

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

**GENERAL FUND (commingled cash) - ACCOUNT #1310**

CASH ON HAND - BEGINNING OF MONTH:	\$ (297,602.80)
Receipts:	\$ 1,091,631.03
Interest Earned:	\$ 100.87
<i>Sub-total:</i>	\$ 794,129.10
Disbursements:	\$ (1,920,260.64)
Cash on Hand - Month End:	<b>\$ (1,126,131.54)</b>

*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:	\$ 507,799.54
Receipts:	\$ 15,500.00
Interest Earned:	\$ 1,602.59
<i>Sub-total:</i>	\$ 524,902.13
Disbursements:	\$ -
Cash on Hand - Month End:	<b>\$ 524,902.13</b>

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

CASH ON HAND - BEGINNING OF MONTH:	\$ 509,753.11
Receipts:	\$ 30,000.00
Interest Earned:	\$ 1,620.42
<i>Sub-total:</i>	\$ 541,373.53
Disbursements:	\$ -
Cash on Hand - Month End:	<b>\$ 541,373.53</b>

*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:	\$ 1,262.34
Receipts:	\$ -
Interest Earned:	\$ 3.95
<i>Sub-total:</i>	\$ 1,266.29
Disbursements:	\$ -
Cash on Hand - Month End:	<b>\$ 1,266.29</b>

**SEWER UTILITY - LGIP #11 - COLLECTION MAIN - REPLACEMENT**

CASH ON HAND - BEGINNING OF MONTH:	\$898,563.70
Receipts:	\$ -
Interest Earned:	\$2,813.66
<i>Sub-total:</i>	\$ 901,377.36
Disbursements:	\$ -
Cash on Hand - Month End:	<b>\$ 901,377.36</b>

**WWTP REPLACEMENT FUNDS - LGIP #9**

CASH ON HAND - BEGINNING OF MONTH:	\$ 162,894.37
Receipts:	\$ 15,460.00
Interest Earned:	\$ 522.56
<i>Sub-total:</i>	\$ 178,876.93
Disbursements:	\$ -
Cash on Hand - Month End:	<b>\$ 178,876.93</b>

**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:	<b>\$ 340,422.56</b>

*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:	\$ 137,407.28
Receipts:	\$ 1,660.89
Interest Earned ( <i>pd semi-annually May/Nov</i> ):	\$ -
<i>Sub-total:</i>	\$ 139,068.17
Disbursements:	\$ -
Cash on Hand - Month End:	<b>\$ 139,068.17</b>

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

CASH ON HAND - BEGINNING OF MONTH:	\$ 601,845.61
Receipts:	\$ 5,000.00
Interest Earned:	\$ 1,888.59
<i>Sub-total:</i>	\$ 608,734.20
Disbursements:	\$ -
Cash on Hand - Month End:	<b>\$ 608,734.20</b>

*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:	\$ 506,179.56
Receipts:	\$ -
Interest Earned:	\$ 1,584.99
<i>Sub-total:</i>	\$ 507,764.55
Disbursements:	\$ -
Cash on Hand - Month End:	<b>\$ 507,764.55</b>

**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:	<b>\$ 236,293.05</b>

**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:	<b>\$ 1,065,564.23</b>

*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	3.90%-4.40%		