

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

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2019 AND 2018

	2019	2018
OPERATING REVENUES:		
Charges for services	\$ 158,689	\$ 263,670
OPERATING EXPENSES:		
Personal services	130,016	106,736
Materials and supplies	586	554
Travel and training	-	-
Intragovernmental	-	545
Utilities, services and miscellaneous	80,619	77,656
TOTAL OPERATING EXPENSES	211,221	185,491
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(52,532)	78,179
DEPRECIATION	-	-
OPERATING INCOME (LOSS)	(52,532)	78,179
NON-OPERATING REVENUES (EXPENSES):		
Investment revenue	15,059	2,065
Revenue from other governmental units	-	-
Miscellaneous revenue	-	-
Interest expense	-	-
Loss on disposal of fixed assets	-	-
Miscellaneous expense	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	15,059	2,065
OPERATING TRANSFERS:		
Operating transfers from other funds	-	-
Operating transfers to other funds	(100,307)	-
TOTAL OPERATING TRANSFERS	(100,307)	-
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	(137,780)	80,244
Capital Contributions	-	-
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNING	(137,780)	80,244
RETAINED EARNINGS, BEGINNING OF PERIOD	620,535	540,291
Equity transfers from other funds	-	-
Equity transfers to other funds	-	-
RETAINED EARNINGS, END OF PERIOD	\$ 482,755	\$ 620,535

**CITY OF COLUMBIA, MISSOURI
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**BALANCE SHEET
SEPTEMBER 30, 2019 AND 2018**

	2019	2018
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 440,548	\$ 554,534
Accounts receivable	49,068	72,043
Grants receivable	-	-
Accrued interest	897	1,133
Due from other funds	-	-
Advances to other funds	-	-
Loans receivable from other funds	-	-
Inventory	-	-
Other assets	-	-
Total Current Assets	<u>490,513</u>	<u>627,710</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	-	-
Accumulated depreciation	-	-
Net plant in service	<u>-</u>	<u>-</u>
Construction in progress	-	-
Net Fixed Assets	<u>-</u>	<u>-</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Charge on Pension	-	-
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u><u>\$ 490,513</u></u>	<u><u>\$ 627,710</u></u>

**CITY OF COLUMBIA, MISSOURI
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BALANCE SHEET
SEPTEMBER 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES:		
Accounts payable	\$ 354	\$ 2,004
Accrued payroll and payroll taxes	5,220	2,987
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>7,758</u>	<u>7,175</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>7,758</u>	<u>7,175</u>
CONTRIBUTED CAPITAL:		
Municipal contributions	-	-
County contributions	-	-
State contributions	-	-
Federal contributions	-	-
Private contributions	-	-
TOTAL CONTRIBUTED CAPITAL	<u>-</u>	<u>-</u>
RETAINED EARNINGS	<u>482,755</u>	<u>620,535</u>
TOTAL FUND EQUITY	<u>482,755</u>	<u>620,535</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 490,513</u>	<u>\$ 627,710</u>