

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

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

|                                    |                        |
|------------------------------------|------------------------|
| CASH ON HAND - BEGINNING OF MONTH: | \$ 33,793.59           |
| Receipts:                          | \$ 1,038,953.59        |
| Interest Earned:                   | \$ 118.07              |
| <i>Sub-total:</i>                  | \$ 1,072,865.25        |
| Disbursements:                     | \$ (1,281,837.28)      |
| Cash on Hand - Month End:          | <b>\$ (208,972.03)</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: | \$ 473,903.68        |
| Receipts:                          | \$ 15,500.00         |
| Interest Earned:                   | \$ 1,496.27          |
| <i>Sub-total:</i>                  | \$ 490,899.95        |
| Disbursements:                     | \$ -                 |
| Cash on Hand - Month End:          | <b>\$ 490,899.95</b> |

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

|                                    |                      |
|------------------------------------|----------------------|
| CASH ON HAND - BEGINNING OF MONTH: | \$ 446,962.72        |
| Receipts:                          | \$ 30,000.00         |
| Interest Earned:                   | \$ 1,417.45          |
| <i>Sub-total:</i>                  | \$ 478,380.17        |
| Disbursements:                     | \$ -                 |
| Cash on Hand - Month End:          | <b>\$ 478,380.17</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: | \$ 1,254.83        |
| Receipts:                          | \$ -               |
| Interest Earned:                   | \$ 3.95            |
| <i>Sub-total:</i>                  | \$ 1,258.78        |
| Disbursements:                     | \$ -               |
| Cash on Hand - Month End:          | <b>\$ 1,258.78</b> |

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

|                                    |                      |
|------------------------------------|----------------------|
| CASH ON HAND - BEGINNING OF MONTH: | \$ 947,107.87        |
| Receipts:                          | \$ -                 |
| Interest Earned:                   | \$ 2,950.36          |
| <i>Sub-total:</i>                  | \$ 950,058.23        |
| Disbursements:                     | \$ (54,029.00)       |
| Cash on Hand - Month End:          | <b>\$ 896,029.23</b> |

**WWTP REPLACEMENT FUNDS - LGIP #9**

|                                    |                      |
|------------------------------------|----------------------|
| CASH ON HAND - BEGINNING OF MONTH: | \$ 161,925.27        |
| Receipts:                          | \$ -                 |
| Interest Earned:                   | \$ 509.10            |
| <i>Sub-total:</i>                  | \$ 162,434.37        |
| Disbursements:                     | \$ -                 |
| Cash on Hand - Month End:          | <b>\$ 162,434.37</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:                   | \$ 137,065.50        |
| Receipts:                                            | \$ 1,735.89          |
| Interest Earned ( <i>pd semi-annually May/Nov</i> ): | \$ -                 |
| <i>Sub-total:</i>                                    | \$ 138,801.39        |
| Disbursements:                                       | \$ -                 |
| Cash on Hand - Month End:                            | <b>\$ 138,801.39</b> |

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

|                                    |                      |
|------------------------------------|----------------------|
| CASH ON HAND - BEGINNING OF MONTH: | \$ 588,305.44        |
| Receipts:                          | \$ 5,000.00          |
| Interest Earned:                   | \$ 1,851.70          |
| <i>Sub-total:</i>                  | \$ 595,157.14        |
| Disbursements:                     | \$ -                 |
| Cash on Hand - Month End:          | <b>\$ 595,157.14</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: | \$ 503,168.16        |
| Receipts:                          | \$ -                 |
| Interest Earned:                   | \$ 1,581.99          |
| <i>Sub-total:</i>                  | \$ 504,750.15        |
| Disbursements:                     | \$ -                 |
| Cash on Hand - Month End:          | <b>\$ 504,750.15</b> |

**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:                            | <b>\$ 235,407.85</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  | 0.5% / 0.75% | Local Gov't. Investment Pool | 3.70% |
| Farmers & Merchants Bank - CDARS | 4.35%-4.65%  |                              |       |