

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

ESTIMATED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
FOR THE THREE MONTHS ENDING DECEMBER 31, 2023 AND 2022

	<u>2023</u>	<u>2022</u>
OPERATING REVENUES:		
Charges for services	\$ 47,251	\$ 57,774
OPERATING EXPENSES:		
Personal services	2,173	2,079
Materials and supplies	69	260
Travel and training	-	-
Intragovernmental	1,465	1,129
Utilities, services and miscellaneous	18,850	18,850
TOTAL OPERATING EXPENSES	<u>22,557</u>	<u>22,318</u>
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	24,693	35,457
DEPRECIATION	-	-
OPERATING INCOME (LOSS)	<u>24,693</u>	<u>35,457</u>
NON-OPERATING REVENUES (EXPENSES):		
Investment revenue	-	925
Revenue from other governmental units	-	-
Miscellaneous revenue	-	-
Interest expense	-	-
Loss on disposal of fixed assets	-	-
Miscellaneous expense	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>-</u>	<u>925</u>
OPERATING TRANSFERS:		
Operating transfers from other funds	-	-
Operating transfers to other funds	-	-
TOTAL OPERATING TRANSFERS	<u>-</u>	<u>-</u>
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	24,693	36,382
Capital Contributions	-	-
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNING	<u>24,693</u>	<u>36,382</u>
RETAINED EARNINGS, BEGINNING OF PERIOD	318,166	171,803
Equity transfers from other funds	-	-
Equity transfers to other funds	-	-
RETAINED EARNINGS, END OF PERIOD	<u>\$ 342,859</u>	<u>\$ 208,185</u>

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

ESTIMATED BALANCE SHEET  
DECEMBER 31, 2023 AND 2022

<b>ASSETS</b>	<b>2023</b>	<b>2022</b>
<b>CURRENT ASSETS:</b>		
Cash and cash equivalents	\$ 275,306	\$ 149,302
Accounts receivable	52,179	60,752
Grants receivable	-	-
Accrued interest	769	315
Due from other funds	-	-
Advances to other funds	-	-
Loans receivable from other funds	-	-
Inventory	-	-
Other assets	-	-
Total Current Assets	328,254	210,369
<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	-	-
Other:		
Net Pension Asset	-	-
Customer security and escrow deposits	-	-
Grants receivable	-	-
Total Restricted Assets - Other	-	-
Total Restricted Assets	-	-
<b>OTHER ASSETS:</b>		
Unamortized costs	-	-
Investments	-	-
Loans receivable from other funds - non-current	-	-
Total Other Assets	-	-
<b>FIXED ASSETS:</b>		
Property, plant and equipment	168,869	-
Accumulated depreciation	(151,982)	-
Net plant in service	16,887	-
Construction in progress	-	-
Net Fixed Assets	16,887	-
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred Charge on Pension	-	-
Total Deferred Outflows of Resources	-	-
<b>TOTAL ASSETS</b>	<b>\$ 345,141</b>	<b>\$ 210,369</b>

**CITY OF COLUMBIA, MISSOURI  
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ESTIMATED BALANCE SHEET  
DECEMBER 31, 2023 AND 2022

	<b>2023</b>	<b>2022</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>CURRENT LIABILITIES:</b>		
Accounts payable	\$ -	\$ -
Accrued payroll and payroll taxes	98	-
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	2,282	2,184
<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)	-	-
<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	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred Gain on Pension	-	-
Total Deferred Inflows of Resources	-	-
<b>TOTAL LIABILITIES</b>	2,282	2,184
<b>CONTRIBUTED CAPITAL:</b>		
Municipal contributions	-	-
County contributions	-	-
State contributions	-	-
Federal contributions	-	-
Private contributions	-	-
TOTAL CONTRIBUTED CAPITAL	-	-
<b>RETAINED EARNINGS</b>	342,859	208,185
<b>TOTAL FUND EQUITY</b>	342,859	208,185
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 345,141</b>	<b>\$ 210,369</b>
	-	-
	-	-