

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

ESTIMATED - BALANCE SHEET  
FOR THE YEAR ENDED DECEMBER 31, 2025 AND 2024

	2026	2025
<b>ASSETS</b>		
<b>CURRENT ASSETS:</b>		
Cash and cash equivalents	\$ 470,942	\$ 374,713
Accounts receivable	75,669	59,742
Grants receivable	-	-
Accrued interest	967	688
Due from other funds	-	-
Advances to other funds	-	-
Loans receivable from other funds	-	-
Inventory	-	-
Other assets	-	-
Total Current Assets	<u>547,578</u>	<u>435,143</u>
<b>RESTRICTED ASSETS:</b>		
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>
<b>OTHER ASSETS:</b>		
Unamortized costs	-	-
Investments	-	-
Loans receivable from other funds - non-current	-	-
Total Other Assets	<u>-</u>	<u>-</u>
<b>FIXED ASSETS:</b>		
Property, plant and equipment	267,372	168,869
Accumulated depreciation	(240,548)	(151,982)
Net plant in service	26,824	16,887
Construction in progress	-	-
Net Fixed Assets	<u>26,824</u>	<u>16,887</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Charge on Pension	-	-
Total Deferred Outflows of Resources	<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>\$ 574,402</u>	<u>\$ 452,030</u>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts payable	\$ 58	\$ 84
Accrued payroll and payroll taxes	268	109
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>2,510</u>	<u>2,377</u>
<b>CURRENT LIABILITIES (Payable from Restricted Assets):</b>		
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>
<b>LONG-TERM LIABILITIES:</b>		
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>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Gain on Pension	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>2,510</u>	<u>2,377</u>
<b>CONTRIBUTED CAPITAL:</b>		
Municipal contributions	-	-
County contributions	-	-
State contributions	-	-

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FOR THE YEAR ENDED DECEMBER 31, 2025 AND 2024

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	2026	2025
Federal contributions	-	-
Private contributions	-	-
TOTAL CONTRIBUTED CAPITAL	-	-
RETAINED EARNINGS	571,892	449,653
TOTAL FUND EQUITY	571,892	449,653
TOTAL LIABILITIES AND FUND EQUITY	\$ 574,402	\$ 452,030
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