

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

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

	<b>2023</b>	<b>2022</b>
OPERATING REVENUES:		
Charges for services	\$ 65,897	\$ 77,033
OPERATING EXPENSES:		
Personal services	74,022	68,681
Materials and supplies	11,676	11,922
Travel and training	-	-
Intragovernmental	13,237	25,714
Utilities, services and miscellaneous	54,172	56,741
TOTAL OPERATING EXPENSES	153,108	163,058
OPERATING INCOME (LOSS) BEFORE DEPRECIATION	(87,211)	(86,025)
DEPRECIATION	(94,777)	(95,338)
OPERATING INCOME (LOSS)	(181,989)	(181,363)
NON-OPERATING REVENUES (EXPENSES):		
Investment revenue	-	4,733
Revenue from other governmental units	-	-
Miscellaneous revenue	-	-
Interest expense	(6)	(119)
Loss on disposal of fixed assets	-	-
Miscellaneous expense	-	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	(6)	4,614
OPERATING TRANSFERS:		
Operating transfers from other funds	32,449	71,590
Operating transfers to other funds	-	-
TOTAL OPERATING TRANSFERS	32,449	71,590
NET INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	(149,546)	(105,159)
Capital Contributions	-	-
NET INCOME (LOSS) TRANSFERRED TO RETAINED EARNING	(149,546)	(105,159)
RETAINED EARNINGS, BEGINNING OF PERIOD	6,685,084	6,605,449
Equity transfers from other funds	-	-
Equity transfers to other funds	-	-
RETAINED EARNINGS, END OF PERIOD	\$ 6,535,538	\$ 6,500,290

**CITY OF COLUMBIA, MISSOURI  
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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	\$ 256,453	\$ 250,212
Accounts receivable	45,787	59,231
Grants receivable	-	-
Accrued interest	1,155	(176)
Due from other funds	-	-
Advances to other funds	-	-
Loans receivable from other funds	-	-
Inventory	119,690	121,473
Other assets	-	-
<b>Total Current Assets</b>	<b>423,084</b>	<b>430,740</b>
<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	263,374	446,226
Replacement and renewal fund account	-	-
Operation and maintenance account	-	-
Bond/rent reserve account	-	-
Contingency account	-	-
Closure and postclosure reserve	-	-
<b>Total Restricted Assets - Cash and cash equivalents</b>	<b>263,374</b>	<b>446,226</b>
Other:		
Customer security and escrow deposits	-	-
Grants receivable	-	-
<b>Total Restricted Assets - Other</b>	<b>-</b>	<b>-</b>
<b>Total Restricted Assets</b>	<b>263,374</b>	<b>446,226</b>
<b>OTHER ASSETS:</b>		
Unamortized costs	-	-
Investments	-	-
Loans receivable from other funds - non-current	-	-
Net OPEB asset	2,223	-
<b>Total Other Assets</b>	<b>2,223</b>	<b>-</b>
<b>FIXED ASSETS:</b>		
Property, plant and equipment	15,259,725	14,689,813
Accumulated depreciation	(9,371,268)	(9,027,569)
<b>Net plant in service</b>	<b>5,888,457</b>	<b>5,662,244</b>
Construction in progress	-	-
<b>Net Fixed Assets</b>	<b>5,888,457</b>	<b>5,662,244</b>
Deferred outflows OPEB asset	2,712	4,171
<b>TOTAL ASSETS</b>	<b>\$ 6,579,850</b>	<b>\$ 6,543,381</b>

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ESTIMATED BALANCE SHEET  
DECEMBER 31, 2023 AND 2022

	<b>2023</b>	<b>2022</b>
<b>LIABILITIES AND FUND EQUITY</b>		
CURRENT LIABILITIES:		
Accounts payable	\$ 9,210	\$ 3,388
Accrued payroll and payroll taxes	25,141	21,233
Accrued sales taxes	-	-
Due to other funds	-	-
Loans payable to other funds - current maturities	2,294	9,659
Obligations under capital leases	-	-
Unearned revenue	-	-
Other liabilities	3,150	3,150
Total Current Liabilities	39,795	37,430
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)	-	-
LONG-TERM LIABILITIES:		
Loans payable to other funds	-	2,294
Obligations under capital leases	-	-
Revenue bonds payable	-	-
Other long-term liabilities	-	-
Opeb Liability	-	1,544
Special obligation bonds payable	-	-
Total Long-Term Liabilities	-	3,838
Deferred outflows OPEB asset	4,517	1,823
<b>TOTAL LIABILITIES</b>	<b>44,312</b>	<b>43,091</b>
CONTRIBUTED CAPITAL:		
Municipal contributions	-	-
County contributions	-	-
State contributions	-	-
Federal contributions	-	-
Private contributions	-	-
TOTAL CONTRIBUTED CAPITAL	-	-
RETAINED EARNINGS	6,535,538	6,500,290
<b>TOTAL FUND EQUITY</b>	<b>6,535,538</b>	<b>6,500,290</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 6,579,850</b>	<b>\$ 6,543,381</b>
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