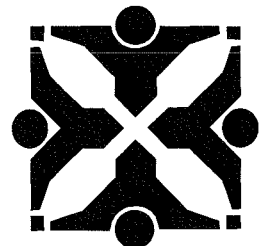


CITY OF COLUMBIA, MISSOURI

# **Financial Management Information Supplement**

For the Fiscal Year  
October 1, 2007 - September 30, 2008

Department of Finance  
Lori B. Fleming, Director

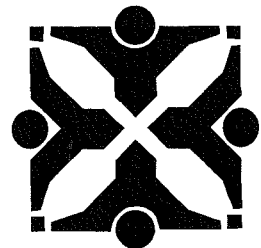


CITY OF COLUMBIA, MISSOURI

**Financial Management  
Information Supplement**

For the Fiscal Year  
October 1, 2007 - September 30, 2008

Department of Finance  
Lori B. Fleming, Director



# CITY OF COLUMBIA, MISSOURI

## TABLE OF CONTENTS

	<u>Exhibit Number</u>	<u>Page Number</u>
<b>GENERAL PURPOSE FINANCIAL STATEMENTS</b>		
Combined Balance Sheet - All Fund Types and Account Groups . . . . .	A-1	4 - 7
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Governmental Fund Types and Expendable Trust Funds . . . . .	A-2	8 - 9
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund . . . . .	A-3	10
Combined Statement of Revenues, Expenses and Changes in Retained Earnings or Fund Balance - All Proprietary Fund Types and Nonexpendable Trust Fund . . . . .	A-4	11
Combined Statement of Cash Flows - All Proprietary Fund Types and Nonexpendable Trust Fund . . . . .	A-5	12 - 13
Statement of Changes in Plan Net Assets - Pension and Other Postemployment Trust Funds . . . . .	A-6	14
Statement of Changes in Plan Net Assets - Agency Funds	A-7	15
<b>SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES</b>		
<b>Required Supplementary Information</b>		
Schedule of Funding Progress - Pension and Other Postemployment Trust Funds . . . . .	1	21
Schedule of Employer Contributions - Pension Other Postemployment Trust Funds . . . . .	2	22 - 23
<b>General Fund</b>		
Comparative Balance Sheet . . . . .	B-1	27
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance . . . . .	B-2	29
Detail Schedule of Revenues and Other Financing Sources - Budget and Actual . . . . .	B-3	30 - 32
Detail Schedule of Expenditures and Other Financing Uses - Budget and Actual . . . . .	B-4	34 - 38
<b>Special Revenue Funds</b>		
Comparative Combining Balance Sheet . . . . .	C-1	42 - 45
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance . . . . .	C-2	46 - 49
Comparative Detail Schedule of Revenues and Expenditures . . . . .	C-3	50 - 54

# CITY OF COLUMBIA, MISSOURI

## TABLE OF CONTENTS

	<u>Exhibit Number</u>	<u>Page Number</u>
<b>Debt Service Funds</b>		
Comparative Combining Balance Sheet . . . . .	D-1	58 - 59
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance . . . . .	D-2	60 - 61
<b>Capital Projects Fund</b>		
Comparative Balance Sheet . . . . .	E-1	65
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance . . . . .	E-2	66
Schedule of Appropriations, Expenditures and Encumbrances . . . . .	E-3	67 - 70
<b>Enterprise Funds</b>		
Comparative Combining Balance Sheet . . . . .	F-1	74 - 80
Comparative Combining Statement of Revenues, Expenses and Changes in Retained Earnings . . . . .	F-2	82 - 84
Comparative Combining Statement of Cash Flows . . . . .	F-3	86 - 92
<u>Water and Electric Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses - Electric Utility . . . . .	F-4	94 - 95
Comparative Detail Schedule of Operating Revenues and Expenses - Water Utility . . . . .	F-5	96 - 97
<u>Sanitary Sewer Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-6	98
<u>Regional Airport Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-7	99
<u>Public Transportation Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-8	100
<u>Solid Waste Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-9	101
<u>Parking Facilities Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-10	102



# CITY OF COLUMBIA, MISSOURI

## TABLE OF CONTENTS

	<u>Exhibit Number</u>	<u>Page Number</u>
<u>Recreation Services Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-11	103
<u>Railroad Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-12	104
<u>Storm Water Utility Fund</u>		
Comparative Detail Schedule of Operating Revenues and Expenses . . . . .	F-13	105
<b>Internal Service Funds</b>		
Comparative Combining Balance Sheet . . . . .	G-1	110 - 112
Comparative Combining Statement of Revenues, Expenses and Changes in Retained Earnings . . . . .	G-2	114 - 116
Comparative Combining Statement of Cash Flows . . . . .	G-3	118 - 120
<b>Trust and Agency Funds</b>		
Comparative Combining Balance Sheet . . . . .	H-1	124 - 125
Comparative Statement of Plan Net Assets - Pension Trust Funds . . . . .	H-2	127
Comparative Statement of Revenues, Expenses and Changes in Fund Balance - Nonexpendable Trust Fund . . . . .	H-3	128
Comparative Statement of Cash Flows - Nonexpendable Trust Fund . . . . .	H-4	129
Comparative Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Expendable Trust Funds . . . . .	H-5	130 - 131
Comparative Detail Schedule of Revenues and Expenditures - Expendable Trust Funds . . . . .	H-6	132 - 133
<b>General Fixed Assets Account Group</b>		
Comparative Schedule of General Fixed Assets - By Source . . . . .	I-1	137
Schedule of General Fixed Assets - By Function and Activity . . . . .	I-2	138
Schedule of Changes in General Fixed Assets - By Function and Activity . . . . .	I-3	139
<b>General Long-Term Debt Account Group</b>		
Comparative Schedule of General Long-Term Debt . . . . .	J-1	143
Comparative Schedule of Changes in General Long-Term Debt . . . . .	J-2	145

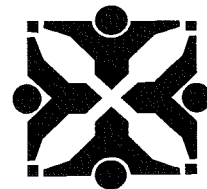
# CITY OF COLUMBIA, MISSOURI

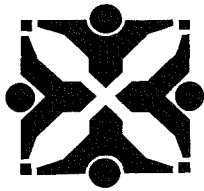
## TABLE OF CONTENTS

	<u>Table Number</u>	<u>Page Number</u>
<b>STATISTICAL DATA</b>		
Net Assets by Component – Last Five Fiscal Years . . . . .	Table 1	149
Changes in Net Assets – Last Five Fiscal Years . . . . .	Table 2	150
Fund Balance – Governmental Funds – Last Five Fiscal Years . . . . .	Table 3	151
Changes in Fund Balances – Governmental Funds – Last Five Fiscal Years . . . . .	Table 4	152
Assessed Value and Estimated Actual Value of Taxable Property – Last Ten Fiscal Years . . . . .	Table 5	153
Property Tax Rates and Tax Levies – Direct and Overlapping Governments – Last Ten Fiscal Years . . . . .	Table 6	154 - 155
Principal Taxpayers – Current and Nine Years Ago . . . . .	Table 7	157
General Fund – Property Tax Levies and Tax Collections – Last Ten Fiscal Years . . . . .	Table 8	158 - 159
Schedule of Electric Service Rates – Last Ten Fiscal Years . . . . .	Table 9	160 - 161
Schedule of Electric Service Rates – Last Ten Fiscal Years . . . . .	Table 10	162 - 163
Schedule of Water Service Rates – Last Ten Fiscal Years . . . . .	Table 11	164 - 165
Schedule of Sanitary Sewer Service Rates – Last Ten Fiscal Years . . . . .	Table 12	166
Schedule of Marketable Securities and Investments . . . . .	Table 13	167 - 169
Federal and State Grants . . . . .	Table 14	170
Ratios of Outstanding Debt by Type – Last Eight Fiscal Years . . . . .	Table 15	171
Ratio of Net General Bonded Debt to Assessed Value and Per Capita – Last Ten Fiscal Years . . . . .	Table 16	172
Direct and Overlapping Governmental Activities Debt . . . . .	Table 17	173
Legal Debt Margin Information – Last Ten Fiscal Years . . . . .	Table 18	174 - 175
Water and Electric Utility Revenue Bond Coverage – Last Ten Fiscal Years . . . . .	Table 19	176
Sanitary Sewer Utility Revenue Bond Coverage – Last Ten Fiscal Years . . . . .	Table 20	177
Parking Revenue Bond Coverage – Last Ten Fiscal Years . . . . .	Table 21	178
Property Value, Construction, and Bank Deposits – Last Ten Fiscal Years . . . . .	Table 22	179
Largest Electric Utility Customers . . . . .	Table 23	180
Largest Water Utility Customers . . . . .	Table 24	181
Demographic Statistics – Last Ten Fiscal Years . . . . .	Table 25	182
Principal Employers . . . . .	Table 26	183
Full-Time Equivalent City Government Employees by Function/Program – Last Ten Fiscal Years . . . . .	Table 27	184
Operating Indicators by Function/Program – Last Ten Fiscal Years . . . . .	Table 28	185
Capital Asset Statistics by Function/Program . . . . .	Table 29	187
Insurance in Force . . . . .	Table 30	188 - 189
Salaries of Principal Officials . . . . .	Table 31	190

# **GENERAL PURPOSE FINANCIAL STATEMENTS**

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





## CITY OF COLUMBIA, MISSOURI

---

### FINANCE DEPARTMENT ADMINISTRATION

February 6, 2009

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

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

#### FINANCIAL SECTION

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

#### STATISTICAL SECTION

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

Respectfully submitted,

Lori B. Fleming  
Director of Finance

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

ALL FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 2008  
(WITH COMPARABLE AMOUNTS FOR 2007)

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$23,841,713	\$11,249,625	\$5,487,600	\$82,629,714
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0
Accounts receivable	329,928	1,593,918	0	1,399,889
Taxes receivable	2,846,057	1,992,243	0	0
Allowance for uncollectible taxes	(574)	(372)	0	0
Tax bills receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Grants receivable	662,067	119,340	0	288,545
Rehabilitation loans receivable	0	6,124,895	0	0
Accrued interest	18,268	10,418	15,537	132,420
Due from other funds	1,526,574	2,499	0	0
Advances to other funds	0	0	0	0
Loans receivable from other funds	0	0	0	0
Inventory	0	0	0	0
Other assets – current	18,000	0	0	0
Restricted assets—cash and cash equivalents	0	1,162,999	0	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
<b>TOTAL ASSETS</b>	<b>\$29,242,033</b>	<b>\$22,255,565</b>	<b>\$5,503,137</b>	<b>\$84,450,568</b>

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

FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 2008  
(WITH COMPARABLE AMOUNTS FOR 2007)

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	2008	2007
\$52,240,833	\$8,085,109	\$2,621,734	\$0	\$0	\$186,156,328	\$139,449,362
0	0	5,297,908	0	0	5,297,908	4,608,277
19,068,678	714,647	559	0	0	23,107,619	23,607,347
0	0	0	0	0	4,838,300	4,540,503
0	0	0	0	0	(946)	(25,716)
0	0	664,170	0	0	664,170	720,363
0	0	(34,649)	0	0	(34,649)	(35,307)
94,140	0	0	0	0	1,164,092	1,581,675
0	0	0	0	0	6,124,895	5,865,416
127,814	6,115	251,051	0	0	561,623	625,424
0	0	20,491	0	0	1,549,564	1,387,333
0	0	1,607,313	0	0	1,607,313	1,941,281
867,710	0	0	0	0	867,710	914,512
7,753,490	684,832	0	0	0	8,438,322	8,817,687
1,482	839	0	0	0	20,321	88,008
76,820,042	0	0	0	0	77,983,041	72,203,309
4,542,280	0	0	0	0	4,542,280	4,681,672
2,259,015	0	0	0	0	2,259,015	2,101,696
0	5,788,431	73,963,658	0	0	79,752,089	91,537,468
621,635,145	5,813,472	11,688	289,173,592	0	916,633,897	843,682,058
(220,177,790)	(4,367,722)	(11,688)	0	0	(224,557,200)	(208,483,680)
14,141,939	0	0	17,626,983	0	31,768,922	32,622,291
0	0	0	0	5,503,137	5,503,137	3,076,665
0	0	0	0	47,849,974	47,849,974	26,358,701
<u>\$579,374,778</u>	<u>\$16,725,723</u>	<u>\$84,392,235</u>	<u>\$306,800,575</u>	<u>\$53,353,111</u>	<u>\$1,182,097,725</u>	<u>\$1,061,866,345</u>

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

ALL FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 2008  
(WITH COMPARABLE AMOUNTS FOR 2007)

LIABILITIES AND FUND EQUITY	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
LIABILITIES:				
Accounts payable	\$2,191,462	\$263,885	\$0	\$3,158,123
Interest payable	0	0	0	0
Accrued payroll and payroll taxes	1,524,359	25,149	0	12,950
Accrued sales tax	0	0	0	0
Due to other funds	2,499	139,322	0	0
Advances from other funds	0	0	0	981,719
Loans payable to other funds – current maturities	0	0	0	0
Unearned revenue	138,441	65,850	0	0
Other liabilities – current	636,275	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
<b>TOTAL LIABILITIES</b>	<b>4,493,036</b>	<b>495,053</b>	<b>0</b>	<b>4,152,792</b>
FUND EQUITY:				
Contributed capital	0	0	0	0
Investment in general fixed assets	0	0	0	0
Fund balances and retained earnings:				
Fund balances:				
Reserved:				
Reserve for contributions	0	0	0	0
Reserve for encumbrances	4,409,134	233,170	0	29,883,803
Reserve for development charges	0	803,858	0	0
Reserve for hotel/motel tax	0	359,141	0	0
Reserve for employees' pension benefits	0	0	0	0
Reserve for advances to other funds	0	0	0	0
Reserve for loans receivable	0	6,124,895	0	0
Unreserved:				
Designated for:				
Appropriated	4,969,180	3,830,672	0	34,016,058
Designated - Cultural Affairs	129,234	0	0	0
Unrealized gains	302,664	125,158	0	688,933
Undesignated	14,938,785	10,283,618	5,503,137	15,708,982
Retained earnings	0	0	0	0
<b>Total fund balances and retained earnings</b>	<b>24,748,997</b>	<b>21,760,512</b>	<b>5,503,137</b>	<b>80,297,776</b>
<b>TOTAL FUND EQUITY AND OTHER CREDITS</b>	<b>24,748,997</b>	<b>21,760,512</b>	<b>5,503,137</b>	<b>80,297,776</b>
<b>TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS</b>	<b>\$29,242,033</b>	<b>\$22,255,565</b>	<b>\$5,503,137</b>	<b>\$84,450,568</b>

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

ALL FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 2008  
(WITH COMPARABLE AMOUNTS FOR 2007)

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	2008	2007
\$7,649,396	\$1,168,378	\$2,086	\$0	\$0	\$14,433,330	\$10,732,792
0	0	0	0	0	0	254,171
2,472,284	442,396	0	0	0	4,477,138	3,888,906
339,600	0	0	0	0	339,600	322,079
1,387,252	20,491	0	0	0	1,549,564	1,387,333
0	0	0	0	0	981,719	869,537
48,520	0	0	0	0	48,520	123,831
120,389	0	0	0	0	324,680	191,136
1,008,319	63,451	1,125,869	0	0	2,834,761	2,834,092
17,844,849	0	0	0	0	17,844,849	19,557,543
0	0	0	0	0	0	0
87,389,726	0	0	0	0	87,389,726	90,788,888
3,224,902	0	0	0	0	3,224,902	3,782,355
819,190	0	0	0	0	819,190	790,681
0	0	0	0	2,383,111	2,383,111	2,190,366
0	0	0	0	2,865,000	2,865,000	3,740,000
0	948,411	0	0	0	948,411	887,087
0	4,526,384	0	0	0	4,526,384	4,686,403
83,415,220	0	0	0	48,105,000	131,520,220	86,800,863
205,719,647	7,169,511	1,127,955	0	53,353,111	276,511,105	233,828,063
100,591,185	1,096,468	0	0	0	101,687,653	101,687,653
0	0	0	306,800,575	0	306,800,575	268,263,472
0	0	1,500,000	0	0	1,500,000	1,500,000
0	0	0	0	0	34,526,107	11,938,786
0	0	0	0	0	803,858	1,386,613
0	0	0	0	0	359,141	357,323
0	0	74,160,997	0	0	74,160,997	85,781,137
0	0	1,607,313	0	0	1,607,313	1,941,281
0	0	0	0	0	6,124,895	5,572,145
0	0	0	0	0	42,815,910	24,868,184
0	0	0	0	0	129,234	145,457
0	0	45,357	0	0	1,162,112	486,533
0	0	5,950,613	0	0	52,385,135	58,721,467
273,063,946	8,459,744	0	0	0	281,523,690	265,388,231
273,063,946	8,459,744	83,264,280	0	0	497,098,392	458,087,157
373,655,131	9,556,212	83,264,280	306,800,575	0	905,586,620	828,038,282
\$579,374,778	\$16,725,723	\$84,392,235	\$306,800,575	\$53,353,111	\$1,182,097,725	\$1,061,866,345



**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, 2008  
 (WITH COMPARABLE AMOUNTS FOR 2007)

	GOVERNMENTAL FUND TYPES			
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Fund
REVENUES:				
General property taxes	\$6,644,677	\$3,866,846	\$0	\$0
Sales tax	18,947,469	19,721,672	0	0
Other local taxes	11,585,651	1,801,787	0	0
Licenses and permits	815,851	19,817	0	0
Fines	1,367,376	0	0	0
Fees and service charges	1,612,585	524,511	0	0
Special assessment charges	0	0	0	0
Intragovernmental revenue	14,849,683	0	0	0
Revenue from other governmental units	6,184,221	3,002,483	0	4,441,348
Investment revenue	1,049,409	616,063	214,411	3,299,605
Miscellaneous	5,050,549	28,187	0	81,938
<b>TOTAL REVENUES</b>	<b>68,107,471</b>	<b>29,581,366</b>	<b>214,411</b>	<b>7,822,891</b>
EXPENDITURES:				
Current:				
Policy development and administration	9,719,147	1,999,704	0	0
Public safety	34,413,885	0	0	0
Transportation	7,179,970	0	0	0
Health and environment	7,710,860	660,280	0	0
Personal development	6,502,059	3,558,945	0	0
Miscellaneous nonprogrammed activities	1,145,650	0	0	0
Capital outlay	0	0	0	15,855,668
Debt service:				
Redemption of serial bonds	0	0	3,070,000	0
Interest	0	0	1,593,623	0
Fiscal agent fees	0	0	238,954	0
<b>TOTAL EXPENDITURES</b>	<b>66,671,571</b>	<b>6,218,929</b>	<b>4,902,577</b>	<b>15,855,668</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,435,900	23,362,437	(4,688,166)	(8,032,777)
OTHER FINANCING SOURCES (USES):				
Operating transfers from other funds	7,417,392	563,721	4,330,071	33,347,291
Operating transfers to other funds	(2,797,188)	(23,388,312)	(24,212,500)	(551,075)
Proceeds of 2007A S.O. Notes	0	0	0	0
Proceeds of 2008B S.O. Bonds	0	0	26,795,000	0
Premium on 2008B S.O. Bonds	0	0	202,067	0
Payment to refunded bond escrow agent	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>4,620,204</b>	<b>(22,824,591)</b>	<b>7,114,638</b>	<b>32,796,216</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	6,056,104	537,846	2,426,472	24,763,439
FUND BALANCES, BEGINNING OF YEAR	18,692,893	21,222,666	3,076,665	55,534,337
Equity transfers from other funds	0	0	0	0
Equity transfers to other funds	0	0	0	0
<b>FUND BALANCES, END OF YEAR</b>	<b>\$24,748,997</b>	<b>\$21,760,512</b>	<b>\$5,503,137</b>	<b>\$80,297,776</b>

**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, 2008  
 (WITH COMPARABLE AMOUNTS FOR 2007)

FIDUCIARY FUND TYPE Expendable Trust Funds	TOTAL (Memorandum Only)	
	2008	2007
\$0	\$10,511,523	\$9,967,339
0	38,669,141	38,745,372
0	13,387,438	10,857,118
0	835,668	833,247
0	1,367,376	1,387,447
0	2,137,096	2,379,845
0	0	81,412
0	14,849,683	13,662,448
0	13,628,052	10,894,018
55,418	5,234,906	5,559,044
413,484	5,574,158	2,185,319
468,902	106,195,041	96,552,609
303,336	12,022,187	10,626,424
0	34,413,885	33,623,579
0	7,179,970	7,058,483
4,228	8,375,368	8,295,679
2,025	10,063,029	9,557,472
0	1,145,650	1,200,495
0	15,855,668	23,170,147
0	3,070,000	2,110,000
0	1,593,623	1,266,232
0	238,954	37,180
309,589	93,958,334	96,945,691
159,313	12,236,707	(393,082)
0	45,658,475	24,597,626
(112,125)	(51,061,200)	(29,948,435)
0	0	3,740,000
0	26,795,000	0
0	202,067	0
0	0	0
(112,125)	21,594,342	(1,610,809)
47,188	33,831,049	(2,003,891)
1,020,384	99,546,945	101,550,836
0	0	0
0	0	0
\$1,067,572	\$133,377,994	\$99,546,945

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2008  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2007

	<b>2008</b>		<b>2007</b>
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget Actual</b>
<b>REVENUES:</b>			
General property taxes	\$6,268,200	\$6,644,677	(\$376,477)
Sales tax	19,742,625	18,947,469	795,156
Other local taxes	9,346,225	11,585,651	(2,239,426)
Licenses and permits	757,100	815,851	(58,751)
Fines	1,396,500	1,367,376	29,124
Fees and service charges	1,902,790	1,612,585	290,205
Intragovernmental revenue	14,224,504	14,849,683	(625,179)
Revenue from other governmental units	5,174,131	6,184,221	(1,010,090)
Investment revenue	750,000	1,049,409	(299,409)
Miscellaneous revenue	3,263,339	5,050,549	(1,787,210)
<b>TOTAL REVENUES</b>	<b>62,825,414</b>	<b>68,107,471</b>	<b>(5,282,057)</b>
<b>EXPENDITURES:</b>			
Current:			
Policy development and administration	12,013,627	9,719,147	2,294,480
Public safety	0	34,413,885	(34,413,885)
Transportation	0	7,179,970	(7,179,970)
Health and environment	0	7,710,860	(7,710,860)
Personal development	0	6,502,059	(6,502,059)
Miscellaneous nonprogrammed activities:			
Other	0	1,145,650	(1,145,650)
<b>TOTAL EXPENDITURES</b>	<b>12,013,627</b>	<b>66,671,571</b>	<b>(54,657,944)</b>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	<b>50,811,787</b>	<b>1,435,900</b>	<b>49,375,887</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers from other funds	7,417,392	7,417,392	0
Operating transfers to other funds	0	(2,797,188)	2,797,188
Appropriation of prior year fund balance	3,373,205	3,373,205	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>10,790,597</b>	<b>7,993,409</b>	<b>2,797,188</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$61,602,384</b>	<b>9,429,309</b>	<b>\$52,173,075</b>
Effect of appropriation of prior year fund balance		(3,373,205)	(3,773,196)
<b>FUND BALANCE, BEGINNING OF PERIOD</b>		<b>18,692,893</b>	<b>18,205,777</b>
<b>FUND BALANCE, END OF PERIOD</b>		<b>\$24,748,997</b>	<b>\$18,692,893</b>

**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, 2008  
 (WITH COMPARABLE AMOUNTS FOR 2007)

	<b>PROPRIETARY FUND TYPES</b>		<b>FIDUCIARY FUND TYPE</b>	<b>TOTAL (Memorandum Only)</b>	
	<b>Enterprise Funds</b>	<b>Internal Service Funds</b>	<b>Nonexpendable Trust Fund</b>	<b>2008</b>	<b>2007</b>
OPERATING REVENUES:					
Charges for services	\$154,624,764	\$31,121,389	\$0	\$185,746,153	\$177,375,680
Investment revenue	0	0	293,726	293,726	332,123
<b>TOTAL OPERATING REVENUES</b>	<b>154,624,764</b>	<b>31,121,389</b>	<b>293,726</b>	<b>186,039,879</b>	<b>177,707,803</b>
OPERATING EXPENSES:					
Personal services	31,096,695	5,745,260	0	36,841,955	34,596,001
Materials, supplies, and power	73,239,248	6,631,755	0	79,871,003	72,773,359
Travel and training	207,140	61,305	0	268,445	285,416
Intragovernmental	7,132,304	1,236,745	4,610	8,373,659	7,452,643
Utilities, services, and miscellaneous	12,797,945	18,299,305	0	31,097,250	30,838,895
<b>TOTAL OPERATING EXPENSES</b>	<b>124,473,332</b>	<b>31,974,370</b>	<b>4,610</b>	<b>156,452,312</b>	<b>145,946,314</b>
OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION	30,151,432	(852,981)	289,116	29,587,567	31,761,489
PAYMENT-IN-LIEU-OF-TAX	(11,215,634)	0	0	(11,215,634)	(10,309,306)
DEPRECIATION	(16,516,354)	(338,834)	0	(16,855,188)	(15,587,636)
<b>OPERATING INCOME (LOSS)</b>	<b>2,419,444</b>	<b>(1,191,815)</b>	<b>289,116</b>	<b>1,516,745</b>	<b>5,864,547</b>
NONOPERATING REVENUES (EXPENSES):					
Revenue from other governmental units	1,588,506	0	0	1,588,506	1,532,740
Loss on disposal of fixed assets/ inventory	(122,017)	(30,174)	0	(152,191)	(78,561)
Investment revenue	6,030,526	552,425	0	6,582,951	7,337,885
Miscellaneous revenue	4,064,955	845,499	8,893	4,919,347	4,359,742
Interest expense	(7,551,417)	(3,018)	0	(7,554,435)	(7,040,506)
Miscellaneous expense	(236,541)	0	0	(236,541)	(252,118)
<b>TOTAL NONOPERATING REVENUES</b>	<b>3,774,012</b>	<b>1,364,732</b>	<b>8,893</b>	<b>5,147,637</b>	<b>5,859,182</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>6,193,456</b>	<b>172,917</b>	<b>298,009</b>	<b>6,664,382</b>	<b>11,723,729</b>
OPERATING TRANSFERS:					
Operating transfers from other funds	5,816,853	0	0	5,816,853	5,790,091
Operating transfers to other funds	(330,216)	(83,912)	0	(414,128)	(439,282)
<b>TOTAL OPERATING TRANSFERS</b>	<b>5,486,637</b>	<b>(83,912)</b>	<b>0</b>	<b>5,402,725</b>	<b>5,350,809</b>
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	11,680,093	89,005	298,009	12,067,107	17,074,538
Capital contributions	4,366,361	0	0	4,366,361	9,643,693
<b>NET INCOME (LOSS)</b>	<b>16,046,454</b>	<b>89,005</b>	<b>298,009</b>	<b>16,433,468</b>	<b>26,718,231</b>
AMORTIZATION OF CONTRIBUTED CAPITAL	0	0	0	0	0
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS OR FUND BALANCES	16,046,454	89,005	298,009	16,433,468	26,718,231
RETAINED EARNINGS OR FUND BALANCES, BEGINNING OF PERIOD	257,017,492	8,370,739	7,349,444	272,737,675	246,019,444
Equity transfers from other funds	0	0	0	0	0
Equity transfers to other funds	0	0	0	0	0
<b>RETAINED EARNINGS OR FUND BALANCES, END OF PERIOD</b>	<b>\$273,063,946</b>	<b>\$8,459,744</b>	<b>\$7,647,453</b>	<b>\$289,171,143</b>	<b>\$272,737,675</b>

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2008  
(WITH COMPARABLE AMOUNTS FOR 2007)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2008	2007
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Operating income (loss)	\$2,419,444	(\$1,191,815)	\$289,116	\$1,516,745	\$5,864,547
Adjustments to reconcile operating income (loss)					
To net cash provided by (used in) operating activities:					
Depreciation	16,516,354	338,834	0	16,855,188	15,587,636
Adjustment to operating income (loss) for investment activity	0	0	(293,726)	(293,726)	(332,123)
Changes in assets and liabilities:					
Decrease (increase) in accounts receivable	1,996,896	(21,406)	0	1,975,490	(5,173,987)
Decrease (increase) in due from other funds	0	0	0	0	12,820
Decrease (increase) in advances to other funds	0	0	333,968	333,968	528,264
Decrease (increase) in loans receivable from other funds	46,802	0	0	46,802	(72,490)
Decrease (increase) in inventory	448,222	(68,857)	0	379,365	309,480
Decrease (increase) in other assets	39,992	(755)	0	39,237	352,928
Increase (decrease) in accounts payable	1,112,262	419,746	0	1,532,008	(2,283,107)
Increase (decrease) in accrued payroll	266,305	42,267	0	308,572	(62,914)
Increase (decrease) in accrued sales tax	17,521	0	0	17,521	38,890
Increase (decrease) in due to other funds	2,463	20,491	0	22,954	279,166
Increase (decrease) in loans payable to other funds	(75,311)	0	0	(75,311)	16,320
Increase (decrease) in other liabilities	(284,185)	(25,819)	10,208	(299,796)	(417,061)
Increase (decrease) in claims payable	0	(98,695)	0	(98,695)	1,365,817
Unrealized gain (loss) on cash equivalents	658,571	27,766	0	686,337	810,465
Other non-operating revenue	4,064,955	845,499	8,893	4,919,347	4,359,742
Net cash provided by (used in) operating activities	27,230,291	287,256	348,459	27,866,006	21,184,393
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>					
Operating transfers in	5,816,853	0	0	5,816,853	5,790,091
Operating transfers out	(330,216)	(83,912)	0	(414,128)	(439,282)
Operating grants	1,600,809	0	0	1,600,809	1,452,555
Equity transfer	0	0	0	0	0
Net cash provided by noncapital financing activities	7,087,446	(83,912)	0	7,003,534	6,803,364
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Proceeds from bonds and loans	23,218,583	0	0	23,218,583	1,124,723
Debt service -- interest payment	(6,992,976)	(3,018)	0	(6,995,994)	(6,221,480)
Debt service -- principal and advance refunding payments	(6,451,885)	0	0	(6,451,885)	(6,348,396)
Acquisition and construction of capital assets	(30,573,154)	(362,392)	0	(30,935,546)	(42,113,879)
Decrease in construction contracts	(5,801,871)	0	0	(5,801,871)	(5,201,324)
Fiscal agent fees paid	(126,854)	0	0	(126,854)	(139,340)
Capital contributions received	4,637,959	0	0	4,637,959	8,305,329
Proceeds from advances from other funds	(446,150)	0	0	(446,150)	(407,653)
Other	0	0	0	0	0
Net cash used for capital and related financing activities	(22,536,348)	(365,410)	0	(22,901,758)	(51,002,020)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Interest received	5,606,794	541,089	285,637	6,433,520	6,856,593
Purchase of investments	0	(1,884,190)	0	(1,884,190)	(1,812,996)
Sale of investments	0	3,171,355	0	3,171,355	2,195,326
Purchase of tax bills	0	0	(38,223)	(38,223)	(371,739)
Sale of tax bills	0	0	93,758	93,758	185,183
Net cash provided by investing activities	5,606,794	1,828,254	341,172	7,776,220	7,052,367
Net increase in cash and cash equivalents	17,388,183	1,666,188	689,631	19,744,002	(15,961,896)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	115,107,546	6,418,921	4,608,277	126,134,744	142,096,640
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$132,495,729</u>	<u>\$8,085,109</u>	<u>\$5,297,908</u>	<u>\$145,878,746</u>	<u>\$126,134,744</u>

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

ALL PROPRIETARY FUND TYPES AND NONEXPENDABLE TRUST FUND  
FOR THE YEAR ENDED SEPTEMBER 30, 2008  
(WITH COMPARABLE AMOUNTS FOR 2007)

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTAL (Memorandum Only)	
	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Fund	2008	2007
RECONCILIATION OF CASH AND CASH EQUIVALENTS:					
Cash and cash equivalents	\$52,240,833	\$8,085,109	\$5,297,908	\$65,623,850	\$55,675,371
Restricted assets – cash and cash equivalents	<u>80,254,896</u>	<u>0</u>	<u>0</u>	<u>80,254,896</u>	<u>70,459,373</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$132,495,729</u>	<u>\$8,085,109</u>	<u>\$5,297,908</u>	<u>\$145,878,746</u>	<u>\$126,134,744</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:					
Contributed sewer lines	\$2,248,942	\$0	\$0	\$2,248,942	\$5,609,143
Construction contracts payable	<u>3,559,680</u>	<u>0</u>	<u>0</u>	<u>3,559,680</u>	<u>5,801,871</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$5,808,622</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,808,622</u>	<u>\$11,411,014</u>

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

STATEMENT OF CHANGES IN PLAN NET ASSETS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2008  
 (WITH COMPARABLE AMOUNTS FOR 2007)

	<u>Firefighters' Retirement Fund 2008</u>	<u>Police Retirement Fund 2008</u>	<u>OPEB 2008</u>	<u>TOTAL</u>	
				<u>2008</u>	<u>2007</u>
ADDITIONS:					
Contributions:					
Employer	\$2,853,109	\$2,520,373	\$760,004	\$6,133,486	\$5,161,073
Employee	<u>1,121,994</u>	<u>288,991</u>	<u>0</u>	<u>1,410,985</u>	<u>1,378,184</u>
Total contributions	<u>3,975,103</u>	<u>2,809,364</u>	<u>760,004</u>	<u>7,544,471</u>	<u>6,539,257</u>
Net investment income:					
Net appreciation (depreciation) in fair value of investments	(10,756,588)	(7,238,379)	0	(17,994,967)	3,783,045
Interest and dividends	<u>3,711,625</u>	<u>2,521,633</u>	<u>5,766</u>	<u>6,239,024</u>	<u>5,823,279</u>
Net investment income	<u>(7,044,963)</u>	<u>(4,716,746)</u>	<u>5,766</u>	<u>(11,755,943)</u>	<u>9,606,324</u>
Total additions	<u>(3,069,860)</u>	<u>(1,907,382)</u>	<u>765,770</u>	<u>(4,211,472)</u>	<u>16,145,581</u>
DEDUCTIONS:					
Pension benefits	3,913,294	2,523,496	0	6,436,790	5,812,995
Refund of employee's contributions	<u>87,184</u>	<u>44,175</u>	<u>0</u>	<u>131,359</u>	<u>20,979</u>
Total	<u>4,000,478</u>	<u>2,567,671</u>	<u>0</u>	<u>6,568,149</u>	<u>5,833,974</u>
Operating expenses:					
Materials and supplies	829	564	0	1,393	0
Intragovernmental	30,375	20,636	0	51,011	1,025
Utilities, services and miscellaneous	<u>11,093</u>	<u>7,537</u>	<u>402,627</u>	<u>421,257</u>	<u>28,358</u>
Total operating expenses	<u>42,297</u>	<u>28,737</u>	<u>402,627</u>	<u>473,661</u>	<u>29,383</u>
Total deductions	<u>4,042,775</u>	<u>2,596,408</u>	<u>402,627</u>	<u>7,041,810</u>	<u>5,863,357</u>
Net increase (decrease) in plan net assets	(7,112,635)	(4,503,790)	363,143	(11,253,282)	10,282,224
Net assets held in trust for pension benefits:					
Beginning of year	<u>51,191,252</u>	<u>34,611,285</u>	<u>0</u>	<u>85,802,537</u>	<u>75,520,313</u>
End of year	<u>\$44,078,617</u>	<u>\$30,107,495</u>	<u>\$363,143</u>	<u>\$74,549,255</u>	<u>\$85,802,537</u>

**CITY OF COLUMBIA, MISSOURI  
AGENCY FUNDS**

**STATEMENT OF CHANGES IN PLAN NET ASSETS  
FOR THE YEAR ENDED SEPTEMBER 30, 2008  
(WITH COMPARABLE AMOUNTS FOR 2007)**

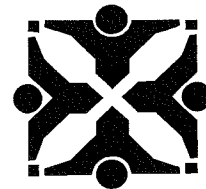
	Balance October 1 2007	Additions	Deductions	Balance September 30 2008
<b>ASSETS</b>				
Cash and cash equivalents	\$0	\$821,762	\$0	\$821,762
Interest	0	717	0	717
<b>Total assets</b>	<u>\$0</u>	<u>\$822,479</u>	<u>\$0</u>	<u>\$822,479</u>
<b>LIABILITIES</b>				
Accounts payable	\$0	\$0	\$0	\$0
Other liabilities	0	822,479	0	822,479
<b>Total Liabilities</b>	<u>\$0</u>	<u>\$822,479</u>	<u>\$0</u>	<u>\$822,479</u>



THIS PAGE INTENTIONALLY LEFT BLANK

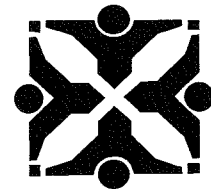
# **SUPPLEMENTAL FINANCIAL STATEMENTS AND SCHEDULES**

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**



## 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
2/28/2006	78,088,148	93,439,412	15,351,264	84%	33,400,576	46%
2/28/2007	85,845,307	99,928,652	14,083,345	86%	35,838,473	39%
2/28/2008	94,738,017	109,130,457	14,392,440	87%	39,109,512	37%

**Note:** The assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and the Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with the February 28, 2007 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS office in Jefferson City.

## OPEB

Actuarial valuation date	Actuarial value of assets	Entry age actuarial accrued liability	Unfunded accrued liability (UAL)	Funded ratio	Annual covered payroll	UAL as a percentage of covered payroll
9/30/2007	-	5,628,461	5,628,461	0%	51,696,872	10.9%

## 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
9/30/2002	\$ 24,129,696	35,629,888	11,500,192	68%	6,102,665	188%
9/30/2003	24,801,737	38,602,193	13,800,456	64%	6,259,230	220%
9/30/2004	25,325,718	40,664,190	15,338,472	62%	6,468,124	237%
9/30/2005	28,309,356	44,232,822	15,923,466	64%	6,815,291	234%
9/30/2006	30,689,136	47,163,350	16,474,214	65%	7,435,393	222%
9/30/2007	33,792,282	50,267,213	16,474,931	67%	7,912,481	208%

## 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
9/30/2002	\$ 36,819,272	51,148,331	14,329,059	72%	5,604,494	256%
9/30/2003	38,082,991	55,329,557	17,246,566	69%	5,833,970	296%
9/30/2004	38,790,024	59,513,851	20,723,827	65%	5,827,283	356%
9/30/2005	42,552,612	66,776,699	24,224,087	64%	6,064,685	399%
9/30/2006	45,651,998	71,509,818	25,857,820	64%	6,358,006	407%
9/30/2007	49,976,390	75,827,181	25,850,791	66%	6,719,424	385%

## CITY OF COLUMBIA, MISSOURI

Required Supplementary Information - Unaudited  
Schedule of Employer Contributions

## Police Retirement Plan

<b>Year ended September 30</b>	<b>Annual required contributions</b>	<b>Percent contributed</b>	<b>Net pension obligation</b>
2002	1,435,954	100%	-
2003	1,541,029	100%	-
2004	1,675,017	100%	-
2005	2,113,978	100%	-
2006	2,232,864	100%	-
2007	2,401,908	100%	-

## Firefighters' Retirement Plan

<b>Year ended September 30</b>	<b>Annual required contributions</b>	<b>Percent contributed</b>	<b>Net pension obligation</b>
2002	1,149,108	100%	-
2003	1,399,850	100%	-
2004	1,577,343	100%	-
2005	1,934,722	100%	-
2006	2,213,653	100%	-
2007	2,759,165	100%	-

## Notes to the Required Schedules

The required contribution was determined using the entry age actuarial cost method. The actuarial assumptions included (a) a rate of return on the investment of present and future assets of 8.0% per year, compounded annually; (b) projected salary increases of 4.0% per year, compounded annually, attributable to inflation; (c) additional projected salary increases ranging from 0% to 4.1% per year, depending on age, attributable to seniority/merit; and (d) the assumption that benefits will increase after retirement as specified in the City Ordinance. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a four-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The amortization period on September 30, 2007 was 20 years.

## CITY OF COLUMBIA, MISSOURI

## Required Supplementary Information - Unaudited

## Schedule of Employer Contributions

With respect to the actuarial information shown above, the following items are noted:

- Since it was reported to the actuary that the City's practice is to contribute the percent of payroll employer contribution rate shown in the actuarial valuation report, the annual required contributions shown in the Schedule of Employer Contributions are the actual contributions made by the City in the fiscal year.
- The actuarial value of assets shown in the Schedule of Funding Progress is the smoothed market value of assets.

## OPEB

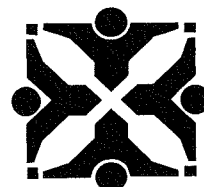
<b>Year ended September 30</b>	<b>Annual OPEB cost</b>	<b>Percent contributed</b>	<b>Net OPEB obligation</b>
2006	-	0%	-
2007	-	0%	-
2008	787,868	96%	27,868

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and included the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. In the April 1, 2007 actuarial valuation, projected unit credit method was used. The actuarial assumptions included a 5% investment rate of return (net of administrative expenses) which is based on the expected long term investment return of the employer's own investments used to pay plan benefits and an annual healthcare cost trend rate of 11% reduced by decrements of .5% annually to an ultimate rate of 6%. The UAAL is being amortized as a level percentage of projected payroll on an open basis. The amortization of the UAAL is done over a period of ten years. The City implemented GASB Statement No. 45 for the fiscal year ended September 30, 2008. Therefore, information for prior years is not available.

THIS PAGE INTENTIONALLY LEFT BLANK

## 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, 2008 AND 2007**

<b>ASSETS</b>	<b>2008</b>	<b>2007</b>
Cash and cash equivalents	\$23,841,713	\$17,966,376
Accounts receivable	329,928	320,606
Taxes receivable	2,846,057	2,550,282
Allowance for uncollectible taxes	(574)	(16,400)
Grants receivable	662,067	506,978
Accrued interest	18,268	62,068
Due from other funds	1,526,574	1,386,262
Other assets	18,000	0
<b>TOTAL ASSETS</b>	<b>\$29,242,033</b>	<b>\$22,776,172</b>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts payable	\$2,191,462	\$1,012,298
Accrued payroll and payroll taxes	1,524,359	1,255,907
Due to other funds	2,499	0
Unearned revenue	138,441	113,608
Other liabilities	636,275	1,701,466
<b>TOTAL LIABILITIES</b>	<b>4,493,036</b>	<b>4,083,279</b>
 <b>FUND BALANCE:</b>		
Reserve for encumbrances	4,409,134	3,765,930
Unreserved:		
Designated – appropriated	4,969,180	3,373,205
Designated - Cultural Affairs	129,234	145,457
Designated – unrealized gains	302,664	165,486
Undesignated	14,938,785	11,242,815
<b>TOTAL FUND BALANCE</b>	<b>24,748,997</b>	<b>18,692,893</b>
 <b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$29,242,033</b>	<b>\$22,776,172</b>

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<u>2008</u>	<u>2007</u>
<b>REVENUES:</b>		
General property taxes	\$6,644,677	\$6,168,905
Sales tax	18,947,469	18,947,028
Other local taxes	11,585,651	9,085,680
Licenses and permits	815,851	812,113
Fines	1,367,376	1,387,447
Fees and service charges	1,612,585	1,894,103
Intragovernmental revenue	14,849,683	13,662,448
Revenue from other governmental units	6,184,221	4,521,170
Investment revenue	1,049,409	1,066,281
Miscellaneous	<u>5,050,549</u>	<u>1,696,570</u>
<b>TOTAL REVENUES</b>	<u>68,107,471</u>	<u>59,241,745</u>
<b>EXPENDITURES:</b>		
Current:		
Policy development and administration	9,719,147	8,410,223
Public safety	34,413,885	33,623,579
Transportation	7,179,970	7,058,483
Health and environment	7,710,860	7,225,825
Personal development	6,502,059	6,076,851
Miscellaneous nonprogrammed activities	<u>1,145,650</u>	<u>1,200,495</u>
<b>TOTAL EXPENDITURES</b>	<u>66,671,571</u>	<u>63,595,456</u>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	<u>1,435,900</u>	<u>(4,353,711)</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers from other funds	7,417,392	7,679,050
Operating transfers to other funds	<u>(2,797,188)</u>	<u>(2,838,223)</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>4,620,204</u>	<u>4,840,827</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	6,056,104	487,116
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>18,692,893</u>	<u>18,205,777</u>
<b>FUND BALANCE, END OF YEAR</b>	<u><u>\$24,748,997</u></u>	<u><u>\$18,692,893</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, 2008  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2007

	<b>2008</b>		<b>2007</b>
	<b>Budget</b>	<b>Actual</b>	<b>(Over) Under Budget Actual</b>
<b>GENERAL PROPERTY TAXES:</b>			
Real property	\$5,098,200	\$5,266,744	(\$168,544)
Individual personal property	1,015,000	1,176,677	(161,677)
Railroad and utility	120,000	130,055	(10,055)
Financial institutions	10,000	6,594	3,406
Total	6,243,200	6,580,070	(336,870)
Penalties and interest	25,000	64,607	(39,607)
Total General Property Taxes	6,268,200	6,644,677	(376,477)
<b>SALES TAX</b>	19,742,625	18,947,469	795,156
<b>OTHER LOCAL TAXES:</b>			
Gasoline tax	2,350,000	2,412,509	(62,509)
Cigarette tax	645,000	731,629	(86,629)
Motor vehicle tax	1,071,225	882,906	188,319
Utilities tax:			
Telephone	1,200,000	3,455,201	(2,255,201)
Natural gas	3,195,000	3,101,588	93,412
CATV franchise	250,000	274,050	(24,050)
Electric	635,000	727,768	(92,768)
Total Other Local Taxes	9,346,225	11,585,651	(2,239,426)
<b>LICENSES AND PERMITS:</b>			
Business licenses	592,100	644,166	(52,066)
Alcoholic beverages	131,000	134,978	(3,978)
Animal licenses	34,000	36,707	(2,707)
Total Licenses and Permits	757,100	815,851	(58,751)
<b>FINES:</b>			
Corporation court fines	1,046,000	941,824	104,176
Uniform ticket fines	147,000	131,476	15,524
Meter fines	190,000	275,276	(85,276)
Alarm violations	13,500	18,800	(5,300)
Total Fines	1,396,500	1,367,376	29,124
<b>FEES AND SERVICE CHARGES:</b>			
Construction inspection	808,400	680,982	127,418
Street maintenance	365,000	236,325	128,675
Right of way	23,200	16,560	6,640
Animal control fees	16,700	19,650	(2,950)
Health fees	434,450	425,561	8,889
Miscellaneous	255,040	233,507	21,533
Total Fees and Service Charges	1,902,790	1,612,585	290,205

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2008

WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2007

	2008		2007
	Budget	Actual	(Over) Under Budget Actual
<b>INTRAGOVERNMENTAL REVENUE:</b>			
Payment-In-Lieu-Of-Taxes (P.I.L.O.T.):			
Electric	\$8,472,000	\$8,802,977	(\$330,977)
Water	2,175,750	2,412,657	(236,907)
Total	10,647,750	11,215,634	(567,884)
General and Administrative Charges	3,576,754	3,634,049	(57,295)
Total Intragovernmental Revenue	14,224,504	14,849,683	(625,179)
<b>REVENUE FROM OTHER GOVERNMENTAL UNITS:</b>			
Federal Grants:			
D.O.T. Mass Transit	31,788	26,647	5,141
Non-Motorized Grant	945,127	1,791,691	(846,564)
Fire	20,000	49,354	(29,354)
Total	996,915	1,867,692	(870,777)
State Grants:			
Disaster Preparedness	107,255	290,902	(183,647)
Missouri Department of Transportation – Highway	160,000	179,824	(19,824)
Emergency Shelter	75,000	77,607	(2,607)
Health, General	1,128,695	1,050,738	77,957
Health-Women-Infants and Children	241,671	290,430	(48,759)
Joint Communications	8,500	8,500	0
Police Department	189,724	211,002	(21,278)
Historic Preservation	0	3,411	(3,411)
Cultural Affairs	33,394	33,394	0
Parks and Recreation	14,617	8,943	5,674
Youth at Risk	66,451	66,290	161
Safe Routes to School	37,275	5,085	32,190
Total	2,062,582	2,226,126	(163,544)
Boone County:			
Health Department	917,500	932,355	(14,855)
Disaster Preparedness	50,000	58,778	(8,778)
Joint Communications	981,458	936,785	44,673
Animal Control	146,351	143,345	3,006
Social Services	19,325	19,140	185
Total	2,114,634	2,090,403	24,231
Total Revenue From Other Governmental Units	5,174,131	6,184,221	(1,010,090)
<b>INVESTMENT REVENUE</b>	750,000	1,049,409	(299,409)

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2008  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2007

	2008		2007
	Budget	Actual	(Over) Under Budget Actual
MISCELLANEOUS REVENUE:			
Property sales	\$28,100	\$54,633	(\$26,533)
Photocopies	12,000	11,988	12
REDI	68,919	56,195	12,724
Other	3,154,320	4,927,733	(1,773,413)
Total Miscellaneous Revenue	3,263,339	5,050,549	(1,787,210)
TOTAL REVENUES	62,825,414	68,107,471	(5,282,057)
OTHER FINANCING SOURCES:			
OPERATING TRANSFERS FROM OTHER FUNDS:			
Public Improvement Fund	105,228	105,228	0
1/4 Cent Tax	5,000	5,000	0
GO Bond Debt Service	0	0	0
Convention & Visitors Center	15,000	15,000	0
Special Road District Fund	113,425	113,425	0
Special Business District Fund	7,500	7,500	0
Public Transportation	0	0	0
Transportation Sales Tax Fund	6,062,200	6,062,200	0
Capital Projects Fund	12,575	12,575	0
Water	0	0	0
Electric	0	0	0
Utility Accounts & Billing	11,870	11,870	0
Park Sales Tax	1,030,000	1,030,000	0
Contributions Fund	54,594	54,594	0
Total operating transfers from other funds	7,417,392	7,417,392	0
APPROPRIATION OF PRIOR YEAR FUND BALANCE	3,373,205	3,373,205	0
TOTAL OTHER FINANCING SOURCES	10,790,597	10,790,597	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$73,616,011	\$78,898,068	(\$5,282,057)

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2008  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2007

	<b>2008</b>		<b>(Over) Under</b>	<b>2007</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>				
General Government:				
City Council:				
Personal services	\$10,190	\$3,280	\$6,910	\$4,491
Materials and supplies	58,541	41,538	17,003	49,146
Travel and training	42,413	34,601	7,812	21,343
Intragovernmental	59,914	59,914	0	52,461
Utilities, services, and miscellaneous	82,242	56,545	25,697	90,565
Total City Council	<u>253,300</u>	<u>195,878</u>	<u>57,422</u>	<u>218,006</u>
City Clerk:				
Personal services	114,871	114,608	263	110,543
Materials and supplies	2,480	1,496	984	2,947
Travel and training	1,425	610	815	931
Intragovernmental	26,095	26,095	0	24,190
Utilities, services, and miscellaneous	7,110	2,189	4,921	1,365
Total City Clerk	<u>151,981</u>	<u>144,998</u>	<u>6,983</u>	<u>139,976</u>
City Manager:				
Personal services	842,596	765,245	77,351	783,558
Materials and supplies	17,695	12,238	5,457	51,651
Travel and training	18,975	17,063	1,912	10,606
Intragovernmental	80,728	80,728	0	68,445
Utilities, services, and miscellaneous	83,000	50,877	32,123	63,749
Capital additions	0	0	0	6,642
Total City Manager	<u>1,042,994</u>	<u>926,151</u>	<u>116,843</u>	<u>984,651</u>
Election:				
Utilities, services, and miscellaneous	114,440	34,985	79,455	82,468
Total General Government	<u>1,562,715</u>	<u>1,302,012</u>	<u>260,703</u>	<u>1,425,101</u>
Financial Services:				
Personal services	2,383,205	2,222,873	160,332	2,213,492
Materials and supplies	150,021	110,067	39,954	104,387
Travel and training	27,491	15,482	12,009	21,055
Intragovernmental	464,126	464,126	0	406,996
Utilities, services, and miscellaneous	386,979	341,088	45,891	332,098
Capital additions	0	0	0	0
Total Financial Services	<u>3,411,822</u>	<u>3,153,636</u>	<u>258,186</u>	<u>3,078,028</u>
Human Resources:				
Personal services	572,380	572,380	0	514,002
Materials and supplies	39,863	24,210	15,653	20,246
Travel and training	14,920	9,609	5,311	7,554
Intragovernmental	103,344	103,344	0	96,474
Utilities, services, and miscellaneous	197,303	165,033	32,270	135,068
Total Human Resources	<u>927,810</u>	<u>874,576</u>	<u>53,234</u>	<u>773,344</u>



**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2008  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2007

	<b>2008</b>		<b>(Over) Under</b>	<b>2007</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
Volunteer Services:				
Personal services	\$138,831	\$138,675	\$156	\$134,649
Materials and supplies	33,749	23,281	10,468	19,891
Travel and training	1,598	1,598	0	1,095
Intragovernmental	27,356	27,356	0	24,159
Utilities, services, and miscellaneous	11,219	10,153	1,066	5,984
Total Volunteer Services	<u>212,753</u>	<u>201,063</u>	<u>11,690</u>	<u>185,778</u>
City Counselor:				
Personal services	473,878	473,368	510	412,769
Materials and supplies	19,431	15,214	4,217	11,543
Travel and training	3,534	2,741	793	2,187
Intragovernmental	42,929	42,929	0	37,064
Utilities, services, and miscellaneous	86,257	45,941	40,316	43,674
Total City Counselor	<u>626,029</u>	<u>580,193</u>	<u>45,836</u>	<u>507,237</u>
Public Works Administration:				
Personal services	1,723,149	1,609,015	114,134	1,996,908
Materials and supplies	165,536	126,836	38,700	111,329
Travel and training	9,160	6,342	2,818	7,418
Intragovernmental	247,868	247,868	0	210,574
Utilities, services, and miscellaneous	3,115,755	1,612,017	1,503,738	91,716
Capital additions	11,030	5,589	5,441	22,790
Total Public Works Administration	<u>5,272,498</u>	<u>3,607,667</u>	<u>1,664,831</u>	<u>2,440,735</u>
Total Policy Development and Administration	<u>12,013,627</u>	<u>9,719,147</u>	<u>2,294,480</u>	<u>8,410,223</u>
PUBLIC SAFETY:				
Police:				
Personal services	14,694,932	14,397,291	297,641	13,732,640
Materials and supplies	1,192,633	1,097,967	94,666	956,938
Travel and training	119,643	73,084	46,559	118,386
Intragovernmental	988,068	988,068	0	919,599
Utilities, services, and miscellaneous	748,718	729,892	18,826	723,235
Capital additions	655,676	84,888	570,788	650,247
Total Police	<u>18,399,670</u>	<u>17,371,190</u>	<u>1,028,480</u>	<u>17,101,045</u>
City Prosecutor:				
Personal services	340,522	326,791	13,731	323,648
Materials and supplies	10,469	4,799	5,670	12,420
Travel and training	3,015	1,070	1,945	1,650
Intragovernmental	48,769	48,769	0	42,623
Utilities, services, and miscellaneous	15,789	13,465	2,324	15,631
Capital additions	0	0	0	0
Total City Prosecutor	<u>418,564</u>	<u>394,894</u>	<u>23,670</u>	<u>395,972</u>
Fire:				
Personal services	11,618,886	11,216,164	402,722	10,754,574
Materials and supplies	829,760	678,431	151,329	671,357
Travel and training	53,642	34,963	18,679	47,954
Intragovernmental	590,245	576,466	13,779	443,698
Utilities, services, and miscellaneous	477,418	407,960	69,458	395,641
Capital additions	10,124	0	10,124	147,303
Total Fire	<u>13,580,075</u>	<u>12,913,984</u>	<u>666,091</u>	<u>12,460,527</u>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

**DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2008  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2007**

	<b>2008</b>		<b>(Over) Under</b>	<b>2007</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
<b>Animal Control:</b>				
Personal services	\$306,962	\$301,391	\$5,571	\$292,911
Materials and supplies	25,994	23,154	2,840	18,481
Travel and training	3,843	2,531	1,312	1,553
Intragovernmental	14,856	14,256	600	12,637
Utilities, services, and miscellaneous	106,491	97,848	8,643	90,368
Capital additions	16,293	0	16,293	15,261
<b>Total Animal Control</b>	<b>474,439</b>	<b>439,180</b>	<b>35,259</b>	<b>431,211</b>
<b>Municipal Court:</b>				
Personal services	506,177	498,622	7,555	486,799
Materials and supplies	87,165	36,744	50,421	35,795
Travel and training	9,082	9,082	0	9,231
Intragovernmental	80,378	80,378	0	73,542
Utilities, services, and miscellaneous	47,525	39,501	8,024	33,685
Capital additions	0	0	0	43,151
<b>Total Municipal Court</b>	<b>730,327</b>	<b>664,327</b>	<b>66,000</b>	<b>682,203</b>
<b>Emergency Management:</b>				
Personal services	105,115	103,845	1,270	105,970
Materials and supplies	52,962	42,122	10,840	18,018
Travel and training	5,000	3,399	1,601	3,594
Intragovernmental	18,245	18,245	0	12,449
Utilities, services, and miscellaneous	60,495	51,452	9,043	47,318
Capital additions	44,547	43,804	743	0
<b>Total Emergency Management</b>	<b>286,364</b>	<b>262,867</b>	<b>23,497</b>	<b>187,349</b>
<b>Joint Communications:</b>				
Personal services	1,720,231	1,720,231	0	1,695,645
Materials and supplies	123,877	92,614	31,263	40,091
Travel and training	19,300	16,620	2,680	17,552
Intragovernmental	188,307	188,307	0	223,434
Utilities, services, and miscellaneous	380,558	336,103	44,455	372,001
Capital additions	13,855	13,568	287	16,549
<b>Total Joint Communications</b>	<b>2,446,128</b>	<b>2,367,443</b>	<b>78,685</b>	<b>2,365,272</b>
<b>Total Public Safety</b>	<b>36,335,567</b>	<b>34,413,885</b>	<b>1,921,682</b>	<b>33,623,579</b>
<b>TRANSPORTATION:</b>				
<b>Streets and Sidewalks:</b>				
Personal services	1,863,429	1,826,777	36,652	1,864,274
Materials and supplies	2,092,252	1,423,346	668,906	1,629,789
Travel and training	3,141	2,303	838	595
Intragovernmental	190,871	190,871	0	149,679
Utilities, services, and miscellaneous	1,040,526	650,320	390,206	1,037,168
Capital additions	1,657,383	825,198	832,185	44,611
<b>Total Streets and Sidewalks</b>	<b>6,847,602</b>	<b>4,918,815</b>	<b>1,928,787</b>	<b>4,726,116</b>
<b>Street Lighting:</b>				
Utilities, services, and miscellaneous	1,437,920	1,423,969	13,951	1,314,054

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2008  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2007

	2008		2007	
	Budget	Actual	(Over) Under Budget	Actual
<b>Traffic:</b>				
Personal services	\$648,512	\$568,040	\$80,472	\$545,126
Materials and supplies	254,701	187,525	67,176	188,688
Travel and training	3,162	2,820	342	60
Intragovernmental	38,565	38,465	100	36,430
Utilities, services, and miscellaneous	163,306	24,788	138,518	114,466
Capital additions	52,720	15,548	37,172	133,543
<b>Total Traffic</b>	<b>1,160,966</b>	<b>837,186</b>	<b>323,780</b>	<b>1,018,313</b>
<b>Total Transportation</b>	<b>9,446,488</b>	<b>7,179,970</b>	<b>2,266,518</b>	<b>7,058,483</b>
<b>HEALTH AND ENVIRONMENT:</b>				
<b>Health Services:</b>				
Personal services	3,466,069	3,344,918	121,151	3,190,656
Materials and supplies	624,192	515,458	108,734	575,876
Travel and training	58,629	35,357	23,272	49,270
Intragovernmental	398,688	398,688	0	332,727
Utilities, services, and miscellaneous	1,184,976	1,007,685	177,291	852,739
Capital additions	33,000	32,650	350	0
<b>Total Health Services</b>	<b>5,765,554</b>	<b>5,334,756</b>	<b>430,798</b>	<b>5,001,268</b>
<b>Planning:</b>				
Personal services	642,173	553,411	88,762	507,655
Materials and supplies	42,461	24,807	17,654	44,830
Travel and training	12,791	3,092	9,699	5,135
Intragovernmental	105,698	105,698	0	77,386
Utilities, services, and miscellaneous	179,234	97,641	81,593	59,375
<b>Total Planning</b>	<b>982,357</b>	<b>784,649</b>	<b>197,708</b>	<b>694,381</b>
<b>Department of Economic Development:</b>				
Personal services	324,645	304,402	20,243	302,632
Travel and training	6,543	0	6,543	1,352
Intragovernmental	23,782	23,782	0	21,184
Utilities, services, and miscellaneous	30,000	20,000	10,000	30,000
<b>Total Department of Economic Development</b>	<b>384,970</b>	<b>348,184</b>	<b>36,786</b>	<b>355,168</b>
<b>Protective Inspection:</b>				
Personal services	983,211	964,994	18,217	909,528
Materials and supplies	47,690	32,151	15,539	34,070
Travel and training	10,300	5,665	4,635	5,051
Intragovernmental	191,394	191,394	0	164,657
Utilities, services, and miscellaneous	101,633	49,067	52,566	41,877
Capital additions	17,673	0	17,673	19,825
<b>Total Protective Inspection</b>	<b>1,351,901</b>	<b>1,243,271</b>	<b>108,630</b>	<b>1,175,008</b>
<b>Total Health and Environment</b>	<b>8,484,782</b>	<b>7,710,860</b>	<b>773,922</b>	<b>7,225,825</b>

**CITY OF COLUMBIA, MISSOURI  
GENERAL FUND**

DETAIL SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
FOR THE YEAR ENDED SEPTEMBER 30, 2008  
WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED SEPTEMBER 30, 2007

	<b>2008</b>		<b>(Over) Under</b>	<b>2007</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
<b>PERSONAL DEVELOPMENT:</b>				
Parks and Recreation:				
Personal services	\$3,123,892	\$3,004,204	\$119,688	\$2,901,899
Materials and supplies	764,551	710,235	54,316	564,106
Travel and training	9,410	8,891	519	8,734
Intragovernmental	263,187	263,187	0	235,206
Utilities, services, and miscellaneous	527,131	431,347	95,784	363,355
Capital additions	488,706	379,829	108,877	304,443
Total Parks and Recreation	<u>5,176,877</u>	<u>4,797,693</u>	<u>379,184</u>	<u>4,377,743</u>
Cultural Affairs:				
Personal services	181,466	179,421	2,045	166,467
Materials and supplies	22,758	17,038	5,720	20,695
Travel and training	4,700	1,927	2,773	2,037
Intragovernmental	34,047	34,047	0	27,508
Utilities, services, and miscellaneous	191,783	171,435	20,348	152,581
Total Cultural Affairs	<u>434,754</u>	<u>403,868</u>	<u>30,886</u>	<u>369,288</u>
Office of Community Services:				
Personal services	154,033	142,845	11,188	146,455
Materials and supplies	12,690	9,937	2,753	10,747
Travel and training	6,875	1,346	5,529	3,738
Intragovernmental	18,474	18,474	0	18,285
Utilities, services, and miscellaneous	179,217	141,662	37,555	51,714
Total Office of Community Services	<u>371,289</u>	<u>314,264</u>	<u>57,025</u>	<u>230,939</u>
Social Assistance:				
Utilities services, and miscellaneous	1,099,594	986,234	113,360	1,098,881
Total Social Assistance	<u>1,099,594</u>	<u>986,234</u>	<u>113,360</u>	<u>1,098,881</u>
Total Personal Development	<u>7,082,514</u>	<u>6,502,059</u>	<u>580,455</u>	<u>6,076,851</u>
Miscellaneous Nonprogrammed Activities:				
Other	1,354,562	1,145,650	208,912	1,200,495
<b>TOTAL EXPENDITURES</b>	<u>74,717,540</u>	<u>66,671,571</u>	<u>8,045,969</u>	<u>63,595,456</u>
<b>OPERATING TRANSFERS TO OTHER FUNDS:</b>				
2006 SO Bonds	297,625	297,625	0	297,125
Public Communications Fund	0	0	0	10,262
Recreation Services Fund	1,652,510	1,652,510	0	1,652,510
Parking Facilities Fund	75,000	75,000	0	75,000
Storm Water Utility Fund	0	0	0	31,250
Capital Projects Fund	727,092	727,092	0	728,676
Special Business District	17,500	17,500	0	17,500
Employee Benefit Fund	0	0	0	25,900
Contributions Fund	0	0	0	0
Solid Waste	27,461	27,461	0	0
COPS - Public Building	0	0	0	0
<b>TOTAL OPERATING TRANSFERS TO OTHER FUNDS</b>	<u>2,797,188</u>	<u>2,797,188</u>	<u>0</u>	<u>2,838,223</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u><u>\$77,514,728</u></u>	<u><u>\$69,468,759</u></u>	<u><u>\$8,045,969</u></u>	<u><u>\$66,433,679</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.

**Cultural Affairs Fund** - to account for monies reserved for cultural purposes. These monies are used to improve and sustain the cultural environment of the City by providing a system of support for area artists and cultural organizations. Effective in FY 2007, this fund is being accounted for as a department of the General Fund.

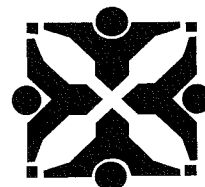
**Convention and Tourism Fund** - to account for the four percent tax levied on the gross daily rental receipts due from or paid by transient guests at hotels or motels. The revenues are used by the City for the purpose of promoting convention and tourism in the City of Columbia.

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

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

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

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



THIS PAGE INTENTIONALLY LEFT BLANK

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

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2008 AND 2007**

<b>ASSETS</b>	<b>Library Debt Fund</b>		<b>Library Operating Fund</b>		<b>Library Building Fund</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
Cash and cash equivalents	\$1,409,228	\$1,381,448	\$2,179,054	\$1,815,804	\$97,155	\$91,828
Cash restricted for development charges	0	0	0	0	0	0
Cash restricted for hotel/motel tax	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0
Taxes receivable	31,477	30,962	38,832	36,996	0	0
Allowance for uncollectible taxes	(157)	(4,174)	(194)	(4,793)	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
Accrued interest	4,895	4,882	(321)	6,176	48	353
<b>TOTAL ASSETS</b>	<u><u>\$1,445,443</u></u>	<u><u>\$1,413,118</u></u>	<u><u>\$2,217,371</u></u>	<u><u>\$1,854,183</u></u>	<u><u>\$97,203</u></u>	<u><u>\$92,181</u></u>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES:</b>						
Accounts payable	\$0	\$0	\$180,620	\$155,737	\$0	\$0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0
Obligations under capital leases – current maturities	0	0	0	0	0	0
Deferred revenue	27,700	22,100	34,000	26,200	0	0
Other liabilities	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	<u>27,700</u>	<u>22,100</u>	<u>214,620</u>	<u>181,937</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE:</b>						
Reserve for encumbrances	0	0	0	0	0	0
Reserve for development charges	0	0	0	0	0	0
Reserve for hotel/motel tax	0	0	0	0	0	0
Reserve for loans receivable	0	0	0	0	0	0
Unreserved:						
Designated – appropriated	0	0	0	0	0	0
Designated – unrealized gains	0	0	35,828	23,612	0	0
Undesignated	1,417,743	1,391,018	1,966,923	1,648,634	97,203	92,181
<b>TOTAL FUND BALANCE</b>	<u>1,417,743</u>	<u>1,391,018</u>	<u>2,002,751</u>	<u>1,672,246</u>	<u>97,203</u>	<u>92,181</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>\$1,445,443</u></u>	<u><u>\$1,413,118</u></u>	<u><u>\$2,217,371</u></u>	<u><u>\$1,854,183</u></u>	<u><u>\$97,203</u></u>	<u><u>\$92,181</u></u>

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

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2008 AND 2007**

<b>Special Road District Tax Fund</b>		<b>Columbia Special Business District Fund</b>		<b>Transportation Sales Tax Fund</b>		<b>Cultural Affairs Fund</b>	
<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
\$2,950,177	\$2,249,014	\$38,610	\$48,174	\$509,994	\$447,293	\$0	\$0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
1,593,079	1,498,042	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	4,185	3,495	919,987	920,160	0	0
0	0	(21)	(349)	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
3,622	7,744	488	167	509	2,106	0	0
<u>\$4,546,878</u>	<u>\$3,754,800</u>	<u>\$43,262</u>	<u>\$51,487</u>	<u>\$1,430,490</u>	<u>\$1,369,559</u>	<u>\$0</u>	<u>\$0</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	4,150	3,100	0	0	0	0
0	0	0	0	0	0	0	0
0	0	4,150	3,100	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
2,793,925	208,425	0	0	0	0	0	0
35,134	18,462	592	397	0	0	0	0
1,717,819	3,527,913	38,520	47,990	1,430,490	1,369,559	0	0
4,546,878	3,754,800	39,112	48,387	1,430,490	1,369,559	0	0
<u>\$4,546,878</u>	<u>\$3,754,800</u>	<u>\$43,262</u>	<u>\$51,487</u>	<u>\$1,430,490</u>	<u>\$1,369,559</u>	<u>\$0</u>	<u>\$0</u>



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

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2008 AND 2007**

<b>ASSETS</b>	<b>Convention and Tourism Fund</b>		<b>Community Development Grant Fund</b>		<b>Public Improvement Fund</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
Cash and cash equivalents	\$641,845	\$830,721	\$95,272	\$25,717	\$1,375,763	\$1,276,978
Cash restricted for development charges	0	0	0	0	803,858	1,386,613
Cash restricted for hotel/motel tax	359,141	357,323	0	0	0	0
Accounts receivable	0	0	0	0	839	3,590
Due from other funds	2,499	0	0	0	0	0
Taxes receivable	0	0	0	0	78,310	78,363
Allowance for uncollectible taxes	0	0	0	0	0	0
Grants receivable	0	0	119,340	225,721	0	0
Rehabilitation loans receivable	0	0	6,356,923	5,865,416	0	0
Allowance for uncollectible loans	0	0	(232,028)	(293,271)	0	0
Accrued interest	(5)	4,124	0	0	1,137	9,267
<b>TOTAL ASSETS</b>	<b><u>\$1,003,480</u></b>	<b><u>\$1,192,168</u></b>	<b><u>\$6,339,507</u></b>	<b><u>\$5,823,583</u></b>	<b><u>\$2,259,907</u></b>	<b><u>\$2,754,811</u></b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES:</b>						
Accounts payable	\$55,092	\$79,304	\$28,173	\$19,130	\$0	\$0
Accrued payroll and payroll taxes	16,085	13,099	9,064	7,767	0	0
Due to other funds	0	0	0	0	0	0
Deferred revenue	0	0	0	0	0	0
Other liabilities	0	0	847	847	0	0
<b>TOTAL LIABILITIES</b>	<b><u>71,177</u></b>	<b><u>92,403</u></b>	<b><u>38,084</u></b>	<b><u>27,744</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>FUND BALANCE:</b>						
Reserve for encumbrances	27,315	25,647	205,855	438,640	0	0
Reserve for development charges	0	0	0	0	803,858	1,386,613
Reserve for hotel/motel tax	359,141	357,323	0	0	0	0
Reserve for loans receivable	0	0	6,124,895	5,572,145	0	0
Unreserved:						
Designated – appropriated	0	0	0	0	1,036,747	233,835
Designated – unrealized gains	11,383	5,923	0	0	0	0
Undesignated	534,464	710,872	(29,327)	(214,946)	419,302	1,134,363
<b>TOTAL FUND BALANCE</b>	<b><u>932,303</u></b>	<b><u>1,099,765</u></b>	<b><u>6,301,423</u></b>	<b><u>5,795,839</u></b>	<b><u>2,259,907</u></b>	<b><u>2,754,811</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$1,003,480</u></b>	<b><u>\$1,192,168</u></b>	<b><u>\$6,339,507</u></b>	<b><u>\$5,823,583</u></b>	<b><u>\$2,259,907</u></b>	<b><u>\$2,754,811</u></b>

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

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2008 AND 2007**

<b>Capital Improvement Sales Tax Fund</b>		<b>Park Sales Tax Fund</b>		<b>TOTAL</b>	
<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
\$1,952,527	\$2,147,573	\$0	\$167,111	\$11,249,625	\$10,481,661
0	0	0	0	803,858	1,386,613
0	0	0	0	359,141	357,323
0	0	0	0	1,593,918	1,501,632
0	0	0	0	2,499	0
459,990	460,081	459,462	460,164	1,992,243	1,990,221
0	0	0	0	(372)	(9,316)
0	0	0	0	119,340	225,721
0	0	0	0	6,356,923	5,865,416
0	0	0	0	(232,028)	(293,271)
(2,310)	7,579	2,355	1,552	10,418	43,950
<u>\$2,410,207</u>	<u>\$2,615,233</u>	<u>\$461,817</u>	<u>\$628,827</u>	<u>\$22,255,565</u>	<u>\$21,549,950</u>
\$0	\$0	\$0	\$0	\$263,885	\$254,171
0	0	0	0	25,149	20,866
0	0	139,322	0	139,322	0
0	0	0	0	65,850	51,400
0	0	0	0	847	847
<u>0</u>	<u>0</u>	<u>139,322</u>	<u>0</u>	<u>495,053</u>	<u>327,284</u>
0	0	0	0	233,170	464,287
0	0	0	0	803,858	1,386,613
0	0	0	0	359,141	357,323
0	0	0	0	6,124,895	5,572,145
0	47,750	0	9,797	3,830,672	499,807
42,221	31,237	0	0	125,158	79,631
<u>2,367,986</u>	<u>2,536,246</u>	<u>322,495</u>	<u>619,030</u>	<u>10,283,618</u>	<u>12,862,860</u>
<u>2,410,207</u>	<u>2,615,233</u>	<u>322,495</u>	<u>628,827</u>	<u>21,760,512</u>	<u>21,222,666</u>
<u>\$2,410,207</u>	<u>\$2,615,233</u>	<u>\$461,817</u>	<u>\$628,827</u>	<u>\$22,255,565</u>	<u>\$21,549,950</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, 2008 AND 2007**

	<b>Library Debt Fund</b>		<b>Library Operating Fund</b>		<b>Library Building Fund</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
<b>REVENUES:</b>						
General property taxes	\$1,585,236	\$1,550,211	\$2,142,301	\$2,108,503	\$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	77,289	89,023	109,548	108,145	5,022	5,543
Miscellaneous	0	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>1,662,525</b>	<b>1,639,234</b>	<b>2,251,849</b>	<b>2,216,648</b>	<b>5,022</b>	<b>5,543</b>
<b>EXPENDITURES:</b>						
Current:						
Policy development and administration	0	0	0	0	0	0
Health and environment	0	0	0	0	0	0
Personal development	1,635,800	1,631,570	1,921,344	1,838,622	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,635,800</b>	<b>1,631,570</b>	<b>1,921,344</b>	<b>1,838,622</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>26,725</b>	<b>7,664</b>	<b>330,505</b>	<b>378,026</b>	<b>5,022</b>	<b>5,543</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers from other funds	0	0	0	0	0	0
Operating transfers to other funds	0	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>26,725</b>	<b>7,664</b>	<b>330,505</b>	<b>378,026</b>	<b>5,022</b>	<b>5,543</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</b>	<b>1,391,018</b>	<b>1,383,354</b>	<b>1,672,246</b>	<b>1,294,220</b>	<b>92,181</b>	<b>86,638</b>
Equity transfers to other funds	0	0	0	0	0	0
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$1,417,743</b>	<b>\$1,391,018</b>	<b>\$2,002,751</b>	<b>\$1,672,246</b>	<b>\$97,203</b>	<b>\$92,181</b>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

<b>Special Road District Tax Fund</b>		<b>Columbia Special Business District Fund</b>		<b>Transportation Sales Tax Fund</b>		<b>Cultural Affairs Fund</b>	
<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
\$0	\$0	\$139,309	\$139,720	\$0	\$0	\$0	\$0
0	0	0	0	9,456,240	9,495,176	0	0
0	0	0	0	0	0	0	0
0	0	19,817	21,134	0	0	0	0
0	0	0	0	0	0	0	0
1,593,079	1,498,042	0	0	0	0	0	0
118,924	117,938	1,948	2,950	43,291	28,481	0	0
0	0	0	0	0	0	0	0
<u>1,712,003</u>	<u>1,615,980</u>	<u>161,074</u>	<u>163,804</u>	<u>9,499,531</u>	<u>9,523,657</u>	<u>0</u>	<u>0</u>
0	0	180,349	162,576	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>180,349</u>	<u>162,576</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1,712,003</u>	<u>1,615,980</u>	<u>(19,275)</u>	<u>1,228</u>	<u>9,499,531</u>	<u>9,523,657</u>	<u>0</u>	<u>0</u>
538,500	0	17,500	17,500	0	251,802	0	0
(1,458,425)	(1,013,425)	(7,500)	(7,500)	(9,438,600)	(8,709,000)	0	(145,456)
<u>(919,925)</u>	<u>(1,013,425)</u>	<u>10,000</u>	<u>10,000</u>	<u>(9,438,600)</u>	<u>(8,457,198)</u>	<u>0</u>	<u>(145,456)</u>
792,078	602,555	(9,275)	11,228	60,931	1,066,459	0	(145,456)
3,754,800	3,152,245	48,387	37,159	1,369,559	303,100	0	145,456
0	0	0	0	0	0	0	0
<u>\$4,546,878</u>	<u>\$3,754,800</u>	<u>\$39,112</u>	<u>\$48,387</u>	<u>\$1,430,490</u>	<u>\$1,369,559</u>	<u>\$0</u>	<u>\$0</u>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<b>Convention and Tourism Fund</b>		<b>Community Development Grant Fund</b>		<b>Public Improvement Fund</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
<b>REVENUES:</b>						
General property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales tax	0	0	0	0	810,059	810,040
Other local taxes	1,801,787	1,771,438	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Fees and service charges	0	0	0	0	524,511	485,742
Revenue from other governmental units	0	0	1,409,404	1,425,777	0	0
Investment revenue	54,530	67,970	11,152	11,735	93,543	149,799
Miscellaneous	28,087	52,381	100	10	0	0
<b>TOTAL REVENUES</b>	<b>1,884,404</b>	<b>1,891,789</b>	<b>1,420,656</b>	<b>1,437,522</b>	<b>1,428,113</b>	<b>1,445,581</b>
<b>EXPENDITURES:</b>						
Current:						
Policy development and administration	1,753,845	1,810,608	0	0	65,510	35,539
Health and environment	0	0	660,280	1,065,922	0	0
Personal development	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,753,845</b>	<b>1,810,608</b>	<b>660,280</b>	<b>1,065,922</b>	<b>65,510</b>	<b>35,539</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>130,559</b>	<b>81,181</b>	<b>760,376</b>	<b>371,600</b>	<b>1,362,603</b>	<b>1,410,042</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers from other funds	0	0	0	0	7,721	0
Operating transfers to other funds	(298,021)	(22,400)	(254,792)	(345,043)	(1,865,228)	(1,385,241)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(298,021)</b>	<b>(22,400)</b>	<b>(254,792)</b>	<b>(345,043)</b>	<b>(1,857,507)</b>	<b>(1,385,241)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(167,462)</b>	<b>58,781</b>	<b>505,584</b>	<b>26,557</b>	<b>(494,904)</b>	<b>24,801</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</b>	<b>1,099,765</b>	<b>1,040,984</b>	<b>5,795,839</b>	<b>5,769,282</b>	<b>2,754,811</b>	<b>2,730,010</b>
Equity transfers to other funds	0	0	0	0	0	0
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$932,303</b>	<b>\$1,099,765</b>	<b>\$6,301,423</b>	<b>\$5,795,839</b>	<b>\$2,259,907</b>	<b>\$2,754,811</b>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

<b>Capital Improvement Sales Tax Fund</b>		<b>Park Sales Tax Fund</b>		<b>Total</b>	
<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
\$0	\$0	\$0	\$0	\$3,866,846	\$3,798,434
4,727,958	4,747,346	4,727,415	4,745,782	19,721,672	19,798,344
0	0	0	0	1,801,787	1,771,438
0	0	0	0	19,817	21,134
0	0	0	0	524,511	485,742
0	0	0	0	3,002,483	2,923,819
89,766	69,360	11,050	161,656	616,063	812,600
0	0	0	0	28,187	52,391
<u>4,817,724</u>	<u>4,816,706</u>	<u>4,738,465</u>	<u>4,907,438</u>	<u>29,581,366</u>	<u>29,663,902</u>
0	0	0	0	1,999,704	2,008,723
0	0	0	0	660,280	1,065,922
0	0	1,801	1,710	3,558,945	3,471,902
<u>0</u>	<u>0</u>	<u>1,801</u>	<u>1,710</u>	<u>6,218,929</u>	<u>6,546,547</u>
<u>4,817,724</u>	<u>4,816,706</u>	<u>4,736,664</u>	<u>4,905,728</u>	<u>23,362,437</u>	<u>23,117,355</u>
0	0	0	0	563,721	269,302
<u>(5,022,750)</u>	<u>(3,040,875)</u>	<u>(5,042,996)</u>	<u>(7,863,233)</u>	<u>(23,388,312)</u>	<u>(22,532,173)</u>
<u>(5,022,750)</u>	<u>(3,040,875)</u>	<u>(5,042,996)</u>	<u>(7,863,233)</u>	<u>(22,824,591)</u>	<u>(22,262,871)</u>
(205,026)	1,775,831	(306,332)	(2,957,505)	537,846	854,484
2,615,233	839,402	628,827	3,586,332	21,222,666	20,368,182
0	0	0	0	0	0
<u>\$2,410,207</u>	<u>\$2,615,233</u>	<u>\$322,495</u>	<u>\$628,827</u>	<u>\$21,760,512</u>	<u>\$21,222,666</u>

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

**COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

<b>LIBRARY DEBT FUND</b>	<b>2008</b>	<b>2007</b>
<b>REVENUES:</b>		
General Property Taxes:		
Real property	\$1,245,936	\$1,219,719
Individual personal property	255,629	247,621
Railroad and utility	69,010	67,865
Financial institutions	0	0
Penalties and interest	14,661	15,006
Total General Property Taxes	1,585,236	1,550,211
Investment revenue	77,289	89,023
<b>TOTAL REVENUES</b>	<b>1,662,525</b>	<b>1,639,234</b>
<b>EXPENDITURES:</b>		
Current:		
Personal development:		
Utilities, services, and miscellaneous	1,635,800	1,631,570
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$26,725</b>	<b>\$7,664</b>
 <b>LIBRARY OPERATING FUND</b>		
<b>REVENUES:</b>		
General Property Taxes:		
Real property	\$1,695,830	\$1,657,616
Individual personal property	329,772	316,072
Railroad and utility	89,143	87,634
Financial institutions	8,478	28,771
Penalties and interest	19,078	18,410
Total General Property Taxes	2,142,301	2,108,503
Investment revenue	109,548	108,145
<b>TOTAL REVENUES</b>	<b>2,251,849</b>	<b>2,216,648</b>
<b>EXPENDITURES:</b>		
Current:		
Personal development:		
Intragovernmental	1,674	0
Utilities, services, and miscellaneous	1,919,670	1,838,622
<b>TOTAL EXPENDITURES</b>	<b>1,921,344</b>	<b>1,838,622</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$330,505</b>	<b>\$378,026</b>

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

**COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

<b>LIBRARY BUILDING FUND</b>	<b>2008</b>	<b>2007</b>
REVENUES:		
General Property Taxes:		
Individual personal property	\$0	\$0
Penalties and interest	0	0
Total General Property Taxes	0	0
Investment revenue	5,022	5,543
<b>TOTAL REVENUES</b>	<b>5,022</b>	<b>5,543</b>
EXPENDITURES:		
Current:		
Personal development:		
Utilities, services, and miscellaneous	0	0
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b><u>\$5,022</u></b>	<b><u>\$5,543</u></b>
 <b>SPECIAL ROAD DISTRICT TAX FUND</b>		
REVENUES:		
Revenue from other governmental units – County	\$1,593,079	\$1,498,042
Investment revenue	118,924	117,938
<b>TOTAL REVENUES</b>	<b>\$1,712,003</b>	<b>\$1,615,980</b>
EXPENDITURES:		
Current:		
Policy development:		
Interest expense	0	0
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b><u>\$1,712,003</u></b>	<b><u>\$1,615,980</u></b>
 <b>COLUMBIA SPECIAL BUSINESS DISTRICT FUND</b>		
REVENUES:		
General Property Taxes:		
Real property	\$133,970	\$135,082
Railroad and utility	4,707	4,159
Financial institutions tax	0	0
Penalties and interest	632	479
Total General Property Taxes	139,309	139,720
Licenses and permits:		
Business licenses	19,817	21,134
Investment revenue	1,948	2,950
<b>TOTAL REVENUES</b>	<b>161,074</b>	<b>163,804</b>
EXPENDITURES:		
Current:		
Policy development and administration:		
Utilities, services, and miscellaneous	180,349	162,576
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b><u>(\$19,275)</u></b>	<b><u>\$1,228</u></b>



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

**COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

<b>TRANSPORTATION SALES TAX FUND</b>	<b>2008</b>	<b>2007</b>
REVENUES:		
Sales tax	\$9,456,240	\$9,495,176
Revenue from other governmental units - County	0	0
Investment revenue	43,291	28,481
	<u>          </u>	<u>          </u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$9,499,531</u></u>	<u><u>\$9,523,657</u></u>
 <b>CULTURAL AFFAIRS FUND</b>		
REVENUES:		
Revenue from other governmental units – State	\$0	\$0
Investment revenue	0	0
Miscellaneous	0	0
	<u>          </u>	<u>          </u>
TOTAL REVENUES	<u>0</u>	<u>0</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	0	0
Materials and supplies	0	0
Travel and training	0	0
Intragovernmental	0	0
Utilities, services, and miscellaneous	0	0
	<u>          </u>	<u>          </u>
TOTAL EXPENDITURES	<u>0</u>	<u>0</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u><u>\$0</u></u>	<u><u>\$0</u></u>
 <b>CONVENTION AND TOURISM FUND</b>		
REVENUES:		
Other local taxes:		
Gross receipts tax	\$1,801,787	\$1,771,438
Revenue from other governmental units – State	0	0
Investment revenue	54,530	67,970
Miscellaneous	28,087	52,381
	<u>          </u>	<u>          </u>
TOTAL REVENUES	<u>1,884,404</u>	<u>1,891,789</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Personal services	486,331	454,389
Materials and supplies	52,171	50,171
Travel and training	9,689	7,607
Intragovernmental	77,145	69,828
Utilities, services and miscellaneous	1,128,509	1,228,613
Interest expense	0	0
Capital outlay	0	0
	<u>          </u>	<u>          </u>
TOTAL EXPENDITURES	<u>1,753,845</u>	<u>1,810,608</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u><u>\$130,559</u></u>	<u><u>\$81,181</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

<b>COMMUNITY DEVELOPMENT GRANT FUND</b>		<b>2008</b>	<b>2007</b>
<b>REVENUES:</b>			
Revenue from federal government		\$1,409,404	\$1,425,777
Investment revenue		11,152	11,735
Miscellaneous revenue		100	10
<b>TOTAL REVENUES</b>		<b>1,420,656</b>	<b>1,437,522</b>
<b>EXPENDITURES:</b>			
Current:			
Health and environment:			
Personal services		285,268	273,025
Materials and supplies		5,921	8,018
Travel and training		(966)	247
Intragovernmental		36,708	35,839
Utilities, services, and miscellaneous		333,349	748,793
Capital outlay		0	0
<b>TOTAL EXPENDITURES</b>		<b>660,280</b>	<b>1,065,922</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$760,376</b>	<b>\$371,600</b>
<b>PUBLIC IMPROVEMENT FUND</b>			
<b>REVENUES:</b>			
Sales tax		\$810,059	\$810,040
Development charges		524,511	485,742
Investment revenue		93,543	149,799
<b>TOTAL REVENUES</b>		<b>1,428,113</b>	<b>1,445,581</b>
<b>EXPENDITURES:</b>			
Policy development and administration:			
Intragovernmental		62,742	35,539
Utilities, services and miscellaneous		2,768	0
<b>TOTAL EXPENDITURES</b>		<b>65,510</b>	<b>35,539</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>		<b>\$1,362,603</b>	<b>\$1,410,042</b>
<b>CAPITAL IMPROVEMENT SALES TAX FUND</b>			
<b>Revenues:</b>			
Sales tax		\$4,727,958	\$4,747,346
Investment revenue		89,766	69,360
<b>TOTAL REVENUES</b>		<b>\$4,817,724</b>	<b>\$4,816,706</b>

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

COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007

<b>PARK SALES TAX FUND</b>	<b>2008</b>	<b>2007</b>
Revenues:		
Sales tax	\$4,727,415	\$4,745,782
Investment revenue	<u>11,050</u>	<u>161,656</u>
<b>TOTAL REVENUES</b>	<u><b>4,738,465</b></u>	<u><b>4,907,438</b></u>
Expenditures:		
Current:		
Personal development:		
Intragovernmental	1,801	1,710
Interest expense	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u><b>1,801</b></u>	<u><b>1,710</b></u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u><u><b>\$4,736,664</b></u></u>	<u><u><b>\$4,905,728</b></u></u>

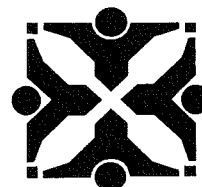
## DEBT SERVICE FUNDS

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

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

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

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



THIS PAGE INTENTIONALLY LEFT BLANK

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

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2008 AND 2007**

ASSETS	2006B Special Obligation Bonds		2007A Special Obligation Notes	
	Debt Service Fund			
	2008	2007	2008	2007
Cash and cash equivalents	\$3,192,582	\$3,035,935	\$33,383	\$29,973
Cash with fiscal agents	0	0	0	0
Taxes receivable	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0
Due from other funds	0	0	0	0
Accrued interest	526	10,475	1,257	282
<b>TOTAL ASSETS</b>	<b>\$3,193,108</b>	<b>\$3,046,410</b>	<b>\$34,640</b>	<b>\$30,255</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES:</b>				
Accounts payable	\$0	\$0	\$0	\$0
Bonds payable	0	0	0	0
Interest payable	0	0	0	0
Deferred revenue	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE:</b>				
Unreserved:				
Unrealized gains	40,287	22,758	1,919	1,852
Undesignated	3,152,821	3,023,652	32,721	28,403
<b>Total fund balance</b>	<b>3,193,108</b>	<b>3,046,410</b>	<b>34,640</b>	<b>30,255</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$3,193,108</b>	<b>\$3,046,410</b>	<b>\$34,640</b>	<b>\$30,255</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2008 AND 2007

<b>2008B Special Obligation Bonds</b>			
<b>Debt Service Fund</b>		<b>Total</b>	
<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
\$2,261,635	\$0	\$5,487,600	\$3,065,908
0	0	\$0	\$0
0	0	\$0	\$0
0	0	\$0	\$0
0	0	\$0	\$0
13,754	0	\$15,537	\$10,757
<u>\$2,275,389</u>	<u>\$0</u>	<u>\$5,503,137</u>	<u>\$3,076,665</u>
\$0	\$0	\$0	\$0
0	0	\$0	\$0
0	0	\$0	\$0
0	0	\$0	\$0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14,904	0	57,110	24,610
<u>2,260,485</u>	<u>0</u>	<u>5,446,027</u>	<u>3,052,055</u>
<u>2,275,389</u>	<u>0</u>	<u>5,503,137</u>	<u>3,076,665</u>
<u>\$2,275,389</u>	<u>\$0</u>	<u>\$5,503,137</u>	<u>\$3,076,665</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, 2008 AND 2007**

	<b>2006B Special Obligation Bonds Debt Service Fund</b>		<b>2007A Special Obligation Notes Debt Service Fund</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
<b>REVENUES:</b>				
General Property Taxes:				
Real estate	\$0	\$0	\$0	\$0
Personal property	0	0	0	0
Railroad and utility	0	0	0	0
Financial institutions	0	0	0	0
Interest and penalties	0	0	0	0
Total General Property Taxes	0	0	0	0
Sales Tax	0	0	0	0
Investment revenue	147,098	164,298	4,385	30,254
<b>TOTAL REVENUES</b>	<b>147,098</b>	<b>164,298</b>	<b>4,385</b>	<b>30,254</b>
<b>EXPENDITURES:</b>				
Debt Service:				
Redemption of serial bonds	2,195,000	2,110,000	875,000	0
Interest	1,120,375	1,228,000	139,696	38,232
Fiscal agent fees	400	200	0	36,980
<b>TOTAL EXPENDITURES</b>	<b>3,315,775</b>	<b>3,338,200</b>	<b>1,014,696</b>	<b>75,212</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(3,168,677)</b>	<b>(3,173,902)</b>	<b>(1,010,311)</b>	<b>(44,958)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers from other funds	3,315,375	3,338,000	1,014,696	38,233
Operating transfers to other funds	0	0	0	(3,703,020)
Proceeds of 2007A S.O. Notes	0	0	0	3,740,000
Proceeds of 2008B S.O. Bonds	0	0	0	0
Premium on 2008B S.O. Bonds	0	0	0	0
Payment to refunded bond escrow agent	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>3,315,375</b>	<b>3,338,000</b>	<b>1,014,696</b>	<b>75,213</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<b>146,698</b>	<b>164,098</b>	<b>4,385</b>	<b>30,255</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</b>	<b>3,046,410</b>	<b>2,882,312</b>	<b>30,255</b>	<b>0</b>
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$3,193,108</b>	<b>\$3,046,410</b>	<b>\$34,640</b>	<b>\$30,255</b>



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

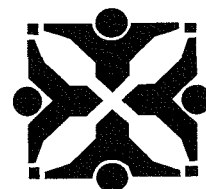
**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

<b>2008B Special Obligation Bonds</b>		<b>Total</b>	
<b>Debt Service Fund</b>			
<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
\$0	\$0	\$0	\$0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
62,928	0	214,411	194,552
62,928	0	214,411	194,552
0	0	3,070,000	2,110,000
333,552	0	1,593,623	1,266,232
238,554	0	238,954	37,180
572,106	0	4,902,577	3,413,412
(509,178)	0	(4,688,166)	(3,218,860)
0	0	4,330,071	3,376,233
(24,212,500)	0	(24,212,500)	(3,703,020)
0	0	0	3,740,000
26,795,000	0	26,795,000	0
202,067	0	202,067	0
0	0	0	0
2,784,567	0	7,114,638	3,413,213
2,275,389	0	2,426,472	194,353
0	0	3,076,665	2,882,312
<u>\$2,275,389</u>	<u>\$0</u>	<u>\$5,503,137</u>	<u>\$3,076,665</u>

THIS PAGE INTENTIONALLY LEFT BLANK

## **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, 2008 AND 2007**

<b>ASSETS</b>	<b>2008</b>	<b>2007</b>
Cash and cash equivalents	\$82,629,714	\$57,863,782
Accounts receivable	1,399,889	25,527
Grants receivable	288,545	742,533
Accrued interest	132,420	196,486
Due from other funds	0	1,071
<b>TOTAL ASSETS</b>	<b><u>\$84,450,568</u></b>	<b><u>\$58,829,399</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES:</b>		
Accounts payable	\$3,158,123	\$2,419,500
Accrued payroll and payroll taxes	12,950	6,025
Advances from other funds	981,719	869,537
Total liabilities	<u>4,152,792</u>	<u>3,295,062</u>
<b>FUND BALANCE:</b>		
Reserve for encumbrances	29,883,803	7,708,569
Unreserved:		
Designated – appropriated	34,016,058	20,995,172
Designated – unrealized gains	688,933	216,924
Undesignated	15,708,982	26,613,672
Total fund balance	<u>80,297,776</u>	<u>55,534,337</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$84,450,568</u></b>	<b><u>\$58,829,399</u></b>

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

**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<u>2008</u>	<u>2007</u>
REVENUES:		
Special assessment taxes	\$0	\$81,412
Sales tax	0	0
Revenue from other governmental units:		
County	958,365	916,892
State	2,576,005	541,796
Federal	906,978	1,990,341
Investment revenue	3,299,605	3,422,333
Miscellaneous revenue	<u>81,938</u>	<u>123,614</u>
TOTAL REVENUES	<u>7,822,891</u>	<u>7,076,388</u>
EXPENDITURES:		
Capital outlay:		
Policy development and administration	3,201,632	3,463,697
Public safety	1,799,631	1,639,184
Transportation	8,172,955	7,569,382
Health and environment	0	174,501
Personal development	<u>2,681,450</u>	<u>10,323,383</u>
TOTAL EXPENDITURES	<u>15,855,668</u>	<u>23,170,147</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>(8,032,777)</u>	<u>(16,093,759)</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers from other funds	33,347,291	13,273,041
Operating transfers to other funds	(551,075)	(649,505)
Proceeds of certificates of participation	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>32,796,216</u>	<u>12,623,536</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	24,763,439	(3,470,223)
FUND BALANCE, BEGINNING OF PERIOD	55,534,337	59,004,560
Equity transfers from other funds	0	0
Equity transfers to other funds	<u>0</u>	<u>0</u>
FUND BALANCE, END OF PERIOD	<u>\$80,297,776</u>	<u>\$55,534,337</u>

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encumbrances</b>	<b>Unencumbered Appropriations</b>
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>						
Preliminary Project Studies (40-140)	117,158	9,000	0	9,000	0	108,158
Contingency (40-138)	379,970	53,878	0	53,878	0	326,092
Pub Bldgs Major Maint/Ren (C00021)	1,063,539	566,497	3,784	570,281	5,899	487,359
Satellite Loc. SW Columbia (C00077)	155,000	0	0	0	0	155,000
Municipal Building Expansion (C00099)	24,204,414	1,116,021	1,766,654	2,882,675	19,621,761	1,699,978
Blind Boone Home (C00123)	457,520	224,558	0	224,558	0	232,962
Downtown Special Projects (C00140)	569,625	189,525	26,582	216,107	5,000	348,518
Salt Storage Building (C00192)	1,208,000	1,167,363	24,613	1,191,976	0	16,024
Gentry Building (C00219)	1,102,352	1,102,297	55	1,102,352	0	0
Howard Building (C00220)	2,051,133	2,050,332	800	2,051,132	0	1
Transitional Moving Expenses (C00232)	26,904	23,969	2,934	26,903	0	1
Grissum Building Improvements (C00251)	570,494	549,544	20,888	570,432	0	62
Daniel Boone Building Renovation (C00252)	2,162,116	1,053,216	828,939	1,882,155	192,052	87,909
Furnishings Remodeled Buildings (C00258)	177,469	177,035	0	177,035	0	434
Phone/IT Equipment Data Center (C00287)	2,112,500	0	0	0	0	2,112,500
Police Building Renovation (C00288)	347,135	64,089	269,559	333,648	2,885	10,602
Broadway Streetscape (C00308)	450,000	11,888	102,632	114,520	0	335,480
Land Grissum Expansion (C00369)	39,532	0	0	0	21,000	18,532
Walton Building Renovation (C00403)	536,042	0	154,192	154,192	233,926	147,924
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<b>37,730,903</b>	<b>8,359,212</b>	<b>3,201,632</b>	<b>11,560,844</b>	<b>20,082,523</b>	<b>6,087,536</b>
<b>PUBLIC SAFETY:</b>						
Fire Station Sites (40-173)	1,007,000	942,524	125	942,649	0	64,351
JCIC Consoles 12 Stns (C00020)	468,000	449,541	0	449,541	0	18,459
Replace Severe Weather Sirens (C00078)	508,000	496,220	11,740	507,960	0	40
Training Academy Storage (C00167)	18,411	18,363	0	18,363	0	48
Replace Police Roof (C00168)	16,965	15,151	0	15,151	0	1,814
Fire Station #1 Hose Tower (C00189)	478,439	469,251	9,187	478,438	0	1
Remodel Fire Stn 2 (C00191)	393,249	383,521	9,729	393,250	0	(1)
Fire Apparatus Equipment (C00195)	200,409	197,518	0	197,518	0	2,891
Replace Veh #1494 (C00248)	265,000	0	0	0	248,782	16,218
Fire Station #7 (C00261)	2,003,222	122,206	1,105,510	1,227,716	736,182	39,324
Police Training Facility (C00262)	1,500,000	1,300	0	1,300	0	1,498,700
Refurbish #1554 93 Air Truck (C00285)	375,000	0	83,000	83,000	271,822	20,178
Fire Station #9 (C00306)	1,712,700	23,611	61,672	85,283	49,507	1,577,910
Custom Bomb Unit (C00394)	125,000	0	0	0	125,000	0
Fire Trucks (C00405)	1,557,000	0	518,668	518,668	1,037,516	816
Thermal Imaging Cameras (C00406)	130,539	0	0	0	114,000	16,539
<b>TOTAL PUBLIC SAFETY</b>	<b>10,758,934</b>	<b>3,119,206</b>	<b>1,799,631</b>	<b>4,918,837</b>	<b>2,582,809</b>	<b>3,257,288</b>
<b>TRANSPORTATION:</b>						
Annual Street Program (40-158)	3,064,225	0	0	0	0	3,064,225
Traffic Safety (40-159)	114,270	105,423	0	105,423	0	8,847
Jt. State/City Projects (40-160)	459,533	0	0	0	0	459,533
Jt. County/City Projects (40-161)	396,264	15,500	0	15,500	0	380,764
Annual Sidewalks (40-162)	14,925	523	0	523	0	14,402
Street Landscaping (40-163)	14,739	0	0	0	0	14,739
Seventh St Sidewalks (C80076)	0	0	(19,026)	(19,026)	0	19,026
Broadway Sidewalks McBaine/West (C00068)	0	134	(134)	0	0	0
Rock Quarry AC/Grindstone (C00069)	619,000	293	0	293	0	618,707
Adopt a Spot (C00100)	92,500	71,583	7,588	79,171	0	13,329
Bus. Loop 70 Improvements (C00108)	321,500	219,058	57,520	276,578	0	44,922
Eighth St. Plan - Ave of the Col. (C00126)	89,100	87,500	0	87,500	0	1,600
Lemone Ind. Blvd. N. to Stadium (C00128)	1,256,200	170,286	367,935	538,221	687,232	30,747
Blackfoot Rd: Rt E N 3500 (C00130)	206,500	0	0	0	0	206,500
Annual Sidewalk Maint. (C00148)	125,000	71,911	15,235	87,146	0	37,854
Scott Blvd. (C00149)	11,544,507	583,547	446,354	1,029,901	488,560	10,026,046
GNM Oakland Gravel Sidewalks (C00157)	311,500	19,250	2,016	21,266	25,083	265,151
Jefferson Comm Ped Xing (C00158)	23,000	0	0	0	0	23,000
GNM Garth/Bus Loop Improv (C00159)	24,000	0	0	0	0	24,000
Hope Place (C00161)	211,158	211,122	33	211,155	0	3
Downtown Sidewalks Improv (C00171)	614,503	64,015	0	64,015	0	550,488
Landscaping Rt AC (C00183)	60,000	34,790	8,053	42,843	0	17,157
Chapel Hill Rd Extension (C00202)	3,652,467	2,669,199	983,220	3,652,419	0	48
Southampton Nifong-State Farm (C00209)	1,816,890	1,793,119	(19,657)	1,773,462	0	43,428
Brown School Rd - 763 to NW Loop (C00210)	4,700,000	197,570	583,889	781,459	1,319,855	2,598,686

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encumbrances</b>	<b>Unencumbered Appropriations</b>
Vandiver Ramp to Mexico Gravel (C00211)	3,600,000	119,095	194,289	313,384	20,361	3,266,255
Traffic Island Old 63/Broadway (C00212)	299,000	27,937	5,154	33,091	0	265,909
Traffic Island Old 63/Stadium (C00213)	395,000	0	0	0	0	395,000
Annual Brick Street Renovation (C00234)	100,000	2,722	0	2,722	0	97,278
Clark Lane - PP to St Charles (C00236)	3,900,000	23,647	248,458	272,105	181,534	3,446,361
Gans Rd @ 63 Interchange (C00237)	6,064,545	1,356,537	1,579,336	2,935,873	165,785	2,962,887
Hardin St. (C00238)	260,000	19,994	105,926	125,920	124,484	9,596
Providence Rd - Vandiver to Blue Ridge (C00239)	2,860,000	86,560	262,241	348,801	5,877	2,505,322
Louisville Dr (C00240)	167,500	156,520	10,239	166,759	0	741
Mexico Gravel Rd - Vandiver to PP (C00241)	270,000	0	79,462	79,462	0	190,538
Scott - Vawter School to KK (C00274)	755,000	403	6,143	6,546	0	748,454
Hunt Ave (C00275)	189,000	33,610	59,033	92,643	3,937	92,420
Burnham/Rollins/Prov Intersection (C00290)	100,000	0	3,971	3,971	0	96,029
GNM Eight Intersections (C00291)	279,250	200,892	78,345	279,237	0	13
Creasy Springs Prairie View N (C00293)	220,516	219,736	780	220,516	0	0
West Broadway Corridor (C00298)	73,000	62,830	10,170	73,000	0	0
Alexander Traffic Calming (C00299)	9,500	243	0	243	0	9,257
Rt K Bridge over Hinkson (C00303)	525,000	0	96,093	96,093	9,259	419,648
Highway 763 (C00305)	3,295,000	419	1,257,413	1,257,832	0	2,037,168
Worley Sidewalk PH I (C00309)	62,659	0	8,388	8,388	23,712	30,559
Bristol Lake Parkway (C00310)	125,000	121,499	0	121,499	0	3,501
GNM Garth to Gans Bikeway (C00311)	293,988	0	285,406	285,406	7,762	820
I-70 Interchange PH I (C00312)	520,000	0	1,492	1,492	500,000	18,508
Landscaping Major Entryways (C00315)	38,000	6,722	16,160	22,882	0	15,118
Chateau Rd Extension (C00316)	185,000	52	128,853	128,905	10,043	46,052
Stadium TDD Projects (C00317)	1,819,315	27,917	609,899	637,816	1,166,924	14,575
GNM MU-Rock Bridge Bikeway (C00318)	205,824	0	0	0	0	205,824
Scott - Vawter to MKT (C00319)	520,000	770	232,864	233,634	282,773	3,593
Grace Lane - Richland South (C00320)	360,000	0	11,469	11,469	0	348,531
Bus Loop Sidewalks Jackson/Jeff (C00321)	200,000	0	0	0	0	200,000
GNM Sidewalks 763 Bs Loop/Big Bear (C00322)	570,000	0	15,875	15,875	41,125	513,000
GNM Sidewalks Ashland - MU Hinkson (C00323)	275,000	0	12,195	12,195	17,516	245,289
GNM Sidewalks Bway - Fairview/Stad (C00324)	87,400	0	13,131	13,131	41,369	32,900
GNM Sidewalks Fairview/Bway High (C00326)	359,000	0	17,786	17,786	18,114	323,100
GNM Sidewalks Garth - Truman/Tex (C00327)	585,000	0	10,538	10,538	47,962	526,500
GNM Sidewalks Leeway to B Stn Rd (C00328)	85,000	0	12,156	12,156	(1,424)	74,268
GNM Sidewalks Manor - Bway/Rollins (C00329)	43,862	0	22,293	22,293	20,207	1,362
GNM Sidewalks Oakland Gr - Smiley (C00330)	422,000	0	1,229	1,229	36,971	383,800
GNM Sidewalks Old 63 Grindstone S (C00331)	284,400	0	0	0	0	284,400
GNM Sidewalks Prov - Wilkes/Tex (C00332)	73,544	0	0	0	0	73,544
GNM Sidewalks Intersection Improv (C00333)	1,149,573	0	0	0	0	1,149,573
GNM Sidewalks Smiley E Derby Ridge (C00334)	50,000	0	12,596	12,596	(536)	37,940
GNM Sidewalks Stadium - Prov/College (C00335)	408,000	0	10,166	10,166	29,799	368,035
GNM Sidewalks Vandiver E of Rt B (C00336)	42,853	0	632	632	15,368	26,853
GNM Sidewalks Walnut - Wm/Old 63 (C00339)	126,000	0	0	0	0	126,000
GNM Sidewalks Ash - Stad/Heather (C00340)	60,000	0	7,009	7,009	2,219	50,772
GNM Sidewalks West - Stewart/West (C00341)	605,000	0	18,745	18,745	41,755	544,500
GNM Sidewalks West - Ash/Worley (C00342)	28,098	0	9,084	9,084	16,476	2,538
GNM Sidewalks Woodlawn Sexton/Wo (C00343)	23,038	0	3,902	3,902	10,148	8,988
GNM Oakland Gravel Pedway (C00366)	20,000	0	5,595	5,595	14,405	0
GNM Conley @ Walmart (C00367)	15,000	0	2,568	2,568	12,432	0
GNM Ashland Gravel Overpass (C00368)	20,000	0	15,477	15,477	2,312	2,211
GNM Providence Bikeway (C00372)	192,033	0	21,760	21,760	170,273	0
GNM Katy Place Connection (C00373)	21,224	0	2,671	2,671	18,553	0
GNM Wilson-Forum-Katy Conn (C00374)	106,572	0	1,602	1,602	104,970	0
GNM Stadium/MKT (C00375)	26,982	0	736	736	26,246	0
GNM Garth Extension (C00376)	73,080	0	34,295	34,295	38,785	0
GNM Rolling Norman Pedway (C00377)	56,109	0	2,918	2,918	53,191	0
GNM Red Oak Ln Conn Study (C00378)	18,176	0	1,535	1,535	16,641	0
GNM Python Crt Connection (C00379)	18,966	0	628	628	18,338	0
GNM Bear Creek Trail (C00380)	28,447	0	6,860	6,860	21,587	0
GNM Bear Creek Trail Plans (C00381)	58,598	0	17,874	17,874	40,724	0
GNM I-70 Bridge (C00382)	59,496	0	681	681	58,815	0
GNM I-70 Bridge Plans (C00383)	149,784	0	0	0	149,784	0
GNM Cosmo Park Trail (C00384)	33,348	0	17,436	17,436	15,912	0
GNM County House Trails (C00385)	98,138	0	19,235	19,235	78,903	0
GNM Chapel Hill Bridge Rep (C00386)	30,286	0	2,032	2,032	28,254	0
GNM County House Trail Stadium (C00387)	25,469	0	1,226	1,226	24,243	0
GNM County House Trail I & II (C00388)	77,594	0	0	0	77,593	1
GNM Proctor Dr Connection (C00389)	13,441	0	0	0	13,441	0
GNM Primrose Dr Connection (C00390)	25,060	0	0	0	25,060	0

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

**SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

	<b>Appropriations</b>	<b>Prior Years' Expenditures</b>	<b>Current Year Expenditures</b>	<b>Total Expenditures</b>	<b>Encumbrances</b>	<b>Unencumbered Appropriations</b>
St Chas & LOW Safety Audit (C00391)	5,000	0	0	0	0	5,000
Fairview Worley Roundabout (C00392)	65,000	0	0	0	0	65,000
Missouri Theatre Sidewalk (C00393)	30,000	0	0	0	0	30,000
63 Overpass @ COLT (C00395)	500,000	0	96,534	96,534	328,466	75,000
Broadway: Garth to West (C00396)	108,594	0	2,793	2,793	0	105,801
GNM Daniel Boone Pedway (C00398)	35,000	0	7,754	7,754	27,246	0
GNM Prov Smiley-Blue Ridge (C00399)	38,000	0	11,021	11,021	26,979	0
GNM Prov/Stadium Intersection	424,878	0	0	0	0	424,878
GNM Prov/Stewart Intersection (C00401)	401,501	0	0	0	0	401,501
GNM Forum/Stadium Intersection (C00402)	523,798	0	0	0	0	523,798
Broadway at Walgreen's (C00404)	10,000	0	7,777	7,777	0	2,223
<b>TOTAL TRANSPORTATION</b>	<b>66,011,220</b>	<b>8,782,928</b>	<b>8,172,955</b>	<b>16,955,883</b>	<b>6,753,403</b>	<b>42,301,934</b>
<b>PERSONAL DEVELOPMENT:</b>						
Downtown improvements (40-74)	117,654	55,998	0	55,998	0	61,656
Greenbelt (40-113)	503,184	503,184	995	245,262	0	257,922
Park Acquis. Neighborhood Parks (40-145)	1,455,453	593,253	0	593,253	0	862,200
MKT Pkway Improv & Bridge (C00034)	417,283	139,901	450	140,351	55,200	221,732
Annual P & R Major Maint/Prog (C00056)	11,882	0	0	0	0	11,882
MLK Memorial Restoration (C00067)	239,923	227,740	2,355	230,095	0	9,828
Stephen's Lake (C00095)	2,649,565	2,455,299	56,584	2,511,883	14,511	123,171
Russell Prop Park Dev Plan (C00114)	60,000	23,566	0	23,566	0	36,434
Providence Rd. Underpass (C00118)	201,067	197,421	3,125	200,546	0	521
Flat Branch Park PH II (C00133)	1,113,430	995,847	111,310	1,107,157	3,065	3,208
High Point Park Improv. (C00163)	49,839	48,449	1,390	49,839	0	0
Nifong Restroom & Buildings (C00184)	146,000	135,063	2,619	137,682	3,500	4,818
Gillespie Bridge Rd Park Dev (C00185)	97,000	80,307	16,616	96,923	0	77
Smith-Manhasset Park Development (C00186)	108,965	104,533	4,431	108,964	0	1
PMC Improvements (C00199)	187,992	69,992	88,937	158,929	2,000	27,063
Fairview Park Improvements (C00215)	75,000	651	61,209	61,860	7,326	5,814
Mill Creek School Park Dev (C00216)	15,000	0	0	0	15,000	0
Remote Control Track CCRA (C00226)	23,989	23,464	525	23,989	0	0
Armory Sports Center Improvements (C00231)	50,000	33,530	2,554	36,084	0	13,916
Park Roads & Parking (C00242)	456,508	277,390	108,086	385,476	47,455	23,577
Garth Nature Area Improvements (C00243)	84,400	77,543	1,211	78,754	0	5,646
Douglass Pool Improvements (C00244)	449,000	396,908	15,940	412,848	23,694	12,458
Hinkson Trail - Grindstone/Stephens (C00245)	571,205	20,807	25,914	46,721	0	524,484
City/School Park Improvements (C00249)	75,000	30,000	14,916	44,916	30,084	0
Cosmo/Fairview Tennis Renovation (C00263)	734,994	725,113	9,880	734,993	0	1
Bear Creek Park Shelter (C00266)	12,788	12,639	149	12,788	0	0
Auburn Hills Park Dev (C00276)	100,000	339	52,997	53,336	2,725	43,939
CCRA Harris Shelter & Parking (C00277)	110,000	24,128	82,702	106,830	0	3,170
Oakland Bathhouse Improv (C00278)	75,000	57,423	12,279	69,702	0	5,298
Phillips Development PH I (C00279)	297,613	41,390	481	41,871	4,700	251,042
Youth Athletic Field Dev (C00280)	1,445,355	192,903	970,893	1,163,796	78,597	202,962
Hinkson Tri - Grindstone/Stephens II (C00281)	210,000	0	6,583	6,583	15,757	187,660
Hominy Trail Stephens/Wood. PH I (C00282)	825,000	27,998	9,823	37,821	2,180	784,999
MKT Trail Restrooms (C00283)	145,000	7,494	129,772	137,266	0	7,734
Kiwanis Park Restroom (C00294)	64,000	130	61,555	61,685	0	2,315
Nifong Park Improvements (C00295)	42,000	10,818	5,614	16,432	0	25,568
Valleyview Park Trail Improv (C00296)	12,215	0	3,116	3,116	0	9,099
Bethel Tennis Improv (C00307)	55,593	30,082	11,830	41,912	0	13,681
Cosmo Restroom Improv (C00344)	246,000	0	241,756	241,756	0	4,244
Cosmo-Bethel Tennis Complex (C00345)	120,000	0	114,851	114,851	0	5,149
Cosmo-Bethel Shelter/Restrooms (C00346)	190,000	0	178,595	178,595	5,899	5,506
Grasslands Park Development (C00347)	113,042	0	3,641	3,641	1,000	108,401
LOW S Neighborhood Park Dev (C00348)	100,000	0	219	219	1,000	98,781
Oakland Pool Water Slide (C00349)	180,000	0	177,599	177,599	0	2,401
S Regional Park Planning (C00350)	102,665	0	0	0	0	102,665
GNM BCT Connect/Improv (C00352)	280,000	0	0	0	0	280,000
GNM County House Trail PH I (C00355)	774,880	0	305	305	0	774,575
GNM Hinkson Trail to Rockbridge (C00358)	810,000	0	9,609	9,609	75,626	724,765
GNM Hinkdon to MU Rec Trail (C00359)	360,000	0	2,487	2,487	75,749	281,764
GNM MKT Connectors/Improv (C00360)	610,000	0	0	0	0	610,000
GNM Hominy Woodridge/Clark (C00362)	256,000	0	0	0	0	256,000
Hickman Pool Natatorium Renov (C00364)	37,854	0	37,854	37,854	0	0
Grindstone Shelter (C00370)	23,000	0	18,659	18,659	0	4,341
Hickman Tennis Fence Repl (C00371)	19,400	0	19,034	19,034	0	366
GNM Wabash Walkway (C00397)	80,000	0	0	0	0	80,000



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

SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND ENCUMBRANCES  
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	<u>Appropriations</u>	<u>Prior Years' Expenditures</u>	<u>Current Year Expenditures</u>	<u>Total Expenditures</u>	<u>Encumbrances</u>	<u>Unencumbered Appropriations</u>
TOTAL PERSONAL DEVELOPMENT	<u>17,591,738</u>	<u>7,621,303</u>	<u>2,681,450</u>	<u>10,043,836</u>	<u>465,068</u>	<u>7,082,834</u>
TOTAL CAPITAL PROJECTS	<u>\$132,092,795</u>	<u>\$27,882,649</u>	<u>\$15,855,668</u>	<u>\$43,479,400</u>	<u>\$29,883,803</u>	<u>\$58,729,592</u>

## ENTERPRISE FUNDS

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

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

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

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

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

**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.



THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2008 AND 2007

ASSETS	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2008	2007	2008	2007	2008	2007
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	\$35,958,288	\$23,400,818	\$ 2,043,464	\$ 4,424,841	\$ 189,437	\$ 267,244
Accounts receivable	15,754,101	17,552,995	1,167,225	1,283,362	53,889	43,335
Grants receivable	9,517	0	0	0	0	0
Accrued interest	119,867	229,571	(2,968)	48,923	1,513	2,313
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0
Loans receivable from other funds	48,520	123,831	0	0	0	0
Inventory	7,380,281	7,775,957	0	0	0	0
Other assets	0	40,736	0	0	0	0
<b>Total Current Assets</b>	<b>59,270,574</b>	<b>49,123,908</b>	<b>3,207,721</b>	<b>5,757,126</b>	<b>244,839</b>	<b>312,892</b>
<b>RESTRICTED ASSETS:</b>						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	6,572,355	5,902,845	345,837	736,590	0	0
Revenue bond construction account	25,369,002	22,958,628	2,009,075	2,957,593	0	0
Cash and marketable securities restricted for capital projects	7,823,252	6,153,976	7,085,455	6,405,371	774,842	464,947
Replacement and renewal fund account	1,500,000	1,500,000	43,500	43,500	0	0
Operation and maintenance account	0	0	624,141	567,473	0	0
Bond/rent reserve account	13,043,064	10,897,414	839,081	839,081	0	0
Contingency account	0	0	200,000	200,000	0	0
Closure and postclosure reserve	0	0	0	0	0	0
<b>Total Restricted Assets – Cash and Cash Equivalents</b>	<b>54,307,673</b>	<b>47,412,863</b>	<b>11,147,089</b>	<b>11,749,608</b>	<b>774,842</b>	<b>464,947</b>
Other:						
Customer security and escrow deposits	2,543,508	2,455,558	445,557	420,356	0	0
Grants receivable	0	0	0	0	1,107,426	1,081,665
<b>Total Restricted Assets – Other</b>	<b>2,543,508</b>	<b>2,455,558</b>	<b>445,557</b>	<b>420,356</b>	<b>1,107,426</b>	<b>1,081,665</b>
<b>Total Restricted Assets</b>	<b>56,851,181</b>	<b>49,868,421</b>	<b>11,592,646</b>	<b>12,169,964</b>	<b>1,882,268</b>	<b>1,546,612</b>
<b>OTHER ASSETS:</b>						
Unamortized costs	1,641,653	1,469,487	465,190	465,381	0	0
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	819,190	790,681	0	0	0	0
<b>Total Other Assets</b>	<b>2,460,843</b>	<b>2,260,168</b>	<b>465,190</b>	<b>465,381</b>	<b>0</b>	<b>0</b>
<b>FIXED ASSETS:</b>						
Property, plant, and equipment	319,893,192	290,121,132	183,086,996	177,946,117	23,851,232	22,043,806
Accumulated depreciation	(125,716,029)	(116,451,743)	(43,933,619)	(41,111,478)	(10,077,401)	(9,581,720)
<b>Net Plant in Service</b>	<b>194,177,163</b>	<b>173,669,389</b>	<b>139,153,377</b>	<b>136,834,639</b>	<b>13,773,831</b>	<b>12,462,086</b>
Construction in progress	7,572,317	16,655,844	3,404,150	1,281,140	1,844,766	1,271,688
<b>Net Fixed Assets</b>	<b>201,749,480</b>	<b>190,325,233</b>	<b>142,557,527</b>	<b>138,115,779</b>	<b>15,618,597</b>	<b>13,733,774</b>
<b>TOTAL ASSETS</b>	<b>\$320,332,078</b>	<b>\$291,577,730</b>	<b>\$157,823,084</b>	<b>\$156,508,250</b>	<b>\$17,745,704</b>	<b>\$15,593,278</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2008 AND 2007**

<b>Public Transportation Fund</b>		<b>Solid Waste Utility Fund</b>		<b>Parking Facilities Fund</b>		<b>Recreation Services Fund</b>	
<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
\$ 1,599,633	\$ 1,801,693	\$ 4,568,970	\$ 3,472,574	\$ 5,267,017	\$ 4,470,468	\$ 2,151,153	\$2,445,971
142,992	191,539	1,662,213	1,679,500	61,980	84,541	2,421	42,681
16,336	26,258	68,287	80,185	0	0	0	0
120	7,467	4,090	28,408	3,054	26,153	1,399	8,572
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	59,436	100,472	267,137	0	0	35,770	28,689
138	138	744	0	0	0	600	600
<u>1,759,219</u>	<u>2,086,531</u>	<u>6,404,776</u>	<u>5,527,804</u>	<u>5,332,051</u>	<u>4,581,162</u>	<u>2,191,343</u>	<u>2,526,513</u>
0	0	416,291	409,708	384,527	371,127	0	0
0	0	0	0	0	0	0	0
909,877	376,467	915,522	1,332,026	1,942,057	2,040,297	403,147	543,317
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	827,610	827,610	671,097	671,097	0	0
0	0	0	0	0	0	0	0
0	0	2,145,640	2,113,667	0	0	0	0
<u>909,877</u>	<u>376,467</u>	<u>4,305,063</u>	<u>4,683,011</u>	<u>2,997,681</u>	<u>3,082,521</u>	<u>403,147</u>	<u>543,317</u>
0	0	445,789	426,734	0	0	0	0
0	297,359	0	0	0	0	0	0
0	297,359	445,789	426,734	0	0	0	0
<u>909,877</u>	<u>673,826</u>	<u>4,750,852</u>	<u>5,109,745</u>	<u>2,997,681</u>	<u>3,082,521</u>	<u>403,147</u>	<u>543,317</u>
0	0	105,010	114,293	47,162	52,535	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	105,010	114,293	47,162	52,535	0	0
9,867,935	9,886,124	28,448,824	24,371,291	16,270,442	16,182,794	21,337,571	21,149,099
(3,665,820)	(3,142,947)	(17,557,244)	(16,333,289)	(7,320,144)	(7,044,338)	(5,836,530)	(5,242,541)
6,202,115	6,743,177	10,891,580	8,038,002	8,950,298	9,138,456	15,501,041	15,906,558
0	0	0	2,940,759	119,004	57,686	259	0
<u>6,202,115</u>	<u>6,743,177</u>	<u>10,891,580</u>	<u>10,978,761</u>	<u>9,069,302</u>	<u>9,196,142</u>	<u>15,501,300</u>	<u>15,906,558</u>
<u>\$8,871,211</u>	<u>\$9,503,534</u>	<u>\$22,152,218</u>	<u>\$21,730,603</u>	<u>\$17,446,196</u>	<u>\$16,912,360</u>	<u>\$18,095,790</u>	<u>\$18,976,388</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2008 AND 2007**

ASSETS	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2008	2007	2008	2007	2008	2007
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	\$112,858	\$403,514	\$ 350,013	\$ 658,402	\$52,240,833	\$41,345,525
Accounts receivable	121,753	79,007	102,104	108,614	19,068,678	21,065,574
Grants receivable	0	0	0	0	94,140	106,443
Accrued interest	239	2,282	500	8,964	127,814	362,653
Due from other funds	0	0	0	0	0	0
Advances to other funds	0	0	0	0	0	0
Loans receivable from other funds	0	0	0	0	48,520	123,831
Inventory	236,967	70,493	0	0	7,753,490	8,201,712
Other assets	0	0	0	0	1,482	41,474
<b>Total Current Assets</b>	<b>471,817</b>	<b>555,296</b>	<b>452,617</b>	<b>775,980</b>	<b>79,334,957</b>	<b>71,247,212</b>
<b>RESTRICTED ASSETS:</b>						
Cash and Cash Equivalents:						
Cash for current bond maturities and interest and cash with fiscal agents	0	0	0	0	7,719,010	7,420,270
Revenue bond construction account	0	0	0	0	27,378,077	25,916,221
Cash and marketable securities restricted for Capital Projects	376,325	221,310	1,598,345	1,925,329	21,828,822	19,463,040
Replacement and renewal fund account	0	0	0	0	1,543,500	1,543,500
Operation and maintenance account	0	0	0	0	624,141	567,473
Bond/rent reserve account	0	0	0	0	15,380,852	13,235,202
Contingency account	0	0	0	0	200,000	200,000
Closure and postclosure reserve	0	0	0	0	2,145,640	2,113,667
<b>Total Restricted Assets – Cash and Cash Equivalents</b>	<b>376,325</b>	<b>221,310</b>	<b>1,598,345</b>	<b>1,925,329</b>	<b>76,820,042</b>	<b>70,459,373</b>
Other:						
Customer security and escrow deposits	0	0	0	0	3,434,854	3,302,648
Grants receivable	0	0	0	0	1,107,426	1,379,024
<b>Total Restricted Assets – Other</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,542,280</b>	<b>4,681,672</b>
<b>Total Restricted Assets</b>	<b>376,325</b>	<b>221,310</b>	<b>1,598,345</b>	<b>1,925,329</b>	<b>81,362,322</b>	<b>75,141,045</b>
<b>OTHER ASSETS:</b>						
Unamortized costs	0	0	0	0	2,259,015	2,101,696
Investments	0	0	0	0	0	0
Loans receivable from other funds – noncurrent	0	0	0	0	819,190	790,681
<b>Total Other Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,078,205</b>	<b>2,892,377</b>
<b>FIXED ASSETS:</b>						
Property, plant and equipment	8,306,808	7,362,209	10,572,145	10,292,857	621,635,145	579,355,429
Accumulated depreciation	(2,880,956)	(2,639,246)	(3,190,047)	(2,793,738)	(220,177,790)	(204,341,040)
<b>Net Plant in Service</b>	<b>5,425,852</b>	<b>4,722,963</b>	<b>7,382,098</b>	<b>7,499,119</b>	<b>401,457,355</b>	<b>375,014,389</b>
Construction in progress	123,048	612,675	1,078,395	270,650	14,141,939	23,090,442
<b>Net Fixed Assets</b>	<b>5,548,900</b>	<b>5,335,638</b>	<b>8,460,493</b>	<b>7,769,769</b>	<b>415,599,294</b>	<b>398,104,831</b>
<b>TOTAL ASSETS</b>	<b>\$6,397,042</b>	<b>\$6,112,244</b>	<b>\$10,511,455</b>	<b>\$10,471,078</b>	<b>\$579,374,778</b>	<b>\$547,385,465</b>

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2008 AND 2007**

LIABILITIES AND FUND EQUITY	Water and Electric Utility Fund		Sanitary Sewer Utility Fund		Regional Airport Fund	
	2008	2007	2008	2007	2008	2007
<b>CURRENT LIABILITIES:</b>						
Accounts payable	\$6,533,095	\$5,960,527	\$ 195,543	\$ 113,220	\$ 43,282	\$ 25,147
Accrued payroll and payroll taxes	1,282,391	1,120,572	261,881	233,737	99,789	91,151
Accrued sales taxes	339,600	322,079	0	0	0	0
Due to other funds	1,387,252	1,383,718	0	0	0	0
Loans payable to other funds – current maturities	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	0	0
Unearned revenue	15,000	0	0	0	0	0
Other liabilities	917,177	813,198	1,323	1,274	5,740	9,047
<b>Total Current Liabilities</b>	<b>10,474,515</b>	<b>9,600,094</b>	<b>458,747</b>	<b>348,231</b>	<b>148,811</b>	<b>125,345</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>						
Construction contracts payable	1,392,264	3,622,744	685,936	359,222	1,148,940	661,268
Accrued interest	3,091,521	2,529,511	340,715	337,601	0	0
Revenue bonds payable – current maturities	3,875,000	3,755,000	1,350,000	1,245,000	0	0
Special obligation bonds payable	0	0	415,000	395,000	0	0
Customer security and escrow deposits	2,543,508	2,455,558	445,557	420,356	0	0
Advances from other funds	0	0	170,000	507,500	0	0
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>10,902,293</b>	<b>12,362,813</b>	<b>3,407,208</b>	<b>3,264,679</b>	<b>1,148,940</b>	<b>661,268</b>
<b>LONG-TERM LIABILITIES:</b>						
Loans payable to other funds	0	0	0	0	0	0
Obligations under capital leases	0	0	0	0	0	0
Revenue bonds payable	69,447,485	73,349,088	17,942,241	17,439,800	0	0
Other long-term liabilities	1,079,262	1,668,688	0	0	0	0
Special obligation bonds payable	61,475,324	39,889,817	9,499,352	9,917,322	0	0
<b>Total Long-Term Liabilities</b>	<b>132,002,071</b>	<b>114,907,593</b>	<b>27,441,593</b>	<b>27,357,122</b>	<b>0</b>	<b>0</b>
<b>Total Liabilities</b>	<b>153,378,879</b>	<b>136,870,500</b>	<b>31,307,548</b>	<b>30,970,032</b>	<b>1,297,751</b>	<b>786,613</b>
<b>CONTRIBUTED CAPITAL (Net):</b>						
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
<b>Total Contributed Capital</b>	<b>6,113,389</b>	<b>6,113,389</b>	<b>74,649,140</b>	<b>74,649,140</b>	<b>10,218,769</b>	<b>10,218,769</b>
<b>RETAINED EARNINGS</b>	<b>160,839,810</b>	<b>148,593,841</b>	<b>51,866,396</b>	<b>50,889,078</b>	<b>6,229,184</b>	<b>4,587,896</b>
<b>Total Fund Equity</b>	<b>166,953,199</b>	<b>154,707,230</b>	<b>126,515,536</b>	<b>125,538,218</b>	<b>16,447,953</b>	<b>14,806,665</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$320,332,078</b>	<b>\$291,577,730</b>	<b>\$157,823,084</b>	<b>\$156,508,250</b>	<b>\$17,745,704</b>	<b>\$15,593,278</b>



**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2008 AND 2007**

<b>Public Transportation Fund</b>		<b>Solid Waste Utility Fund</b>		<b>Parking Facilities Fund</b>		<b>Recreation Services Fund</b>	
<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
\$ 20,995	\$ 26,107	\$ 547,026	\$ 189,812	\$ 137,688	\$ 9,921	\$ 81,529	\$ 146,379
136,763	131,290	309,386	270,723	33,833	34,330	257,703	245,878
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	1,071
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
15,744	0	15,000	0	71,778	77,528	2,867	0
0	600	74,105	74,409	1,974	3,888	298	250
<u>173,502</u>	<u>157,997</u>	<u>945,517</u>	<u>534,944</u>	<u>245,273</u>	<u>125,667</u>	<u>342,397</u>	<u>393,578</u>
0	370,337	137,172	520,428	7,052	220	18,888	950
0	0	56,291	59,708	41,194	44,460	0	0
0	0	0	0	0	0	0	0
0	0	540,000	525,000	515,000	490,000	0	0
0	0	445,789	426,734	0	0	0	0
0	0	0	0	0	0	455,594	564,244
<u>0</u>	<u>370,337</u>	<u>1,179,252</u>	<u>1,531,870</u>	<u>563,246</u>	<u>534,680</u>	<u>474,482</u>	<u>565,194</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	2,145,640	2,113,667	0	0	0	0
0	0	7,284,714	7,828,812	5,155,830	5,659,912	0	0
<u>0</u>	<u>0</u>	<u>9,430,354</u>	<u>9,942,479</u>	<u>5,155,830</u>	<u>5,659,912</u>	<u>0</u>	<u>0</u>
<u>173,502</u>	<u>528,334</u>	<u>11,555,123</u>	<u>12,009,293</u>	<u>5,964,349</u>	<u>6,320,259</u>	<u>816,879</u>	<u>958,772</u>
1,066,037	1,066,037	2,594	2,594	28,965	28,965	2,464,612	2,464,612
0	0	0	0	0	0	0	0
0	0	0	0	0	0	206,763	206,763
1,400,072	1,400,072	0	0	58,846	58,846	103,865	103,865
0	0	0	0	348	348	4,458	4,458
<u>2,466,109</u>	<u>2,466,109</u>	<u>2,594</u>	<u>2,594</u>	<u>88,159</u>	<u>88,159</u>	<u>2,779,698</u>	<u>2,779,698</u>
<u>6,231,600</u>	<u>6,509,091</u>	<u>10,594,501</u>	<u>9,718,716</u>	<u>11,393,688</u>	<u>10,503,942</u>	<u>14,499,213</u>	<u>15,237,918</u>
<u>8,697,709</u>	<u>8,975,200</u>	<u>10,597,095</u>	<u>9,721,310</u>	<u>11,481,847</u>	<u>10,592,101</u>	<u>17,278,911</u>	<u>18,017,616</u>
<u>\$8,871,211</u>	<u>\$9,503,534</u>	<u>\$22,152,218</u>	<u>\$21,730,603</u>	<u>\$17,446,196</u>	<u>\$16,912,360</u>	<u>\$18,095,790</u>	<u>\$18,976,388</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2008 AND 2007**

LIABILITIES AND FUND EQUITY	Railroad Fund		Storm Water Utility Fund		TOTAL	
	2008	2007	2008	2007	2008	2007
<b>CURRENT LIABILITIES:</b>						
Accounts payable	\$87,551	\$59,898	\$ 2,687	\$ 6,123	\$7,649,396	\$6,537,134
Accrued payroll and payroll taxes	28,041	22,024	62,497	56,274	2,472,284	2,205,979
Accrued sales taxes	0	0	0	0	339,600	322,079
Due to other funds	0	0	0	0	1,387,252	1,384,789
Loans payable to other funds – current maturities	48,520	123,831	0	0	48,520	123,831
Obligations under capital leases	0	0	0	0	0	0
Unearned revenue	0	0	0	0	120,389	77,528
Other liabilities	2,400	2,400	5,302	5,052	1,008,319	910,118
<b>Total Current Liabilities</b>	<b>166,512</b>	<b>208,153</b>	<b>70,486</b>	<b>67,449</b>	<b>13,025,760</b>	<b>11,561,458</b>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>						
Construction contracts payable	68,849	178,809	100,579	87,893	3,559,680	5,801,871
Accrued interest	0	0	0	0	3,529,721	2,971,280
Revenue bonds payable – current maturities	0	0	0	0	5,225,000	5,000,000
Special obligation bonds payable	0	0	0	0	1,470,000	1,410,000
Customer security and escrow deposits	0	0	0	0	3,434,854	3,302,648
Advances from other funds	0	0	0	0	625,594	1,071,744
<b>Total Current Liabilities (Payable from Restricted Assets)</b>	<b>68,849</b>	<b>178,809</b>	<b>100,579</b>	<b>87,893</b>	<b>17,844,849</b>	<b>19,557,543</b>
<b>LONG-TERM LIABILITIES:</b>						
Loans payable to other funds	819,190	790,681	0	0	819,190	790,681
Obligations under capital leases	0	0	0	0	0	0
Revenue bonds payable	0	0	0	0	87,389,726	90,788,888
Other long-term liabilities	0	0	0	0	3,224,902	3,782,355
Special obligation bonds payable	0	0	0	0	83,415,220	63,295,863
<b>Total Long-Term Liabilities</b>	<b>819,190</b>	<b>790,681</b>	<b>0</b>	<b>0</b>	<b>174,849,038</b>	<b>158,657,787</b>
<b>Total Liabilities</b>	<b>1,054,551</b>	<b>1,177,643</b>	<b>171,065</b>	<b>155,342</b>	<b>205,719,647</b>	<b>189,776,788</b>
<b>CONTRIBUTED CAPITAL (Net):</b>						
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
<b>Total Contributed Capital</b>	<b>2,916,181</b>	<b>2,916,181</b>	<b>1,357,146</b>	<b>1,357,146</b>	<b>100,591,185</b>	<b>100,591,185</b>
<b>RETAINED EARNINGS</b>	<b>2,426,310</b>	<b>2,018,420</b>	<b>8,983,244</b>	<b>8,958,590</b>	<b>273,063,946</b>	<b>257,017,492</b>
<b>Total Fund Equity</b>	<b>5,342,491</b>	<b>4,934,601</b>	<b>10,340,390</b>	<b>10,315,736</b>	<b>373,655,131</b>	<b>357,608,677</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$6,397,042</b>	<b>\$6,112,244</b>	<b>\$10,511,455</b>	<b>\$10,471,078</b>	<b>\$579,374,778</b>	<b>\$547,385,465</b>

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<b>Water and Electric Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>		<b>Regional Airport Fund</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
<b>OPERATING REVENUES:</b>						
Charges for services	\$121,609,839	\$116,758,098	\$9,251,635	\$9,023,901	\$434,980	\$462,054
<b>OPERATING EXPENSES:</b>						
Personal services	14,586,460	13,550,405	3,371,752	3,128,554	986,345	929,131
Materials, supplies, and power	66,148,868	60,429,797	564,284	749,772	133,528	147,218
Travel and training	163,010	158,173	5,588	6,450	10,754	14,524
Intragovernmental	3,202,345	2,939,461	1,002,222	922,872	170,863	153,594
Utilities, services, and miscellaneous	6,622,912	6,977,341	1,652,986	1,587,987	288,250	242,406
<b>TOTAL OPERATING EXPENSES</b>	<b>90,723,595</b>	<b>84,055,177</b>	<b>6,596,832</b>	<b>6,395,635</b>	<b>1,589,740</b>	<b>1,486,873</b>
<b>OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION</b>	<b>30,886,244</b>	<b>32,702,921</b>	<b>2,654,803</b>	<b>2,628,266</b>	<b>(1,154,760)</b>	<b>(1,024,819)</b>
Payment-in-lieu-of-tax	(11,215,634)	(10,309,306)	0	0	0	0
Depreciation	(9,606,527)	(8,680,523)	(2,901,725)	(2,696,801)	(512,932)	(577,367)
<b>OPERATING INCOME (LOSS)</b>	<b>10,064,083</b>	<b>13,713,092</b>	<b>(246,922)</b>	<b>(68,535)</b>	<b>(1,667,692)</b>	<b>(1,602,186)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>						
Investment revenue	3,734,576	3,912,379	1,081,944	1,289,960	39,773	37,490
Revenue from other governmental units	17,645	0	0	0	0	7,717
Miscellaneous revenue	3,524,266	3,549,245	15,914	274,733	17,580	6,425
Interest expense	(5,621,734)	(5,189,803)	(1,286,978)	(1,173,189)	0	(86)
Loss on disposal of fixed assets	(48,339)	(15,240)	(12,801)	(13,319)	(4,500)	0
Miscellaneous expense	(97,772)	(91,478)	(97,493)	(99,174)	0	0
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>1,508,642</b>	<b>2,165,103</b>	<b>(299,414)</b>	<b>279,011</b>	<b>52,853</b>	<b>51,546</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>11,572,725</b>	<b>15,878,195</b>	<b>(546,336)</b>	<b>210,476</b>	<b>(1,614,839)</b>	<b>(1,550,640)</b>
<b>OPERATING TRANSFERS:</b>						
Operating transfers from other funds	3,375	0	0	0	1,200,000	1,719,000
Operating transfers to other funds	(50,000)	(109,700)	(5,419)	(32,633)	0	0
<b>TOTAL OPERATING TRANSFERS</b>	<b>(46,625)</b>	<b>(109,700)</b>	<b>(5,419)</b>	<b>(32,633)</b>	<b>1,200,000</b>	<b>1,719,000</b>
<b>NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION</b>	<b>11,526,100</b>	<b>15,768,495</b>	<b>(551,755)</b>	<b>177,843</b>	<b>(414,839)</b>	<b>168,360</b>
Capital contribution	719,869	1,629,383	1,529,073	3,979,760	2,056,127	1,144,507
<b>NET INCOME (LOSS)</b>	<b>12,245,969</b>	<b>17,397,878</b>	<b>977,318</b>	<b>4,157,603</b>	<b>1,641,288</b>	<b>1,312,867</b>
Amortization of contributed capital	0	0	0	0	0	0
<b>NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS</b>	<b>12,245,969</b>	<b>17,397,878</b>	<b>977,318</b>	<b>4,157,603</b>	<b>1,641,288</b>	<b>1,312,867</b>
<b>RETAINED EARNINGS, BEGINNING OF PERIOD</b>	<b>148,593,841</b>	<b>131,195,963</b>	<b>50,889,078</b>	<b>46,731,475</b>	<b>4,587,896</b>	<b>3,275,029</b>
Equity transfer from other funds	0	0	0	0	0	0
Equity transfer to other funds	0	0	0	0	0	0
<b>RETAINED EARNINGS, END OF PERIOD</b>	<b>\$160,839,810</b>	<b>\$148,593,841</b>	<b>\$51,866,396</b>	<b>\$50,889,078</b>	<b>\$6,229,184</b>	<b>\$4,587,896</b>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007

Public Transportation Fund		Solid Waste Utility Fund		Parking Facilities Fund		Recreation Services Fund	
2008	2007	2008	2007	2008	2007	2008	2007
\$1,240,255	\$1,172,095	\$ 14,070,131	\$12,948,534	\$1,593,938	1,562,110	\$ 3,848,181	\$ 3,952,786
2,342,259	2,245,296	4,898,953	4,545,160	355,588	372,554	3,569,204	3,423,264
1,289,385	1,040,820	3,853,432	3,539,303	147,721	61,000	888,424	855,125
3,310	2,986	11,255	10,816	0	0	9,020	9,619
461,526	381,065	1,315,003	1,142,210	101,625	85,622	584,611	529,767
405,785	360,452	2,177,494	1,639,355	281,979	176,325	1,095,224	952,248
4,502,265	4,030,619	12,256,137	10,876,844	886,913	695,501	6,146,483	5,770,023
(3,262,010)	(2,858,524)	1,813,994	2,071,690	707,025	866,609	(2,298,302)	(1,817,237)
0	0	0	0	0	0	0	0
(560,983)	(461,392)	(1,337,885)	(1,170,783)	(275,805)	(377,637)	(608,303)	(571,206)
(3,822,993)	(3,319,916)	476,109	900,907	431,220	488,972	(2,906,605)	(2,388,443)
107,903	140,865	440,788	545,535	387,519	411,526	101,535	136,798
1,354,013	1,240,975	180,989	249,233	0	0	0	0
39,334	18,052	149,549	63,288	265,994	5,000	14,491	9,310
(2,012)	(2,757)	(320,203)	(332,877)	(264,613)	(283,813)	(23,632)	(28,497)
(4,235)	(6,724)	(47,690)	(20,265)	0	0	0	(16,985)
0	0	(9,545)	(9,616)	(5,374)	(5,470)	(26,357)	(46,380)
1,495,003	1,390,411	393,888	495,298	383,526	127,243	66,037	54,246
(2,327,990)	(1,929,505)	869,997	1,396,205	814,746	616,215	(2,840,568)	(2,334,197)
2,031,400	1,401,000	27,461	0	75,000	76,000	2,322,218	2,278,510
(21,673)	(222,529)	(21,673)	(24,229)	0	0	(220,355)	(1,500)
2,009,727	1,178,471	5,788	(24,229)	75,000	76,000	2,101,863	2,277,010
(318,263)	(751,034)	875,785	1,371,976	889,746	692,215	(738,705)	(57,187)
40,772	2,757,874	0	0	0	0	0	0
(277,491)	2,006,840	875,785	1,371,976	889,746	692,215	(738,705)	(57,187)
0	0	0	0	0	0	0	0
(277,491)	2,006,840	875,785	1,371,976	889,746	692,215	(738,705)	(57,187)
6,509,091	4,502,251	9,718,716	8,346,740	10,503,942	9,811,727	15,237,918	15,295,105
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<u>\$6,231,600</u>	<u>\$6,509,091</u>	<u>\$10,594,501</u>	<u>\$9,718,716</u>	<u>\$11,393,688</u>	<u>\$10,503,942</u>	<u>\$14,499,213</u>	<u>\$15,237,918</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<b>Railroad Fund</b>		<b>Storm Water Utility Fund</b>		<b>TOTAL</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
<b>OPERATING REVENUES:</b>						
Charges for services	\$1,190,026	\$1,042,370	\$ 1,385,779	\$ 1,374,743	\$154,624,764	\$148,296,691
<b>OPERATING EXPENSES:</b>						
Personal services	263,468	257,720	722,666	713,039	31,096,695	29,165,123
Materials, supplies, and power	122,846	108,691	90,760	96,517	73,239,248	67,028,243
Travel and training	4,041	4,062	162	1,577	207,140	208,207
Intragovernmental	85,693	70,462	208,416	180,368	7,132,304	6,405,421
Utilities, services, and miscellaneous	176,468	214,651	96,847	50,844	12,797,945	12,201,609
<b>TOTAL OPERATING EXPENSES</b>	<b>652,516</b>	<b>655,586</b>	<b>1,118,851</b>	<b>1,042,345</b>	<b>124,473,332</b>	<b>115,008,603</b>
<b>OPERATING INCOME (LOSS) BEFORE PAYMENT-IN-LIEU-OF-TAX AND DEPRECIATION</b>	<b>537,510</b>	<b>386,784</b>	<b>266,928</b>	<b>332,398</b>	<b>30,151,432</b>	<b>33,288,088</b>
Payment-in-lieu-of-tax	0	0	0	0	(11,215,634)	(10,309,306)
Depreciation	(294,827)	(273,176)	(417,367)	(391,515)	(16,516,354)	(15,200,400)
<b>OPERATING INCOME (LOSS)</b>	<b>242,683</b>	<b>113,608</b>	<b>(150,439)</b>	<b>(59,117)</b>	<b>2,419,444</b>	<b>7,778,382</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>						
Investment revenue	25,793	24,435	110,695	143,403	6,030,526	6,642,391
Revenue from other governmental units	0	0	35,859	34,815	1,588,506	1,532,740
Miscellaneous revenue	26,528	4,457	11,299	15,173	4,064,955	3,945,683
Interest expense	(32,245)	(25,349)	0	0	(7,551,417)	(7,036,371)
Loss on disposal of fixed assets	(1,172)	0	(3,280)	0	(122,017)	(72,533)
Miscellaneous expense	0	0	0	0	(236,541)	(252,118)
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>18,904</b>	<b>3,543</b>	<b>154,573</b>	<b>193,391</b>	<b>3,774,012</b>	<b>4,759,792</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>261,587</b>	<b>117,151</b>	<b>4,134</b>	<b>134,274</b>	<b>6,193,456</b>	<b>12,538,174</b>
<b>OPERATING TRANSFERS:</b>						
Operating transfers from other funds	157,399	171,829	0	88,090	5,816,853	5,734,429
Operating transfers to other funds	(11,096)	0	0	0	(330,216)	(390,591)
<b>TOTAL OPERATING TRANSFERS</b>	<b>146,303</b>	<b>171,829</b>	<b>0</b>	<b>88,090</b>	<b>5,486,637</b>	<b>5,343,838</b>
<b>NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION</b>	<b>407,890</b>	<b>288,980</b>	<b>4,134</b>	<b>222,364</b>	<b>11,680,093</b>	<b>17,882,012</b>
Capital contribution	0	0	20,520	132,169	4,366,361	9,643,693
<b>NET INCOME (LOSS)</b>	<b>407,890</b>	<b>288,980</b>	<b>24,654</b>	<b>354,533</b>	<b>16,046,454</b>	<b>27,525,705</b>
Amortization of contributed capital	0	0	0	0	0	0
<b>NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNINGS</b>	<b>407,890</b>	<b>288,980</b>	<b>24,654</b>	<b>354,533</b>	<b>16,046,454</b>	<b>27,525,705</b>
<b>RETAINED EARNINGS, BEGINNING OF PERIOD</b>	<b>2,018,420</b>	<b>1,729,440</b>	<b>8,958,590</b>	<b>8,604,057</b>	<b>257,017,492</b>	<b>229,491,787</b>
Equity transfer to other funds	0	0	0	0	0	0
<b>RETAINED EARNINGS, END OF PERIOD</b>	<b>\$2,426,310</b>	<b>\$2,018,420</b>	<b>\$8,983,244</b>	<b>\$8,958,590</b>	<b>\$273,063,946</b>	<b>\$257,017,492</b>

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<b>Water and Electric Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>		<b>Regional Airport Fund</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$10,064,083	\$13,713,092	\$ (246,922)	\$ (68,535)	\$ (1,667,692)	\$ (1,602,186)
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	9,606,527	8,680,523	2,901,725	2,696,801	512,932	577,367
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	1,798,894	(4,391,582)	116,137	(381,704)	(10,554)	17,130
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	46,802	(72,490)	0	0	0	0
Increase (decrease) in accounts payable	572,568	(2,182,136)	82,323	(37,499)	18,135	4,459
Increase (decrease) in accrued payroll	161,819	11,976	28,144	(4,923)	8,638	(1,656)
Decrease (increase) in inventory	395,676	540,724	0	0	0	0
Decrease (increase) in other assets	40,736	353,460	0	0	0	0
Increase (decrease) in accrued sales tax	17,521	38,890	0	0	0	0
Increase (decrease) in due to other funds	3,534	408,643	0	0	0	0
Increase (decrease) in loans payable to other funds	0	0	0	0	0	0
Increase (decrease) in other liabilities	(382,497)	(478,760)	25,250	37,639	(3,307)	1,497
Unrealized gain (loss) on cash equivalents	459,450	463,548	56,683	106,515	5,270	5,164
Other nonoperating revenue (expense)	3,524,266	3,549,245	15,914	274,733	17,580	6,425
Net cash provided by (used for) operating activities	<u>26,309,379</u>	<u>20,635,133</u>	<u>2,979,254</u>	<u>2,623,027</u>	<u>(1,118,998)</u>	<u>(991,800)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	3,375	0	0	0	1,200,000	1,719,000
Operating transfers out	(50,000)	(109,700)	(5,419)	(32,633)	0	0
Operating grants	8,128	0	0	0	0	7,717
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>(38,497)</u>	<u>(109,700)</u>	<u>(5,419)</u>	<u>(32,633)</u>	<u>1,200,000</u>	<u>1,726,717</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Proceeds from bonds, loans, and capital leases	21,376,525	0	1,842,058	944,723	0	0
Debt service – interest payments	(5,059,724)	(4,358,591)	(1,283,864)	(1,178,956)	0	(86)
Debt service – principal and advance refunding payments	(3,839,627)	(3,675,796)	(1,632,587)	(1,580,588)	0	0
Acquisition and construction of capital assets	(19,686,849)	(26,136,422)	(6,670,338)	(7,170,741)	(1,253,315)	(596,083)
Decrease in construction contracts	(3,622,744)	(3,708,817)	(359,222)	(1,288,618)	(661,268)	(21,535)
Fiscal agent fees payments	(2,932)	(1,453)	(97,302)	(91,079)	0	0
Capital contributions	719,869	1,629,383	1,529,073	3,979,760	2,030,366	86,826
Proceeds from advances from other funds	0	0	(337,500)	(295,000)	0	(8,867)
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(10,115,482)</u>	<u>(36,251,696)</u>	<u>(7,009,682)</u>	<u>(6,680,499)</u>	<u>115,783</u>	<u>(539,745)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>						
Interest received	3,384,830	3,467,548	1,077,152	1,187,366	35,303	31,468
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>3,384,830</u>	<u>3,467,548</u>	<u>1,077,152</u>	<u>1,187,366</u>	<u>35,303</u>	<u>31,468</u>
Net increase (decrease) in cash and cash equivalents	19,540,230	(12,258,715)	(2,958,695)	(2,902,739)	232,088	226,640
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<u>73,269,239</u>	<u>85,527,954</u>	<u>16,594,805</u>	<u>19,497,544</u>	<u>732,191</u>	<u>505,551</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u><u>\$92,809,469</u></u>	<u><u>\$73,269,239</u></u>	<u><u>\$13,636,110</u></u>	<u><u>\$16,594,805</u></u>	<u><u>\$964,279</u></u>	<u><u>\$732,191</u></u>



**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

<b>Public Transportation Fund</b>		<b>Solid Waste Utility Fund</b>		<b>Parking Facilities Fund</b>		<b>Recreation Services Fund</b>	
<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
\$ (3,822,993)	\$ (3,319,916)	\$ 476,109	\$ 900,907	\$ 431,220	\$ 488,972	\$ (2,906,605)	\$ (2,388,443)
560,983	461,392	1,337,885	1,170,783	275,805	377,637	608,303	571,206
48,547	(92,611)	17,287	(279,356)	22,561	13,228	40,260	(42,681)
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(5,112)	11,722	357,214	(285,012)	127,767	(5,886)	(64,850)	63,647
5,473	(8,431)	38,663	(44,297)	(497)	2,584	11,825	(6,487)
59,436	0	166,665	(94,443)	0	0	(7,081)	(1,984)
0	0	(744)	0	0	0	0	(532)
0	0	0	0	0	0	0	0
0	0	0	0	0	0	(1,071)	1,071
0	0	0	0	0	0	0	0
15,144	600	65,724	(32,591)	(7,664)	17,594	2,915	0
14,004	16,574	52,259	62,269	46,141	55,918	11,456	18,435
39,334	18,052	149,549	63,288	265,994	5,000	14,491	9,310
<u>(3,085,184)</u>	<u>(2,912,618)</u>	<u>2,660,611</u>	<u>1,461,548</u>	<u>1,161,327</u>	<u>955,047</u>	<u>(2,290,357)</u>	<u>(1,776,458)</u>
2,031,400	1,401,000	27,461	0	75,000	76,000	2,322,218	2,278,510
(21,673)	(222,529)	(21,673)	(24,229)	0	0	(220,355)	(1,500)
1,363,935	1,240,975	192,887	169,048	0	0	0	0
0	0	0	0	0	0	0	0
<u>3,373,662</u>	<u>2,419,446</u>	<u>198,675</u>	<u>144,819</u>	<u>75,000</u>	<u>76,000</u>	<u>2,101,863</u>	<u>2,277,010</u>
0	0	0	0	0	0	0	0
(2,012)	(2,757)	(323,620)	(336,229)	(267,879)	(286,880)	(23,632)	(28,497)
0	0	(529,098)	(519,099)	(479,082)	(449,083)	0	0
(24,156)	(3,161,380)	(1,161,222)	(3,148,812)	(141,913)	(105,102)	(184,157)	(292,877)
(370,337)	(22,849)	(520,428)	(44,255)	(220)	(2,627)	(950)	(6,689)
0	0	(262)	(332)	(1)	(96)	(26,357)	(46,380)
338,131	2,477,191	0	0	0	0	0	0
0	0	0	0	0	0	(108,650)	(103,786)
0	0	0	0	0	0	0	0
<u>(58,374)</u>	<u>(709,795)</u>	<u>(2,534,630)</u>	<u>(4,048,727)</u>	<u>(889,095)</u>	<u>(843,788)</u>	<u>(343,746)</u>	<u>(478,229)</u>
101,246	127,075	412,847	486,726	364,477	351,339	97,252	117,136
0	0	0	0	0	0	0	0
<u>101,246</u>	<u>127,075</u>	<u>412,847</u>	<u>486,726</u>	<u>364,477</u>	<u>351,339</u>	<u>97,252</u>	<u>117,136</u>
331,350	(1,075,892)	737,503	(1,955,634)	711,709	538,598	(434,988)	139,459
<u>2,178,160</u>	<u>3,254,052</u>	<u>8,582,319</u>	<u>10,537,953</u>	<u>7,552,989</u>	<u>7,014,391</u>	<u>2,989,288</u>	<u>2,849,829</u>
<u>\$2,509,510</u>	<u>\$2,178,160</u>	<u>\$9,319,822</u>	<u>\$8,582,319</u>	<u>\$8,264,698</u>	<u>\$7,552,989</u>	<u>\$2,554,300</u>	<u>\$2,989,288</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<b>Railroad Fund</b>		<b>Storm Water Utility Fund</b>		<b>TOTAL</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	\$242,683	\$113,608	\$ (150,439)	\$ (59,117)	\$2,419,444	\$7,778,382
Adjustments to reconcile operating income to net cash provided by operating activities:						
Depreciation	294,827	273,176	417,367	391,515	16,516,354	15,200,400
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	(42,746)	7,418	6,510	16,175	1,996,896	(5,133,983)
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in loans receivable from other funds	0	0	0	0	46,802	(72,490)
Increase (decrease) in accounts payable	27,653	45,613	(3,436)	(1,862)	1,112,262	(2,386,954)
Increase (decrease) in accrued payroll	6,017	5,114	6,223	3,034	266,305	(43,086)
Decrease (increase) in inventory	(166,474)	(22,833)	0	0	448,222	421,464
Decrease (increase) in other assets	0	0	0	0	39,992	352,928
Increase (decrease) in accrued sales tax	0	0	0	0	17,521	38,890
Increase (decrease) in due to other funds	0	0	0	0	2,463	409,714
Increase (decrease) in loans payable to other funds	(75,311)	16,320	0	0	(75,311)	16,320
Increase (decrease) in other liabilities	0	0	250	0	(284,185)	(454,021)
Unrealized gain (loss) on cash equivalents	2,634	4,503	10,674	19,255	658,571	752,181
Other nonoperating revenue (expense)	26,528	4,457	11,299	15,173	4,064,955	3,945,683
Net cash provided by (used for) operating activities	<u>315,811</u>	<u>447,376</u>	<u>298,448</u>	<u>384,173</u>	<u>27,230,291</u>	<u>20,825,428</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	157,399	171,829	0	88,090	5,816,853	5,734,429
Operating transfers out	(11,096)	0	0	0	(330,216)	(390,591)
Operating grants	0	0	35,859	34,815	1,600,809	1,452,555
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	<u>146,303</u>	<u>171,829</u>	<u>35,859</u>	<u>122,905</u>	<u>7,087,446</u>	<u>6,796,393</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Proceeds from bonds, loans, and capital leases	0	180,000	0	0	23,218,583	1,124,723
Debt service – interest payments	(32,245)	(25,349)	0	0	(6,992,976)	(6,217,345)
Debt service – principal and advance refunding payments	28,509	(123,830)	0	0	(6,451,885)	(6,348,396)
Acquisition and construction of capital assets	(440,412)	(361,528)	(1,010,792)	(603,068)	(30,573,154)	(41,576,013)
Decrease in construction contracts	(178,809)	(2,700)	(87,893)	(103,234)	(5,801,871)	(5,201,324)
Fiscal agent fees payments	0	0	0	0	(126,854)	(139,340)
Capital contributions	0	0	20,520	132,169	4,637,959	8,305,329
Proceeds from advances from other funds	0	0	0	0	(446,150)	(407,653)
Other	0	0	0	0	0	0
Net cash provided by (used for) capital and related financing activities	<u>(622,957)</u>	<u>(333,407)</u>	<u>(1,078,165)</u>	<u>(574,133)</u>	<u>(22,536,348)</u>	<u>(50,460,019)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES –</b>						
Interest received	25,202	18,661	108,485	123,175	5,606,794	5,910,494
Bond investments sold	0	0	0	0	0	0
Net cash provided by (used for) investing activities	<u>25,202</u>	<u>18,661</u>	<u>108,485</u>	<u>123,175</u>	<u>5,606,794</u>	<u>5,910,494</u>
Net increase (decrease) in cash and cash equivalents	(135,641)	304,459	(635,373)	56,120	17,388,183	(16,927,704)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<u>624,824</u>	<u>320,365</u>	<u>2,583,731</u>	<u>2,527,611</u>	<u>115,107,546</u>	<u>132,035,250</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u><u>\$489,183</u></u>	<u><u>\$624,824</u></u>	<u><u>\$1,948,358</u></u>	<u><u>\$2,583,731</u></u>	<u><u>\$132,495,729</u></u>	<u><u>\$115,107,546</u></u>

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<b>Water and Electric Utility Fund</b>		<b>Sanitary Sewer Utility Fund</b>		<b>Regional Airport Fund</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$35,958,288	\$23,400,818	\$2,043,464	\$4,424,841	\$189,437	\$267,244
Restricted assets – cash and cash equivalents	<u>56,851,181</u>	<u>49,868,421</u>	<u>11,592,646</u>	<u>12,169,964</u>	<u>774,842</u>	<u>464,947</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$92,809,469</u>	<u>\$73,269,239</u>	<u>\$13,636,110</u>	<u>\$16,594,805</u>	<u>\$964,279</u>	<u>\$732,191</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	\$719,869	\$1,629,383	\$1,529,073	\$3,979,760	\$0	\$0
Construction contracts payable	<u>1,392,264</u>	<u>3,622,744</u>	<u>685,936</u>	<u>359,222</u>	<u>1,148,940</u>	<u>661,268</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u>\$2,112,133</u>	<u>\$5,252,127</u>	<u>\$2,215,009</u>	<u>\$4,338,982</u>	<u>\$1,148,940</u>	<u>\$661,268</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007

<b>Public Transportation Fund</b>		<b>Solid Waste Utility Fund</b>		<b>Parking Facilities Fund</b>		<b>Recreation Services Fund</b>	
<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
\$1,599,633	\$1,801,693	\$4,568,970	\$3,472,574	\$5,267,017	\$4,470,468	\$2,151,153	\$2,445,971
909,877	376,467	4,750,852	5,109,745	2,997,681	3,082,521	403,147	543,317
<u>\$2,509,510</u>	<u>\$2,178,160</u>	<u>\$9,319,822</u>	<u>\$8,582,319</u>	<u>\$8,264,698</u>	<u>\$7,552,989</u>	<u>\$2,554,300</u>	<u>\$2,989,288</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	370,337	137,172	520,428	7,052	220	18,888	950
<u>\$0</u>	<u>\$370,337</u>	<u>\$137,172</u>	<u>\$520,428</u>	<u>\$7,052</u>	<u>\$220</u>	<u>\$18,888</u>	<u>\$950</u>

**CITY OF COLUMBIA, MISSOURI  
ENTERPRISE FUNDS**

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<b>Railroad Fund</b>		<b>Storm Water Utility Fund</b>		<b>TOTAL</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
RECONCILIATION OF CASH AND CASH EQUIVALENTS:						
Cash and cash equivalents	\$112,858	\$403,514	\$350,013	\$658,402	\$52,240,833	\$41,345,525
Restricted assets – cash and cash equivalents	<u>376,325</u>	<u>221,310</u>	<u>1,598,345</u>	<u>1,925,329</u>	<u>80,254,896</u>	<u>73,762,021</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>\$489,183</u></u>	<u><u>\$624,824</u></u>	<u><u>\$1,948,358</u></u>	<u><u>\$2,583,731</u></u>	<u><u>\$132,495,729</u></u>	<u><u>\$115,107,546</u></u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:						
Contributed electric, water and sewer lines	\$0	\$0	\$0	\$0	\$2,248,942	\$5,609,143
Construction contracts payable	<u>68,849</u>	<u>178,809</u>	<u>100,579</u>	<u>87,893</u>	<u>3,559,680</u>	<u>5,801,871</u>
TOTAL NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	<u><u>\$68,849</u></u>	<u><u>\$178,809</u></u>	<u><u>\$100,579</u></u>	<u><u>\$87,893</u></u>	<u><u>\$5,808,622</u></u>	<u><u>\$11,411,014</u></u>

THIS PAGE INTENTIONALLY LEFT BLANK

**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, 2008 AND 2007**

	<u>2008</u>	<u>2007</u>
<b>OPERATING REVENUES:</b>		
Residential sales	\$38,675,208	\$36,318,652
Commercial and industrial sales	50,794,471	48,331,135
Intragovernmental sales	837,800	749,772
Street lighting and traffic signs	1,158,676	1,087,399
Sales to public authorities	9,954,431	10,219,509
Miscellaneous	4,943,530	4,043,653
<b>TOTAL OPERATING REVENUES</b>	<u>106,364,116</u>	<u>100,750,120</u>
<b>OPERATING EXPENSES:</b>		
Production:		
Operations		
Supervision and engineering	99,697	144,889
Steam expenses	670,597	633,618
Electrical expenses	901,320	804,129
Miscellaneous steam power expenses	624,601	515,386
Fuel – coal	6,160,449	5,330,800
Fuel – gas	132,308	42,044
<b>Total Operations</b>	<u>8,588,972</u>	<u>7,470,866</u>
Maintenance		
Supervision and engineering	232,414	190,328
Maintenance of structures	22,479	19,541
Maintenance of boiler plants	832,333	1,075,413
Maintenance of electrical plant	512,150	958,767
Maintenance – other	99,476	65,472
<b>Total Maintenance</b>	<u>1,698,852</u>	<u>2,309,521</u>
Other:		
Purchased power	56,025,537	50,827,337
Fuel	18,964	1,131
Transportation and other production	50,453	349,785
<b>Total Other</b>	<u>56,094,954</u>	<u>51,178,253</u>
<b>Total Production</b>	<u>66,382,778</u>	<u>60,958,640</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	706,787	778,255
Load dispatching	898,674	880,472
Station	733,424	629,131
Overhead line	557,662	688,480
Underground line	724,515	575,441
Street lighting and signal system	322	112
Meter services	520,005	542,314
Customer installation	30,772	31,712
Miscellaneous distribution	1,007,655	858,178
Transportation	421,358	338,481
Storeroom	259,909	273,104
Rents	20,418	14,406
Transmission of electricity	186,728	206,468
<b>Total Operations</b>	<u>6,068,229</u>	<u>5,816,554</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, 2008 AND 2007**

	<u>2008</u>	<u>2007</u>
Maintenance:		
Supervision and engineering	\$15,549	\$15,017
Maintenance of structures	109,686	117,466
Maintenance of station equipment	66,095	41,119
Maintenance of overhead lines	1,984,084	1,930,551
Maintenance of underground lines	555,504	448,890
Maintenance of line transformer	36,549	15,187
Maintenance of street lights and signal system	269,641	346,825
Maintenance of meters	8,937	3,917
Maintenance of miscellaneous distribution plant	6,485	11,107
Total Maintenance	<u>3,052,530</u>	<u>2,930,079</u>
Total Transmission and Distribution	<u>9,120,759</u>	<u>8,746,633</u>
Accounting and Collection:		
Meter reading	431,049	371,735
Customer records and collection	1,533,452	1,376,804
Uncollectible accounts	386,499	321,172
Total Accounting and Collection	<u>2,351,000</u>	<u>2,069,711</u>
Administrative and General:		
Salaries	541,032	421,792
Property insurance	473,403	532,672
Office supplies and expense	261,032	381,715
Communication services	1,618	4,151
Maintenance of communication equipment	24,563	24,245
Outside services employed	56,796	41,422
Miscellaneous general expense	12,408	45,540
Merchandise/jobbing and contract work	353,387	496,296
Demonstrating and selling	19,498	18,932
Rents	199,684	123,201
Energy conservation	958,060	859,872
Total Administrative and General	<u>2,901,481</u>	<u>2,949,838</u>
TOTAL OPERATING EXPENSES	<u>80,756,018</u>	<u>74,724,822</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$25,608,098</u>	<u>\$26,025,298</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, 2008 AND 2007

	<u>2008</u>	<u>2007</u>
OPERATING REVENUES:		
Water	\$14,748,541	\$14,702,872
Miscellaneous	497,182	1,305,106
TOTAL OPERATING REVENUES	<u>15,245,723</u>	<u>16,007,978</u>
OPERATING EXPENSES:		
Production:		
Source of supply:		
Operating supervision and engineering	81,767	69,261
Operating labor and expense	2,585	1,598
Purchase of water for resale	10,863	10,514
Maintenance of wells	388,637	193,633
Miscellaneous	155,760	305,028
Total Source of Supply	<u>639,612</u>	<u>580,034</u>
Power and Pumping		
Supervision and engineering	98,983	158,554
Operating labor and expense	590,499	540,236
Maintenance of structures and improvements	481,047	768,244
Maintenance of pumping equipment	78,897	116,827
Power purchased	891,867	820,392
Miscellaneous	22,516	26,536
Total Power and Pumping	<u>2,163,809</u>	<u>2,430,789</u>
Purification:		
Supplies and expense	58,224	108,166
Labor	135,439	132,569
Chemicals	537,358	630,400
Maintenance of purification equipment	211,048	70,716
Total Purification	<u>942,069</u>	<u>941,851</u>
Total Production	<u>3,745,490</u>	<u>3,952,674</u>
Transmission and Distribution:		
Operations:		
Supervision and engineering	552,409	495,444
Maps and records	180,606	157,355
Transmission and distributions lines	139,936	133,551
Meter	155,965	157,812
Total Operations	<u>1,028,916</u>	<u>944,162</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, 2008 AND 2007

	<u>2008</u>	<u>2007</u>
Maintenance:		
Supervision and engineering	\$26,090	\$120,890
Maintenance of structures and improvements	1,785	11,930
Maintenance of transmission/distribution lines	1,570,117	1,276,100
Maintenance of distribution reservoirs	6,526	5,504
Maintenance of services	824,670	649,430
Maintenance of meters	226,852	192,842
Maintenance of hydrants	60,353	69,755
Maintenance of miscellaneous plants	42,057	4,026
Total Maintenance	<u>2,758,450</u>	<u>2,330,477</u>
Other:		
Stores	160,037	150,017
Transportation	299,974	251,957
Total Other	<u>460,011</u>	<u>401,974</u>
Total Transmission and Distribution	<u>4,247,377</u>	<u>3,676,613</u>
Accounting and Collection:		
Meter reading	206,982	205,316
Billing and accounting	965,194	867,020
Uncollectible accounts	75,904	65,680
Total Accounting and Collection	<u>1,248,080</u>	<u>1,138,016</u>
Administrative and General:		
General office salaries	211,796	195,520
Insurance	205,811	136,674
Special service	97,972	21,200
Office supplies and expense	86,157	60,537
Rent	41,470	52,106
Miscellaneous	0	0
Energy conservation	83,285	97,015
Merchandise/jobbing and contract work	139	0
Total Administrative and General	<u>726,630</u>	<u>563,052</u>
TOTAL OPERATING EXPENSES	<u>9,967,577</u>	<u>9,330,355</u>
OPERATING INCOME BEFORE PAYMENT- IN-LIEU-OF-TAX AND DEPRECIATION	<u>\$5,278,146</u>	<u>\$6,677,623</u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<u>2008</u>	<u>2007</u>
OPERATING REVENUES:		
Charges for Services:		
Sewer charges	\$ 9,251,635	\$ 9,023,901
OPERATING EXPENSES:		
Administration:		
Personal services	853,373	766,762
Materials and supplies	33,289	30,154
Travel and training	1,824	2,702
Intragovernmental	780,900	731,260
Utilities, services, and miscellaneous	91,812	101,618
Total Administration	<u>1,761,198</u>	<u>1,632,496</u>
Treatment Plant:		
Personal services	1,677,523	1,587,488
Materials and supplies	377,362	562,439
Travel and training	2,492	1,772
Intragovernmental	98,599	85,740
Utilities, services and miscellaneous	1,020,720	819,846
Total Treatment Plant	<u>3,176,696</u>	<u>3,057,285</u>
Pump Stations:		
Personal services	152,910	132,790
Materials and supplies	20,742	15,427
Travel and training	180	165
Intragovernmental	2,083	2,586
Utilities, services, and miscellaneous	486,528	615,655
Total Pump Stations	<u>662,443</u>	<u>766,623</u>
Maintenance:		
Personal services	687,946	641,514
Materials and supplies	132,891	141,752
Travel and training	1,092	1,811
Intragovernmental	120,640	103,286
Utilities, services, and miscellaneous	53,926	50,868
Total Maintenance	<u>996,495</u>	<u>939,231</u>
TOTAL OPERATING EXPENSES	<u>6,596,832</u>	<u>6,395,635</u>
OPERATING INCOME BEFORE DEPRECIATION	<u>\$2,654,803</u>	<u>\$2,628,266</u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<u>2008</u>	<u>2007</u>
<b>OPERATING REVENUES:</b>		
Charges for Services:		
Commissions	\$ 106,282	\$ 90,754
Rentals	166,432	216,908
Landing fees	112,017	104,865
Law enforcement fees	5,778	8,562
Passenger facility charges	44,471	40,965
	<u>434,980</u>	<u>462,054</u>
<b>TOTAL OPERATING REVENUES</b>	<u>434,980</u>	<u>462,054</u>
<b>OPERATING EXPENSES:</b>		
Administration:		
Personal services	154,620	147,619
Materials and supplies	4,308	5,523
Travel and training	1,752	1,625
Intragovernmental	145,198	129,924
Utilities, services, and miscellaneous	111,632	84,725
Total Administration	<u>417,510</u>	<u>369,416</u>
Airfield Areas:		
Personal services	216,623	202,492
Materials and supplies	54,414	54,939
Travel and training	0	0
Intragovernmental	9,708	8,502
Utilities, services, and miscellaneous	43,543	45,450
Total Airfield Areas	<u>324,288</u>	<u>311,383</u>
Terminal Areas:		
Personal services	54,618	52,846
Materials and supplies	48,986	41,819
Intragovernmental	880	780
Utilities, services, and miscellaneous	109,552	76,605
Total Terminal Areas	<u>214,036</u>	<u>172,050</u>
Public Safety:		
Personal services	547,328	510,034
Materials and supplies	9,365	20,068
Travel and training	9,002	12,899
Intragovernmental	11,717	11,463
Utilities, services, and miscellaneous	7,600	9,053
Total Public Safety	<u>585,012</u>	<u>563,517</u>
Snow Removal:		
Personal services	13,156	16,140
Materials and supplies	16,455	24,869
Intragovernmental	3,360	2,925
Utilities, services, and miscellaneous	15,923	26,573
Total Snow Removal	<u>48,894</u>	<u>70,507</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>1,589,740</u>	<u>1,486,873</u>
<b>OPERATING LOSS BEFORE DEPRECIATION</b>	<u><u>(\$1,154,760)</u></u>	<u><u>(\$1,024,819)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<u>2008</u>	<u>2007</u>
<b>OPERATING REVENUES:</b>		
Charges for Services:		
Fares	\$ 194,618	\$ 181,823
School passes	12,698	11,550
Specials	16,449	40,809
University of Missouri Shuttle reimbursement	920,730	914,330
Paratransit	<u>95,760</u>	<u>23,583</u>
<b>TOTAL OPERATING REVENUES</b>	<u>1,240,255</u>	<u>1,172,095</u>
<b>OPERATING EXPENSES:</b>		
General Operations:		
Personal services	1,134,154	1,059,906
Materials and supplies	814,836	674,035
Travel and training	3,310	2,550
Intragovernmental	422,373	348,011
Utilities, services, and miscellaneous	<u>227,309</u>	<u>218,823</u>
Total General Operations	<u>2,601,982</u>	<u>2,303,325</u>
University of Missouri Shuttle Service:		
Personal services	618,097	593,899
Materials and supplies	309,651	265,310
Travel and training	0	436
Intragovernmental	17,331	13,849
Utilities, services, and miscellaneous	<u>112,305</u>	<u>96,826</u>
Total University of Missouri Shuttle Service	<u>1,057,384</u>	<u>970,320</u>
Paratransit:		
Personal services	590,008	591,491
Materials and supplies	164,898	101,475
Travel and training	0	0
Intragovernmental	21,822	19,205
Utilities, services, and miscellaneous	<u>66,171</u>	<u>44,803</u>
Total Paratransit	<u>842,899</u>	<u>756,974</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>4,502,265</u>	<u>4,030,619</u>
<b>OPERATING LOSS BEFORE DEPRECIATION</b>	<u><u>(\$3,262,010)</u></u>	<u><u>(\$2,858,524)</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<u>2008</u>	<u>2007</u>
<b>OPERATING REVENUES:</b>		
Charges for Services:		
Collection charges	\$ 10,844,271	\$ 9,941,707
Landfill fees	2,264,198	2,268,586
Bag sales	57,878	53,450
Mosquito control	48,626	40,414
Miscellaneous	855,158	644,377
<b>TOTAL OPERATING REVENUES</b>	<u>14,070,131</u>	<u>12,948,534</u>
<b>OPERATING EXPENSES:</b>		
Administration:		
Personal services	497,607	441,946
Materials and supplies	17,091	21,551
Travel and training	5,739	7,201
Intragovernmental	858,542	768,856
Utilities, services, and miscellaneous	224,834	138,319
<b>Total Administration</b>	<u>1,603,813</u>	<u>1,377,873</u>
Commercial:		
Personal services	1,274,500	1,234,888
Materials and supplies	1,035,891	965,307
Travel and training	125	240
Intragovernmental	130,834	109,806
Utilities, services, and miscellaneous	586,181	432,867
<b>Total Commercial</b>	<u>3,027,531</u>	<u>2,743,108</u>
Residential:		
Personal services	862,766	855,621
Materials and supplies	761,110	814,693
Travel and training	320	70
Intragovernmental	132,952	113,097
Utilities, services, and miscellaneous	215,794	217,657
<b>Total Residential</b>	<u>1,972,942</u>	<u>2,001,138</u>
Landfill:		
Personal services	784,315	702,333
Materials and supplies	996,550	754,333
Travel and training	3,266	1,115
Intragovernmental	49,341	45,549
Utilities, services, and miscellaneous	781,634	488,412
<b>Total Landfill</b>	<u>2,615,106</u>	<u>1,991,742</u>
Recycling:		
Personal services	1,479,765	1,310,372
Materials and supplies	1,042,790	983,419
Travel and training	1,805	2,190
Intragovernmental	143,334	104,902
Utilities, services, and miscellaneous	369,051	362,100
<b>Total Recycling</b>	<u>3,036,745</u>	<u>2,762,983</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>12,256,137</u>	<u>10,876,844</u>
<b>OPERATING INCOME BEFORE DEPRECIATION</b>	<u>\$1,813,994</u>	<u>\$2,071,690</u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<u>2008</u>	<u>2007</u>
OPERATING REVENUES:		
Charges for Services:		
Meters	\$ 768,578	\$ 763,910
Garages	554,811	515,521
Reserved lots	247,688	259,605
Other	<u>22,861</u>	<u>23,074</u>
TOTAL OPERATING REVENUES	<u>1,593,938</u>	<u>1,562,110</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	355,588	372,554
Materials and supplies	147,721	61,000
Intragovernmental	101,625	85,622
Utilities, services, and miscellaneous	<u>281,979</u>	<u>176,325</u>
TOTAL OPERATING EXPENSES	<u>886,913</u>	<u>695,501</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$707,025</u></u>	<u><u>\$866,609</u></u>



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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<u>2008</u>	<u>2007</u>
<b>OPERATING REVENUES:</b>		
Fees and admissions	\$ 2,689,577	\$ 2,848,413
Facility user charges	124,603	123,830
Youth capital improvement fees	82,560	52,914
Golf course improvement fees	134,315	145,950
Miscellaneous	<u>817,126</u>	<u>781,679</u>
<b>TOTAL OPERATING REVENUES</b>	<u>3,848,181</u>	<u>3,952,786</u>
<b>OPERATING EXPENSES:</b>		
Recreation Services:		
Personal services	1,900,945	1,840,136
Materials and supplies	368,674	362,541
Travel and training	5,051	5,115
Intragovernmental	417,622	399,595
Utilities, services, and miscellaneous	<u>386,356</u>	<u>372,891</u>
Total Recreation Services	<u>3,078,648</u>	<u>2,980,278</u>
Maintenance:		
Personal services	567,852	540,497
Materials and supplies	336,712	291,000
Travel and training	747	305
Intragovernmental	51,166	36,285
Utilities, services, and miscellaneous	<u>409,147</u>	<u>300,554</u>
Total Maintenance	<u>1,365,624</u>	<u>1,168,641</u>
Activity and Recreation Center:		
Personal services	1,100,407	1,042,631
Materials and supplies	183,038	201,584
Travel and training	3,222	4,199
Intragovernmental	115,823	93,887
Utilities, services, and miscellaneous	<u>299,721</u>	<u>278,803</u>
Total Activity and Recreation Center	<u>1,702,211</u>	<u>1,621,104</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>6,146,483</u>	<u>5,770,023</u>
<b>OPERATING LOSS BEFORE DEPRECIATION</b>	<u><u>(\$2,298,302)</u></u>	<u><u>(\$1,817,237)</u></u>

**CITY OF COLUMBIA, MISSOURI  
RAILROAD FUND**

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<u>2008</u>	<u>2007</u>
OPERATING REVENUES:		
Switching fees	\$872,306	\$941,334
Miscellaneous	<u>317,720</u>	<u>101,036</u>
TOTAL OPERATING REVENUES	<u>1,190,026</u>	<u>1,042,370</u>
OPERATING EXPENSES:		
Administration:		
Personal services	623	171
Materials and supplies	3,935	1,422
Travel and training	1,972	1,927
Intragovernmental	64,458	51,534
Utilities, services, and miscellaneous	<u>51,074</u>	<u>49,739</u>
Total Administration	<u>122,062</u>	<u>104,793</u>
Transportation:		
Personal services	143,807	175,247
Materials and supplies	86,823	76,581
Travel and training	2,069	2,135
Intragovernmental	15,230	13,621
Utilities, services, and miscellaneous	<u>80,792</u>	<u>132,149</u>
Total Transportation	<u>328,721</u>	<u>399,733</u>
Maintenance of Way:		
Personal services	119,038	82,302
Materials and supplies	32,088	30,688
Intragovernmental	6,005	5,307
Utilities, services, and miscellaneous	<u>44,602</u>	<u>32,763</u>
Total Maintenance of Way	<u>201,733</u>	<u>151,060</u>
TOTAL OPERATING EXPENSES	<u>652,516</u>	<u>655,586</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$537,510</u></u>	<u><u>\$386,784</u></u>

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

**COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<u>2008</u>	<u>2007</u>
OPERATING REVENUES:		
Charges for services:		
Utility charges	<u>\$ 1,385,779</u>	<u>\$ 1,374,743</u>
OPERATING EXPENSES:		
General Operations:		
Personal services	442,513	449,126
Materials and supplies	10,877	20,591
Travel and training	162	1,256
Intragovernmental	196,677	173,039
Utilities, services, and miscellaneous	<u>85,075</u>	<u>35,315</u>
Total General Operations	<u>735,304</u>	<u>679,327</u>
Field Operations:		
Personal services	280,153	263,913
Materials and supplies	79,883	75,926
Travel and training	0	321
Intragovernmental	11,739	7,329
Utilities, services, and miscellaneous	<u>11,772</u>	<u>15,529</u>
Total Field Operations	<u>383,547</u>	<u>363,018</u>
TOTAL OPERATING EXPENSES	<u>1,118,851</u>	<u>1,042,345</u>
OPERATING INCOME BEFORE DEPRECIATION	<u><u>\$266,928</u></u>	<u><u>\$332,398</u></u>

THIS PAGE INTENTIONALLY LEFT BLANK

## INTERNAL SERVICE FUNDS

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

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

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

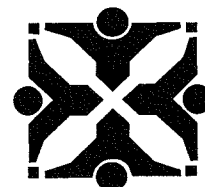
**Information Technologies Fund** - to account for the provision of hardware infrastructure to support the computing requirements of the City, as well as developing or implementing software to improve the operating efficiencies of the departments within the City.

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

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

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

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



THIS PAGE INTENTIONALLY LEFT BLANK

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

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2008 AND 2007**

<b>ASSETS</b>	<b>Custodial and Maintenance Service Fund</b>		<b>Utility Customer Services Fund</b>		<b>Information Technologies Fund</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
<b>CURRENT ASSETS:</b>						
Cash and cash equivalents	\$574,931	\$605,280	\$671,805	\$720,311	\$1,497,887	\$913,065
Accounts receivable	0	12	132,793	140,796	5,592	5,592
Grants receivable	0	0	0	0	0	0
Accrued interest	343	2,090	414	2,537	1,699	3,197
Due from other funds	0	0	0	0	0	0
Inventory	8,058	10,035	0	0	12,006	15,212
Other assets	0	0	0	0	0	0
<b>Total Current Assets</b>	<b>583,332</b>	<b>617,417</b>	<b>805,012</b>	<b>863,644</b>	<b>1,517,184</b>	<b>937,066</b>
<b>OTHER ASSETS:</b>						
Investments	0	0	0	0	0	0
<b>Total Other Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FIXED ASSETS:</b>						
Property, plant, and equipment	276,104	238,699	32,500	71,350	3,924,235	3,917,290
Accumulated depreciation	(59,276)	(66,084)	(32,500)	(50,196)	(3,426,398)	(3,207,328)
<b>Net Plant in Service</b>	<b>216,828</b>	<b>172,615</b>	<b>0</b>	<b>21,154</b>	<b>497,837</b>	<b>709,962</b>
Construction in progress	0	0	0	0	0	0
<b>Net Fixed Assets</b>	<b>216,828</b>	<b>172,615</b>	<b>0</b>	<b>21,154</b>	<b>497,837</b>	<b>709,962</b>
<b>TOTAL ASSETS</b>	<b>\$800,160</b>	<b>\$790,032</b>	<b>\$805,012</b>	<b>\$884,798</b>	<b>\$2,015,021</b>	<b>\$1,647,028</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>CURRENT LIABILITIES:</b>						
Accounts payable	\$66,346	\$67,418	\$41,449	\$17,004	\$101,205	\$123,898
Accrued payroll and payroll taxes	37,718	28,051	38,897	35,879	167,120	163,331
Due to other funds	0	0	0	0	0	0
Advances from other funds	0	0	0	0	0	0
Other liabilities	0	0	0	0	0	0
<b>Total Current Liabilities</b>	<b>104,064</b>	<b>95,469</b>	<b>80,346</b>	<b>52,883</b>	<b>268,325</b>	<b>287,229</b>
<b>LONG-TERM LIABILITIES:</b>						
Claims payable	0	0	0	0	0	0
Incurred but not reported claims	0	0	0	0	0	0
<b>Total Long-Term Liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>	<b>104,064</b>	<b>95,469</b>	<b>80,346</b>	<b>52,883</b>	<b>268,325</b>	<b>287,229</b>
<b>FUND EQUITY:</b>						
Contributed capital	380,000	380,000	0	0	434,763	434,763
Retained earnings (deficit)	316,096	314,563	724,666	831,915	1,311,933	925,036
<b>TOTAL FUND EQUITY</b>	<b>696,096</b>	<b>694,563</b>	<b>724,666</b>	<b>831,915</b>	<b>1,746,696</b>	<b>1,359,799</b>
<b>LIABILITIES AND FUND EQUITY</b>	<b>\$800,160</b>	<b>\$790,032</b>	<b>\$805,012</b>	<b>\$884,798</b>	<b>\$2,015,021</b>	<b>\$1,647,028</b>

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

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2008 AND 2007**

<b>Public Communications Fund</b>		<b>Fleet Operations Fund</b>		<b>Self Insurance Reserve Fund</b>	
<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
\$1,699,360	\$1,558,662	\$507,300	\$465,194	\$1,271,160	\$338,975
133,979	142,280	16,077	21,497	0	0
0	0	0	0	0	0
683	5,409	1,961	1,747	(613)	1,377
0	0	0	0	0	0
18,444	44,672	646,324	546,056	0	0
755	0	84	84	0	0
<u>1,853,221</u>	<u>1,751,023</u>	<u>1,171,746</u>	<u>1,034,578</u>	<u>1,270,547</u>	<u>340,352</u>
0	0	0	0	5,788,431	7,075,596
0	0	0	0	5,788,431	7,075,596
876,885	699,406	670,398	623,223	33,350	33,350
(545,901)	(517,966)	(270,297)	(256,528)	(33,350)	(32,850)
330,984	181,440	400,101	366,695	0	500
0	0	0	0	0	0
330,984	181,440	400,101	366,695	0	500
<u>\$2,184,205</u>	<u>\$1,932,463</u>	<u>\$1,571,847</u>	<u>\$1,401,273</u>	<u>\$7,058,978</u>	<u>\$7,416,448</u>
\$163,443	\$10,305	\$506,071	\$333,036	182,473	\$21,728
50,072	39,935	111,320	104,156	14,909	13,110
0	0	0	0	0	0
0	0	0	0	0	0
0	0	57	57	0	0
<u>213,515</u>	<u>50,240</u>	<u>617,448</u>	<u>437,249</u>	<u>197,382</u>	<u>34,838</u>
0	0	0	0	4,526,384	4,686,403
0	0	0	0	0	0
0	0	0	0	4,526,384	4,686,403
<u>213,515</u>	<u>50,240</u>	<u>617,448</u>	<u>437,249</u>	<u>4,723,766</u>	<u>4,721,241</u>
0	0	281,705	281,705	0	0
1,970,690	1,882,223	672,694	682,319	2,335,212	2,695,207
1,970,690	1,882,223	954,399	964,024	2,335,212	2,695,207
<u>\$2,184,205</u>	<u>\$1,932,463</u>	<u>\$1,571,847</u>	<u>\$1,401,273</u>	<u>\$7,058,978</u>	<u>\$7,416,448</u>



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

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2008 AND 2007**

ASSETS	Employee Benefit Fund		TOTAL	
	2008	2007	2008	2007
<b>CURRENT ASSETS:</b>				
Cash and cash equivalents	\$1,862,666	\$1,817,434	\$8,085,109	\$6,418,921
Accounts receivable	426,206	383,064	714,647	693,241
Grants receivable	0	0	0	0
Accrued interest	1,628	6,188	6,115	22,545
Due from other funds	0	0	0	0
Inventory	0	0	684,832	615,975
Other assets	0	0	839	84
<b>Total Current Assets</b>	<b>2,290,500</b>	<b>2,206,686</b>	<b>9,491,542</b>	<b>7,750,766</b>
<b>OTHER ASSETS:</b>				
Investments	0	0	5,788,431	7,075,596
<b>Total Other Assets</b>	<b>0</b>	<b>0</b>	<b>5,788,431</b>	<b>7,075,596</b>
<b>FIXED ASSETS:</b>				
Property, plant, and equipment	0	0	5,813,472	5,583,318
Accumulated depreciation	0	0	(4,367,722)	(4,130,952)
<b>Net Plant in Service</b>	<b>0</b>	<b>0</b>	<b>1,445,750</b>	<b>1,452,366</b>
Construction in progress	0	0	0	0
<b>Net Fixed Assets</b>	<b>0</b>	<b>0</b>	<b>1,445,750</b>	<b>1,452,366</b>
<b>TOTAL ASSETS</b>	<b>\$2,290,500</b>	<b>\$2,206,686</b>	<b>\$16,725,723</b>	<b>\$16,278,728</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>CURRENT LIABILITIES:</b>				
Accounts payable	\$107,391	\$175,243	\$1,168,378	\$748,632
Accrued payroll and payroll taxes	22,360	15,667	442,396	400,129
Due to other funds	20,491	0	20,491	0
Advances from other funds	0	0	0	0
Other liabilities	63,394	89,213	63,451	89,270
<b>Total Current Liabilities</b>	<b>213,636</b>	<b>280,123</b>	<b>1,694,716</b>	<b>1,238,031</b>
<b>LONG-TERM LIABILITIES:</b>				
Claims payable	0	0	4,526,384	4,686,403
Incurred but not reported claims	948,411	887,087	948,411	887,087
<b>Total Long-Term Liabilities</b>	<b>948,411</b>	<b>887,087</b>	<b>5,474,795</b>	<b>5,573,490</b>
<b>TOTAL LIABILITIES</b>	<b>1,162,047</b>	<b>1,167,210</b>	<b>7,169,511</b>	<b>6,811,521</b>
<b>FUND EQUITY:</b>				
Contributed capital	0	0	1,096,468	1,096,468
Retained earnings (deficit)	1,128,453	1,039,476	8,459,744	8,370,739
<b>TOTAL FUND EQUITY</b>	<b>1,128,453</b>	<b>1,039,476</b>	<b>9,556,212</b>	<b>9,467,207</b>
<b>LIABILITIES AND FUND EQUITY</b>	<b>\$2,290,500</b>	<b>\$2,206,686</b>	<b>\$16,725,723</b>	<b>\$16,278,728</b>

THIS PAGE INTENTIONALLY LEFT BLANK

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<b>Custodial and Maintenance Service Fund</b>		<b>Utility Customer Services Fund</b>		<b>Information Technologies Fund</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
<b>OPERATING REVENUES:</b>						
Charges for services and other benefits	\$937,109	\$842,552	\$1,405,466	\$1,262,348	\$3,904,424	\$3,338,801
<b>OPERATING EXPENSES:</b>						
Personal services	514,538	482,649	577,883	545,859	1,953,762	1,852,157
Materials and supplies	105,922	104,212	312,945	281,369	302,611	374,892
Travel and training	1,477	0	1,292	14,273	46,562	51,224
Intragovernmental	82,511	76,180	372,163	303,026	149,538	139,761
Utilities, services, and miscellaneous	243,251	243,647	615,000	695,754	846,561	885,255
<b>TOTAL OPERATING EXPENSES</b>	<b>947,699</b>	<b>906,688</b>	<b>1,879,283</b>	<b>1,840,281</b>	<b>3,299,034</b>	<b>3,303,289</b>
<b>OPERATING INCOME (LOSS) BEFORE DEPRECIATION</b>	<b>(10,590)</b>	<b>(64,136)</b>	<b>(473,817)</b>	<b>(577,933)</b>	<b>605,390</b>	<b>35,512</b>
Depreciation	(10,905)	(8,708)	(449)	(6,924)	(273,532)	(307,015)
<b>OPERATING INCOME (LOSS)</b>	<b>(21,495)</b>	<b>(72,844)</b>	<b>(474,266)</b>	<b>(584,857)</b>	<b>331,858</b>	<b>(271,503)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>						
Revenue from other governmental units	0	0	0	0	0	0
Investment revenue	27,742	35,900	33,654	47,279	52,361	52,951
Miscellaneous revenue	3,450	2,001	365,938	300,405	2,678	9,682
Interest expense	0	0	0	0	0	0
Loss on disposal of fixed assets	(8,164)	(1,600)	(20,705)	0	0	0
Miscellaneous expense	0	0	0	0	0	0
<b>TOTAL NONOPERATING REVENUES (EXPENSES)</b>	<b>23,028</b>	<b>36,301</b>	<b>378,887</b>	<b>347,684</b>	<b>55,039</b>	<b>62,633</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>1,533</b>	<b>(36,543)</b>	<b>(95,379)</b>	<b>(237,173)</b>	<b>386,897</b>	<b>(208,870)</b>
<b>OPERATING TRANSFERS</b>						
operating transfers from other funds	0	0	0	0	0	0
operating transfers to other funds	0	0	(11,870)	(16,297)	0	0
<b>TOTAL OPERATING TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>(11,870)</b>	<b>(16,297)</b>	<b>0</b>	<b>0</b>
<b>NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL</b>	<b>1,533</b>	<b>(36,543)</b>	<b>(107,249)</b>	<b>(253,470)</b>	<b>386,897</b>	<b>(208,870)</b>
Contributed capital	0	0	0	0	0	0
<b>NET INCOME (LOSS)</b>	<b>1,533</b>	<b>(36,543)</b>	<b>(107,249)</b>	<b>(253,470)</b>	<b>386,897</b>	<b>(208,870)</b>
<b>RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD</b>	<b>314,563</b>	<b>351,106</b>	<b>831,915</b>	<b>1,085,385</b>	<b>925,036</b>	<b>1,133,906</b>
Equity transfers from other funds	0	0	0	0	0	0
<b>RETAINED EARNINGS (DEFICIT), END OF PERIOD</b>	<b>\$316,096</b>	<b>\$314,563</b>	<b>\$724,666</b>	<b>\$831,915</b>	<b>\$1,311,933</b>	<b>\$925,036</b>

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

**COMPARATIVE COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

<b>Public Communications Fund</b>		<b>Fleet Operations Fund</b>		<b>Self Insurance Reserve Fund</b>	
<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
<u>\$1,340,044</u>	<u>\$1,391,457</u>	<u>\$7,557,805</u>	<u>\$6,535,915</u>	<u>\$2,944,239</u>	<u>\$2,828,610</u>
798,942	672,556	1,480,502	1,471,985	187,252	174,017
240,945	234,625	5,630,020	4,724,760	2,571	2,924
2,088	2,553	5,669	2,775	3,629	5,910
171,248	137,269	363,753	308,365	41,220	31,923
<u>92,492</u>	<u>110,438</u>	<u>67,957</u>	<u>51,567</u>	<u>3,317,226</u>	<u>4,255,250</u>
<u>1,305,715</u>	<u>1,157,441</u>	<u>7,547,901</u>	<u>6,559,452</u>	<u>3,551,898</u>	<u>4,470,024</u>
34,329	234,016	9,904	(23,537)	(607,659)	(1,641,414)
<u>(27,934)</u>	<u>(34,325)</u>	<u>(25,514)</u>	<u>(24,264)</u>	<u>(500)</u>	<u>(6,000)</u>
<u>6,395</u>	<u>199,691</u>	<u>(15,610)</u>	<u>(47,801)</u>	<u>(608,159)</u>	<u>(1,647,414)</u>
0	0	0	0	0	0
81,981	83,175	18,414	24,063	248,164	374,810
91	153	63,936	68,107	0	0
0	0	(3,018)	(4,135)	0	0
0	0	(1,305)	(4,428)	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>82,072</u>	<u>83,328</u>	<u>78,027</u>	<u>83,607</u>	<u>248,164</u>	<u>374,810</u>
<u>88,467</u>	<u>283,019</u>	<u>62,417</u>	<u>35,806</u>	<u>(359,995)</u>	<u>(1,272,604)</u>
0	10,262	0	0	0	0
<u>0</u>	<u>0</u>	<u>(72,042)</u>	<u>(32,394)</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>10,262</u>	<u>(72,042)</u>	<u>(32,394)</u>	<u>0</u>	<u>0</u>
88,467	293,281	(9,625)	3,412	(359,995)	(1,272,604)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
88,467	293,281	(9,625)	3,412	(359,995)	(1,272,604)
1,882,223	1,588,942	682,319	678,907	2,695,207	3,967,811
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$1,970,690</u>	<u>\$1,882,223</u>	<u>\$672,694</u>	<u>\$682,319</u>	<u>\$2,335,212</u>	<u>\$2,695,207</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, 2008 AND 2007**

	<b>Employee Benefit Fund</b>		<b>TOTAL</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
OPERATING REVENUES:				
Charges for services and other benefits	\$13,032,302	\$12,907,680	\$31,121,389	\$29,107,363
OPERATING EXPENSES:				
Personal services	232,381	231,655	5,745,260	5,430,878
Materials and supplies	36,741	22,334	6,631,755	5,745,116
Travel and training	588	474	61,305	77,209
Intragovernmental	56,312	50,698	1,236,745	1,047,222
Utilities, services, and miscellaneous	13,116,818	12,394,415	18,299,305	18,636,326
TOTAL OPERATING EXPENSES	13,442,840	12,699,576	31,974,370	30,936,751
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(410,538)	208,104	(852,981)	(1,829,388)
Depreciation	0	0	(338,834)	(387,236)
OPERATING INCOME (LOSS)	(410,538)	208,104	(1,191,815)	(2,216,624)
NONOPERATING REVENUES (EXPENSES):				
Revenue from other governmental units	0	0	0	0
Investment revenue	90,109	77,316	552,425	695,494
Miscellaneous revenue	409,406	5,337	845,499	385,685
Interest expense	0	0	(3,018)	(4,135)
Loss on disposal of fixed assets	0	0	(30,174)	(6,028)
Miscellaneous expense	0	0	0	0
TOTAL NONOPERATING REVENUES (EXPENSES)	499,515	82,653	1,364,732	1,071,016
INCOME (LOSS) BEFORE OPERATING TRANSFERS	88,977	290,757	172,917	(1,145,608)
OPERATING TRANSFERS				
operating transfers from other funds	0	45,400	0	55,662
operating transfers to other funds	0	0	(83,912)	(48,691)
TOTAL OPERATING TRANSFERS	0	45,400	(83,912)	6,971
NET INCOME (LOSS) BEFORE CONTRIBUTED CAPITAL	88,977	336,157	89,005	(1,138,637)
Contributed capital	0	0	0	0
NET INCOME (LOSS)	88,977	336,157	89,005	(1,138,637)
RETAINED EARNINGS (DEFICIT), BEGINNING OF PERIOD	1,039,476	703,319	8,370,739	9,509,376
Equity transfers from other funds	0	0	0	0
RETAINED EARNINGS (DEFICIT), END OF PERIOD	\$1,128,453	\$1,039,476	\$8,459,744	\$8,370,739

THIS PAGE INTENTIONALLY LEFT BLANK

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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<b>Custodial and Maintenance Service Fund</b>		<b>Utility Customer Services Fund</b>		<b>Information Technologies Fund</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>						
Operating income (loss)	(\$21,495)	(\$72,844)	(\$474,266)	(\$584,857)	\$331,858	(\$271,503)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation	10,905	8,708	449	6,924	273,532	307,015
Changes in assets and liabilities:						
Decrease (increase) in accounts receivable	12	(12)	8,003	28,171	0	0
Decrease (increase) in due from other funds	0	0	0	0	0	0
Decrease (increase) in inventory	1,977	(2,771)	0	0	3,206	(7,243)
Decrease (increase) in other assets	0	0	0	0	0	0
Increase (decrease) in accounts payable	(1,072)	38,528	24,445	1,315	(22,693)	(44,894)
Increase (decrease) in accrued payroll	9,667	(6,041)	3,018	2,039	3,789	(18,252)
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	3,195	4,517	3,817	5,566	8,719	6,905
Other nonoperating revenue	3,450	2,001	365,938	300,405	2,678	9,682
Net cash provided by (used for) operating activities	6,639	(27,914)	(68,596)	(240,437)	601,089	(18,290)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Operating transfers in	0	0	0	0	0	0
Operating transfers out	0	0	(11,870)	(16,297)	0	0
Operating grant	0	0	0	0	0	0
Equity transfer	0	0	0	0	0	0
Net cash provided by (used for) noncapital financing activities	0	0	(11,870)	(16,297)	0	0
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Debt service – interest	0	0	0	0	0	0
Debt service – principal	0	0	0	0	0	0
Acquisition and construction of capital assets	(63,282)	(93,821)	0	0	(61,407)	(337,431)
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.	(63,282)	(93,821)	0	0	(61,407)	(337,431)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>						
Interest received	26,294	31,471	31,960	42,154	45,140	46,694
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	26,294	31,471	31,960	42,154	45,140	46,694
Net increase (decrease) in cash and cash equivalents	(30,349)	(90,264)	(48,506)	(214,580)	584,822	(309,027)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	605,280	695,544	720,311	934,891	913,065	1,222,092
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u>\$574,931</u>	<u>\$605,280</u>	<u>\$671,805</u>	<u>\$720,311</u>	<u>\$1,497,887</u>	<u>\$913,065</u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>						
Cash and cash equivalents	<u>\$574,931</u>	<u>\$605,280</u>	<u>\$671,805</u>	<u>\$720,311</u>	<u>\$1,497,887</u>	<u>\$913,065</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u>\$574,931</u>	<u>\$605,280</u>	<u>\$671,805</u>	<u>\$720,311</u>	<u>\$1,497,887</u>	<u>\$913,065</u>

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

COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007

<b>Public Communications Fund</b>		<b>Fleet Operations Fund</b>		<b>Self Insurance Reserve Fund</b>	
<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
\$6,395	\$199,691	(\$15,610)	(\$47,801)	(\$608,159)	(\$1,647,414)
27,934	34,325	25,514	24,264	500	6,000
8,301	(10,286)	5,420	(741)	0	0
0	0	0	0	0	0
26,228	(16,253)	(100,268)	(85,717)	0	0
(755)	0	0	0	0	0
153,138	(4,755)	173,035	80,978	160,745	(11,137)
10,137	(1,783)	7,164	(1,424)	1,799	2,960
0	0	0	0	0	(130,548)
0	0	0	57	0	0
0	0	0	0	(160,019)	1,363,560
9,407	11,517	3,012	3,577	(10,592)	13,326
91	153	63,936	68,107	0	0
<u>240,876</u>	<u>212,609</u>	<u>162,203</u>	<u>41,300</u>	<u>(615,726)</u>	<u>(403,253)</u>
0	10,262	0	0	0	0
0	0	(72,042)	(32,394)	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>10,262</u>	<u>(72,042)</u>	<u>(32,394)</u>	<u>0</u>	<u>0</u>
0	0	(3,018)	(4,135)	0	0
0	0	0	0	0	0
(177,478)	(56,421)	(60,225)	(50,193)	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>(177,478)</u>	<u>(56,421)</u>	<u>(63,243)</u>	<u>(54,328)</u>	<u>0</u>	<u>0</u>
77,300	70,399	15,188	20,357	260,746	359,898
0	0	0	0	(1,884,190)	(1,812,996)
0	0	0	0	3,171,355	2,195,326
<u>77,300</u>	<u>70,399</u>	<u>15,188</u>	<u>20,357</u>	<u>1,547,911</u>	<u>742,228</u>
140,698	236,849	42,106	(25,065)	932,185	338,975
<u>1,558,662</u>	<u>1,321,813</u>	<u>465,194</u>	<u>490,259</u>	<u>338,975</u>	<u>0</u>
<u>\$1,699,360</u>	<u>\$1,558,662</u>	<u>\$507,300</u>	<u>\$465,194</u>	<u>\$1,271,160</u>	<u>\$338,975</u>
<u>\$1,699,360</u>	<u>\$1,558,662</u>	<u>\$507,300</u>	<u>\$465,194</u>	<u>\$1,271,160</u>	<u>\$338,975</u>
<u>\$1,699,360</u>	<u>\$1,558,662</u>	<u>\$507,300</u>	<u>\$465,194</u>	<u>\$1,271,160</u>	<u>\$338,975</u>



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

**COMPARATIVE COMBINING STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<b>Employee Benefit Fund</b>		<b>TOTAL</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Operating income (loss)	(\$410,538)	\$208,104	(\$1,191,815)	(\$2,216,624)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	0	0	338,834	387,236
Changes in assets and liabilities:				
Decrease (increase) in accounts receivable	(43,142)	(57,136)	(21,406)	(40,004)
Decrease (increase) in due from other funds	0	0	0	0
Decrease (increase) in inventory	0	0	(68,857)	(111,984)
Decrease (increase) in other assets	0	0	(755)	0
Increase (decrease) in accounts payable	(67,852)	43,812	419,746	103,847
Increase (decrease) in accrued payroll	6,693	2,673	42,267	(19,828)
Increase (decrease) in due other funds	20,491	0	20,491	(130,548)
Increase (decrease) in other liabilities	(25,819)	36,903	(25,819)	36,960
Increase (decrease) in claims payable	61,324	2,257	(98,695)	1,365,817
Unrealized gain (loss) on cash equivalents	10,208	12,876	27,766	58,284
Other nonoperating revenue	409,406	5,337	845,499	385,685
Net cash provided by (used for) operating activities	(39,229)	254,826	287,256	(181,159)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating transfers in	0	45,400	0	55,662
Operating transfers out	0	0	(83,912)	(48,691)
Operating grant	0	0	0	0
Equity transfer	0	0	0	0
Net cash provided by (used for) noncapital financing activities	0	45,400	(83,912)	6,971
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Debt service – interest	0	0	(3,018)	(4,135)
Debt service – principal	0	0	0	0
Acquisition and construction of capital assets	0	0	(362,392)	(537,866)
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	(365,410)	(542,001)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received	84,461	62,593	541,089	633,566
Purchase of investments	0	0	(1,884,190)	(1,812,996)
Sale of investments	0	0	3,171,355	2,195,326
Net cash provided by (used for) investing activities	84,461	62,593	1,828,254	1,015,896
Net increase (decrease) in cash and cash equivalents	45,232	362,819	1,666,188	299,707
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<b>1,817,434</b>	<b>1,454,615</b>	<b>6,418,921</b>	<b>6,119,214</b>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b><u>\$1,862,666</u></b>	<b><u>\$1,817,434</u></b>	<b><u>\$8,085,109</u></b>	<b><u>\$6,418,921</u></b>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>				
Cash and cash equivalents	<u>\$1,862,666</u>	<u>\$1,817,434</u>	<u>\$8,085,109</u>	<u>\$6,418,921</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b><u>\$1,862,666</u></b>	<b><u>\$1,817,434</u></b>	<b><u>\$8,085,109</u></b>	<b><u>\$6,418,921</u></b>

## TRUST AND AGENCY FUNDS

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

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

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

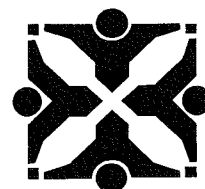
**Designated Loan & Special Tax Bill Investment Fund** - to account for the purchase of all special assessment tax bills. The fund also makes loans and advances to other funds.

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

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

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

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



THIS PAGE INTENTIONALLY LEFT BLANK

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

**COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2008 AND 2007**

<b>Pension and Other Postemployment Benefits Trust Funds</b>						
<b>ASSETS</b>	<b>Firefighters' Retirement Fund</b>		<b>Police Retirement Fund</b>		<b>Other Postemployment Benefits Fund</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
Cash and cash equivalents	\$425,827	\$754,885	\$290,578	\$510,391	\$14,946	\$0
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0
Accounts receivable	0	0	0	0	0	0
Tax bills receivable	0	0	0	0	0	0
Allowance for uncollectible taxes	0	0	0	0	0	0
Accrued interest	76,702	86,953	52,340	58,790	(2,065)	0
Due from other funds	0	0	0	0	20,491	0
Advances to other funds	0	0	0	0	0	0
Other assets	0	0	0	0	0	0
Investments	43,750,976	50,391,389	29,855,043	34,070,483	357,639	0
Property, plant, and equipment	6,947	6,973	4,741	4,715	0	0
Accumulated depreciation	(6,947)	(6,973)	(4,741)	(4,715)	0	0
<b>TOTAL ASSETS</b>	<b>\$44,253,505</b>	<b>\$51,233,227</b>	<b>\$30,197,961</b>	<b>\$34,639,664</b>	<b>\$391,011</b>	<b>\$0</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES:</b>						
Accounts payable	\$71	\$1,144	\$49	\$773	\$0	\$0
Accrued payroll and payroll taxes	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0
Other liabilities	174,817	40,831	90,417	27,606	27,868	0
<b>TOTAL LIABILITIES</b>	<b>174,888</b>	<b>41,975</b>	<b>90,466</b>	<b>28,379</b>	<b>27,868</b>	<b>0</b>
<b>FUND EQUITY:</b>						
Fund Balance:						
Reserved:						
Reserved for contributions	0	0	0	0	0	0
Reserved for employees' pension benefits	44,063,689	51,178,484	30,097,308	34,602,653	0	0
Reserved for advances to other funds	0	0	0	0	0	0
Unreserved:						
Designated – appropriated	0	0	0	0	0	0
Designated – unrealized gains	14,928	12,768	10,187	8,632	0	0
Unreserved undesignated	0	0	0	0	363,143	0
<b>TOTAL FUND EQUITY</b>	<b>44,078,617</b>	<b>51,191,252</b>	<b>30,107,495</b>	<b>34,611,285</b>	<b>363,143</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$44,253,505</b>	<b>\$51,233,227</b>	<b>\$30,197,961</b>	<b>\$34,639,664</b>	<b>\$391,011</b>	<b>\$0</b>

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

COMPARATIVE COMBINING BALANCE SHEETS  
SEPTEMBER 30, 2008 AND 2007

<b>Nonexpendable Trust Fund</b>		<b>Agency Funds</b>	
<b>Designated Loan and Special Tax Bill Investment Fund</b>		<b>TDD Columbia Mall</b>	
<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
\$0	\$0	\$821,762	\$0
5,297,908	4,608,277	0	0
0	0	0	0
664,170	720,363	0	0
(34,649)	(35,307)	0	0
122,919	114,830	717	0
0	0	0	0
1,607,313	1,941,281	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>\$7,657,661</u>	<u>\$7,349,444</u>	<u>\$822,479</u>	<u>\$0</u>
\$0	\$0	\$0	\$0
0	0	0	0
0	0	0	0
<u>10,208</u>	<u>0</u>	<u>822,479</u>	<u>0</u>
<u>10,208</u>	<u>0</u>	<u>822,479</u>	<u>0</u>
1,500,000	1,500,000	0	0
0	0	0	0
1,607,313	1,941,281	0	0
0	0	0	0
15,932	0	0	0
<u>4,524,208</u>	<u>3,908,163</u>	<u>0</u>	<u>0</u>
<u>7,647,453</u>	<u>7,349,444</u>	<u>0</u>	<u>0</u>
<u>\$7,657,661</u>	<u>\$7,349,444</u>	<u>\$822,479</u>	<u>\$0</u>

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

**COMPARATIVE COMBINING BALANCE SHEETS  
September 30, 2008 and 2007**

ASSETS	Expendable Trust Funds							
	Conley Poor Fund		Contributions Fund		REDI Trust Fund		TOTAL	
	2008	2007	2008	2007	2008	2007	2008	2007
Cash and cash equivalents	\$54,713	\$54,428	\$842,729	\$738,861	\$171,179	\$248,624	\$2,621,734	\$2,307,189
Cash and cash equivalents – Nonexpendable Trust Fund	0	0	0	0	0	0	5,297,908	4,608,277
Accounts receivable	0	0	559	767	0	0	559	767
Tax bills receivable	0	0	0	0	0	0	664,170	720,363
Allowance for uncollectible taxes	0	0	0	0	0	0	(34,649)	(35,307)
Accrued interest	28	188	139	2,581	271	844	251,051	264,186
Due from other funds	0	0	0	0	0	0	20,491	0
Advances to other funds	0	0	0	0	0	0	1,607,313	1,941,281
Other assets	0	0	0	0	0	2,500	0	2,500
Investments	0	0	0	0	0	0	73,963,658	84,461,872
Property, plant, and equipment	0	0	0	0	0	0	11,688	11,688
Accumulated depreciation	0	0	0	0	0	0	(11,688)	(11,688)
<b>TOTAL ASSETS</b>	<b>\$54,741</b>	<b>\$54,616</b>	<b>\$843,427</b>	<b>\$742,209</b>	<b>\$171,450</b>	<b>\$251,968</b>	<b>\$84,392,235</b>	<b>\$94,271,128</b>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>LIABILITIES:</b>								
Accounts payable	\$504	\$350	\$133	\$0	\$1,329	\$12,961	\$2,086	\$15,228
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	2,544	0	0	0	2,544
Other liabilities	0	0	0	0	80	12,554	1,125,869	80,991
<b>TOTAL LIABILITIES</b>	<b>504</b>	<b>350</b>	<b>133</b>	<b>2,544</b>	<b>1,409</b>	<b>25,515</b>	<b>1,127,955</b>	<b>98,763</b>
<b>FUND EQUITY:</b>								
Fund Balance:								
Reserved:								
Reserved for contributions	0	0	0	0	0	0	1,500,000	1,500,000
Reserved for employees' pension benefits	0	0	0	0	0	0	74,160,997	85,781,137
Reserved for advances to other funds	0	0	0	0	0	0	1,607,313	1,941,281
Unreserved:								
Designated – appropriated	0	0	0	0	0	0	0	0
Designated – unrealized gains	659	355	34	0	3,617	2,737	45,357	24,492
Unreserved undesignated	53,578	53,911	843,260	739,665	166,424	223,716	5,950,613	4,925,455
<b>TOTAL FUND EQUITY</b>	<b>54,237</b>	<b>54,266</b>	<b>843,294</b>	<b>739,665</b>	<b>170,041</b>	<b>226,453</b>	<b>83,264,280</b>	<b>94,172,365</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$54,741</b>	<b>\$54,616</b>	<b>\$843,427</b>	<b>\$742,209</b>	<b>\$171,450</b>	<b>\$251,968</b>	<b>\$84,392,235</b>	<b>\$94,271,128</b>

CITY OF COLUMBIA, MISSOURI  
TRUST FUNDSPENSION TRUST AND AGENCY FUNDS  
COMPARATIVE STATEMENTS OF PLAN NET ASSETS  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007

ASSETS	Firefighters' Retirement Fund		Police Retirement Fund		Other Postemployment Benefits Fund		Agency Funds		TOTAL	
	2008	2007	2008	2007	2008	2007	2008	2007	2008	2007
<b>CURRENT ASSETS:</b>										
Cash and cash equivalents	\$425,827	\$754,885	\$290,578	\$510,391	\$14,946	\$0	\$821,762	\$0	\$1,553,113	\$1,265,276
Receivables:										
Accrued interest	76,702	86,953	52,340	58,790	(2,065)	0	717	0	127,694	145,743
Due from other funds	0	0	0	0	20,491	0	0	0	20,491	0
Other Assets	0	0	0	0	0	0	0	0	0	0
Investments, at fair value	43,750,976	50,391,389	29,855,043	34,070,483	357,639	0	0	0	73,963,658	84,461,872
Total Current Assets	44,253,505	51,233,227	30,197,961	34,639,664	391,011	0	822,479	0	75,664,956	85,872,891
<b>FIXED ASSETS:</b>										
Property, plant, and equipment	6,947	6,973	4,741	4,715	0	0	0	0	11,688	11,688
Accumulated depreciation	(6,947)	(6,973)	(4,741)	(4,715)	0	0	0	0	(11,688)	(11,688)
Net Fixed Assets	0	0	0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>44,253,505</b>	<b>51,233,227</b>	<b>30,197,961</b>	<b>34,639,664</b>	<b>391,011</b>	<b>0</b>	<b>822,479</b>	<b>0</b>	<b>75,664,956</b>	<b>85,872,891</b>
<b>LIABILITIES</b>										
Accounts payable	71	1,144	49	773	0	0	0	0	120	1,917
Accrued payroll and payroll taxes	0	0	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	0	0	0	0	0
OPEB liability	0	0	0	0	0	0	0	0	0	0
Drop benefit liability	0	0	0	0	0	0	0	0	0	0
Other liabilities	174,817	40,831	90,417	27,606	27,868	0	822,479	0	1,115,581	68,437
Total Liabilities	174,888	41,975	90,466	28,379	27,868	0	822,479	0	1,115,701	70,354
<b>NET ASSETS HELD IN TRUST FOR PENSION BENEFITS *</b>	<b>\$44,078,617</b>	<b>\$51,191,252</b>	<b>\$30,107,495</b>	<b>\$34,611,285</b>	<b>\$363,143</b>	<b>\$0</b>			<b>\$74,549,255</b>	<b>\$85,802,537</b>

\* 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, 2008 AND 2007

	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<b>2008</b>	<b>2007</b>
OPERATING REVENUES:		
Investment revenue	<u>\$293,726</u>	<u>\$332,123</u>
OPERATING EXPENSES:		
Intragovernmental	4,610	0
Utilities, services, and miscellaneous	<u>0</u>	<u>960</u>
TOTAL OPERATING EXPENSES	<u>4,610</u>	<u>960</u>
OPERATING INCOME (LOSS)	<u>289,116</u>	<u>331,163</u>
NONOPERATING REVENUES (EXPENSES)		
Miscellaneous Revenue	<u>8,893</u>	<u>0</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>8,893</u>	<u>0</u>
NET INCOME	298,009	331,163
FUND BALANCE, BEGINNING OF PERIOD	<u>7,349,444</u>	<u>7,018,281</u>
FUND BALANCE, END OF PERIOD	<u><u>\$7,647,453</u></u>	<u><u>\$7,349,444</u></u>



**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

**NONEXPENDABLE TRUST FUND  
COMPARATIVE STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007**

	<b>Designated Loan and Special Tax Bill Investment Fund</b>	
	<b>2008</b>	<b>2007</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Operating income	\$289,116	\$331,163
Adjustments to reconcile operating income to net cash provided by operating activities:		
Adjustment to operating income for investment activity	(293,726)	(332,123)
Changes in assets and liabilities:		
Decrease (increase) in accounts receivable	0	0
Decrease (increase) in due from other funds	0	12,820
Decrease (increase) in advances to other funds	333,968	528,264
Increase (decrease) in other liabilities	10,208	0
Total other non operating revenue	8,893	0
Net cash provided by (used for) operating activities	348,459	540,124
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest received	285,637	312,533
Purchase of tax bills	(38,223)	(371,739)
Sale of tax bills	93,758	185,183
Net cash provided by (used for) investing activities	341,172	125,977
Net increase (decrease) in cash and cash equivalents	689,631	666,101
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	4,608,277	3,942,176
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$5,297,908</u>	<u>\$4,608,277</u>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS:</b>		
Cash and cash equivalents	<u>\$5,297,908</u>	<u>\$4,608,277</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u>\$5,297,908</u>	<u>\$4,608,277</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, 2008 AND 2007**

	<b>Conley Poor Fund</b>		<b>Contributions Fund</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
<b>REVENUES:</b>				
Investment revenue	\$4,199	\$4,300	\$39,264	\$42,674
Revenue from other governmental units	0	0	0	0
Miscellaneous	0	0	178,515	121,681
<b>TOTAL REVENUES</b>	<b>4,199</b>	<b>4,300</b>	<b>217,779</b>	<b>164,355</b>
<b>EXPENDITURES:</b>				
Current:				
Policy development and administration	0	0	0	0
Health and environment	4,228	3,932	0	0
Personal development	0	0	2,025	8,719
<b>TOTAL EXPENDITURES</b>	<b>4,228</b>	<b>3,932</b>	<b>2,025</b>	<b>8,719</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(29)</b>	<b>368</b>	<b>215,754</b>	<b>155,636</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers from other funds	0	0	0	0
Operating transfers to other funds	0	0	(112,125)	(225,514)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>(112,125)</b>	<b>(225,514)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(29)</b>	<b>368</b>	<b>103,629</b>	<b>(69,878)</b>
<b>FUND BALANCE, BEGINNING OF PERIOD</b>	<b>54,266</b>	<b>53,898</b>	<b>739,665</b>	<b>809,543</b>
Equity transfers to other funds	0	0	0	0
<b>FUND BALANCE, END OF PERIOD</b>	<b>\$54,237</b>	<b>\$54,266</b>	<b>\$843,294</b>	<b>\$739,665</b>

**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, 2008 AND 2007

REDI Trust Fund		TOTAL	
2008	2007	2008	2007
\$11,955	\$16,304	\$55,418	\$63,278
0	0	0	0
234,969	191,063	413,484	312,744
246,924	207,367	468,902	376,022
303,336	207,478	303,336	207,478
0	0	4,228	3,932
0	0	2,025	8,719
303,336	207,478	309,589	220,129
(56,412)	(111)	159,313	155,893
0	0	0	0
0	0	(112,125)	(225,514)
0	0	(112,125)	(225,514)
(56,412)	(111)	47,188	(69,621)
226,453	226,564	1,020,384	1,090,005
0	0	0	0
<u>\$170,041</u>	<u>\$226,453</u>	<u>\$1,067,572</u>	<u>\$1,020,384</u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

EXPENDABLE TRUST FUNDS  
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007

<b>CONLEY POOR FUND</b>	<b>2008</b>	<b>2007</b>
REVENUES:		
Investment revenue	\$4,199	\$4,300
EXPENDITURES:		
Current:		
Health and environment:		
Services and miscellaneous	4,228	3,932
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$29)</u>	<u>\$368</u>

**CONTRIBUTIONS FUND**

REVENUES:		
Investment revenue	\$39,264	\$42,674
Revenue from other governmental units	0	0
Miscellaneous	178,515	121,681
TOTAL REVENUES	<u>217,779</u>	<u>164,355</u>
EXPENDITURES:		
Current:		
Personal development:		
Personal services	0	0
Materials and supplies	713	649
Travel and training	0	0
Intragovernmental	895	7,716
Utilities, services, and miscellaneous	417	354
Capital Outlay	0	0
TOTAL EXPENDITURES	<u>2,025</u>	<u>8,719</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$215,754</u>	<u>\$155,636</u>

**CITY OF COLUMBIA, MISSOURI  
TRUST FUNDS**

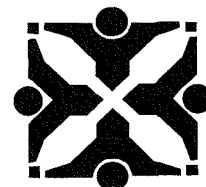
EXPENDABLE TRUST FUNDS  
COMPARATIVE DETAIL SCHEDULES OF REVENUES AND EXPENDITURES  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007

REDI TRUST FUND	<u>2008</u>	<u>2007</u>
REVENUES:		
Contributions – private	\$2,000	\$2,000
Contributions – chamber	109,950	116,050
Contributions – City	20,000	20,000
Contributions – County	35,000	35,000
Contributions – University	15,000	15,000
Investment revenue	11,955	16,304
Miscellaneous	<u>53,019</u>	<u>3,013</u>
TOTAL REVENUES	<u>246,924</u>	<u>207,367</u>
EXPENDITURES:		
Current:		
Policy development and administration:		
Materials supplies	33,029	38,260
Travel and training	28,264	22,962
Intragovernmental charges	9,869	1,000
Utilities, services, and miscellaneous	232,174	145,256
Capital outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>303,336</u>	<u>207,478</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u><u>(\$56,412)</u></u>	<u><u>(\$111)</u></u>

THIS PAGE INTENTIONALLY LEFT BLANK

## **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, 2008 AND 2007

	2008	2007
GENERAL FIXED ASSETS:		
Land	\$37,668,951	\$37,590,419
Buildings	28,867,349	27,341,936
Improvements other than buildings	16,568,593	15,234,740
Infrastructure	180,333,218	153,576,717
Furniture, fixtures, and equipment	25,735,481	24,987,811
Construction in progress	17,626,983	9,531,849
TOTAL GENERAL FIXED ASSETS	<u>\$306,800,575</u>	<u>\$268,263,472</u>
INVESTMENT IN GENERAL FIXED ASSETS:		
General Fund	\$70,939,727	\$60,037,947
Special Revenue Funds	25,414,794	25,432,157
Federal contributions	9,249,508	9,243,919
State contributions	4,384,081	4,384,081
Private contributions	95,653,530	80,227,644
Special assessments	395,525	395,525
General obligation bonds	1,080,016	1,080,016
Special obligation bonds	8,767,555	8,767,555
Permanent Funds	2,889,008	2,889,008
Capital Projects Fund	88,026,831	75,805,620
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$306,800,575</u>	<u>\$268,263,472</u>



## CITY OF COLUMBIA, MISSOURI

SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
SEPTEMBER 30, 2008

	<u>TOTAL</u>	<u>Land</u>	<u>Buildings</u>	<u>Improve- ments Other than Buildings</u>	<u>Furniture, Fixtures and Equipment</u>
<b>POLICY DEVELOPMENT AND ADMINISTRATION:</b>					
City Council	\$8,990	\$0	\$0	\$0	\$8,990
City Clerk	13,104	0	0	0	13,104
City Manager	64,807	0	0	47,758	17,049
Finance	78,814	0	0	0	78,814
Human Resources	6,800	0	0	0	6,800
City Counselor	19,497	0	0	0	19,497
Public Works Administration	6,227	0	0	0	6,227
Public Works Engineering	275,398	0	0	0	275,398
Public Works Public Buildings	16,989,545	2,145,204	14,699,496	144,845	0
Convention and Tourism	483,578	157,604	305,622	0	20,352
Cultural Affairs	0	0	0	0	0
REDI	5,695	0	0	0	5,695
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<u>17,952,455</u>	<u>2,302,808</u>	<u>15,005,118</u>	<u>192,603</u>	<u>451,926</u>
<b>PUBLIC SAFETY:</b>					
Police	3,652,389	17,000	0	39,817	3,595,572
Fire	18,159,124	1,106,584	7,862,883	900,979	8,288,678
Animal Control	48,082	0	0	0	48,082
Municipal Court	105,893	0	0	0	105,893
Joint Communications	2,775,411	0	0	54,645	2,720,766
Civil Defense	395,857	0	0	0	395,857
City Prosecutor	0	0	0	0	0
<b>TOTAL PUBLIC SAFETY</b>	<u>25,136,756</u>	<u>1,123,584</u>	<u>7,862,883</u>	<u>995,441</u>	<u>15,154,848</u>
<b>TRANSPORTATION:</b>					
Streets	189,908,189	551,085	3,073,575	180,878,434	5,405,095
Traffic	441,170	0	0	0	441,170
<b>TOTAL TRANSPORTATION</b>	<u>190,349,359</u>	<u>551,085</u>	<u>3,073,575</u>	<u>180,878,434</u>	<u>5,846,265</u>
<b>HEALTH AND ENVIRONMENT:</b>					
Health Services	147,913	0	0	0	147,913
Planning	101,258	0	0	73,500	27,758
Protective Inspection	252,528	0	0	0	252,528
Community Development	23,033	0	0	0	23,033
<b>TOTAL HEALTH AND ENVIRONMENT</b>	<u>524,732</u>	<u>0</u>	<u>0</u>	<u>73,500</u>	<u>451,232</u>
<b>PERSONAL DEVELOPMENT:</b>					
Parks and Recreation	55,210,290	33,691,474	2,925,773	14,761,834	3,831,209
Community Services	0	0	0	0	0
Contributions	0	0	0	0	0
<b>TOTAL PERSONAL DEVELOPMENT</b>	<u>55,210,290</u>	<u>33,691,474</u>	<u>2,925,773</u>	<u>14,761,834</u>	<u>3,831,209</u>
Total General Fixed Assets Allocated to Functions	289,173,592	<u>\$37,668,951</u>	<u>\$28,867,349</u>	<u>\$196,901,812</u>	<u>\$25,735,480</u>
<b>CONSTRUCTION IN PROGRESS</b>	<u>17,626,983</u>				
<b>TOTAL GENERAL FIXED ASSETS</b>	<u>\$306,800,575</u>				

## CITY OF COLUMBIA, MISSOURI

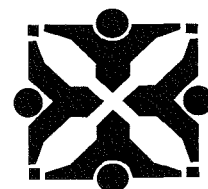
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY  
FOR THE YEAR ENDED SEPTEMBER 30, 2008

	<b>General Fixed Assets October 1, 2007</b>	<b>Additions</b>	<b>Deductions</b>	<b>General Fixed Assets September 30, 2008</b>
<b>POLICY DEVELOPMENT AND ADMINISTRATION</b>				
City Council	\$8,990	\$0	\$0	\$8,990
City Clerk	13,104	0	0	13,104
City Manager	64,807	0	0	64,807
Finance	843,814	0	765,000	78,814
Human Resources	6,800	0	0	6,800
City Counselor	19,497	0	0	19,497
Public Works Administration	6,227	0	0	6,227
Public Works Engineering	299,396	5,589	29,587	275,398
Public Works Public Buildings	14,666,874	2,322,671	0	16,989,545
Convention and Tourism	500,940	0	17,362	483,578
Cultural Affairs	0	0	0	0
REDI	5,695	0	0	5,695
<b>TOTAL POLICY DEVELOPMENT AND ADMINISTRATION</b>	<b>16,436,144</b>	<b>2,328,260</b>	<b>811,949</b>	<b>17,952,455</b>
<b>PUBLIC SAFETY:</b>				
Police	3,689,866	84,888	122,365	3,652,389
Fire	18,163,133	19,041	23,050	18,159,124
Animal Control	48,082	0	0	48,082
Municipal Court	105,893	0	0	105,893
Joint Communications	2,715,429	59,982	0	2,775,411
Civil Defense	386,728	9,129	0	395,857
City Prosecutor	0	0	0	0
<b>TOTAL PUBLIC SAFETY</b>	<b>25,109,131</b>	<b>173,040</b>	<b>145,415</b>	<b>25,136,756</b>
<b>TRANSPORTATION:</b>				
Streets	162,444,699	27,647,941	184,451	189,908,189
Traffic	470,137	18,535	47,502	441,170
<b>TOTAL TRANSPORTATION</b>	<b>162,914,836</b>	<b>27,666,476</b>	<b>231,953</b>	<b>190,349,359</b>
<b>HEALTH AND ENVIRONMENT:</b>				
Health services	121,190	32,650	5,927	147,913
Planning	101,258	0	0	101,258
Protective Inspection	252,528	0	0	252,528
Community development	23,033	0	0	23,033
<b>TOTAL HEALTH AND ENVIRONMENT</b>	<b>498,009</b>	<b>32,650</b>	<b>5,927</b>	<b>524,732</b>
<b>PERSONAL DEVELOPMENT:</b>				
Parks and Recreation	53,773,503	1,726,667	289,880	55,210,290
Community Services	0	0	0	0
Contributions	0	0	0	0
<b>TOTAL PERSONAL DEVELOPMENT</b>	<b>53,773,503</b>	<b>1,726,667</b>	<b>289,880</b>	<b>55,210,290</b>
<b>CONSTRUCTION IN PROGRESS</b>	<b>9,531,849</b>	<b>15,855,668</b>	<b>7,760,534</b>	<b>17,626,983</b>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$268,263,472</b>	<b>\$47,782,761</b>	<b>\$9,245,658</b>	<b>\$306,800,575</b>

THIS PAGE INTENTIONALLY LEFT BLANK

## **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, 2008 AND 2007

AMOUNT AVAILABLE AND TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT	2008	2007
Special Obligation Bonds 2006B:		
Amount available in Debt Service Funds	3,193,108	3,046,410
Amount to be provided	18,116,892	20,458,590
Special Obligation Notes 2007A:		
Amount available in Debt Service Funds	34,640	30,255
Amount to be provided	2,830,360	3,709,745
Special Obligation Bonds 2008B		
Amount available in Debt Service Funds	2,275,389	
Amount to be provided	24,519,611	0
Accrued Compensated Absences:		
Amount to be provided	2,383,111	2,190,366
TOTAL AVAILABLE AND TO BE PROVIDED	<u>\$53,353,111</u>	<u>\$29,435,366</u>
GENERAL LONG-TERM DEBT PAYABLE:		
Special obligation bonds payable 2006B	21,310,000	23,505,000
Special obligation notes payable 2007A	2,865,000	3,740,000
Special obligation bonds payable 2008B	26,795,000	0
Accrued compensated absences	2,383,111	2,190,366
TOTAL GENERAL LONG-TERM DEBT PAYABLE	<u>\$53,353,111</u>	<u>\$29,435,366</u>

THIS PAGE INTENTIONALLY LEFT BLANK

## CITY OF COLUMBIA, MISSOURI

COMPARATIVE SCHEDULES OF CHANGES IN GENERAL LONG-TERM DEBT  
FOR THE YEARS ENDED SEPTEMBER 30, 2008 AND 2007

	Amount Available In Debt Service Funds		Amount to Be Provided		General Long- Term Debt	
	2008	2007	2008	2007	2008	2007
BALANCE, BEGINNING OF PERIOD	\$3,076,665	\$2,882,312	\$26,358,701	\$24,658,300	\$29,435,366	\$27,540,612
Additions:						
Increase in accrued compensated absences	0	0	192,745	264,754	192,745	264,754
Special obligation bonds	0	0	26,795,000	0	26,795,000	0
Special obligation notes	0	0	0	3,740,000	0	3,740,000
Total Additions	0	0	26,987,745	4,004,754	26,987,745	4,004,754
Deductions:						
Maturities:						
Obligations under capital leases	0	0	0	0	0	0
1992 G.O. Refunding Bonds	0	0	0	0	0	0
Special obligation bonds	0	0	2,195,000	2,110,000	2,195,000	2,110,000
Special Obligation Notes	0	0	875,000	0	875,000	0
Decrease in accrued compensated absences	0	0	0	0	0	0
Total Deductions	0	0	3,070,000	2,110,000	3,070,000	2,110,000
Increase (decrease) in fund balance of Debt Service Funds	2,426,472	194,353	(2,426,472)	(194,353)	0	0
BALANCE, END OF PERIOD	\$5,503,137	\$3,076,665	\$47,849,974	\$26,358,701	\$53,353,111	\$29,435,366

THIS SHEET INTENTIONALLY LEFT BLANK



## STATISTICAL SECTION

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

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

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

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

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

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

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

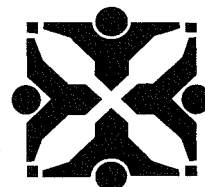


Table 1

## City of Columbia, Missouri

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

	Fiscal Year						
	2008	2007	2006	2005	2004	2003	2002
<b>Governmental Activities</b>							
Invested in capital assets, net of related debt	\$ 244,275,475	\$ 216,858,792	\$ 167,789,506	\$ 116,334,515	\$ 96,703,253	\$ 85,230,651	\$ 76,070,225
Restricted for:							
Debt service	5,503,137	3,076,665	2,882,312	7,736,146	6,328,241	4,966,497	5,107,568
Capital projects	38,560,449	22,792,647	28,414,708	24,911,911	24,523,209	18,201,101	21,109,068
Nonexpendable	1,500,000	-	-	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	6,147,453	-	-	-	-	-	-
Other purposes	21,108,040	19,624,016	18,609,711	26,054,567	26,052,473	23,263,119	21,560,141
Unrestricted	37,860,189	48,580,507	45,762,290	38,228,502	41,022,565	42,099,003	39,652,856
<b>Total governmental activities net assets</b>	<b>\$ 354,954,743</b>	<b>\$ 310,932,627</b>	<b>\$ 263,458,527</b>	<b>\$ 214,765,641</b>	<b>\$ 196,129,741</b>	<b>\$ 175,260,371</b>	<b>\$ 164,999,858</b>
<b>Business-type activities</b>							
Invested in capital assets, net of related debt	\$ 276,597,165	\$ 272,485,494	\$ 261,159,491	\$ 222,079,198	\$ 206,726,083	\$ 197,808,011	\$ 182,254,913
Restricted for:							
Debt service	7,851,943	8,112,494	8,436,741	3,860,962	7,068,586	6,819,949	5,780,215
Capital projects	1,107,426	1,379,024	40,660	138,672	-	75,000	1,361,638
Nonexpendable	-	-	-	-	-	-	-
Other purposes	2,167,641	2,110,973	2,455,793	1,101,908	1,088,999	1,088,999	1,044,212
Unrestricted	86,655,622	74,352,607	59,075,672	87,576,592	81,101,041	79,325,217	86,224,482
<b>Total business-type activities net assets</b>	<b>\$ 374,379,797</b>	<b>\$ 358,440,592</b>	<b>\$ 331,168,357</b>	<b>\$ 314,757,332</b>	<b>\$ 295,984,709</b>	<b>\$ 285,117,176</b>	<b>\$ 276,665,460</b>
<b>Primary government</b>							
Invested in capital assets, net of related debt	\$ 520,872,640	\$ 489,344,286	\$ 428,948,997	\$ 338,413,713	\$ 303,429,336	\$ 283,038,662	\$ 258,325,138
Restricted for:							
Debt service	13,355,080	11,189,159	11,319,053	11,597,108	13,396,827	11,786,446	10,887,783
Capital projects	39,667,875	24,171,671	28,455,368	25,050,583	24,523,209	18,276,101	22,470,706
Nonexpendable	1,500,000	-	-	1,500,000	1,500,000	1,500,000	1,500,000
Expendable	6,147,453	-	-	-	-	-	-
Other purposes	23,275,681	21,734,989	21,065,504	27,156,475	27,141,472	24,352,118	22,604,353
Unrestricted	124,515,811	122,933,114	104,837,962	125,805,094	122,123,606	121,424,220	125,877,338
<b>Total primary government net assets</b>	<b>\$ 729,334,540</b>	<b>\$ 669,373,219</b>	<b>\$ 594,626,884</b>	<b>\$ 529,522,973</b>	<b>\$ 492,114,450</b>	<b>\$ 460,377,547</b>	<b>\$ 441,665,318</b>

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

Table 2

## City of Columbia, Missouri

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

	Fiscal Year						
	2008	2007	2006	2005	2004	2003	2002
<b>Expenses</b>							
<b>Governmental activities:</b>							
Policy development and administration	\$ 15,762,421	\$ 16,162,970	\$ 14,047,440	\$ 14,712,020	\$ 11,532,002	\$ 10,012,258	\$ 9,486,747
Public safety	36,142,924	34,547,514	32,167,354	29,704,634	27,615,723	26,447,188	25,307,596
Transportation	10,104,040	9,989,096	8,168,999	7,700,932	5,895,028	5,600,113	5,674,399
Health and environment	8,403,019	8,343,812	7,639,076	7,058,136	6,685,175	6,134,136	5,854,326
Personal development	10,350,937	9,832,710	9,038,976	8,606,844	8,268,102	8,604,106	8,209,699
Miscellaneous nonprogrammed activities	-	-	297,304	372,913	468,146	297,170	400,061
Interest on long-term debt	1,595,972	1,189,668	458,311	571,672	608,792	834,347	1,206,283
Total governmental activities expenses	82,359,313	80,065,770	71,817,460	68,727,151	61,072,968	57,929,318	56,139,111
<b>Business-type activities:</b>							
Electric utility	91,847,957	84,599,965	85,180,682	72,115,157	63,246,225	58,943,254	54,872,564
Water Utility	14,517,123	13,783,103	12,708,293	11,440,612	9,958,766	9,444,314	9,297,790
Sanitary Sewer Utility	10,970,073	10,475,106	10,200,386	9,297,703	9,216,293	8,979,382	8,649,912
Regional Airport	2,107,172	2,064,326	1,915,995	1,812,969	1,808,651	1,671,071	1,601,094
Public Transportation	5,069,495	4,501,492	4,125,604	3,562,176	3,252,432	3,044,024	2,936,602
Solid Waste Utility	14,044,574	12,505,734	11,480,727	11,805,562	10,692,045	10,432,357	10,293,259
Parking Facilities	1,432,705	1,362,421	1,664,290	1,756,122	1,745,467	1,755,804	1,841,303
Recreation Services	6,804,775	6,433,091	6,359,714	6,230,875	5,844,897	5,704,862	4,443,406
Railroad	980,760	954,111	885,845	866,061	712,513	661,508	529,662
Storm Water Utility	1,548,103	1,445,133	1,325,696	1,287,269	1,048,514	989,921	983,738
Total business-type activities expenses	149,322,737	138,124,482	135,847,232	120,174,506	107,525,803	101,626,497	95,449,330
Total primary government expenses	\$ 231,682,050	\$ 218,190,252	\$ 207,664,692	\$ 188,901,657	\$ 168,598,771	\$ 159,555,815	\$ 151,588,441
<b>Program Revenues</b>							
<b>Governmental Activities:</b>							
<b>Charges for services:</b>							
Policy Development and Administration	\$ 6,900,361	\$ 6,601,539	\$ 6,045,300	\$ 5,338,128	\$ 4,778,358	\$ 4,439,151	\$ 3,771,928
Public Safety	1,657,240	1,698,523	1,562,965	1,719,602	1,900,346	1,939,952	1,805,673
Transportation	252,885	428,045	843,248	526,174	472,404	972,989	487,922
Health and Environment	1,106,543	1,270,739	1,548,181	1,384,242	1,262,235	1,175,925	946,576
Operating grants and contributions	7,777,301	6,019,212	5,423,564	4,587,226	4,758,552	4,325,098	3,890,031
Capital grants and contributions	28,476,557	37,822,556	37,383,705	12,785,920	12,215,202	2,455,945	2,740,029
Total governmental activities program revenues	46,170,887	53,840,614	52,806,963	26,341,292	25,387,097	15,309,060	13,642,159
<b>Business-type activities:</b>							
<b>Charges for services:</b>							
Electric utility	106,481,160	100,857,750	90,700,695	78,523,327	67,983,301	65,043,670	62,947,076
Water Utility	15,314,326	16,071,201	14,859,481	13,822,937	11,407,029	11,219,163	10,341,415
Sanitary Sewer Utility	9,312,516	9,071,132	8,873,887	8,647,406	7,970,035	7,326,327	6,921,849
Regional Airport	434,980	462,054	571,802	588,194	583,835	551,350	467,031
Public Transportation	1,240,255	1,172,095	1,054,996	779,326	713,121	496,636	450,404
Solid Waste Utility	14,120,946	12,966,592	12,583,784	11,338,115	10,906,469	10,311,376	9,626,014
Parking Facilities	1,593,938	1,562,110	1,657,637	1,641,734	1,675,667	1,707,745	1,694,281
Recreation Services	3,848,181	3,952,786	4,049,440	3,905,351	3,620,897	3,354,222	2,458,986
Railroad	1,190,026	1,042,370	851,388	847,329	621,322	470,738	389,497
Storm Water Utility	1,391,760	1,380,233	1,588,339	1,510,819	1,394,510	1,402,768	1,106,091
Operating grants and contributions	1,588,506	1,532,740	1,706,958	919,617	1,261,263	1,304,361	1,166,886
Capital grants and contributions	4,366,361	9,643,692	10,546,398	9,203,715	6,600,749	4,703,521	6,369,450
Total business-type activities program revenues	160,882,955	159,714,755	149,044,805	131,727,870	114,738,198	107,891,877	103,938,980
Total primary government program revenues	\$ 207,053,842	\$ 213,555,369	\$ 201,851,768	\$ 158,069,162	\$ 140,125,295	\$ 123,200,937	\$ 117,581,139
<b>Net (Expense)/Revenue</b>							
Governmental activities	\$ (36,188,426)	\$ (26,225,156)	\$ (19,010,497)	\$ (42,385,859)	\$ (35,685,871)	\$ (42,620,258)	\$ (42,496,952)
Business-type activities	11,560,218	21,590,273	13,197,573	11,553,364	7,212,395	6,265,380	8,489,650
Total primary government net expense	\$ (24,628,208)	\$ (4,634,883)	\$ (5,812,924)	\$ (30,832,495)	\$ (28,473,476)	\$ (36,354,878)	\$ (34,007,302)
<b>General Revenues and Other Changes in Net Assets</b>							
<b>Governmental activities:</b>							
<b>Taxes</b>							
Property taxes	\$ 10,724,486	\$ 10,301,967	\$ 9,818,770	\$ 9,295,077	\$ 8,601,981	\$ 8,247,466	\$ 8,228,712
Sales tax	38,669,141	38,745,372	38,290,388	35,593,421	33,549,370	31,612,249	30,725,843
Other taxes	13,687,438	11,157,118	10,995,778	10,389,422	9,930,006	9,597,030	8,819,608
Investment revenue	6,031,249	6,518,778	3,944,122	2,554,155	2,151,560	1,478,964	6,542,331
Miscellaneous	5,348,082	1,994,256	1,579,152	1,557,884	1,320,073	1,465,309	1,158,765
Transfers	5,750,147	4,981,765	3,075,173	1,631,800	1,002,251	479,753	340,740
Total governmental activities	80,210,543	73,699,256	67,703,383	61,021,759	56,555,241	52,880,771	55,815,999
<b>Business-type activities</b>							
Investment revenues	6,064,180	6,689,670	4,283,787	2,980,338	2,497,648	1,895,527	6,559,492
Miscellaneous	4,064,955	3,974,057	2,004,838	5,870,721	2,159,741	770,562	1,716,625
Transfers	(5,750,147)	(4,981,765)	(3,075,173)	(1,631,800)	(1,002,251)	(479,753)	(340,740)
Total business-type activities	4,378,988	5,681,962	3,213,452	7,219,259	3,655,138	2,186,336	7,935,377
Total primary government	\$ 84,589,531	\$ 79,381,218	\$ 70,916,835	\$ 68,241,018	\$ 60,210,379	\$ 55,067,107	\$ 63,751,376
<b>Change in Net Assets</b>							
Governmental activities	\$ 44,022,117	\$ 47,474,100	\$ 48,692,886	\$ 18,635,900	\$ 20,869,370	\$ 10,260,513	\$ 13,319,047
Business-type activities	15,939,206	27,272,235	16,411,025	18,772,623	10,867,533	8,451,716	16,425,027
Total primary government	\$ 59,961,323	\$ 74,746,335	\$ 65,103,911	\$ 37,408,523	\$ 31,736,903	\$ 18,712,229	\$ 29,744,074

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

Table 3

## City of Columbia, Missouri

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

	Fiscal Year						
	2008	2007	2006	2005	2004	2003	2002
General Fund							
Reserved	\$ 4,409,134	\$ 3,765,930	\$ 1,445,303	\$ 1,498,105	\$ 1,756,304	\$ 1,036,088	\$ 885,596
Unreserved	20,339,863	14,926,963	16,760,474	15,494,288	16,383,104	15,357,779	13,617,008
Total general fund	<u>\$ 24,748,997</u>	<u>\$ 18,692,893</u>	<u>\$ 18,205,777</u>	<u>\$ 16,992,393</u>	<u>\$ 18,139,408</u>	<u>\$ 16,393,867</u>	<u>\$ 14,502,604</u>
All Other Governmental Funds							
Reserved	\$ 40,512,180	\$ 18,930,218	\$ 16,113,195	\$ 15,073,596	\$ 14,114,135	\$ 15,337,803	\$ 11,351,539
Unreserved, reported in:							
* Transportation sales tax fund	-	1,369,559	303,100	2,699,560	3,021,117	2,122,164	1,902,429
Capital projects fund	50,413,973	47,825,768	54,401,219	28,626,104	28,417,588	20,268,808	25,387,829
Special revenue funds	15,082,742	12,812,404	13,334,316	11,497,187	10,752,236	9,991,991	7,068,022
Debt service funds	5,503,137	3,076,665	2,882,312	7,052,554	5,626,190	4,259,497	3,682,568
Permanent fund	4,540,140	3,908,163	3,048,736	2,682,062	3,367,961	3,680,907	3,373,688
Total all other governmental funds	<u>\$ 116,052,172</u>	<u>\$ 87,922,777</u>	<u>\$ 90,082,878</u>	<u>\$ 67,631,063</u>	<u>\$ 65,299,227</u>	<u>\$ 55,661,170</u>	<u>\$ 52,766,075</u>

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

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

Table 4

## City of Columbia, Missouri

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

	Fiscal Year						
	2008	2007	2006	2005	2004	2003	2002
<b>REVENUES</b>							
General property taxes	\$ 10,511,523	\$ 9,967,339	\$ 9,646,086	\$ 8,585,445	\$ 8,417,968	\$ 8,340,896	\$ 7,979,408
Sales tax	38,669,141	38,745,372	38,290,388	35,593,421	33,549,370	31,612,249	30,725,843
Other local taxes	13,387,438	10,857,118	10,570,864	9,993,087	9,534,286	9,063,234	8,425,476
Licenses and permits	835,668	833,247	798,325	766,084	696,271	692,256	651,697
Fines	1,367,376	1,387,447	1,286,742	1,423,992	1,586,050	1,597,787	1,489,192
Fees and service charges	2,137,096	2,379,845	3,056,936	2,659,583	2,503,391	2,359,639	1,840,341
Special assessment taxes	-	81,412	251,548	55,052	45,549	588,520	84,662
Intragovernmental revenue	3,634,049	3,353,142	3,270,654	3,093,319	3,052,749	2,985,738	2,862,384
Revenue from other governmental units	13,628,052	10,894,018	8,973,614	7,938,879	11,704,084	6,781,043	6,630,060
Investment revenue	5,512,478	5,870,563	3,451,822	2,255,822	1,907,040	1,249,936	3,672,200
Miscellaneous	5,348,082	1,994,256	1,579,152	1,557,884	1,320,073	1,465,309	1,153,687
Total Revenues	95,030,903	86,363,759	81,176,131	73,922,568	74,316,831	66,736,607	65,514,950
<b>EXPENDITURES</b>							
Current:							
Policy development and administration	11,717,872	10,390,474	9,768,892	9,223,803	8,378,763	8,079,480	7,775,482
Public safety	34,271,625	32,751,068	30,809,809	28,401,357	26,477,538	25,521,715	24,521,668
Transportation	6,339,224	6,880,329	5,932,842	5,893,676	4,314,145	4,116,302	4,203,240
Health and environment	8,338,490	8,271,922	7,592,239	7,022,635	6,662,314	6,116,585	5,839,638
Personal development	9,683,200	9,253,029	8,501,244	8,110,722	7,790,423	8,135,545	7,789,741
Misc. nonprogrammed activities	1,145,650	1,200,495	296,909	373,787	465,263	74,660	179,081
Capital outlay	17,256,742	24,574,512	13,197,225	12,978,663	8,434,463	8,181,392	6,677,557
Debt service:							
Redemption of serial bonds	3,070,000	2,110,000	7,955,000	949,500	885,000	1,522,000	2,218,500
Interest	1,593,623	1,266,232	393,351	578,002	614,692	687,333	843,827
Fiscal agent fees	238,954	37,180	237,448	2,750	2,883	4,295	3,555
Total Expenditures	93,655,380	96,763,241	84,684,959	73,534,895	64,025,484	62,439,307	60,052,289
Excess (Deficiency) of Revenues over Expenditures	1,375,523	(10,371,482)	(3,508,828)	387,673	10,291,347	4,297,300	5,462,661
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	56,874,109	34,906,932	57,996,676	27,133,709	22,826,021	19,617,349	20,271,856
Transfers out	(51,061,200)	(29,948,435)	(55,396,800)	(26,336,561)	(21,733,770)	(19,128,291)	(20,214,080)
Issuance of 2006B S.O. Bonds	-	-	25,615,000	-	-	-	-
Issuance of 2007A S.O. Notes	-	3,740,000	-	-	-	-	-
Premium on 2006B S.O. Bonds	-	-	1,139,950	-	-	-	-
Issuance of 2008B S.O. Bonds	26,795,000	-	-	-	-	-	-
Premium on 2008B S.O. Bonds	202,067	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	(2,180,799)	-	-	-	-
Total Other Financing Sources (Uses)	32,809,976	8,698,497	27,174,027	797,148	1,092,251	489,058	57,776
Net Change in Fund Balances	\$ 34,185,499	\$ (1,672,985)	\$ 23,665,199	\$ 1,184,821	\$ 11,383,598	\$ 4,786,358	\$ 5,520,437
Debt service as a percentage of noncapital expenditures	6.42%	4.73%	12.01%	2.53%	2.70%	4.08%	5.74%

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

Table 5

## City of Columbia, Missouri

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

<b>Fiscal Year Ended</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>State Assessed Value</b>	<b>Total Assessed Value</b>	<b>Estimated Actual Taxable Value</b>	<b>Assessed Value as a Percentage of Actual Value</b>	<b>Total Direct Tax Rate</b>
1999	688,923,971	176,474,738	4,755,062	870,153,771	3,625,640,713	24.0%	0.70
2000	714,842,106	190,394,191	5,518,830	910,755,127	3,794,813,029	24.0%	1.06
2001	739,345,179	204,214,788	5,072,034	948,632,001	3,952,633,338	24.0%	1.06
2002	802,530,799	211,324,296	6,486,794	1,020,341,889	4,251,424,537	24.0%	1.05
2003	854,784,262	206,788,704	6,486,398	1,068,059,364	4,450,247,350	24.0%	1.05
2004	891,032,480	217,649,475	6,967,420	1,115,649,375	4,648,539,062	24.0%	1.04
2005	938,654,305	219,486,364	6,625,558	1,164,766,227	4,853,192,612	24.0%	1.04
2006	1,122,375,072	242,354,182	6,488,268	1,371,217,522	5,713,406,342	24.0%	0.98
2007	1,207,930,492	260,021,334	6,122,350	1,474,074,176	6,141,975,733	24.0%	0.94
2008	1,292,414,862	273,363,667	5,843,391	1,571,621,920	6,548,424,667	24.0%	0.94

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>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
<b>CITY TAX RATES:</b>					
General Fund	\$0.20	\$0.23	\$0.31	\$0.41	\$0.41
Debt Service Fund	0.21	0.18	0.10	0.00	0.00
Library Funds	<u>0.29</u>	<u>0.65</u>	<u>0.65</u>	<u>0.64</u>	<u>0.63</u>
Total City Tax Rate	<u>0.70</u>	<u>1.06</u>	<u>1.06</u>	<u>1.05</u>	<u>1.04</u>
<b>SCHOOL DISTRICT</b>	<u>4.12</u>	<u>4.70</u>	<u>4.79</u>	<u>4.75</u>	<u>4.94</u>
<b>COUNTY TAX RATES:</b>					
County	0.12	0.13	0.13	0.13	0.13
Hospital Maintenance	0.00	0.00	0.00	0.00	0.00
Bridge Bond	0.00	0.00	0.00	0.00	0.00
Hospital Debt Service	0.00	0.00	0.00	0.00	0.00
Group Homes (b)	0.12	0.12	0.12	0.12	0.12
Boone Retirement Center	0.00	0.00	0.00	0.00	0.00
Highway	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
Total County Tax Rates (c)	<u>0.29</u>	<u>0.30</u>	<u>0.30</u>	<u>0.30</u>	<u>0.30</u>
<b>STATE</b>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
<b>TOTAL TAX RATIO FOR ALL OVERLAPPING GOVERNMENTS</b>	<u><u>\$5.14</u></u>	<u><u>\$6.09</u></u>	<u><u>\$6.18</u></u>	<u><u>\$6.13</u></u>	<u><u>\$6.31</u></u>

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

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

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

Source: Certified Copy of Order, Boone County Court.

Table 6, cont.

## City of Columbia, Missouri

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

<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
\$0.41	\$0.41	\$0.41	\$0.41	\$0.41
0.00	0.00	0.00	0.00	0.00
<u>0.63</u>	<u>0.63</u>	<u>0.57</u>	<u>0.53</u>	<u>0.53</u>
<u>1.04</u>	<u>1.04</u>	<u>0.98</u>	<u>0.94</u>	<u>0.94</u>
<u>4.94</u>	<u>4.94</u>	<u>4.69</u>	<u>4.67</u>	<u>4.71</u>
0.13	0.13	0.12	0.12	0.12
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.12	0.12	0.11	0.11	0.11
0.00	0.00	0.00	0.00	0.00
<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>	<u>0.05</u>
<u>0.30</u>	<u>0.30</u>	<u>0.28</u>	<u>0.28</u>	<u>0.28</u>
<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
<u><u>\$6.31</u></u>	<u><u>\$6.31</u></u>	<u><u>\$5.98</u></u>	<u><u>\$5.92</u></u>	<u><u>\$5.96</u></u>



THIS PAGE INTENTIONALLY LEFT BLANK

Table 7

## City of Columbia, Missouri

PRINCIPAL TAXPAYERS  
CURRENT AND NINE YEARS AGO

Taxpayer	Type of Business	2008			1999		
		Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Boone Electric Cooperative	Utility	\$ 10,739,264	1	0.73%	--		
The Kroenke Group	Property/Developer	9,318,675	2	0.63%	--		
Columbia Mall Limited Partnership	Property/Developer	8,520,254	3	0.58%	\$ 6,947,213	6	0.75%
State Farm Mutual Automobile Ins Company	Insurance	7,913,247	4	0.54%	8,923,009	3	1.08%
Boone Crossing	Property/Developer	7,864,177	5	0.53%	--		
Grindstone Plaza Development	Property/Developer	5,848,007	6	0.40%	--		
Shelter Insurance	Insurance	5,461,706	7	0.37%	7,340,038	4	0.89%
Hubbell Power Systems	Manufacturer	4,520,172	8	0.31%	--		
Boone County National Bank	Banking/Finance	4,402,289	9	0.30%	--		
Rayman Columbia Center Trust	Property/Developer	4,343,968	10	0.29%	--		
Minnesota Mining and Manufacturing (3M)	Office Products	--		--	33,178,623	1	4.01%
AmerenUE	Utility	--		--	14,202,891	2	1.72%
Regional Alternative Health Services, Inc.	Health Services	--		--	7,168,512	5	0.87%
GTE Midwest	Utility	--		--	6,224,401	7	0.84%
Columbia Foods	Manufacturer	--		--	5,554,267	8	0.67%
Quaker Oats	Manufacturer	--		--	5,092,559	9	0.62%
Dan Hagan	Property/Developer	--		--	4,500,331	10	0.54%
		<u>\$ 68,931,759</u>		<u>4.68%</u>	<u>\$ 99,131,844</u>		<u>11.99%</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>
1999	1,717,700 (b)	1,702,288	99.10%	21,223
2000	2,034,745 (b)	2,009,673	98.77%	14,418
2001	2,905,504 (b)	2,859,111	98.40%	18,770
2002	4,127,151 (b)	4,074,122	98.72%	49,570
2003	4,331,540 (b)	4,287,673	98.99%	46,432
2004	4,528,933 (b)	4,486,029	99.05%	44,526
2005	4,631,549 (b)	4,596,600	99.25%	41,817
2006	5,522,905 (b)	5,441,065	98.52%	33,572
2007	5,967,623 (b)	5,857,996	98.16%	79,467
2008	6,443,422 (b)	6,357,847	98.67%	107,581

(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>
1,723,511	100.34%	15,287	0.89%
2,024,091	99.48%	16,282	0.80%
2,877,881	99.05%	22,584	0.78%
4,123,692	99.92%	16,407	0.40%
4,334,105	100.06%	23,004	0.53%
4,530,555	100.04%	22,345	0.49%
4,638,417	100.15%	23,432	0.51%
5,474,637	99.13%	24,809	0.45%
5,937,463	99.49%	27,182	0.46%
6,465,428	100.34%	29,228	0.45%

Table 9

## City of Columbia, Missouri

SCHEDULE OF ELECTRIC SERVICE RATES \*  
LAST TEN FISCAL YEARS

RESIDENTIAL SERVICE RATE (per kilowatt hour)		FY	2007-2008	2006-2007
Customer charge	per month		\$6.25	\$5.80
All kWh	¢ per KWH		n/a	n/a
All kWh winter, first 750 kWh summer	¢ per KWH		8.330	7.660
Next 1,250 kWh summer	¢ per KWH		11.2456	9.958
Electric Heating (October through May) All kWh	¢ per KWH		8.330	7.660
Electric Heating (October through May) Over 750 kWh	¢ per KWH		6.664	6.128
Heat Pump (October through May) All kWh	¢ per KWH		8.330	7.660
Heat Pump (October through May) Over 750 kWh	¢ per KWH		6.2475	5.362
SMALL GENERAL SERVICE RATE (per kilowatt hour)				
Customer charge (single-phase)	per month		\$6.25	\$5.80
Customer charge (three-phase)	per month		\$8.43	\$7.82
All kWh	¢ per KWH		n/a	n/a
All kWh winter, first 1,500 kWh summer	¢ per KWH		8.050	7.726
Over 1,500 kWh summer	¢ per KWH		10.4650	10.0438
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) Over 1,500 kWh	¢ per KWH		7.6475	7.3397
Heat pump customer charge	¢ per KWH		n/a	n/a
Heat pump 50% of the customer's summer maximum kWh	¢ per KWH		n/a	n/a
Heat pump first 1,000 kWh	¢ per KWH		n/a	n/a
Heat pump Over 1,000 kWh	¢ per KWH		n/a	n/a
Heat pump (October through May) over 1,500 kWh	¢ per KWH		6.4400	6.5671
Heat pump (October through May) kWh in excess of 50% of customer's summer maximum kWh	¢ per KWH		n/a	n/a
PRIVATE STREET AND OUTDOOR AREA LIGHTING RATE				
100 Watt Mercury Vapor (M.V.)	per month		\$4.43	\$4.22
100 Watt High Pressure Sodium (H.P.S.)	per month		\$4.76	\$4.53
175 Watt M.V.	per month		\$5.49	\$5.23
250 Watt M.V.	per month		\$7.76	\$7.39
250 Watt H.P.S.	per month		\$14.11	\$13.44
310 Watt H.P.S.	per month		\$15.41	\$14.68
400 Watt H.P.S.	per month		\$16.95	\$16.14
400 Watt M.V.	per month		\$11.00	\$10.48
700 Watt M.V.	per month		\$20.83	\$19.84
1,000 Watt M.V.	per month		\$27.88	\$26.55
100 Watt H.P.S. PTL	per month		\$10.65	\$10.14
175 Watt H.P.S. PTL	per month		\$10.58	\$10.08
SPECIAL OUTDOOR LIGHTING				
Customer Charge	per month		\$44.80	\$44.80
Cost per KWH	¢ per KWH		10.875	10.875
69 KV SERVICE RATE				
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, 2007. 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

2005-2006	2004-2005	2003-2004	2002-2003	2001-2002	2000-2001	1999-2000	1998-1999
\$5.50	\$5.00	\$4.50	\$4.50	\$4.50	\$4.50	\$4.50	\$4.50
n/a	n/a	6.17	6.17	6.17	6.17	6.17	6.30
7.156	6.70	n/a	n/a	n/a	n/a	n/a	n/a
8.587	7.37	n/a	n/a	n/a	n/a	n/a	n/a
7.156	n/a	5.50	5.50	5.50	n/a	n/a	n/a
5.725	5.36	n/a	n/a	n/a	n/a	n/a	n/a
7.156	n/a	4.89	4.89	4.89	4.89	4.89	4.94
5.009	4.69	n/a	n/a	n/a	n/a	n/a	n/a
\$5.50	\$5.00	\$4.50	\$4.50	\$4.50	\$4.50	\$4.50	\$4.50
\$7.50	\$7.00	\$6.34	\$6.34	\$6.34	\$6.34	\$6.34	\$6.34
n/a	n/a	6.19	6.19	6.19	6.19	6.19	6.38
7.215	6.74	n/a	n/a	n/a	n/a	n/a	n/a
8.658	7.414	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	5.64	5.64	5.64	n/a	5.64	n/a
6.854	6.403	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a	4.22
n/a	n/a	n/a	n/a	n/a	n/a	n/a	6.38
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
6.133	5.729	n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	4.50	4.50	4.50	4.50	4.50	4.60
\$4.22	\$4.22	\$4.22	\$4.22	\$4.22	\$4.22	\$4.22	\$4.22
\$4.53	\$4.53	\$4.53	\$4.53	\$4.53	\$4.53	\$4.53	\$4.53
\$5.23	\$5.23	\$5.23	\$5.23	\$5.23	\$5.23	\$5.23	\$5.23
\$7.39	\$7.39	\$7.39	\$7.39	\$7.39	\$7.39	\$7.39	\$7.39
\$13.44	\$13.44	\$13.44	\$13.44	\$13.44	\$13.44	\$13.44	\$13.44
\$14.68	\$14.68	\$14.68	\$14.68	\$14.68	\$14.68	\$14.68	\$14.68
\$16.14	\$16.14	\$16.14	\$16.14	\$16.14	\$16.14	\$16.14	\$16.14
\$10.48	\$10.48	\$10.48	\$10.48	\$10.48	\$10.48	\$10.48	\$10.48
\$19.84	\$19.84	\$19.84	\$19.84	\$19.84	\$19.84	\$19.84	\$19.84
\$26.55	\$26.55	\$26.55	\$26.55	\$26.55	\$26.55	\$26.55	\$26.55
\$10.14	\$10.14	\$10.14	\$10.14	\$10.14	\$10.14	\$10.14	\$10.14
\$10.08	\$10.08	\$10.08	\$10.08	\$10.08	\$10.08	\$10.08	\$10.08
\$40.00	\$40.00	\$29.53	\$29.53	\$29.53	\$29.53	\$29.53	\$29.53
9.71	8.95	8.95	8.95	8.95	8.95	8.95	8.95
\$8.39	\$8.39	\$8.39	\$8.39	\$8.39	\$8.39	\$8.39	\$8.39
3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00

Table 10

## City of Columbia, Missouri

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

		FY 2007 - 2008		FY 2006 - 2007	
<u>LARGE GENERAL SERVICE RATE</u>		Summer	Nonsummer	Summer	Nonsummer
Demand charge:					
First 25 KW or less billing demand		\$343.50	\$274.75	\$316.50	\$253.25
Additional KW	per KW	\$13.74	\$10.99	\$12.66	\$10.13
Energy charge:					
All KW	¢ per KWH	\$4.968	\$4.32	\$4.577	\$3.98
First 360 KWH per KW of billing demand	¢ per KWH	n/a	n/a	n/a	n/a
All additional KWH	¢ per KWH	n/a	n/a	n/a	n/a
<u>INDUSTRIAL SERVICE RATE</u>		Summer	Nonsummer	Summer	Nonsummer
Demand charge:					
First 750 KW or less billing demand		\$13,425.00	\$10,740.00	\$12,195.00	\$9,757.50
All additional KW	per KW	\$17.90	\$14.32	\$16.26	\$13.01
Energy charge (All KWH)	¢ per KWH	4.00	3.43	3.565	3.10
		FY 2002 - 2003		FY 2001 - 2002	
<u>LARGE GENERAL SERVICE RATE</u>		Summer	Nonsummer	Summer	Nonsummer
Demand charge:					
First 25 KW or less billing demand	per KW	\$175.00	\$140.00	\$175.00	\$140.00
Next 175 KW of billing demand	per KW	n/a	n/a	n/a	n/a
Next 300 KW of billing demand	per KW	n/a	n/a	n/a	n/a
Additional KW	per KW	\$7.00	\$5.60	\$7.00	\$5.60
Energy charge:					
First 360 KWH per KW of billing demand	¢ per KWH	4.00	4.00	4.00	4.00
All additional KWH	¢ per KWH	3.20	3.20	3.20	3.20
<u>INDUSTRIAL SERVICE RATE</u>		Summer	Nonsummer	Summer	Nonsummer
Demand charge:					
First 750 KW or less billing demand		\$10,500.00	\$8,400.00	\$10,500.00	\$8,400.00
All additional KW	per KW	\$14.00	\$11.20	\$14.00	\$11.20
Energy charge (All KWH)	¢ per KWH	2.66	2.66	2.66	2.66

\* The rates shown in this table are those in effect at October 1, 2007. 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 2005 - 2006		FY 2004 - 2005		FY 2003 - 2004	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$292.75	\$234.25	\$270.00	\$216.00	\$175.00	\$140.00
\$11.71	\$9.37	\$10.80	\$8.64	\$7.00	\$5.60
\$4.04	\$3.85	\$3.60	\$3.60	n/a	n/a
n/a	n/a	n/a	n/a	4.00	4.00
n/a	n/a	n/a	n/a	3.20	3.20
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$11,287.50	\$9,030.00	\$10,500.00	\$8,400.00	\$10,500.00	\$8,400.00
\$15.05	\$12.04	\$14.00	\$11.20	\$14.00	\$11.20
3.077	2.93	2.66	2.66	2.66	2.66
FY 2000 - 2001		FY 1999 - 2000		FY 1998 - 1999	
Summer	Nonsummer	Summer	Nonsummer	Summer	Nonsummer
\$175.00	\$140.00	\$175.00	\$140.00	\$172.00	\$137.50
n/a	n/a	n/a	n/a	\$6.88	\$5.50
n/a	n/a	n/a	n/a	\$6.54	\$5.23
\$7.00	\$5.60	\$7.00	\$5.60	\$6.21	\$4.97
4.00	4.00	4.00	4.00	4.39	4.39
3.20	3.20	3.20	3.20	3.29	3.29
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	2.94	2.94



Table 11

## City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES  
LAST TEN FISCAL YEARS

		2007-2008		2006-2007	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$1.932	\$2.570	\$1.840	\$2.447
Commercial*: All CCF	per 100 CCF	\$1.750	\$2.328	\$1.606	\$2.136
Large Commercial*: All CCF	per 100 CCF	\$1.670	\$2.221	\$1.505	\$2.002
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 100% average for nonsummer use)	per 100 CCF	\$2.705	\$3.598	\$2.576	\$3.426
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
<b>Meter Size</b>					
5/8 inch and 3/4 inch		\$5.40	\$7.18	\$5.40	\$7.18
1 inch		\$5.80	\$7.71	\$5.80	\$7.71
1 1/2 inch		\$7.85	\$10.44	\$8.35	\$11.11
2 inch		\$8.29	\$11.03	\$8.97	\$11.92
3 inch		\$17.45	\$23.21	\$21.96	\$29.20
4 inch		\$25.89	\$34.43	\$33.93	\$45.13
6 inch		\$47.84	\$63.63	\$67.86	\$90.26

		2002-2003		2001-2002	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
Residential*: All CCF	per 100 CCF	\$1.395	\$1.855	\$1.347	\$1.827
Commercial*: All CCF	per 100 CCF	\$1.298	\$1.726	\$1.266	\$1.684
Large Commercial*: All CCF	per 100 CCF	\$1.126	\$1.498	\$1.104	\$1.468
*Summer Surcharged Rate: (June, July, August, and September water use in excess of 120% average for nonsummer use)	per 100 CCF	\$1.953	\$2.597	\$1.924	\$2.559
		Minimum Charge Per Month		Minimum Charge Per Month	
		Inside City	Outside City	Inside City	Outside City
		Limits	Limits	Limits	Limits
<b>Minimum Charge Per Month</b>					
<b>Meter Size</b>					
5/8 inch		\$4.37	\$5.81	\$4.00	\$5.32
1 inch		\$4.63	\$6.16	\$4.26	\$5.67
1 1/2 inch		\$6.67	\$8.87	\$6.30	\$8.38
2 inch		\$8.58	\$11.41	\$8.21	\$10.92
3 inch		\$21.01	\$27.94	\$21.01	\$27.94
4 inch		\$32.47	\$43.19	\$32.47	\$43.19
6 inch		\$64.94	\$86.37	\$64.94	\$86.37

## Minimum Charge Per Month

**Meter Size**  
 5/8 inch  
 1 inch  
 1 1/2 inch  
 2 inch  
 3 inch  
 4 inch  
 6 inch

Table 11, cont.

## City of Columbia, Missouri

SCHEDULE OF WATER SERVICE RATES  
LAST TEN FISCAL YEARS

2005-2006		2004-2005		2003-2004	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$1.628	\$2.165	\$1.533	\$2.040	\$1.458	\$1.939
\$1.487	\$1.978	\$1.410	\$1.880	\$1.356	\$1.804
\$1.368	\$1.819	\$1.295	\$1.720	\$1.177	\$1.565
\$2.279	\$3.031	\$2.146	\$2.854	\$2.041	\$2.714
Minimum Charge Per Month		Minimum Charge Per Month		Minimum Charge Per Month	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$5.40	\$7.18	\$5.00	\$6.65	\$4.57	\$6.07
\$5.80	\$7.71	\$5.40	\$7.20	\$4.84	\$6.44
\$8.35	\$11.11	\$7.75	\$10.30	\$6.97	\$9.27
\$8.97	\$11.92	\$8.97	\$11.92	\$8.97	\$11.92
\$21.96	\$29.20	\$21.96	\$29.20	\$21.96	\$29.20
\$33.93	\$45.13	\$33.93	\$45.13	\$33.93	\$45.13
\$67.86	\$90.26	\$67.86	\$90.26	\$67.86	\$90.26

2000-2001		1999-2000		1998-1999	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$1.458	\$1.939	\$1.458	\$1.939	\$1.458	\$1.939
\$1.356	\$1.804	\$1.356	\$1.804	\$1.356	\$1.804
\$1.177	\$1.565	\$1.177	\$1.565	\$1.177	\$1.565
\$2.041	\$2.714	\$2.041	\$2.714	\$2.041	\$2.714

Residential		Residential		Residential	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$3.92	\$5.21	\$3.92	\$5.21	\$3.84	\$5.11
\$4.18	\$5.56	\$4.18	\$5.56	\$4.10	\$5.45
\$6.18	\$8.22	\$6.18	\$8.22	\$6.06	\$8.06
\$8.05	\$10.70	\$8.05	\$10.70	\$7.89	\$10.49
\$20.60	\$27.40	\$20.60	\$27.40	\$20.20	\$26.87
\$31.83	\$42.34	\$31.83	\$42.34	\$31.21	\$41.51
\$63.67	\$84.68	\$63.67	\$84.68	\$62.42	\$83.01

Commercial & Large Commercial		Commercial & Large Commercial		Commercial & Large Commercial	
Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits	Inside City Limits	Outside City Limits
\$3.92	\$5.21	\$3.92	\$5.21	\$3.84	\$5.11
\$4.18	\$5.56	\$4.18	\$5.56	\$4.10	\$5.45
\$6.18	\$8.22	\$6.18	\$8.22	\$6.06	\$8.06
\$8.05	\$10.70	\$8.05	\$10.70	\$7.89	\$10.49
\$20.60	\$27.40	\$20.60	\$27.40	\$20.20	\$26.87
\$31.83	\$42.34	\$31.83	\$42.34	\$31.21	\$41.51
\$63.67	\$84.68	\$63.67	\$84.68	\$62.42	\$83.01

Table 12

## City of Columbia, Missouri

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

		<u>2007-2008</u>	<u>2006-2007</u>	<u>2005-2006</u>	<u>2004-2005</u>	<u>2003-2004</u>
Residential and Commercial:						
Service Charge	per month	\$4.61	\$4.35	\$4.22	\$4.06	\$3.90
All Volume	per 100 cu. ft.	\$1.090	\$1.030	\$1.000	\$0.962	\$0.925
		<u>2002-2003</u>	<u>2001-2002</u>	<u>2000-2001</u>	<u>1999-2000</u>	<u>1998-1999</u>
Residential and Commercial:						
Service Charge	per month	\$3.73	\$3.73	\$3.73	\$3.62	\$3.51
All Volume	per 100 cu. ft.	\$0.886	\$0.886	\$0.886	\$0.860	\$0.840

Table 13

## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
SEPTEMBER 30, 2008

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/08
POOLED CASH:						
U. S. Government and Agency Securities:						
FHLMC E00247CP - 31294JHY7	various	4,940,000	10/01/08	5.500%	0	2,296
FHLMC E52721CP - 31357UAW7	11/18/93	1,000,000	11/01/08	6.000%	554	757
FHLMC E52736CP - 31357UBD8	11/18/93	1,023,338	11/01/08	6.000%	0	428
FNMA 254137 - 31371KHN4	01/14/02	916,740	12/01/08	6.000%	24,304	5,352
FHLMC M80718 GOLD - 31282RYP3	01/30/02	1,590,682	01/01/09	5.000%	71,542	84,344
FHR 2412 EC - 31339DUH9	03/18/02	1,500,000	02/15/09	5.500%	143,805	154,110
FNMA 254273 - 31371KMW8	02/25/02	1,000,000	03/01/09	5.000%	47,823	53,853
FHLM PL M80765 - 31282RZ64	09/25/02	1,000,000	08/01/09	5.000%	114,261	92,198
FHLMC M80773 - 31282R2E3	10/24/02	1,000,000	10/01/09	5.000%	134,399	112,013
FHLMC M80779 - 31282R2L7	various	2,000,000	11/01/09	5.000%	267,977	213,056
FNMA 254582 - 31371KXX2	12/23/02	1,000,000	12/01/09	4.500%	195,103	177,717
FHLB STEP CALLABLE - 3133XAL62	02/25/05	1,000,000	02/25/10	4.000%	1,000,000	1,023,440
FMAN 2005 SER 2 CL1 - 3136F6ZR3	02/11/05	1,000,000	02/25/10	4.000%	195,084	199,489
FMMA P254809 - 31371LAJ8	02/22/05	1,000,000	06/01/10	4.500%	272,735	268,773
FHLMC GOLD M80842 - 31282R5B6	02/23/04	990,000	08/01/10	3.500%	456,107	461,994
FHLMC M80845 - 31282R5E0	12/23/03	2,000,000	09/01/10	4.500%	752,724	721,190
FNMA 254967 - 31371LFG9	10/23/03	2,000,000	10/01/10	3.500%	902,738	925,606
FMAN 2004-2 - 3136F6TA7	01/26/05	2,000,000	11/25/10	4.100%	1,006,503	1,002,917
FHLMC PL M30146-31282CETO	03/19/98	4,999,357	06/01/12	7.000%	87,677	14,034
FHR 71-2012A - 3133XC3Y7	12/07/05	1,295,000	06/15/12	5.000%	718,675	742,697
HUD CALLABLE - 911759BN7	09/12/96	1,150,000	08/01/12	7.510%	556,715	582,355
FNR 2005-3 CL1 - 3136F6YK9	07/29/05	1,500,000	12/25/12	4.400%	763,216	765,595
FMNA 2005 SER 4 - 3136F6YL7	08/08/05	2,000,000	12/26/12	4.650%	1,080,170	1,088,230
FHR 2055 OE - 3133TDX50	02/20/02	1,000,000	05/15/13	6.500%	240,753	212,136
FNMA PL 431577 - 31379WM20	07/20/98	2,000,000	07/01/13	5.000%	0	77,556
FNMA POOL 254863 - 31371LB81	08/18/03	1,000,000	08/01/13	4.000%	306,211	307,042
FNMA 449353 - 31380TE23	11/17/98	3,000,000	10/01/13	5.500%	50,431	79,039
FHLMC SER R004-AL - 31396GG70	various	4,000,000	12/15/13	5.125%	1,988,433	2,051,237
FHLMC E00669 - 31294JW61	02/19/02	2,000,000	05/01/14	6.000%	144,773	111,095
FHLMC P60031 - 31288MA82	02/15/05	20,000,000	07/01/14	6.500%	738,326	644,513
FHR 2863 DA - 31395G4H2	12/30/04	1,125,000	09/15/14	4.250%	386,800	376,188
FHR 2877 LA - 31395HLH1	07/14/05	2,500,000	10/15/14	4.250%	1,347,077	1,353,382
FHR 2752 CR - 31394RL72	01/28/05	2,000,000	12/15/14	4.250%	940,090	927,000
FHLB REMIC CL2015A - 3133XAWF0	04/01/05	2,000,000	03/25/15	4.950%	1,139,044	1,140,272
FHLB SD 2015 1 - 3133XCQ66	08/09/05	1,000,000	07/28/15	5.250%	730,610	751,911
FHLB SK 2015 CLASS 1 - 3133XCT60	11/08/05	1,500,000	08/18/15	5.140%	972,070	980,555
U.S. Treasury Strip 912833KF6	07/16/93	371,000	11/15/15	0.000%	78,452	285,084
FNR 2003-24 PN - 31393AK30	07/02/03	2,000,000	11/25/15	4.500%	1,506,641	1,454,255
FHLMC 2534 HA - 31393FSW7	05/19/04	3,800,000	04/15/16	5.000%	603,030	557,652
FHLMC E00975 GOLD - 31294KCL7	08/26/03	7,000,000	05/01/16	6.000%	410,380	345,943
FNBR 06-B1 AB - 31395NPD3	06/29/06	1,500,000	06/25/16	6.000%	825,751	844,818
FHLMC PL 0100X - 31294KDD4	03/30/05	8,000,000	07/01/16	5.000%	877,989	849,870
FNR 2003-83 PB - 31393ERP6	07/06/06	2,600,000	09/25/16	3.500%	187,085	253,317
FHLMC PL291302 - 31344XNTO	various	58,282,764	04/01/17	7.000%	419,851	386,311
FNMA REM 3-11 CL DB - 31392HQG1	01/30/03	1,000,000	04/25/17	5.000%	221,778	198,050
FHLMC 2474 NE - 31392PZL2	09/16/03	4,180,622	07/15/17	5.000%	374,535	326,170
GNR 2004-67 A - 38374HUC2	07/15/05	750,000	09/16/17	3.648%	154,116	164,128
FHLMC STEP UP - 3128X6TD8	12/18/07	1,500,000	12/18/17	5.000%	1,497,188	1,489,530
FNMA 2002-89 CL CA - 31392GPK5	12/30/02	1,000,000	12/26/17	5.000%	151,657	125,460
FHLMC C90211 - 31335HGUI	12/12/02	3,500,000	04/01/18	6.500%	144,679	91,364
FNMA CALL NTS - 3136F9NK5	05/07/08	2,000,000	05/07/18	4.500%	2,000,000	1,975,000
FFCB Call Bond - 31331YQ78	06/02/08	2,000,000	05/21/18	5.000%	1,993,125	1,958,120
FHR 2844 BA - 31395EUQ8	09/16/04	2,000,000	06/15/18	5.000%	852,504	794,934
GNR 2003-88 AC - 38373MJA9	07/15/05	725,000	06/15/18	2.194%	349,927	369,965
FNMA Med Notes - 3136F7DF1	12/10/07	1,000,000	07/13/18	5.500%	996,000	997,190
FHLMC C90263 - 31335HJG9	05/17/99	1,000,000	04/01/19	7.000%	74,479	54,141
FHR 3046 JE - 31396CPU8	11/04/05	1,000,000	06/15/19	5.000%	510,678	518,695
FNMA LP 577376 - 31386YMZ4	11/26/01	953,329	08/01/19	7.500%	77,561	43,562
FHLMC MED TERM NOTE - 3128X7CZ5	03/27/08	1,500,000	03/27/20	5.000%	1,495,313	1,448,010
FNMA GTD MTG 826269 - 31407B6E4	06/17/08	1,540,000	07/01/20	5.000%	908,398	902,740
FHR 1013 Z - 312904RL1	11/21/02	780,000	10/15/20	9.000%	72,100	49,944
FHLMC G11813 - 31336WAM1	09/21/07	2,600,000	11/01/20	5.000%	1,684,384	1,701,627
FHLMC PL G11945 - 3128M1BN8	06/27/08	2,000,000	12/01/20	5.000%	1,340,727	1,347,543
FNMA REMIC 07-B1 - 31396PD8	06/27/08	2,000,000	12/25/20	5.450%	1,620,237	1,622,607
GNR 2005-12A - 38373MNI5	07/15/05	575,000	05/16/21	4.044%	415,478	418,318
FNMA 2006-62 VA - 31395N5T0	06/30/06	1,000,000	06/01/21	6.000%	580,129	594,721
FNMA 253945 - 31371KBN0	04/29/02	1,200,000	08/01/21	6.500%	84,462	62,000
FHR 1116 I - 312906C40	11/30/98	505,000	08/15/21	5.500%	13,583	19,397
FHR 1125 X - 312906XG0	various	950,000	08/15/21	8.250%	82,472	55,015
FHLMC CTF5 J03849 - 3128PFH24	06/22/07	2,000,000	11/01/21	5.000%	1,441,035	1,488,426
FHR 1163 JA - 3129072D9	11/29/99	500,000	11/15/21	7.000%	21,530	24,148
FHR 2522 - 31393F5T9	11/29/02	2,000,000	11/15/21	5.500%	329,431	291,877
FHR 3119 BV - 31396HRU5	various	4,100,000	12/15/21	5.500%	2,856,898	2,916,186
FHRR R013 AB - 31397HNV6	06/26/07	1,000,000	12/15/21	6.000%	748,258	756,490
FNMA 91-162 GA - 31358KF37	02/20/01	493,000	12/25/21	8.250%	32,139	19,571
FHLMC REMIC 1280 CL B - 312909J88	various	78,574,999	04/15/22	6.000%	491,746	392,312
FHR 2534 ER - 31393FUH7	01/27/05	2,000,000	04/15/22	4.500%	460,650	449,139
GNR 2004-97 AB - 38374JE93	07/15/05	925,000	04/16/22	3.084%	685,601	703,869
FNMA REM 03-34 BA - 31393CET6	09/28/03	4,000,000	05/25/22	4.000%	1,095,332	1,094,676
FHLMC C90787 - 31335H2U6	02/12/04	1,758,744	11/01/23	4.000%	1,141,652	1,157,797
FNMA 255114 - 31371LK32	04/15/04	2,000,000	03/01/24	5.000%	1,066,612	1,025,544
FNMA 255271 - 31371LK32	04/15/04	2,000,000	05/01/24	5.000%	1,109,222	1,137,648
FHR 2759 VG - 31394TGN9	08/31/04	1,105,000	10/15/24	4.250%	745,274	734,694
FHR 1883 L - 31337WD7	05/10/02	2,000,000	09/15/26	7.000%	479,455	424,672
FHLMC GOLD G30307 - 3128CUKU9	05/13/08	2,500,000	01/01/27	6.000%	1,924,640	1,904,987
FHR 2659 NP - 31394GP64	11/30/04	1,000,000	11/15/27	4.500%	667,605	661,062
FHLMC CTF5 D97497 - 3128E4KJ0	12/12/07	1,143,366	12/01/27	5.000%	835,658	836,395
FNMA PL 257154 - 31371NTK1	03/28/08	2,294,345	03/01/28	4.500%	2,217,138	2,152,740
FHLMC PL C91164 - 3128P7JH7	04/14/08	2,000,000	03/01/28	5.000%	1,967,352	1,920,149
FHLMC PL C91167 - 3128P7JL8	04/29/08	2,000,000	04/01/28	5.000%	1,952,085	1,925,380
FHLMC GOLD REMIC 2663AK - 31394HLT6	08/29/03	1,000,000	06/15/28	4.000%	162,151	170,406
FHR 2949WB - 31395R3K2	03/31/05	1,000,000	08/15/28	5.000%	436,552	431,519

Table 13

## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
SEPTEMBER 30, 2008

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/08
GNMA POOL 002633M - 36202C4S9	08/24/98	1,000,000	08/20/28	8.000%	38,028	6,044
FHLMC REMIC 2109 CL PE - 3133TH2C0	05/12/05	2,500,000	12/15/28	6.000%	1,456,525	1,414,554
FHLMC 2691 EK - 31394LBR2	04/28/04	2,000,000	01/15/29	4.500%	594,298	579,581
GNMA GTD 95-DX - 38374ECL9	10/26/06	1,500,000	07/20/29	5.000%	732,161	751,839
FNR 2005-53 MU - 31394DH94	05/27/05	2,000,000	07/25/29	5.500%	1,199,546	1,166,944
FHR 2723 PV - 31394MUR9	08/13/08	1,500,000	08/15/29	5.000%	1,498,125	1,497,105
FHR 2567 PG - 31393K7H2	06/03/08	2,000,000	08/15/31	5.500%	2,015,000	2,008,240
FHR 2581 QG - 31393LZT3	06/13/08	2,000,000	12/15/31	5.000%	1,961,250	1,945,340
FHR 2750 VE - 31394RGC7	03/10/08	1,750,000	02/15/32	5.000%	1,539,493	1,515,382
FHR 2708 DG - 31394MAB6	12/12/07	1,283,000	07/15/32	5.500%	1,287,410	1,273,159
FHLMC REMIC 2698 CL BA - 31394LPM8	02/24/05	3,000,000	11/15/32	5.000%	925,389	907,991
GNR 2003-70 TE - 38374BG80	12/14/06	923,000	02/20/33	5.500%	920,116	914,656
FHLMC ARM 1B0984 - 31336SUH9	02/23/04	2,000,000	07/01/33	3.295%	519,121	516,330
FNMA ARM 742243 - 31402YS88	12/23/03	1,000,000	09/01/33	3.816%	253,068	249,278
FNMA PL 777716 - 31404TAR4	04/26/04	2,000,000	04/01/34	3.750%	643,477	639,299
FNMA ARM 775566 - 31404QTX7	02/22/05	1,000,000	05/01/34	4.146%	302,927	303,941
FNMA PL 779076 - 31404UQ52	06/24/04	2,000,000	05/01/34	3.790%	688,497	722,929
GNR 2004-86 TA - 38374JYF7	04/22/08	3,000,000	07/20/34	4.000%	1,559,759	1,499,823
FHLMC REMIC 31-48 CL CK - 31396HTZ8	11/21/06	2,095,909	08/15/34	6.000%	2,112,283	2,109,071
FHR 2963 BP - 31395TM35	12/19/06	2,160,000	09/15/34	5.000%	1,325,842	1,344,605
FHR 2991 EG - 31395UWS6	various	2,000,000	11/15/34	5.500%	2,180,386	2,180,104
FHR 3071 LT - 31396EFQ4	05/24/06	2,400,000	11/15/34	5.750%	1,597,052	1,635,740
FHR 3438A - 31397RXY5	08/13/08	950,000	12/15/34	5.000%	892,453	896,444
FHR 2915 UC - 31395LEW7	01/31/05	1,000,000	01/15/35	5.000%	299,243	285,295
FHLMC ARM 1B2795 - 3128JM7H4	03/23/05	2,000,000	03/01/35	4.446%	1,023,253	1,025,363
FNR 2005-29 AU - 31394DHY9	03/28/08	2,000,000	04/25/35	4.500%	926,137	928,072
FHR 3000 JH - 31395WPD3	08/01/05	2,000,000	06/15/35	5.000%	1,050,853	1,059,768
FHR 3010 YC - 31395WDU8	07/29/05	2,000,000	07/01/35	5.000%	1,080,250	1,043,112
FHR 3002 CA - 31395WLH8	01/25/08	1,760,000	07/15/35	5.000%	1,061,204	1,062,473
FHR 3020 DP - 31395XWY7	08/30/05	2,000,000	08/15/35	5.000%	1,097,918	1,113,379
FNR 2005-83 OG - 31394FUH6	02/27/07	2,960,645	10/25/35	5.000%	1,291,770	1,314,735
FHR 3070 GA - 31396EZV1	11/30/05	2,000,000	11/15/35	5.500%	950,751	903,911
SARM 05-22 1A2 - 863579F52	12/07/05	980,772	12/25/35	5.250%	531,269	396,572
FHR 3157 LA - 31396NY67	08/31/06	2,000,000	08/31/06	5.500%	1,001,640	1,016,271
FHR 3227 CM - 31397BS51	10/30/06	2,000,000	08/15/36	5.500%	1,511,838	1,506,622
FHR 3211 PG - 31397B7A3	11/03/06	1,500,000	09/15/36	5.500%	949,341	953,950
FHR 3234 QK - 31397CHD4	11/30/06	2,000,000	11/15/36	5.500%	1,447,243	1,405,172
GNR 2006-62 PC - 38374N2M8	12/13/06	2,000,000	11/20/36	5.500%	1,532,189	1,490,207
FNMA 256526 IO - 31371M4K0	12/13/06	2,500,000	12/01/36	6.000%	2,001,547	1,995,446
FHR 3289 YX - 31397FPZ9	05/04/07	1,500,000	03/15/37	5.000%	1,221,174	1,236,948
FHR 3291 PC - 31397FY97	06/22/07	2,350,000	03/15/37	5.500%	1,988,371	1,971,091
FHR 3287 CE - 31397G5M8	03/30/07	2,000,000	03/15/37	5.500%	1,514,339	1,483,159
FHR 3326 CA - 31397JHD9	07/20/07	2,000,000	06/15/37	5.500%	1,770,188	1,820,642
FHLMC PL 783263			05/01/38		1,433,796	1,427,286
FNMA REMIC 03-W2 C1 2A9 - 31392JAQ2	11/21/06	2,425,000	07/25/42	5.900%	1,512,322	1,502,467
Total U. S. Government and Agency Securities					116,688,277	115,649,878
Bonds						
FICO Strip - 31771CQR9	11/26/96	1,129,000	02/03/15	0.000%	326,484	879,006
Miscellaneous Securities						
San Bernardino City CA - 796825AW7	11/07/96	500,000	08/01/15	0.000%	126,255	345,375
Orange County CA Pension - 68428LBA1	12/02/96	13,500,000	09/01/15	0.000%	3,617,055	9,271,935
UBS Select Prime Institutional Fund	various	49,636,533	-	-	131,072,742	131,072,742
Total Miscellaneous Securities					134,816,052	140,690,052
Total Pooled Cash Marketable Securities					\$ 251,830,813	\$ 257,218,936
SELF-INSURANCE RESERVE:						
Mutual Funds:						
UBS Select Prime Institutional Fund	various	5,788,431	—	—	5,788,431	5,788,431
Total Mutual Funds					5,788,431	5,788,431
Total Self-Insurance Reserve					\$ 5,788,431	\$ 5,788,431
POST-EMPLOYMENT HEALTH FUND:						
Mutual Funds:						
NW Money Market Prime	various	357,639	—	—	357,639	357,639
Total Mutual Funds					357,639	357,639
Total Post Employment Health Fund					\$ 357,639	\$ 357,639

Table 13

## City of Columbia, Missouri

SCHEDULE OF MARKETABLE SECURITIES AND INVESTMENTS  
SEPTEMBER 30, 2008

Identification Number and Issuing Institution	Purchase Date	Face Amount, or Shares	Maturity Date	Coupon Interest Rate	Cost	Fair Value 09/30/08
<b>POLICE AND FIREFIGHTERS' RETIREMENT FUND:</b>						
Corporate Bonds:						
Pennzoil Company 709903BB3	11/21/89	400,000	11/15/09	10.125%	398,350	416,760
Caterpillar Povernote 14911QBU4	various	1,000,000	02/15/11	6.750%	1,103,890	1,040,280
McDonnell Doug Corp 580169AM2	02/07/01	150,000	04/01/12	9.750%	188,250	171,031
New Brunswick Province - 642866DV6	12/07/93	250,000	08/15/13	6.750%	244,537	281,337
General Electric Cap Corp 36962GN59	02/25/05	1,000,000	08/25/15	4.125%	1,000,000	934,890
Toyota Motor Credit 89233PUT1	08/19/05	1,000,000	08/10/17	5.250%	995,500	978,680
Petro Canada LTD - 716442AC2	02/14/01	250,000	06/30/18	9.700%	315,000	340,290
Coca-Cola Enterprises - 191219AV6	08/01/01	2,000,000	06/20/20	0.000%	535,520	936,860
MBIA Inc. - 55262CAF7	02/08/00	500,000	10/01/28	6.625%	440,220	276,090
JP Morgan 2004-S2 CO 2A8 466247JE4	02/02/05	2,000,000	11/25/34	5.250%	2,010,000	1,865,060
GSR MORTGAGE CMO - 36242D5U3	02/26/08	726,000	06/25/35	5.000%	579,893	545,618
CS First Boston REMIC - 225470EX7	01/11/06	500,000	11/25/35	5.500%	474,591	515,872
Total Corporate Bonds					8,285,751	8,302,768
Common Stock and Mutual Funds:						
Evergreen Aggressive Growth	various	4,344	N/A	---	128,124	122,092
Fidelity Contra Fund	various	114,096	N/A	---	6,554,645	7,646,215
Fidelity Blue Chip Growth Fund	various	66,715	N/A	---	2,805,163	2,807,899
Fidelity Value Fund	various	14,793	N/A	---	1,106,713	1,171,082
American Century Ultra Fund	various	110,813	N/A	---	4,196,120	2,919,216
American Century Value Fund	various	518,228	N/A	---	6,051,688	5,025,614
American Century Int'l Growth	various	174,380	N/A	---	1,356,455	1,407,735
AIM Constellation Fund	various	60,819	N/A	---	1,495,069	1,309,452
AIM Global Aggressive Growth	various	94,795	N/A	---	2,473,631	2,170,462
Duff & Phelps Utilitis Stk - 26432410	various	31,208	N/A	---	342,660	292,107
Standard & Poors Dep Recpts-78462F1	various	37,300	N/A	---	1,739,968	4,326,427
Legg Mason Value Trust	various	82,934	N/A	---	4,137,067	3,564,436
Vanguard Strategic Equity	various	258,219	N/A	---	5,823,196	5,717,636
Total Common Stock and Mutual Funds					38,210,499	38,480,373
U. S. Government and Agency Securities:						
AID-Republic of Panama - 698990AC2	08/29/83	144,583	08/01/11	---	61,600	62,073
Student Loan Mkt Assoc 863871AL3	08/29/91	1,000,000	05/15/14	---	221,898	557,030
Total U. S. Government and Agency Securities					283,498	619,103
Miscellaneous Securities:						
Cook Cty IL S/D #155 FSA - 215219HB5	06/29/06	560,000	12/01/16	0.000%	302,411	343,448
Cook Cty IL S/D #155 FSA - 215219HE9	06/29/06	560,000	12/01/19	0.000%	249,334	273,470
UBS Select Prime Institutional Fund	various	10,149,695	---	---	15,354,800	15,354,800
Total Miscellaneous Securities					15,906,545	15,971,718
Asset-Backed Securities						
FNMA 271060-31372FB59	04/21/94	1,018,072	01/01/09	5.000%	0	3,579
FNMA 93140J - 31359BH34	12/03/93	500,000	06/25/13	6.650%	123,265	126,222
FHLMC 260794-3134113B4	08/24/87	500,000	10/01/16	8.000%	1,263	2,095
FHLMC MED NOTE B/E - 3128X2X67	01/13/05	1,000,000	04/08/19	5.500%	988,600	993,420
CWHL 2004-J9 4A1 - 12669GFN6	06/05/07	2,200,000	11/25/19	5.250%	1,043,894	1,041,335
FHLMC STEP UP - 3133F2H40	07/03/08	2,000,000	07/15/23	5.000%	1,986,000	1,955,400
GNMA REMIC 03-34 PC - 38373QHX2	04/11/06	1,500,000	02/16/32	5.500%	1,480,078	1,516,545
FHLMC REMIC 2509 ZG - 31392WJR2	04/19/04	1,100,000	10/15/32	5.500%	1,097,331	1,531,007
FNR 2005-5 CL AZ - 31394BA9	01/31/05	2,000,000	02/25/35	5.000%	1,765,625	2,026,566
FNMA REMIC 2005-30 CL Z - 31394C6F4	05/12/05	1,000,000	04/25/35	5.000%	928,470	1,035,888
Total Asset-Backed Securities					9,414,526	10,232,057
Total Police and Firefighters' Investments					\$ 72,100,819	\$ 73,606,019
Total Restricted/Unrestricted Marketable Securities and Investments					\$ 330,077,702	\$ 336,971,025

Table 14

## City of Columbia, Missouri

FEDERAL AND STATE GRANTS  
SEPTEMBER 30, 2008Public Safety:

Police	\$	211,002	
Fire		49,354	
Emergency Management		299,402	
Total Public Safety			\$ 559,758

Transportation:

Transportation Planning Grant		26,647	
Planning		179,824	
Street Construction		2,645,381	
Non Motorized Transportation Projects		2,517,952	
Airport		2,056,127	
Public Transportation		1,387,585	
Total Transportation			8,813,516

Health and Environment:

Health Department		1,341,168	
CDBG/HOME		1,409,404	
Energy Grant		17,644	
Solid Waste		180,989	
Total Health and Environment			2,949,205

Personal Development:

Youth Athletic Fields		76,005	
Hinkson Trail		22,936	
Historic Preservation		3,411	
Cultural Affairs		33,394	
Non Motorized Trails Projects		12,401	
Safe Routes to Schools		5,085	
Parks & Recreation		8,943	
Youth At Risk		66,290	
Emergency Shelter Grant		77,607	
Total Personal Development			306,072

**Total Federal and State Grants**

\$	12,628,551
----	------------

Table 15

## City of Columbia, Missouri

RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST EIGHT FISCAL YEARS\*

Governmental Activities							
Fiscal Year Ended	Certificates of Participation	Capital Lease Obligations	General Obligation Bonds	Special Obligation Bonds	Special Obligation Notes		
2008	-	-	-	49,102,240	2,865,000		
2007	-	-	-	24,412,957	3,740,000		
2006	-	-	-	26,629,413	-		
2005	3,040,000	7,000,000	-	-	-		
2004	3,989,500	7,000,000	-	-	-		
2003	4,874,500	7,000,000	-	-	-		
2002	5,696,500	7,000,000	2,125,000	-	-		
2001	6,490,000	7,485,678	2,125,000	25,000,000	-		
Business-Type Activities							
Fiscal Year Ended	Certificates of Participation	Special Obligation Bonds	Water & Electric Bonds	Sewer Bonds	Parking Bonds	Total Government	Ratio of Bonded Debt to Assessed Value "
2008	-	84,885,220	73,322,485	19,292,241	-	229,467,186	14.60 %
2007	-	64,705,863	77,104,088	18,684,800	-	188,647,708	12.80 %
2006	-	66,116,207	80,725,692	18,932,695	-	192,404,007	14.03 %
2005	2,457,114	14,399,066	81,327,295	20,089,049	2,633,043	130,945,567	11.24 %
2004	6,815,151	15,207,176	77,325,151	21,215,403	2,729,913	134,282,294	12.04 %
2003	8,738,130	15,985,286	63,592,285	21,465,951	2,821,782	124,477,934	11.65 %
2002	10,500,000	16,820,000	73,765,000	18,730,000	3,050,000	137,686,500	13.49 %
2001	-	9,955,000	60,310,000	17,735,000	2,965,000	132,065,678	13.92 %

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



Table 16

## City of Columbia, Missouri

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

<b>Fiscal Year Ended</b>	<b>Gross Bonded Debt</b>	<b>Less Debt Service Funds</b>	<b>Net Bonded Debt</b>	<b>Ratio of Net Bonded Debt to Assessed Value <sup>a</sup></b>	<b>Net Bonded Debt Per Capita <sup>b</sup></b>
1999	7,620,000	6,739,832	880,168	0.10 %	11.13
2000	5,035,000	6,490,267	(1,455,267)	(0.16) %	(18.22)
2001	2,125,000	2,574,573	(449,573)	(0.05) %	(5.20)
2002	700,000	1,190,238	(490,238)	(0.05) %	(5.55)
2003	0	484,393	0	0.00 %	0.00
2004	0	493,497	0	0.00 %	0.00
2005	0	503,611	0	0.00 %	0.00
2006	0	0	0	0.00 %	0.00
2007	0	0	0	0.00 %	0.00
2008	0	0	0	0.00 %	0.00

<sup>a</sup> See Table 5 for property value data

<sup>b</sup> Population data can be found in Table 25

Table 17

## City of Columbia, Missouri

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
SEPTEMBER 30, 2008

<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	153,590,000	12,142,068	141,447,932	81.8%	115,635,383
Boone County	446,778	165,549	281,229	71.7%	201,609
Totals	<u>\$154,036,778</u>	<u>\$12,307,617</u>	<u>\$141,729,161</u>		<u>\$115,836,993</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 18

## City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS

Assessed value (2008)				<u>\$1,622,536,392</u> *
Constitutional debt limit **				\$324,507,278
(20% assessed value)				
Total bonded debt			\$91,970,000	
Less:				
Water and Electric Utility Bonds		\$72,675,000		
Sanitary Sewer Utility Bonds		19,295,000	<u>91,970,000</u>	
Total amount of debt applicable to debt limit				<u>0</u>
Legal debt margin				<u>\$324,507,278</u>

	Fiscal Year			
	1999	2000	2001	2002
Debt limit	\$182,151,025	\$187,693,126	\$201,675,609	\$210,953,913
Total net debt applicable to limit	\$4,795,000	\$3,490,000	\$2,125,000	\$2,125,000
Legal debt margin	\$177,356,025	\$184,203,126	\$199,550,609	\$208,828,913
Total net debt applicable to the limit as a percentage of debt limit	2.63%	1.86%	1.05%	1.01%

\* 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 18, cont.

## City of Columbia, Missouri

LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS

Fiscal Year					
2003	2004	2005	2006	2007	2008
\$223,338,535	\$231,727,857	\$271,166,022	\$293,218,030	\$312,992,986	\$324,507,278
\$0	\$0	\$0	\$0	\$0	\$0
\$223,338,535	\$231,727,857	\$271,366,022	\$293,218,030	\$312,992,986	\$324,507,278
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Table 19

## 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	Operating Expenses	Net Revenue	Principal	Interest (b)	Total	
1999	70,166,637	49,990,146	20,176,491	2,570,000	3,317,423	5,887,423	3.43
2000	69,271,332	51,540,778	17,730,554	2,755,000	3,189,547	5,944,547	2.98
2001	72,367,292	53,888,913	18,478,379	2,895,000	2,931,287	5,826,287	3.17
2002	73,119,302	54,840,910	18,278,392	3,035,000	2,494,394	5,529,394	3.31
2003	76,094,540	58,444,470	17,650,070	3,410,000	3,160,451	6,570,451	2.69
2004	79,237,016	62,559,631	16,677,385	3,685,000	2,992,679	6,677,679	2.50
2005	92,127,894	72,052,155	20,075,739	3,870,000	3,449,264	7,319,264	2.74
2006	105,384,237	85,904,487	19,479,750	575,000	3,308,873	3,883,873	5.02
2007	116,758,098	84,055,177	32,702,921	3,595,000	4,332,137	7,927,137	4.13
2008	121,609,839	90,723,595	30,886,244	3,755,000	5,079,238	8,834,238	3.50

(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, which are to be treated as a water and electric utility revenue bond issue.

Table 20

## City of Columbia, Missouri

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

<b>Fiscal Year Ended</b>	<b>SANITARY SEWER SYSTEM REVENUE BONDS (d)</b>						<b>Revenue Bond Coverage</b>
	<b>Operating Revenue (c)</b>	<b>Operating Expenses</b>	<b>Net Revenue</b>	<b>Principal</b>	<b>Interest (b)</b>	<b>Total</b>	
1999	6,330,643	4,279,077	2,051,566	320,000	746,511	1,066,511	1.92
2000	6,615,999	4,753,332	1,862,667	340,000	903,791	1,243,791	1.50
2001	6,625,021	4,626,936	1,998,085	570,000	1,003,502	1,573,502	1.27
2002	7,957,444	5,098,788	2,858,656	705,000	1,069,619	1,774,619	1.61
2003	7,923,672	5,501,961	2,421,711	825,000	795,719	1,620,719	1.49
2004	8,708,998	5,721,756	2,987,242	1,040,000	1,038,747	2,078,747	1.44
2005	9,378,918	5,750,876	3,628,042	1,245,000	994,648	2,239,648	1.62
2006	9,915,355	6,221,458	3,693,897	1,280,000	1,126,455	2,406,455	1.53
2007	10,313,861	6,395,635	3,918,226	1,590,000	1,281,897	2,871,897	1.36
2008	10,333,579	6,596,832	3,736,747	1,640,000	1,290,111	2,930,111	1.28

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

Table 21

## City of Columbia, Missouri

**PARKING REVENUE BOND COVERAGE (a)**  
**LAST TEN FISCAL YEARS**

<b>Fiscal Year Ended</b>	<b>Operating Revenue</b>	<b>Operating Expenses</b>	<b>Net Revenue</b>	<b>Principal</b>	<b>Interest (b)</b>	<b>Total</b>	<b>Revenue Bond Coverage</b>
1999	1,129,415	480,188	649,227	70,000	181,802	251,802	2.58
2000	1,138,465	591,317	547,148	75,000	178,737	253,737	2.16
2001	1,208,867	611,500	597,367	80,000	175,344	255,344	2.34
2002	1,694,281	738,795	955,486	85,000	171,609	256,609	3.72
2003	1,707,745	650,768	1,056,977	90,000	167,517	257,517	4.10
2004	1,675,667	682,007	993,660	95,000	163,052	258,052	3.85
2005	1,641,734	710,366	931,368	100,000	158,224	258,224	3.61
2006	1,657,637	710,577	947,060	0	0	0	n/a (c)
2007	1,562,110	695,501	866,609	0	0	0	n/a (c)
2008	1,593,938	886,913	707,025	0	0	0	n/a (c)

(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 22

## 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		
1999	93	28,822,469	714	92,116,794	1,145,164 (b)	3,625,640,713
2000	88	32,610,878	657	108,251,195	1,078,276 (b)	3,794,813,029
2001	66	47,443,935	620	88,884,682	1,185,841 (b)	3,952,633,338
2002	49	21,159,267	857	130,973,183	1,282,811 (b)	4,251,424,537
2003	75	68,302,290	1,069	173,903,598	1,735,000 (c)	4,450,247,350
2004	81	61,239,547	1,429	206,711,394	2,021,000 (c)	4,648,539,062
2005	96	65,891,830	1,329	214,502,676	2,198,000 (c)	4,853,192,612
2006	96	58,918,770	1,897	221,396,606	2,345,000 (c)	5,713,406,342
2007	68	89,104,177	730	126,755,467	2,430,000 (c)	6,141,975,733
2008	58	51,336,697	408	69,590,716	2,487,000 (c)	6,548,424,667

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

(b) Source: Bank Call Reports.

(c) Source: FDIC Summary of Deposits



Table 23

## City of Columbia, Missouri

LARGEST ELECTRIC UTILITY CUSTOMERS  
SEPTEMBER 30, 2008

<u>Customer</u>	<u>Billed kWh</u>	<u>Billed Revenue</u>
Columbia Foods	32,143,227	\$ 2,040,485
Boone Hospital Center	23,898,119	1,765,201
3-M Company	23,779,524	1,481,426
Gates Rubber	17,515,136	1,288,888
VA Hospital	16,911,109	1,274,474
Quaker Oats	15,968,333	1,101,836
PW Eagle Inc	13,905,501	895,831
GGP LTD-Columbia Mall	10,241,612	850,461
University of Missouri - Columbia Regional Hospital	10,174,952	731,598
Shelter Insurance	8,745,327	639,750
	<u>173,282,840</u>	<u>\$ 12,069,950</u>

Table 24

## City of Columbia, Missouri

LARGEST WATER UTILITY CUSTOMERS  
SEPTEMBER 30, 2008

<u>Customer</u>	<u>Billed CCF</u>	<u>Billed Revenue</u>
Columbia Foods	443,475	\$ 805,158
Boone Hospital Center	56,470	112,390
3-M Company	49,810	90,199
VA Hospital	47,748	92,737
University of Missouri - Columbia Regional Hospital	28,791	55,129
PW Eagle Inc	27,628	50,014
Con-Agg of MO LLC	22,457	42,259
CPS Rock Bridge Senior High	19,475	43,402
Executive Center	19,048	35,748
Lutheran Senior Services	13,770	25,751
	<u>728,672</u>	<u>\$ 1,352,787</u>

Table 25

## City of Columbia, Missouri

DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS

<b>Fiscal Year</b>	<b>Estimated Population</b> <sup>d</sup>	<b>Personal Income</b> <sup>a</sup>	<b>Per Capita Personal Income</b> <sup>a</sup>	<b>Median Age</b> <sup>d</sup>	<b>Unemployment Rate</b> <sup>c</sup>
2007	94,645	5,283,000 <sup>b</sup>	32,548 <sup>b</sup>	28.1	3.6%
2006	93,219	5,087,000	32,608	29.7	3.3%
2005	91,814	4,865,759	31,959	35.2	3.9%
2004	89,803	4,537,251	30,019	35.2 *	2.5%
2003	88,423	4,230,922	28,197	30.8	2.0%
2002	87,003	4,056,814	27,293	29.9	1.8%
2001	86,081	3,959,699	26,914	26.8 **	1.7%
2000 ***	85,292	3,845,753	26,352	30.0	1.1%
1999	80,500	3,591,425	24,887	29.4	0.7%
1998	79,860	3,451,711	24,170	29.9	1.4%

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

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

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

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

<sup>b</sup> Bureau of Economic Analysis preliminary information

<sup>c</sup> City of Columbia Annual Budget adopted October 1, 2008

<sup>d</sup> City of Columbia Financial Trends Manual, Community Needs and Resources 2007

Table 26

## City of Columbia, Missouri

**PRINCIPAL EMPLOYERS  
CURRENT AND NINE YEARS AGO**

Employer	2008			1999		
	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	8,788	1	9.86%	14,987	1	17.02%
University Hospital and Clinics	4,540	2	5.09%	5,156	2	5.85%
Columbia Public Schools	2,150	3	2.41%	2,000	3	2.27%
Boone Hospital Center	1,676	4	1.88%	1,981	4	2.25%
MBS Textbook Exchange	1,293	5	1.45%	668	9	0.76%
City of Columbia	1,242	6	1.39%	1,070	5	1.22%
Truman Memorial Veterans' Hospital	1,199	7	1.35%	800	8	0.91%
State Farm	1,123	8	1.26%	662	10	0.75%
Shelter Insurance Co	1,097	9	1.23%	1,047	6	1.19%
State of Missouri	763	10	0.86%	--	--	--
3M	--	--	--	950	7	1.08%

Note: Information from Columbia Regional Economic Development Inc.

\*\*information from the US Bureau of Labor Statistics-2007 annual

\*\*\*information from City of Columbia annual financial statements 1999

Table 27

## 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									
	2008*	2007	2006	2005	2004	2003	2002	2001	2000	1999
<b>Governmental Activities</b>										
General Administrative										
City Clerk and Elections	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
City Manager	8.00	8.00	7.60	6.60	6.60	6.60	7.60	6.60	6.60	6.40
Finance (incl. Risk Management)	39.25	36.25	38.25	37.25	36.25	36.25	35.25	35.25	35.25	35.25
Human Resources	9.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.40
Law	10.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00	8.00	8.00
Volunteer Services	2.25	2.25	-	-	-	-	-	-	-	-
Convention & Tourism	7.00	7.00	7.00	7.00	7.00	7.00	6.00	6.00	5.00	5.00
Public Safety										
Police	186.00	183.00	181.00	178.00	175.00	173.00	169.00	162.00	160.00	154.00
Fire	138.00	135.00	132.00	129.00	128.00	128.00	128.00	120.00	115.00	115.00
Municipal Court	8.90	8.90	8.90	8.90	7.90	7.90	6.90	6.75	6.75	6.75
Emergency Mgmt & Comm	32.75	32.75	32.75	30.75	29.75	29.75	29.75	29.75	29.75	30.35
Health & Environment										
Health	59.20	60.75	57.75	58.30	58.55	55.35	53.85	49.10	47.10	49.05
Planning (incl. CDBG)	12.50	12.00	12.00	12.00	12.00	12.00	12.00	11.00	9.00	8.00
Economic Development	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Community Services	1.90	1.90	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Cultural Affairs	2.75	2.75	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Parks & Recreation	43.50	42.50	41.50	40.50	40.50	38.50	37.75	37.75	34.75	31.75
Public Works										
Admin & Engineering	28.74	28.74	27.68	26.18	25.68	25.18	25.18	25.18	24.18	24.18
Non-Motorized Grants	2.00	-	-	-	-	-	-	-	-	-
Streets & Sidewalks	39.50	39.50	39.80	38.80	37.80	34.80	34.80	34.80	34.80	34.80
Parking Enforcement	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Protective Inspection	16.75	16.75	16.25	16.25	14.75	14.75	13.75	14.75	14.75	14.75
Custodial & Maintenance	10.50	10.50	10.50	10.50	9.00	9.00	9.00	8.00	8.00	8.00
Fleet Operations	25.55	25.90	23.90	23.90	22.90	22.90	22.90	22.90	22.90	22.90
Employee Benefit	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Information Technologies	25.00	24.00	23.20	22.20	21.70	21.70	21.70	21.70	21.70	21.50
Public Communications	11.75	11.75	10.50	6.00	5.50	6.00	5.50	4.50	6.09	5.50
Contributions	-	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
<b>Business-Type Activities</b>										
Railroad	5.00	5.00	5.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00
Water & Electric	238.60	238.60	228.60	226.10	220.10	220.10	218.10	214.10	212.21	209.30
Recreation Services	36.25	36.25	36.25	35.50	35.50	35.25	35.75	28.50	27.50	26.50
Public Works										
Public Transportation	38.80	34.79	36.10	35.10	32.10	30.60	30.60	30.60	30.60	29.60
Airport	16.20	16.20	16.00	16.00	16.00	16.00	16.00	16.00	16.00	14.00
Sanitary Sewer	58.87	58.87	57.24	56.24	56.24	56.24	56.24	54.24	52.24	51.74
Parking Facilities	5.70	5.70	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Solid Waste	84.68	83.68	77.25	77.25	77.25	77.25	73.25	73.25	73.25	73.25
Stormwater Utility	12.46	12.46	10.43	10.43	8.93	8.93	8.93	8.93	8.93	8.43
Utility Customer Services	12.00	12.00	12.00	12.00	12.00	11.75	10.75	10.75	10.00	10.00
Total	1,242.35	1,223.74	1,192.25	1,167.55	1,142.80	1,129.60	1,113.35	1,077.20	1,057.15	1038.20

Note: Information from City of Columbia Annual Budget adopted October 1, 2008

\* current year is budgeted, all other years are actual

Table 28

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

Function/Program	Fiscal year									
	2008*	2007	2006	2005	2004	2003	2002	2001	2000	1999
<b>Police</b>										
Traffic Accidents Investigated	3,000	2,869	2,869	2,972	3,149	2,855	2,584	2,560	2,676	2,643
Moving Violations Issued	10,500	10,165	10,165	10,089	12,205	10,208	10,151	9,936	10,082	9,560
Warning Tickets Issued	6,800	7,000	6,460	6,448	8,757	6,540	6,379	5,666	6,733	4,795
Driving While Intoxicated Arrests	500	600	460	559	581	426	445	388	414	309
<b>Fire</b>										
Fire Calls (All Types)	425	365	423	490	414	446	512	535	503	609
Rescue Calls	5,700	5,581	5,520	4,997	4,540	4,204	3,978	3,822	3,754	3,434
<b>Sanitary Sewer Utility</b>										
Average daily flow (millions of gallons)	16.4	16.2	13.0	15.8	16.0	14.9	15.9	15.9	13.8	14.5
<b>Solid Waste Utility</b>										
Tons of waste collected	176,000	176,852	192,886	165,228	162,434	154,186	156,193	156,803	146,272	133,843
Tons of recyclables collected	8,976	8,800	8,166	8,410	7,762	6,662	6,017	4,786	4,682	4,077
<b>Public Transportation</b>										
Total Vehicle Miles-Fixed Route	755,870	755,870	495,714	517,732	495,714	489,654	484,000	437,700	506,616	407,082
Total Vehicle Miles-Paratransit	138,922	113,324	162,271	101,991	151,769	104,328	152,166	149,662	153,028	177,000
<b>Airport</b>										
Number of Enplaned Passengers	10,000	9,090	13,673	19,957	17,925	21,079	23,271	23,010	33,986	24,537
<b>Parking Facilities</b>										
Parking permits issued (surface & structures)	1,635	1,635	1,580	1,426	1,466	1,441	1,477	1,401	1,489	1,392
Metered & hourly spaces	2,415	2,415	2,451	2,522	2,522	2,523	2,520	2,254	2,246	2,159
<b>Other Public Works</b>										
Street Segments Resurfaced/Repaired	462	450	739	436	555	232	579	358	547	273
Number of Permits Issued	9,500	8,067	11,831	11,768	4,709	5,584	4,879	5,504	5,612	6,427
<b>Parks and Recreation</b>										
Number of Athletic Fields Maintained	48	46	47	47	45	45	45	45	45	45
Total Sq feet of Landscape Beds Maintained	550,873	489,973	419,872	375,000	369,503	354,601	349,455	311,550	305,140	284,766
<b>Railroad</b>										
Carloads	2,550	2,561	2,402	2,606	2,150	1,627	1,536	1,536	1,474	1,495
<b>Water</b>										
Fire hydrants installed	271	187	256	307	185	206	100	79	232	166
Services/meters installed	1,227	974	1,158	1,200	1,084	1,442	1,056	960	1,104	1,622
<b>Electric</b>										
New Distribution Transformers Installed	540	318	510	528	446	434	442	365	400	472
Electric Meters Installed	1,833	1,579	1,667	1,504	1,427	1,152	813	935	1,456	742
Miles of Underground Lines Installed	31.40	11.26	28.55	29.61	12.77	24.22	11.77	23.29	12.80	18.17
<b>Health &amp; Environment</b>										
Certificates of Live Birth	3,600	3,600	4,121	3,619	3,442	3,336	3,264	3,293	3,150	3,278
Immunizations	16,000	15,673	12,016	14,873	23,128	19,818	12,014	16,000	15,335	12,000
WIC Visits	25,432	21,184	21,184	21,184	24,786	21,500	21,500	21,500	21,500	21,048
Inspections	13,598	16,300	13,166	15,641	15,641	12,612	15,406	11,991	11,531	14,446

Note: Information from City of Columbia Annual Budget adopted October 1, 2008

\* current year is budgeted, all other years are actual

THIS PAGE INTENTIONALLY LEFT BLANK

Table 29

## City of Columbia, Missouri

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM  
LAST THREE YEARS\*

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

Note: Information from City of Columbia Annual Budget adopted October 1, 2008

\*Information for prior years is not readily available

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



## City of Columbia, Missouri

INSURANCE IN FORCE  
SEPTEMBER 30, 2008

City of Columbia - Property/Casualty Insurance Program  
Policy Period - October 1, 2007 to October 1, 2008

## I. Liability Package Policy

- A. Insurance Company – St. Paul Fire and Marine Insurance Company
- B. Best's Rating is A+ XV and Admitted in Missouri
- C. Policy # – GP06301913
- D. Annual Premium is \$191,785 (Does not include TRIA)
- E. Includes the following coverages subject to a \$500,000 Self-Insured Retention:
  - 1. General Liability - \$2,000,000 Each Occurrence/\$3,000,000 Total Limit
  - 2. Police Professional Liability - \$2,000,000 Each Occurrence/\$3,000,000 Total Limit
  - 3. Products/Completed Operations Liability - \$3,000,000 Total Limit
  - 4. Public Officials Liability - \$2,000,000 Each Claim/\$3,000,000 Total Limit
  - 5. Employment Practices Liability - \$2,000,000 Each Claim/\$3,000,000 Total Limit
  - 6. Sexual Abuse Liability - \$1,000,000 Each Person/\$1,000,000 Total Limit
  - 7. Employee Benefits Liability - \$2,000,000 Each Claim/\$3,000,000 Total Limit
  - 8. Automobile Liability - \$2,000,000 Each Occurrence

## II. Property/Inland Marine/Boiler and Machinery Coverages

- A. Insurance Company – FM Global Insurance Company
- B. Best's Rating is A+ XV – Admitted in Missouri
- C. Policy # – FM426
- D. Annual Premium is \$411,586 plus \$20,216 TRIA-Total Premium is \$431,802
- E. Coverages and Limits:
  - 1. \$255,000,000 Blanket Property Limit excess \$100,000 Retention
  - 2. Earthquake - \$100,000,000 Aggregate Limit excess \$100,000 Retention
  - 3. Flood - \$100,000,000 Aggregate Limit excess \$100,000 Retention (excludes Zones A, B, and V)
  - 4. Debris Removal - \$5,000,000 Limit or 25% of the loss, whichever is greater, excess \$100,000 Retention
  - 5. Licensed Vehicles (Including Mobile Equipment) - \$5,000,000 Limit excess \$100,000 Retention (while on premises)
  - 6. EDP Equipment and Media - \$10,000,000 Limit excess \$100,000 Retention
  - 7. Extra Expense - \$5,000,000 Limit excess \$100,000 Retention
  - 8. Newly Acquired Property - \$10,000,000 Limit excess \$100,000 Retention
  - 9. Includes Boiler and Machinery Coverages

## III. Crime Coverages

- A. Insurance Company – Federal Insurance Company (Chubb Group)
- B. Best's Rating is A++ XV - 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. Funds Transfer Fraud - \$500,000 with a \$50,000 Deductible
  - 7. Credit Card Fraud- \$500,000 Limit - \$50,000 Deductible

## IV. Chamber of Commerce Property

- A. Insurance Company – Pacific Indemnity Insurance Company (Chubb)
- B. Best's Rating is A++XV and Admitted in Missouri
- C. Policy # – 3533-30-61WVC
- D. Annual Premium is \$3,375 plus \$104 TRIA-Total Premium is \$3,479
- E. Building Limit is \$1,011,756
- F. All Risk Coverage
- G. \$2,500 Deductible/\$3,500 Deductible for Mobile Communication Property

## City of Columbia, Missouri

INSURANCE IN FORCE  
SEPTEMBER 30, 2008

## V. Airport Liability

- A. Insurance Company – National Union Fire Insurance Company of Pittsburgh, PA
- B. Best's Rating is A+XV and Admitted in Missouri
- C. Policy # – AE3395036-08
- D. Annual Premium is \$12,684 plus \$3,805 TRIA-Total Premium is \$16,489
- E. Coverages include:
  - 1. General Liability - \$10,000,000 Limit Each Occurrence
  - 2. Products/Completed Operations - \$10,000,000 Aggregate Limit
  - 3. Personal and Advertising Injury - \$10,000,000 Aggregate Limit
  - 4. Personal Injury for Discrimination/Humiliation - \$1,000,000 Person/Aggregate
  - 5. Incidental Medical Malpractice - \$10,000,000 Each Occurrence/Aggregate
  - 6. Non-Owned Aircraft Liability - \$10,000,000 Limit Each Occurrence
  - 7. Hangarkeepers Liability - \$10,000,000 Each Aircraft/\$10,000,000 Occurrence
  - 8. Deductible - \$1,000 Each Aircraft

## VI. Health Department Professional Liability

- A. Insurance Company – Columbia Casualty Insurance Company (CNA)
- B. Best's Rating is AXV – Non-Admitted in Missouri
- C. Policy # – HMA1040025803-5
- D. Annual Premium is \$31,750
- E. Limits are \$1,000,000 Each Claim/\$2,000,000 Aggregate
- F. Deductible - \$15,000 Each Claim

## VII. Excess Workers Compensation

- A. Insurance Company-Safety National Casualty Corporation
- B. Best's Rating is AIX and Admitted in Missouri
- C. Policy # - SP-IV84-MO
- D. Annual Premium is \$134,402
- E. Statutory Limits
- F. \$750,000 Self-Insured Retention
- G. Employers Liability Limit - \$1,000,000

## VIII. Railroad Liability

- A. Insurance Company – Steadfast Insurance Company
- B. Best's Rating is AXV – Non-Admitted in Missouri
- C. Policy # – SCC543651603
- D. Annual Premium is \$37,485 (Includes TRIA)
- E. Limits are \$5,000,000 Any One Incident/\$10,000,000 Aggregate
- F. \$25,000 Retention Per Claim Except \$50,000 Retention for FELA
- G. Claims Made Policy

## IX. Railroad Rolling Stock

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

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

XI. Loss Prevention Fee - \$10,000

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

**Table 31****City of Columbia, Missouri****SALARIES OF PRINCIPAL OFFICIALS  
SEPTEMBER 30, 2008**

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

Note: Information provided by the Human Resources Department