

CITY OF COLUMBIA
TRANSLOAD FUND
ESTIMATED PRELIMINARY DRAFT PERIOD 5
COMPARATIVE DETAIL SCHEDULES OF OPERATING REVENUES AND EXPENSES
CREATED FOR INTERNAL MANAGEMENT USE ONLY
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2018 AND 2017

	2018	2017
OPERATING REVENUES:		
Charges for Services	263,670	322,922
TOTAL OPERATING REVENUES	263,670	322,922
OPERATING EXPENSES:		
General Operations:		
Personal services	106,736	99,067
Materials and Supplies	554	1,521
Travel and Training	-	-
Intergovernmental	544	-
Utilities, Services, and Miscellaneous	77,602	68,542
Total Administration	185,436	169,130
TOTAL OPERATING EXPENSES	185,436	169,130
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	78,234	153,792
DEPRECIATION	-	-
OPERATING INCOME (LOSS)	78,234	153,792
NON-OPERATING REVENUES (EXPENSES):		
Revenue from Other Governmental Units	-	-
Investment Revenue	13,119	(2,939)
Investment Revenue - GASB 31	-	-
Miscellaneous Revenue	-	-
Interest Expense	-	-
Miscellaneous Expense	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	13,119	(2,939)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	91,353	150,853
OPERATING TRANSFERS:		
Operating Transfers from Other Funds	-	2,206,390
Operating Transfers to Other Funds	-	(3,143,236)
TOTAL OPERATING TRANSFERS	-	(936,846)
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTION	91,353	(785,993)
Capital Contribution	-	-
NET INCOME (LOSS)	91,353	(785,993)
RETAINED EARNINGS, BEGINNING OF PERIOD	540,291	1,326,284
RETAINED EARNINGS, END OF PERIOD	\$ 631,644	\$ 540,291

TRANSLOAD FUND
BALANCE SHEET
ESTIMATED PRELIMINARY DRAFT PERIOD 5
CREATED FOR INTERNAL MANAGEMENT USE ONLY
SEPTEMBER 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
CURRENT ASSETS:		
Cash and Cash Equivalents	\$ 565,460	\$ 497,898
Accounts Receivable	72,043	47,723
Grants Receivable	-	-
Accrued Interest	1,262	856
Due from Other Funds	-	-
Advances to other Funds	-	-
Loans Receivable from Other Funds	-	-
Inventory	-	-
Prepaid Expenses	-	-
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Total Current Assets	638,765	546,477
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RESTRICTED ASSETS:		
Cash and Current Bond Maturities and		
Interest and Cash with Fiscal Agents	-	-
Revenue Bond Construction Account	-	-
Cash and Marketable Securities		
Restricted for Capital Projects	-	-
Replacement and Renewal Account	-	-
Bond/Rent Reserve Account	-	-
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Total Restricted Assets	-	-
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OTHER ASSETS:		
Customer Security and Escrow Deposits	-	-
Grants Receivable	-	-
Net Pension Asset	-	-
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Total Other Assets	-	-
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FIXED ASSETS:		
Property, Plant, and Equipment	-	-
Accumulated Depreciation	-	-
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Net Plant in Service	-	-
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Construction in Progress	-	-
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Net Fixed Assets	-	-
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DEFERRED OUTFLOWS OF RESOURCES		
Outflows related to pensions	-	-
Loss on refunding of debt	-	-
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Total deferred outflows of resources	-	-
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TOTAL ASSETS	\$ 638,765	\$ 546,477
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TRANSLOAD FUND
BALANCE SHEET
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	<u>2018</u>	<u>2017</u>
LIABILITIES		
CURRENT LIABILITIES:		
Accounts Payable	1,950	1,950
Accrued Payroll and Payroll Taxes	2,987	3,252
Accrued Sales Tax	-	-
Due to Other Funds	-	-
Loans Payable to Other Funds - Current		
Maturities	-	-
Other Liabilities	<u>2,184</u>	<u>984</u>
Total Current Liabilities	<u>7,121</u>	<u>6,186</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	<u>-</u>	<u>-</u>
Total Current Liabilities (Payable from Restricted Assets)	<u>-</u>	<u>-</u>
LONG-TERM LIABILITIES:		
Pension Liability	-	
Loans Payable to Other Funds		
Revenue Bonds Payable	-	-
Special Obligation Bonds Payable	<u>-</u>	<u>-</u>
Total Long-Term Liabilities	<u>-</u>	<u>-</u>
Total Liabilities	<u>7,121</u>	<u>6,186</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred Gain on Bond Refunding	-	-
Inflows related to pension	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>
FUND EQUITY		
CONTRIBUTED CAPITAL:		
Contributions	<u>-</u>	<u>-</u>
Total Contributed Capital	<u>-</u>	<u>-</u>
RETAINED EARNINGS	631,644	540,291
Total Fund Equity	<u>631,644</u>	<u>540,291</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>638,765</u>	<u>546,477</u>