



## City of Columbia Cash Balance as of 12-31-2024

**Operating Cash** saw a quarter to date (QTD) decrease of 17%. This was largely caused by Utilities, which transfers a large amount of operating cash into capital projects at the beginning of each fiscal year. The 7% QTD decrease in General Fund is typical for the first quarter of the fiscal year. This is due to the City not receiving the majority of its property tax until January. Self-Insurance is down 12% QTD due to the annual payment of insurance premiums which annually occurs in the first quarter of the fiscal year.

**Restricted Cash** saw a quarter to date increase of 9%. This was largely due to the building back up of debt obligations after the large annual payout that occurs in the fourth quarter of each fiscal year.

**Capital Project Cash** increased quarter to date by 8%. This is an annual increase as the largest transfers to capital projects occur in the first quarter of each fiscal year.