

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD UTILITY FUND**

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
OPERATING REVENUES:		
Charges for services	\$ 291,342	\$ 233,169
OPERATING EXPENSES:		
Personal services	106,663	10,418
Materials and supplies	1,155	1,168
Travel and training	-	-
Intragovernmental	7,951	5,980
Utilities, services and miscellaneous	81,696	75,761
TOTAL OPERATING EXPENSES	<u>197,465</u>	<u>93,327</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	93,877	139,842
DEPRECIATION	<u>-</u>	<u>-</u>
OPERATING INCOME (LOSS)	<u>93,877</u>	<u>139,842</u>
NON-OPERATING REVENUES (EXPENSES):		
Investment revenue	18,152	20,312
Revenue from other governmental units	-	-
Miscellaneous revenue	-	-
Interest expense	-	-
Loss on disposal of fixed assets	-	-
Miscellaneous expense	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>18,152</u>	<u>20,312</u>
OPERATING TRANSFERS:		
Operating transfers from other funds	9,937	-
Operating transfers to other funds	-	(36,715)
TOTAL OPERATING TRANSFERS	<u>9,937</u>	<u>(36,715)</u>
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	121,966	123,439
Capital Contributions	<u>-</u>	<u>-</u>
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNING	121,966	123,439
RETAINED EARNINGS, BEGINNING OF PERIOD	<u>441,604</u>	<u>318,165</u>
RETAINED EARNINGS, END OF PERIOD	<u>\$ 563,570</u>	<u>\$ 441,604</u>

**CITY OF COLUMBIA, MISSOURI
TRANSLOAD UTILITY FUND**

BALANCE SHEET
SEPTEMBER 30, 2025 AND 2024

	2025	2024
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 479,466	\$ 366,177
Accounts receivable	65,666	60,877
Grants receivable	-	-
Accrued interest	967	935
Due from other funds	-	-
Advances to other funds	-	-
Loans receivable from other funds	-	-
Inventory	-	-
Other assets	-	-
Total Current Assets	<u>546,099</u>	<u>427,989</u>
RESTRICTED ASSETS:		
Cash & cash equivalents:		
Cash for current bond maturities and interest and FA	-	-
Revenue bond construction account	-	-
Cash and marketable securities restricted for Capital Projects	-	-
Replacement and renewal fund account	-	-
Operation and maintenance account	-	-
Bond/rent reserve account	-	-
Contingency account	-	-
Closure and postclosure reserve	-	-
Total Restricted Assets - Cash and cash equivalents	<u>-</u>	<u>-</u>
Other:		
Net Pension Asset	-	-
Customer security and escrow deposits	-	-
Grants receivable	-	-
Total Restricted Assets - Other	<u>-</u>	<u>-</u>
Total Restricted Assets	<u>-</u>	<u>-</u>
OTHER ASSETS:		
Unamortized costs	-	-
Investments	-	-
Loans receivable from other funds - non-current	-	-
Total Other Assets	<u>-</u>	<u>-</u>
FIXED ASSETS:		
Property, plant and equipment	267,372	168,869
Accumulated depreciation	<u>(240,548)</u>	<u>(151,982)</u>
Net plant in service	26,824	16,887
Construction in progress	-	-
Net Fixed Assets	<u>26,824</u>	<u>16,887</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Charge on Pension	-	-
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u><u>\$ 572,923</u></u>	<u><u>\$ 444,876</u></u>

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BALANCE SHEET
SEPTEMBER 30, 2025 AND 2024

	<u>2025</u>	<u>2024</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES:		
Accounts payable	\$ 382	\$ -
Accrued payroll and payroll taxes	6,787	1,088
Accrued sales taxes	-	-
Due to other funds	-	-
Loans payable to other funds - current maturities	-	-
Obligations under capital leases	-	-
Unearned revenue	-	-
Other liability	2,184	2,184
Total Current Liabilities	<u>9,353</u>	<u>3,272</u>
CURRENT LIABILITIES (Payable from Restricted Assets):		
Construction contracts payable	-	-
Accrued interest	-	-
Revenue bonds payable - current maturities	-	-
Special obligation bonds payable - current maturities	-	-
Customer security and escrow deposits	-	-
Advances from other funds	-	-
Total Current Liabilities (Payable from Restricted Assets)	<u>-</u>	<u>-</u>
LONG-TERM LIABILITIES:		
Pension Liability	-	-
Loans payable to other funds	-	-
Obligations under capital leases	-	-
Revenue bonds payable	-	-
Other long-term liabilities	-	-
Special obligation bonds payable	-	-
Total Long-Term Liabilities	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Gain on Pension	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>9,353</u>	<u>3,272</u>
CONTRIBUTED CAPITAL:		
Municipal contributions	-	-
County contributions	-	-
State contributions	-	-
Federal contributions	-	-
Private contributions	-	-
TOTAL CONTRIBUTED CAPITAL	<u>-</u>	<u>-</u>
RETAINED EARNINGS	<u>563,570</u>	<u>441,604</u>
TOTAL FUND EQUITY	<u>563,570</u>	<u>441,604</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 572,923</u>	<u>\$ 444,876</u>