,813	36,469	651,797
Travel and training	14,430	11,390	3,040	6,557
Intragovernmental	234,205	234,205	0	325,349
Utilities, services, and miscellaneous	436,932	381,166	55,766	397,162
Capital additions	309,488	210,778	98,710	284,451
Total Parks and Recreation	<u>5,224,367</u>	<u>4,868,669</u>	<u>355,698</u>	<u>4,900,109</u>
Cultural Affairs:				
Personal services	192,034	168,665	23,369	155,749
Materials and supplies	19,355	13,957	5,398	12,061
Travel and training	4,700	455	4,245	385
Intragovernmental	220	220	0	33,864
Utilities, services, and miscellaneous	153,827	140,831	12,996	129,830
Total Cultural Affairs	<u>370,136</u>	<u>324,128</u>	<u>46,008</u>	<u>331,889</u>
Office of Community Services:				
Personal services	459,236	400,106	59,130	161,256
Materials and supplies	73,817	72,668	1,149	5,355
Travel and training	5,144	1,686	3,458	1,118
Intragovernmental	1,607	1,607	0	23,271
Utilities, services, and miscellaneous	137,754	82,310	55,444	155,328
Total Office of Community Services	<u>677,558</u>	<u>558,377</u>	<u>119,181</u>	<u>346,328</u>
Social Assistance:				
Utilities services, and miscellaneous	1,378,980	1,063,029	315,951	693,781
Total Social Assistance	<u>1,378,980</u>	<u>1,063,029</u>	<u>315,951</u>	<u>693,781</u>
Total Personal Development	<u>7,651,041</u>	<u>6,814,203</u>	<u>836,838</u>	<u>6,272,107</u>
Miscellaneous Nonprogrammed Activities:				
Intragovernmental	0	0	0	0
Other	4,869,814	4,775,185	94,629	815,943
Total Miscellaneous Nonprogrammed Activities	<u>4,869,814</u>	<u>4,775,185</u>	<u>94,629</u>	<u>815,943</u>
Debt Service:				
Principal-capital lease payment	81,087	80,009	1,078	0
Interest	0	498	(498)	0
Total Debt Service	<u>81,087</u>	<u>80,507</u>	<u>580</u>	<u>0</u>
TOTAL EXPENDITURES	<u>77,922,884</u>	<u>71,819,190</u>	<u>6,103,694</u>	<u>72,476,748</u>
OPERATING TRANSFERS TO OTHER FUNDS:				
2006 SO Bonds	294,625	294,625	0	296,125
2008B SO Bonds	953,134	953,134	0	944,524
Recreation Services Fund	1,356,910	1,356,910	0	1,556,910
Public Transportation	28,666	28,666	0	0
Storm Water Utility Fund	150,000	150,000	0	5,000
Capital Projects Fund	0	0	0	3,000
Special Business District	17,500	17,500	0	17,500
Sanitary Sewer	100,000	100,000	0	0
Employee Benefit Fund	0	0	0	88,098
Airport Fund	196,189	196,189	0	0
Sustainability Fund	100,000	100,000	0	100,000
TOTAL OPERATING TRANSFERS TO OTHER FUNDS	<u>3,197,024</u>	<u>3,197,024</u>	<u>0</u>	<u>3,011,157</u>
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u><u>\$81,119,908</u></u>	<u><u>\$75,016,214</u></u>	<u><u>\$6,103,694</u></u>	<u><u>\$75,487,905</u></u>

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

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

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

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

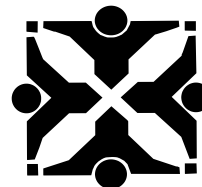
Community Development Grant Fund - to account for all federal monies received by the City and disbursed on Community Development Grant projects.

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

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

Park Sales Tax Fund - to account for the city-enacted 1/4 percent (to be reduced to 1/8 percent in 2016) sales tax and expenditures for funding of local parks.

Tiger Hotel TIF Fund - to account for receipts from the Tiger Hotel tax incremental financing district fund.



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

**COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2012 AND 2011**

ASSETS	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2012	2011	2012	2011	2012	2011
Cash and cash equivalents	\$1,399,250	\$1,400,697	\$3,078,780	\$2,832,793	\$112,326	\$110,393
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	28,039	32,377	36,975	43,029	0	0
Allowance for uncollectible taxes	(1,266)	(1,562)	(1,639)	(1,715)	0	0
Grants receivable	0	0	0	0	0	0
Rehabilitation loans receivable	0	0	0	0	0	0
Allowance for uncollectible loans	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Other assets	0	0	0	0	0	0
Accrued interest	2,738	2,607	5,992	5,157	234	216
TOTAL ASSETS	\$1,428,761	\$1,434,119	\$3,120,108	\$2,879,264	\$112,560	\$110,609
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$390,780	\$0	\$0	\$0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0
Deferred revenue	23,500	25,500	31,500	34,200	0	0
Other liabilities	0	0	0	0	0	0
TOTAL LIABILITIES	23,500	25,500	422,280	34,200	0	0
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	1,405,261	1,408,619	2,697,828	2,845,064	112,560	110,609
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
TOTAL FUND BALANCE	1,405,261	1,408,619	2,697,828	2,845,064	112,560	110,609
TOTAL LIABILITIES AND FUND BALANCE	\$1,428,761	\$1,434,119	\$3,120,108	\$2,879,264	\$112,560	\$110,609

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

**COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2012 AND 2011**

Special Road District Tax Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund		Office of Sustainability Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$0	\$0	\$2,488	\$24,493	\$735,817	\$357,453	\$207,975	\$109,077
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	1,378	1,593,781	1,512,821	0	0
0	0	0	(7)	0	0	0	0
0	0	0	0	0	0	22,213	85,849
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	6	46	1,531	921	398	206
<u>\$0</u>	<u>\$0</u>	<u>\$2,494</u>	<u>\$25,910</u>	<u>\$2,331,129</u>	<u>\$1,871,195</u>	<u>\$230,586</u>	<u>\$195,132</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$15,437	\$75,084
0	0	0	0	0	0	2,835	3,511
0	0	0	0	0	0	0	0
0	0	0	1,350	0	0	0	26,010
0	0	0	0	0	0	0	0
0	0	0	1,350	0	0	18,272	104,605
0	0	0	0	0	0	0	0
0	0	2,494	24,560	2,331,129	1,871,195	212,314	90,527
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	2,494	24,560	2,331,129	1,871,195	212,314	90,527
<u>\$0</u>	<u>\$0</u>	<u>\$2,494</u>	<u>\$25,910</u>	<u>\$2,331,129</u>	<u>\$1,871,195</u>	<u>\$230,586</u>	<u>\$195,132</u>

CITY OF COLUMBIA, MISSOURI
SPECIAL REVENUE FUNDSCOMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2012 AND 2011

ASSETS	Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Tiger Hotel TIF Fund	
	2012	2011	2012	2011	2012	2011	2012	2011
Cash and cash equivalents	\$1,089,246	\$951,525	\$187,530	\$211,767	\$741,875	\$456,891	\$4,550	\$0
Cash restricted for development charges	0	0	0	0	2,340,242	990,216	0	0
Cash restricted for hotel/motel tax	1,044,926	781,553	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0	3,165	0
Due from other funds	0	0	0	0	0	0	0	0
Taxes receivable	222,498	184,697	0	0	135,422	128,124	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0	0	0
Grants receivable	0	0	335,001	367,340	0	0	0	0
Rehabilitation loans receivable	0	0	7,239,223	7,104,464	0	0	0	0
Allowance for uncollectible loans	0	0	(530,670)	(639,692)	0	0	0	0
Prepaid expenses	3,709	2,053	0	0	0	0	0	0
Other assets	0	0	265,704	295,023	0	0	0	0
Accrued interest	4,061	3,122	0	0	5,908	2,684	8	0
TOTAL ASSETS	<u>\$2,364,440</u>	<u>\$1,922,950</u>	<u>\$7,496,788</u>	<u>\$7,338,902</u>	<u>\$3,223,447</u>	<u>\$1,577,915</u>	<u>\$7,723</u>	<u>\$0</u>
LIABILITIES AND FUND BALANCE								
LIABILITIES:								
Accounts payable	\$70,128	\$25,963	\$19,229	\$63,599	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	23,092	19,903	9,034	25,880	0	0	0	0
Due to other funds	0	0	0	0	0	0	0	0
Deferred revenue	0	0	28,227	33,866	0	0	0	0
Other liabilities	13,000	13,000	847	847	0	0	0	0
TOTAL LIABILITIES	<u>106,220</u>	<u>58,866</u>	<u>57,337</u>	<u>124,192</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE:								
Non Spendable	3,709	2,053	0	0	0	0	0	0
Restricted	2,254,511	1,862,031	7,439,451	7,214,710	2,340,242	990,216	7,723	0
Committed	0	0	0	0	883,205	587,699	0	0
Assigned	0	0	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0	0	0
TOTAL FUND BALANCE	<u>2,258,220</u>	<u>1,864,084</u>	<u>7,439,451</u>	<u>7,214,710</u>	<u>3,223,447</u>	<u>1,577,915</u>	<u>7,723</u>	<u>0</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$2,364,440</u>	<u>\$1,922,950</u>	<u>\$7,496,788</u>	<u>\$7,338,902</u>	<u>\$3,223,447</u>	<u>\$1,577,915</u>	<u>\$7,723</u>	<u>\$0</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2012 AND 2011

Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		TOTAL	
2012	2011	2012	2011	2012	2011	2012	2011
\$1,664,984	\$1,612,806	\$501,026	\$76,931	\$1,411,173	\$749,881	\$11,137,020	\$8,894,707
0	0	0	0	0	0	2,340,242	990,216
0	0	0	0	0	0	1,044,926	781,553
0	0	0	0	0	0	3,165	0
0	0	0	0	0	0	0	0
796,891	756,410	796,891	756,410	73,927	116,538	3,684,424	3,531,784
0	0	0	0	0	0	(2,905)	(3,284)
0	0	0	0	0	0	357,214	453,189
0	0	0	0	0	0	7,239,223	7,104,464
0	0	0	0	0	0	(530,670)	(639,692)
0	0	0	0	0	0	3,709	2,053
0	0	0	0	0	0	265,704	295,023
3,214	2,928	1,265	123	2,676	1,313	28,031	19,323
<u>\$2,465,089</u>	<u>\$2,372,144</u>	<u>\$1,299,182</u>	<u>\$833,464</u>	<u>\$1,487,776</u>	<u>\$867,732</u>	<u>\$25,570,083</u>	<u>\$21,429,336</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$495,574	\$164,646
0	0	0	0	0	0	34,961	49,294
0	0	0	0	0	0	0	0
0	0	0	0	0	0	83,227	120,926
0	0	0	0	0	0	13,847	13,847
0	0	0	0	0	0	627,609	348,713
	0	0	0	0	0	3,709	2,053
2,465,089	2,372,144	1,299,182	833,464	1,487,776	867,732	24,055,560	20,490,871
0	0	0	0	0	0	883,205	587,699
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
2,465,089	2,372,144	1,299,182	833,464	1,487,776	867,732	24,942,474	21,080,623
<u>\$2,465,089</u>	<u>\$2,372,144</u>	<u>\$1,299,182</u>	<u>\$833,464</u>	<u>\$1,487,776</u>	<u>\$867,732</u>	<u>25,570,083</u>	<u>21,429,336</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, 2012 AND 2011**

	Library Debt Fund		Library Operating Fund		Library Building Fund	
	2012	2011	2012	2011	2012	2011
REVENUES:						
General property taxes	\$1,634,620	\$1,592,201	\$2,280,427	\$2,204,602	\$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	29,928	44,543	63,507	82,201	1,951	3,259
Miscellaneous	0	0	0	0	0	0
TOTAL REVENUES	1,664,548	1,636,744	2,343,934	2,286,803	1,951	3,259
EXPENDITURES:						
Current:						
Policy development and administration	0	0	0	0	0	0
Health and environment	0	0	0	0	0	0
Personal development	1,667,906	1,673,470	2,491,170	1,838,359	0	0
TOTAL EXPENDITURES	1,667,906	1,673,470	2,491,170	1,838,359	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,358)	(36,726)	(147,236)	448,444	1,951	3,259
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	(3,358)	(36,726)	(147,236)	448,444	1,951	3,259
FUND BALANCE, BEGINNING OF PERIOD	1,408,619	1,445,345	2,845,064	2,396,620	110,609	107,350
Equity transfers to other funds	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$1,405,261	\$1,408,619	\$2,697,828	\$2,845,064	\$112,560	\$110,609

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011**

Special Road District Tax Fund		Columbia Special Business District Fund		Transportation Sales Tax Fund		Office of Sustainability Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$0	\$0	\$1,675	\$150,804	\$0	\$0	\$0	\$0
0	0	0	0	10,393,186	9,898,088	0	0
0	0	0	0	0	0	0	0
0	0	841	19,561	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	489,526	246,318
0	13,471	418	1,295	9,084	6,142	2,008	1,502
0	0	0	0	0	0	0	0
0	13,471	2,934	171,660	10,402,270	9,904,230	491,534	247,820
0	0	35,000	184,510	0	0	469,747	283,488
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	35,000	184,510	0	0	469,747	283,488
0	13,471	(32,066)	(12,850)	10,402,270	9,904,230	21,787	(35,668)
0	0	17,500	17,500	201,184	41,407	100,000	100,000
0	(2,132,599)	(7,500)	(7,500)	(10,143,520)	(9,684,375)	0	0
0	(2,132,599)	10,000	10,000	(9,942,336)	(9,642,968)	100,000	100,000
0	(2,119,128)	(22,066)	(2,850)	459,934	261,262	121,787	64,332
0	2,119,128	24,560	27,410	1,871,195	1,609,933	90,527	26,195
0	0		0		0	0	0
\$0	\$0	\$2,494	\$24,560	\$2,331,129	\$1,871,195	\$212,314	\$90,527

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011**

	Convention and Tourism Fund		Community Development Grant Fund		Public Improvement Fund		Tiger Hotel TIF Fund	
	2012	2011	2012	2011	0	0	2012	2011
REVENUES:								
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	890,999	850,439	0	0
Other local taxes	2,006,968	1,952,631	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0	0	0
Fees and service charges	0	0	0	0	1,350,027	1,010,246	0	0
Revenue from other governmental units	21,209	50,462	1,293,436	1,640,043	0	0	0	0
Investment revenue	27,496	39,444	14,375	14,787	27,897	26,933	0	0
Miscellaneous	21,104	16,253	39	700	0	0	7,765	0
TOTAL REVENUES	2,076,777	2,058,790	1,307,850	1,655,530	2,268,923	1,887,618	7,765	0
EXPENDITURES:								
Current:								
Policy development and administration	1,639,171	1,599,768	0	0	96,976	39,122	42	0
Health and environment	0	0	806,705	1,459,323	0	0	0	0
Personal development	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	1,639,171	1,599,768	806,705	1,459,323	96,976	39,122	42	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	437,606	459,022	501,145	196,207	2,171,947	1,848,496	7,723	0
OTHER FINANCING SOURCES (USES):								
Operating transfers from other funds	0	0	0	0	0	0	0	0
Operating transfers to other funds	(43,470)	(12,000)	(276,404)	(445,787)	(526,415)	(2,012,542)	0	0
TOTAL OTHER FINANCING SOURCES (USES)	(43,470)	(12,000)	(276,404)	(445,787)	(526,415)	(2,012,542)	0	0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	394,136	447,022	224,741	(249,580)	1,645,532	(164,046)	7,723	0
FUND BALANCE, BEG OF PERIOD	1,864,084	1,417,062	7,214,710	7,464,290	1,577,915	1,741,961	0	0
Equity transfers to other funds	0	0	0	0	0	0	0	0
FUND BALANCE, END OF PERIOD	\$2,258,220	\$1,864,084	\$7,439,451	\$7,214,710	\$3,223,447	\$1,577,915	\$7,723	\$0

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011**

Capital Improvement Sales Tax Fund		Park Sales Tax Fund		Stadium TDD's Fund		Total	
2012	2011	2012	2011	2012	2011	2012	2011
\$0	\$0	\$0	\$0	\$0	\$0	\$3,916,722	\$3,947,607
5,196,536	4,949,012	5,193,354	4,949,003	0	0	21,674,075	20,646,542
0	0	0	0	0	0	2,006,968	1,952,631
0	0	0	0	0	0	841	19,561
0	0	0	0	0	0	1,350,027	1,010,246
0	0	0	0	1,096,445	1,137,603	0	0
20,647	34,450	4,566	9,140	15,338	11,822	2,900,616	3,074,426
0	0	0	0	0	0	217,215	288,989
						28,908	16,953
<u>5,217,183</u>	<u>4,983,462</u>	<u>5,197,920</u>	<u>4,958,143</u>	<u>1,111,783</u>	<u>1,149,425</u>	<u>32,095,372</u>	<u>30,956,955</u>
0	0	0	0	0	0	2,240,936	2,106,888
0	0	0	0	0	0	806,705	1,459,323
0	0	945	805	0	0	4,160,021	3,512,634
<u>0</u>	<u>0</u>	<u>945</u>	<u>805</u>	<u>0</u>	<u>0</u>	<u>7,207,662</u>	<u>7,078,845</u>
<u>5,217,183</u>	<u>4,983,462</u>	<u>5,196,975</u>	<u>4,957,338</u>	<u>1,111,783</u>	<u>1,149,425</u>	<u>24,887,710</u>	<u>23,878,110</u>
	0	0	0	0	0	318,684	158,907
<u>(5,124,238)</u>	<u>(6,000,250)</u>	<u>(4,731,257)</u>	<u>(4,525,768)</u>	<u>(491,739)</u>	<u>(566,536)</u>	<u>(21,344,543)</u>	<u>(25,387,357)</u>
<u>(5,124,238)</u>	<u>(6,000,250)</u>	<u>(4,731,257)</u>	<u>(4,525,768)</u>	<u>(491,739)</u>	<u>(566,536)</u>	<u>(21,025,859)</u>	<u>(25,228,450)</u>
92,945	(1,016,788)	465,718	431,570	620,044	582,889	3,861,851	(1,350,340)
2,372,144	3,388,932	833,464	401,894	867,732	284,843	21,080,623	22,430,963
0	0	0	0	0	0	0	0
<u>\$2,465,089</u>	<u>\$2,372,144</u>	<u>\$1,299,182</u>	<u>\$833,464</u>	<u>\$1,487,776</u>	<u>\$867,732</u>	<u>\$24,942,474</u>	<u>\$21,080,623</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

LIBRARY DEBT FUND	2012	2011
REVENUES:		
General Property Taxes:		
Real property	\$1,296,455	\$1,283,161
Individual personal property	255,425	228,802
Railroad and utility	72,998	70,883
Financial institutions	0	0
Penalties and interest	9,742	9,355
Total General Property Taxes	1,634,620	1,592,201
Investment revenue	29,928	44,543
TOTAL REVENUES	1,664,548	1,636,744
EXPENDITURES:		
Current:		
Personal development:		
Utilities, services, and miscellaneous	1,667,906	1,673,470
EXCESS OF REVENUES OVER EXPENDITURES	(\$3,358)	(\$36,726)
 LIBRARY OPERATING FUND		
REVENUES:		
General Property Taxes:		
Real property	\$1,811,131	\$1,783,044
Individual personal property	336,639	302,073
Railroad and utility	96,390	93,597
Financial institutions	21,707	13,585
Penalties and interest	14,560	12,303
Total General Property Taxes	2,280,427	2,204,602
Investment revenue	63,507	82,201
TOTAL REVENUES	2,343,934	2,286,803
EXPENDITURES:		
Current:		
Personal development:		
Intragovernmental	1,592	1,347
Utilities, services, and miscellaneous	2,489,578	1,837,012
TOTAL EXPENDITURES	2,491,170	1,838,359
EXCESS OF REVENUES OVER EXPENDITURES	(\$147,236)	\$448,444

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

**COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011**

LIBRARY BUILDING FUND	2012	2011
REVENUES:		
General Property Taxes:		
Individual personal property	\$0	\$0
Penalties and interest	0	0
Total General Property Taxes	0	0
Investment revenue	1,951	3,259
TOTAL REVENUES	1,951	3,259
EXPENDITURES:		
Current:		
Personal development:		
Utilities, services, and miscellaneous	0	0
EXCESS OF REVENUES OVER EXPENDITURES	\$1,951	\$3,259
 SPECIAL ROAD DISTRICT TAX FUND		
REVENUES:		
Revenue from other governmental units – County	\$0	\$0
Investment revenue	0	13,471
TOTAL REVENUES	\$0	\$13,471
 COLUMBIA SPECIAL BUSINESS DISTRICT FUND		
REVENUES:		
General Property Taxes:		
Real property	\$1,347	\$145,443
Railroad and utility	0	4,733
Financial institutions tax	0	0
Penalties and interest	328	628
Total General Property Taxes	1,675	150,804
Licenses and permits:		
Business licenses	841	19,561
Investment revenue	418	1,295
TOTAL REVENUES	2,934	171,660
EXPENDITURES:		
Current:		
Policy development and administration:		
Utilities, services, and miscellaneous	35,000	184,510
EXCESS OF REVENUES OVER EXPENDITURES	(\$32,066)	(\$12,850)

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

**COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011**

TRANSPORTATION SALES TAX FUND	2012	2011
REVENUES:		
Sales tax	\$10,393,186	\$9,898,088
Revenue from other governmental units - County	0	0
Investment revenue	9,084	6,142
	<u>\$10,402,270</u>	<u>\$9,904,230</u>
EXCESS OF REVENUES OVER EXPENDITURES		
	<u>\$10,402,270</u>	<u>\$9,904,230</u>
OFFICE OF SUSTAINABILITY FUND		
REVENUES:		
Other local taxes:		
Revenue from other governmental units – Federal	\$489,526	\$246,318
Investment revenue	2,008	1,502
Miscellaneous	0	0
	<u>491,534</u>	<u>247,820</u>
TOTAL REVENUES		
	<u>491,534</u>	<u>247,820</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	87,659	64,326
Materials and supplies	542	18,820
Travel and training	994	376
Intragovernmental	5,706	14,189
Utilities, services and miscellaneous	353,816	185,777
Interest expense	0	0
Capital outlay	21,030	0
	<u>469,747</u>	<u>283,488</u>
TOTAL EXPENDITURES		
	<u>469,747</u>	<u>283,488</u>
EXCESS OF REVENUES OVER EXPENDITURES		
	<u>\$21,787</u>	<u>(\$35,668)</u>
CONVENTION AND TOURISM FUND		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$2,006,968	\$1,952,631
Revenue from other governmental units – State	21,209	50,462
Investment revenue	27,496	39,444
Miscellaneous	21,104	16,253
	<u>2,076,777</u>	<u>2,058,790</u>
TOTAL REVENUES		
	<u>2,076,777</u>	<u>2,058,790</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	518,080	511,156
Materials and supplies	22,128	33,718
Travel and training	9,826	7,688
Intragovernmental	116,187	106,752
Utilities, services and miscellaneous	972,950	940,454
Interest expense	0	0
Capital outlay	0	0
	<u>1,639,171</u>	<u>1,599,768</u>
TOTAL EXPENDITURES		
	<u>1,639,171</u>	<u>1,599,768</u>
EXCESS OF REVENUES OVER EXPENDITURES		
	<u>\$437,606</u>	<u>\$459,022</u>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

COMMUNITY DEVELOPMENT GRANT FUND		2012	2011
REVENUES:			
Revenue from federal government		\$1,293,436	\$1,640,043
Investment revenue		14,375	14,787
Miscellaneous revenue		39	700
		<u>1,307,850</u>	<u>1,655,530</u>
TOTAL REVENUES			
EXPENDITURES:			
Current:			
Health and environment:			
Personal services		232,925	329,735
Materials and supplies		3,970	3,808
Travel and training		2,000	261
Intragovernmental		0	66,061
Utilities, services, and miscellaneous		567,810	1,059,458
Capital outlay		0	0
		<u>806,705</u>	<u>1,459,323</u>
TOTAL EXPENDITURES			
EXCESS OF REVENUES OVER EXPENDITURES		<u>\$501,145</u>	<u>\$196,207</u>
PUBLIC IMPROVEMENT FUND			
REVENUES:			
Sales tax		\$890,999	\$850,439
Development charges		1,350,027	1,010,246
Investment revenue		27,897	26,933
		<u>2,268,923</u>	<u>1,887,618</u>
TOTAL REVENUES			
EXPENDITURES:			
Policy development and administration:			
Intragovernmental		96,979	39,122
Utilities, services and miscellaneous		(3)	0
		<u>96,976</u>	<u>39,122</u>
TOTAL EXPENDITURES			
EXCESS OF REVENUES OVER EXPENDITURES		<u>\$2,171,947</u>	<u>\$1,848,496</u>
TIGER HOTEL TIF FUND			
REVENUES:			
Sales tax		\$0	\$0
Revenue from other governmental units - County		0	0
Miscellaneous Revenue		7,765	
Investment revenue		0	0
		<u>7,765</u>	<u>0</u>
TOTAL REVENUES			
EXPENDITURES:			
Policy development and administration:			
Utilities, services and miscellaneous		42	0
		<u>42</u>	<u>0</u>
TOTAL EXPENDITURES			
EXCESS OF REVENUES OVER EXPENDITURES		<u>\$7,723</u>	<u>\$0</u>
CAPITAL IMPROVEMENT SALES TAX FUND			
Revenues:			
Sales tax		\$5,196,536	\$4,949,012
Investment revenue		20,647	34,450
		<u>\$5,217,183</u>	<u>\$4,983,462</u>
TOTAL REVENUES			

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

PARK SALES TAX FUND	2012	2011
Revenues:		
Sales tax	\$5,193,354	\$4,949,003
Investment revenue	4,566	9,140
TOTAL REVENUES	5,197,920	4,958,143
Expenditures:		
Current:		
Personal development:		
Intragovernmental	945	805
Interest expense	0	0
TOTAL EXPENDITURES	945	805
EXCESS OF REVENUES OVER EXPENDITURES	\$5,196,975	\$4,957,338
 STADIUM TDD'S FUND		
Revenues:		
Revenue from other governmental units – TDD's	\$1,096,445	\$1,137,603
Investment revenue	15,338	11,822
TOTAL REVENUES	1,111,783	1,149,425

DEBT SERVICE FUNDS

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

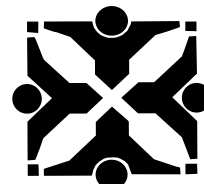
2006B Special Obligation Revenue Refunding and Improvement Bonds - to accumulate monies for payment of Series 2006B \$25,615,000 5% Special Obligation Bonds with semi-annual installments of principal plus interest until maturity in 2016. Financing is to be provided by the Capital Improvement Sales Tax.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2012 AND 2011

ASSETS	2006B Special Obligation Bonds Debt Service Fund		2007A Special Obligation Notes Debt Service Fund		2008B Special Obligation Bonds Debt Service Fund	
	2012	2011	2012	2011	2012	2011
Cash and cash equivalents	\$1,076,421	\$1,030,298	\$0	\$0	\$779,481	\$731,369
Cash with fiscal agents	0	0	0	0	0	0
Taxes receivable	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0
Accrued interest	6,756	6,430	0	0	5,678	5,375
Restricted assets:						
Cash and cash equivalents	2,561,500	2,561,500	0	0	2,194,500	2,194,500
TOTAL ASSETS	<u>\$3,644,677</u>	<u>\$3,598,228</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,979,659</u>	<u>\$2,931,244</u>
LIABILITIES AND FUND BALANCE						
LIABILITIES:						
Accounts payable	\$0	\$0	\$0	\$0	\$0	\$0
Bonds payable	0	0	0	0	0	0
Interest payable	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE:						
Non Spendable	0	0	0	0	0	0
Restricted	2,561,500	2,561,500	0	0	2,194,500	2,194,500
Committed	1,083,177	1,024,360	0	0	785,159	735,913
Assigned	0	12,368	0	0	0	831
Unassigned	0	0	0	0	0	0
Total fund balance	<u>3,644,677</u>	<u>3,598,228</u>	<u>0</u>	<u>0</u>	<u>2,979,659</u>	<u>2,931,244</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$3,644,677</u>	<u>\$3,598,228</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,979,659</u>	<u>\$2,931,244</u>

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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2012 AND 2011

Lemone Trust Note Debt Service Fund		MTFC Loan Debt Service Fund		Total	
2012	2011	2012	2011	2012	2011
\$133,350	\$132,544	\$7,381	\$0	\$1,996,633	\$1,894,211
60,036	74,345	0	0	60,036	74,345
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
245	266	30	0	12,709	12,071
<u>2,240,482</u>	<u>2,441,343</u>	<u>1,000,000</u>	<u>0</u>	<u>7,996,482</u>	<u>7,197,343</u>
<u><u>\$2,434,113</u></u>	<u><u>\$2,648,498</u></u>	<u><u>\$1,007,411</u></u>	<u><u>\$0</u></u>	<u><u>\$10,065,860</u></u>	<u><u>\$9,177,970</u></u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
2,300,518	2,515,688	1,000,000	0	8,056,518	7,271,688
133,595	132,810	7,411	0	2,009,342	1,893,083
0	0	0	0	0	13,199
0	0	0	0	0	0
<u>2,434,113</u>	<u>2,648,498</u>	<u>1,007,411</u>	<u>0</u>	<u>10,065,860</u>	<u>9,177,970</u>
<u><u>\$2,434,113</u></u>	<u><u>\$2,648,498</u></u>	<u><u>\$1,007,411</u></u>	<u><u>\$0</u></u>	<u><u>\$10,065,860</u></u>	<u><u>\$9,177,970</u></u>

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

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

	2006B Special Obligation Bonds Debt Service Fund		2007A Special Obligation Notes Debt Service Fund		2008B Special Obligation Bonds Debt Service Fund	
	2012	2011	2012	2011	2012	2011
REVENUES:						
General Property Taxes:						
Real estate	\$0	\$0	\$0	\$0	\$0	\$0
Personal property	0	0	0	0	0	0
Railroad and utility	0	0	0	0	0	0
Financial institutions	0	0	0	0	0	0
Interest and penalties	0	0	0	0	0	0
Total General Property Taxes	0	0	0	0	0	0
Lease revenue	0	0	0	0	0	0
Investment revenue	46,849	103,806	0	1,655	48,676	76,652
TOTAL REVENUES	46,849	103,806	0	1,655	48,676	76,652
EXPENDITURES:						
Health and Environment	0	0	0	0	0	0
Debt Service:						
Redemption of serial bonds	2,580,000	2,475,000	0	995,000	1,060,000	1,015,000
Interest	644,000	770,375	0	21,044	1,063,669	1,102,519
Fiscal agent fees	400	400	0	0	261	261
Miscellaneous	0	0	0	0	0	0
TOTAL EXPENDITURES	3,224,400	3,245,775	0	1,016,044	2,123,930	2,117,780
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,177,551)	(3,141,969)	0	(1,014,389)	(2,075,254)	(2,041,128)
OTHER FINANCING SOURCES (USES):						
Operating transfers from other funds	3,224,000	3,245,375	0	971,213	2,123,669	2,150,000
Operating transfers to other funds	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Proceeds of 2007A S.O. Notes	0	0	0	0	0	0
Proceeds of 2008B S.O. Bonds	0	0	0	0	0	0
Premium on 2008B S.O. Bonds	0	0	0	0	0	0
Lemone Trust note proceeds	0	0	0	0	0	0
MTFC Loan Proceeds	0	0	0	0	0	0
Payment to refunded bond escrow agent	0	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	3,224,000	3,245,375	0	971,213	2,123,669	2,150,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	46,449	103,406	0	(43,176)	48,415	108,872
FUND BALANCE, BEGINNING OF PERIOD	3,598,228	3,494,822	0	43,176	2,931,244	2,822,372
FUND BALANCE, END OF PERIOD	<u>\$3,644,677</u>	<u>\$3,598,228</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,979,659</u>	<u>\$2,931,244</u>

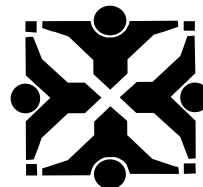
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CITY OF COLUMBIA, MISSOURI

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, 2012 AND 2011

ASSETS	2012	2011
Cash and cash equivalents	\$39,421,158	\$42,474,201
Accounts receivable	2,011,627	1,960,598
Grants receivable	1,409,606	1,836,296
Accrued interest	74,755	75,933
Due from other funds	0	0
TOTAL ASSETS	<u>\$42,917,146</u>	<u>\$46,347,028</u>
 LIABILITIES AND FUND BALANCE		
LIABILITIES:		
Accounts payable	\$2,064,473	\$2,655,024
Accrued payroll and payroll taxes	14,935	12,716
Advances from other funds	342,334	592,334
Deferred revenue	1,240,756	1,030,141
Total liabilities	<u>3,662,498</u>	<u>4,290,215</u>
FUND BALANCE:		
Non Spendable	0	0
Restricted	0	1,709,220
Committed	961,439	1,368,581
Assigned	38,293,209	38,979,012
Unassigned	0	0
Total fund balance	<u>39,254,648</u>	<u>42,056,813</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$42,917,146</u>	<u>\$46,347,028</u>

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

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011**

	<u>2012</u>	<u>2011</u>
REVENUES:		
Special assessment taxes	\$0	\$0
Sales tax	0	0
Revenue from other governmental units:		
County	1,982,379	1,874,959
State	172,906	180,443
Federal	1,646,325	5,156,885
Investment revenue	730,210	1,200,291
Miscellaneous revenue	<u>367,402</u>	<u>1,386,280</u>
TOTAL REVENUES	<u>4,899,222</u>	<u>9,798,858</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	291,782	15,185,878
Public safety	2,228,592	1,224,488
Transportation	11,279,620	10,600,835
Health and environment	0	0
Personal development	<u>3,608,993</u>	<u>3,552,993</u>
TOTAL EXPENDITURES	<u>17,408,987</u>	<u>30,564,194</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(12,509,765)</u>	<u>(20,765,336)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	10,042,287	21,640,945
Operating transfers to other funds	(334,687)	(284,561)
Proceeds of certificates of participation	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>9,707,600</u>	<u>21,356,384</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(2,802,165)	591,048
FUND BALANCE, BEGINNING OF PERIOD	42,056,813	41,465,765
Equity transfers from other funds	0	0
Equity transfers to other funds	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	<u>\$39,254,648</u>	<u>\$42,056,813</u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
POLICY DEVELOPMENT AND ADMINISTRATION:						
Preliminary Project Studies (40140)	117,158	11,600	0	11,600	0	105,558
Contingency (40138)	779,970	53,878	0	53,878	0	726,092
Pub Bldgs Major Maint/Ren (C00021)	888,539	595,682	100,671	696,353	14,998	177,188
Satellite Loc. SW Columbia (C00077)	155,000	0	0	0	0	155,000
Municipal Building Expansion (C00099)	24,500,181	24,291,623	128,279	24,419,902	28,062	52,217
Blind Boone Home (C00123)	457,520	447,151	0	447,151	0	10,369
Downtown Special Projects (C00140)	394,625	314,707	0	314,707	0	79,918
Broadway Streetscape (C00308)	450,000	220,077	26,838	246,915	0	203,085
Land Grissum Expansion (C00369)	39,532	21,000	0	21,000	0	18,532
Downtown Cameras (C00426)	75,000	73,364	0	73,364	0	1,636
Enterprise Resource Grp Software (C00476)	5,258,376	0	35,994	35,994	0	5,222,382
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	33,115,901	26,029,082	291,782	26,320,864	43,060	6,751,977
PUBLIC SAFETY:						
Fire Station Sites (40173)	1,007,000	942,650	0	942,650	0	64,350
Fire Apparatus Equipment (C00195)	427,261	381,903	0	381,903	0	45,358
CPD Channel 2 Enhancement (C00423)	60,000	56,804	0	56,804	0	3,196
P & F Priority Dispatch (C00425)	130,000	118,292	0	118,292	11,708	0
Radio System Enhancement (C00449)	1,838,550	796,658	848,967	1,645,625	171,395	21,530
Repl 1996 Rescue Squad (C00463)	578,000	142,053	420,471	562,524	0	15,476
Outdoor Warning Sirens (C00464)	10,000	0	0	0	0	10,000
Replace 2001 Ladder Truck (C00496)	937,000	0	895,604	895,604	0	41,396
Siren Upgrade (C00497)	164,150	0	0	0	0	164,150
Records Management System (C00498)	1,000,000	0	63,550	63,550	63,800	872,650
TOTAL PUBLIC SAFETY	6,151,961	2,438,360	2,228,592	4,666,952	246,903	1,238,106
TRANSPORTATION:						
Annual Street Program (40158)	1,576,672	0	0	0	0	1,576,672
Traffic Safety (40159)	282,770	244,292	0	244,292	0	38,478
Jt. State/City Projects (40160)	463,601	0	0	0	0	463,601
Jt. County/City Projects (40161)	861,264	15,500	0	15,500	0	845,764
Annual Sidewalks (40162)	196,030	523	0	523	0	195,507
Street Landscaping (40163)	245,276	0	0	0	0	245,276
Adopt a Spot (C00100)	97,500	91,324	0	91,324	0	6,176
Eighth St. Plan - Ave of the Col. (C00126)	914,100	87,500	286,155	373,655	499,306	41,139
Maguire Blvd. N. to Stadium (C00128)	7,908,017	7,459,994	38,237	7,498,231	0	409,786
Annual Sidewalk Maint. (C00148)	317,500	121,771	40,781	162,552	0	154,948
Scott Blvd. (C00149)	16,147,622	15,110,434	14,825	15,125,259	8,361	1,014,002
Downtown Sidewalks Improv (C00171)	916,890	117,108	0	117,108	0	799,782
Vandiver Ramp to Mexico Gravel (C00211)	6,735,644	6,715,412	(14,000)	6,701,412	0	34,232
Traffic Island Old 63/Stadium (C00213)	462,050	102	9,545	9,647	0	452,403
Annual Brick Street Renovation (C00234)	121,390	85,987	32,184	118,171	0	3,219
Annual Curb & Gutter Restoration (C00235)	100,000	0	0	0	0	100,000
Clark Lane - PP to St Charles (C00236)	9,598,169	4,455,458	4,132,615	8,588,073	13,221	996,875
Gans Rd @ 63 Interchange (C00237)	5,064,545	2,941,975	0	2,941,975	0	2,122,570
Scott - Vawter School to KK (C00274)	755,000	201,478	19,028	220,506	273,000	261,494
Burnham/Rollins/Prov Intersection (C00290)	449,718	62,395	946	63,341	0	386,377
GNM Eight Intersections (C00291)	516,350	514,998	0	514,998	0	1,352
Worley Sidewalk PH I (C00309)	277,659	187,062	2,269	189,331	0	88,328
I-70 Interchange PH I (C00312)	725,000	683,099	13,034	696,133	11,097	17,770
Stadium TDD Projects (C00317)	10,320,237	1,392,163	821,153	2,213,316	0	8,106,921
Scott - Vawter to MKT (C00319)	4,222,719	527,785	28,875	556,660	0	3,666,059
Rolling Hills Old Hawthorn/Richland (C00320)	4,100,000	417,112	3,185,844	3,602,956	125,258	371,786
Bus Loop Sidewalks Jackson/Jeff (C00321)	200,000	28,930	56,415	85,345	103,960	10,695
GNM Sidewalks 763 Bs Loop/Big Bear (C00322)	616,004	199,467	388,694	588,161	20,592	7,251
GNM Sidewalks Bway - Fairview/Stad (C00324)	265,819	250,343	6,593	256,936	8,045	838
GNM Sidewalks Old 63 Grindstone S (C00331)	298,473	219,869	49,714	269,583	3,514	25,376
GNM Sidewalks Prov - Wilkes/Tex (C00332)	73,544	57,246	15,966	73,212	0	332
GNM Sidewalks Stadium - Prov/College (C00335)	623,578	620,291	0	620,291	0	3,287
GNM SW Vandiver E of Rt B (C00336)	3,116	3,116	(3,116)	0	0	3,116
GNM Sidewalks Walnut - Wm/Old 63 (C00339)	247,786	35,280	207,866	243,146	0	4,640
GNM SW Woodlawn Sexton/Wo (C00343)	6,248	6,248	(6,248)	0	0	6,248
GNM Oakland Gravel Pedway (C00366)	5,777	5,777	(5,777)	0	0	5,777
GNM Conley @ Walmart (C00367)	3,032	3,032	(3,032)	0	0	3,032
GNM Ashland Gravel Overpass (C00368)	15,610	15,610	(15,610)	0	0	15,610
GNM Providence Bikeway (C00372)	194,913	176,935	532	177,467	0	17,446
GNM Katy Place Connection (C00373)	45,240	40,746	3,840	44,586	0	654
GNM Wilson-Forum-Katy Conn (C00374)	112,499	52,511	0	52,511	0	59,988

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
GNM Stadium/MKT (C00375)	140,852	5,914	117,740	123,654	2,525	14,673
GNM Garth Extension (C00376)	546,147	340,875	198,858	539,733	5,960	454
GNM Rolling Norman Pedway (C00377)	17,001	17,001	(17,001)	0	0	17,001
GNM Red Oak Lane Conn Study (C00378)	5,171	5,171	(5,171)	0	0	5,171
GNM Bear Creek Trail (C00380)	35,976	35,975	0	35,975	0	1
GNM I-70 Bridge (C00382)	10,482	10,481	(10,481)	0	0	10,482
Fairview Worley Roundabout (C00392)	120,000	24,514	0	24,514	0	95,486
Broadway: Garth to West (C00396)	174,422	122,922	0	122,922	0	51,500
GNM Wabash Walkway (C00397)	80,000	0	0	0	0	80,000
GNM Daniel Boone Pedway (C00398)	9,890	9,890	(9,890)	0	0	9,890
GNM Prov Smiley-Blue Ridge (C00399)	369,741	384,290	(33,388)	350,902	0	18,839
Brown Station Rd - Starke/Rt B (C00409)	320	320	(320)	0	0	320
Fairview Rd Sidewalks (C00411)	500,000	14,641	28,754	43,395	0	456,605
Waco Rd Sidewalk Improv. (C00412)	212,950	62,864	150,086	212,950	0	0
GNM Prov & Bus Loop Intersection (C00429)	673,280	59,021	191,109	250,130	317,981	105,169
GNM Prov & Gr Meadows Intersection (C00430)	444,509	436,595	0	436,595	7,800	114
GNM Downtown Hub Prv/Flatbranch (C00431)	255,372	105	1,527	1,632	203,872	49,868
Rolling Hills WW/New Haven (C00433)	1,241,500	184,851	820,295	1,005,146	0	236,354
Waco Rd (C00435)	575,000	0	0	0	0	575,000
Maguire-Warren Extension (C00436)	541,983	1,680	0	1,680	0	540,303
Peachtree Drive (C00439)	60,000	3,890	3,428	7,318	0	52,682
Texas Ave Sidewalks Garth/Providence (C00440)	130,000	7,951	5,936	13,887	0	116,113
East Side Sidewalks PH I (C00443)	204,988	201,577	3,411	204,988	0	0
GNM Sidewalk Segments (C00453)	211,231	205,415	278	205,693	5,537	1
Broadway Sidewalk 8th-9th (C00455)	144,301	121,442	0	121,442	0	22,859
East Side Sidewalk PH III (C00465)	307,513	0	273,371	273,371	29,048	5,094
GNM Bikeway Twin Lakes/Vanderveen (C00468)	33,618	14,308	0	14,308	19,308	2
Turn Lanes Forum @ MKT (C00479)	280,000	0	1,172	1,172	274,595	4,233
Worley @ Columbia Mall Signal (C00480)	150,000	0	83,825	83,825	0	66,175
Prov Rd Sidewalk - Blue Ridge TDD (C00485)	7,318	7,317	0	7,317	0	1
Prairie Lane Connection (C00492)	317,000	0	0	0	16,160	300,840
Short St Traffic Mitigation (C00493)	460,000	0	3,615	3,615	0	456,385
Garth Sidewalk Leslie/Parkade (C00495)	33,000	0	0	0	0	33,000
Salt Brine Improvement (C00499)	60,000	0	0	0	0	60,000
Salt Storage Auger (C00500)	150,000	0	0	0	0	150,000
Nifong & Bethel Sidewalk (C00501)	75,707	0	0	0	0	75,707
Ballenger Lane Overpass (C00502)	165,087	0	165,087	165,087	0	0
Bourn Ave Traffic Calming (C00504)	5,000	0	0	0	0	5,000
Fairview & Ash Signal (C00507)	80,000	0	51	51	0	79,949
Worley St Sidewalk PH II (C00509)	40,000	0	0	0	0	40,000
			0	0	0	0
TOTAL TRANSPORTATION	84,956,721	45,427,883	11,279,620	56,707,503	1,949,140	26,300,078
PERSONAL DEVELOPMENT:						
Downtown improvements (40074)	117,654	55,998	0	55,998	0	61,656
Greenbelt (40113)	907,111	511,319	0	511,319	3,111	392,681
Park Acquis. Neighborhood Parks (40145)	2,005,453	1,052,565	68,189	1,120,754	0	884,699
MKT Pkway Improv & Bridge (C00034)	717,283	629,359	0	629,359	0	87,924
Annual P & R Major Maint/Prog (C00056)	6,783	0	0	0	0	6,783
Stephen's Lake (C00095)	2,724,678	2,723,816	354	2,724,170	0	508
Bonnie View Nature Sanctuary (C00114)	360,000	66,814	210,205	277,019	1,719	81,262
Flat Branch Park PH II (C00133)	1,113,430	1,110,677	0	1,110,677	0	2,753
Armory Sports Center Improvements (C00231)	50,000	40,661	35	40,696	0	9,304
Park Roads & Parking (C00242)	1,087,177	849,823	237,076	1,086,899	0	278
Hinkson Trail - Grindstone/Stephens (C00245)	853,205	841,486	4,648	846,134	0	7,071
City/School Park Improvements (C00249)	165,000	94,568	39,634	134,202	30,366	432
Phillips Development PH I (C00279)	455,113	424,079	2,290	426,369	0	28,744
Atkins Ballfield Development (C00280)	1,512,205	1,464,500	47,695	1,512,195	0	10
Hominy Trail Stephens/Wood. PH I (C00282)	1,820,000	275,739	640,991	916,730	578,082	325,188
S Regional Park Planning (C00350)	62,665	33,282	2,929	36,211	0	26,454
GNM BCT Connect/Improv (C00352)	448,135	446,692	1,442	448,134	0	1
GNM County House Trail PH I (C00355)	980,700	979,006	1,694	980,700	0	0
GNM Hinkson Trail to Rockbridge (C00358)	1,121,503	1,098,087	14,154	1,112,241	8,222	1,040
GNM Hinkdon to MU Rec Trail (C00359)	845,575	13,730	165,598	179,328	629,195	37,052
GNM MKT Connectors/Improv (C00360)	545,000	314	0	314	0	544,686
GNM Hominy Woodridge/Clark (C00362)	285,640	145,179	67,007	212,186	7,915	65,539
GNM Wabash Walkway (C00397)	80,000	0	0	0	0	80,000
Brown Station Park Improv (C00414)	58,000	7,954	42,741	50,695	0	7,305
Rock Quarry Park Tennis/Basketball (C00419)	148,995	147,653	1,342	148,995	0	0
Walkway Repair (C00421)	26,000	2,419	8,906	11,325	0	14,675
Scott's Branch PH I (C00422)	780,000	64,902	345,188	410,090	9,605	360,305
Fitness/Exercise Stn Repl (C00444)	53,436	20,692	16,240	36,932	0	16,504

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Appropriations	Prior Years' Expenditures	Current Year Expenditures	Total Expenditures	Encumbrances	Unencumbered Appropriations
Indian Hills Park Improv (C00445)	129,337	120,597	8,740	129,337	0	0
Paquin Park Improv PH III (C00447)	30,000	25,802	383	26,185	0	3,815
Capen/Grindstone Trl Improv (C00457)	118,000	0	0	0	0	118,000
Clyde Wilson Park Improv (C00459)	31,166	30,525	640	31,165	0	1
3M Urban Eco Restoration (C00460)	117,895	54,077	36,535	90,612	0	27,283
Scott's Branch PH II (C00461)	200,000	0	0	0	0	200,000
Again St Park Improv (C00469)	48,000	2,239	38,242	40,481	0	7,519
Maplewood Barn/Parking (C00470)	410,861	5,305	403,357	408,662	764	1,435
Shepard Blvd Tennis Renov (C00471)	122,620	78,271	42,726	120,997	0	1,623
Grindstone Trail GNA to Con (C00472)	1,570,000	0	39,202	39,202	210,948	1,319,850
Atkins Concession/Lights (C00473)	850,000	61,953	782,587	844,540	0	5,460
Hindman Discovery Garden (C00474)	81,388	51,612	29,180	80,792	276	320
Parks Comprehensive Master Plan (C00481)	40,000	1,170	16,639	17,809	0	22,191
Parks ADA Compliance (C00484)	157,240	0	45,222	45,222	0	112,018
2010 PST Land Acquisition (C00486)	228,780	0	85,510	85,510	0	143,270
Cosmo Football/Lacrosse (C00487)	150,000	0	149,978	149,978	0	22
Cosmo New Restroom (C00488)	125,000	0	0	0	0	125,000
Lions-Stephens Fitness Trl Improv (C00489)	45,000	0	0	0	0	45,000
Twin Lakes Park/Aquatic Impr (C00491)	100,000	0	93	93	0	99,907
Douglass Park Security (C00505)	30,000	0	324	324	18,094	11,582
Albert/Oakland Ath Field Renov (C00511)	0	0	47	47	0	(47)
Albert/Oakland New Restroom (C00512)	0	0	47	47	0	(47)
S Regional Park Gans Philips PH I (C00518)	0	0	11,183	11,183	0	(11,183)
TOTAL PERSONAL DEVELOPMENT	23,916,028	13,532,865	3,608,993	17,141,858	1,498,297	5,275,873
TOTAL CAPITAL PROJECTS	\$148,140,611	\$87,428,190	\$17,408,987	\$104,837,177	\$3,737,400	\$39,566,034

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ENTERPRISE FUNDS

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

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

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

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

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

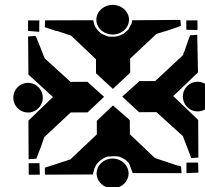
Solid Waste Fund - to account for the provision of solid waste collection and operation of the landfill.

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

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

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

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



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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2012 AND 2011**

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2012	2011	2012	2011	2012	2011
CURRENT ASSETS:						
Cash and cash equivalents	\$38,624,482	\$32,749,841	\$ 5,788,837	\$ 3,963,011	\$ 651,607	\$ 489,655
Accounts receivable	23,794,832	21,949,086	1,836,272	1,636,750	77,908	85,057
Grants receivable	4,504	1,166	0	0	15,405	57,401
Accrued interest	199,794	177,349	38,624	26,695	6,751	3,016
Due from other funds	0	0	0	0	0	0
Advances to other funds	800,000	800,000	0	0	0	0
Loans receivable from other funds	142,131	139,404	0	0	0	0
Inventory	6,947,949	6,968,737	0	0	0	0
Prepaid expenses	5,366	11,170	0	0	700	0
Other assets	0	0	0	0	0	0
Total Current Assets	70,519,058	62,796,753	7,663,733	5,626,456	752,371	635,129
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	8,644,464	9,364,335	1,559,117	2,021,555	0	0
Revenue bond construction account	32,676,906	38,718,710	7,181,661	4,083,667	0	0
Cash and marketable securities restricted for capital projects	13,536,167	9,279,972	4,046,607	2,889,114	2,951,346	1,103,707
Replacement and renewal fund account	1,500,000	1,500,000	53,500	53,500	0	0
Operation and maintenance account	0	0	798,738	720,542	0	0
Bond/rent reserve account	18,602,545	19,096,738	2,258,800	1,777,070	0	0
Contingency account	0	0	200,000	200,000	0	0
Closure and postclosure reserve	0	0	0	0	0	0
Total Restricted Assets – Cash and Cash Equivalents	74,960,082	77,959,755	16,098,423	11,745,448	2,951,346	1,103,707
Other:						
Customer security and escrow deposits	3,085,637	2,993,631	543,850	519,556	0	0
Grants receivable	0	0	8,525,562	7,690,243	1,052,540	416,533
Total Restricted Assets – Other	3,085,637	2,993,631	9,069,412	8,209,799	1,052,540	416,533
Total Restricted Assets	78,045,719	80,953,386	25,167,835	19,955,247	4,003,886	1,520,240
OTHER ASSETS:						
Unamortized costs	3,820,765	3,923,682	1,056,602	867,095	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	2,991,089	3,133,220	0	0	0	0
Total Other Assets	6,811,854	7,056,902	1,056,602	867,095	0	0
FIXED ASSETS:						
Property, plant, and equipment	428,719,809	417,853,107	199,602,688	197,489,624	28,118,371	27,933,179
Accumulated depreciation	(172,373,190)	(158,664,080)	(55,224,647)	(53,045,891)	(12,478,542)	(11,777,865)
Net Plant in Service	256,346,619	259,189,027	144,378,041	144,443,733	15,639,829	16,155,314
Construction in progress	10,672,119	9,364,435	64,937,156	39,578,055	1,970,644	683,105
Net Fixed Assets	267,018,738	268,553,462	209,315,197	184,021,788	17,610,473	16,838,419
TOTAL ASSETS	\$422,395,369	\$419,360,503	\$243,203,367	\$210,470,586	\$22,366,730	\$18,993,788

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2012 AND 2011

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$ 812,878	\$ 1,187,534	\$ 6,035,284	\$ 4,304,245	\$ 442,304	\$ 1,059,489	\$ 2,159,187	\$2,098,439
218,889	161,808	1,867,439	1,866,202	47,051	20,237	7,227	10,020
13,286	0	61,346	52,202	0	0	0	0
2,636	5,333	19,478	16,886	49,698	32,669	3,820	3,694
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	96,997	135,515	0	0	29,587	20,763
0	0	250	0	0	0	9,625	0
138	138	0	0	0	0	600	10,221
<u>1,047,827</u>	<u>1,354,813</u>	<u>8,080,794</u>	<u>6,375,050</u>	<u>539,053</u>	<u>1,112,395</u>	<u>2,210,046</u>	<u>2,143,137</u>
0	0	436,560	455,163	728,897	469,880	0	0
0	0	370,680	0	6,559,500	0	0	0
577,761	1,688,176	1,444,524	2,276,043	4,974,864	3,350,823	358,714	443,072
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	456,930	827,610	2,363,692	1,742,414	0	0
0	0	0	0	0	0	0	0
0	0	893,669	923,728	0	0	0	0
<u>577,761</u>	<u>1,688,176</u>	<u>3,602,363</u>	<u>4,482,544</u>	<u>14,626,953</u>	<u>5,563,117</u>	<u>358,714</u>	<u>443,072</u>
0	0	543,864	523,093	0	0	0	0
166,958	899,425	0	272,946	0	0	0	0
<u>166,958</u>	<u>899,425</u>	<u>543,864</u>	<u>796,039</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>744,719</u>	<u>2,587,601</u>	<u>4,146,227</u>	<u>5,278,583</u>	<u>14,626,953</u>	<u>5,563,117</u>	<u>358,714</u>	<u>443,072</u>
0	0	63,293	77,159	532,059	293,332	0	0
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>63,293</u>	<u>77,159</u>	<u>532,059</u>	<u>293,332</u>	<u>0</u>	<u>0</u>
15,312,351	12,829,153	35,737,769	32,223,213	33,499,325	32,530,694	21,851,065	21,785,996
(5,988,904)	(5,332,034)	(21,237,812)	(20,032,458)	(9,014,344)	(8,339,149)	(8,230,904)	(7,598,329)
9,323,447	7,497,119	14,499,957	12,190,755	24,484,981	24,191,545	13,620,161	14,187,667
24,236	9,652	156,709	2,853,383	2,883,760	99,556	252,676	0
<u>9,347,683</u>	<u>7,506,771</u>	<u>14,656,666</u>	<u>15,044,138</u>	<u>27,368,741</u>	<u>24,291,101</u>	<u>13,872,837</u>	<u>14,187,667</u>
<u>\$11,140,229</u>	<u>\$11,449,185</u>	<u>\$26,946,980</u>	<u>\$26,774,930</u>	<u>\$43,066,806</u>	<u>\$31,259,945</u>	<u>\$16,441,597</u>	<u>\$16,773,876</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2012 AND 2011**

ASSETS	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2012	2011	2012	2011	2012	2011
CURRENT ASSETS:						
Cash and cash equivalents	\$ 311,543	\$ 413,945	\$ 1,066,884	\$ 1,324,665	\$55,893,006	\$47,590,824
Accounts receivable	56,092	48,785	147,731	106,155	28,053,441	25,884,100
Grants receivable	0	0	0	0	94,541	110,769
Accrued interest	1,017	1,023	4,013	2,599	325,831	269,264
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	800,000	800,000
Loans receivable from other funds	0	0	0	0	142,131	139,404
Inventory	162,558	149,136	0	0	7,237,091	7,274,151
Prepaid expenses	0	0	0	0	15,941	11,170
Other assets	0	0	0	0	738	10,359
Total Current Assets	531,210	612,889	1,218,628	1,433,419	92,562,720	82,090,041
RESTRICTED ASSETS:						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	11,369,038	12,310,933
Revenue bond construction account	0	0	0	0	46,788,747	42,802,377
Cash and marketable securities restricted for Capital Projects	215,804	225,235	1,027,102	115,824	29,132,889	21,371,966
Replacement and renewal fund account	0	0	0	0	1,553,500	1,553,500
Operation and maintenance account	0	0	0	0	798,738	720,542
Bond/rent reserve account	0	0	0	0	23,681,967	23,443,832
Contingency account	0	0	0	0	200,000	200,000
Closure and postclosure reserve	0	0	0	0	893,669	923,728
Total Restricted Assets – Cash and Cash Equivalents	215,804	225,235	1,027,102	115,824	114,418,548	103,326,878
Other:						
Customer security and escrow deposits	0	0	0	0	4,173,351	4,036,280
Grants receivable	2,357	2,357	0	0	9,747,417	9,281,504
Total Restricted Assets – Other	2,357	2,357	0	0	13,920,768	13,317,784
Total Restricted Assets	218,161	227,592	1,027,102	115,824	128,339,316	116,644,662
OTHER ASSETS:						
Unamortized costs	0	0	0	0	5,472,719	5,161,268
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0	2,991,089	3,133,220
Total Other Assets	0	0	0	0	8,463,808	8,294,488
FIXED ASSETS:						
Property, plant and equipment	16,757,259	16,347,406	12,941,170	12,941,691	792,539,807	771,934,063
Accumulated depreciation	(4,673,592)	(4,122,242)	(5,081,676)	(4,589,663)	(294,303,611)	(273,501,711)
Net Plant in Service	12,083,667	12,225,164	7,859,494	8,352,028	498,236,196	498,432,352
Construction in progress	973	116,072	139,211	36,047	81,037,484	52,740,305
Net Fixed Assets	12,084,640	12,341,236	7,998,705	8,388,075	579,273,680	551,172,657
TOTAL ASSETS	\$12,834,011	\$13,181,717	\$10,244,435	\$9,937,318	\$808,639,524	\$758,201,848

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2012 AND 2011**

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2012	2011	2012	2011	2012	2011
CURRENT LIABILITIES:						
Accounts payable	\$5,146,330	\$4,345,383	\$ 379,344	\$ 162,807	\$ 35,683	\$ 52,326
Accrued payroll and payroll taxes	1,815,549	1,680,018	453,729	396,530	122,647	118,811
Accrued sales taxes	352,615	365,286	0	0	0	0
Due to other funds	1,325,154	2,040,647	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	22,651	21,873
Unearned revenue	0	18,000	0	0	0	0
Other liabilities	384,074	377,391	1,223	1,223	7,459	7,643
Total Current Liabilities	9,023,722	8,826,725	834,296	560,560	188,440	200,653
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	1,161,202	924,842	6,543,602	8,610,410	1,026,895	388,545
Accrued interest	4,245,848	4,151,000	848,561	656,612	0	0
Revenue bonds payable – current						
maturities	5,145,000	5,360,000	3,016,500	1,445,000	0	0
Special obligation bonds payable	900,000	0	505,000	470,000	0	0
Customer security and escrow deposits	3,085,637	2,993,631	543,850	519,556	0	0
Advances from other funds	0	0	65,000	160,000	0	0
Total Current Liabilities (Payable from Restricted Assets)	14,537,687	13,429,473	11,522,513	11,861,578	1,026,895	388,545
LONG-TERM LIABILITIES:						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	197,639	220,290
Revenue bonds payable	140,679,435	145,878,623	83,854,618	55,144,896	0	0
Other long-term liabilities	0	0	0	0	0	0
Special obligation bonds payable	60,210,860	61,291,782	7,583,763	8,135,442	0	0
Total Long-Term Liabilities	200,890,295	207,170,405	91,438,381	63,280,338	197,639	220,290
Total Liabilities	224,451,704	229,426,603	103,795,190	75,702,476	1,412,974	809,488
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	191,830,276	183,820,511	64,759,037	60,118,970	10,734,987	7,965,531
Total Fund Equity	197,943,665	189,933,900	139,408,177	134,768,110	20,953,756	18,184,300
TOTAL LIABILITIES AND FUND EQUITY	\$422,395,369	\$419,360,503	\$243,203,367	\$210,470,586	\$22,366,730	\$18,993,788

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2012 AND 2011**

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$ 37,251	\$ 31,784	\$ 192,701	\$ 361,748	\$ 27,432	\$ 54,169	\$ 78,088	\$ 81,588
219,578	185,599	504,732	441,610	36,245	32,362	339,180	306,660
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
75,005	22,423	18,000	18,000	598,365	115,477	45,729	14,473
2,403	0	79,391	77,999	17,884	5,846	250	276
<u>334,237</u>	<u>239,806</u>	<u>794,824</u>	<u>899,357</u>	<u>679,926</u>	<u>207,854</u>	<u>463,247</u>	<u>402,997</u>
100	1,124,281	175,511	1,118,317	1,153,209	80,516	5,443	0
0	0	29,893	45,163	104,731	89,880	0	0
0	0	0	0	0	0	0	0
0	0	655,000	615,000	985,000	570,000	0	0
0	0	543,864	523,093	0	0	0	0
0	0	846,324	937,147	1,307,120	0	0	98,117
<u>100</u>	<u>1,124,281</u>	<u>2,250,592</u>	<u>3,238,720</u>	<u>3,550,060</u>	<u>740,396</u>	<u>5,443</u>	<u>98,117</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	893,669	923,728	0	0	0	0
0	0	4,892,208	5,517,418	24,758,591	16,608,957	0	0
<u>0</u>	<u>0</u>	<u>5,785,877</u>	<u>6,441,146</u>	<u>24,758,591</u>	<u>16,608,957</u>	<u>0</u>	<u>0</u>
<u>334,337</u>	<u>1,364,087</u>	<u>8,831,293</u>	<u>10,579,223</u>	<u>28,988,577</u>	<u>17,557,207</u>	<u>468,690</u>	<u>501,114</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>8,339,783</u>	<u>7,618,989</u>	<u>18,113,093</u>	<u>16,193,113</u>	<u>13,990,070</u>	<u>13,614,579</u>	<u>13,193,209</u>	<u>13,493,064</u>
<u>10,805,892</u>	<u>10,085,098</u>	<u>18,115,687</u>	<u>16,195,707</u>	<u>14,078,229</u>	<u>13,702,738</u>	<u>15,972,907</u>	<u>16,272,762</u>
<u>\$11,140,229</u>	<u>\$11,449,185</u>	<u>\$26,946,980</u>	<u>\$26,774,930</u>	<u>\$43,066,806</u>	<u>\$31,259,945</u>	<u>\$16,441,597</u>	<u>\$16,773,876</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2012 AND 2011

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2012	2011	2012	2011	2012	2011
CURRENT LIABILITIES:						
Accounts payable	\$ 22,487	\$ 35,999	\$ 80,132	\$ 11,245	\$5,999,448	\$5,137,049
Accrued payroll and payroll taxes	25,994	21,603	34,870	49,453	3,552,524	3,232,646
Accrued sales taxes	0	0	0	0	352,615	365,286
Due to other funds	0	0	0	0	1,325,154	2,040,647
Loans payable to other funds – current maturities	142,131	139,404	0	0	142,131	139,404
Obligations under capital leases	0	0	0	0	22,651	21,873
Unearned revenue	0	0	0	0	737,099	188,373
Other liabilities	2,400	2,400	5,052	7,094	500,136	479,872
Total Current Liabilities	193,012	199,406	120,054	67,792	12,631,758	11,605,150
CURRENT LIABILITIES (Payable from Restricted Assets):						
Construction contracts payable	0	0	18,063	1,890	10,084,025	12,248,801
Accrued interest	0	0	0	0	5,229,033	4,942,655
Revenue bonds payable – current maturities	0	0	0	0	8,161,500	6,805,000
Special obligation bonds payable	0	0	0	0	3,045,000	1,655,000
Customer security and escrow deposits	0	0	0	0	4,173,351	4,036,280
Advances from other funds	800,000	800,000	0	0	3,018,444	1,995,264
Total Current Liabilities (Payable from Restricted Assets)	800,000	800,000	18,063	1,890	33,711,353	31,683,000
LONG-TERM LIABILITIES:						
Loans payable to other funds	2,991,089	3,133,220	0	0	2,991,089	3,133,220
Obligations under capital leases	0	0	0	0	197,639	220,290
Revenue bonds payable	0	0	0	0	224,534,053	201,023,519
Other long-term liabilities	0	0	0	0	893,669	923,728
Special obligation bonds payable	0	0	0	0	97,445,422	91,553,599
Total Long-Term Liabilities	2,991,089	3,133,220	0	0	326,061,872	296,854,356
Total Liabilities	3,984,101	4,132,626	138,117	69,682	372,404,983	340,142,506
CONTRIBUTED CAPITAL (Net):						
Municipal contributions	470,497	470,497	453,913	453,913	8,152,491	8,152,491
County contributions	18,973	18,973	0	0	313,668	313,668
State contributions	1,473,323	1,473,323	377,113	377,113	14,590,489	14,590,489
Federal contributions	937,988	937,988	523,791	523,791	51,564,350	51,564,350
Private contributions	15,400	15,400	2,329	2,329	25,970,187	25,970,187
Total Contributed Capital	2,916,181	2,916,181	1,357,146	1,357,146	100,591,185	100,591,185
RETAINED EARNINGS	5,933,729	6,132,910	8,749,172	8,510,490	335,643,356	317,468,157
Total Fund Equity	8,849,910	9,049,091	10,106,318	9,867,636	436,234,541	418,059,342
TOTAL LIABILITIES AND FUND EQUITY	\$12,834,011	\$13,181,717	\$10,244,435	\$9,937,318	\$808,639,524	\$758,201,848

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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, 2012 AND 2011

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2012	2011	2012	2011	2012	2011
OPERATING REVENUES:						
Charges for services	\$143,300,497	\$147,684,732	\$17,173,614	\$14,470,315	\$642,170	\$684,631
OPERATING EXPENSES:						
Personal services	16,900,564	16,287,042	4,269,354	4,047,769	958,842	1,016,958
Materials, supplies, and power	65,334,383	76,888,936	718,133	630,081	167,151	144,721
Travel and training	192,922	142,566	15,694	5,505	14,049	16,359
Intragovernmental	4,188,348	4,010,294	1,456,517	1,268,244	229,924	205,758
Utilities, services, and miscellaneous	13,422,215	10,485,160	2,686,257	1,898,728	443,285	442,811
TOTAL OPERATING EXPENSES	100,038,432	107,813,998	9,145,955	7,850,327	1,813,251	1,826,607
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	43,262,065	39,870,734	8,027,659	6,619,988	(1,171,081)	(1,141,976)
Payment-in-lieu-of-tax	(14,170,229)	(14,091,375)	0	0	0	0
Depreciation	(13,942,019)	(12,367,555)	(3,233,811)	(3,101,607)	(679,402)	(640,160)
OPERATING INCOME (LOSS)	15,149,817	13,411,804	4,793,848	3,518,381	(1,850,483)	(1,782,136)
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	1,809,660	2,392,204	800,366	959,841	27,177	38,928
Revenue from other governmental units	219,339	1,166	0	0	156,512	175,350
Miscellaneous revenue	1,965,260	1,449,881	435,804	141,961	14,597	12,340
Interest expense	(8,776,992)	(7,307,055)	(1,723,130)	(1,594,062)	(8,127)	(4,347)
Loss on disposal of fixed assets	(26,649)	(16,276)	(232,392)	(22,234)	0	0
Miscellaneous expense	(210,018)	(142,820)	(135,173)	(121,736)	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	(5,019,400)	(3,622,900)	(854,525)	(636,230)	190,159	222,271
INCOME (LOSS) BEFORE OPERATING TRANSFERS	10,130,417	9,788,904	3,939,323	2,882,151	(1,660,324)	(1,559,865)
OPERATING TRANSFERS:						
Operating transfers from other funds	0	2,521,152	100,000	42	3,300,462	1,326,195
Operating transfers to other funds	(2,262,324)	(3,033,475)	(116,555)	(241,094)	(125,215)	(41,407)
TOTAL OPERATING TRANSFERS	(2,262,324)	(512,323)	(16,555)	(241,052)	3,175,247	1,284,788
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	7,868,093	9,276,581	3,922,768	2,641,099	1,514,923	(275,077)
Capital contribution	141,672	174,619	717,299	377,075	1,254,533	1,253,436
NET INCOME (LOSS)	8,009,765	9,451,200	4,640,067	3,018,174	2,769,456	978,359
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	8,009,765	9,451,200	4,640,067	3,018,174	2,769,456	978,359
RETAINED EARNINGS, BEGINNING OF PERIOD	183,820,511	174,369,311	60,118,970	57,100,796	7,965,531	6,987,172
Equity transfer from other funds	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	\$191,830,276	\$183,820,511	\$64,759,037	\$60,118,970	\$10,734,987	\$7,965,531

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$1,873,872	\$1,671,933	\$ 16,788,811	\$16,582,235	\$2,688,403	2,038,935	\$ 4,373,766	\$ 4,136,896
2,826,526	2,736,307	5,279,743	5,189,434	413,597	409,599	3,482,678	3,482,233
1,475,285	1,359,299	3,972,604	3,664,555	82,435	208,388	990,093	914,745
6,617	2,760	10,694	7,508	0	50	4,325	5,626
894,677	632,827	1,964,554	1,707,480	152,417	129,861	677,500	695,221
564,529	527,307	2,100,531	1,673,207	262,388	181,466	1,156,886	1,115,115
5,767,634	5,258,500	13,328,126	12,242,184	910,837	929,364	6,311,482	6,212,940
(3,893,762)	(3,586,567)	3,460,685	4,340,051	1,777,566	1,109,571	(1,937,716)	(2,076,044)
0	0	0	0	0	0	0	0
(769,966)	(651,035)	(1,564,768)	(1,594,182)	(687,041)	(498,761)	(632,575)	(618,723)
(4,663,728)	(4,237,602)	1,895,917	2,745,869	1,090,525	610,810	(2,570,291)	(2,694,767)
28,016	67,132	126,452	256,151	369,398	477,194	29,070	54,333
1,586,935	1,456,756	139,645	179,684	0	31,844	0	0
50,297	49,984	53,905	146,209	150,534	391	29,201	38,590
0	0	(255,572)	(307,298)	(973,885)	(913,019)	(1,901)	(7,625)
(49,114)	(64,502)	(19,935)	(78,089)	(2,090)	0	0	(7,182)
(1,519)	(567)	(9,331)	(9,610)	(56,771)	(17,420)	(41,949)	(37,743)
1,614,615	1,508,803	35,164	187,047	(512,814)	(421,010)	14,421	40,373
(3,049,113)	(2,728,799)	1,931,081	2,932,916	577,711	189,800	(2,555,870)	(2,654,394)
1,727,320	2,079,255	0	0	0	0	2,256,015	2,352,590
(75,969)	0	(11,101)	(11,101)	(202,220)	(37,162)	0	0
1,651,351	2,079,255	(11,101)	(11,101)	(202,220)	(37,162)	2,256,015	2,352,590
(1,397,762)	(649,544)	1,919,980	2,921,815	375,491	152,638	(299,855)	(301,804)
2,118,556	983,225	0	371,275	0	0	0	0
720,794	333,681	1,919,980	3,293,090	375,491	152,638	(299,855)	(301,804)
0	0	0	0	0	0	0	0
720,794	333,681	1,919,980	3,293,090	375,491	152,638	(299,855)	(301,804)
7,618,989	7,285,308	16,193,113	12,900,023	13,614,579	13,461,941	13,493,064	13,794,868
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$8,339,783</u>	<u>\$7,618,989</u>	<u>\$18,113,093</u>	<u>\$16,193,113</u>	<u>\$13,990,070</u>	<u>\$13,614,579</u>	<u>\$13,193,209</u>	<u>\$13,493,064</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2012	2011	2012	2011	2012	2011
OPERATING REVENUES:						
Charges for services	\$ 738,185	\$ 828,593	\$ 1,310,722	\$ 1,227,591	\$188,890,040	\$189,325,861
OPERATING EXPENSES:						
Personal services	215,822	195,273	342,571	356,534	34,689,697	33,721,149
Materials, supplies, and power	103,340	106,800	180,283	104,670	73,023,707	84,022,195
Travel and training	2,630	3,580	4,799	1,193	251,730	185,147
Intragovernmental	77,280	73,781	155,412	164,306	9,796,629	8,887,772
Utilities, services, and miscellaneous	147,201	134,426	58,993	124,863	20,842,285	16,583,083
TOTAL OPERATING EXPENSES	546,273	513,860	742,058	751,566	138,604,048	143,399,346
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	191,912	314,733	568,664	476,025	50,285,992	45,926,515
Payment-in-lieu-of-tax	0	0	0	0	(14,170,229)	(14,091,375)
Depreciation	(539,507)	(526,438)	(507,878)	(497,069)	(22,556,967)	(20,495,530)
OPERATING INCOME (LOSS)	(347,595)	(211,705)	60,786	(21,044)	13,558,796	11,339,610
NONOPERATING REVENUES (EXPENSES):						
Investment revenue	10,573	41,940	24,420	36,605	3,225,132	4,324,328
Revenue from other governmental units	0	0	61,082	0	2,163,513	1,844,800
Miscellaneous revenue	120,758	119,998	6,247	17,225	2,826,603	1,976,579
Interest expense	(32,917)	(45,325)	0	0	(11,772,524)	(10,178,731)
Loss on disposal of fixed assets	0	0	(2,800)	0	(332,980)	(188,283)
Miscellaneous expense	0	0	0	0	(454,761)	(329,896)
TOTAL NONOPERATING REVENUES (EXPENSES)	98,414	116,613	88,949	53,830	(4,345,017)	(2,551,203)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(249,181)	(95,092)	149,735	32,786	9,213,779	8,788,407
OPERATING TRANSFERS:						
Operating transfers from other funds	50,000	2,571,152	150,000	18,620	7,583,797	10,869,006
Operating transfers to other funds	0	(2,521,152)	(61,053)	(61,053)	(2,854,437)	(5,946,444)
TOTAL OPERATING TRANSFERS	50,000	50,000	88,947	(42,433)	4,729,360	4,922,562
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	(199,181)	(45,092)	238,682	(9,647)	13,943,139	13,710,969
Capital contribution	0	17,299	0	0	4,232,060	3,176,929
NET INCOME (LOSS)	(199,181)	(27,793)	238,682	(9,647)	18,175,199	16,887,898
Amortization of contributed capital	0	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS	(199,181)	(27,793)	238,682	(9,647)	18,175,199	16,887,898
RETAINED EARNINGS, BEGINNING OF PERIOD	6,132,910	6,160,703	8,510,490	8,520,137	317,468,157	300,580,259
Equity transfer from other funds	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	<u>\$5,933,729</u>	<u>\$6,132,910</u>	<u>\$8,749,172</u>	<u>\$8,510,490</u>	<u>\$335,643,356</u>	<u>\$317,468,157</u>

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2012	2011	2012	2011	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$15,149,817	\$13,411,804	\$ 4,793,848	\$ 3,518,381	\$ (1,850,483)	\$ (1,782,136)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	13,942,019	12,367,555	3,233,811	3,101,607	679,402	640,160
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	(1,845,746)	(1,667,531)	(199,522)	(334,193)	7,149	(7,610)
Decrease (increase) in due from other funds	0	(800,000)	0	0	0	0
Decrease (increase) in loans receivable from other funds	139,404	(2,384,385)	0	0	0	0
Increase (decrease) in accounts payable	800,947	(2,857,010)	216,537	(68,471)	(16,643)	2,599
Increase (decrease) in accrued payroll	135,531	219,098	57,199	67,245	3,836	18,331
Decrease (increase) in inventory	20,788	345,483	0	0	0	0
Decrease (increase) in prepaid expenses	5,804	(8,415)	0	0	(700)	813
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accrued sales tax	(12,671)	20,401	0	0	0	0
Increase (decrease) in due to other funds	(715,493)	502,430	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	80,689	(1,094,894)	24,294	(3,357)	(184)	(691)
Unrealized gain (loss) on cash equivalents	(1,283,013)	(43,588)	(233,571)	(6,535)	(40,610)	(797)
Other nonoperating revenue (expense)	1,965,260	1,449,881	435,804	141,961	14,597	12,340
Net cash provided by (used for) operating activities	28,383,336	19,460,829	8,328,400	6,416,638	(1,203,636)	(1,116,991)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	2,521,152	100,000	42	3,300,462	1,326,195
Operating transfers out	(2,262,324)	(3,033,475)	(116,555)	(241,094)	(125,215)	(41,407)
Operating grants	216,001	0	0	0	198,508	137,117
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	(2,046,323)	(512,323)	(16,555)	(241,052)	3,373,755	1,421,905
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	26,669,171	85,951,946	30,912,263	19,496,357	0	252,816
Debt service – interest payments	(8,682,144)	(7,282,595)	(2,060,820)	(1,849,189)	(8,127)	(4,347)
Debt service – principal and advance refunding payments	(32,264,281)	(15,855,000)	(1,989,078)	(1,875,000)	(21,873)	(10,653)
Acquisition and construction of capital assets	(11,131,070)	(54,204,017)	(21,229,747)	(20,740,121)	(424,561)	(1,318,132)
Decrease in construction contracts	(924,842)	(1,028,633)	(8,610,410)	(2,926,127)	(388,545)	(138,747)
Fiscal agent fees payments	(107,101)	(2,371,068)	(324,680)	(52,420)	0	0
Capital contributions	0	0	266,714	278,915	618,526	956,134
Proceeds from advances from other funds	0	0	(95,000)	(90,000)	0	0
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	(26,440,267)	5,210,633	(3,130,758)	(7,757,585)	(224,580)	(262,929)
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	3,070,228	2,432,241	1,022,008	973,718	64,052	40,126
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	3,070,228	2,432,241	1,022,008	973,718	64,052	40,126
Net increase (decrease) in cash and cash equivalents	2,966,974	26,591,380	6,203,095	(608,281)	2,009,591	82,111
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	113,703,227	87,111,847	16,228,015	16,836,296	1,593,362	1,511,251
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$116,670,201</u>	<u>\$113,703,227</u>	<u>\$22,431,110</u>	<u>\$16,228,015</u>	<u>\$3,602,953</u>	<u>\$1,593,362</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011**

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$ (4,663,728)	\$ (4,237,602)	\$ 1,895,917	\$ 2,745,869	\$ 1,090,525	\$ 610,810	\$ (2,570,291)	\$ (2,694,767)
769,966	651,035	1,564,768	1,594,182	687,041	498,761	632,575	618,723
(57,081)	(79,495)	(1,237)	(287,163)	(26,814)	72,378	2,793	(9,297)
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
5,467	(20,031)	(169,047)	(126,292)	(26,737)	37,314	(3,500)	(23,573)
33,979	14,113	63,122	32,154	3,883	(1,706)	32,520	22,956
0	0	38,518	(58,693)	0	0	(8,824)	1,752
0	0	0	0	0	0	(4)	0
0	0	(250)	0	0	0	0	(9,621)
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
54,985	(13,459)	(7,896)	(364,424)	494,926	41,215	31,230	642
(18,847)	(1,209)	(123,805)	(4,081)	(173,211)	(2,108)	(24,713)	(895)
50,297	49,984	53,905	146,209	150,534	391	29,201	38,590
<u>(3,824,962)</u>	<u>(3,636,664)</u>	<u>3,313,995</u>	<u>3,677,761</u>	<u>2,200,147</u>	<u>1,257,055</u>	<u>(1,879,013)</u>	<u>(2,055,490)</u>
1,727,320	2,079,255	0	0	0	0	2,256,015	2,352,590
(75,969)	0	(11,101)	(11,101)	(202,220)	(37,162)	0	0
1,573,649	1,456,756	130,501	133,371	0	31,844	0	0
0	0	0	0	0	0	0	0
<u>3,225,000</u>	<u>3,536,011</u>	<u>119,400</u>	<u>122,270</u>	<u>(202,220)</u>	<u>(5,318)</u>	<u>2,256,015</u>	<u>2,352,590</u>
0	0	2,670,672	0	8,976,596	0	0	0
0	0	(275,473)	(315,208)	(955,591)	(907,826)	(1,901)	(7,625)
0	0	(3,251,251)	(580,000)	(415,405)	(555,000)	0	0
(2,659,892)	(107,751)	(1,021,720)	(3,458,027)	(2,613,562)	(3,394,771)	(312,302)	(326,852)
(1,124,281)	0	(1,118,317)	(83,207)	(80,516)	(2,976,635)	0	(20,807)
(1,519)	(567)	4,535	(327)	(295,498)	(345)	(41,949)	(37,743)
2,851,023	83,800	272,946	98,329	0	0	0	0
0	0	(90,823)	(87,853)	1,307,120	0	(98,117)	(124,658)
0	0	0	0	0	0	0	0
<u>(934,669)</u>	<u>(24,518)</u>	<u>(2,809,431)</u>	<u>(4,426,293)</u>	<u>5,923,144</u>	<u>(7,834,577)</u>	<u>(454,269)</u>	<u>(517,685)</u>
49,560	69,874	247,665	265,698	525,580	496,795	53,657	56,588
0	0	0	0	0	0	0	0
<u>49,560</u>	<u>69,874</u>	<u>247,665</u>	<u>265,698</u>	<u>525,580</u>	<u>496,795</u>	<u>53,657</u>	<u>56,588</u>
(1,485,071)	(55,297)	871,629	(360,564)	8,446,651	(6,086,045)	(23,610)	(163,997)
<u>2,875,710</u>	<u>2,931,007</u>	<u>9,309,882</u>	<u>9,670,446</u>	<u>6,622,606</u>	<u>12,708,651</u>	<u>2,541,511</u>	<u>2,705,508</u>
<u><u>\$1,390,639</u></u>	<u><u>\$2,875,710</u></u>	<u><u>\$10,181,511</u></u>	<u><u>\$9,309,882</u></u>	<u><u>\$15,069,257</u></u>	<u><u>\$6,622,606</u></u>	<u><u>\$2,517,901</u></u>	<u><u>\$2,541,511</u></u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011**

	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2012	2011	2012	2011	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$ (347,595)	\$ (211,705)	\$ 60,786	\$ (21,044)	\$13,558,796	\$11,339,610
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	539,507	526,438	507,878	497,069	22,556,967	20,495,530
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	(7,307)	(25,555)	(41,576)	(11,956)	(2,169,341)	(2,350,422)
Decrease (increase) in due from other funds	0	0	0	0	0	(800,000)
Decrease (increase) in loans receivable from other funds	0	0	0	0	139,404	(2,384,385)
Increase (decrease) in accounts payable	(13,512)	(79,972)	68,887	(31,052)	862,399	(3,166,488)
Increase (decrease) in accrued payroll	4,391	6,989	(14,583)	4,925	319,878	384,105
Decrease (increase) in inventory	(13,422)	76,479	0	0	37,060	365,021
Decrease (increase) in prepaid expenses	0	0	0	0	5,100	(7,602)
Decrease (increase) in other assets	0	0	0	0	(250)	(9,621)
Increase (decrease) in accrued sales tax	0	0	0	0	(12,671)	20,401
Increase (decrease) in due to other funds	0	0	0	0	(715,493)	502,430
Increase (decrease) in loans payable to other funds	2,727	80,740	0	0	2,727	80,740
Increase (decrease) in other liabilities	0	0	(2,042)	201	676,002	(1,434,767)
Unrealized gain (loss) on cash equivalents	(6,613)	(140)	(24,941)	(631)	(1,929,324)	(59,984)
Other nonoperating revenue (expense)	120,758	119,998	6,247	17,225	2,826,603	1,976,579
Net cash provided by (used for) operating activities	278,934	493,272	560,656	454,737	36,157,857	24,951,147
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	50,000	2,571,152	150,000	18,620	7,583,797	10,869,006
Operating transfers out	0	(2,521,152)	(61,053)	(61,053)	(2,854,437)	(5,946,444)
Operating grants	0	0	61,082	0	2,179,741	1,759,088
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	50,000	50,000	150,029	(42,433)	6,909,101	6,681,650
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from bonds, loans, and capital leases	0	0	0	0	69,228,702	105,701,119
Debt service – interest payments	(32,917)	(45,325)	0	0	(12,016,973)	(10,412,115)
Debt service – principal and advance refunding payments	(142,131)	2,303,645	0	0	(38,084,019)	(16,572,008)
Acquisition and construction of capital assets	(282,911)	(2,954,700)	(103,245)	(131,274)	(39,779,010)	(86,635,645)
Decrease in construction contracts	0	(604,640)	(1,890)	(202,073)	(12,248,801)	(7,980,869)
Fiscal agent fees payments	0	0	0	0	(766,212)	(2,462,470)
Capital contributions	0	226,317	0	0	4,009,209	1,643,495
Proceeds from advances from other funds	0	800,000	0	0	1,023,180	497,489
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	(457,959)	(274,703)	(105,135)	(333,347)	(28,633,924)	(16,221,004)
CASH FLOWS FROM INVESTING ACTIVITIES –						
Interest received	17,192	41,841	47,947	37,707	5,097,889	4,414,588
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	17,192	41,841	47,947	37,707	5,097,889	4,414,588
Net increase (decrease) in cash and cash equivalents	(111,833)	310,410	653,497	116,664	19,530,923	19,826,381
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	639,180	328,770	1,440,489	1,323,825	154,953,982	135,127,601
CASH AND CASH EQUIVALENTS AT END OF PERIOD	\$527,347	\$639,180	\$2,093,986	\$1,440,489	\$174,484,905	\$154,953,982

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**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2012	2011	2012	2011	2012	2011
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$38,624,482	\$32,749,841	\$5,788,837	\$3,963,011	\$651,607	\$489,655
Restricted assets – cash and cash equivalents	<u>78,045,719</u>	<u>80,953,386</u>	<u>16,642,273</u>	<u>12,265,004</u>	<u>2,951,346</u>	<u>1,103,707</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$116,670,201</u>	<u>\$113,703,227</u>	<u>\$22,431,110</u>	<u>\$16,228,015</u>	<u>\$3,602,953</u>	<u>\$1,593,362</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	\$141,672	\$174,619	\$450,585	\$362,328	\$0	\$0
Construction contracts payable	<u>1,161,202</u>	<u>924,842</u>	<u>6,543,602</u>	<u>8,610,410</u>	<u>1,026,895</u>	<u>388,545</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$1,302,874</u>	<u>\$1,099,461</u>	<u>\$6,994,187</u>	<u>\$8,972,738</u>	<u>\$1,026,895</u>	<u>\$388,545</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$812,878	\$1,187,534	\$6,035,284	\$4,304,245	\$442,304	\$1,059,489	\$2,159,187	\$2,098,439
577,761	1,688,176	4,146,227	5,005,637	14,626,953	5,563,117	358,714	443,072
<u>\$1,390,639</u>	<u>\$2,875,710</u>	<u>\$10,181,511</u>	<u>\$9,309,882</u>	<u>\$15,069,257</u>	<u>\$6,622,606</u>	<u>\$2,517,901</u>	<u>\$2,541,511</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	1,124,281	175,511	1,118,317	1,153,209	80,516	5,443	0
<u>\$100</u>	<u>\$1,124,281</u>	<u>\$175,511</u>	<u>\$1,118,317</u>	<u>\$1,153,209</u>	<u>\$80,516</u>	<u>\$5,443</u>	<u>\$0</u>

**CITY OF COLUMBIA, MISSOURI
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2012	2011	2012	2011	2012	2011
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$311,543	\$413,945	\$1,066,884	\$1,324,665	\$55,893,006	\$47,590,824
Restricted assets – cash and cash equivalents	<u>215,804</u>	<u>225,235</u>	<u>1,027,102</u>	<u>115,824</u>	<u>118,591,899</u>	<u>107,363,158</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$527,347</u></u>	<u><u>\$639,180</u></u>	<u><u>\$2,093,986</u></u>	<u><u>\$1,440,489</u></u>	<u><u>\$174,484,905</u></u>	<u><u>\$154,953,982</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	\$0	\$0	\$0	\$0	\$592,257	\$536,947
Construction contracts payable	<u>0</u>	<u>0</u>	<u>18,063</u>	<u>1,890</u>	<u>10,084,025</u>	<u>12,248,801</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$18,063</u></u>	<u><u>\$1,890</u></u>	<u><u>\$10,676,282</u></u>	<u><u>\$12,785,748</u></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, 2012 AND 2011**

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Residential sales	\$47,303,944	\$48,637,638
Commercial and industrial sales	56,579,501	56,124,930
Intragovernmental sales	1,200,868	983,746
Street lighting and traffic signs	520,293	1,041,881
Sales to public authorities	8,576,399	8,891,753
Sales for resale	1,928,953	8,480,462
Miscellaneous	<u>3,045,427</u>	<u>3,264,457</u>
TOTAL OPERATING REVENUES	<u>119,155,385</u>	<u>127,424,867</u>
OPERATING EXPENSES:		
Production:		
Operations		
Supervision and engineering	551,615	162,709
Steam expenses	641,791	684,018
Electrical expenses	2,319,399	2,419,223
Miscellaneous steam power expenses	553,743	562,669
Fuel – coal	3,660,933	5,095,935
Fuel – gas and biomass	<u>583,111</u>	<u>563,201</u>
Total Operations	<u>8,310,592</u>	<u>9,487,755</u>
Maintenance		
Supervision and engineering	898,201	558,238
Maintenance of structures	2,473	12,879
Maintenance of boiler plants	1,995,181	816,656
Maintenance of electrical plant	434,652	462,273
Maintenance – other	<u>120,902</u>	<u>75,733</u>
Total Maintenance	<u>3,451,409</u>	<u>1,925,779</u>
Other:		
Purchased power	55,716,489	66,331,826
Fuel	548,414	372,901
Transportation and other production	<u>24,425</u>	<u>97,607</u>
Total Other	<u>56,289,328</u>	<u>66,802,334</u>
Total Production	<u>68,051,329</u>	<u>78,215,868</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	635,554	630,182
Load dispatching	1,158,296	1,180,147
Station	969,500	954,720
Overhead line	852,504	827,064
Underground line	809,418	738,973
Street lighting and signal system	5,553	0
Meter services	710,571	641,949
Customer installation	71,144	53,356
Miscellaneous distribution	849,139	885,328
Transportation	493,135	400,665
Storeroom	1,138,065	1,292,454
Rents	20,587	22,139
Transmission of electricity	<u>164,309</u>	<u>172,646</u>
Total Operations	<u>7,877,775</u>	<u>7,799,623</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, 2012 AND 2011**

	<u>2012</u>	<u>2011</u>
Maintenance:		
Supervision and engineering	\$0	\$0
Maintenance of structures	381,326	265,206
Maintenance of station equipment	378,681	226,324
Maintenance of overhead lines	2,642,005	2,546,232
Maintenance of underground lines	623,126	565,523
Maintenance of line transformer	23,744	22,449
Maintenance of street lights and signal system	379,903	366,987
Maintenance of meters	6,541	(2,254)
Maintenance of miscellaneous distribution plant	53,106	36,012
Total Maintenance	<u>4,488,432</u>	<u>4,026,479</u>
Total Transmission and Distribution	<u>12,366,207</u>	<u>11,826,102</u>
Accounting and Collection:		
Meter reading	336,631	332,031
Customer records and collection	2,139,774	1,886,137
Uncollectible accounts	392,977	426,357
Total Accounting and Collection	<u>2,869,382</u>	<u>2,644,525</u>
Administrative and General:		
Salaries	742,658	663,222
Property insurance	592,073	738,141
Office supplies and expense	189,693	183,540
Communication services	2,022	2,070
Maintenance of communication equipment	66,137	21,099
Outside services employed	173,404	103,341
Miscellaneous general expense	6,795	3,476
Merchandise/jobbing and contract work	155,281	243,082
Demonstrating and selling	249,671	34,092
Rents	7,037	116,758
Energy conservation	2,220,070	2,447,835
Total Administrative and General	<u>4,404,841</u>	<u>4,556,656</u>
TOTAL OPERATING EXPENSES	<u>87,691,759</u>	<u>97,243,151</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u><u>\$31,463,626</u></u>	<u><u>\$30,181,716</u></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, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Water	\$23,497,540	\$19,522,028
Miscellaneous	<u>647,572</u>	<u>737,837</u>
TOTAL OPERATING REVENUES	<u>24,145,112</u>	<u>20,259,865</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	89,942	91,503
Operating labor and expense	9,094	5,219
Purchase of water for resale	5,468	6,049
Maintenance of wells	5,606	16,515
Miscellaneous	<u>392,341</u>	<u>152,067</u>
Total Source of Supply	<u>502,451</u>	<u>271,353</u>
Power and Pumping		
Supervision and engineering	91,735	113,383
Operating labor and expense	777,261	777,027
Maintenance of structures and improvements	270,771	402,833
Maintenance of pumping equipment	304,591	196,045
Power purchased	1,350,266	1,124,708
Miscellaneous	<u>28,781</u>	<u>19,743</u>
Total Power and Pumping	<u>2,823,405</u>	<u>2,633,739</u>
Purification:		
Supplies and expense	695,080	61,371
Labor	127,773	134,051
Chemicals	823,567	651,128
Maintenance of purification equipment	<u>68,990</u>	<u>151,228</u>
Total Purification	<u>1,715,410</u>	<u>997,778</u>
Total Production	<u>5,041,266</u>	<u>3,902,870</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	780,353	707,083
Maps and records	119,354	188,801
Transmission and distributions lines	251,593	565,560
Meter	<u>163,531</u>	<u>156,496</u>
Total Operations	<u>1,314,831</u>	<u>1,617,940</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, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
Maintenance:		
Supervision and engineering	\$1,240	\$203
Maintenance of structures and improvements	28,511	5,850
Maintenance of transmission/distribution lines	1,829,178	1,429,413
Maintenance of distribution reservoirs	7,537	2,769
Maintenance of services	763,192	674,026
Maintenance of meters	380,692	303,084
Maintenance of hydrants	120,076	44,553
Maintenance of miscellaneous plants	63,078	57,089
Total Maintenance	<u>3,193,504</u>	<u>2,516,987</u>
Other:		
Stores	181,944	135,147
Transportation	329,649	322,165
Total Other	<u>511,593</u>	<u>457,312</u>
Total Transmission and Distribution	<u>5,019,928</u>	<u>4,592,239</u>
Accounting and Collection:		
Meter reading	206,977	203,386
Billing and accounting	1,225,573	1,165,248
Uncollectible accounts	104,083	86,994
Total Accounting and Collection	<u>1,536,633</u>	<u>1,455,628</u>
Administrative and General:		
General office salaries	220,835	205,507
Insurance	386,789	284,844
Special service	7,976	7,264
Office supplies and expense	56,757	34,671
Rent	0	22,537
Miscellaneous	0	0
Energy conservation	76,489	65,287
Merchandise/jobbing and contract work	0	0
Total Administrative and General	<u>748,846</u>	<u>620,110</u>
TOTAL OPERATING EXPENSES	<u>12,346,673</u>	<u>10,570,847</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u><u>\$11,798,439</u></u>	<u><u>\$9,689,018</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	<u>\$17,173,614</u>	<u>\$14,470,315</u>
OPERATING EXPENSES:		
Administration:		
Personal services	1,009,114	1,100,017
Materials and supplies	24,716	29,448
Travel and training	4,022	3,270
Intragovernmental	1,116,780	986,848
Utilities, services, and miscellaneous	<u>161,018</u>	<u>97,846</u>
Total Administration	<u>2,315,650</u>	<u>2,217,429</u>
Treatment Plant:		
Personal services	2,106,037	1,937,269
Materials and supplies	440,779	402,265
Travel and training	5,942	750
Intragovernmental	162,119	122,480
Utilities, services and miscellaneous	<u>1,194,253</u>	<u>1,030,922</u>
Total Treatment Plant	<u>3,909,130</u>	<u>3,493,686</u>
Pump Stations:		
Personal services	135,744	166,529
Materials and supplies	27,050	19,349
Travel and training	310	295
Intragovernmental	4,924	3,067
Utilities, services, and miscellaneous	<u>451,068</u>	<u>125,350</u>
Total Pump Stations	<u>619,096</u>	<u>314,590</u>
Maintenance:		
Personal services	1,018,459	843,954
Materials and supplies	225,588	179,019
Travel and training	5,420	1,190
Intragovernmental	172,694	155,849
Utilities, services, and miscellaneous	<u>879,918</u>	<u>644,610</u>
Total Maintenance	<u>2,302,079</u>	<u>1,824,622</u>
TOTAL OPERATING EXPENSES	<u>9,145,955</u>	<u>7,850,327</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$8,027,659</u></u>	<u><u>\$6,619,988</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011**

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Charges for Services:		
Commissions	\$ 131,665	\$ 179,774
Rentals	194,289	192,656
Landing fees	78,491	73,570
Law enforcement fees	54,487	54,596
Passenger facility charges	<u>183,238</u>	<u>184,035</u>
TOTAL OPERATING REVENUES	<u>642,170</u>	<u>684,631</u>
OPERATING EXPENSES:		
Administration:		
Personal services	171,423	223,535
Materials and supplies	7,115	5,387
Travel and training	3,220	1,920
Intragovernmental	190,389	167,763
Utilities, services, and miscellaneous	<u>215,280</u>	<u>196,738</u>
Total Administration	<u>587,427</u>	<u>595,343</u>
Airfield Areas:		
Personal services	230,003	217,141
Materials and supplies	69,054	66,528
Travel and training	0	1,663
Intragovernmental	15,461	14,268
Utilities, services, and miscellaneous	<u>64,468</u>	<u>90,280</u>
Total Airfield Areas	<u>378,986</u>	<u>389,880</u>
Terminal Areas:		
Personal services	39,844	45,937
Materials and supplies	23,731	32,357
Intragovernmental	747	1,333
Utilities, services, and miscellaneous	<u>137,659</u>	<u>122,679</u>
Total Terminal Areas	<u>201,981</u>	<u>202,306</u>
Public Safety:		
Personal services	514,469	515,822
Materials and supplies	45,145	17,010
Travel and training	10,829	12,776
Intragovernmental	15,561	15,207
Utilities, services, and miscellaneous	<u>13,416</u>	<u>12,514</u>
Total Public Safety	<u>599,420</u>	<u>573,329</u>
Snow Removal:		
Personal services	3,103	14,523
Materials and supplies	22,106	23,439
Intragovernmental	7,766	7,187
Utilities, services, and miscellaneous	<u>12,462</u>	<u>20,600</u>
Total Snow Removal	<u>45,437</u>	<u>65,749</u>
TOTAL OPERATING EXPENSES	<u>1,813,251</u>	<u>1,826,607</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$1,171,081)</u></u>	<u><u>(\$1,141,976)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011**

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Charges for Services:		
Fares	\$ 423,097	\$ 334,667
School passes	98,425	67,835
Specials	160,383	132,105
University of Missouri Shuttle reimbursement	984,497	999,484
Paratransit	196,271	137,842
FastCAT	11,199	0
	<u>1,873,872</u>	<u>1,671,933</u>
TOTAL OPERATING REVENUES	<u>1,873,872</u>	<u>1,671,933</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	1,498,854	1,396,114
Materials and supplies	979,983	815,982
Travel and training	1,354	2,266
Intragovernmental	668,419	570,862
Utilities, services, and miscellaneous	356,737	304,298
	<u>3,505,347</u>	<u>3,089,522</u>
Total General Operations	<u>3,505,347</u>	<u>3,089,522</u>
University of Missouri Shuttle Service:		
Personal services	534,028	729,253
Materials and supplies	245,373	358,746
Travel and training	5,263	0
Intragovernmental	36,465	26,607
Utilities, services, and miscellaneous	89,672	126,431
	<u>910,801</u>	<u>1,241,037</u>
Total University of Missouri Shuttle Service	<u>910,801</u>	<u>1,241,037</u>
Paratransit:		
Personal services	767,254	610,940
Materials and supplies	231,617	184,571
Travel and training	0	494
Intragovernmental	189,793	35,358
Utilities, services, and miscellaneous	113,814	96,578
	<u>1,302,478</u>	<u>927,941</u>
Total Paratransit	<u>1,302,478</u>	<u>927,941</u>
FastCAT:		
Personal services	26,390	0
Materials and supplies	18,312	0
Utilities, services and miscellaneous	4,306	0
	<u>49,008</u>	<u>0</u>
Total FastCAT	<u>49,008</u>	<u>0</u>
TOTAL OPERATING EXPENSES	<u>5,767,634</u>	<u>5,258,500</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$3,893,762)</u></u>	<u><u>(\$3,586,567)</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Charges for Services:		
Collection charges	\$ 13,108,114	\$ 12,917,441
Landfill fees	2,401,091	2,112,347
Bag sales	72,573	77,896
Mosquito control	26,380	26,738
Miscellaneous	<u>1,180,653</u>	<u>1,447,813</u>
TOTAL OPERATING REVENUES	<u>16,788,811</u>	<u>16,582,235</u>
OPERATING EXPENSES:		
Administration:		
Personal services	563,196	546,442
Materials and supplies	22,114	12,413
Travel and training	3,206	3,539
Intragovernmental	1,170,648	1,045,888
Utilities, services, and miscellaneous	<u>137,426</u>	<u>155,284</u>
Total Administration	<u>1,896,590</u>	<u>1,763,566</u>
Commercial:		
Personal services	1,408,962	1,342,147
Materials and supplies	1,212,889	1,052,247
Travel and training	0	275
Intragovernmental,	312,086	230,431
Utilities, services, and miscellaneous	<u>535,473</u>	<u>482,639</u>
Total Commercial	<u>3,469,410</u>	<u>3,107,739</u>
Residential:		
Personal services	889,418	914,375
Materials and supplies	1,013,036	928,517
Travel and training	554	527
Intragovernmental	167,931	159,236
Utilities, services, and miscellaneous	<u>255,166</u>	<u>241,371</u>
Total Residential	<u>2,326,105</u>	<u>2,244,026</u>
Landfill:		
Personal services	932,494	908,071
Materials and supplies	836,330	830,526
Travel and training	5,258	2,402
Intragovernmental	81,781	67,541
Utilities, services, and miscellaneous	<u>813,114</u>	<u>413,843</u>
Total Landfill	<u>2,668,977</u>	<u>2,222,383</u>
Recycling:		
Personal services	1,485,673	1,478,399
Materials and supplies	888,235	840,852
Travel and training	1,676	765
Intragovernmental	232,108	204,384
Utilities, services, and miscellaneous	<u>359,352</u>	<u>380,070</u>
Total Recycling	<u>2,967,044</u>	<u>2,904,470</u>
TOTAL OPERATING EXPENSES	<u>13,328,126</u>	<u>12,242,184</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$3,460,685</u></u>	<u><u>\$4,340,051</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 1,330,065	\$ 1,024,626
Garages	927,999	700,065
Reserved lots	352,213	287,240
Other	<u>78,126</u>	<u>27,004</u>
TOTAL OPERATING REVENUES	<u>2,688,403</u>	<u>2,038,935</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	413,597	409,599
Materials and supplies	82,435	208,388
Travel and training	0	50
Intragovernmental	152,417	129,861
Utilities, services, and miscellaneous	<u>262,388</u>	<u>181,466</u>
TOTAL OPERATING EXPENSES	<u>910,837</u>	<u>929,364</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$1,777,566</u></u>	<u><u>\$1,109,571</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Fees and admissions	\$ 2,965,148	\$ 2,905,049
Facility user charges	122,772	123,756
Youth capital improvement fees	71,861	73,569
Golf course improvement fees	139,040	127,215
Miscellaneous	<u>1,074,945</u>	<u>907,307</u>
TOTAL OPERATING REVENUES	<u>4,373,766</u>	<u>4,136,896</u>
OPERATING EXPENSES:		
Recreation Services:		
Personal services	1,806,162	1,797,686
Materials and supplies	409,093	372,624
Travel and training	1,882	3,858
Intragovernmental	484,630	487,982
Utilities, services, and miscellaneous	<u>377,810</u>	<u>405,790</u>
Total Recreation Services	<u>3,079,577</u>	<u>3,067,940</u>
Maintenance:		
Personal services	580,667	613,136
Materials and supplies	358,092	364,350
Travel and training	802	694
Intragovernmental	62,209	70,068
Utilities, services, and miscellaneous	<u>469,713</u>	<u>405,565</u>
Total Maintenance	<u>1,471,483</u>	<u>1,453,813</u>
Activity and Recreation Center:		
Personal services	1,095,849	1,071,411
Materials and supplies	222,908	177,771
Travel and training	1,641	1,074
Intragovernmental	130,661	137,171
Utilities, services, and miscellaneous	<u>309,363</u>	<u>303,760</u>
Total Activity and Recreation Center	<u>1,760,422</u>	<u>1,691,187</u>
TOTAL OPERATING EXPENSES	<u>6,311,482</u>	<u>6,212,940</u>
OPERATING LOSS BEFORE DEPRECIATION	<u><u>(\$1,937,716)</u></u>	<u><u>(\$2,076,044)</u></u>

**CITY OF COLUMBIA, MISSOURI
RAILROAD FUND**

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011**

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Switching fees	\$ 536,133	\$ 598,258
Miscellaneous	<u>202,052</u>	<u>230,335</u>
TOTAL OPERATING REVENUES	<u>738,185</u>	<u>828,593</u>
OPERATING EXPENSES:		
Administration:		
Personal services	0	703
Materials and supplies	(715)	3,606
Travel and training	0	0
Intragovernmental	52,770	48,846
Utilities, services, and miscellaneous	<u>39,718</u>	<u>36,037</u>
Total Administration	<u>91,773</u>	<u>89,192</u>
Transportation:		
Personal services	72,792	82,803
Materials and supplies	65,074	56,130
Travel and training	2,630	3,580
Intragovernmental	20,186	20,911
Utilities, services, and miscellaneous	<u>61,888</u>	<u>62,850</u>
Total Transportation	<u>222,570</u>	<u>226,274</u>
Maintenance of Way:		
Personal services	143,030	111,767
Materials and supplies	38,981	47,064
Intragovernmental	4,324	4,024
Utilities, services, and miscellaneous	<u>45,595</u>	<u>35,539</u>
Total Maintenance of Way	<u>231,930</u>	<u>198,394</u>
TOTAL OPERATING EXPENSES	<u>546,273</u>	<u>513,860</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$191,912</u></u>	<u><u>\$314,733</u></u>

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

COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 1,310,722</u>	<u>\$ 1,227,591</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	80,138	86,883
Materials and supplies	7,160	6,274
Travel and training	4,799	1,193
Intragovernmental	140,863	151,189
Utilities, services, and miscellaneous	<u>18,988</u>	<u>47,948</u>
Total General Operations	<u>251,948</u>	<u>293,487</u>
Field Operations:		
Personal services	262,433	269,651
Materials and supplies	173,123	98,396
Travel and training	0	0
Intragovernmental	14,549	13,117
Utilities, services, and miscellaneous	<u>40,005</u>	<u>76,915</u>
Total Field Operations	<u>490,110</u>	<u>458,079</u>
TOTAL OPERATING EXPENSES	<u>742,058</u>	<u>751,566</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$568,664</u></u>	<u><u>\$476,025</u></u>

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INTERNAL SERVICE FUNDS

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

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

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

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

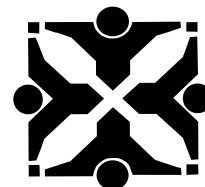
Public Communications Fund - to account for the provision of printing press, xerox, interdepartmental mail, and postage services to other City departments and cable television operations.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2012 AND 2011

ASSETS	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2012	2011	2012	2011	2012	2011
CURRENT ASSETS:						
Cash and cash equivalents	\$711,137	\$600,896	\$342,350	\$699,838	\$1,412,602	\$2,366,983
Accounts receivable	0	0	79,903	114,414	5,592	5,592
Grants receivable	0	0	0	0	0	1,563
Accrued interest	1,357	1,076	683	1,279	2,729	4,303
Due from other funds	0	0	0	0	0	0
Inventory	18,925	15,994	0	0	0	3,755
Prepaid expenses	454	286	0	0	41,176	15,900
Other assets	0	0	0	0	0	0
Total Current Assets	731,873	618,252	422,936	815,531	1,462,099	2,398,096
OTHER ASSETS:						
Investments	0	0	0	0	0	0
Total Other Assets	0	0	0	0	0	0
FIXED ASSETS:						
Property, plant, and equipment	432,159	411,590	32,500	32,500	4,757,069	4,535,088
Accumulated depreciation	(137,819)	(120,461)	(32,500)	(32,500)	(4,277,769)	(4,098,481)
Net Plant in Service	294,340	291,129	0	0	479,300	436,607
Construction in progress	0	0	0	0	0	0
Net Fixed Assets	294,340	291,129	0	0	479,300	436,607
TOTAL ASSETS	\$1,026,213	\$909,381	\$422,936	\$815,531	\$1,941,399	\$2,834,703
LIABILITIES AND FUND EQUITY						
CURRENT LIABILITIES:						
Accounts payable	\$38,392	\$24,014	\$60,892	\$67,387	\$41,732	\$36,918
Interest payable	0	0	0	0	662	0
Accrued payroll and payroll taxes	60,576	52,924	53,723	51,840	250,181	239,658
Due to other funds	0	0	0	0	0	0
Advances from other funds	0	0	0	0	0	0
Obligations under capital leases						
current maturities	0	0	0	0	26,741	0
Other liabilities	0	0	0	0	0	0
Total Current Liabilities	98,968	76,938	114,615	119,227	319,316	276,576
LONG-TERM LIABILITIES:						
Obligations under capital leases	0	0	0	0	27,715	0
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	27,715	0
TOTAL LIABILITIES	98,968	76,938	114,615	119,227	347,031	276,576
FUND EQUITY:						
Contributed capital	380,000	380,000	0	0	434,763	434,763
Retained earnings (deficit)	547,245	452,443	308,321	696,304	1,159,605	2,123,364
TOTAL FUND EQUITY	927,245	832,443	308,321	696,304	1,594,368	2,558,127
LIABILITIES AND FUND EQUITY	\$1,026,213	\$909,381	\$422,936	\$815,531	\$1,941,399	\$2,834,703

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

**COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2012 AND 2011**

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$1,402,811	\$1,342,550	\$1,511,972	\$1,198,967	3,180,174	\$2,486,005	\$83,258	\$11,333
142,025	140,679	16,225	7,200	0	0	0	0
0	0	0	0	0	0	26,202	20,865
2,683	2,408	2,900	2,230	3,655	2,269	159	13
0	0	0	0	0	0	0	0
17,931	9,545	761,410	763,032	0	0	0	0
0	0	0	0	0	0	960	0
0	0	0	0	0	0	0	0
<u>1,565,450</u>	<u>1,495,182</u>	<u>2,292,507</u>	<u>1,971,429</u>	<u>3,183,829</u>	<u>2,488,274</u>	<u>110,579</u>	<u>32,211</u>
0	0	0	0	4,860,780	4,860,182	0	0
0	0	0	0	4,860,780	4,860,182	0	0
956,368	946,988	1,362,978	891,623	33,350	33,350	0	0
(653,813)	(601,441)	(713,601)	(351,559)	(33,350)	(33,350)	0	0
302,555	345,547	649,377	540,064	0	0	0	0
0	0	1,773	0	0	0	0	0
302,555	345,547	651,150	540,064	0	0	0	0
<u>\$1,868,005</u>	<u>\$1,840,729</u>	<u>\$2,943,657</u>	<u>\$2,511,493</u>	<u>\$8,044,609</u>	<u>\$7,348,456</u>	<u>\$110,579</u>	<u>\$32,211</u>
\$34,233	\$11,675	\$305,356	\$306,403	\$922	\$14,171	\$4,028	\$902
0	0	0	0	0	0	0	0
67,404	69,227	158,577	145,855	24,946	20,195	23,747	20,212
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	40	0	0	0	0	0
<u>101,637</u>	<u>80,902</u>	<u>463,973</u>	<u>452,258</u>	<u>25,868</u>	<u>34,366</u>	<u>27,775</u>	<u>21,114</u>
0	0	0	0	0	0	0	0
0	0	0	0	4,259,972	4,540,747	0	0
0	0	0	0	0	0	0	0
0	0	0	0	4,259,972	4,540,747	0	0
<u>101,637</u>	<u>80,902</u>	<u>463,973</u>	<u>452,258</u>	<u>4,285,840</u>	<u>4,575,113</u>	<u>27,775</u>	<u>21,114</u>
0	0	281,705	281,705	0	0	0	0
1,766,368	1,759,827	2,197,979	1,777,530	3,758,769	2,773,343	82,804	11,097
1,766,368	1,759,827	2,479,684	2,059,235	3,758,769	2,773,343	82,804	11,097
<u>\$1,868,005</u>	<u>\$1,840,729</u>	<u>\$2,943,657</u>	<u>\$2,511,493</u>	<u>\$8,044,609</u>	<u>\$7,348,456</u>	<u>\$110,579</u>	<u>\$32,211</u>

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

**COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2012 AND 2011**

ASSETS	Employee Benefit Fund		TOTAL	
	2012	2011	2012	2011
CURRENT ASSETS:				
Cash and cash equivalents	\$4,114,557	\$4,247,988	\$12,758,861	\$12,954,560
Accounts receivable	382,676	391,042	626,421	658,927
Grants receivable	0	0	26,202	22,428
Accrued interest	7,819	7,586	21,985	21,164
Due from other funds	0	0	0	0
Inventory	0	0	798,266	792,326
Prepaid expenses	0	50,095	42,590	66,281
Other assets	0	0	0	0
Total Current Assets	4,505,052	4,696,711	14,274,325	14,515,686
OTHER ASSETS:				
Investments	0	0	4,860,780	4,860,182
Total Other Assets	0	0	4,860,780	4,860,182
FIXED ASSETS:				
Property, plant, and equipment	0	0	7,574,424	6,851,139
Accumulated depreciation	0	0	(5,848,852)	(5,237,792)
Net Plant in Service	0	0	1,725,572	1,613,347
Construction in progress	0	0	1,773	0
Net Fixed Assets	0	0	1,727,345	1,613,347
TOTAL ASSETS	\$4,505,052	\$4,696,711	\$20,862,450	\$20,989,215
LIABILITIES AND FUND EQUITY				
CURRENT LIABILITIES:				
Accounts payable	\$199,016	\$171,332	\$684,571	\$632,802
Interest payable	0	0	662	0
Accrued payroll and payroll taxes	29,410	34,826	668,564	634,737
Due to other funds	0	0	0	0
Advances from other funds	0	0	0	0
Obligations under capital leases				
current maturities	0	0	26,741	0
Other liabilities	98,237	79,143	98,277	79,143
Total Current Liabilities	326,663	285,301	1,478,815	1,346,682
LONG-TERM LIABILITIES:				
Obligations under capital leases	0	0	27,715	0
Claims payable	0	0	4,259,972	4,540,747
Incurred but not reported claims	900,013	743,696	900,013	743,696
Total Long-Term Liabilities	900,013	743,696	5,187,700	5,284,443
TOTAL LIABILITIES	1,226,676	1,028,997	6,666,515	6,631,125
FUND EQUITY:				
Contributed capital	0	0	1,096,468	1,096,468
Retained earnings (deficit)	3,278,376	3,667,714	13,099,467	13,261,622
TOTAL FUND EQUITY	3,278,376	3,667,714	14,195,935	14,358,090
LIABILITIES AND FUND EQUITY	\$4,505,052	\$4,696,711	\$20,862,450	\$20,989,215

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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, 2012 AND 2011

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2012	2011	2012	2011	2012	2011
OPERATING REVENUES:						
Charges for services and other benefits	\$1,492,794	\$1,631,405	\$1,708,122	\$1,656,480	\$3,983,822	\$4,215,966
OPERATING EXPENSES:						
Personal services	688,227	731,465	642,038	627,854	2,313,828	2,348,757
Materials and supplies	188,054	168,836	314,851	308,312	444,564	260,285
Travel and training	1,631	2,376	1,817	0	8,112	22,172
Intragovernmental	62,441	114,380	358,538	319,125	11,297	199,010
Utilities, services, and miscellaneous	381,051	376,823	772,672	780,044	836,695	834,408
TOTAL OPERATING EXPENSES	1,321,404	1,393,880	2,089,916	2,035,335	3,614,496	3,664,632
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	171,390	237,525	(381,794)	(378,855)	369,326	551,334
Depreciation	(17,358)	(15,813)	0	0	(180,121)	(189,288)
OPERATING INCOME (LOSS)	154,032	221,712	(381,794)	(378,855)	189,205	362,046
NONOPERATING REVENUES (EXPENSES):						
Revenue from other governmental units	0	0	0	0	0	5,000
Investment revenue	10,404	14,760	6,806	19,894	16,862	58,686
Miscellaneous revenue	12	4,119	393,299	447,288	7,574	2,290
Interest expense	0	0	0	0	(906)	0
Loss on disposal of fixed assets	0	(1,899)	0	0	(2,974)	0
Miscellaneous expense	0	0	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	10,416	16,980	400,105	467,182	20,556	65,976
INCOME (LOSS) BEFORE OPERATING TRANSFERS	164,448	238,692	18,311	88,327	209,761	428,022
OPERATING TRANSFERS						
operating transfers from other funds	0	0	0	0	0	0
operating transfers to other funds	(69,646)	(69,646)	(406,294)	(106,288)	(1,173,520)	(219,518)
TOTAL OPERATING TRANSFERS	(69,646)	(69,646)	(406,294)	(106,288)	(1,173,520)	(219,518)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	94,802	169,046	(387,983)	(17,961)	(963,759)	208,504
Contributed capital	0	0	0	0	0	0
NET INCOME (LOSS)	94,802	169,046	(387,983)	(17,961)	(963,759)	208,504
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	452,443	283,397	696,304	714,265	2,123,364	1,914,860
Equity transfers from other funds	0	0	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$547,245	\$452,443	\$308,321	\$696,304	\$1,159,605	\$2,123,364

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011**

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2012	2011	2012	2011	2012	2011	2012	2011
<u>\$1,277,524</u>	<u>\$1,525,900</u>	<u>\$8,088,141</u>	<u>\$7,954,852</u>	<u>\$4,436,696</u>	<u>\$4,070,362</u>	<u>\$322,004</u>	<u>\$0</u>
715,072	784,063	1,789,772	1,698,651	195,056	197,613	282,449	134,899
199,849	209,983	5,749,497	5,517,620	5,810	5,184	13,149	4,578
2,395	294	225	1,781	1,421	4,005	9,558	3,115
9,231	196,261	160,568	438,607	251	52,460	447	0
<u>244,770</u>	<u>278,377</u>	<u>62,634</u>	<u>51,843</u>	<u>3,255,191</u>	<u>3,480,603</u>	<u>3,631</u>	<u>2,156</u>
<u>1,171,317</u>	<u>1,468,978</u>	<u>7,762,696</u>	<u>7,708,502</u>	<u>3,457,729</u>	<u>3,739,865</u>	<u>309,234</u>	<u>144,748</u>
106,207	56,922	325,445	246,350	978,967	330,497	12,770	(144,748)
<u>(52,372)</u>	<u>(55,153)</u>	<u>(38,606)</u>	<u>(37,180)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>53,835</u>	<u>1,769</u>	<u>286,839</u>	<u>209,170</u>	<u>978,967</u>	<u>330,497</u>	<u>12,770</u>	<u>(144,748)</u>
0	0	0	0	0	0	62,847	20,865
22,216	36,922	18,333	26,422	4,348	29,159	578	884
52	115	118,607	78,239	37,956	47,500	0	0
0	0	0	0	0	0	0	0
0	0	0	(3,275)	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>22,268</u>	<u>37,037</u>	<u>136,940</u>	<u>101,386</u>	<u>42,304</u>	<u>76,659</u>	<u>63,425</u>	<u>21,749</u>
<u>76,103</u>	<u>38,806</u>	<u>423,779</u>	<u>310,556</u>	<u>1,021,271</u>	<u>407,156</u>	<u>76,195</u>	<u>(122,999)</u>
50,000	0	0	0	0	0	0	134,096
<u>(119,562)</u>	<u>(119,562)</u>	<u>(3,330)</u>	<u>(3,330)</u>	<u>(35,845)</u>	<u>(35,845)</u>	<u>(4,488)</u>	<u>0</u>
<u>(69,562)</u>	<u>(119,562)</u>	<u>(3,330)</u>	<u>(3,330)</u>	<u>(35,845)</u>	<u>(35,845)</u>	<u>(4,488)</u>	<u>134,096</u>
6,541	(80,756)	420,449	307,226	985,426	371,311	71,707	11,097
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6,541	(80,756)	420,449	307,226	985,426	371,311	71,707	11,097
1,759,827	1,840,583	1,777,530	1,470,304	2,773,343	2,402,032	11,097	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,766,368</u>	<u>\$1,759,827</u>	<u>\$2,197,979</u>	<u>\$1,777,530</u>	<u>\$3,758,769</u>	<u>\$2,773,343</u>	<u>\$82,804</u>	<u>\$11,097</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, 2012 AND 2011**

	Employee Benefit Fund		TOTAL	
	2012	2011	2012	2011
OPERATING REVENUES:				
Charges for services and other benefits	\$13,948,030	\$13,961,607	\$35,257,133	\$35,016,572
OPERATING EXPENSES:				
Personal services	410,213	379,592	7,036,655	6,902,894
Materials and supplies	65,246	18,158	6,981,020	6,492,956
Travel and training	1,954	3,297	27,113	37,040
Intragovernmental	436	68,681	603,209	1,388,524
Utilities, services, and miscellaneous	15,292,915	13,407,214	20,849,559	19,211,468
TOTAL OPERATING EXPENSES	15,770,764	13,876,942	35,497,556	34,032,882
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(1,822,734)	84,665	(240,423)	983,690
Depreciation	0	0	(288,457)	(297,434)
OPERATING INCOME (LOSS)	(1,822,734)	84,665	(528,880)	686,256
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	62,847	25,865
Investment revenue	67,959	102,554	147,506	289,281
Miscellaneous revenue	1,412,204	446,239	1,969,704	1,025,790
Interest expense	0	0	(906)	0
Loss on disposal of fixed assets	0	0	(2,974)	(5,174)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	1,480,163	548,793	2,176,177	1,335,762
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(342,571)	633,458	1,647,297	2,022,018
OPERATING TRANSFERS				
operating transfers from other funds	0	0	50,000	134,096
operating transfers to other funds	(46,767)	(21,868)	(1,859,452)	(576,057)
TOTAL OPERATING TRANSFERS	(46,767)	(21,868)	(1,809,452)	(441,961)
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	(389,338)	611,590	(162,155)	1,580,057
Contributed capital	0	0	0	0
NET INCOME (LOSS)	(389,338)	611,590	(162,155)	1,580,057
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	3,667,714	3,056,124	13,261,622	11,681,565
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$3,278,376	\$3,667,714	13,099,467	13,261,622

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011**

	Custodial and Maintenance Service Fund		Utility Customer Services Fund		Information Technologies Fund	
	2012	2011	2012	2011	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES:						
Operating income (loss)	\$154,032	\$221,712	(\$381,794)	(\$378,855)	\$189,205	\$362,046
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	17,358	15,813	0	0	180,121	189,288
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	0	0	34,511	(18,497)	0	0
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	(2,931)	3,783	0	0	3,755	(918)
Decrease (increase) in prepaid expenses	(168)	434	0	0	(25,276)	(8,947)
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accounts payable	14,378	(6,440)	(6,495)	46,842	4,814	(108,400)
Increase (decrease) in accrued payroll	7,652	8,203	1,883	440	10,523	14,000
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	(8,643)	(265)	(4,503)	(308)	(17,294)	(1,034)
Other nonoperating revenue	12	4,119	393,299	447,288	7,574	2,290
Net cash provided by (used for) operating activities	<u>181,690</u>	<u>247,359</u>	<u>36,901</u>	<u>96,910</u>	<u>353,422</u>	<u>448,325</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
Operating transfers in	0	0	0	0	0	0
Operating transfers out	(69,646)	(69,646)	(406,294)	(106,288)	(1,173,520)	(219,518)
Operating grant	0	0	0	0	1,563	3,437
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(69,646)</u>	<u>(69,646)</u>	<u>(406,294)</u>	<u>(106,288)</u>	<u>(1,171,957)</u>	<u>(216,081)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:						
Proceeds from capital lease	0	0	0	0	0	0
Debt service – interest	0	0	0	0	(244)	0
Debt service – principal	0	0	0	0	(28,480)	0
Acquisition and construction of capital assets	(20,569)	(37,643)	0	0	(142,852)	(205,026)
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>(20,569)</u>	<u>(37,643)</u>	<u>0</u>	<u>0</u>	<u>(171,576)</u>	<u>(205,026)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest received	18,766	14,968	11,905	20,546	35,730	60,711
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>18,766</u>	<u>14,968</u>	<u>11,905</u>	<u>20,546</u>	<u>35,730</u>	<u>60,711</u>
Net increase (decrease) in cash and cash equivalents	<u>110,241</u>	<u>155,038</u>	<u>(357,488)</u>	<u>11,168</u>	<u>(954,381)</u>	<u>87,929</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>600,896</u>	<u>445,858</u>	<u>699,838</u>	<u>688,670</u>	<u>2,366,983</u>	<u>2,279,054</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$711,137</u></u>	<u><u>\$600,896</u></u>	<u><u>\$342,350</u></u>	<u><u>\$699,838</u></u>	<u><u>\$1,412,602</u></u>	<u><u>\$2,366,983</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	<u>\$711,137</u>	<u>\$600,896</u>	<u>\$342,350</u>	<u>\$699,838</u>	<u>\$1,412,602</u>	<u>\$2,366,983</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$711,137</u></u>	<u><u>\$600,896</u></u>	<u><u>\$342,350</u></u>	<u><u>\$699,838</u></u>	<u><u>\$1,412,602</u></u>	<u><u>\$2,366,983</u></u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011**

Public Communications Fund		Fleet Operations Fund		Self Insurance Reserve Fund		GIS Fund	
2012	2011	2012	2011	2012	2011	2012	2011
\$53,835	\$1,769	\$286,839	\$209,170	\$978,967	\$330,497	\$12,770	(\$144,748)
52,372	55,153	38,606	37,180	0	0	0	0
(1,346)	4,574	(9,025)	6,711	0	0	0	0
0	0	0	0	0	0	0	0
(8,386)	11,789	1,622	(69,097)	0	0	0	0
0	0	0	0	0	0	(960)	0
0	0	0	0	0	0	0	0
22,558	(26,305)	(1,047)	(77,701)	(13,249)	5,550	3,126	902
(1,823)	11,232	12,722	31,188	4,751	4,021	3,535	20,212
0	0	0	0	0	0	0	0
0	0	40	0	0	0	0	0
0	0	0	0	(280,775)	205,477	0	0
(17,266)	(546)	(18,343)	(554)	(21,367)	(691)	(921)	(17)
52	115	118,607	78,239	37,956	47,500	0	0
99,996	57,781	430,021	215,136	706,283	592,354	17,550	(123,651)
50,000	0	0	0	0	0	0	134,096
(119,562)	(119,562)	(3,330)	(3,330)	(35,845)	(35,845)	(4,488)	0
0	0	0	0	0	0	57,510	0
0	0	0	0	0	0	0	0
(69,562)	(119,562)	(3,330)	(3,330)	(35,845)	(35,845)	53,022	134,096
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(9,380)	(30,614)	(149,692)	(23,163)	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(9,380)	(30,614)	(149,692)	(23,163)	0	0	0	0
39,207	38,269	36,006	27,095	24,329	29,135	1,353	888
0	0	0	0	(598)	(4,866,937)	0	0
0	0	0	0	0	4,859,671	0	0
39,207	38,269	36,006	27,095	23,731	21,869	1,353	888
60,261	(54,126)	313,005	215,738	694,169	578,378	71,925	11,333
1,342,550	1,396,676	1,198,967	983,229	2,486,005	1,907,627	11,333	0
<u>\$1,402,811</u>	<u>\$1,342,550</u>	<u>\$1,511,972</u>	<u>\$1,198,967</u>	<u>\$3,180,174</u>	<u>\$2,486,005</u>	<u>\$83,258</u>	<u>\$11,333</u>
<u>\$1,402,811</u>	<u>\$1,342,550</u>	<u>\$1,511,972</u>	<u>\$1,198,967</u>	<u>\$3,180,174</u>	<u>\$2,486,005</u>	<u>\$83,258</u>	<u>\$11,333</u>
<u>\$1,402,811</u>	<u>\$1,342,550</u>	<u>\$1,511,972</u>	<u>\$1,198,967</u>	<u>\$3,180,174</u>	<u>\$2,486,005</u>	<u>\$83,258</u>	<u>\$11,333</u>

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011**

	Employee Benefit Fund		TOTAL	
	2012	2011	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating income (loss)	(\$1,822,734)	\$84,665	(\$528,880)	\$686,256
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	288,457	297,434
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	8,366	5,606	32,506	(1,606)
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	(5,940)	(54,443)
Decrease (increase) in prepaid expenses	50,095	(50,095)	23,691	(58,608)
Decrease (increase) in other assets	0	0	0	0
Increase (decrease) in accounts payable	27,684	1,144	51,769	(164,408)
Increase (decrease) in accrued payroll	(5,416)	12,783	33,827	102,079
Increase (decrease) in due other funds	0	0	0	0
Increase (decrease) in other liabilities	19,094	(32,791)	19,134	(32,791)
Increase (decrease) in claims payable	156,317	116,295	(124,458)	321,772
Unrealized gain (loss) on cash equivalents	(50,439)	(1,847)	(138,776)	(5,262)
Other nonoperating revenue	1,412,204	446,239	1,969,704	1,025,790
Net cash provided by (used for) operating activities	(204,829)	581,999	1,621,034	2,116,213
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers in	0	0	50,000	134,096
Operating transfers out	(46,767)	(21,868)	(1,859,452)	(576,057)
Operating grant	0	0	59,073	3,437
Equity transfer	0	0	0	0
Net cash provided by (used for) noncapital financing activities	(46,767)	(21,868)	(1,750,379)	(438,524)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from capital lease	0	0	0	0
Debt service – interest	0	0	(244)	0
Debt service – principal	0	0	(28,480)	0
Acquisition and construction of capital assets	0	0	(322,493)	(296,446)
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	(351,217)	(296,446)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received	118,165	104,943	285,461	296,555
Purchase of investments	0	0	(598)	(4,866,937)
Sale of investments	0	0	0	4,859,671
Net cash provided by (used for) investing activities	118,165	104,943	284,863	289,289
Net increase (decrease) in cash and cash equivalents	(133,431)	665,074	(195,699)	1,670,532
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>4,247,988</u>	<u>3,582,914</u>	<u>12,954,560</u>	<u>11,284,028</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$4,114,557</u></u>	<u><u>\$4,247,988</u></u>	<u><u>12,758,861</u></u>	<u><u>12,954,560</u></u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:				
Cash and cash equivalents	<u>\$4,114,557</u>	<u>\$4,247,988</u>	<u>12,758,861</u>	<u>12,954,560</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$4,114,557</u></u>	<u><u>\$4,247,988</u></u>	<u><u>12,758,861</u></u>	<u><u>12,954,560</u></u>

TRUST FUNDS

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

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

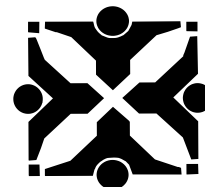
Other Post Employment Benefit Trust Fund - to account for the accumulation of resources for post employment benefits to qualified plan participants.

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

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

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

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



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

COMPARATIVE COMBINING BALANCE SHEETS
SEPTEMBER 30, 2012 AND 2011

ASSETS	Pension and Other Postemployment Benefits Trust Funds						Nonexpendable Trust Fund	
	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		Designated Loan and Special Tax Bill Investment Fund	
	2012	2011	2012	2011	2012	2011	2012	2011
Cash and cash equivalents	\$923,192	\$818,265	\$637,807	\$565,056	\$101,322	\$104,585	\$0	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	4,831,370	5,743,955
Accounts receivable	0	0	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0	1,097,700	775,804
Allowance for uncollectible taxes	0	0	0	0	0	0	(71,717)	(69,709)
Accrued interest	79,643	105,059	55,023	72,549	255	(23)	188,694	168,795
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	2,560,778	1,787,598
Other assets	0	0	0	0	0	0	0	0
Investments	56,199,226	49,606,377	38,826,443	34,255,892	2,053,605	1,465,167	0	0
Property, plant, and equipment	6,913	6,913	4,774	4,774	0	0	0	0
Accumulated depreciation	(6,913)	(6,913)	(4,774)	(4,774)	0	0	0	0
TOTAL ASSETS	\$57,202,061	\$50,529,701	\$39,519,273	\$34,893,497	\$2,155,182	\$1,569,729	\$8,606,825	\$8,406,443
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$2,783	\$0	\$1,922	\$0	\$0	\$0	\$0
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	565	0
Loan Payable	0	0	0	0	0	0	0	0
Other liabilities	1,807,707	1,394,315	608,270	457,462	0	0	9,131	364
TOTAL LIABILITIES	1,807,707	1,397,098	608,270	459,384	0	0	9,696	364
FUND EQUITY :								
Non Spendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	0	0	0	0	0	0
Committed	0	0	0	0	0	0	7,097,129	6,906,079
Assigned	0	0	0	0	0	0	0	0
Unassigned	55,394,354	49,132,603	38,911,003	34,434,113	2,155,182	1,569,729	0	0
TOTAL FUND EQUITY	55,394,354	49,132,603	38,911,003	34,434,113	2,155,182	1,569,729	8,597,129	8,406,079
TOTAL LIABILITIES AND FUND EQUITY	\$57,202,061	\$50,529,701	\$39,519,273	\$34,893,497	\$2,155,182	\$1,569,729	\$8,606,825	\$8,406,443

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

COMPARATIVE COMBINING BALANCE SHEETS
September 30, 2012 and 2011

Expendable Trust Funds								
ASSETS	Conley Poor Fund		Contributions Fund		REDI Trust Fund		TOTAL	
	2012	2011	2012	2011	2012	2011	2012	2011
Cash and cash equivalents	\$1,699	\$143,078	\$660,292	\$614,007	\$217,034	\$203,685	\$2,541,346	\$2,448,676
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	4,831,370	5,743,955
Accounts receivable	0	0	836	847	0	0	836	847
Tax bills receivable	0	0	0	0	0	0	1,097,700	775,804
Allowance for uncollectible taxes	0	0	0	0	0	0	(71,717)	(69,709)
Accrued interest	0	256	1,275	1,076	415	363	325,305	348,075
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0	2,560,778	1,787,598
Other assets	0	0	0	0	461,605	2,500	461,605	2,500
Investments	0	0	0	0	0	0	97,079,274	85,327,436
Property, plant, and equipment	0	0	0	0	0	0	11,687	11,687
Accumulated depreciation	0	0	0	0	0	0	(11,687)	(11,687)
TOTAL ASSETS	\$1,699	\$143,334	\$662,403	\$615,930	\$679,054	\$206,548	\$108,826,497	\$96,365,182
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$0	\$151	\$430	\$739	\$16,110	\$12,758	\$16,540	\$18,353
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	565	0
Loan Payable	0	0	0	0	572,097	0	572,097	0
Other liabilities	0	0	0	0	80	83,617	2,425,188	1,935,758
TOTAL LIABILITIES	0	151	430	739	588,287	96,375	3,014,390	1,954,111
FUND EQUITY :								
Non Spendable	0	0	0	0	0	0	1,500,000	1,500,000
Restricted	0	0	424,241	379,441	0	0	424,241	379,441
Committed	0	0	0	0	0	0	7,097,129	6,906,079
Assigned	0	0	237,732	235,750	0	0	237,732	235,750
Unassigned	1,699	143,183	0	0	90,767	110,173	96,553,005	85,389,801
TOTAL FUND EQUITY	1,699	143,183	661,973	615,191	90,767	110,173	105,812,107	94,411,071
TOTAL LIABILITIES AND FUND EQUITY	\$1,699	\$143,334	\$662,403	\$615,930	\$679,054	\$206,548	\$108,826,497	\$96,365,182

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**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

**PENSION TRUST AND AGENCY FUNDS
COMPARATIVE STATEMENTS OF PLAN NET ASSETS
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011**

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		TOTAL	
	2012	2011	2012	2011	2012	2011	2012	2011
CURRENT ASSETS:								
Cash and cash equivalents	\$923,192	\$818,265	\$637,807	\$565,056	\$101,322	\$104,585	\$1,662,321	\$1,487,906
Receivables:								
Accrued interest	79,643	105,059	55,023	72,549	255	(23)	134,921	177,585
Due from other funds	0	0	0	0	0	0	0	0
Other Assets	0	0	0	0	0	0	0	0
Investments, at fair value	<u>56,199,226</u>	<u>49,606,377</u>	<u>38,826,443</u>	<u>34,255,892</u>	<u>2,053,605</u>	<u>1,465,167</u>	<u>97,079,274</u>	<u>85,327,436</u>
Total Current Assets	<u>57,202,061</u>	<u>50,529,701</u>	<u>39,519,273</u>	<u>34,893,497</u>	<u>2,155,182</u>	<u>1,569,729</u>	<u>98,876,516</u>	<u>86,992,927</u>
FIXED ASSETS:								
Property, plant, and equipment	6,913	6,913	4,774	4,774	0	0	11,687	11,687
Accumulated depreciation	<u>(6,913)</u>	<u>(6,913)</u>	<u>(4,774)</u>	<u>(4,774)</u>	<u>0</u>	<u>0</u>	<u>(11,687)</u>	<u>(11,687)</u>
Net Fixed Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL ASSETS	<u>57,202,061</u>	<u>50,529,701</u>	<u>39,519,273</u>	<u>34,893,497</u>	<u>2,155,182</u>	<u>1,569,729</u>	<u>98,876,516</u>	<u>86,992,927</u>
LIABILITIES								
Accounts payable	0	2,783	0	1,922	0	0	0	4,705
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	<u>1,807,707</u>	<u>1,394,315</u>	<u>608,270</u>	<u>457,462</u>	<u>0</u>	<u>0</u>	<u>2,415,977</u>	<u>1,851,777</u>
Total Liabilities	<u>1,807,707</u>	<u>1,397,098</u>	<u>608,270</u>	<u>459,384</u>	<u>0</u>	<u>0</u>	<u>2,415,977</u>	<u>1,856,482</u>
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS *	<u><u>\$55,394,354</u></u>	<u><u>\$49,132,603</u></u>	<u><u>\$38,911,003</u></u>	<u><u>\$34,434,113</u></u>	<u><u>\$2,155,182</u></u>	<u><u>\$1,569,729</u></u>	<u><u>\$96,460,539</u></u>	<u><u>\$85,136,445</u></u>

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

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

	Designated Loan and Special Tax Bill Investment Fund	
	2012	2011
OPERATING REVENUES:		
Investment revenue	<u>\$163,241</u>	<u>\$210,964</u>
OPERATING EXPENSES:		
Intragovernmental	2,839	2,416
Utilities, services, and miscellaneous	<u>13,279</u>	<u>13,336</u>
TOTAL OPERATING EXPENSES	<u>16,118</u>	<u>15,752</u>
OPERATING INCOME (LOSS)	<u>147,123</u>	<u>195,212</u>
NONOPERATING REVENUES (EXPENSES)		
Miscellaneous Revenue	<u>0</u>	<u>0</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>0</u>	<u>0</u>
OPERATING TRANSFERS		
Operating transfers from	<u>43,927</u>	<u>0</u>
TOTAL OPERATING TRANSFERS	43,927	0
NET INCOME	191,050	195,212
FUND BALANCE, BEGINNING OF PERIOD	<u>8,406,079</u>	<u>8,210,867</u>
FUND BALANCE, END OF PERIOD	<u><u>\$8,597,129</u></u>	<u><u>\$8,406,079</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

NONEXPENDABLE TRUST FUND
COMPARATIVE STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

	Designated Loan and Special Tax Bill Investment Fund	
	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating income	\$147,123	\$195,212
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(163,241)	(210,964)
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	(773,180)	312,511
Increase (decrease) in due to other funds	565	
Increase (decrease) in other liabilities	8,767	364
Total other non operating revenue	0	0
Net cash provided by (used for) operating activities	(779,966)	297,123
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Operating transfers in	43,927	0
Net cash provided by (used for) non capital financing activities	43,927	0
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	143,342	201,232
Purchase of tax bills	(426,732)	(87,556)
Sale of tax bills	106,844	51,052
Net cash provided by (used for) investing activities	(176,546)	164,728
Net increase (decrease) in cash and cash equivalents	(912,585)	461,851
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	5,743,955	5,282,104
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$4,831,370</u>	<u>\$5,743,955</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:		
Cash and cash equivalents	<u>\$4,831,370</u>	<u>\$5,743,955</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$4,831,370</u>	<u>\$5,743,955</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, 2012 AND 2011

	Conley Poor Fund		Contributions Fund	
	2012	2011	2012	2011
REVENUES:				
Investment revenue	\$2,296	\$3,814	\$10,379	\$18,325
Revenue from other governmental units	0	0	0	0
Miscellaneous	0	50,439	95,978	236,175
TOTAL REVENUES	2,296	54,253	106,357	254,500
EXPENDITURES:				
Current:				
Policy development and administration	0	0	0	0
Health and environment	143,780	5,940	0	0
Personal development	0	0	8,398	10,488
TOTAL EXPENDITURES	143,780	5,940	8,398	10,488
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(141,484)	48,313	97,959	244,012
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	0	0	0	0
Operating transfers to other funds	0	0	(51,177)	(497,389)
TOTAL OTHER FINANCING SOURCES (USES)	0	0	(51,177)	(497,389)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(141,484)	48,313	46,782	(253,377)
FUND BALANCE, BEGINNING OF PERIOD	143,183	94,870	615,191	868,568
Equity transfers to other funds	0	0	0	0
FUND BALANCE, END OF PERIOD	\$1,699	\$143,183	\$661,973	\$615,191

**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, 2012 AND 2011

REDI Trust Fund		TOTAL	
2012	2011	2012	2011
\$3,812	\$5,277	\$16,487	\$27,416
0	0	0	0
<u>487,642</u>	<u>259,115</u>	<u>583,620</u>	<u>545,729</u>
<u>491,454</u>	<u>264,392</u>	<u>600,107</u>	<u>573,145</u>
510,860	277,628	510,860	277,628
0	0	143,780	5,940
<u>0</u>	<u>0</u>	<u>8,398</u>	<u>10,488</u>
<u>510,860</u>	<u>277,628</u>	<u>663,038</u>	<u>294,056</u>
<u>(19,406)</u>	<u>(13,236)</u>	<u>(62,931)</u>	<u>279,089</u>
0	0	0	0
<u>0</u>	<u>0</u>	<u>(51,177)</u>	<u>(497,389)</u>
<u>0</u>	<u>0</u>	<u>(51,177)</u>	<u>(497,389)</u>
(19,406)	(13,236)	(114,108)	(218,300)
110,173	123,409	868,547	1,086,847
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u><u>\$90,767</u></u>	<u><u>\$110,173</u></u>	<u><u>\$754,439</u></u>	<u><u>\$868,547</u></u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

CONLEY POOR FUND	2012	2011
REVENUES:		
Investment revenue	\$2,296	\$3,814
Miscellaneous	<u>0</u>	<u>50,439</u>
TOTAL REVENUES	\$2,296	\$54,253
EXPENDITURES:		
Current:		
Health and environment:		
Services and miscellaneous	<u>143,780</u>	<u>5,940</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$141,484)</u>	<u>\$48,313</u>

CONTRIBUTIONS FUND		
REVENUES:		
Investment revenue	\$10,379	\$18,325
Revenue from other governmental units	0	0
Miscellaneous	<u>95,978</u>	<u>236,175</u>
TOTAL REVENUES	<u>106,357</u>	<u>254,500</u>
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	2,340	4,897
Travel and training	0	0
Intragovernmental	3,703	522
Utilities, services, and miscellaneous	2,355	5,069
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>8,398</u>	<u>10,488</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$97,959</u>	<u>\$244,012</u>

**CITY OF COLUMBIA, MISSOURI
TRUST FUNDS**

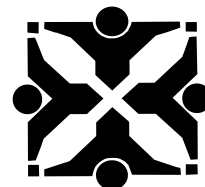
EXPENDABLE TRUST FUNDS
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

REDI TRUST FUND	<u>2012</u>	<u>2011</u>
REVENUES:		
Contributions – private	\$0	\$0
Contributions – chamber	195,575	140,300
Contributions – City	30,000	30,000
Contributions – County	35,000	35,000
Contributions – University	15,000	15,000
Investment revenue	3,812	5,277
Miscellaneous	<u>212,067</u>	<u>38,815</u>
TOTAL REVENUES	<u>491,454</u>	<u>264,392</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	175,650	15,469
Travel and training	69,832	56,103
Intragovernmental charges	0	0
Utilities, services, and miscellaneous	242,414	206,056
Interest Expense	<u>22,964</u>	<u>0</u>
TOTAL EXPENDITURES	<u>510,860</u>	<u>277,628</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$19,406)</u></u>	<u><u>(\$13,236)</u></u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

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



CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF GENERAL FIXED ASSETS – BY SOURCE
SEPTEMBER 30, 2012 AND 2011

	2012	2011
GENERAL FIXED ASSETS:		
Land	\$41,435,699	\$40,955,571
Buildings	72,993,066	72,341,883
Improvements other than buildings	27,420,763	25,480,260
Infrastructure	245,852,014	240,544,310
Furniture, fixtures, and equipment	34,241,413	32,527,609
Construction in progress	22,049,247	13,495,466
TOTAL GENERAL FIXED ASSETS	<u>\$443,992,202</u>	<u>\$425,345,099</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	\$132,610,703	\$131,823,084
Special Revenue Funds	25,414,794	25,414,794
Federal contributions	9,261,148	9,261,148
State contributions	5,236,432	5,236,432
Private contributions	103,779,898	101,828,421
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	11,336,168	11,336,168
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	151,988,510	136,080,503
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$443,992,202</u>	<u>\$425,345,099</u>

CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
SEPTEMBER 30, 2012

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improve- ments Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
POLICY DEVELOPMENT AND ADMINISTRATION:					
City Council	\$0	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	0	13,104
City Manager	137,399	0	0	47,758	89,641
Finance	132,308	0	0	0	132,308
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	263,101	0	0	0	263,101
Public Works Public Buildings	56,294,343	3,145,204	52,832,197	295,139	21,803
Convention and Tourism	483,577	157,604	305,622	0	20,351
Cultural Affairs	0	0	0	0	0
REDI	5,695	0	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	<u>57,362,051</u>	<u>3,302,808</u>	<u>53,137,819</u>	<u>342,897</u>	<u>578,527</u>
PUBLIC SAFETY:					
Police	5,969,115	17,000	1,583,593	39,817	4,328,705
Fire	25,876,636	1,106,584	11,790,675	919,839	12,059,538
Animal Control	31,479	0	0	0	31,479
Municipal Court	147,494	0	0	0	147,494
Joint Communications	4,781,708	0	9,720	54,645	4,717,343
Civil Defense	503,395	0	0	0	503,395
City Prosecutor	0	0	0	0	0
TOTAL PUBLIC SAFETY	<u>37,309,827</u>	<u>1,123,584</u>	<u>13,383,988</u>	<u>1,014,301</u>	<u>21,787,954</u>
TRANSPORTATION:					
Streets	258,536,221	2,413,801	3,073,574	246,442,264	6,606,582
Traffic	867,103	0	0	0	867,103
TOTAL TRANSPORTATION	<u>259,403,324</u>	<u>2,413,801</u>	<u>3,073,574</u>	<u>246,442,264</u>	<u>7,473,685</u>
HEALTH AND ENVIRONMENT:					
Health Services	282,108	0	0	0	282,108
Community Development	362,422	0	0	73,500	288,922
CDBG	23,033	0	0	0	23,033
TOTAL HEALTH AND ENVIRONMENT	<u>667,563</u>	<u>0</u>	<u>0</u>	<u>73,500</u>	<u>594,063</u>
PERSONAL DEVELOPMENT:					
Parks and Recreation	67,200,190	34,595,506	3,397,685	25,399,815	3,807,184
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	<u>67,200,190</u>	<u>34,595,506</u>	<u>3,397,685</u>	<u>25,399,815</u>	<u>3,807,184</u>
Total General Fixed Assets Allocated to Functions	421,942,955	<u>\$41,435,699</u>	<u>\$72,993,066</u>	<u>\$273,272,777</u>	<u>\$34,241,413</u>
CONSTRUCTION IN PROGRESS	<u>22,049,247</u>				
TOTAL GENERAL FIXED ASSETS	<u>\$443,992,202</u>				

CITY OF COLUMBIA, MISSOURI

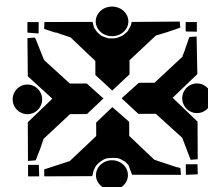
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	General Fixed Assets October 1, 2011	Additions	Deductions	General Fixed Assets September 30, 2012
POLICY DEVELOPMENT AND ADMINISTRATION				
City Council	\$0	\$0	\$0	\$0
City Clerk	13,104	0	0	13,104
City Manager	137,399	0	0	137,399
Finance	96,314	35,994	0	132,308
Human Resources	6,800	0	0	6,800
City Counselor	19,497	0	0	19,497
Public Works Administration	6,227	0	0	6,227
Public Works Engineering	225,537	53,048	15,484	263,101
Public Works Public Buildings	56,050,036	244,307	0	56,294,343
Convention and Tourism	483,578	0	0	483,578
Cultural Affairs	0	0	0	0
REDI	5,695	0	0	5,695
TOTAL POLICY DEVELOPMENT AND ADMINISTRATION	57,044,187	333,349	15,484	57,362,052
PUBLIC SAFETY:				
Police	6,327,312	47,875	406,072	5,969,115
Fire	24,842,609	1,510,745	476,720	25,876,634
Animal Control	31,479	0	0	31,479
Municipal Court	147,495	0	0	147,495
Joint Communications	3,804,728	976,979	0	4,781,707
Civil Defense	503,396	0	0	503,396
City Prosecutor	0	0	0	0
TOTAL PUBLIC SAFETY	35,657,019	2,535,599	882,792	37,309,826
TRANSPORTATION:				
Streets	252,633,715	5,980,778	78,272	258,536,221
Traffic	848,736	18,367	0	867,103
TOTAL TRANSPORTATION	253,482,451	5,999,145	78,272	259,403,324
HEALTH AND ENVIRONMENT:				
Health services	271,191	10,917	0	282,108
Community Development	377,307	18,665	33,551	362,421
CDBG	23,033	0	0	23,033
TOTAL HEALTH AND ENVIRONMENT	671,531	29,582	33,551	667,562
PERSONAL DEVELOPMENT:				
Parks and Recreation	64,994,445	2,772,127	566,381	67,200,191
Community Services	0	0	0	0
Contributions	0	0	0	0
TOTAL PERSONAL DEVELOPMENT	64,994,445	2,772,127	566,381	67,200,191
CONSTRUCTION IN PROGRESS	13,495,466	17,408,987	8,855,206	22,049,247
TOTAL GENERAL FIXED ASSETS	\$425,345,099	\$29,078,789	\$10,431,686	\$443,992,202

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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, 2012 AND 2011

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2012	2011
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	3,644,677	3,598,228
Amount to be provided	7,945,323	10,571,772
Special Obligation Notes 2007A:		
Amount available in Debt Service Funds	0	0
Amount to be provided	0	0
Special Obligation Bonds 2008B		
Amount available in Debt Service Funds	2,979,659	2,931,244
Amount to be provided	21,490,341	22,598,756
Lemone Note		
Amount available in Debt Service Funds	2,434,113	2,648,498
Amount to be provided	7,791,070	8,526,791
MTFC Loan		
Amount available in Debt Service Funds	1,007,411	0
Amount to be provided	1,048,750	0
Accrued Compensated Absences:		
Amount to be provided	2,955,689	2,765,792
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$51,297,033</u>	<u>\$53,641,081</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special obligation bonds payable 2006B	11,590,000	14,170,000
Special obligation notes payable 2007A	0	0
Special obligation bonds payable 2008B	24,470,000	25,530,000
Lemone Note	10,225,183	11,175,289
MTFC Loan	2,056,161	0
Accrued compensated absences	2,955,689	2,765,792
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$51,297,033</u>	<u>\$53,641,081</u>

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CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE YEARS ENDED SEPTEMBER 30, 2012 AND 2011

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2012	2011	2012	2011	2012	2011
BALANCE, BEGINNING OF PERIOD	\$9,177,970	\$6,360,370	\$44,463,111	\$40,576,125	\$53,641,081	\$46,936,495
Additions:						
Increase in accrued compensated absences	0	0	189,897	14,297	189,897	14,297
Special obligation bonds	0	0	0	0	0	0
Lemone Trust	0	11,787,718	0	(7,995)	0	11,779,723
MTFC Loan	2,500,000	0		0	2,500,000	0
Total Additions	2,500,000	11,787,718	189,897	6,302	2,689,897	11,794,020
Deductions:						
Maturities:						
Lemone Trust	0	0	950,106	604,434	950,106	604,434
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	2,580,000	3,490,000	2,580,000	3,490,000
Special Obligation Notes	0	0	1,060,000	995,000	1,060,000	995,000
MTFC Loan	0	0	443,839	0	443,839	0
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	5,033,945	5,089,434	5,033,945	5,089,434
Increase (decrease) in fund balance of Debt Service Funds	(1,612,110)	(8,970,118)	1,612,110	8,970,118	0	0
BALANCE, END OF PERIOD	\$10,065,860	\$9,177,970	\$41,231,173	\$44,463,111	\$51,297,033	\$53,641,081

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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.

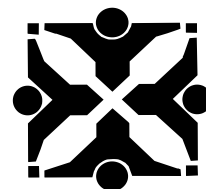
Revenue Capacity Information - is intended to assist users in understanding and assessing the factors affecting the City's ability to generate its own-source revenues, sales tax and property tax.

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.



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Table 1

City of Columbia, Missouri

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

	Fiscal Year			
	2012	2011	2010	2009
Governmental Activities				
Invested in capital assets, net of related debt	\$ 314,263,826	\$ 302,588,445	\$ 282,847,173	\$ 260,097,787
Restricted for:				
Debt service	10,065,860	9,177,970	8,918,365	5,778,995
Capital projects	39,254,648	40,660,673	41,106,562	46,490,295
Nonexpendable	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	7,097,129	6,906,079	6,710,867	6,446,329
Other purposes	20,267,861	16,508,073	20,758,215	20,157,428
Unrestricted	41,149,606	39,060,566	38,429,987	35,215,173
Total governmental activities net assets	<u>\$ 433,598,930</u>	<u>\$ 416,401,806</u>	<u>\$ 400,271,169</u>	<u>\$ 375,686,007</u>
Business-type activities				
Invested in capital assets, net of related debt	\$ 311,717,270	\$ 307,497,810	\$ 310,054,260	\$ 283,331,995
Restricted for:				
Debt service	11,181,154	12,411,147	11,165,691	11,478,081
Capital projects	9,745,060	9,279,147	2,988,585	290,464
Nonexpendable	-	-	-	-
Other purposes	2,352,238	2,274,042	2,253,899	2,210,713
Unrestricted	102,009,020	87,614,040	75,790,214	85,495,521
Total business-type activities net assets	<u>\$ 437,004,742</u>	<u>\$ 419,076,186</u>	<u>\$ 402,252,649</u>	<u>\$ 382,806,774</u>
Primary government				
Invested in capital assets, net of related debt	\$ 625,981,096	\$ 610,086,255	\$ 592,901,433	\$ 543,429,782
Restricted for:				
Debt service	21,247,014	21,589,117	20,084,056	17,257,076
Capital projects	48,999,708	49,939,820	44,095,147	46,780,759
Nonexpendable	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	7,097,129	6,906,079	6,710,867	6,446,329
Other purposes	22,620,099	18,782,115	23,012,114	22,368,141
Unrestricted	143,158,626	126,674,606	114,220,201	120,710,694
Total primary government net assets	<u>\$ 870,603,672</u>	<u>\$ 835,477,992</u>	<u>\$ 802,523,818</u>	<u>\$ 758,492,781</u>

Table 1, cont.

City of Columbia, Missouri

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

Fiscal Year					
2008	2007	2006	2005	2004	2003
\$ 244,275,475	\$ 216,858,792	\$ 167,789,506	\$ 116,334,515	\$ 96,703,253	\$ 85,230,651
5,503,137	3,076,665	2,882,312	7,736,146	6,328,241	4,966,497
38,560,449	22,792,647	28,414,708	24,911,911	24,523,209	18,201,101
1,500,000	-	-	1,500,000	1,500,000	1,500,000
6,147,453	-	-	-	-	-
21,108,040	19,624,016	18,609,711	26,054,567	26,052,473	23,263,119
37,860,189	48,580,507	45,762,290	38,228,502	41,022,565	42,099,003
<u>\$ 354,954,743</u>	<u>\$ 310,932,627</u>	<u>\$ 263,458,527</u>	<u>\$ 214,765,641</u>	<u>\$ 196,129,741</u>	<u>\$ 175,260,371</u>
\$ 276,597,165	\$ 272,485,494	\$ 261,159,491	\$ 222,079,198	\$ 206,726,083	\$ 197,808,011
7,851,943	8,112,494	8,436,741	3,860,962	7,068,586	6,819,949
1,107,426	1,379,024	40,660	138,672	-	75,000
-	-	-	-	-	-
2,167,641	2,110,973	2,455,793	1,101,908	1,088,999	1,088,999
86,655,622	74,352,607	59,075,672	87,576,592	81,101,041	79,325,217
<u>\$ 374,379,797</u>	<u>\$ 358,440,592</u>	<u>\$ 331,168,357</u>	<u>\$ 314,757,332</u>	<u>\$ 295,984,709</u>	<u>\$ 285,117,176</u>
\$ 520,872,640	\$ 489,344,286	\$ 428,948,997	\$ 338,413,713	\$ 303,429,336	\$ 283,038,662
13,355,080	11,189,159	11,319,053	11,597,108	13,396,827	11,786,446
39,667,875	24,171,671	28,455,368	25,050,583	24,523,209	18,276,101
1,500,000	-	-	1,500,000	1,500,000	1,500,000
6,147,453	-	-	-	-	-
23,275,681	21,734,989	21,065,504	27,156,475	27,141,472	24,352,118
124,515,811	122,933,114	104,837,962	125,805,094	122,123,606	121,424,220
<u>\$ 729,334,540</u>	<u>\$ 669,373,219</u>	<u>\$ 594,626,884</u>	<u>\$ 529,522,973</u>	<u>\$ 492,114,450</u>	<u>\$ 460,377,547</u>

Table 2

City of Columbia, Missouri

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

	Fiscal Year				
	2012	2011	2010	2009	2008
Expenses					
Governmental activities:					
Policy development and administration	\$ 21,918,164	\$ 19,240,568	\$ 18,810,092	\$ 14,427,609	\$ 15,762,421
Public safety	38,674,200	39,177,408	38,075,595	38,011,371	36,142,924
Transportation	12,646,608	12,782,598	12,129,815	11,198,089	10,104,040
Health and environment	8,663,673	10,376,671	9,209,905	8,903,255	8,403,019
Personal development	7,410,779	6,724,219	11,004,972	10,344,600	10,350,937
Miscellaneous nonprogrammed activities	-	-	-	-	-
Interest on long-term debt	2,303,076	2,375,909	1,985,817	2,149,871	1,595,972
Total governmental activities expenses	<u>91,616,500</u>	<u>90,677,373</u>	<u>91,216,196</u>	<u>85,034,795</u>	<u>82,359,313</u>
Business-type activities:					
Electric utility	104,978,962	111,974,736	107,836,042	99,694,306	91,847,957
Water Utility	18,085,072	15,850,805	14,559,336	16,021,650	14,517,123
Sanitary Sewer Utility	14,490,560	12,738,819	12,507,201	12,030,951	10,970,073
Regional Airport	2,500,780	2,471,114	2,488,947	2,232,666	2,107,172
Public Transportation	6,588,233	5,974,604	5,547,130	5,382,338	5,069,495
Solid Waste Utility	15,194,469	14,282,699	14,131,288	13,747,082	14,044,574
Parking Facilities	2,630,624	2,358,564	1,748,966	1,295,897	1,432,705
Recreation Services	6,987,907	6,884,213	6,863,924	6,823,710	6,804,775
Railroad	1,118,697	1,085,623	878,449	941,661	980,760
Storm Water Utility	1,256,360	1,254,303	1,284,941	1,654,512	1,548,103
Total business-type activities expenses	<u>173,831,664</u>	<u>174,875,480</u>	<u>167,846,224</u>	<u>159,824,773</u>	<u>149,322,737</u>
Total primary government expenses	<u>\$ 265,448,164</u>	<u>\$ 265,552,853</u>	<u>\$ 259,062,420</u>	<u>\$ 244,859,568</u>	<u>\$ 231,682,050</u>
Program Revenues					
Governmental Activities:					
Charges for services:					
Policy Development and Administration	\$ 11,966,490	\$ 11,181,841	\$ 12,020,506	\$ 7,931,919	\$ 6,900,361
Public Safety	2,512,573	2,446,392	2,324,632	1,781,033	1,657,240
Transportation	233,412	191,711	186,584	243,700	252,885
Health and Environment	3,188,325	2,623,846	1,087,198	1,026,327	1,106,543
Operating grants and contributions	6,173,618	6,891,283	8,754,370	7,410,843	7,777,301
Capital grants and contributions	7,082,525	10,716,352	13,187,432	15,608,834	28,476,557
Total governmental activities program revenues	<u>31,156,943</u>	<u>34,051,425</u>	<u>37,560,722</u>	<u>34,002,656</u>	<u>46,170,887</u>
Business-type activities:					
Charges for services:					
Electric utility	119,260,514	127,546,900	120,448,779	110,753,285	106,481,160
Water Utility	24,206,711	20,331,142	17,354,581	15,876,107	15,314,326
Sanitary Sewer Utility	17,219,234	14,523,432	12,275,136	10,654,076	9,312,516
Regional Airport	642,170	684,631	599,804	481,984	434,980
Public Transportation	1,873,872	1,671,933	1,517,701	1,447,616	1,240,255
Solid Waste Utility	16,834,253	16,635,234	15,045,374	14,074,055	14,120,946
Parking Facilities	2,688,403	2,038,935	1,796,627	1,737,094	1,593,938
Recreation Services	4,373,766	4,136,896	4,079,714	4,120,606	3,848,181
Railroad	738,185	828,593	824,472	662,749	1,190,026
Storm Water Utility	1,316,160	1,233,891	1,138,804	1,229,374	1,391,760
Operating grants and contributions	2,163,513	1,844,800	1,723,698	2,026,465	1,588,506
Capital grants and contributions	4,232,060	3,176,929	9,376,080	2,476,997	4,366,361
Total business-type activities program revenues	<u>195,548,842</u>	<u>194,653,317</u>	<u>186,180,770</u>	<u>165,540,408</u>	<u>160,882,955</u>
Total primary government program revenues	<u>\$ 226,705,785</u>	<u>\$ 228,704,742</u>	<u>\$ 223,741,492</u>	<u>\$ 199,543,064</u>	<u>\$ 207,053,842</u>
Net (Expense)/Revenue					
Governmental activities	<u>\$ (60,459,557)</u>	<u>\$ (56,625,948)</u>	<u>\$ (53,655,474)</u>	<u>\$ (51,032,139)</u>	<u>\$ (36,188,426)</u>
Business-type activities	<u>21,717,178</u>	<u>19,777,837</u>	<u>18,334,546</u>	<u>5,715,635</u>	<u>11,560,218</u>
Total primary government net expense	<u>\$ (38,742,379)</u>	<u>\$ (36,848,111)</u>	<u>\$ (35,320,928)</u>	<u>\$ (45,316,504)</u>	<u>\$ (24,628,208)</u>
General Revenues and Other Changes in Net Assets					
Governmental activities:					
Taxes					
Property taxes	\$ 7,099,442	\$ 7,026,844	\$ 10,849,831	\$ 10,703,734	\$ 10,724,486
Sales tax	42,514,771	40,538,522	38,296,731	37,615,054	38,669,141
Other taxes	14,597,936	14,274,548	14,148,024	13,557,057	13,687,438
Investment revenue	1,692,935	2,717,257	4,598,349	6,163,536	6,031,249
Miscellaneous	1,904,434	2,873,628	2,998,383	2,753,039	5,348,082
Transfers	9,847,163	9,275,101	7,349,318	6,110,870	5,750,147
Total governmental activities	<u>77,656,681</u>	<u>76,705,900</u>	<u>78,240,636</u>	<u>76,903,290</u>	<u>80,210,543</u>
Business-type activities					
Investment revenues	3,231,938	4,344,222	6,680,164	6,760,213	6,064,180
Miscellaneous	2,826,603	1,976,579	1,780,483	2,061,999	4,064,955
Transfers	(9,847,163)	(9,275,101)	(7,349,318)	(6,110,870)	(5,750,147)
Total business-type activities	<u>(3,788,622)</u>	<u>(2,954,300)</u>	<u>1,111,329</u>	<u>2,711,342</u>	<u>4,378,988</u>
Total primary government	<u>\$ 73,868,059</u>	<u>\$ 73,751,600</u>	<u>\$ 79,351,965</u>	<u>\$ 79,614,632</u>	<u>\$ 84,589,531</u>
Change in Net Assets					
Governmental activities	\$ 17,197,124	\$ 20,079,952	\$ 24,585,162	\$ 25,871,151	\$ 44,022,117
Business-type activities	17,928,556	16,823,537	19,445,875	8,426,977	15,939,206
Total primary government	<u>\$ 35,125,680</u>	<u>\$ 36,903,489</u>	<u>\$ 44,031,037</u>	<u>\$ 34,298,128</u>	<u>\$ 59,961,323</u>

Table 2, cont.

City of Columbia, Missouri

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

Fiscal Year				
2007	2006	2005	2004	2003
\$ 16,162,970	\$ 14,047,440	\$ 14,712,020	\$ 11,532,002	\$ 10,012,258
34,547,514	32,167,354	29,704,634	27,615,723	26,447,188
9,989,096	8,168,999	7,700,932	5,895,028	5,600,113
8,343,812	7,639,076	7,058,136	6,685,175	6,134,136
9,832,710	9,038,976	8,606,844	8,268,102	8,604,106
-	297,304	372,913	468,146	297,170
1,189,668	458,311	571,672	608,792	834,347
<u>80,065,770</u>	<u>71,817,460</u>	<u>68,727,151</u>	<u>61,072,968</u>	<u>57,929,318</u>
84,599,965	85,180,682	72,115,157	63,246,225	58,943,254
13,783,103	12,708,293	11,440,612	9,958,766	9,444,314
10,475,106	10,200,386	9,297,703	9,216,293	8,979,382
2,064,326	1,915,995	1,812,969	1,808,651	1,671,071
4,501,492	4,125,604	3,562,176	3,252,432	3,044,024
12,505,734	11,480,727	11,805,562	10,692,045	10,432,357
1,362,421	1,664,290	1,756,122	1,745,467	1,755,804
6,433,091	6,359,714	6,230,875	5,844,897	5,704,862
954,111	885,845	866,061	712,513	661,508
1,445,133	1,325,696	1,287,269	1,048,514	989,921
<u>138,124,482</u>	<u>135,847,232</u>	<u>120,174,506</u>	<u>107,525,803</u>	<u>101,626,497</u>
<u>\$ 218,190,252</u>	<u>\$ 207,664,692</u>	<u>\$ 188,901,657</u>	<u>\$ 168,598,771</u>	<u>\$ 159,555,815</u>
\$ 6,601,539	\$ 6,045,300	\$ 5,338,128	\$ 4,778,358	\$ 4,439,151
1,698,523	1,562,965	1,719,602	1,900,346	1,939,952
428,045	843,248	526,174	472,404	972,989
1,270,739	1,548,181	1,384,242	1,262,235	1,175,925
6,019,212	5,423,564	4,587,226	4,758,552	4,325,098
<u>37,822,556</u>	<u>37,383,705</u>	<u>12,785,920</u>	<u>12,215,202</u>	<u>2,455,945</u>
<u>53,840,614</u>	<u>52,806,963</u>	<u>26,341,292</u>	<u>25,387,097</u>	<u>15,309,060</u>
100,857,750	90,700,695	78,523,327	67,983,301	65,043,670
16,071,201	14,859,481	13,822,937	11,407,029	11,219,163
9,071,132	8,873,887	8,647,406	7,970,035	7,326,327
462,054	571,802	588,194	583,835	551,350
1,172,095	1,054,996	779,326	713,121	496,636
12,966,592	12,583,784	11,338,115	10,906,469	10,311,376
1,562,110	1,657,637	1,641,734	1,675,667	1,707,745
3,952,786	4,049,440	3,905,351	3,620,897	3,354,222
1,042,370	851,388	847,329	621,322	470,738
1,380,233	1,588,339	1,510,819	1,394,510	1,402,768
1,532,740	1,706,958	919,617	1,261,263	1,304,361
9,643,692	10,546,398	9,203,715	6,600,749	4,703,521
<u>159,714,755</u>	<u>149,044,805</u>	<u>131,727,870</u>	<u>114,738,198</u>	<u>107,891,877</u>
<u>\$ 213,555,369</u>	<u>\$ 201,851,768</u>	<u>\$ 158,069,162</u>	<u>\$ 140,125,295</u>	<u>\$ 123,200,937</u>
\$ (26,225,156)	\$ (19,010,497)	\$ (42,385,859)	\$ (35,685,871)	\$ (42,620,258)
21,590,273	13,197,573	11,553,364	7,212,395	6,265,380
<u>\$ (4,634,883)</u>	<u>\$ (5,812,924)</u>	<u>\$ (30,832,495)</u>	<u>\$ (28,473,476)</u>	<u>\$ (36,354,878)</u>
\$ 10,301,967	\$ 9,818,770	\$ 9,295,077	\$ 8,601,981	\$ 8,247,466
38,745,372	38,290,388	35,593,421	33,549,370	31,612,249
11,157,118	10,995,778	10,389,422	9,930,006	9,597,030
6,518,778	3,944,122	2,554,155	2,151,560	1,478,964
1,994,256	1,579,152	1,557,884	1,320,073	1,465,309
4,981,765	3,075,173	1,631,800	1,002,251	479,753
<u>73,699,256</u>	<u>67,703,383</u>	<u>61,021,759</u>	<u>56,555,241</u>	<u>52,880,771</u>
6,689,670	4,283,787	2,980,338	2,497,648	1,895,527
3,974,057	2,004,838	5,870,721	2,159,741	770,562
<u>(4,981,765)</u>	<u>(3,075,173)</u>	<u>(1,631,800)</u>	<u>(1,002,251)</u>	<u>(479,753)</u>
5,681,962	3,213,452	7,219,259	3,655,138	2,186,336
<u>\$ 79,381,218</u>	<u>\$ 70,916,835</u>	<u>\$ 68,241,018</u>	<u>\$ 60,210,379</u>	<u>\$ 55,067,107</u>
\$ 47,474,100	\$ 48,692,886	\$ 18,635,900	\$ 20,869,370	\$ 10,260,513
27,272,235	16,411,025	18,772,623	10,867,533	8,451,716
<u>\$ 74,746,335</u>	<u>\$ 65,103,911</u>	<u>\$ 37,408,523</u>	<u>\$ 31,736,903</u>	<u>\$ 18,712,229</u>

Table 3

City of Columbia, Missouri

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

Pre-GASB 54

Fiscal Year

	2010	2009	2008	2007
General Fund				
Reserved	\$ 4,509,367	\$ 4,110,859	\$ 4,409,134	\$ 3,765,930
Unreserved	22,095,551	21,548,968	20,339,863	14,926,963
Total general fund	<u>\$ 26,604,918</u>	<u>\$ 25,659,827</u>	<u>\$ 24,748,997</u>	<u>\$ 18,692,893</u>
All Other Governmental Funds				
Reserved	\$ 27,940,414	\$ 42,977,342	\$ 40,512,180	\$ 18,930,218
Unreserved, reported in:				
* Transportation sales tax fund	-	-	-	1,369,559
Capital projects fund	33,059,217	32,708,733	50,413,973	47,825,768
Special revenue funds	14,679,769	15,113,454	15,082,742	12,812,404
Debt service funds	1,604,370	1,022,995	5,503,137	3,076,665
Permanent fund	4,610,758	5,080,931	4,540,140	3,908,163
Total all other governmental funds	<u>\$ 81,894,528</u>	<u>\$ 96,903,455</u>	<u>\$ 116,052,172</u>	<u>\$ 87,922,777</u>

* For 2008, 2009, 2010, 2011, and 2012, Transportation sales tax fund is not a major fund.

Post-GASB 54

Fiscal Year

	2012	2011	2010
General Fund			
Nonspendable	\$ 412,902	\$ 421,250	\$ 550,483
Restricted	-	-	400,827
Committed	911,186	737,491	503,067
Assigned	2,541,869	3,099,217	6,391,299
Unassigned	25,955,804	23,660,321	18,759,242
Total general fund	<u>\$ 29,821,761</u>	<u>\$ 27,918,279</u>	<u>\$ 26,604,918</u>
All Other Governmental Funds			
Nonspendable	\$ 1,503,709	\$ 1,502,053	\$ 1,503,064
Restricted	28,320,670	25,486,928	32,812,393
Committed	10,951,115	10,755,442	11,531,443
Assigned	38,530,941	39,227,961	36,047,628
Unassigned	-	-	-
Total all other governmental funds	<u>\$ 79,306,435</u>	<u>\$ 76,972,384</u>	<u>\$ 81,894,528</u>

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

2010 data was restated for GASB 54 comparable presentation.

Table 3, cont.

City of Columbia, Missouri

FUND BALANCE, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

Pre-GASB 54

Fiscal Year

2006	2005	2004	2003
\$ 1,445,303	\$ 1,498,105	\$ 1,756,304	\$ 1,036,088
16,760,474	15,494,288	16,383,104	15,357,779
<u>\$ 18,205,777</u>	<u>\$ 16,992,393</u>	<u>\$ 18,139,408</u>	<u>\$ 16,393,867</u>
\$ 16,113,195	\$ 15,073,596	\$ 14,114,135	\$ 15,337,803
303,100	2,699,560	3,021,117	2,122,164
54,401,219	28,626,104	28,417,588	20,268,808
13,334,316	11,497,187	10,752,236	9,991,991
2,882,312	7,052,554	5,626,190	4,259,497
3,048,736	2,682,062	3,367,961	3,680,907
<u>\$ 90,082,878</u>	<u>\$ 67,631,063</u>	<u>\$ 65,299,227</u>	<u>\$ 55,661,170</u>

Table 4

City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

	Fiscal Year			
	2012	2011	2010	2009
REVENUES				
General property taxes	\$ 7,099,442	\$ 7,026,844	\$ 10,849,831	\$ 10,703,734
Sales tax	42,514,771	40,538,522	38,296,731	37,615,054
Other local taxes	13,938,135	13,614,566	13,504,093	13,199,548
Licenses and permits	883,815	864,719	835,864	842,850
Fines	2,184,075	2,049,392	1,900,869	1,457,963
Fees and service charges	3,323,319	2,916,163	2,214,818	1,917,453
Special assessment taxes	-	-	-	-
Intragovernmental revenue	4,130,138	4,139,602	4,200,389	4,025,046
Revenue from other governmental units	11,205,817	15,717,748	17,624,734	17,295,161
Lease revenue	1,740,808	1,267,667	-	-
Investment revenue	1,552,235	2,447,870	4,258,602	5,789,199
Miscellaneous	1,904,434	2,873,628	2,998,383	2,753,039
Total Revenues	90,476,989	93,456,721	96,684,314	95,599,047
EXPENDITURES				
Current:				
Policy development and administration	9,679,187	11,268,430	12,143,800	12,013,837
Public safety	37,426,056	37,847,252	36,661,665	35,970,659
Transportation	7,280,684	7,821,261	7,775,001	7,092,854
Health and environment	8,748,990	10,411,813	9,170,450	8,824,133
Personal development	6,612,768	5,998,949	10,206,251	9,719,922
Misc. nonprogrammed activities	4,775,185	815,943	921,771	1,238,802
Capital outlay	18,195,526	32,825,543	36,014,773	42,008,951
Debt service:				
Redemption of serial bonds	5,113,954	5,089,434	3,580,000	3,205,000
Interest	2,391,766	2,427,400	2,081,731	2,242,906
Fiscal agent fees	661	661	661	661
Total Expenditures	100,224,777	114,506,686	118,556,103	122,317,725
Excess (Deficiency) of Revenues over Expenditures	(9,747,788)	(21,049,965)	(21,871,789)	(26,718,678)
OTHER FINANCING SOURCES (USES)				
Transfers in	37,677,752	50,570,961	37,063,260	33,106,245
Transfers out	(26,427,431)	(40,960,187)	(29,255,307)	(26,939,792)
Issuance of 2006B S.O. Bonds	-	-	-	-
Issuance of 2007A S.O. Notes	-	-	-	-
Premium on 2006B S.O. Bonds	-	-	-	-
Issuance of 2008B S.O. Bonds	-	-	-	-
Premium on 2008B S.O. Bonds	-	-	-	-
Issuance of Lemone Trust Note	-	11,779,723	-	-
MTFC Note Proceeds	2,500,000	-	-	-
Capital lease proceeds	235,000	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Total Other Financing Sources (Uses)	13,985,321	21,390,497	7,807,953	6,166,453
Net Change in Fund Balances	\$ 4,237,533	\$ 340,532	\$ (14,063,836)	\$ (20,552,225)
Debt service as a percentage of noncapital expenditures	9.15%	9.20%	6.86%	6.78%

Table 4, cont.

City of Columbia, Missouri

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

	Fiscal Year				
	2008	2007	2006	2005	2004
					2003
\$ 10,511,523	\$ 9,967,339	\$ 9,646,086	\$ 8,585,445	\$ 8,417,968	\$ 8,340,896
38,669,141	38,745,372	38,290,388	35,593,421	33,549,370	31,612,249
13,387,438	10,857,118	10,570,864	9,993,087	9,534,286	9,063,234
835,668	833,247	798,325	766,084	696,271	692,256
1,367,376	1,387,447	1,286,742	1,423,992	1,586,050	1,597,787
2,137,096	2,379,845	3,056,936	2,659,583	2,503,391	2,359,639
-	81,412	251,548	55,052	45,549	588,520
3,634,049	3,353,142	3,270,654	3,093,319	3,052,749	2,985,738
13,628,052	10,894,018	8,973,614	7,938,879	11,704,084	6,781,043
-	-	-	-	-	-
5,512,478	5,870,563	3,451,822	2,255,822	1,907,040	1,249,936
5,348,082	1,994,256	1,579,152	1,557,884	1,320,073	1,465,309
95,030,903	86,363,759	81,176,131	73,922,568	74,316,831	66,736,607
11,717,872	10,390,474	9,768,892	9,223,803	8,378,763	8,079,480
34,271,625	32,751,068	30,809,809	28,401,357	26,477,538	25,521,715
6,339,224	6,880,329	5,932,842	5,893,676	4,314,145	4,116,302
8,338,490	8,271,922	7,592,239	7,022,635	6,662,314	6,116,585
9,683,200	9,253,029	8,501,244	8,110,722	7,790,423	8,135,545
1,145,650	1,200,495	296,909	373,787	465,263	74,660
17,256,742	24,574,512	13,197,225	12,978,663	8,434,463	8,181,392
3,070,000	2,110,000	7,955,000	949,500	885,000	1,522,000
1,593,623	1,266,232	393,351	578,002	614,692	687,333
238,954	37,180	237,448	2,750	2,883	4,295
93,655,380	96,735,241	84,684,959	73,534,895	64,025,484	62,439,307
1,375,523	(10,371,482)	(3,508,828)	387,673	10,291,347	4,297,300
56,874,109	34,906,932	57,996,676	27,133,709	22,826,021	19,617,349
(51,061,200)	(29,948,435)	(55,396,800)	(26,336,561)	(21,733,770)	(19,128,291)
-	-	25,615,000	-	-	-
-	3,740,000	-	-	-	-
-	-	1,139,950	-	-	-
26,795,000	-	-	-	-	-
202,067	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(2,180,799)	-	-	-
32,809,976	8,698,497	27,174,027	797,148	1,092,251	489,058
\$ 34,185,499	\$ (1,672,985)	\$ 23,665,199	\$ 1,184,821	\$ 11,383,598	\$ 4,786,358
6.42%	4.73%	12.01%	2.53%	2.70%	4.08%

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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
2003	854,784,262	206,788,704	6,486,398	1,068,059,364	4,450,247,350	24.0%	1.05
2004	891,032,480	217,649,475	6,967,420	1,115,649,375	4,648,539,062	24.0%	1.04
2005	938,654,305	219,486,364	6,625,558	1,164,766,227	4,853,192,612	24.0%	1.04
2006	1,122,375,072	242,354,182	6,488,268	1,371,217,522	5,713,406,342	24.0%	0.98
2007	1,207,930,492	260,021,334	6,122,350	1,474,074,176	6,141,975,733	24.0%	0.94
2008	1,292,414,862	273,363,667	5,843,391	1,571,621,920	6,548,424,667	24.0%	0.94
2009	1,347,522,235	275,394,049	5,522,897	1,628,439,181	6,785,163,254	24.0%	0.93
2010	1,379,654,147	254,289,515	5,451,561	1,639,395,223	6,830,813,429	24.0%	0.93
2011	1,400,192,298	250,581,100	5,140,761	1,655,914,159	6,899,642,329	24.0%	0.93
2012	1,413,996,612	264,972,925	4,354,717	1,683,324,254	7,013,851,058	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>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
CITY TAX RATES:					
General Fund	\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
Debt Service Fund	0.00	0.00	0.00	0.00	0.00
Library Funds	<u>0.63</u>	<u>0.63</u>	<u>0.63</u>	<u>0.57</u>	<u>0.53</u>
Total City Tax Rate	<u>1.04</u>	<u>1.04</u>	<u>1.04</u>	<u>0.98</u>	<u>0.94</u>
SCHOOL DISTRICT	<u>4.94</u>	<u>4.94</u>	<u>4.94</u>	<u>4.69</u>	<u>4.67</u>
COUNTY TAX RATES:					
County	0.13	0.13	0.13	0.12	0.12
Hospital Maintenance	0.00	0.00	0.00	0.00	0.00
Bridge Bond	0.00	0.00	0.00	0.00	0.00
Hospital Debt Service	0.00	0.00	0.00	0.00	0.00
Group Homes (b)	0.12	0.12	0.12	0.11	0.11
Boone Retirement Center	0.00	0.00	0.00	0.00	0.00
Highway	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
Total County Tax Rates (c)	<u>0.30</u>	<u>0.30</u>	<u>0.30</u>	<u>0.28</u>	<u>0.28</u>
STATE	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
TOTAL TAX RATIO FOR ALL OVERLAPPING GOVERNMENTS	<u><u>\$6.31</u></u>	<u><u>\$6.31</u></u>	<u><u>\$6.31</u></u>	<u><u>\$5.98</u></u>	<u><u>\$5.92</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>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
0.00	0.00	0.00	0.00	0.00
<u>0.53</u>	<u>0.52</u>	<u>0.52</u>	<u>0.52</u>	<u>0.52</u>
<u>0.94</u>	<u>0.93</u>	<u>0.93</u>	<u>0.93</u>	<u>0.93</u>
<u>4.71</u>	<u>4.73</u>	<u>4.77</u>	<u>4.85</u>	<u>4.88</u>
0.12	0.12	0.12	0.12	0.12
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.11	0.11	0.11	0.11	0.11
0.00	0.00	0.00	0.00	0.00
<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
<u><u>\$5.96</u></u>	<u><u>\$5.97</u></u>	<u><u>\$6.01</u></u>	<u><u>\$6.09</u></u>	<u><u>\$6.12</u></u>

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Table 7

City of Columbia, Missouri

PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS AGO

Taxpayer	Type of Business	2012			2003		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
State Farm Mutual Automobile Ins Company	Insurance	\$ 7,807,371	1	0.50%	\$ 8,158,086	3	0.76%
TKG Biscayne LLC	Property/Developer	7,010,595	2	0.45%	--		--
Columbia Mall	Property/Developer	6,705,078	3	0.43%	8,268,325	2	0.77%
Shelter Insurance	Insurance	6,088,161	4	0.39%	7,603,028	4	0.71%
Century Tel	Manufacturer	4,692,820	5	0.30%	--		--
3M Company	Manufacturer	4,554,511	6	0.29%	27,800,031	1	2.60%
COG Leasing	Property/Developer	4,002,304	7	0.25%	--		--
Rayman Leasing	Property/Developer	3,935,232	8	0.25%	3,777,439	8	0.35%
Broadway Fairview Venture	Property/Developer	3,896,005	9	0.25%	--		--
Rusk Rehabilitation	Health Services	3,783,072	10	0.24%	3,783,072	7	0.35%
Columbia Foods	Manufacturer	--		--	6,336,834	5	0.59%
Dan Hagan	Property/Developer	--		--	3,869,202	6	0.36%
Spicer Axle	Manufacturer	--		--	3,327,938	9	0.31%
Forum Shopping Center	Property/Developer	--		--	3,320,340	10	0.31%
		<u>\$ 52,475,149</u>		<u>3.35%</u>	<u>\$ 76,244,295</u>		<u>7.11%</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>
2003	4,385,240 (b)	4,287,673	97.78%	46,432
2004	4,576,233 (b)	4,486,029	98.03%	44,526
2005	4,674,699 (b)	4,596,600	98.33%	41,817
2006	5,607,405 (b)	5,441,065	97.03%	33,572
2007	6,064,823 (b)	5,857,996	96.59%	79,467
2008	6,543,022 (b)	6,357,847	97.17%	107,581
2009	6,749,498 (b)	6,506,350	96.40%	83,791
2010	6,783,852 (b)	6,615,594	97.52%	114,785
2011	6,615,690 (b)	6,425,234	97.12%	80,029
2012	6,780,699 (b)	6,635,787	97.86%	88,841

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

(b) Includes deferred property tax revenue.

Table 8, cont.

City of Columbia, Missouri

GENERAL FUND

PROPERTY TAX LEVIES AND TAX COLLECTIONS
LAST TEN FISCAL YEARS

<u>Total Tax Collections</u>	<u>Total Collections As A Percent Of Net Current Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Outstanding Delinquent As A Percent Net Current Tax Levy</u>
4,334,105	98.83%	23,004	0.52%
4,530,555	99.00%	22,345	0.49%
4,638,417	99.22%	23,432	0.50%
5,474,637	97.63%	24,809	0.44%
5,937,463	97.90%	27,182	0.45%
6,465,428	98.81%	29,228	0.45%
6,590,141	97.64%	31,012	0.46%
6,730,379	99.21%	33,325	0.49%
6,505,263	98.33%	33,053	0.50%
6,724,628	99.17%	33,168	0.49%

Table 9

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

<u>RESIDENTIAL SERVICE RATE (per kilowatt hour)</u>	FY	2011-2012	2010-2011
Customer charge	per month	\$7.20	\$7.20
All kWh	¢ per KWH	n/a	n/a
All kWh winter, first 750 kWh summer	¢ per KWH	9.440	9.440
Next 1,250 kWh summer	¢ per KWH	12.7700	12.7700
Electric Heating (October through May) All kWh	¢ per KWH	9.440	9.440
Electric Heating (October through May) Over 750 kWh	¢ per KWH	8.040	8.040
Heat Pump (October through May) All kWh	¢ per KWH	7.200	7.200
Heat Pump (October through May) Over 750 kWh	¢ per KWH	7.5680	7.5680
<u>SMALL GENERAL SERVICE RATE (per kilowatt hour)</u>			
Customer charge (single-phase)	per month	\$7.20	\$7.20
Customer charge (three-phase)	per month	\$9.58	\$9.58
All kWh	¢ per KWH	n/a	n/a
All kWh winter, first 1,500 kWh summer	¢ per KWH	9.300	9.300
Over 1,500 kWh summer	¢ per KWH	11.7470	11.7470
Electric Heating (October through May) kWh in excess of 75% of customer's summer maximum kWh	¢ per KWH	n/a	n/a
Electric Heating (October through May) All kWh	¢ per KWH	9.300	9.300
Electric Heating (October through May) Over 1,500 kWh	¢ per KWH	8.3700	8.3700
Heat pump (October through May) All kWh	¢ per KWH	9.300	9.300
Heat pump (October through May) over 1,500 kWh	¢ per KWH	7.9050	7.9050
Heat pump (October through May) kWh in excess of 50% of customer's summer maximum kWh	¢ per KWH	n/a	n/a
<u>PRIVATE STREET AND OUTDOOR AREA LIGHTING RATE</u>			
100 Watt Mercury Vapor (M.V.)	per month	\$4.00	\$4.00
100 Watt High Pressure Sodium (H.P.S.)	per month	\$4.38	\$4.17
175 Watt M.V.	per month	\$5.04	\$4.80
250 Watt M.V.	per month	\$7.13	\$6.79
250 Watt H.P.S.	per month	\$12.97	\$12.35
310 Watt H.P.S.	per month	n/a	n/a
400 Watt H.P.S.	per month	\$15.57	\$14.83
400 Watt M.V.	per month	\$10.10	\$9.62
700 Watt M.V.	per month	\$20.75	\$20.75
1,000 Watt M.V.	per month	n/a	n/a
100 Watt H.P.S. PTL	per month	\$9.78	\$9.31
175 Watt H.P.S. PTL	per month	\$9.72	\$9.26
<u>SPECIAL OUTDOOR LIGHTING</u>			
Customer Charge	per month	\$50.00	\$50.00
Cost per KWH	¢ per KWH	11.000	11.000
<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, 2011. 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

2009-2010	2008-2009	2007-2008	2006-2007	2005-2006	2004-2005	2003-2004	2002-2003
\$6.95	\$6.56	\$6.25	\$5.80	\$5.50	\$5.00	\$4.50	\$4.50
n/a	n/a	n/a	n/a	n/a	n/a	6.17	6.17
9.275	8.750	8.330	7.660	7.156	6.70	n/a	n/a
12.6370	11.8100	11.2456	9.958	8.587	7.37	n/a	n/a
9.275	8.750	8.330	7.660	7.156	n/a	5.50	5.50
7.350	7.000	6.664	6.128	5.725	5.36	n/a	n/a
6.950	6.560	6.250	5.800	5.500	5.00	5.00	4.50
6.8880	6.560	6.2475	5.362	5.009	4.69	4.69	4.89
\$6.95	\$6.56	\$6.25	\$5.80	\$5.50	\$5.00	\$4.50	\$4.50
\$9.30	\$8.85	\$8.43	\$7.82	\$7.50	\$7.00	\$6.34	\$6.34
n/a	n/a	n/a	n/a	n/a	n/a	6.19	6.19
9.036	8.453	8.050	7.726	7.215	6.74	n/a	n/a
11.7470	10.9890	10.4650	10.0438	8.658	7.414	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	5.64	5.64
9.036	8.453	n/a	n/a	n/a	n/a	n/a	n/a
8.1300	8.0300	7.6475	7.3397	6.854	6.403	n/a	n/a
9.036	8.453	n/a	n/a	n/a	n/a	n/a	n/a
7.6800	6.7630	6.4400	6.5671	6.133	5.729	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	4.50	4.50
\$4.65	\$4.65	\$4.43	\$4.22	\$4.22	\$4.22	\$4.22	\$4.22
\$5.00	\$5.00	\$4.76	\$4.53	\$4.53	\$4.53	\$4.53	\$4.53
\$5.76	\$5.76	\$5.49	\$5.23	\$5.23	\$5.23	\$5.23	\$5.23
\$8.15	\$8.15	\$7.76	\$7.39	\$7.39	\$7.39	\$7.39	\$7.39
\$14.82	\$14.82	\$14.11	\$13.44	\$13.44	\$13.44	\$13.44	\$13.44
\$16.18	\$16.18	\$15.41	\$14.68	\$14.68	\$14.68	\$14.68	\$14.68
\$17.80	\$17.80	\$16.95	\$16.14	\$16.14	\$16.14	\$16.14	\$16.14
\$11.55	\$11.55	\$11.00	\$10.48	\$10.48	\$10.48	\$10.48	\$10.48
\$21.87	\$21.87	\$20.83	\$19.84	\$19.84	\$19.84	\$19.84	\$19.84
\$29.27	\$29.27	\$27.88	\$26.55	\$26.55	\$26.55	\$26.55	\$26.55
\$11.18	\$11.18	\$10.65	\$10.14	\$10.14	\$10.14	\$10.14	\$10.14
\$11.11	\$11.11	\$10.58	\$10.08	\$10.08	\$10.08	\$10.08	\$10.08
\$44.80	\$44.80	\$44.80	\$44.80	\$40.00	\$40.00	\$29.53	\$29.53
10.875	10.875	10.875	10.875	9.71	8.95	8.95	8.95
n/a	n/a	n/a	n/a	\$8.39	\$8.39	\$8.39	\$8.39
n/a	n/a	n/a	n/a	3.00	3.00	3.00	3.00

Table 10

City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES *
LAST TEN FISCAL YEARS

		FY 2011 - 2012		FY 2010 - 2011	
<u>LARGE GENERAL SERVICE RATE</u>		<u>Summer</u>	<u>Nonsummer</u>	<u>Summer</u>	<u>Nonsummer</u>
Demand charge:					
First 25 KW or less billing demand		\$376.50	\$301.00	\$376.50	\$301.00
Additional KW	per KW	\$15.06	\$12.04	\$15.06	\$12.04
Energy charge:					
All KW	¢ per KWH	5.50	4.780	5.50	4.780
<u>INDUSTRIAL SERVICE RATE</u>		<u>Summer</u>	<u>Nonsummer</u>	<u>Summer</u>	<u>Nonsummer</u>
Demand charge:					
First 750 KW or less billing demand		\$14,887.50	\$11,910.00	\$14,887.50	\$11,910.00
All additional KW	per KW	\$19.85	\$15.88	\$19.85	\$15.88
Energy charge (All KWH)	¢ per KWH	4.434	3.800	4.434	3.800
		FY 2006 - 2007		FY 2005 - 2006	
<u>LARGE GENERAL SERVICE RATE</u>		<u>Summer</u>	<u>Nonsummer</u>	<u>Summer</u>	<u>Nonsummer</u>
Demand charge:					
First 25 KW or less billing demand	per KW	\$316.50	\$253.25	\$292.75	\$234.25
Additional KW	per KW	\$12.66	\$10.13	\$11.71	\$9.37
Energy charge:					
All KW	¢ per KWH	\$4.58	\$3.98	n/a	n/a
First 360 KWH per KW of billing demand	¢ per KWH	n/a	n/a	4.04	3.85
All additional KWH	¢ per KWH	n/a	n/a	4.04	3.85
<u>INDUSTRIAL SERVICE RATE</u>		<u>Summer</u>	<u>Nonsummer</u>	<u>Summer</u>	<u>Nonsummer</u>
Demand charge:					
First 750 KW or less billing demand		\$11,287.50	\$9,030.00	\$10,500.00	\$8,400.00
All additional KW	per KW	\$15.05	\$12.04	\$14.00	\$11.20
Energy charge (All KWH)	¢ per KWH	3.08	2.93	2.66	2.66

* The rates shown in this table are those in effect at October 1, 2011. 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 2009 - 2010		FY 2008 - 2009		FY 2007 - 2008	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$369.75	\$295.75	\$360.75	\$288.50	\$343.50	\$274.75
\$14.79	\$11.83	\$14.43	\$11.54	\$13.74	\$10.99
5.40	4.697	5.22	4.54	4.97	4.32
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$14,595.00	\$11,677.50	\$14,100.00	\$11,280.00	\$12,195.00	\$9,757.50
\$19.46	\$15.57	\$18.80	\$15.04	\$16.26	\$13.01
4.347	3.728	4.20	3.60	3.565	3.10
FY 2004 - 2005		FY 2003 - 2004		FY 2002 - 2003	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$270.00	\$216.00	\$175.00	\$140.00	\$175.00	\$140.00
\$10.80	\$8.64	\$7.00	\$5.60	\$7.00	\$5.60
n/a	n/a	n/a	n/a	n/a	n/a
3.60	3.60	4.00	4.00	4.00	4.00
3.60	3.60	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

		2011-2012		2010-2011	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$2.590	\$3.450	\$2.400	\$3.190
Commercial*: All CCF	per 100 CCF	\$2.400	\$3.190	\$2.222	\$2.955
Large Commercial*: All CCF	per 100 CCF	\$2.250	\$2.990	\$2.084	\$2.772
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 100% average for nonsummer use)	per 100 CCF	\$3.630	\$4.830	\$3.360	\$4.470
		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		\$7.52	\$10.00	\$6.33	\$8.42
1 inch		\$7.91	\$10.51	\$6.64	\$8.83
1 1/2 inch		\$11.64	\$15.48	\$8.60	\$11.44
2 inch		\$12.20	\$16.23	\$9.07	\$12.06
3 inch		\$20.56	\$27.35	\$19.04	\$25.32
4 inch		\$30.49	\$40.55	\$28.23	\$37.55
6 inch		\$58.62	\$77.97	\$54.28	\$72.19

		2006-2007		2005-2006	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$1.840	\$2.447	\$1.628	\$2.165
Commercial*: All CCF	per 100 CCF	\$1.606	\$2.136	\$1.487	\$1.978
Large Commercial*: All CCF	per 100 CCF	\$1.505	\$2.002	\$1.368	\$1.819
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 120% average for nonsummer use)	per 100 CCF	\$2.576	\$3.426	\$2.279	\$3.031
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Minimum Charge Per Month					
Meter Size					
5/8 inch		\$5.40	\$7.18	\$5.40	\$7.18
1 inch		\$5.80	\$7.71	\$5.80	\$7.71
1 1/2 inch		\$8.35	\$11.11	\$8.35	\$11.11
2 inch		\$8.97	\$11.92	\$8.97	\$11.92
3 inch		\$21.96	\$29.20	\$21.96	\$29.20
4 inch		\$33.93	\$45.13	\$33.93	\$45.13
6 inch		\$67.86	\$90.26	\$67.86	\$90.26

Table 11, cont.

City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES
LAST TEN FISCAL YEARS

2009-2010		2008-2009		2007-2008	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$2.182	\$2.902	\$1.980	\$2.630	\$1.932	\$2.570
\$2.020	\$2.687	\$1.830	\$2.430	\$1.750	\$2.328
\$1.894	\$2.519	\$1.720	\$2.290	\$1.670	\$2.221
\$3.055	\$4.063	\$2.772	\$3.687	\$2.705	\$3.598
Minimum Charge Per Month		Minimum Charge Per Month		Minimum Charge Per Month	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$5.86	\$7.79	\$5.40	\$7.18	\$5.40	\$7.18
\$6.15	\$8.18	\$5.80	\$7.71	\$5.80	\$7.71
\$7.96	\$10.59	\$7.85	\$10.44	\$8.35	\$11.11
\$8.40	\$11.17	\$8.29	\$11.03	\$8.97	\$11.92
\$17.63	\$23.45	\$17.45	\$23.21	\$21.96	\$29.20
\$26.14	\$34.77	\$25.89	\$34.43	\$33.93	\$45.13
\$50.26	\$66.85	\$47.84	\$63.63	\$67.86	\$90.26

2004-2005		2003-2004		2002-2003	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$1.533	\$2.040	\$1.458	\$1.939	\$1.395	\$1.855
\$1.410	\$1.880	\$1.356	\$1.804	\$1.298	\$1.726
\$1.295	\$1.720	\$1.177	\$1.565	\$1.126	\$1.498
\$2.146	\$2.854	\$2.041	\$2.714	\$1.953	\$2.597
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
\$5.00	\$6.65	\$4.57	\$6.07	\$4.37	\$5.81
\$5.40	\$7.20	\$4.84	\$6.44	\$4.63	\$6.16
\$7.75	\$10.30	\$6.97	\$9.27	\$6.67	\$8.87
\$8.97	\$11.92	\$8.97	\$11.92	\$8.58	\$11.41
\$21.96	\$29.20	\$21.96	\$29.20	\$21.01	\$27.94
\$33.93	\$45.13	\$33.93	\$45.13	\$32.47	\$43.19
\$67.86	\$90.26	\$67.86	\$90.26	\$64.94	\$86.37

Table 12

City of Columbia, Missouri

SCHEDULE OF SANITARY SEWER SERVICE RATES
LAST TEN FISCAL YEARS

		<u>2011-2012</u>	<u>2010-2011</u>	<u>2009-2010</u>	<u>2008-2009</u>	<u>2007-2008</u>
Residential: (a)						
Base Charge	per month	\$6.35	\$7.00	\$6.09	\$5.30	\$4.61
All Volume	per 100 cu. ft.	\$2.099	\$1.660	\$1.440	\$1.250	\$1.090
Non-Residential: (a)		<u>2011-2012</u>				
	<u>Meter size</u>	<u>Base Charge per month</u>				
	5/8 inch	\$6.35				
	3/4 inch	\$10.58				
	1 inch	\$21.16				
	1 1/2 inch	\$42.32				
	2 inch	\$67.71				
	3 inch	\$135.42				
	4 inch	\$211.60				
	6 inch	\$1,269.60				
	8 inch	\$1,692.80				
	10 inch	\$2,327.60				
	12 inch	\$3,174.00				
All Volume	per 100 cu. ft.	\$2.099				
Residential: (a)		<u>2006-2007</u>	<u>2005-2006</u>	<u>2004-2005</u>	<u>2003-2004</u>	<u>2002-2003</u>
Service Charge	per month	\$4.35	\$4.22	\$4.06	\$3.90	\$3.73
All Volume	per 100 cu. ft.	\$1.030	\$1.000	\$0.962	\$0.925	\$0.886

(a) Prior to 2012, the base charge was for residential and commercial users. In fiscal year 2012, the classifications and definitions of users for sanitary sewer charges was amended from residential and commercial to residential and non-residential.

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2012

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/12
POOLED CASH:						
U. S. Government and Agency Securities:						
FNR 2005-3 CL1 - 3136F6YK9	07/29/05	1,500,000	12/25/12	4.400%	\$ 248,250	\$ 257,939
FMNA 2005 SER 4 - 3136F6YL7	08/08/05	2,000,000	12/26/12	4.650%	314,934	325,383
FHLMC REMIC 2055 CL OE - 3133TDX50	02/20/02	1,000,000	05/15/13	6.500%	44,755	10,069
FNMA PL 451577 - 31379WM20	07/20/98	2,000,000	07/01/13	5.000%		9,074
FNMA POOL 254863 - 31371LB81	08/18/03	1,000,000	08/01/13	4.000%	14,966	20,248
FNMA 449353 - 31380TE23	11/17/98	3,000,000	10/01/13	5.500%		14,607
FHLMC E00669 - 31294JW61	02/19/02	2,000,000	05/01/14	6.000%	49,882	14,295
FHLMC P60031 - 31288MA82	02/15/05	20,000,000	07/01/14	6.500%	192,253	14,215
FHLB REMIC CL2015A - 3133XAWF0	04/01/05	2,000,000	02/25/15	4.950%	295,370	82,615
FEDER SD 2015 - 3133XCQE6	08/09/05	1,000,000	07/28/15	5.250%	235,596	315,599
FHLB SK 2015 CLASS 1 - 3133XCT60	11/08/05	1,500,000	08/18/15	5.140%	306,716	241,683
FHLMC E00975 GOLD - 31294KCL7	08/26/03	7,000,000	05/01/16	6.000%	149,378	338,572
FHLMC SUBORDINATED - 313771AA5	08/07/09	2,000,000	06/13/16	5.625%	2,000,000	82,269
FHLMC PL 010002 - 31294KDD4	03/30/05	8,000,000	07/01/16	5.500%	208,974	2,338,620
FHLMC PL291302 - 31344XNT0	various	58,282,764	04/01/17	5.000%	205,779	176,355
FHLMC REMIC 2474 NE - 31392PZL2	09/16/03	4,180,622	07/15/17	5.000%	115,562	168,189
FHLMC C90211 - 31335HGU1	12/12/02	3,500,000	04/01/18	6.500%	76,577	67,148
FHLMC J07957 - 3128PKZW7	04/16/09	1,500,000	05/01/18	5.000%	330,810	22,270
FHLMC GOLD REMIC 2844 - 31359EUQ8	09/16/04	2,000,000	06/15/18	5.000%	72,259	295,097
FNMA 257428 - 31371N4M4	10/20/08	2,000,000	10/01/18	5.000%	451,055	7,787
FNMA 756831 - 31403SY42	02/18/09	2,677,630	12/01/18	5.000%	400,034	489,402
FHLMC C90263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	43,976	394,989
FED INVESTMENT CORP - 317705AP6	05/26/09	1,710,000	09/26/19	8.600%	2,290,545	24,224
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	199,843	2,490,068
FHR 10132 - 312904RL1	11/21/02	780,000	10/15/20	9.000%	41,200	214,693
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	547,983	12,237
FGG 11945 - 3128MIJN8	06/27/08	2,000,000	12/01/20	5.000%	346,463	480,611
FNMA REMIC 07-B1 - 31396P6D8	06/27/08	2,000,000	12/25/20	5.450%	306,819	517,983
FG G12740 - 3128MBHR1	11/17/11	6,150,000	05/01/21	5.000%	306,976	389,569
FNMA PL 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	1,535,939	309,730
FHR 11161 - 312906C40	11/30/98	505,000	08/15/21	5.000%	48,939	1,492,811
FHR 1125 X - 312906XG0	various	950,000	08/15/21	5.000%	2,069	27,837
FFCB BOND - 31331XX64	04/03/09	2,045,000	08/23/21	5.550%	56,844	8,590
FHR 3282 YC - 31397F2N1	09/16/11	15,500,000	09/15/21	5.500%	2,244,878	29,346
FHLMC CTFS J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	1,563,634	2,670,647
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	177,093	1,464,207
FNR 91162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	7,893	254,136
FNMA CALLABLE - 3135G0JM6	05/21/12	2,000,000	03/28/22	2.700%	22,160	11,841
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	2,024,500	9,297
FNMA REM 03-34 BA - 31393CET6	09/28/03	4,000,000	05/25/22	4.000%	247,384	2,026,060
FN 254797 - 31371K7J4	05/20/09	4,000,000	06/01/23	5.000%		149,266
FHLMC C90787 - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	585,031	8,699
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	379,645	574,586
GNMA 782603 - 36241K3L0	03/15/12	3,500,000	03/15/24	4.000%	408,759	509,005
FNMA PL 890112 - 31410K3V4	06/23/11	3,000,000	04/01/24	4.000%	1,871,438	426,533
FNMA 255271 - 31371LOYS8	05/20/04	2,000,000	05/01/24	5.000%	932,992	1,843,995
FGG 18312 - 3128MMK28	09/19/11	3,000,000	06/01/24	4.000%	965,243	932,992
FHLMC C90844 - 31335H5D1	12/13/10	7,900,000	08/01/24	4.500%	327,186	932,992
FHLMC CTFS J11270 - 3128PQMT5	12/17/09	2,154,035	11/01/24	4.000%	1,311,276	415,231
FHR 3649 BW - 31398V7F7	06/15/12	2,000,000	03/15/25	4.000%	1,749,846	1,271,994
FHLMC F14052 - 3128MCWM3	12/15/11	3,270,417	04/01/25	4.000%	821,565	1,749,950
FN 890263 - 31410LB84	11/17/11	3,050,000	11/01/25	4.000%	1,940,271	810,392
FHR 3170 EV - 31396RZF7	09/08/09	3,250,000	02/15/26	5.000%	1,987,814	1,913,379
FNR 2011-58 KA - 31397UTZ9	08/15/11	2,500,000	02/25/26	3.500%	2,003,880	2,316,395
FHR 3840 KT - 3137A9FB7	04/29/11	2,000,000	03/15/26	3.500%	2,657,204	243,695
FHLMC PC GOLD 15 Yr - 3128PWEA2	09/19/11	2,500,000	08/01/26	3.000%	1,213,204	539,612
FHR 1883 L - 31337WVD7	05/10/02	2,000,000	09/15/26	7.000%	629,481	2,316,379
FHLMC GOLD #G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	2,276,052	2,316,395
FNMA STEP UP - 3136FT6N4	03/29/12	1,000,000	03/29/27	1.250%	540,314	539,612
FNR 2012-43 AC - 3136ASY66	04/30/12	2,200,000	04/25/27	1.750%	1,000,000	1,005,400
FHLB STEP-UP - 313379LGT2	05/30/12	1,000,000	05/28/27	2.050%	2,117,380	2,107,440
FN 256751 - 31371INEY7	07/13/09	3,500,000	06/01/27	5.500%	1,000,000	1,000,640
FHLB STEP UP - 313380DN4	08/27/12	2,000,000	08/27/27	1.000%	810,724	772,893
FHLMC CTFS D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	1,997,000	2,000,060
FNMA GTD MTG 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	138,879	167,433
FGG C91164 - 3128P7JH7	various	4,000,000	03/01/28	5.000%	548,339	632,111
FGC 91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	544,339	632,111
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	682,855	663,259
FHR 3789 JA - 3137ASD27	07/01/11	2,270,000	10/15/28	4.000%	366,128	408,027
FNMA BOND - 31398AQY1	02/17/09	2,000,000	11/13/28	5.380%	37,117	5,669
FHLMC REMIC 2109 CL PE - 3133THZC0	05/12/05	2,000,000	12/15/28	6.000%	1,660,304	1,613,909
FHLMC REMIC 3845 EK - 3137A9RZ1	09/20/11	3,555,000	01/15/29	4.000%	2,025,000	2,199,700
FGC 91281 - 3128P7M67	03/12/12	2,685,000	12/01/29	4.500%	505,124	482,651
FNR 2006-13 VB - 31394VN48	06/09/09	2,145,000	05/25/30	5.000%	2,923,668	2,830,097
FNMA 0816 - 31417Y4A2	10/13/11	2,035,707	08/01/31	4.500%	1,465,549	1,446,554
FHR 2567 PG - 31393K7H2	06/03/08	2,000,000	08/15/31	5.000%	1,567,956	1,531,401
FNMA MA0878 - 31417Y6Q5	11/14/11	2,000,000	10/01/31	4.000%	1,896,676	1,923,160
FNMA MA0885 - 31417Y6X0	11/14/11	2,000,000	10/01/31	3.500%	128,627	114,079
FHR 2587 QG - 31393LZT3	06/13/08	2,000,000	12/15/31	5.000%	1,830,356	1,885,548
FHR 2647 A - 31394GBQ5	08/24/11	11,373,000	04/15/32	3.250%	1,641,540	1,694,884
FHR 2600MD - 31393PNE0	04/15/09	1,900,000	06/15/32	5.500%	22,795	61,732
FHR 2708 DG - 31394MAB6	12/12/07	1,283,000	07/15/32	5.000%	1,236,228	1,224,882
FNR 2003-18 PA - 31392JVZ9	11/18/09	25,750,000	07/25/32	4.000%	784,907	715,511
FHLMC REMIC 2698 CL BA - 31394LPM8	02/24/05	3,000,000	11/15/32	5.000%	210,699	209,524
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.000%	1,333,373	1,383,193
FNMA SER 03-43 CL YA - 31393ASB9	10/29/10	5,500,000	02/25/33	4.000%	150,966	141,495
FHLMC REMIC 3419 AP - 31397R4P8	11/18/09	1,892,000	04/15/33	5.000%	641,941	977,973
FNR 2003-35 UM - 31393BM77	08/11/09	15,000,000	05/25/33	4.500%	571,656	556,048
FHR 2981 ND - 31395U6P1	06/17/09	1,860,000	06/15/33	5.000%	612,604	514,047
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/15/33	5.500%	1,695,446	1,783,403
FHR 2877 PA - 31395HMH0	12/16/08	1,550,000	09/01/33	3.816%	1,201,153	1,187,499
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	10/01/33	4.500%	211,581	234,067
FHLMC CO1647 - 31292HZL1	12/13/10	5,500,000	12/01/33	5.000%	432,262	440,363
FNMA 190346 - 31368HL35	05/13/10	5,695,000	12/15/33	4.000%	99,954	100,312
FHR 3778 - 3137A4SW3	05/09/11	2,500,000	12/15/33	4.000%	1,465,479	1,454,784
FNMA 725206 - 31402CU75	12/13/10	7,800,000	02/01/34	5.000%	876,208	845,138
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	2,345,757	2,610,183
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	1,226,000	1,168,357
FNMA PL 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	235,962	256,396
					147,926	154,410
					397,881	456,325

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2012

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/12
GNR 2004-86 TA - 38374JYF7	04/22/08	3,000,000	07/20/34	4.000%	459,036	486,811
FNMA 888283 - 31410F2Q7	05/21/09	3,000,000	08/01/34	5.000%	942,125	934,343
FHR 2881 AE - 3139515C6	03/24/09	5,080,000	08/15/34	5.000%	895,081	868,445
FHLMC REMIC 31-48 CL CK - 31396J TZ8	11/21/06	2,095,909	08/15/34	6.000%	2,112,283	2,165,221
FHR 2963 BK - 31395TLX0	07/01/11	5,000,000	09/15/34	4.000%	1,019,382	988,562
FHR 2963 BP - 31395TM35	12/19/06	2,160,000	09/15/34	5.000%	383,406	431,358
FHR 2991 EG - 31395UW56	various	4,000,000	11/15/34	5.000%	668,287	670,916
FHR 3438A - 31397RZY5	08/13/08	950,000	12/15/34	5.000%	70,027	81,166
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	429,594	461,060
FHR 2942 LA - 31395PHQ8	08/13/09	2,250,000	03/15/35	5.000%	579,071	594,355
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	451,519	524,968
FHR 3289 ND - 31397FP48	05/18/09	2,000,000	06/15/35	5.000%	2,096,250	2,091,860
FHLMC REMIC 3287 PM - 31397G6P0	08/12/09	2,000,000	10/15/35	6.000%	1,046,583	972,430
FNR 2005-83 OG - 31394FUH6	02/27/07	2,960,645	10/25/35	5.000%	479,569	560,922
SARM 05-22 AZ - 863579F52	12/07/05	980,772	12/25/35	5.250%	235,549	185,613
GNMA REMIC 09-93 UN - 38376KAL5	10/30/09	3,000,000	02/20/36	5.000%	1,534,230	1,454,131
FHLMC PL G02252 - 3128LXQD5	06/13/11	6,500,000	07/01/36	5.500%	1,344,647	1,278,183
GNMA REMIC 08-69 - 38375XRA4	Various	6,000,000	07/20/36	5.750%	2,015,357	1,707,722
FNR 2008-41 MD - 31397LLU1	03/09/10	3,000,000	11/25/36	4.500%	1,336,528	1,402,785
FNMA 888131 - 31410FVY8	07/13/09	3,615,000	02/01/37	5.000%	756,907	771,734
FHR 3283 - 31397EXX8	10/29/09	3,457,500	02/15/37	5.000%	488,790	429,945
FNMA POOL 888823 - 31410GPG2	09/14/09	4,325,000	03/01/37	5.000%	972,064	935,752
FHLMC G03035 - 3128M4V42	05/12/11	5,360,000	07/01/37	5.500%	1,254,373	1,193,700
FNMA CL 888707 - 31410GKU6	05/12/09	1,550,000	10/01/37	7.500%	347,683	314,612
FHLMC PL G04913 - 3128M6YJ1	04/12/12	1,500,000	03/01/38	5.000%	1,716,385	1,689,477
FHLMC ARM 783263 - 31349UTU2	06/24/08	1,500,000	05/01/38	4.500%	197,947	281,684
FHLMC ARM 783264 - 31349UTV0	11/24/08	2,000,000	05/01/38	4.460%	294,440	242,741
FHR 3448 AG - 31397TJ37	03/19/09	3,100,000	05/15/38	5.000%	1,080,446	1,061,316
GNR 2008-82A - 38375YEK4	10/14/08	2,000,000	09/20/38	6.000%	406,642	403,762
FNMA PL AE0484 - 31419ARE9	06/13/11	2,500,000	12/01/38	5.500%	1,467,410	1,434,172
GNR 2009-93 PB - 38376KLZ2	08/26/11	4,000,000	12/16/38	3.000%	1,840,172	1,824,643
FNR 2010-134 DJ - 31398SMH3	11/14/11	2,225,000	03/25/39	2.250%	1,778,216	1,786,996
FHR 3796 LA - 3137ASZAS	07/10/12	2,200,000	06/15/39	2.000%	1,995,067	1,991,872
GNMA 4461M - 36202ESW5	11/18/10	2,050,000	06/20/39	4.500%	731,390	685,461
FNR 2009-50 MJ - 31396QMC0	08/22/11	3,100,000	06/25/39	4.000%	1,359,387	1,333,844
FNR 2009-78 BQ - 31398FKY6	02/12/12	3,500,000	06/25/39	4.500%	1,796,359	1,748,814
FNR 2009-78 BM - 31398FLA7	03/25/11	2,500,000	06/25/39	4.000%	1,234,393	1,239,669
GNR 2009-58 AC - 38375D3D8	03/16/11	3,000,000	07/20/39	4.000%	1,304,253	1,325,488
GNMA SER 2010-04 JC - 38376T2H4	12/16/10	2,350,000	08/16/39	3.000%	1,938,401	1,295,775
GNR 2012-39 MP - 38378DPL3	09/13/12	2,000,000	08/20/39	2.000%	1,317,782	1,926,293
GNMA REMIC 09-093 HB - 38376KKX8	10/30/09	2,000,000	09/20/39	3.000%	769,034	784,691
FNR 2011-27 JQ - 31397SGM0	07/31/12	2,000,000	09/25/39	4.000%	1,933,887	1,898,936
FNR 2010-57 HA - 31398RC94	02/29/12	2,577,000	02/25/40	3.500%	1,776,881	1,745,276
FHR 3997 LN - 3137AMBUE0	02/29/12	2,000,000	03/15/40	2.500%	1,923,229	1,908,426
FHR 3819 - 3137A8LS5	05/27/11	2,000,000	06/15/40	4.000%	1,820,839	1,898,057
FNR 2010-87 PJ - 31398TZI3	05/24/11	2,000,000	06/25/40	3.500%	1,156,051	1,165,439
FNR 2010-100 LA - 31398NJE5	03/12/12	2,600,000	07/25/40	2.500%	1,790,568	1,774,461
FHR 4103 DC - 3137AU7H6	09/28/12	2,000,000	09/15/40	2.000%	2,022,500	2,025,800
FNR 2010-133 GB - 31398N7B4	07/06/11	2,635,000	10/25/40	2.500%	2,057,672	2,182,522
FNR 2010-137 HP - 31398SQY2	05/18/12	2,200,000	10/25/40	3.500%	1,779,317	1,774,430
FHR 3759 VM - 3137A2UE9	02/18/11	2,000,000	11/15/40	4.250%	1,259,546	1,258,690
FHR 3798 PQ - 3137A6AM4	06/16/11	2,000,000	01/15/41	3.500%	1,528,213	1,566,018
FHR 3816 HN - 3137A6R46	03/30/11	2,000,000	01/15/41	4.500%	541,438	538,007
FHR 4019 LM - 3137ANME2	07/03/12	2,000,000	02/15/41	4.000%	2,059,551	2,018,201
FHR 4036 PA - 3137ANQF5	04/30/12	2,000,000	04/15/41	2.750%	2,030,701	2,020,511
FHR 4106 EC - 3137ATW57	09/28/12	2,500,000	04/15/41	1.750%	2,521,875	2,518,800
FHR 4091 TG - 3137ATGB2	09/24/12	2,000,000	05/15/41	1.750%	2,016,583	1,984,686
FNR 2012-2 HA - 3136A3XT3	01/30/12	2,000,000	05/25/41	2.500%	1,949,962	1,956,951
FNR 2012-103 MB - 3136A8YZ7	09/04/12	2,000,000	09/25/41	2.000%	2,025,177	2,001,440
FHR 4107 HA - 3137AUF46	09/28/12	2,000,000	10/15/41	2.000%	2,039,375	2,039,360
FNMA 2012-16 AL - 3136A4QK8	02/29/12	2,332,126	11/25/41	3.000%	2,212,605	2,442,552
FNR 2012-66 PC - 3136A6B45	06/11/12	2,000,000	11/25/41	2.000%	1,969,110	1,962,641
FNR 2012-20 TD - 3136A4JR1	05/25/12	2,000,000	02/25/42	4.500%	1,899,187	1,839,575
Total U. S. Government and Agency Securities					163,001,147	163,571,948
UBS Select Treasury	various	103,103,823	-	-	103,103,823	103,103,823
Total Pooled Cash Marketable Securities				\$	266,104,970	\$ 266,675,771

City of Columbia, Missouri

Table 13

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2012

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/12
SELF-INSURANCE RESERVE:						
Mutual Funds:						
UBS Select Treasury Preferred Fund	various	4,860,780	—	—	4,860,780	4,860,780
Total Mutual Funds					4,860,780	4,860,780
Total Self-Insurance Reserve					\$ 4,860,780	\$ 4,860,780
POST-EMPLOYMENT HEALTH FUND:						
Stocks and Mutual Funds:						
PIMCO Tl Rtn A	various	34,706	—	—	379,392	401,893
AmFds Euro Pacfc	various	5,287	—	—	190,057	205,678
BlkRkEq Divd Inv	various	15,320	—	—	285,085	307,776
FidAdv New Insights A	various	13,762	—	—	285,085	319,426
JPM SmCap Eq A	various	2,770	—	—	95,028	104,786
Loomis Bd Admn	various	13,743	—	—	190,056	204,635
LrdAbtGr Oppr A	various	5,164	—	—	95,028	100,853
Okmrk Intl II	various	10,956	—	—	190,056	206,624
PIMCO All Asst A	various	8,166	—	—	95,028	102,645
JPM EmrgMrk Eq A	various	4,503	—	—	95,028	99,289
Total Mutual Funds					1,899,843	2,053,605
Total Post Employment Health Fund					\$ 1,899,843	\$ 2,053,605
POLICE AND FIREFIGHTERS' RETIREMENT FUND:						
Corporate Bonds:						
Bottling Group - 10138MAF2	04/02/12	600,000	11/15/13	5.000%	642,984	630,300
Verizon Communications - 92343VBB9	04/02/12	600,000	11/03/14	1.250%	607,392	609,438
Thermo Fisher Scientific - 883556AU6	04/02/12	460,000	11/20/14	3.250%	490,719	483,856
Ecolab Inc - 278865AJ9	12/08/11	135,000	12/08/14	2.370%	134,919	140,003
JP Morgan Chase - 46625HHR4	02/14/12	200,000	06/24/15	3.400%	209,926	212,270
Comcast Corp - 20030NAJ0	02/02/12	60,000	11/15/15	5.850%	69,215	68,951
Goldman Sachs Group - 38143USC6	05/25/12	50,000	02/07/16	3.625%	49,123	52,745
Home Depot Inc Nts - 437076AP7	04/02/12	400,000	03/01/16	5.400%	463,212	462,788
Quest Diagnostics Inc - 74834LAR1	02/02/12	65,000	04/01/16	3.200%	68,060	68,881
Genl Dynamics Corp - 369950AQ1	04/02/12	600,000	07/15/16	2.250%	623,604	631,158
Citigroup Inc - 172967FW6	06/28/12	80,000	01/10/17	4.450%	83,747	87,870
Morgan Stanley B/E - 61747YDT9	08/22/12	130,000	03/22/17	4.750%	133,158	139,381
Duke Energy Corp Nts - 26441CAH8	08/14/12	65,000	08/15/17	1.625%	64,826	65,191
JP Morgan - 48126EAA5	08/13/12	130,000	08/15/17	2.000%	130,117	131,132
Franklin Resources Inc - 354613AH4	09/20/12	75,000	09/15/17	1.375%	74,964	75,406
Walgreen Co Nts - 931422AJ8	09/10/12	65,000	09/15/17	1.800%	65,242	65,734
Time Warner Inc - 887315BJ7	10/26/11	90,000	10/15/17	7.250%	109,669	114,287
Broadcom Corp B/E - 111320AE7	11/10/11	85,000	11/01/18	2.700%	84,995	91,098
Pacificorp B/E - 69511ACK2	06/01/12	85,000	01/15/19	5.500%	102,340	103,959
Wal-mart Stores Inc Nts - 931142CP6	01/29/10	1,000,000	02/01/19	4.125%	998,830	1,140,560
Omnicom Group Inc - 682134AC5	04/24/12	80,000	08/15/20	4.450%	86,853	89,038
Health Care Reit Inc - 42217KAU0	04/30/12	95,000	01/15/21	4.950%	97,992	103,847
Smucker JM Co B/E - 832696AB4	various	40,000	10/15/21	3.500%	40,421	42,825
Amerisourcebergen Corp - 03073EAJ4	11/14/11	110,000	11/15/21	3.500%	109,844	118,364
Norfolk Sthn Corp - 655844BG2	12/05/11	85,000	12/01/21	3.250%	84,596	89,390
Aflac Inc B/E - 001055AJ1	04/23/12	65,000	02/15/22	4.000%	66,724	71,178
ADT Corp Mtns - 00101JAB2	06/27/12	110,000	07/15/22	3.500%	111,030	114,278
Broadcom Corp Nts - 111320AG2	08/13/12	60,000	08/15/22	2.500%	59,533	59,858
JP Morgan Chase and Co Nts - 46625HJE1	09/19/12	75,000	09/23/22	3.250%	74,695	76,042
Agrium Inc - 008916AK4	09/25/12	65,000	10/01/22	3.150%	65,111	67,601
Agilent Technologies - 00846UAH4	09/10/12	70,000	10/01/22	3.200%	70,353	70,661
Oneok Partners LP B/E - 68268NAJ2	09/10/12	90,000	10/01/22	3.375%	90,079	90,466
BRE Properties Inc - 05564EBM7	08/07/12	100,000	01/15/23	3.375%	99,004	99,466
Amgen Inc - 031162BK5	11/10/11	40,000	11/15/41	5.150%	39,667	44,571
Duke Energy Carolinas - 26442CAM6	12/08/11	55,000	12/15/41	4.250%	55,419	57,979
Pacificorp Call - 695114CN6	01/06/12	65,000	02/01/42	4.100%	65,251	68,832
Direct TV Hldgs LLC B/E - 25459HBC9	04/27/12	120,000	03/15/42	5.150%	117,995	122,086
Kraft Foods Inc Nts - 50076QAC0	06/08/12	125,000	06/04/42	5.000%	130,523	139,448
Exelon Generation Co LLC - 30161MAM5	06/18/12	35,000	06/15/42	5.600%	35,285	37,570
Memorial Sloan - 586054AA6	12/08/11	145,000	07/01/42	5.000%	145,000	168,683
ADT Corp Mtns - 00101JAC0	06/28/12	65,000	07/15/42	4.875%	65,213	70,365
Amer Movil - 02364WBE4	07/09/12	90,000	07/16/42	4.375%	89,464	93,344
Astrazeneca - 046353AG3	09/11/12	85,000	09/18/42	4.000%	85,207	87,009
Nisource Fin Corp - 65473QBB8	06/14/12	65,000	02/15/43	5.250%	65,453	72,538
Total Corporate Bonds					7,157,754	7,428,579
Stock and Mutual Funds:						
Common/Preferred Stock	various	1,280,824	—	—	40,289,379	45,233,560
Allianz Series C	various	296,755	—	—	3,680,736	4,071,479
Allianz Series M	various	355,650	—	—	3,708,317	3,986,837
UBS Cash/Money Market Funds	various	7,696,973	—	—	7,696,973	7,696,973
Total Stock and Mutual Funds					55,375,405	60,988,849
U. S. Government and Agency Securities:						
Freddie Mac Bond - 3137EACQ0	various	920,000	12/28/12	0.625%	924,124	921,030
US Tsy Note - 912828RD4	09/23/11	2,360,000	08/31/13	0.125%	2,355,665	2,358,891
FFCB Bond - 31331KXA3	various	920,000	09/06/13	0.375%	919,581	921,389
FHLB Nts - 313373JR4	various	1,100,000	05/28/14	1.375%	1,123,623	1,121,758
US Tsy Note - 912828SK7	03/30/12	190,000	03/15/15	0.375%	189,273	190,460
US Tsy Note - 912828SU5	06/04/12	75,000	05/15/15	0.250%	74,736	74,924
US Tsy Note - 912828TD2	08/03/12	100,000	07/15/15	0.250%	99,773	99,852
Fannie Mae Nts - 3135G0BA0	various	1,100,000	04/11/16	2.375%	1,160,034	1,172,578
US Tsy Note - 912828RF9	09/28/11	1,045,000	08/31/16	1.000%	1,051,568	1,067,206
Fannie Mae Bond - 3135G0CM3	various	1,100,000	09/28/16	1.250%	1,100,231	1,129,920
US Tsy Note - 912828RM4	11/07/11	60,000	10/31/16	1.000%	60,305	61,261
Fannie Mae Bond - 3135G0JA2	03/01/12	115,000	04/27/17	1.125%	114,960	117,129
US Tsy Note - 912828TM2	various	155,000	08/31/17	0.625%	154,988	155,098

Table 13

City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS
SEPTEMBER 30, 2012

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/12
FHLB Bond - 3133XMQ87	various	400,000	11/17/17	5.000%	480,344	484,224
US Tsy Note - 912828QB9	03/06/12	600,000	03/31/18	2.875%	659,836	669,564
Freddie Mac Notes - 3137EABP3	various	1,100,000	06/13/18	4.875%	1,317,672	1,339,393
US Tsy Note - 912828SH4	03/02/12	524,000	02/28/19	1.375%	521,544	538,902
Freddie Mac Nts - 3137EACA5	various	1,100,000	03/27/19	3.750%	1,245,055	1,281,885
US Tsy Note - 912828RC6	various	40,000	08/15/21	2.125%	40,403	42,312
US Tsy Note - 912828RR3	various	1,370,000	01/15/21	2.000%	1,385,181	1,430,252
Freddie Mac Notes - 3137EADB2	01/18/12	140,000	01/15/22	2.375%	139,888	146,866
US Tsy Note - 912828SV3	various	650,000	05/15/22	1.750%	660,275	659,139
US Tsy Note - 912828TE0	07/24/12	503,000	07/15/22	0.125%	545,312	547,681
US Tsy Note - 912828TJ9	various	210,000	08/15/22	1.625%	207,141	209,771
US Tsy Note - 912810PZ5	07/11/12	113,000	01/15/29	0.125%	172,492	172,505
Total U. S. Government and Agency Securities					16,704,004	16,913,990
Asset-Backed Securities						
FHLMC PL G11503 - 31283KU48	09/28/11	500,000	01/01/19	5.000%	94,850	93,108
Ford CR Floorplan - 34528QCC6	09/12/12	100,000	09/15/19	2.730%	99,961	100,422
Americredit Auto - 03061UAH6	07/25/12	150,000	11/08/19	4.460%	153,709	156,164
FNMA PL 889009 - 31410GVA8	10/18/11	600,000	01/01/23	5.000%	169,180	166,116
Americold LLC 2010-ART C - 03063NAN7	various	190,000	01/14/29	6.811%	213,589	227,527
MVCOT Ser 2012-1 CL B - 57165AAB4	09/13/12	170,000	05/20/30	3.500%	163,020	161,685
MVCOT Ser 2012-1 CL A - 57165AAA6	09/13/12	160,000	05/20/30	2.510%	153,455	152,184
WTC7-2012-7 WT A - 81806XAA1	04/05/12	130,000	03/13/31	4.082%	131,046	136,531
FNMA PL 735676 - 31402RJV2	07/10/12	1,771,000	07/01/35	5.000%	466,317	465,782
CSFB 2205-10 6A10 - 225470EX7	01/11/06	500,000	11/25/35	5.500%	474,591	663,258
FNMA PL 745343 - 31403DBL2	10/13/11	2,461,000	03/01/36	5.500%	578,729	564,016
RBSSP 2010-3 - 74929FBB4	11/17/11	72,000	03/26/36	6.000%	59,130	59,590
FHLMC PL G02882 - 3128M4RB1	11/14/11	1,000,000	04/01/37	5.000%	264,216	259,398
FNMA PL 954859 - 31413TIC7	08/14/12	370,000	11/01/37	6.000%	117,142	117,563
FHLMC G04838 - 3128M6V70	12/12/11	34,000	01/01/38	5.500%	12,458	9,865
FHLMC PL G04913 - 3128M6VJ1	11/14/11	1,800,000	03/01/38	5.000%	587,563	579,249
FHLMC PL G04688 - 3128M6RH3	11/14/11	1,046,000	09/01/38	5.500%	262,989	255,423
FHLMC PL G06685 - 3128M8XN9	10/03/11	201,434	03/01/39	6.500%	178,783	182,196
FNMA PL AD0242 - 31418MHU9	11/14/11	500,000	09/01/39	5.500%	220,208	215,632
FHLMC PL A89385 - 312936NA1	01/11/12	208,000	10/01/39	4.500%	117,525	116,006
FNMA PL 932639 - 31412REL7	10/25/11	400,000	03/01/40	5.000%	277,679	282,778
FNMA PL AD8033 - 31418V4T6	08/07/12	898,000	08/01/40	4.000%	618,562	621,376
FNMA PL AE4350 - 31419EZQ5	11/14/11	90,000	10/01/40	4.000%	81,820	86,174
FNMA PL AH3645 - 3138A5BP6	04/09/12	894,000	02/01/41	4.000%	716,087	724,807
FNMA PL AH1888 - 3138AFC24	10/13/11	1,192,000	05/01/41	4.500%	866,158	874,880
FNMA PL AH1886 - 3138AFCY4	08/14/12	70,000	05/01/41	4.500%	62,885	63,084
FNMA AJ1696 - 3138AS3E0	03/12/12	130,000	09/01/41	4.000%	115,096	117,150
FNMA PL AB3678 - 31417ACQ0	11/14/11	60,000	10/01/41	3.500%	57,521	60,776
FHLMC PL Q03968 - 3132GKCD6	11/14/11	60,000	10/01/41	3.500%	59,180	62,763
FNMA MA0926 - 31418AA40	04/12/12	270,000	12/01/41	4.000%	198,989	200,821
FNMA PL AB4297 - 31417AX38	01/12/12	510,000	01/01/42	3.500%	488,464	507,358
FNMA AJ9172 - 3138E2FN0	03/12/12	130,000	01/01/42	4.000%	122,561	124,433
FNMA PL AB5462 - 31417CB87	09/27/12	130,000	06/01/42	3.000%	135,555	135,556
FNMA PL AB5468 - 31417CCE3	06/07/12	500,000	06/01/42	3.500%	513,484	524,703
FNMA PL AB6212 - 31417C3W3	09/27/12	90,000	09/01/42	3.000%	95,406	95,406
JP MORGAN CHASE - 46635GAL4	09/12/12	130,000	11/15/43	5.075%	144,554	148,251
WFRBS 2011-C3 - 92935VAQ1	12/02/11	70,000	03/15/44	5.335%	61,223	77,156
GNR 2012-70 D - 38378BUQ0	05/30/12	300,000	08/16/52	3.499%	303,996	305,064
Total Asset-Backed Securities					9,437,681	9,694,251
Total Police and Firefighters' Investments					88,674,845	95,025,669
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 361,540,437	\$ 368,615,825

Table 14

City of Columbia, Missouri

FEDERAL AND STATE GRANTS
SEPTEMBER 30, 2012Policy Development and Administration:

Convention & Tourism Grants	\$	21,209	
Total Policy Development and Administration			\$ 21,209

Public Safety:

Police		370,734	
Fire		2,636	
Emergency Management/JCIC		248,050	
Total Public Safety			621,420

Transportation:

Planning		242,259	
Safe Routes to School		31,660	
Street Construction		274,714	
Non Motorized Transportation Projects		1,538,176	
Airport		1,411,045	
Public Transportation		3,705,491	
Total Transportation			7,203,345

Health and Environment:

Health Department		1,025,253	
CDBG/HOME		1,293,436	
Sustainability Grant		489,526	
3M Urban Eco Restoration		9,000	
Electric Grant-Climate Showcase		219,339	
Sanitary Sewer		251,967	
Solid Waste		139,645	
Total Health and Environment			3,428,166

Personal Development:

Trails Grants		13,830	
Non Motorized projects		145,597	
Atkins Ballfield		75,000	
Cultural Affairs		31,137	
Historic Preservation Grant		12,000	
TRIM Grant- Public Works		10,000	
Parks & Recreation		12,010	
Homelessness Prevention Grant		48,327	
Emergency Shelter Grant		142,334	
Total Personal Development			490,235

Total Federal and State Grants

\$	11,764,375
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Table 15

City of Columbia, Missouri

TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS

	2003	2004	2005	2006
Agriculture, forestry, fishing	\$3,565,672	\$4,052,571	\$3,677,457	\$3,825,184
Construction	3,045,869	2,778,717	2,921,474	4,501,001
Finance, insurance, real estate	2,299,664	2,143,978	2,399,035	1,215,588
Manufacturing	6,312,512	6,357,584	7,513,710	8,070,903
Public Administration	75,454,919	82,471,599	86,647,012	89,067,722
Retail Trade	1,178,064,563	1,261,062,518	1,343,894,962	1,467,708,259
Services	93,902,544	95,634,975	101,454,350	107,925,150
Transportation, communications, utilities	139,451,170	146,630,149	157,193,072	174,559,589
Unclassified Establishments	128,535,049	127,888,860	129,532,880	127,420,632
	<u>\$1,630,631,962</u>	<u>\$1,729,020,951</u>	<u>\$1,835,233,952</u>	<u>\$1,984,294,028</u>

Source: State of Missouri Department of Revenue

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

City Direct Sales Tax Rates

General	1.00%	1.00%	1.00%	1.00%
Transportation	0.50%	0.50%	0.50%	0.50%
Capital Improvement Plan	0.25%	0.25%	0.25%	0.25%
Parks	0.25% *	0.25%	0.25%	0.25%
Total City Direct Sales Tax Rate	2.00%	2.00%	2.00%	2.00%

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

Table 15, cont

City of Columbia, Missouri

TAXABLE SALES BY CATEGORY
LAST TEN FISCAL YEARS

2007	2008	2009	2010	2011	2012
\$3,738,744	\$3,703,591	\$3,627,534	\$3,646,144	\$3,885,443	\$4,303,202
5,309,190	6,605,135	6,188,689	8,381,253	10,149,273	12,420,072
1,129,272	1,230,495	1,595,983	1,723,226	1,832,991	4,961,165
8,667,005	9,359,687	8,563,445	8,441,505	8,037,104	8,109,752
93,471,443	94,990,313	88,512,266	82,437,743	85,342,434	85,683,563
1,449,407,344	1,450,399,152	1,422,147,665	1,441,679,729	1,508,958,260	1,596,771,652
110,274,873	115,762,759	108,629,526	111,344,046	117,915,672	119,609,463
186,275,288	198,106,845	202,523,055	211,084,007	215,192,870	191,868,253
129,357,863	117,080,662	100,226,366	121,348,855	134,235,679	150,015,896
<u>\$1,987,631,022</u>	<u>\$1,997,238,639</u>	<u>\$1,942,014,529</u>	<u>\$1,990,086,508</u>	<u>\$2,085,549,726</u>	<u>\$2,173,743,018</u>

City Direct Sales Tax Rates, cont.

1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

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Table 16

City of Columbia, Missouri

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

LAST TEN FISCAL YEARS									
Governmental Activities									
Fiscal Year Ended	Certificates of Participation	Capital Lease Obligations	Notes and Loans Payable	Special Obligation Bonds	Special Obligation Notes				
2012	-	209,447	12,281,344	36,580,582	-				
2011	-	-	11,175,289	40,339,747	-				
2010	-	-	-	43,948,910	995,000				
2009	-	-	-	46,693,075	1,950,000				
2008	-	-	-	49,102,240	2,865,000				
2007	-	-	-	24,412,957	3,740,000				
2006	-	-	-	26,629,413	-				
2005	3,040,000	7,000,000	-	-	-				
2004	3,989,500	7,000,000	-	-	-				
2003	4,874,500	7,000,000	-	-	-				
Business-Type Activities									
Fiscal Year Ended	Certificates of Participation	Capital Lease Obligations	Special Obligation Bonds	Water & Electric Bonds	Sewer Bonds	Parking Bonds	Total Government	Percentage of Per Capita Personal Income ^a	Per Capita ^a
2012	-	220,290	100,490,422	145,824,435	86,871,118	-	382,477,638	n/a %	n/a
2011	-	242,163	93,208,599	151,238,623	56,589,896	-	352,794,317	5.37 %	3,172
2010	-	-	94,857,956	82,023,648	33,207,073	-	255,032,587	4.05 %	2,579
2009	-	-	96,437,311	86,066,307	28,357,275	-	259,503,968	4.31 %	2,664
2008	-	-	84,885,220	73,322,485	19,292,241	-	229,467,186	4.16 %	2,388
2007	-	-	64,705,863	77,104,088	18,684,800	-	188,647,708	3.57 %	1,993
2006	-	-	66,116,207	80,725,692	18,932,695	-	192,404,007	3.78 %	2,064
2005	2,457,114	-	14,399,066	81,327,295	20,089,049	2,633,043	130,945,567	2.69 %	1,426
2004	6,815,151	-	15,207,176	77,325,151	21,215,403	2,729,913	134,282,294	2.96 %	1,495
2003	8,738,130	-	15,985,286	63,592,285	21,465,951	2,821,782	124,477,934	2.94 %	1,408

n/a = information not available for current year

^a See Table 26 for personal income and population data

Table 17

City of Columbia, Missouri

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

Fiscal Year Ended	Gross Bonded Debt	Less Debt Service Funds	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value ^a	Net Bonded Debt Per Capita ^b
2003	0	484,393	0	0.00 %	0.00
2004	0	493,497	0	0.00 %	0.00
2005	0	503,611	0	0.00 %	0.00
2006	0	0	0	0.00 %	0.00
2007	0	0	0	0.00 %	0.00
2008	0	0	0	0.00 %	0.00
2009	0	0	0	0.00 %	0.00
2010	0	0	0	0.00 %	0.00
2011	0	0	0	0.00 %	0.00
2012	0	0	0	0.00 %	0.00

^a See Table 5 for property value data

^bPopulation data can be found in Table 26

Table 18

City of Columbia, Missouri

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
SEPTEMBER 30, 2012

<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	210,472,000	31,365,695	179,106,305	82.0%	146,946,654
Boone County	5,470,650	95,696	5,374,954	71.7%	3,851,928
Totals	<u>\$215,942,650</u>	<u>\$31,461,391</u>	<u>\$184,481,259</u>		<u>\$150,798,582</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 (2012)				<u><u>\$1,711,748,556</u></u> *
Constitutional debt limit **				\$342,349,711
(20% assessed value)				
Total bonded debt			\$231,286,790	
Less:				
Water and Electric Utility Bonds		\$144,470,000		
Sanitary Sewer Utility Bonds		86,816,790	<u>231,286,790</u>	
Total amount of debt applicable to debt limit				<u>0</u>
Legal debt margin				<u><u>\$342,349,711</u></u>

	Fiscal Year			
	2003	2004	2005	2006
Debt limit	\$223,338,535	\$231,727,857	\$271,166,022	\$293,218,030
Total net debt applicable to limit	\$0	\$0	\$0	\$0
Legal debt margin	\$223,338,535	\$231,727,857	\$271,366,022	\$293,218,030
Total net debt applicable to the limit as a percentage of debt limit	0.00%	0.00%	0.00%	0.00%

* All tangible property.

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

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

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

Table 19, cont.

City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Fiscal Year					
2007	2008	2009	2010	2011	2012
\$312,992,986	\$324,507,278	\$328,051,141	\$329,972,141	\$334,950,607	\$342,349,711
\$0	\$0	\$0	\$0	\$0	\$0
\$312,992,986	\$324,507,278	\$328,051,141	\$329,972,141	\$334,950,607	\$342,349,711
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	
2003	76,094,540	58,444,470	17,650,070	3,410,000	3,160,451	6,570,451	2.69
2004	79,237,016	62,559,631	16,677,385	3,685,000	2,992,679	6,677,679	2.50
2005	92,127,894	72,052,155	20,075,739	3,870,000	3,449,264	7,319,264	2.74
2006	105,384,237	85,904,487	19,479,750	575,000	3,308,873	3,883,873	5.02
2007	116,758,098	84,055,177	32,702,921	3,595,000	4,332,137	7,927,137	4.13
2008	121,609,839	90,723,595	30,886,244	3,755,000	5,079,238	8,834,238	3.50
2009	132,415,953	99,094,026	33,321,927	3,875,000	6,125,758	10,000,758	3.33
2010	142,829,724	104,960,352	37,869,372	4,020,000	6,206,577	10,226,577	3.70
2011	151,526,817	107,813,998	43,712,819	4,175,000	6,354,157	10,529,157	4.15
2012	147,075,417	100,038,432	47,036,985	5,360,000	8,714,110	14,074,110	3.34

(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	
2003	7,923,672	5,501,961	2,421,711	825,000	795,719	1,620,719	1.49
2004	8,708,998	5,721,756	2,987,242	1,040,000	1,038,747	2,078,747	1.44
2005	9,378,918	5,750,876	3,628,042	1,245,000	994,648	2,239,648	1.62
2006	9,915,355	6,221,458	3,693,897	1,280,000	1,126,455	2,406,455	1.53
2007	10,313,861	6,395,635	3,918,226	1,590,000	1,281,897	2,871,897	1.36
2008	10,333,579	6,596,832	3,736,747	1,640,000	1,290,111	2,930,111	1.28
2009	11,645,980	7,637,179	4,008,801	1,765,000	1,256,537	3,021,537	1.33
2010	13,536,909	7,576,703	5,960,206	1,805,000	1,520,655	3,325,655	1.79
2011	15,430,156	7,850,327	7,579,829	1,875,000	1,911,364	3,786,364	2.00
2012	17,973,980	9,145,955	8,828,025	1,915,000	2,121,660	4,036,660	2.19

(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, Special Obligation Bonds Series 2006A, and Special Obligation Refunding Bonds Series 2012B 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>
2003	1,707,745	650,768	1,056,977	90,000	167,517	257,517	4.10
2004	1,675,667	682,007	993,660	95,000	163,052	258,052	3.85
2005	1,641,734	710,366	931,368	100,000	158,224	258,224	3.61
2006	1,657,637	710,577	947,060	0	0	0	n/a (c)
2007	1,562,110	695,501	866,609	0	0	0	n/a (c)
2008	1,593,938	886,913	707,025	0	0	0	n/a (c)
2009	1,737,094	731,207	1,005,887	0	0	0	n/a (c)
2010	1,796,627	734,020	1,062,607	0	0	0	n/a (c)
2011	2,038,935	929,364	1,109,571	0	0	0	n/a (c)
2012	2,688,403	910,837	1,777,566	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		
2003	75	68,302,290	1,069	173,903,598	1,735,000 (b)	4,450,247,350
2004	81	61,239,547	1,429	206,711,394	2,021,000 (b)	4,648,539,062
2005	96	65,891,830	1,329	214,502,676	2,198,000 (b)	4,853,192,612
2006	96	58,918,770	1,897	221,396,606	2,345,000 (b)	5,713,406,342
2007	68	89,104,177	730	126,755,467	2,430,000 (b)	6,141,975,733
2008	58	51,336,697	408	69,590,716	2,487,000 (b)	6,548,424,667
2009	42	90,871,538	355	55,436,649	2,702,000 (b)	6,785,163,254
2010	32	15,776,890	374	69,360,630	2,890,000 (b)	6,830,813,429
2011	33	20,508,272	424	112,250,462	3,005,000 (b)	6,899,642,329
2012	34	64,741,303	411	94,993,740	3,174,000 (b)	7,013,851,058

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

(b) Source: FDIC Summary of Deposits

Table 24**City of Columbia, Missouri****LARGEST ELECTRIC UTILITY CUSTOMERS
SEPTEMBER 30, 2012**

Customer	Billed kWh	Billed Revenue
Boone Hospital Center	29,753,149	\$ 2,311,240
Columbia Foods	29,021,214	2,116,271
3-M Company	21,367,203	1,412,205
VA Hospital	18,579,938	1,490,017
Gates Rubber	16,680,152	1,367,462
Quaker Oats	14,586,461	1,160,506
University of Missouri - Columbia Regional Hospital	11,014,125	853,249
PW Eagle	9,265,186	709,390
GGP Ltd-Columbia Mall	9,232,282	834,546
Shelter	8,275,354	648,841
	<u>167,775,064</u>	<u>\$ 12,903,727</u>

Table 25

City of Columbia, Missouri

LARGEST WATER UTILITY CUSTOMERS
SEPTEMBER 30, 2012

<u>Customer</u>	<u>Billed CCF</u>	<u>Billed Revenue</u>
Columbia Foods	416,079	\$ 986,195
VA Hospital	55,141	148,484
Boone Hospital Center	52,328	136,675
3M Company	47,144	120,014
State Farm	32,392	104,334
Univ of MO-Columbia Reg Hospital	31,922	82,376
Best Men LLC	24,681	60,738
Linen King	23,764	57,197
Rock Bridge High School	16,964	50,196
PW Eagle	15,132	37,509
	<u>715,547</u>	<u>\$ 1,783,718</u>

Table 26

City of Columbia, Missouri

DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS

Fiscal Year	Estimated Population *	Personal Income ^a	Per Capita Personal Income ^a	Median Age	Unemployment Rate
2011	111,213 ^c	6,567,000 ^b	37,350 ^b	26.5 ^d	5.9% ^c
2010	98,893	6,293,000	35,875	26.5	6.2%
2009	97,403	6,025,000	36,241	28.2	5.1%
2008	96,093	5,521,000	33,604	31.8	4.4%
2007	94,645	5,283,000	32,548	28.1	3.6%
2006	93,219	5,087,000	32,608	29.7	3.3%
2005	91,814	4,865,759	31,959	35.2	3.9%
2004	89,803	4,537,251	30,019	35.2 **	2.5%
2003	88,423	4,230,922	28,197	30.8	2.0%
2002	87,003	4,056,814	27,293	29.9	1.8%

*Based on updated census population data

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

^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, 2012

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

Table 27

City of Columbia, Missouri

**PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO**

Employer	2012			2003		
	Number of Full time, benefited Employees	Rank	Percentage of Total City Employment**	Number of Full time, benefited Employees	Rank	Percentage of Total City Employment**
University of Missouri - Columbia	8,608	1	9.43%	11,868	1	14.14%
University Hospital and Clinics	4,468	2	4.90%	4,320	2	5.15%
Columbia Public Schools	2,117	3	2.32%	3,000	3	3.57%
Boone Hospital Center	1,655	4	1.81%	2,028	4	2.42%
City of Columbia	1,332	5	1.46%	1,168	5	1.39%
US Dept of Veterans Affairs	1,278	6	1.40%	1,000	8	1.19%
MBS Textbook Exchange	1,239	7	1.36%	1,006	7	1.20%
Shelter Insurance	1,078	8	1.18%	991	9	1.18%
State Farm	1,063	9	1.16%	952	10	1.13%
Joe Machens	630	10	0.69%	n/a	n/a	n/a
State of Missouri	n/a	n/a	n/a	1,071	6	1.28%

Note: Information from Columbia Regional Economic Development Inc.

**information from the US Bureau of Labor Statistics-2011 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									
	2012*	2011	2010	2009	2008	2007	2006	2005	2004	2003
Governmental Activities										
General Administrative										
City Clerk and Elections	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
City Manager	7.00	7.00	8.00	9.00	8.00	8.00	7.60	6.60	6.60	6.60
Finance (incl. Risk Management)	47.00	42.25	41.25	41.25	40.25	36.25	38.25	37.25	36.25	36.25
Human Resources	8.85	9.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00	8.00
Law	12.00	12.50	13.50	9.00	10.00	9.00	9.00	9.00	8.00	8.00
**Neighborhood Services	-	-	-	2.25	2.25	2.25	-	-	-	-
Convention & Tourism	8.00	9.00	9.00	9.00	9.00	7.00	7.00	7.00	7.00	7.00
Public Safety										
Police	191.00	192.00	191.00	190.00	186.00	183.00	181.00	178.00	175.00	173.00
Fire	136.00	136.00	140.00	140.00	138.00	135.00	132.00	129.00	128.00	128.00
Municipal Court	12.00	12.00	13.00	9.00	9.00	8.90	8.90	8.90	7.90	7.90
Emergency Mgmt & Comm	34.75	35.75	33.75	32.75	32.75	32.75	32.75	30.75	29.75	29.75
Health & Environment										
Health and Human Services	62.00	62.35	62.35	63.35	61.10	60.75	57.75	58.30	58.55	55.35
**Planning (incl. CDBG)	-	-	-	12.50	12.50	12.00	12.00	12.00	12.00	12.00
**Community Development	40.00	41.58	34.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Economic Development	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
Cultural Affairs	3.00	2.75	2.75	2.75	2.75	2.75	3.00	3.00	3.00	3.00
Parks & Recreation	47.50	43.50	43.50	43.50	43.50	42.50	41.50	40.50	40.50	38.50
Public Works										
Admin & Engineering	22.10	23.85	33.15	30.30	28.74	28.74	27.68	26.18	25.68	25.18
Non-Motorized Grants	2.35	1.10	2.00	2.00	2.00	-	-	-	-	-
Streets & Sidewalks	40.35	39.35	39.30	40.30	39.50	39.50	39.80	38.80	37.80	34.80
Parking Enforcement	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
**Building and Site Development	-	-	-	17.75	16.75	16.75	16.25	16.25	14.75	14.75
Custodial & Maintenance	16.00	16.25	13.25	13.25	10.50	10.50	10.50	10.50	9.00	9.00
Fleet Operations	31.50	31.45	28.40	28.40	25.55	25.90	23.90	23.90	22.90	22.90
GIS Fund	4.50	3.50	-	-	-	-	-	-	-	-
Employee Benefit	5.15	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00
Information Technologies	28.00	27.00	28.00	26.00	25.00	24.00	23.20	22.20	21.70	21.70
Public Communications	8.75	10.75	10.75	11.75	11.75	11.75	10.50	6.00	5.50	6.00
Contributions	-	-	-	-	-	-	2.00	2.00	2.00	2.00
Office of Sustainability	1.25	1.00	1.00	-	-	-	-	-	-	-
Business-Type Activities										
Railroad	4.00	4.00	4.00	5.00	5.00	5.00	5.00	4.00	4.00	3.00
Water & Electric	259.60	252.60	249.60	246.60	239.60	238.60	228.60	226.10	220.10	220.10
Recreation Services	34.25	34.25	34.25	36.25	36.25	36.25	36.25	35.50	35.50	35.25
Public Works										
Public Transportation	39.20	37.80	37.75	37.75	38.80	34.79	36.10	35.10	32.10	30.60
Airport	17.25	17.20	17.20	17.20	16.20	16.20	16.00	16.00	16.00	16.00
Sanitary Sewer	80.35	76.97	73.10	64.47	61.87	58.87	57.24	56.24	56.24	56.24
Parking Facilities	7.85	7.85	6.80	6.80	5.70	5.70	5.60	5.60	5.60	5.60
Solid Waste	92.90	87.95	85.90	84.73	84.68	83.68	77.25	77.25	77.25	77.25
Stormwater Utility	6.40	6.40	6.40	11.55	12.46	12.46	10.43	10.43	8.93	8.93
Utility Customer Services	14.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	11.75
Total	1,334.85	1,310.95	1,297.95	1,278.45	1,249.45	1,221.84	1,190.05	1,165.35	1,140.60	1,127.40

Note: Information from City of Columbia Annual Budget adopted October 1, 2012

* Current year is budgeted, all other years are actual

**Community Development department includes:

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

Table 29

City of Columbia, Missouri

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Fiscal year									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
Police										
Traffic Accidents Investigated	1,362	1,442	1,810	2,554	3,000	2,869	2,869	2,972	3,149	2,855
Traffic Tickets Issued	7,727	10,662	13,738	11,636	10,500	10,165	10,165	10,089	12,205	10,208
Warning Tickets Issued	5,048	4,006	7,902	11,589	6,800	7,000	6,460	6,448	8,757	6,540
Driving While Intoxicated Arrests	438	446	485	337	500	600	460	559	581	426
Fire										
Fire Calls (All Types)	579	337	360	331	425	365	423	490	414	446
Rescue Calls	7,027	6,642	6,350	6,021	5,700	5,581	5,520	4,997	4,540	4,204
Sanitary Sewer Utility										
Average daily flow (millions of gallons)	12.7	15.4	19.7	15.5	16.4	16.2	13.0	15.8	16.0	14.9
Solid Waste Utility										
Tons of waste collected	161,629	161,573	162,257	146,289	176,000	176,852	192,886	165,228	162,434	154,186
Tons of recyclables collected	10,347	10,388	9,482	9,025	8,976	8,800	8,166	8,410	7,762	6,662
Public Transportation										
Total Vehicle Miles-Fixed Route	736,078	693,548	653,955	640,736	755,870	755,870	495,714	517,732	495,714	489,654
Total Vehicle Miles-Paratransit	274,602	186,311	168,153	167,968	138,922	113,324	162,271	101,991	151,769	104,328
Airport										
Number of Enplaned Passengers	38,319	38,478	32,072	24,843	10,000	9,090	13,673	19,957	17,925	21,079
Parking Facilities										
Parking permits issued (surface & structures)	1,976	2,046	1,427	1,635	1,635	1,635	1,580	1,426	1,466	1,441
Metered & hourly spaces	2,215	2,441	2,170	2,128	2,415	2,415	2,451	2,522	2,522	2,523
Other Public Works										
Street Segments Resurfaced/Repaired	205	164	523	545	462	450	739	436	555	232
Number of Permits Issued	1,997	3,033	5,326	2,528	9,500	8,067	11,831	11,768	4,709	5,584
Parks and Recreation										
Number of Athletic Fields Maintained	47	46	48	47	48	46	47	47	45	45
Total Sq feet of Landscape Beds Maintained	595,562	592,672	518,344	523,000	550,873	489,973	419,872	375,000	369,503	354,601
Railroad										
Carloads	1,226	1,403	1,539	1,217	2,550	2,561	2,402	2,606	2,150	1,627
Water										
Fire hydrants installed	13	79	75	36	271	187	256	307	185	206
Services/meters installed	234	81	279	219	1,227	974	1,158	1,200	1,084	1,442
Electric										
New Distribution Transformers Installed	59	81	52	86	540	318	510	528	446	434
Electric Meters Installed	506	642	432	361	1,833	1,579	1,667	1,504	1,427	1,152
Miles of Underground Lines Installed	7.00	6.65	4.02	8.13	31.40	11.26	28.55	29.61	12.77	24.22
Health & Environment										
Birth Certificates issued	7,548	8,542	8,842	n/a	3,600	3,600	4,121	3,619	3,442	3,336
Death Certificates issued	* 10,585	11,716	10,755	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Immunizations	19,431	22,641	34,990	23,156	16,000	15,673	12,016	14,873	23,128	19,818
WIC Visits	31,169	28,906	30,132	29,744	25,432	21,184	21,184	21,184	24,786	21,500
Inspections	7,347	15,064	19,761	21,320	13,598	16,300	13,166	15,641	15,641	12,612

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

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

n/a-information not available

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Table 30

City of Columbia, Missouri

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST SEVEN YEARS*

	Fiscal year						
Function/Program	2012	2011	2010	2009	2008	2007	2006
Police							
Stations	1	1	1	1	1	1	1
Substations	4	4	4	7	7	7	5
Vehicles	97	98	111	103	103	101	107
Fire							
Stations	9	9	9	8	8	8	8
Vehicles	38	38	39	40	34	34	34
Sanitary Sewer Utility							
Collection system (total miles)	698	684	683	665	637	607	524
Solid Waste Utility							
Collection vehicles	45	44	44	44	44	44	32
Public Transportation							
Buses-General Fixed Route	25	21	17	19	14	13	17
Buses-Campus Fixed Route	9	9	13	10	15	10	9
Buses-Paratransit	11	12	11	9	9	7	8
Airport							
Pavement Surface (Square yards)	464,950	464,950	464,950	464,950	464,950	464,950	464,950
Parking Facilities							
Parking Structures	5	5	4	4	4	4	4
Surface Lots-Permit	5	6	7	7	4	7	7
Surface Lots-Meter	4	4	5	7	5	2	5
Other Public Works							
Streets (miles)	507	507	465	465	425	425	425
Signalized Intersections	43	42	39	40	37	37	37
Parks and Recreation							
Pools	5	5	5	5	5	5	5
Golf Courses (18 hole)	2	2	2	2	2	2	2
Athletic fields with lights and/or irrigation systems	33	32	30	25	25	25	25
Rec/Nature Centers	2	2	2	2	1	1	1
Railroad							
Locomotives	2	2	2	2	2	2	2
Miles of main track	21	21.3	21.31	21.34	21.34	21.34	21.34
Water							
Water mains (miles)	671	668.57	664.25	662	648.7	635.44	618.65
Electric							
Circuit Miles of Distribution Lines	796	791.26	787.7	782	751.64	722	713.81

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

*Information for prior years is not readily available

City of Columbia, Missouri

INSURANCE IN FORCE
SEPTEMBER 30, 2012

City of Columbia - Property/Casualty Insurance Program
Policy Period - October 1, 2011 to October 1, 2012

I. Property/Inland Marine/Boiler and Machinery Coverages

- A. Insurance Company – FM Global Insurance Company
- B. Best's Rating is A+ XV and Admitted in Missouri
- C. Policy # – FM882
- D. Annual Premium is \$698,876, plus \$24,595 TRIA Premium - Total Premium is \$723,471
- E. Coverages and Limits:
 - 1. \$500,000,000 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) - \$10,000,000 Limit excess \$100,000 Retention (while on premises)
Flood and earthquake limit is \$5,000,000
 - 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

II. Excess Workers Compensation

- A. Insurance Company-Safety National Casualty Corporation
- B. Best's Rating is A IX and Admitted in Missouri
- C. Policy # - SP4044914
- D. Annual Premium is \$174,951
- 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

III. Crime Coverages

- A. Insurance Company – Federal Insurance Company (Chubb)
- B. Best's Rating is A++ XV and Admitted in Missouri
- C. Policy # – 8170-2669
- D. Annual Premium is \$9,150
- E. Coverages include:
 - 1. Employee Dishonesty Bond - \$500,000 Limit - \$50,000 Deductible
 - 2. Money and Securities - \$500,000 Limit - \$50,000 Deductible
 - 3. Depositors Forgery - \$500,000 Limit - \$50,000 Deductible
 - 4. Money Orders and Counterfeit Papers - \$500,000 Limit - \$50,000 Deductible
 - 5. Computer Fraud - \$500,000 Limit – \$50,000 Deductible
 - 6. Fund Transfer Fraud - \$500,000 with a \$50,000 Deductible
 - 7. Credit Card Fraud- \$500,000 Limit - \$50,000 Deductible

IV. Airport Liability

- A. Insurance Company – Global Aerospace, Inc.
- B. Policy # – 14001082
- C. Annual Premium is \$6,250 plus \$3,750 TRIA Premium-Total Premium is \$10,000
- D. Coverages include:
 - 1. General Liability - \$10,000,000 Limit Each Occurrence
 - 2. Products/Completed Operations - \$10,000,000 Aggregate Limit
 - 3. Personal and Advertising Injury - \$10,000,000 Aggregate Limit
 - 4. Personal Injury for Discrimination or Humiliation - \$1,000,000 Each Individual/Aggregate
 - 5. Incidental Medical Malpractice - \$10,000,000 Limit Each Occurrence/Aggregate
 - 6. Non-Owned Aircraft Liability - \$10,000,000 Limit Each Occurrence
 - 7. Hangarkeepers Liability - \$10,000,000 Each Aircraft/\$10,000,000 Occurrence
 - 8. Deductible - \$1,000 Each Aircraft

INSURANCE IN FORCE
SEPTEMBER 30, 2011

- V. Health Department Professional Liability
 - A. Insurance Company – Columbia Casualty Insurance Company (CNA)
 - B. Best's Rating is A XV – Non-Admitted in Missouri
 - C. Policy # – HMA1040025803-9
 - D. Annual Premium is \$34,000
 - E. Limits are \$1,000,000 Each Claim/\$2,000,000 Aggregate
 - F. Deductible - \$15,000 Each Claim
- VI. Railroad Liability
 - A. Insurance Company – Great American Fidelity Insurance Co.
 - B. Best's Rating is A XV and Non-Admitted in Missouri
 - C. Policy # – RL204190302
 - D. Annual Premium is \$24,300 (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
- VII. Railroad Rolling Stock
 - A. Insurance Company – AGCS Marine Insurance Co.
 - B. Best's Rating is A XV - Admitted in Missouri
 - C. Policy # – MX193021187
 - D. Annual Premium is \$2,800
 - E. Coverages:
 - 1 \$400,000 Limit All Covered Property-Any One Occurrence-\$500 Deductible
 - a. SW120 Electromotive Div. GM Corp. 1200 HP Diesel – Electric RR Eng, S#4278-1-COLT
 - b. EMD Model GP-10, 1952 – HP: 1,750: Axles 4

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

Table 32

City of Columbia, Missouri

SALARIES OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2012

Official Title	Salary Range
City Manager	no minimum - no maximum
Public Works Director	76,003 - 161,267
Water and Light Director	76,003 - 161,267
City Counselor	76,003 - 161,267
Finance Director	76,003 - 161,267
Assistant City Manager	76,003 - 161,267
Police Chief	76,003 - 161,267
Planning Director	76,003 - 161,267
Director of Public Health and Human Services	76,003 - 161,267
Fire Chief	76,003 - 161,267
Parks and Recreation Director	76,003 - 161,267
Information Technologies Director	76,003 - 161,267
Economic Development Director	76,003 - 161,267
Human Resources Director	76,003 - 161,267
Convention/Visitor's Bureau Director	76,003 - 161,267
Human Services Manager	51,617 - 75,598
Manager of Cultural Affairs	46,858 - 68,719
City Clerk	no minimum - no maximum

Note: Information provided by the Human Resources Department