

**CITY OF COLUMBUS - COLUMBUS UTILITIES
TREASURER'S REPORT - FEBRUARY 2026**

GENERAL FUND (commingled cash) - ACCOUNT #1310

CASH ON HAND - BEGINNING OF MONTH:	\$ (208,972.03)
Receipts:	\$ 1,030,646.07
Interest Earned:	\$ 112.27
<i>Sub-total:</i>	\$ 821,786.31
Disbursements:	\$ (1,119,389.11)
Cash on Hand - Month End:	<u>\$ (297,602.80)</u>

NOTE: Conventional utility accounting standards recommend a balance equal to two month's expenses - approx. \$1,400,000 (LGIP & Checking).

UTILITY GENERAL FUND - LGIP #13 - ACCOUNT #1314

CASH ON HAND - BEGINNING OF MONTH:	\$ 490,899.95
Receipts:	\$ 15,500.00
Interest Earned:	\$ 1,399.59
<i>Sub-total:</i>	\$ 507,799.54
Disbursements:	\$ -
Cash on Hand - Month End:	<u>\$ 507,799.54</u>

MRB PRINCIPAL & INTEREST - LGIP #5 - ACCOUNT #1255

CASH ON HAND - BEGINNING OF MONTH:	\$ 478,380.17
Receipts:	\$ 30,000.00
Interest Earned:	\$ 1,372.94
<i>Sub-total:</i>	\$ 509,753.11
Disbursements:	\$ -
Cash on Hand - Month End:	<u>\$ 509,753.11</u>

NOTE: Transfers are made monthly to accrue sufficient funds to make May 1 and November 1 principal & interest payments.

SEWER UTILITY - LGIP #4 - SEWER UTILITY GENERAL FUNDS

CASH ON HAND - BEGINNING OF MONTH:	\$ 1,258.78
Receipts:	\$ -
Interest Earned:	\$ 3.56
<i>Sub-total:</i>	\$ 1,262.34
Disbursements:	\$ -
Cash on Hand - Month End:	<u>\$ 1,262.34</u>

SEWER UTILITY - LGIP #11 - COLLECTION MAIN - REPLACEMENT

CASH ON HAND - BEGINNING OF MONTH:	\$896,026.23
Receipts:	\$ -
Interest Earned:	\$2,537.47
<i>Sub-total:</i>	\$ 898,563.70
Disbursements:	\$ -
Cash on Hand - Month End:	<u>\$ 898,563.70</u>

WWTP REPLACEMENT FUNDS - LGIP #9

CASH ON HAND - BEGINNING OF MONTH:	\$ 162,434.37
Receipts:	\$ -
Interest Earned:	\$ 460.00
<i>Sub-total:</i>	\$ 162,894.37
Disbursements:	\$ -
Cash on Hand - Month End:	<u>\$ 162,894.37</u>

CW&L RESERVE FUND - F&M - ACCOUNT #1251

CASH ON HAND - BEGINNING OF MONTH:	\$ 340,422.56
Receipts:	\$ -
Interest Earned:	\$ -
<i>Sub-total:</i>	\$ 340,422.56
Withdrawal from CDAR :	\$ -
Cash on Hand - Month End:	<u>\$ 340,422.56</u>

F&M Bank/CDAR 52 Week Certificate of Deposit: \$170,211.28 Due June 2026 4.40%; \$170,211.28 Due December 2026 4.25%

E-3-P ENHANCED ENERGY EFFICIENCY PROGRAM - F&M - ACCOUNT #1313

CASH ON HAND - BEGINNING OF MONTH:	\$ 138,801.39
Receipts:	\$ -
Interest Earned (<i>pd semi-annually May/Nov</i>):	\$ -
<i>Sub-total:</i>	\$ 138,801.39
Disbursements:	\$ (1,394.11)
Cash on Hand - Month End:	<u>\$ 137,407.28</u>

CW&L DEPRECIATION - LGIP #6 - ACCOUNT #1266

CASH ON HAND - BEGINNING OF MONTH:	\$ 595,157.14
Receipts:	\$ 5,000.00
Interest Earned:	\$ 1,688.47
<i>Sub-total:</i>	\$ 601,845.61
Disbursements:	\$ -
Cash on Hand - Month End:	<u>\$ 601,845.61</u>

NOTE: Bond covenants require a "depreciation fund" with recommended balance of \$300,000 to cover plant renewals and replacements.

SEWER UTILITY - LGIP #8 - BOND REDEMPTION/RESERVE

CASH ON HAND - BEGINNING OF MONTH:	\$ 504,750.15
Receipts:	\$ -
Interest Earned:	\$ 1,429.41
<i>Sub-total:</i>	\$ 506,179.56
Disbursements:	\$ -
Cash on Hand - Month End:	<u>\$ 506,179.56</u>

SEWER UTILITY - F&M SAVINGS - BOND REDEMPTION/RESERVE

CASH ON HAND - BEGINNING OF MONTH:	\$ 236,293.05
Receipts:	\$ -
Interest Earned (<i>pd semi-annually May/Nov</i>):	\$ -
<i>Sub-total:</i>	\$ 236,293.05
Disbursements:	\$ -
Cash on Hand - Month End:	<u>\$ 236,293.05</u>

WWTP FALL RIVER RESTRICTED REPLACEMENT FUNDS - F&M CDARS

CASH ON HAND - BEGINNING OF MONTH:	\$ 1,065,564.23
Receipts:	\$ -
Interest Earned:	\$ -
<i>Sub-total:</i>	\$ 1,065,564.23
Withdrawal from CDAR :	\$ -
Cash on Hand - Month End:	<u>\$ 1,065,564.23</u>

F&M Bank/CDAR (2) - Interest paid out and deposited to Checking

F&M Union Bank-Checking/Savings	0.4% / 0.75%	Local Gov't. Investment Pool	3.69%
Farmers & Merchants Bank - CDARS	3.95%-4.40%		