

**CITY OF COLUMBUS - COLUMBUS UTILITIES
TREASURER'S REPORT - DECEMBER 2025**

GENERAL FUND (commingled cash) - ACCOUNT #1310

CASH ON HAND - BEGINNING OF MONTH:	\$ 142,119.47
Receipts:	\$ 943,337.43
Interest Earned:	\$ 125.39
<i>Sub-total:</i>	\$ 1,085,582.29
Disbursements:	\$ (1,051,788.70)
Cash on Hand - Month End:	<u>\$ 33,793.59</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:	\$ 456,896.70
Receipts:	\$ 15,500.00
Interest Earned:	\$ 1,506.98
<i>Sub-total:</i>	\$ 473,903.68
Disbursements:	\$ -
Cash on Hand - Month End:	<u>\$ 473,903.68</u>

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

CASH ON HAND - BEGINNING OF MONTH:	\$ 415,568.72
Receipts:	\$ 30,000.00
Interest Earned:	\$ 1,394.00
<i>Sub-total:</i>	\$ 446,962.72
Disbursements:	\$ -
Cash on Hand - Month End:	<u>\$ 446,962.72</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:	\$ 1,250.77
Receipts:	\$ -
Interest Earned:	\$ 4.06
<i>Sub-total:</i>	\$ 1,254.83
Disbursements:	\$ -
Cash on Hand - Month End:	<u>\$ 1,254.83</u>

SEWER UTILITY - LGIP #11 - COLLECTION MAIN - REPLACEMENT

CASH ON HAND - BEGINNING OF MONTH:	\$ 944,038.14
Receipts:	\$ -
Interest Earned:	\$ 3,066.73
<i>Sub-total:</i>	\$ 947,104.87
Disbursements:	\$ -
Cash on Hand - Month End:	<u>\$ 947,104.87</u>

WWTP REPLACEMENT FUNDS - LGIP #9

CASH ON HAND - BEGINNING OF MONTH:	\$ 161,400.96
Receipts:	\$ -
Interest Earned:	\$ 524.31
<i>Sub-total:</i>	\$ 161,925.27
Disbursements:	\$ -
Cash on Hand - Month End:	<u>\$ 161,925.27</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:	\$ 135,379.61
Receipts:	\$ 1,685.89
Interest Earned (<i>pd semi-annually May/Nov</i>):	\$ -
<i>Sub-total:</i>	\$ 137,065.50
Disbursements:	\$ -
Cash on Hand - Month End:	<u>\$ 137,065.50</u>

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

CASH ON HAND - BEGINNING OF MONTH:	\$ 581,409.38
Receipts:	\$ 5,000.00
Interest Earned:	\$ 1,896.06
<i>Sub-total:</i>	\$ 588,305.44
Disbursements:	\$ -
Cash on Hand - Month End:	<u>\$ 588,305.44</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:	\$ 501,538.90
Receipts:	\$ -
Interest Earned:	\$ 1,629.26
<i>Sub-total:</i>	\$ 503,168.16
Disbursements:	\$ -
Cash on Hand - Month End:	<u>\$ 503,168.16</u>

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

CASH ON HAND - BEGINNING OF MONTH:	\$ 235,407.85
Receipts:	\$ -
Interest Earned (<i>pd semi-annually May/Nov</i>):	\$ -
<i>Sub-total:</i>	\$ 235,407.85
Disbursements:	\$ -
Cash on Hand - Month End:	<u>\$ 235,407.85</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	0.5% / 0.75%	Local Gov't. Investment Pool	4.02%
Farmers & Merchants Bank - CDARS	4.35%-4.65%		