CITY OF COLUMBUS - COLUMBUS UTILITIES

TREASURER'S REPORT - September 2025

GENERAL FUND (commingled cash) - ACCOUNT #1310		
CASH ON HAND - BEGINNING OF MONTH:	$	626,087.18
Receipts:	$	1,279,247.30
Interest Earned:	$	256.82
Sub-total:	$	1,905,591.30
Disbursements:	$	(1,336,672.37)
Cash on Hand - Month End:	**$**	**568,918.93**

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

CW&L RESERVE FUND - F&M - ACCOUNT #1251		
CASH ON HAND - BEGINNING OF MONTH:	$	340,422.56
Receipts:	$	-
Interest Earned:	$	-
Sub-total:	$	340,422.56
Withdrawal from CDAR :	$	-
Cash on Hand - Month End:	**$**	**340,422.56**

F&M Bank/CDAR 52 Week Certificate of Deposit: $170,211.28 Due June 2026 4.75%; $170,211.28 Due December 2026 4.75%

UTILITY GENERAL FUND - LGIP #13 - ACCOUNT #1314		
CASH ON HAND - BEGINNING OF MONTH:	$	498,187.29
Receipts:	$	15,500.00
Interest Earned:	$	1,791.57
Sub-total:	$	515,478.86
Disbursements:	$	-
Cash on Hand - Month End:	**$**	**515,478.86**

E-3-P ENHANCED ENERGY EFFICIENCY PROGRAM - F&M - ACCOUNT #1313		
CASH ON HAND - BEGINNING OF MONTH:	$	130,094.88
Receipts:	$	1,560.89
Interest Earned *(pd semi-annually May/Nov)* :	$	-
Sub-total:	$	131,655.77
Disbursements:	$	-
Cash on Hand - Month End:	**$**	**131,655.77**

MRB PRINCIPAL & INTEREST - LGIP #5 - ACCOUNT #1255		
CASH ON HAND - BEGINNING OF MONTH:	$	321,820.97
Receipts:	$	30,000.00
Interest Earned:	$	1,169.24
Sub-total:	$	352,990.21
Disbursements:	$	-
Cash on Hand - Month End:	**$**	**352,990.21**

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

CW&L DEPRECIATION - LGIP #6 - ACCOUNT #1266		
CASH ON HAND - BEGINNING OF MONTH:	$	560,461.73
Receipts:	$	5,000.00
Interest Earned:	$	2,008.10
Sub-total:	$	567,469.83
Disbursements:	$	-
Cash on Hand - Month End:	**$**	**567,469.83**

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

SEWER UTILITY - LGIP #4 - SEWER UTILITY GENERAL FUNDS		
CASH ON HAND - BEGINNING OF MONTH:	$	1,237.77
Receipts:	$	-
Interest Earned:	$	4.43
Sub-total:	$	1,242.20
Disbursements:	$	-
Cash on Hand - Month End:	**$**	**1,242.20**

SEWER UTILITY - LGIP #8 - BOND REDEMPTION/RESERVE		
CASH ON HAND - BEGINNING OF MONTH:	$	496,326.14
Receipts:	$	-
Interest Earned:	$	1,775.66
Sub-total:	$	498,101.80
Disbursements:	$	-
Cash on Hand - Month End:	**$**	**498,101.80**

SEWER UTILITY - LGIP #11 - COLLECTION MAIN - REPLACEMENT		
CASH ON HAND - BEGINNING OF MONTH:		$1,010,758.63
Receipts:	$	-
Interest Earned:		$3,616.11
Sub-total:	$	1,014,374.74
Disbursements:	$	-
Cash on Hand - Month End:	**$**	**1,014,374.74**

SEWER UTILITY - F&M SAVINGS - BOND REDEMPTION/RESERVE		
CASH ON HAND - BEGINNING OF MONTH:	$	235,407.85
Receipts:	$	-
Interest Earned *(pd semi-annually May/Nov)* :	$	-
Sub-total:	$	235,407.85
Disbursements:	$	-
Cash on Hand - Month End:	**$**	**235,407.85**

WWTP REPLACEMENT FUNDS - LGIP #9		
CASH ON HAND - BEGINNING OF MONTH:	$	159,723.43
Receipts:	$	-
Interest Earned:	$	571.43
Sub-total:	$	160,294.86
Disbursements:	$	-
Cash on Hand - Month End:	**$**	**160,294.86**

WWTP FALL RIVER RESTRICTRED REPLACEMENT FUNDS - F&M CDARS		
CASH ON HAND - BEGINNING OF MONTH:	$	1,065,564.23
Receipts:	$	-
Interest Earned:	$	-
Sub-total:	$	1,065,564.23
Withdrawal from CDAR :	$	-
Cash on Hand - Month End:	**$**	**1,065,564.23**

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	4.36%
Farmers & Merchants Bank - CDARS	4.5% to 4.75%		