



Angie Jenkins, President
Shanette Strickland, Ward 1
Louis Salvati, Ward 2
Bhuwan Pyakurel, Ward 3
Meredith Lawson-Rowe, Ward 4
Barth Cotner, At-Large
Mildred Johnson, At-Large
Stacie A. Baker, At-Large

City Council

Council Meeting

7232 East Main Street
Reynoldsburg, OH 43068
www.reynoldsburg.gov

Mollie Prasher, Clerk of Council
614-322-6836

Monday, October 9, 2023

6:30 PM

Council Chambers

- 1. CALL TO ORDER**
- 2. INVOCATION - Dr. John Stumbo of The Alliance**
- 3. PLEDGE OF ALLEGIANCE**
- 4. ROLL CALL**
- 5. APPROVAL OF AGENDA**
- 6. APPROVAL OF MINUTES**

- a. Regular Meeting Minutes for September 11, 2023

7. COMMUNITY COMMENTS

The Community Comments portion of the meeting is an opportunity for citizens to address Council. Citizens may wish to bring matters to the attention of City Council or discuss items on the agenda with the exception of legislation scheduled for a public hearing. Comments related to a public hearing may only be made during the Public Hearing portion of the meeting.

Before addressing City Council, members of the public are asked to complete a speaker's form and give it to the Clerk of Council. The Council President will invite speakers to step to the microphone and give their name and address. All remarks should be addressed to Council as a whole and not exceed three minutes.

- a. Presentation to Joseph's Coat of Funds Collected during the Tomato Festival
- b. Presentation by Franco Manno of EMH&T regarding landscape walls along East Main Street

8. COMMUNICATIONS

- a. Treasury Board September Meeting Minutes

9. PROCLAMATIONS

- a. A Proclamation Recognizing National Breast Cancer Awareness Month

10. REPORTS

- a. **There is no Development, Parks & Recreation Committee meeting.**
- b. **There is no Public Safety, Law & Courts Committee meeting.**
- c. **Public Service & Transportation Committee**
 - 1. A Resolution Authorizing the Mayor to Execute a Cooperative Agreement Between the City of Reynoldsburg and the Franklin County Engineer for the Improvement, Maintenance, and Operation of the Portions of Waggoner Road Phase I within Truro Township in Franklin County
 - 2. An Ordinance to Amend Chapter 958 Stormwater Charges, Section 958.05 Imposition of Charges and Section 958.06 Equivalent Residential Unit (ERU) of the Codified Ordinances for the City of Reynoldsburg
- d. **Finance & Administration Committee**
 - 1. An Ordinance to Accept the Agreement from the Ohio Auditor of State for an Independent Public Accountant for 2023-2025

11. RESOLUTIONS - CONSENT AGENDA

- a. A Resolution Authorizing the Mayor to Execute a Cooperative Agreement Between the City of Reynoldsburg and the Franklin County Engineer for the Improvement, Maintenance, and Operation of the Portions of Waggoner Road Phase I within Truro Township in Franklin County

12. CONSENT AGENDA FOR EMERGENCY ADOPTION

- a. An Ordinance Authorizing an Increase in Appropriations for Various JEDD Agreements, and Declaring an Emergency

13. CONSENT AGENDA FOR FIRST READING

- a. An Ordinance to Amend Chapter 958 Stormwater Charges, Section 958.05 Imposition of Charges and Section 958.06 Equivalent Residential Unit (ERU) of the Codified Ordinances for the City of Reynoldsburg
- b. An Ordinance to Accept the Agreement from the Ohio Auditor of State for an Independent Public Accountant for 2023-2025

14. CONSENT AGENDA FOR THIRD READING

- a. An Ordinance to Amend Section 971.15 Personal Conduct of the Codified Ordinances of the City of Reynoldsburg
- b. An Ordinance Appropriating Funds from the Unappropriated General Fund to Accounts in the Community Events Department
- c. An Ordinance Authorizing the Mayor to Enter into an Agreement with Media Promotion

Enterprises (MPE) for the 2024 Tomato Festival

15. OTHER COUNCIL MATTERS

16. UPCOMING MEETINGS

- a. October 19, 2023 Planning & Zoning Board
- October 23, 2023 Council
- October 31, 2023 Trick or Treat

ADJOURNMENT



**MINUTES
REYNOLDSBURG CITY COUNCIL
September 11, 2023**

CALL TO ORDER

MOMENT OF SILENCE - Recognition of 9/11

INVOCATION - Pastor Matt Stephens of the Vineyard Christian Church

PLEDGE OF ALLEGIANCE

ROLL CALL

PRESENT: Cotner, Baker, Jenkins, Strickland, Salvati, Pyakurel, Lawson Rowe
ABSENT:

APPROVAL OF AGENDA

The Liquor Report was added under Item 11 Reports. The agenda stands approved as amended.

APPROVAL OF MINUTES

Regular Meeting Minutes of July 10, 2023

The regular meeting minutes of July 10, 2023 were approved as submitted.

Regular Meeting Minutes of July 24, 2023

The regular meeting minutes of July 24, 2023 were approved as submitted.

Special Meeting Minutes of August 17, 2023

The special meeting minutes of August 17, 2023 were approved as submitted.

COMMUNITY COMMENTS

Mayor Begeny

Mayor Begeny

Office of the Mayor Proclamation

WHEREAS, it is one of the privileges of the Mayor of the City of Reynoldsburg, to honor people of importance; and

Whereas, Daniel F. Nawrocki began his musical career playing the trumpet, inspired by hearing Harry James perform. In high school he formed the dance band, "The Starlighters," which coincidentally is how he met his wife Dorothy, playing at a high school dance; and

Whereas, Daniel first graduated from OSU with a Bachelor of Music Education degree in 1956; then a Master of Music degree in 1976; and was a lifelong member of the OSU Marching Band Alumni; and

Whereas, Daniel taught first for Amity Schools just outside of Mt. Vernon, then moving to Reynoldsburg, Ohio was the Reynoldsburg High School Band Director from 1959 to 1986, a total of 27 years in the Reynoldsburg City School system for the remainder of his career, then, after retirement he directed the alumni band halftime shows and was recognized in 2008 for the 50th consecutive homecoming halftime show conducting the Reynoldsburg High School marching band; and

Whereas, Daniel Nawrocki presented the Alma Mater to Reynoldsburg High school specifically composed and written for RHS by William E. Palmer. Daniel arranged the Rocky-Horse-Sloopy (RHS) medley, and introduced the Pep and Fight songs to Reynoldsburg High School; and

Whereas, Daniel was a respected member of the Ohio Music Educators Association, Music Educators National Conference and the American School Band Directors Association; and

Whereas, Daniel Nawrocki brought a strict standard to the Reynoldsburg High School Band. All uniforms must be clean, buttoned, with hat bills straight, spats white, shoes shined, and all marching band music must be memorized. While demanding that each student do their best, his kindness and caring for every band member never wavered. He was loved by them all; and

Whereas, Daniel was, and always will be, the premier Band Director remembered by thousands of past band members from the Reynoldsburg City School system, where he was awarded great respect and affection from the students, faculty, alumni, and community;

Now, therefore, I, Joe Begeny, Mayor of the City of Reynoldsburg, Ohio, do hereby proclaim Friday, September 22, 2023 as:

DANIEL F. NAWROCKI DAY

in the City of Reynoldsburg, Ohio and we encourage everyone to celebrate Daniel Nawrocki.

Mark Nawrocki

Mr. Nawrocki stated that although this sounds like a beginning and an end for Daniel Nawrocki, it is more like an origin story for Reynoldsburg music and part of the shared history of those who were involved with Reynoldsburg throughout the decades. He explained that in the mid-80s two high schools in the country were awarded with the Sudler Flag of Honor award and Reynoldsburg was one of them for their continued high standard of excellence in concert activities. He stated that he would like to see the legacy of excellence continued through future generations. Mr. Nawrocki thanked his friends for being there to support him and thanked Council for the proclamation.

Mayor Begeny

Mayor Begeny stated that the City recently received an award from the Government Finance Officers Association. They established the Distinguished Budget Presentation Award program in 1984 to encourage and assist state and local governments to prepare budget documents at the highest quality and to recognize the state and local governments that succeed in achieving that goal. Approximately 1800 governments including states, cities, counties, special districts, school districts, and more have been recognized for transparency in budgeting. To earn this recognition, budget documents must meet the program criteria and excel as a policy document, a financial plan, operations guide, and a communication tool. Reynoldsburg achieved this award for the first time for our 2023 budget. He thanked the Auditor's office as well as the City staff for compiling some of the data that goes into this but is truly a testament to keeping things open and honest.

Mayor Begeny also wanted to thank the staff for their work throughout the busy month of August with all of our City events. He stated that he and the City are lucky to have some of the best directors and staff in the entire State of Ohio, if not beyond that, to be able to accomplish such great things with seemingly little difficulty.

PROCLAMATIONS

A Proclamation to Recognize National Suicide Prevention Week and National Recovery Month

Councilmember Strickland read the Proclamation.

Councilmember Strickland stated that she wanted to provide some statistics regarding mental illness and suicide prevention. She explained that in 2021, suicide was the second leading cause of death in those aged 10 to 34 in Ohio. She stated that from 2021 to 2022, white, non-Hispanic, males and females has the highest increase in suicide rates with an increase of 7%. In 2021, adults age 25 to 44 had the highest rate of suicide which increased by 13%. In 2021, males age 75 and older had the highest rate of suicide for men and women age 45 to 54 had the highest rate of suicide for women. She reiterated that this is impacting everyone across every age group. She explained that this month is very important to her as she lost her cousin to suicide at only 21. Councilmember Strickland wanted to encourage those in need to seek help and that anyone can call 988 and they will be connected with someone who can help. She stated that Ohio Suicide Prevention Foundation is also finding resources available to help individuals make sure that they know where they can receive assistance in their time of need. She explained that she is also working on another campaign called Life is Better with You Here that focuses on the black and brown community as those numbers continue to increase.

A PROCLAMATION TO RECOGNIZE NATIONAL SUICIDE PREVENTION WEEK AND NATIONAL RECOVERY MONTH

Whereas, the week of September 10- 16, 2023 is National Suicide Prevention Week, and September 2023 is National Recovery Month, recognizes suicide as a national and statewide public health problem; and

Whereas, suicide is a national and state public health challenge that caused immeasurable pain among individuals, families, and communities across our great nation; and

Whereas, according to the American Foundation for Suicide Prevention, suicide is the 10th leading cause of death in the United State and the 2nd leading cause of death among individuals between the ages of 10 and 34, and everyday 134 people die by suicide; and

Whereas, in 2022, 49,449 people died by suicide, a 3% increase over 2021, and

an estimated 1.2 million suicide attempts were made; and

Whereas, over 90% of the people who die by suicide have a diagnosable and treatable mental health condition, although often that condition is not recognized or treated; and

Whereas, organizations such as the American Foundation for Suicide Prevention, are dedicated to saving lives and bringing hope to those affected by suicide through research, education, advocacy and resources for those who have lost someone to suicide or who struggle themselves; and

Whereas, although no one specific prevention program can be appropriate for all communities, initiatives sponsored by local suicide prevention groups promote awareness and can assist in developing and implementing strategies to improve and increase access to quality mental health, substance abuse, and suicide prevention services and programs; and

Whereas, the City of Reynoldsburg residents should be able to access high quality prevention, support, rehabilitation, and treatment services that lead to recovery and a healthy lifestyle; and

Whereas, it is essential that we educate residents about suicide, mental health and substance abuse problems and the ways they affect all people in the community.

NOW THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG that Council does hereby recognize last week, September 10 - 16, 2023, as National Suicide Prevention Week and September as Suicide Prevention & Recovery Month and hope to raise awareness of suicide preventions measures within our community.

PASSED this 11th day of September, 2023.

Councilmember Pyakurel made a motion to approve this proclamation. Second by Councilmember Strickland. Motion carried.

A Proclamation to Recognize Stormwater Awareness Week

Council approves this proclamation annually as part of our OEPA requirements.

Councilmember Strickland made a motion to approve this proclamation. Second, by Councilmember Lawson-Rowe. Motion carried.

COMMUNICATIONS

Treasury Board Meeting Minutes August 2023

2022 State Audit Report

**Financial Health Indicators (FHI)
2022**

REPORTS

Liquor Permit

Chief Baker stated that they completed an investigation for a transfer of a liquor permit held by EG Mart LLC at 6989 E Main street. They requested to transfer the permit to 6985 E Main street. The liquor permit is for a C1, C2 class, which is for the sale of beer, wine, and prepackaged low-proof mixed beverages in sealed containers for carry out until 1am. This is not for an owner change, only a location change; the new location is next door to the existing location. They have had no service calls related to this location in the last two years. The Ohio Department of Liquor Control advised that there is nothing that would prevent the license from being transferred. Chief Baker stated that they are not recommending that they request a hearing.

Auditor's Reports

The Auditor's Office submitted the budget by department and classification for the month of April, May, June, and July, 2023.

Auditor's Reports, April, 2023

Auditor's Reports May, 2023

Auditor's Reports June, 2023

Auditor's Reports, July, 2023

Development, Parks & Recreation Committee

This is the Development, Parks & Recreation Committee Meeting for September 11, 2023.

Members in attendance are: Councilmember Cotner, Councilmember Baker, Councilmember Lawson-Rowe, Chair Pyakurel, and President Jenkins.

A Resolution Stating What Services the City of Reynoldsburg Will Provide to the Proposed Annexation of Property at 1769 Lancaster Road

Attorney Shook explained that this annexation is for a single parcel with a type 2 expedited annexation request through the Franklin County Board of Commissioners. This Resolution would allow us to send the list of services provided by the City to the Board of Commissioners for them to approve the annexation.

Councilmember Pyakurel moved to forward this Resolution to Council for approval. Second by Councilmember Lawson-Rowe. Motion carried.

A Resolution to Authorize the Approval and Adoption of the City of Reynoldsburg Complete Streets Policy

Director Meyer stated that in April 2023 the City passed a Resolution to allow us to sign an MOU to create a complete streets policy which would be brought back to Council for review and adoption. They now have the completed policy for Council's review, which lays out features designed to improve accessibility and safety for residents using different modes of transportation. It does not mandate that in every project these measures have to be taken but it does state that they have to look into these options with exceptions for cost or feasibility.

Councilmember Pyakurel moved to forward this Resolution to Council for approval. Second by Councilmember Baker. Motion carried.

An Ordinance to Amend Section 971.15 Personal Conduct of the Codified Ordinances of the City of Reynoldsburg

Attorney Shook stated that in partnership with the parks and rec department, they have decided it would be best to amend section 971.15 which states that there will be no smoking of tobacco products in City parks and amend that to include no smoking of marijuana in City parks as well.

Councilmember Pyakurel moved to forward this Ordinance to Council for a first reading. Second by Councilmember Baker. Motion carried.

There is no Public Safety, Law & Courts Committee meeting.

Public Service & Transportation Committee

This is the Public Service & Transportation Committee for September 11, 2023.

Members in attendance are: Councilmember Cotner, Councilmember Baker, Councilmember Lawson-Rowe, Chair Strickland, and President Jenkins.

A Resolution to Certify Special Assessments for Sidewalk Repairs and Replacement Costs Incurred by the City of Reynoldsburg in 2022 for Franklin, Licking, and Fairfield Counties

Director Dorman stated that this is an Ordinance the City passes every year for the sidewalk program which allows them to do the special assessments. They allow residents the option to either pay the City directly for this work or to defer it to their property taxes over the next 2 years. He explained that they send out ample notices and invoices for this special assessment.

Councilmember Strickland moved to forward this Resolution to Council for approval. Second by Councilmember Lawson-Rowe. Motion carried.

A Resolution Authorizing the Mayor to Accept and Enter into an Agreement with the Ohio Department of Development Water and Wastewater Infrastructure Program

Mayor Begeny explained that this is the formal acceptance of grant money from the Ohio Department of Development Water and Wastewater Infrastructure program. These funds will be used to improve existing development and future infrastructure. He explained that the City has to pay for these project upfront and then will be reimbursed by the grant, the total amount the City will accept is \$1,323,050.

Councilmember Strickland moved to forward this Resolution to Council for approval. Second by Councilmember Baker. Motion carried.

An Ordinance Appropriating Funds between Various Accounts within the Street Department, and Declaring an Emergency

Director Dorman explained that they are not requesting any new money but need to have funds shifted between different streets department accounts to pay for some expenses.

Councilmember Strickland moved to forward this Ordinance to Council for a first reading. Second by Councilmember Lawson-Rowe. Motion carried.

An Ordinance to Authorize the Mayor to Enter into a contract with EMH&T for Engineering Design and Bidding Services Pertaining to the Taylor/Summit Road Sanitary Sewer Extension Project, and Declaring an Emergency

Mayor Begeny explained that this Ordinance is in reference to the grant that was previously discussed from the Ohio Department of Development Water and Wastewater Infrastructure program. This Ordinance is to pay for the actual engineering and design for this project.

Councilmember Strickland moved to forward this Ordinance to Council for a first reading. Second by Councilmember Lawson-Rowe. Motion carried.

An Ordinance Authorizing the Mayor to Sign the Project Grant/Loan Agreement with the Ohio Public Works Commission (OPWC) for the Construction of Waggoner Road Phase I Improvement Project, and Declaring an Emergency

Director Dorman stated that this Ordinance and the next Ordinance are similar in that they are grant and loan agreements with OPWC. This Ordinance is to accept the grant for the Waggoner Road project.

Councilmember Strickland moved to forward this Ordinance to Council for a first reading. Second by Councilmember Lawson-Rowe. Motion carried.

An Ordinance Authorizing the Mayor to Sign the Project Grant/Loan Agreement with the Ohio Public Works Commission (OPWC) for the Construction of Waggoner Road Phase II Improvement Project, and Declaring an Emergency

Director Dorman explained that this Ordinance is the same as the one previously discussed but for Phase II.

Councilmember Strickland moved to forward this Ordinance to Council for a first reading. Second by Councilmember Lawson-Rowe. Motion carried.

An Ordinance to Approve Payment of Services Performed to the Auditors Certificate of Availability of Funds, and Declaring an Emergency

Director Dorman stated that this Ordinance is for the project on Lancaster and E Main street. He stated that there are several parcels there that had sewer and water services coming to the plot but once they had the plans created for the new Trivium development, they allowed the contractor to go ahead and replace those lines to better service the new building. This Ordinance is to pay the contractor for that work.

Councilmember Strickland moved to forward this Ordinance to Council for a first reading and emergency approval. Second by Councilmember Baker. Motion carried.

An Ordinance Authorizing the Mayor to Accept and Enter into an Agreement with MS Consultants, Inc. for the Development of a Blacklick Creek Watershed Study and Flood Mitigation Analysis, and Declaring an Emergency

Director Dorman explained that they have been studying Blacklick Creek over the past several years and it was recommended to complete a new study of the watershed after two seasons with an unprecedented amount of rain. They hope to alleviate some of the flooding issues in this area based on their findings. The money for this study will come from FEMA as a reimbursement.

Councilmember Strickland moved to forward this Ordinance to Council for a first reading. Second by Councilmember Lawson-Rowe. Motion carried.

An Ordinance to Accept a Right-of-Way Deed (0.004 Acres) from William L. Willis, Sr. and Marilyn McConnell Willis, Trustees of the William L. Willis, Sr. and Marilyn McConnell Willis Trust dated August 10, 2012, Authorizing the Mayor to Enter Into a Sale and Purchase Agreement, and Declaring an Emergency

Attorney Shook stated that this is a right-of-way acquisition that is part of Phase II of the E Main street project. He stated that this Ordinance is separate from one that will be discussed later on because they did have to pay the landowner. They are requesting Council's approval for the Mayor to enter into a contract for \$5,000 for this right-of-way. This item was budgeted for.

Councilmember Strickland moved to forward this Ordinance to Council for a first reading. Second by Councilmember Baker. Motion carried.

An Ordinance to Accept a Right-of-Way Grant (0.011 Acres) From Audrey Iles, Authorizing the Mayor to Enter Into a Sale and Purchase Agreement, and Declaring an Emergency

Attorney Shook explained that this is similar to the Ordinance previously discussed as it is an acquisition of a right-of-way for Phase II. The cost of acquisition, which has been budgeted, is \$8,000.

Councilmember Strickland moved to forward this Ordinance to Council for a first reading. Second by Councilmember Lawson-Rowe. Motion carried.

An Ordinance Accepting a Right of Way Deed From TBD (0.079 Acres) and From John A. Shepard (0.035 Acres), and Declaring an Emergency

Attorney Shook stated that this right-of-way acquisition will be of no cost to the City and is for the Sheetz development that will occur at the corner of Taylor and Main street. The developer and the previous property owner are combined to dedicate acreage to a right turning lane. He explained that they are requesting this item return to committee to include a better description.

Councilmember Strickland moved to forward this Ordinance to Council for a first reading. Second by Councilmember Baker. Motion carried.

An Ordinance to Accept an Unrecorded Sanitary Sewer Easement From TBD (0.195 Acres) and John A. Shepard (0.016 Acres), and Declaring an Emergency

Attorney Shook explained that this is the same as the Ordinance previously discussed but for a sanitary sewer easement at the rear of the Sheetz development at no cost to the City.

Councilmember Strickland moved to forward this Ordinance to Council for a first reading. Second by Councilmember Lawson-Rowe. Motion carried.

An Ordinance to Accept Multiple Unrecorded Deeds for Right-of-Way Along East Main Street, and Declaring an Emergency

Attorney Shook explained that this Ordinance includes 7 different right-of-way acquisitions along Main street associated with Phase II and each of these acquisitions was at no cost to the City.

Councilmember Strickland moved to forward this Ordinance to Council for a first reading. Second by Councilmember Lawson-Rowe. Motion carried.

Finance & Administration Committee

This is the Finance & Administration Committee meeting for September 11, 2023.

Members in attendance are: Councilmember Pyakurel, Councilmember Strickland, Councilmember Lawson-Rowe, Chair Salvati, and President Jenkins.

An Ordinance to Amend Chapter 141, Section 141.01 Compensation for the Mayor, Chapter 143, Section 143.01 Compensation for the City Auditor and Chapter 147, Section 147.03 Compensation for the City Attorney of the Code of Ordinances for the City of Reynoldsburg, Ohio

Councilmember Salvati stated that this item was back in committee for further discussion before voting tonight.

Councilmember Baker stated that as he reviewed this Ordinance over the break he would like to request an amendment be made. He explained that instead of going back to 2013 to begin increasing the salary, he would like to amend that it be 2016 instead. He requested that those 3 years, 2013, 2014, and 2015, be removed and then 2% raises be added on to the end of this Ordinance extending the 2% raise increase to 2028, 2029, and 2030.

Councilmember Pyakurel made a motion to amend this Ordinance Section 1 (1) to change the Mayor's salary to \$116,594.39 and Section 1 (2) to extend through 2030; amend Section 3 (3) to change the City Attorney's salary to \$116,594.39 and Section 3 (4) to extend through 2030. No second was made. Motion failed.

Councilmember Cotner stated that he is opposed to an almost 30% pay increase. He explained that he supports adjusting the pay rate in a responsible manner and including an opportunity for pay increases throughout the term. He reiterated that the almost 30% increase to retroactively correct the issue is inappropriate.

Councilmember Salvati moved to forward this Ordinance to Council for a third read and approval. Second by Councilmember Strickland. Motion carried.

A Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying Them to the Franklin County Auditor

Auditor Cicak stated that this is the final piece of the 2024 tax budget. He explained that these two Resolutions are for the 2024 official certificate of estimated resources. This is to accept those amounts and those rates and authorizing the collection of those taxes for Franklin and Licking County.

Councilmember Salvati moved to forward this Resolution to Council for approval. Second by Councilmember Strickland. Motion carried.

A Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying Them to the Licking County Auditor

Auditor Cicak stated that this is the same as the Resolution previously discussed but for Licking County.

Councilmember Salvati moved to forward this Resolution to Council for approval. Second by Councilmember Strickland. Motion carried.

An Ordinance Appropriating Funds from the Tomato Festival, and Declaring an Emergency

Mayor Begeny stated that during the Tomato Festival they held a fundraiser for Joseph's Coat where they earned \$336 and they would like to get that money to them as soon as possible.

Councilmember Salvati moved to forward this Ordinance to Council for a single read and emergency approval. Second by Councilmember Strickland. Motion carried.

An Ordinance Appropriating Funds from the Unappropriated General Fund to Accounts in the Community Events Department

Ms. Clemens stated that this Ordinance is to take money they received from sponsorships from the 2023 Tomato Festival and appropriate it into community events miscellaneous contracts.

Councilmember Salvati moved to forward this Ordinance to Council for a first reading. Second by Councilmember Lawson-Rowe. Motion carried.

An Ordinance Authorizing the Mayor to Enter into an Agreement with Media Promotion Enterprises (MPE) for the 2024 Tomato Festival

Ms. Clemens stated that this Ordinance would allow us to enter into a contract with MPE for the 2024 Tomato Festival, which we have used for the last few years to book our entertainment. They also provide the stage and sound for the Festival.

Councilmember Cotner stated that on the contract it states that MPE is obligated to provide lodging but also states that we are obligated to provide lodging to he would like clarification on that issue. Ms. Clemens stated that we provide lodging for the artists unless they request a 4 star hotel or higher than that falls on MPE.

Councilmember Salvati moved to forward this Ordinance to Council for a first reading. Second by Councilmember Pyakurel. Motion carried.

An Ordinance Authorizing an Increase in Appropriations for Various JEDD Agreements, and Declaring an Emergency

Auditor Cicak stated that this Ordinance is being requested as an emergency but will still have three reads. He explained that these are custodial account increases for our JEDD obligations for JEDDs 3, 4, and 7.

Councilmember Salvati moved to forward this Ordinance to Council for a first reading. Second by Councilmember Pyakurel. Motion carried.

RESOLUTIONS - CONSENT AGENDA

RESULT:	PASSED (UNANIMOUS)
MOVER:	Salvati
SECONDER:	Pyakurel
AYES:	Cotner, Baker, Jenkins, Strickland, Salvati, Pyakurel, Lawson Rowe

A Resolution Stating What Services the City of Reynoldsburg Will Provide to the Proposed Annexation of Property at 1769 Lancaster Road

A Resolution to Authorize the Approval and Adoption of the City of Reynoldsburg Complete Streets Policy

A Resolution to Certify Special Assessments for Sidewalk Repairs and Replacement Costs Incurred by the City of Reynoldsburg in 2022

A Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying Them to the Franklin County Auditor

A Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying Them to the Licking County Auditor

A Resolution Authorizing the Mayor to Accept and Enter into an Agreement

with the Ohio Department of Development Water and Wastewater
Infrastructure Program

CONSENT AGENDA FOR EMERGENCY ADOPTION

RESULT:	PASSED (UNANIMOUS)
MOVER:	Salvati
SECONDER:	Pyakurel
AYES:	Cotner, Baker, Jenkins, Strickland, Salvati, Pyakurel, Lawson Rowe

**An Ordinance to Approve Payment of Services Performed to the Auditors
Certificate of Availability of Funds, and Declaring an Emergency**

**An Ordinance Appropriating Funds from the Tomato Festival, and Declaring
an Emergency**

CONSENT AGENDA FOR FIRST READING

**An Ordinance to Amend Section 971.15 Personal Conduct of the Codified
Ordinances of the City of Reynoldsburg**

**An Ordinance Appropriating Funds between Various Accounts within the
Street Department, and Declaring an Emergency**

**An Ordinance to Authorize the Mayor to Enter into a contract with EMH&T for
Engineering Design and Bidding Services Pertaining to the Taylor/Summit
Road Sanitary Sewer Extension Project, and Declaring an Emergency**

**An Ordinance Authorizing the Mayor to Sign the Project Grant/Loan
Agreement with the Ohio Public Works Commission (OPWC) for the
Construction of Waggoner Road Phase I Improvement Project, and Declaring**

an Emergency

An Ordinance Authorizing the Mayor to Sign the Project Grant/Loan Agreement with the Ohio Public Works Commission (OPWC) for the Construction of Waggoner Road Phase II Improvement Project, and Declaring an Emergency

An Ordinance to Approve Payment of Services Performed to the Auditors Certificate of Availability of Funds, and Declaring an Emergency

An Ordinance Authorizing the Mayor to Accept and Enter into an Agreement with MS Consultants, Inc. for the Development of a Blacklick Creek Watershed Study and Flood Mitigation Analysis, and Declaring an Emergency

An Ordinance Appropriating Funds from the Unappropriated General Fund to Accounts in the Community Events Department

An Ordinance Authorizing the Mayor to Enter into an Agreement with Media Promotion Enterprises (MPE) for the 2024 Tomato Festival

An Ordinance Authorizing an Increase in Appropriations for Various JEDD Agreements, and Declaring an Emergency

An Ordinance to Accept a Right-of-Way Deed (0.004 Acres) from William L. Willis, Sr. and Marilyn McConnell Willis, Trustees of the William L. Willis, Sr. and Marilyn McConnell Willis Trust dated August 10, 2012, Authorizing the Mayor to Enter Into a Sale and Purchase Agreement, and Declaring an Emergency

An Ordinance to Accept a Right-of-Way Grant (0.011 Acres) From Audrey Iles, Authorizing the Mayor to Enter Into a Sale and Purchase Agreement, and Declaring an Emergency

An Ordinance Accepting a Right of Way Deed From TBD (0.079 Acres) and From John A. Shepard (0.035 Acres), and Declaring an Emergency

An Authorized to Accept an Unrecorded Sanitary Sewer Easement From TBD (0.195 Acres) and John A. Shepard (0.016 Acres), and Declaring an Emergency

An Ordinance to Accept Multiple Unrecorded Deeds for Right-of-Way Along East Main Street, and Declaring an Emergency

CONSENT AGENDA FOR SECOND READING

An Ordinance Adopting Provisions of Sections 3735.65 through 3735.70 of the Ohio Revised Code to Establish and Describe the Boundaries of the Eastern Community Reinvestment Area in the City of Reynoldsburg and Designating a Housing Officer to Administer the Program

An Ordinance Adopting Provisions of Sections 3735.65 through 3735.70 of the Ohio Revised Code to Establish and Describe the Boundaries of the Gateway Community Reinvestment Area in the City of Reynoldsburg and Designating a Housing Officer to Administer the Program

An Ordinance to Amend Ordinance No. 59-2022 to Update the Tax Exemptions Available within the East Main Community Reinvestment Area

CONSENT AGENDA FOR THIRD READING

RESULT:	PASSED (UNANIMOUS)
MOVER:	Pyakurel
SECONDER:	Salvati
AYES:	Cotner, Baker, Jenkins, Strickland, Salvati, Pyakurel, Lawson Rowe

An Ordinance Accepting, Approving, and Ratifying the Submitted Recommendations of Several City of Reynoldsburg Tax Incentive Review Councils

An Ordinance to Amend Chapter 975 Refuse Collection for the Codified Ordinances of the City of Reynoldsburg

An Ordinance to Amend Chapter 1305 Permits and Fees, Sections 1305.01 Fee Schedule, 1305.02 Plumbing Permits, 1305.03 Permit Addresses, 1305.04 Certificate of Occupancy, 1305.05 Demolition Permits, 1305.06 Re-Inspection, 1305.07 Contractor Registration, and 1305.08 Granting and Revoking of Permits of the Codified Ordinances for the City of Reynoldsburg

An Ordinance to Amend Chapter 175 Purchasing and Contracting Procedures of the Codified Ordinances of the City of Reynoldsburg

LEGISLATION FOR THIRD READING AND APPROVAL

RESULT:	PASSED (6-1)
MOVER:	Salvati
SECONDER:	Lawson-Rowe
AYES:	Strickland, Salvati, Pyakurel, Lawson-Rowe, Baker, Jenkins
NAYS:	Cotner

An Ordinance to Amend Chapter 141, Section 141.01 Compensation for the Mayor, Chapter 143, Section 143.01 Compensation for the City Auditor and Chapter 147, Section 147.03 Compensation for the City Attorney of the Code of Ordinances for the City of Reynoldsburg, Ohio

OTHER COUNCIL MATTERS

Applications for Reynoldsburg At-Large Council Position

Council received seven applications from residents residing within the City to fulfill the At Large Council position expiring December 31, 2025. Council will invite each applicant forward, in no particular order, to make a brief one-minute presentation to Council. Councilmembers may then ask questions of each candidate. Following this interview process, Council can further discuss the merits of each applicant, make a motion to approve a specific candidate, or table the selection process until the next meeting. 1:37

Kirby Reed Samuel II

Mr. Samuel stated that he believes he possesses the necessary skills and commitment to really benefit the community. He is a small business owner, a home owner in Reynoldsburg since 2015, and involved with the board of elections. In 2019 he married his partner and in 2020 they became foster parents and in 2022 became adoptive parents. He explained that that process taught him a lot about the issues in our community and our schools. He stated that through all of these experiences, it has really driven his concern to uphold the rights of those in need. He stated his appreciation in being considered for the role.

Councilmember Lawson-Rowe asked what are the top 3 needs in our community and of those 3, which need should be addressed first. Mr. Samuel stated that issue #1 is the cleanliness of the City as it really affects the overall feel of the community. Issue #2 is our schools and the safety of our students. He explained that all 4 of his boys went through Reynoldsburg City Schools with 2 currently there. He explained that this is honestly one of the main reasons he applied to this position. He stated that he wasn't a parent until a few years ago so he had no idea the fear and concern that came with finding out the school was on lockdown. He explained that to address the issue he would do everything in his power to encourage parents involvement. He stated that most parents are not involved and allow the upbringing of their children to fall onto teachers shoulders which is unfair. He reiterated that parent and community involvement is how he would address these issues.

Councilmember Salvati asked how being a councilmember would affect day to day life if they were awarded the seat. Mr. Samuel explained that he believes it would have a severe impact on his day to day life. He stated that his grandmother always told him that if you're not part of the solution then you're part of the problem. So he explained that getting involved in the community, hearing what the concerns are

straight from residents, fixing problems, making good things better, all of this could have a large impact on his day to day life.

Councilmember Cotner asked what he would like for the legacy of Reynoldsburg to be for his children and for the next generation. Mr. Samuel stated that he and his partner adopted 4 teenage boys during the pandemic and each came with their own struggles with school, family, and even the law. He stated that he is extremely proud of his two boys in college since that is a huge achievement for children coming out of the foster care system. He explained that he and his partner are very academically driven and encouraged their children to be engaged in the community. He reiterated that things like this are part of the legacy he would like to leave in Reynoldsburg.

President Jenkins asked if prior to this position had he ever considered running for Council. Mr. Samuel explained that he has considered running for multiple different positions several times but the timing was never right but finally felt like now was the time. President Jenkins then asked if he was familiar with the Public Safety, Law & Courts Committee. He stated that he is not extremely familiar with it but is a quick learner.

Mildred Johnson

Mrs. Johnson stated that she has lived in Reynoldsburg since 2003 with her husband and one child. She stated she applied to this position because she has participated in many events, she volunteers, and she supports her City because love isn't what it says, it's what it does. She explained that when you love your City, you get involved; you volunteer, you show up, you go to meetings, and you participate. She stated that she got more involved in the political world in 2017 with Kristin Bryant. She explained that she also volunteers with the football team as the president of the parent association, volunteers as a team mom, and is excited to find new ways to serve Reynoldsburg.

Councilmember Salvati asked how being a Councilmember would affect her day to day life. Mrs. Johnson stated that she would do the same things she does now. She would continue to engage with the community, talk with people, search for questions that need to be answered, and has even walked neighborhoods with Councilmember Lawson-Rowe. She reiterated that when you become a Councilmember, you are starting a new chapter in your life and if you say you love the work and love your City then you have to serve them.

Councilmember Lawson-Rowe asked what she thinks the top 3 needs are in Reynoldsburg and to expand on the 1 she believes is the most important. Mrs. Johnson stated that she believes the biggest need is to get people more involved

and engaged in the community. She reiterated that she was not involved before 2017 and believes that that was because of her lack of knowledge. She stated that as representatives they should engage in the community to share different opportunities within the City to learn and speak. She also stated that it is their job to know what's going on with the streets and what streets are being fixed to make sure that each neighborhood is being treated fairly. She also believes that they should be transparent so that people know what is going on around them.

Councilmember Cotner asked what brought her to Reynoldsburg and where would she like to see it go in the future. Mrs. Johnson stated that she and her husband moved here in 2003 to raise their son based on the community and the schools. She explained that they have been involved in many events over the years and have seen Reynoldsburg grow and change and would love to see that continue.

President Jenkins asked if she had ever considered being a Councilmember before. Mrs. Johnson stated that she has considered it before and considered other positions as well. President Jenkins then asked if she was familiar with the Public Safety, Law & Courts Committee. Mrs. Johnson stated that she is not very familiar with it but has been exposed to it through different committees and attending Council.

Councilmember Pyakurel asked how she would address the needs of the different growing populations in the community. Mrs. Johnson stated that she is willing to learn more about these different communities and cultures to better understand their individualized needs.

Timothy Perry

Mr. Perry stated that he is a lifelong resident of Reynoldsburg and graduated from Reynoldsburg High School in 1988. In 2000, he was hired on with the Truro Township Fire Department and has been there ever since and has begun to look for new opportunities to serve outside of his firefighter career. He explained that he is committed to Reynoldsburg and always has been and would love a new opportunity to serve his community in new ways. He joked that he is happily divorced and an empty nester, so he has time to spare.

Councilmember Salvati asked how becoming a Councilmember would change his day to day life. Mr. Perry stated that he is a believer in servant leadership and being a compassionate listener. He explained that as a Councilmember, he assumes a huge part of the job is listening to residents to better understand the issues they may be having. He explained that he would be available and empathetic to their concerns.

Councilmember Lawson-Rowe asked what the top 3 needs are in our community and to expand on 1 that he believes is the most important. Mr. Perry stated that safety will always be a concern for him as a firefighter and everyone wants to live in a safe community. He explained that he also believes in responsible growth as he would like to see Reynoldsburg change and grow the way it has over the last 50 years. Lastly, he is concerned about code enforcement; making sure streets are maintained, potholes are filled in, sidewalks are passable, and street lights so people feel safe. He stated that one thing Truro Township does is provide community para-medicine which helps those in medical need get safety checks and inspections, get prescription medicine, and help the senior community stay independent in their homes. He reiterated that safety is always his #1 concern.

Councilmember Cotner asked what has kept him in Reynoldsburg and what he hopes to see in the future. Mr. Perry stated that when he was growing up they didn't have things to do, so seeing Main Street change and seeing how the real estate market has changed will attract people to our community. He explained that they didn't have things like Juneteenth or the Pride Celebration and loves to see how the community has changed and embraced those changes. He stated that he hopes to work with the community and collaborate to see growth continue.

Councilmember Strickland asked how he will work with other City officials to achieve City goals and address challenges we may face. Mr. Perry stated that being an active listener and hearing out everyone's views and ideas is the best place to start when it comes to issues like that. He explained that he has a lot of experience working with different people with different backgrounds and believes that those skills will transfer into this position as well.

President Jenkins asked if he had ever considered being on City Council prior to this position. Mr. Perry stated that he has considered it before and even considered petitioning last election but stated that it was an intimidating process and did not continue but has definitely considered it before. President Jenkins then asked if he was familiar with the Public Safety, Law & Courts Committee. He stated that he was not familiar but will learn very quickly.

Councilmember Pyakurel asked how he will handle the new growing populations in the community. Mr. Perry stated that having a positive attitude and approaching the situation by listening to residents about their concerns and ideas. He stated that throughout his time with the fire department he has worked with many different communities and cultures and feels like his experience is a good fit for City Council.

Franklin Davis

Mr. Davis stated that he has been a resident of Reynoldsburg for 13 years with his wife and 4 children. He stated that he has devoted his life, outside of his family, personally and professionally to policy. He explained that he first contributed language to a municipal policy at 10 years old and has since contributed and created policy at the local, state, and federal level. He has continued to gain knowledge and experience of policy, leadership, and governance in a variety of ways. He explained that it was his focus on college and has worked in the Ohio Senate for a variety of nonprofit organizations, has served as a voting location manager for Licking County, and served on the Board of Zoning and Building Appeals. He also oversaw the census field operations for this region of the country. He stated that he has had the opportunity to grow in many ways that would allow him to excel in a position like being a Councilmember. He explained that in 2021 he actually ran for City Council with over 3000 residents supporting him though he did not let that deter him.

Councilmember Salvati asked how becoming a Councilmember would change his day to day life. Mr. Davis stated that in some ways it would significantly change his life but in others it wouldn't change anything. He explained that he is very passionate about giving a voice to the residents of Reynoldsburg and amplifying their voices, so he is constantly seeking conversations about our City's well-being. He explained that this allows him to better understand where residents want to see the City go and what he can do to aid in that so that would not be a change for him if he were to be awarded the position. Because it is a job, he explained it will change some of the logistics of his life but he is looking forward to making those changes.

Councilmember Lawson-Rowe asked what he believes are the top 3 needs in the community and to expand on 1 need. He stated that when he ran for Council in 2021, his platform addressed two issues: safe streets and responsible development. Another issue he believes should be addressed is affordable housing. He stated that the prices in the real estate market have skyrocketed over the last 6-7 years and is concerned about the increase in property taxes for those with fixed incomes. He explained that they should be proactive in helping those in need connect with resources that may assist them with their housing issues.

Councilmember Strickland asked how he will work with other Councilmembers and City officials to achieve the City's goals and address our challenges. He stated that he has worked with many people on City Council over the years and wants to have a larger role in the City and believes that at the end of the day they are all working toward the same goal. He explained that he is not the teammate that gets caught up in doing things the way he wants to do them but cares more about achieving the

ultimate goal.

Councilmember Cotner asked what brought him to Reynoldsburg and in what ways does he want to strengthen the community. Mr. Davis stated that they moved to Reynoldsburg because they wanted to move to the suburbs so they chose to rent a house in Reynoldsburg but believed that this community just felt right so they purchased a home here. He said that moving forward, he wants to see Reynoldsburg continue to grow responsibly, a place that continues to provide new and better services. He stated that he is very driven by empathy and that it is the greatest way to love someone and this is how he approaches the City that he loves as well.

Ruvane Kurland

Mr. Kurland stated that he has lived in Reynoldsburg with his wife and children since 2007. He explained that he is involved in volunteering at different City events and volunteered on the Reynoldsburg Commission since 2020. Although his interests are diverse, he has a strong desire to attract and retain new businesses to the area and to create a cohesive identity for the current businesses. He stated that he also has invested back into the community by opening up his own business. He reiterated that Reynoldsburg is the City of Respect and they must continue to embrace the uniqueness of our neighbors and continue building up our community. He stated that Reynoldsburg is a great city and he believes that he is the hardworking person our Council needs to continue to move us in the right direction.

Councilmember Salvati asked how this position would change his day to day life. Mr. Kurland stated that he believes the time spent in Council Chambers is actually the least important. He stated if they are not talking to residents and looking for opportunities then they are failing so that is a more important part of this role.

Councilmember Lawson-Rowe asked what he believes are the top 3 needs and to expand on 1 need. Mr. Kurland stated that strengthening the business community, increasing quality of life, and being better neighbors are 3 issues he is concerned about.

Councilmember Strickland asked how he will work with other Councilmembers and City officials to achieve City goals and address any issues. Mr. Kurland explained that he believes collaboration is very important and understanding that the final result is the important part. He stated that having an open mind and being involved in committees is how he would approach this issue.

Councilmember Cotner asked what brought him to Reynoldsburg and where does he see our community going in the future. Mr. Kurland stated that they chose this

community because of the housing, the schools, and the safety of the City. He explained that the neighborhoods actually felt like a neighborhood instead of just a collection of houses and that is what they were looking for and somewhere for their kids to grow up around other children. He stated that they have seen the community grow and embrace other cultures and encourage growth through businesses and community gathering and would like to see that continue.

President Jenkins asked if he had ever considered being on Council before. Mr. Kurland stated that he has considered it before but this seemed like the most appropriate moment with the stability of his life.

Tatjana Bozhinovski

Mrs. Bozhinovski stated she and her husband have 4 children. She explained that she is passionate about helping people grow in any way and see communities thrive. She stated that in her 18 years in Reynoldsburg she has seen lots of change and loves the direction we are going in. She explained that as a Macedonian, she feels welcomed and accepted in our community and was proud to see their flag flying at City Hall. She stated that if she became a Councilmember she would love to assist the community in moving forward. Inclusion, transparency, and communication will be key in this process.

Councilmember Salvati asked what she believes the responsibilities are of a Councilmember outside of Council Chambers. Mrs. Bozhinovski stated that she is a social butterfly and enjoys being out talking to people and enjoys the new businesses as well. She stated that she likes to stay engaged on social media to see what is going on in the community and what residents have to say about it.

Councilmember Lawson-Rowe asked what she believes are the top 3 needs in the City and to expand on 1. Mrs. Bozhinovski stated that safety, development, and youth involvement are the three main concerns for her. She explained that safety is the most important to her; her husband is a school bus driver and she stated that some of the issues he has seen do worry her.

Councilmember Cotner asked why she chose to move to Reynoldsburg and what she hopes to see in the future. Mrs. Bozhinovski stated that 18 years ago one of her sons came home from school with his state testing results and she noted that their school was second from the bottom in average scores so they began to look into other schools. She explained that as she read about Reynoldsburg schools and the community she really liked what she saw and noticed that many other Macedonian families were moving here. She reiterated that she loves the growth and diversity within the City and would love to see that continue. She also stated that she works for a nonprofit that works with refugees and they just became a

resettlement agency of which she is the program manager. She explained that she has encouraged refugee families to move to Reynoldsburg because they will have new opportunities and feel accepted.

President Jenkins asked if she had ever considered running for Council before this. Mrs. Bozhinovski stated that she has considered running before but did not feel that it was the right time before.

Shana French

Mrs. French stated that she has lived here for thirteen years and has been a stay at home mom for the last seven years with her two children. She is also the administrative coordinator for the Aetherial Jest Arts Council and the treasurer of the Rosehill Elementary PTO. She believes it's our shared experiences and diverse backgrounds that enrich our community. It is crucial to celebrate our differences as that is what makes us unique. She explained that she supports ranked choice voting and believes it holds the potential to solve numerous issues and allow everyone's voice to truly be heard. She would like to contribute, learn, and grow with all of the Councilmembers to make our City better.

Councilmember Salvati asked how this position would affect her day to day life. Mrs. French stated that there would absolutely be a shift in priorities if she were to become a Councilmember. She explained that she will continue to remain active in the community but understands that there will be a change and will have to learn how to rebalance everything.

Councilmember Lawson-Rowe asked for the top 3 needs in the community and to expand on 1. Mrs. French stated that she believes that the diversity in businesses we attract to the City is very important and has seen that change and wants to see it continue. She also believes that the breakdown of community is threatening to create a lot of problems in our daily lives. She explained that there are less volunteers, there are less people running for office, and she believes that a way to combat this issue is for representatives to go into the community and to events and actually share what it is like to be in their position and allow them to ask questions. The last issue she would address is the condition of our roads.

Councilmember Cotner asked what made her choose to live in Reynoldsburg and what is her vision for the future. Mrs. French stated that she lived in Reynoldsburg for about a year after college in 2003 but moved away. She explained that after she moved away she began to miss Reynoldsburg and decided she wanted to move back once she got married. She appreciates that kids can play in the streets here and not worry about them. They have stayed here because they want to see Reynoldsburg continue to get better as we move forward.

Councilmember Pyakurel asked how she envisions addressing the needs of the new diverse population that is moving in. Mrs. French stated that she doesn't know much about some of the newest communities that have moved here but would love to meet more people and experience different cultures. She explained that she would actively go out and seek these communities and meet with leaders and business owners because she admires their hard work and dedication.

President Jenkins asked if she had ever considered running for Council before applying to this position. Mrs. French stated that she actually had not considered it before but was looking for a big change in her life so she reached out to some people to learn more about what City Council is and does. She had joined another committee years ago but had to resign because her kids were so young at that time.

President Jenkins

President Jenkins thanked all the applicants for being at Council. She stated that although they can only select one person, she hopes the applicants continue to stay involved and run for positions in the future.

Councilmember Salvati

Councilmember Salvati stated that he was invigorated by the quality of the 7 candidates that applied to this position and is very excited for the future of Reynoldsburg.

Tatjana Bozhinovski was nominated by Councilmember Salvati.

RESULT:	FAILED (2-5)
MOVER:	Salvati
SECONDER:	None
AYES:	Salvati, Baker
NAYS:	Strickland, Pyakurel, Lawson-Rowe, Cotner, Jenkins

Timothy Perry was nominated by Councilmember Cotner.

RESULT:	FAILED (2-5)
MOVER:	Cotner
SECONDER:	None
AYES:	Strickland, Cotner
NAYS:	Salvati, Pyakurel, Lawson-Rowe, Baker, Jenkins

Mildred Johnson was nominated by Councilmember Pyakurel.

RESULT:	PASSED (6-1)
MOVER:	Pyakurel
SECONDER:	None
AYES:	Strickland, Salvati, Pyakurel, Lawson-Rowe, Baker, Jenkins
NAYS:	Cotner

Mildred Johnson was selected as the new At Large Councilmember. She was sworn into office by Mayor Begeny.

UPCOMING MEETINGS

September 21, 2023 Planning & Zoning Board
September 25, 2023 Council
October 5, 2023 Planning & Zoning Board
October 9, 2023 Council
October 19, 2023 Planning & Zoning Board
October 23, 2023 Council

ADJOURNMENT

As there was no further business, President Jenkins adjourned the meeting at 9:08pm.

Leanora Jenkins, President of Council

Mollie Prasher, Clerk of Council

PRELIMINARY OPINION OF PROBABLE CONSTRUCTION COST
City of Reynoldsburg, Ohio
Main Street Streetscape Phase 1
Walls and Landscape
October 2, 2023

[illegible]

	SUBTOTAL =	\$	498,638.60
	CONTINGENCY (15%) =	\$	74,800.00
	CONSTRUCTION SERVICES (EMH&T) (5%) =	\$	24,900.00
OPINION OF PROBABLE PROJECT COST (PHASE 1) =		\$	598,338.60

PREPARED BY:	BM
CHECKED BY:	FM
CHECKED DATE:	10/2/2023



Modular Concrete Block Wall

Utilizes dry laid Brandon wall stone manufactured by Techo-Bloc
Techo-Bloc manufactured cap
Walls will be constructed on existing concrete footers
Simulates the look of drylaid stone

Landscape Design

Deciduous Flowering Shrubs
Tall Ornamental Grasses
Short Ornamental Grasses
Evergreen Shrubs
Flowering Perennials

Top Fence

Modular aluminum post and rail system

Brick Signage

Compliments the modular block wall
Main sign visible above the aluminum railing



Modular Concrete Block Wall

Utilizes dry laid Brandon wall stone manufactured by Techo-Bloc
Techo-Bloc manufactured cap
Walls will be constructed on existing concrete footers
Simulates the look of drylaid stone

Landscape Design

Deciduous Flowering Shrubs
Tall Ornamental Grasses
Short Ornamental Grasses
Evergreen Shrubs
Flowering Perennials

Top Fence

Modular aluminum post and rail system

Brick Signage

Compliments the modular block wall
Main sign visible above the aluminum railing





Residential Screening Walls

Acts as a screen between the residences and Main Street

Wall rhythm and pattern to break up monotony

Walls will be constructed on existing concrete footers

Modular Concrete Block Base and Pillars

Techo-Bloc wall coupled with aluminum metal fencing

Metal slats at 5" and 1" with a 1" spacer between slats

Moves to a 1" slat and 1" spacing for the last foot of wall

Planting Scheme

Provides additional screening between the wall returns.

Opportunity to add pockets of shrub plantings along walls





Smaller Main Street Fence

Modular Aluminum System

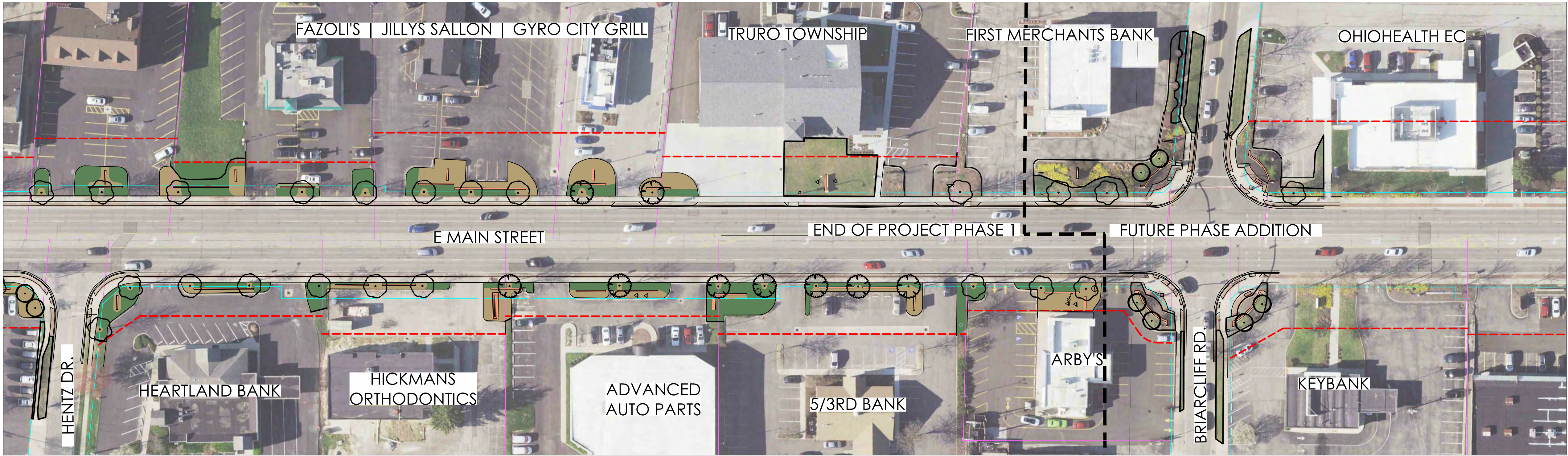
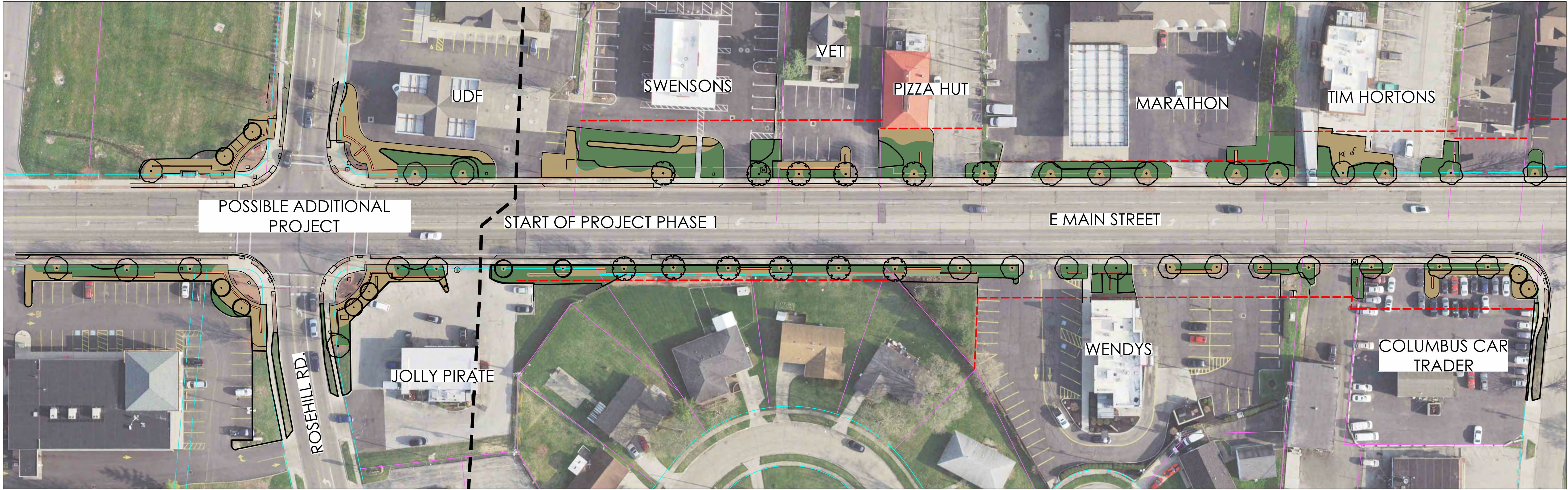
Metal slats at 5" and 1" with a 1" spacer between slats

Planting Design

Utilize plantings behind the wall to showcase the wall and provide vegetated background for the beds.

Keeps the lawn in front of the walls for ease of maintenance



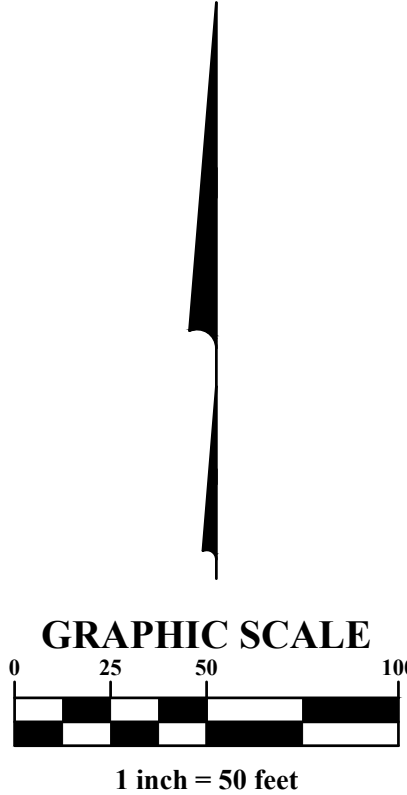


EXISTING PLANT SCHEDULE FOR E. MAIN STREET		
ORNAMENTAL TREES	QTY	COMMON NAME
	16	Sugar Tyne Crabapple
STREET TREES	QTY	COMMON NAME
	14	Celebration Freeman Maple
	35	Autumn Blaze Freeman Maple
	9	Skyline Honey Locust
	12	Lacebark Elm

LEGEND	
	PROPOSED LANDSCAPE BEDS
	WALLS
	PROPOSED CONVERSION TO LAWN
	EXISTING MAINTENANCE EASEMENT

PHASE 1 CALCULATIONS	
AREA OF PROPOSED BEDS - ±14,547 Sq. Ft.	AREA OF PROPOSED LAWN - ±25,916 Sq. Ft.
F.F. OF CONSTRUCTED BLOCK WALL - ±650	F.F. OF ALUMINUM WALL - ±3,183
EXISTING BRICK SIGNS FOR THIS PHASE - 18	

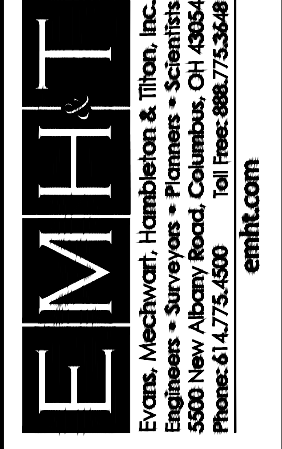
ROSEHILL INTERSECTION CALCULATIONS	
AREA OF PROPOSED BEDS - ±7,621 Sq. Ft.	AREA OF PROPOSED LAWN - ±3,537 Sq. Ft.
F.F. OF CONSTRUCTED BLOCK WALL - ±736	F.F. OF ALUMINUM WALL - ±1,196



REVISIONS	
MARK	DATE

CITY OF
REYNOLDSBURG

CITY OF REYNOLDSBURG, FRANKLIN COUNTY, OHIO
FOR
EAST MAIN STREET
LANDSCAPE CONCEPT PLAN

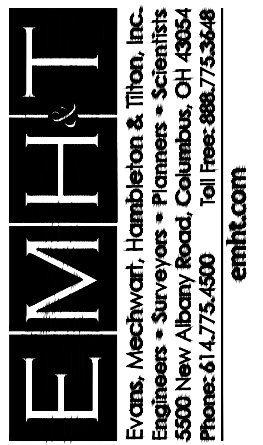
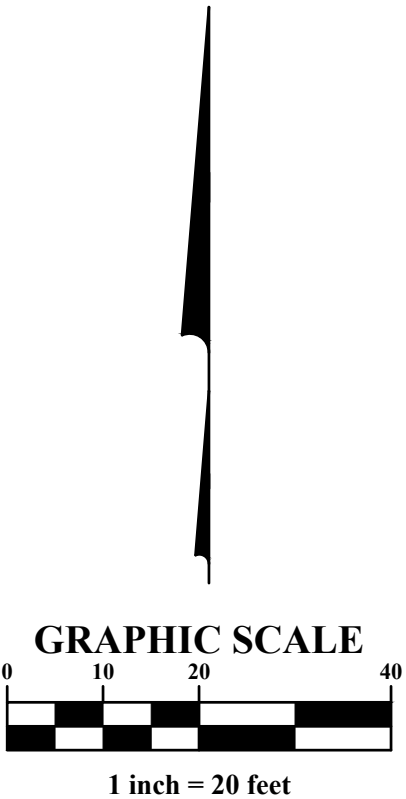
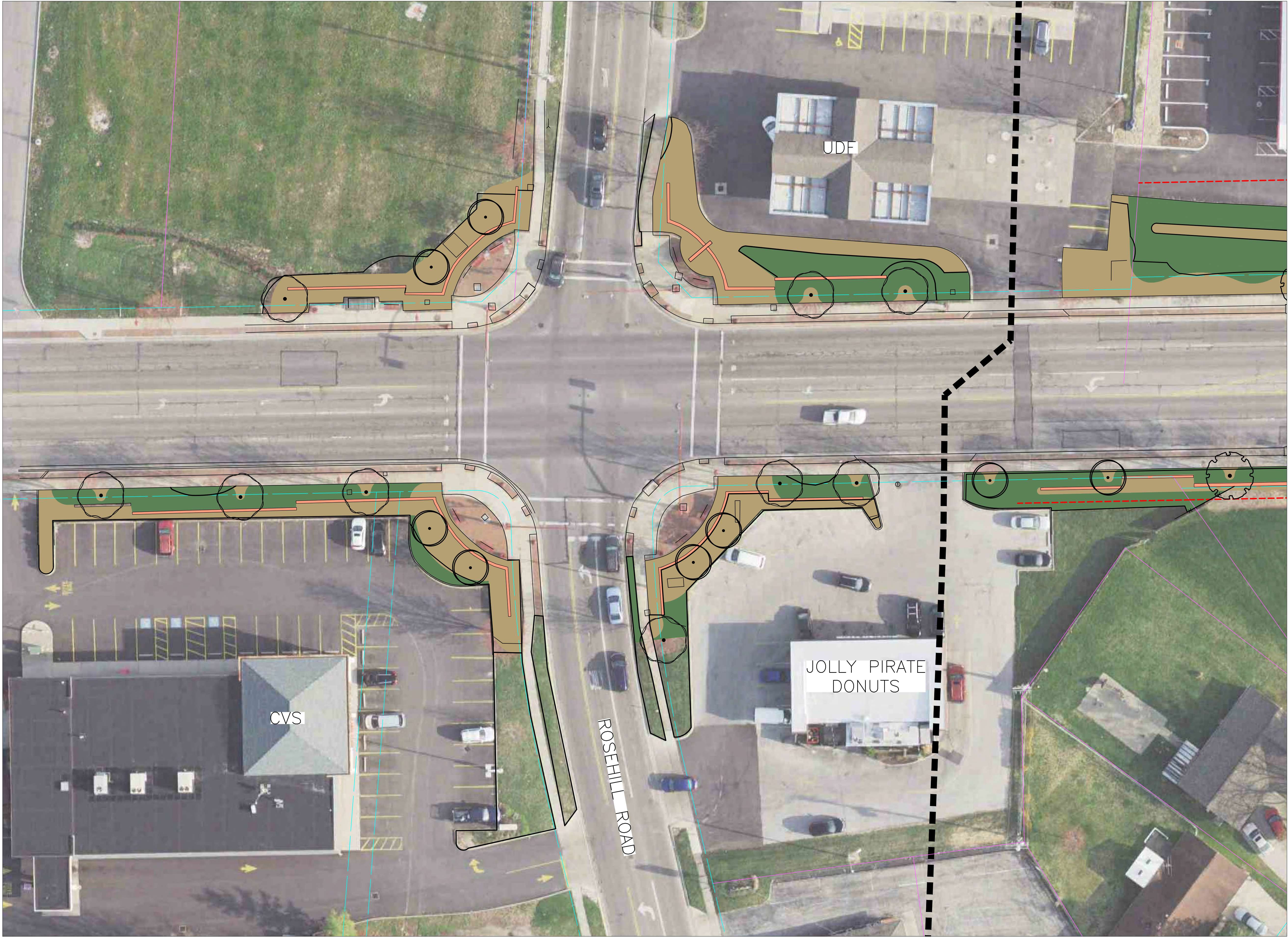


DATE
October 9, 2023

SCALE
1" = 50'

JOB NO.
20230363

SHEET
1/6



DATE
October 9, 2023

SCALE
1" = 20'

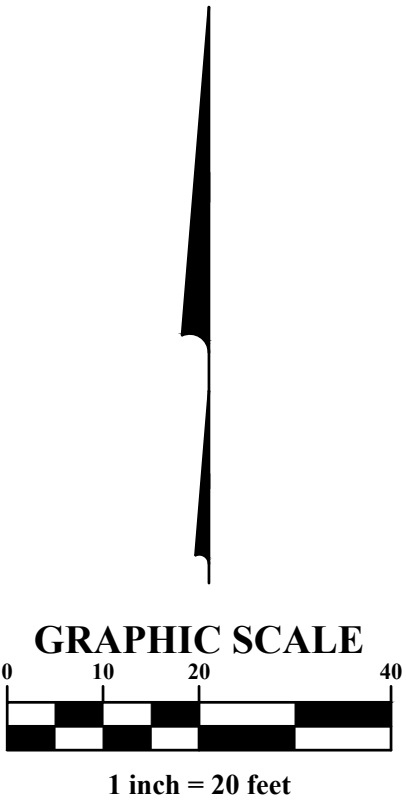
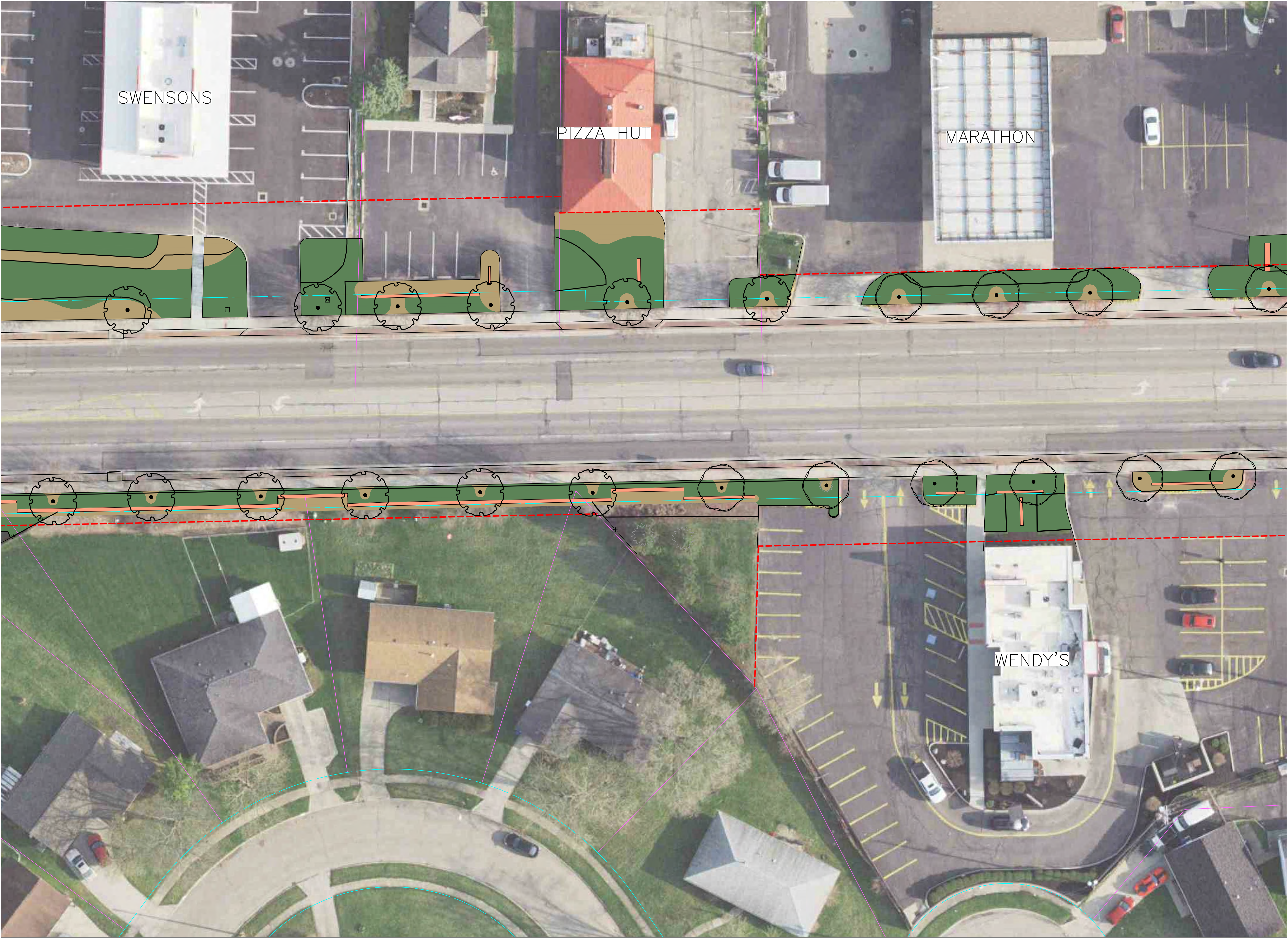
JOB NO.
20230363

SHEET
2/6

CITY OF REYNOLDSBURG, FRANKLIN COUNTY, OHIO
FOR
EAST MAIN STREET
LANDSCAPE CONCEPT PLAN

REVISIONS		
MARK	DATE	DESCRIPTION

CITY OF
REYNOLDSBURG



REVISIONS		
MARK	DATE	DESCRIPTION

CITY OF
REYNOLDSBURG

CITY OF REYNOLDSBURG, FRANKLIN COUNTY, OHIO
FOR
EAST MAIN STREET
LANDSCAPE CONCEPT PLAN

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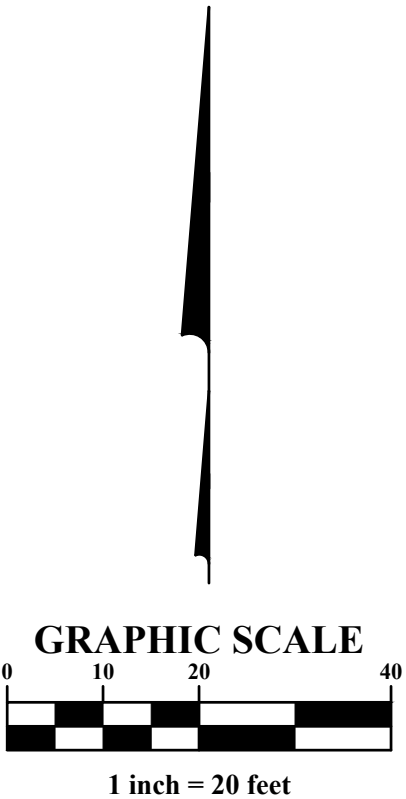
Survey • Mechanical • Hydrology & Irrigation, Inc.
Engineers • Surveyors • Planners • Scientists
5500 New Albany Road, Columbus, OH 43264
Phone 614.752.6800 or 614.867.5268
emh.com

DATE
October 9, 2023

SCALE
1" = 20'

JOB NO.
20230363

SHEET
3/6



REVISIONS		
MARK	DATE	DESCRIPTION

CITY OF
REYNOLDSBURG

CITY OF REYNOLDSBURG, FRANKLIN COUNTY, OHIO
FOR
EAST MAIN STREET
LANDSCAPE CONCEPT PLAN

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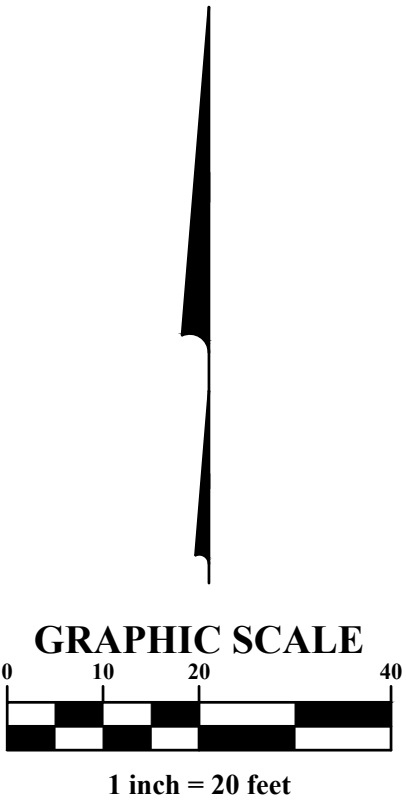
Survey • Mechanical • Foundation & Other, Inc.
Engineers • Surveyors • Planners • Scientists
5500 New Albany Road, Columbus, OH 43264
Phone 614.752.6800 or 614.752.6807
emh.com

DATE
October 9, 2023

SCALE
1" = 20'

JOB NO.
20230363

SHEET
4/6



REVISIONS		
MARK	DATE	DESCRIPTION

CITY OF
REYNOLDSBURG

CITY OF REYNOLDSBURG, FRANKLIN COUNTY, OHIO
FOR
EAST MAIN STREET
LANDSCAPE CONCEPT PLAN

EMH

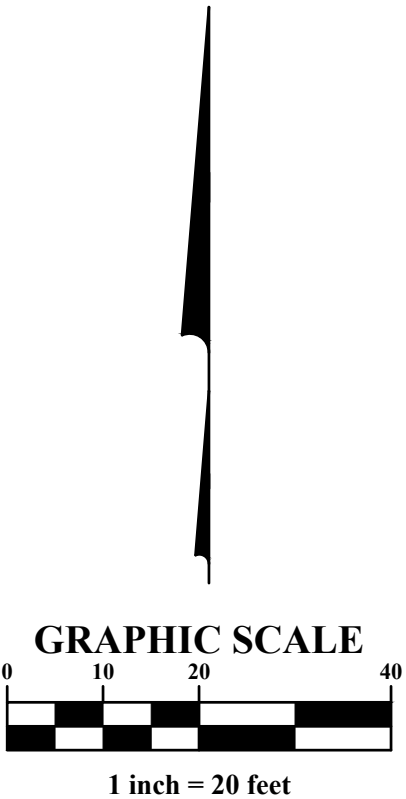
Survey • Mechanical • Foundation & Other, Inc.
Engineers • Surveyors • Planners • Scientists
5500 New Albany Road, Columbus, OH 43264
Phone 614.752.6500 or 614.867.5266
emh.com

DATE
October 9, 2023

SCALE
1" = 20'

JOB NO.
20230363

SHEET
5/6



REVISIONS		
MARK	DATE	DESCRIPTION

CITY OF
REYNOLDSBURG

CITY OF REYNOLDSBURG, FRANKLIN COUNTY, OHIO
FOR
EAST MAIN STREET
LANDSCAPE CONCEPT PLAN

EMH

Engineers • Surveyors • Planners • Scientists
5500 New Albany Road, Columbus, OH 43264
Phone 614.775.4500 or Fax 614.775.4505
emh.com

DATE
October 9, 2023

SCALE
1" = 20'

JOB NO.
20230363

SHEET
6/6

PRELIMINARY OPINION OF PROBABLE CONSTRUCTION COST
City of Reynoldsburg, Ohio
Main Street Streetscape Phase 1
Walls and Landscape
October 5, 2023

[illegible]

SUBTOTAL =	\$	243,718.60
CONTINGENCY (15%) =	\$	36,600.00
CONSTRUCTION SERVICES (EMH&T) (5%) =		12,200.00
OPINION OF PROBABLE PROJECT COST (PHASE 1) =	\$	292,518.60

PREPARED BY:	BM
CHECKED BY:	FM
CHECKED DATE:	10/5/2023

MINUTES

CITY OF REYNOLDSBURG TREASURY INVESTMENT BOARD MEETING

September 19, 2023

The September meeting of the Treasury Investment Board (T.I.B.) meeting, was called to order at 10:02 a.m. Members present were, City Auditor Stephen Cicak and City Attorney Chris Shook. Also, present Isiah Nire.

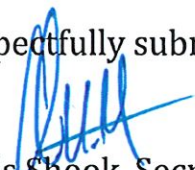
The Auditor presented:

- 1) Meeder Investment Report dated August 31, 2023.
- 2) The U.S. Bank Report for August 2023.
- 3) Anticipated Cash Report dated September 18, 2023.
- 4) Star Ohio Summary Account Statement from August 1, 2023 through September 18, 2023.
- 5) Baird Market Monitor Report dated September 19, 2023, which demonstrates expected rates should the City have to bond a Project.
- 6) Fund Balance Report dated September 19, 2023.

The next meeting of the T.I.B. will be Tuesday, October 17, 2023 at 10:00 a.m. in the Mayor's Conference Room.

There being no further business, this meeting adjourned at 10:17 a.m.

Respectfully submitted,


Chris Shook, Secretary

Treasures		Change		Y	
YLD	D	W	M	Y	
1m	5.39	-0.01	0.01	0.02	2.83
2m	5.43	0.00	0.00	0.04	2.52
3m	5.46	0.00	0.01	0.02	2.31
6m	5.51	-0.01	-0.02	0.02	1.65
1Y	5.43	0.00	0.01	0.09	1.41
2Y	5.06	0.00	0.04	0.11	1.12
3Y	4.74	0.01	0.04	0.09	0.84
5Y	4.46	0.01	0.03	0.08	0.78
7Y	4.42	0.02	0.04	0.07	0.80
10Y	4.33	0.02	0.04	0.07	0.84
20Y	4.59	0.02	0.04	0.03	0.80
30Y	4.41	0.02	0.05	0.03	0.89

MBS (UMBS) - TBA		YLD		SPRD		A/L	
CPN	YLD	SPRD	CPN	YLD	SPRD	CPN	YLD
30Y	3.5	5.12	78	10.4			
	4	5.24	91	10.1			
	4.5	5.38	105	10.1			
	5	5.59	125	9.5			
	5.5	5.81	144	8.6			
15Y	3	4.78	33	5.6			
	3.5	4.88	43	5.6			
	4	4.94	50	5.9			
	4.5	5.15	71	5.7			
	5	5.35	90	5.5			

MBS (GNMA) - TBA		YLD		SPRD		A/L	
CPN	YLD	SPRD	CPN	YLD	SPRD	CPN	YLD
30Y	3.5	5.01	66	9.0			
	4	5.12	76	8.7			
	4.5	5.29	92	8.4			
	5	5.43	106	8.4			
	5.5	5.62	122	7.7			

BQ Municipal - AA		YLD		SPRD		A/L	
CPN	YLD	SPRD	CPN	YLD	SPRD	CPN	YLD
30Y	3.5	5.12	78	10.4			
	4	5.24	91	10.1			
	4.5	5.38	105	10.1			
	5	5.59	125	9.5			
	5.5	5.81	144	8.6			
15Y	3	4.78	33	5.6			
	3.5	4.88	43	5.6			
	4	4.94	50	5.9			
	4.5	5.15	71	5.7			
	5	5.35	90	5.5			

Tax Exempt Municipals		YLD		SPRD		A/L	
CPN	YLD	SPRD	CPN	YLD	SPRD	CPN	YLD
30Y	3.5	5.12	78	10.4			
	4	5.24	91	10.1			
	4.5	5.38	105	10.1			
	5	5.59	125	9.5			
	5.5	5.81	144	8.6			
15Y	3	4.78	33	5.6			
	3.5	4.88	43	5.6			
	4	4.94	50	5.9			
	4.5	5.15	71	5.7			
	5	5.35	90	5.5			

ACMBS/DUS		YLD		SPRD		A/L	
CPN	YLD	SPRD	CPN	YLD	SPRD	CPN	YLD
30Y	3.5	5.12	78	10.4			
	4	5.24	91	10.1			
	4.5	5.38	105	10.1			
	5	5.59	125	9.5			
	5.5	5.81	144	8.6			
15Y	3	4.78	33	5.6			
	3.5	4.88	43	5.6			
	4	4.94	50	5.9			
	4.5	5.15	71	5.7			
	5	5.35	90	5.5			

Taxable Municipals GO		YLD		SPRD		A/L	
CPN	YLD	SPRD	CPN	YLD	SPRD	CPN	YLD
30Y	3.5	5.12	78	10.4			
	4	5.24	91	10.1			
	4.5	5.38	105	10.1			
	5	5.59	125	9.5			
	5.5	5.81	144	8.6			
15Y	3	4.78	33	5.6			
	3.5	4.88	43	5.6			
	4	4.94	50	5.9			
	4.5	5.15	71	5.7			
	5	5.35	90	5.5			

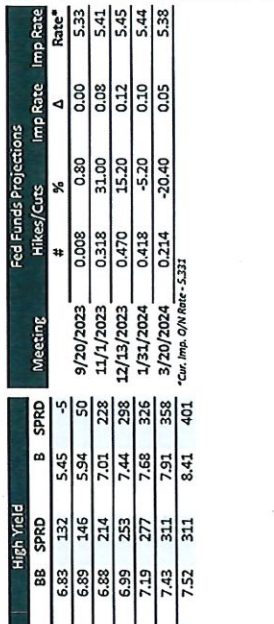
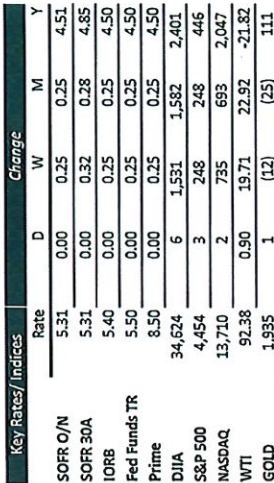
Key Rates/Indices		Rate		Change	
		Rate	W	M	Y
SOFR	O/N	5.31	0.00	0.25	4.51
SOFR	30A	5.31	0.00	0.32	4.85
IOER		5.40	0.00	0.25	4.50
Fed Funds TR		5.50	0.00	0.25	4.50
Prime		8.50	0.00	0.25	4.50
DJIA		34,624	6	1,531	1,582
S&P 500		4,454	3	248	248
NASDAQ		13,710	2	735	693
WTI		92.38	0.90	19.71	22.92
GOLD		1,935	1	(12)	(25)

Fed Funds Projections		Meeting		Hikes/Cuts		Imp Rate	
		Meeting	Hikes/Cuts	Imp Rate	Rate*		
9/20/2023	0.008	0.80	0.00	5.33			
11/1/2023	0.318	31.00	0.08	5.41			
12/13/2023	0.470	15.20	0.12	5.45			
1/31/2024	0.418	-5.20	0.10	5.44			
3/20/2024	0.214	-20.40	0.05	5.38			
*Cur Imp. O/N Repr. 5.33%							

High Yield		BB		SPRD		B		SPRD		T %	
		BB	SPRD	BB	SPRD	B	SPRD	B	SPRD	T %	
6M	6.83	132	5.45	-5							
1Y	6.88	145	5.94	50							
3Y	6.88	214	7.01	228							
5Y	6.99	253	7.44	298							
7Y	7.19	277	7.68	326							
10Y	7.43	311	7.91	358							
30Y	7.52	311	8.41	401							

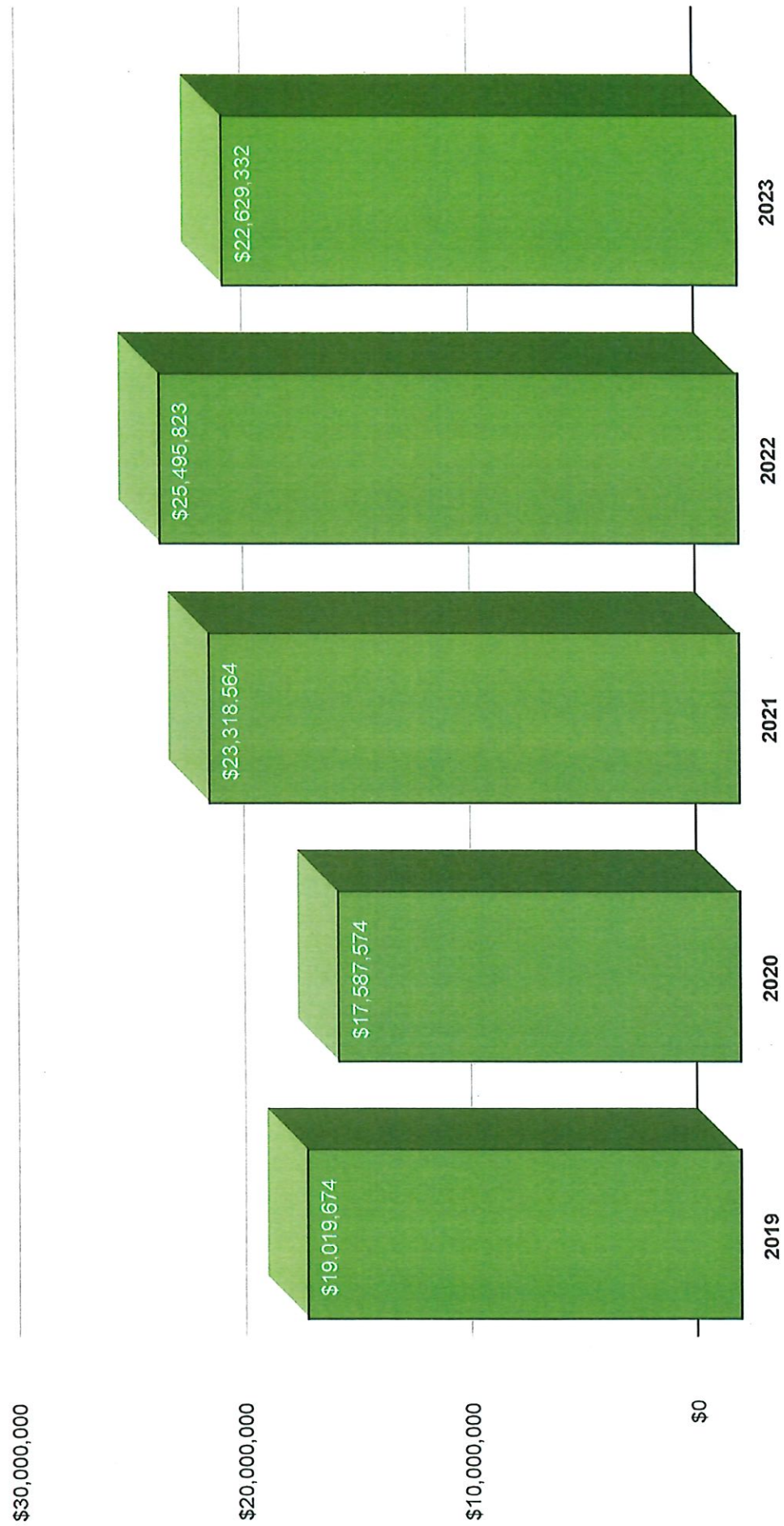
IG Credit		AA		SPRD		BBB		SPRD		Prior	
		AA	SPRD	BBB	SPRD	BBB	SPRD	BBB	SPRD	Prior	
6M	5.97	46	5.61	11	5.76	25	6.08	57			
1Y	5.93	50	5.54	11	5.70	26	6.08	64			
3Y	5.61	87	5.06	32	5.31	57	5.81	108			
5Y	5.53	107	4.92	46	5.19	73	5.72	126			
7Y	5.62	121	4.95	53	5.25	84	5.82	140			
10Y	5.77	145	5.06	73	5.42	109	5.96	164			
30Y	5.71	131	5.25	84	5.55	114	5.99	159			

Economic Releases		9/19/2023		Period		Surf (M)		Actual		Prior	
		9/19/2023	Period	Surf (M)	Actual	Prior					
Housing Starts	8:30	Aug	1438k	-	1452k						
Housing Starts MoM	8:30	Aug	-1.0%	-	3.9%						
Building Permits	8:30	Aug	1440k	-	1442k						
Building Permits MoM	8:30	Aug	-0.2%	-	0.1%						



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Sept totals



CITY OF REYNOLDSBURG

YTD Fund Report-September 19, 2023

Fiscal Year to Date: 09/19/2023

Fund	Beginning Balance	Y-T-D Revenues	Y-T-D Expenses	Unexpended Balance	Outstanding Encumbrances	Ending Balance
110 - General Fund	\$18,795,951.70	\$17,134,011.86	\$17,876,514.80	\$18,053,448.66	\$3,738,177.31	\$14,315,271.35
206 - American Rescue Plan Act	\$3,375,144.12	\$0.00	\$2,216,165.43	\$1,158,978.69	\$1,073,465.26	\$85,513.43
207 - ARPA Police Retention Grant	\$0.00	\$342,510.00	\$199,406.22	\$143,103.78	\$0.00	\$143,103.78
211 - Computerized Needs (courts)	\$110,644.45	\$10,404.00	\$27,856.51	\$93,191.94	\$10,295.96	\$82,895.98
220 - Income Tax Fund	\$3,982,371.37	\$231,469.90	\$45,952.70	\$4,167,888.57	\$4,100,898.79	\$66,989.78
230 - Permissive Tax Fund	\$909,574.07	\$153,460.36	\$179,786.64	\$883,247.79	\$113,318.17	\$769,929.62
240 - Police Pension Fund	\$431,851.12	\$139,339.84	\$2,015.00	\$569,175.96	\$0.00	\$569,175.96
250 - Sewer Capacity Fund	\$764,884.52	\$299,483.60	\$0.00	\$1,064,368.12	\$0.00	\$1,064,368.12
260 - Street Fund	\$4,266,342.42	\$1,174,872.65	\$994,551.47	\$4,446,663.60	\$919,705.91	\$3,526,957.69
270 - State Highway Fund	\$545,052.15	\$92,395.81	\$48,955.78	\$588,492.18	\$41,294.46	\$547,197.72
285 - Endowments & Contributions	\$392,341.81	\$0.00	\$0.00	\$392,341.81	\$0.00	\$392,341.81
286 - G.R.E.A.T. Grant Fund	\$550.00	\$0.00	\$0.00	\$550.00	\$0.00	\$550.00
287 - Reynoldsburg Recovery Court	\$12,700.73	\$18,381.56	\$16,139.53	\$14,942.76	\$988.94	\$13,953.82
288 - OneOhio Opioid Fund	\$6,024.92	\$25,386.49	\$0.00	\$31,411.41	\$0.00	\$31,411.41
290 - Law Enforcement Fund	\$207,970.01	\$5,672.61	\$0.00	\$213,642.62	\$0.00	\$213,642.62
291 - Drug Enforcement Fund	\$49,125.33	\$549.37	\$0.00	\$49,674.70	\$0.00	\$49,674.70
292 - Safety Belt Program Fund	\$4,376.00	\$0.00	\$0.00	\$4,376.00	\$0.00	\$4,376.00
293 - DUI/Education/Enforcement Fund	\$22,962.72	\$713.80	\$0.00	\$23,676.52	\$0.00	\$23,676.52
294 - Federal Forfeiture Fund	\$153,287.01	\$0.00	\$150,100.00	\$3,187.01	\$0.00	\$3,187.01
295 - Law Enforcement Asst Fund	\$93,038.96	\$0.00	\$1,194.25	\$91,844.71	\$8,500.00	\$83,344.71
297 - Edward Byrne Fund	\$3.42	\$0.00	\$0.00	\$3.42	\$0.00	\$3.42
299 - Indigent Drivers Interlock Fund	\$16,077.59	\$0.00	\$0.00	\$16,077.59	\$0.00	\$16,077.59
310 - General Debt Retirement Fund	\$4,417,495.69	\$2,318,531.00	\$570,758.00	\$6,165,268.69	\$2,179,942.50	\$3,985,326.19
330 - Taylor Sq Tif Debt Retirement	\$290,653.55	\$0.00	\$6,002.33	\$284,651.22	\$561,003.00	(\$276,351.78)
410 - Capital Improvements Fund	\$13,895,143.16	\$3,955,650.22	\$3,397,921.19	\$14,452,872.19	\$12,018,560.35	\$2,434,311.84
420 - Sidewalk Construction Fund	\$729,374.81	\$410,501.01	\$312,374.44	\$827,501.38	\$718,773.19	\$108,728.19
440 - Brice-Main Streetscape	\$0.08	\$0.00	\$0.00	\$0.08	\$0.00	\$0.08
610 - Delinquency Prevention Fund	\$16,554.81	\$0.00	\$0.00	\$16,554.81	\$0.00	\$16,554.81
615 - Beautification Commission	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
620 - French Creek Footbridge	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
640 - Supervision and Inspection	\$394,307.52	\$648,850.00	\$416,808.38	\$626,349.14	\$595,089.12	\$31,260.02
650 - Plot Grade & Utility	\$201,253.32	\$103,509.00	\$75,924.00	\$228,838.32	\$203,810.10	\$25,028.22
660 - Unclaimed Funds	\$31,987.95	\$1,635.52	\$0.00	\$33,623.47	\$0.00	\$33,623.47
690 - Employees Fund	\$813.17	\$0.00	\$414.59	\$398.58	\$0.00	\$398.58
710 - Water Fund	\$7,692,513.23	\$5,495,583.34	\$4,859,560.86	\$8,328,535.71	\$2,018,235.98	\$6,310,299.73
720 - Wastewater/Sewer Fund	\$5,956,013.56	\$5,088,214.89	\$5,033,320.13	\$6,010,908.32	\$2,200,560.56	\$3,810,347.76
730 - Utility Deposits Fund	\$152,437.87	\$600.00	\$0.00	\$153,037.87	\$0.00	\$153,037.87
740 - Storm Water Drainage Fund	\$1,386,199.90	\$1,471,079.94	\$1,469,995.67	\$1,387,284.17	\$1,433,098.09	(\$45,813.92)
750 - Solid Waste Fund	\$645,407.25	\$1,816,796.64	\$1,532,452.35	\$929,751.54	\$240,642.60	\$689,108.94
905 - School Ski Club	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
910 - Miscellaneous Agency	\$46,214.10	\$266,542.76	\$281,958.77	\$30,798.09	\$15,949.26	\$14,848.83
915 - Board of Building Standards	\$14,945.86	\$17,144.40	\$13,810.13	\$18,280.13	\$13,332.23	\$4,947.90
920 - Visitors Bureau Fund	\$0.00	\$63,494.17	\$60,721.21	\$2,772.96	\$0.00	\$2,772.96
925 - Demolition Expense Fund	\$93,201.00	\$117,466.14	\$16,967.00	\$193,700.14	\$0.00	\$193,700.14
930 - Columbus Sewer Capacity	\$153,945.73	\$298,320.00	\$353,121.00	\$99,144.73	\$0.00	\$99,144.73
941 - JEDD1-ETNA-REYNOLDSBURG	\$120,098.11	\$258,049.59	\$318,565.37	\$59,582.33	\$0.00	\$59,582.33
942 - JEDD2-ETNA-REYNOLDSBURG	\$22,481.84	\$748,051.76	\$756,942.97	\$13,590.63	\$0.00	\$13,590.63
943 - JEDD3-ETNA-REYNOLDSBURG	\$161,709.92	\$188,689.21	\$321,725.59	\$28,673.54	\$0.00	\$28,673.54
944 - JEDD4-ETNA-REYNOLDSBURG	\$5,092.32	\$34,445.00	\$33,278.48	\$6,258.84	\$0.00	\$6,258.84
947 - JEDD 7- REYNOLDSBURG-ETNA	\$78,979.00	\$206,740.31	\$228,002.14	\$57,717.17	\$0.00	\$57,717.17
960 - Eng Fees/Plan Review Deposits	\$142,446.42	\$44,322.69	\$4,055.00	\$182,714.11	\$12,594.00	\$170,120.11
970 - Taylor Sq School Tif	\$969,273.92	\$809,325.60	\$936,829.74	\$841,769.78	\$125,541.25	\$716,228.53
971 - Brice Main Tif	\$1,351.74	\$95,461.09	\$61,036.31	\$35,776.52	\$75,535.00	(\$39,758.48)
972 - Kroger Tif Debt Retirement	\$80,016.16	\$0.00	\$0.00	\$80,016.16	\$0.00	\$80,016.16
973 - Summit Rd Tif #1	\$177,654.96	\$20,719.86	\$258.33	\$198,116.49	\$0.00	\$198,116.49
974 - Taylor Rd Tif #1	\$33,484.26	\$56,639.97	\$706.14	\$89,418.09	\$0.00	\$89,418.09
975 - Taylor Rd Tif #2	\$22,733.14	\$17,194.63	\$214.31	\$39,713.46	\$0.00	\$39,713.46
976 - Broad Street TIF	\$0.00	\$3,226.08	\$40.24	\$3,185.84	\$0.00	\$3,185.84
	\$72,074,058.77	\$44,185,436.67	\$42,822,403.10	\$73,437,092.34	\$32,419,312.03	\$41,017,780.31

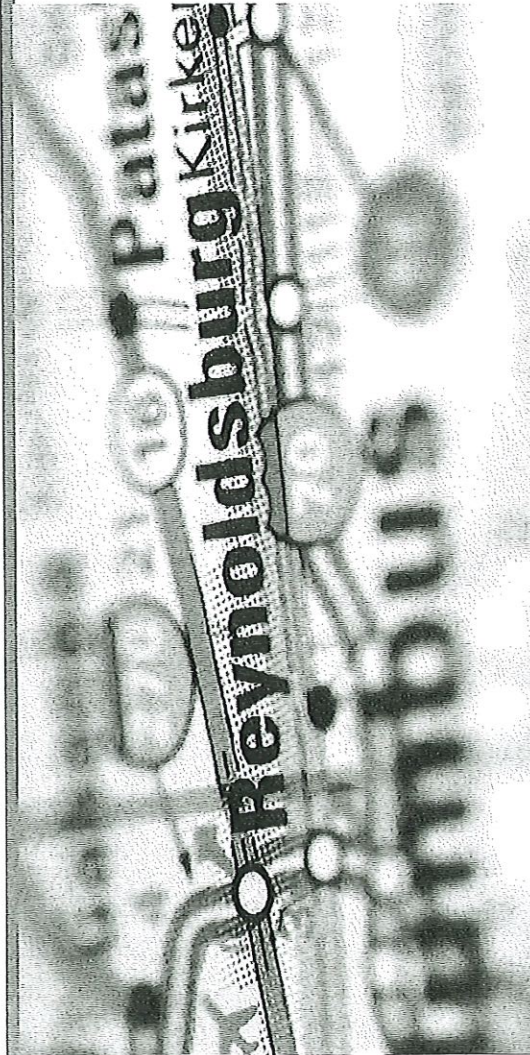
CITY OF REYNOLDSBURG
YTD Fund Report-July, 2023
Fiscal Year to Date: 07/31/2023

Fund	Beginning Balance	Y-T-D Revenues	Y-T-D Expenses	Unexpended Balance	Outstanding Encumbrances	Ending Balance
110 - General Fund	\$18,795,951.70	\$16,418,823.16	\$14,844,331.38	\$20,370,443.48	\$4,844,691.02	\$15,525,752.46
206 - American Rescue Plan Act	\$3,375,144.12	\$0.00	\$1,904,539.84	\$1,470,604.28	\$1,385,090.85	\$85,513.43
207 - ARPA Police Retention Grant	\$0.00	\$342,510.00	\$199,406.22	\$143,103.78	\$0.00	\$143,103.78
211 - Computerized Needs (courts)	\$110,644.45	\$10,404.00	\$27,726.31	\$93,322.14	\$25,937.02	\$67,385.12
220 - Income Tax Fund	\$3,982,371.37	\$220,399.67	\$25,623.29	\$4,177,147.75	\$4,036,830.30	\$140,317.45
230 - Permissive Tax Fund	\$909,574.07	\$153,460.36	\$169,786.64	\$893,247.79	\$123,318.17	\$769,929.62
240 - Police Pension Fund	\$431,851.12	\$139,339.84	\$2,015.00	\$569,175.96	\$0.00	\$569,175.96
250 - Sewer Capacity Fund	\$764,884.52	\$256,867.60	\$0.00	\$1,021,752.12	\$0.00	\$1,021,752.12
260 - Street Fund	\$4,266,342.42	\$1,164,541.89	\$653,139.18	\$4,777,745.13	\$1,182,180.94	\$3,595,564.19
270 - State Highway Fund	\$545,052.15	\$92,395.81	\$47,335.49	\$590,112.47	\$39,714.75	\$550,397.72
285 - Endowments & Contributions	\$392,341.81	\$0.00	\$0.00	\$392,341.81	\$0.00	\$392,341.81
286 - G.R.E.A.T. Grant Fund	\$550.00	\$0.00	\$0.00	\$550.00	\$0.00	\$550.00
287 - Reynoldsburg Recovery Court	\$12,700.73	\$18,381.56	\$15,995.07	\$15,087.22	\$1,093.68	\$13,993.54
288 - OneOhio Opioid Fund	\$6,024.92	\$18,999.48	\$0.00	\$25,024.40	\$0.00	\$25,024.40
290 - Law Enforcement Fund	\$207,970.01	\$5,672.61	\$0.00	\$213,642.62	\$0.00	\$213,642.62
291 - Drug Enforcement Fund	\$49,125.33	\$49.37	\$0.00	\$49,174.70	\$0.00	\$49,174.70
292 - Safety Belt Program Fund	\$4,376.00	\$0.00	\$0.00	\$4,376.00	\$0.00	\$4,376.00
293 - DUI/Education/Enforcement Fund	\$22,962.72	\$603.80	\$0.00	\$23,566.52	\$0.00	\$23,566.52
294 - Federal Forfeiture Fund	\$153,287.01	\$0.00	\$150,100.00	\$3,187.01	\$0.00	\$3,187.01
295 - Law Enforcement Asst Fund	\$93,038.96	\$0.00	\$1,194.25	\$91,844.71	\$8,500.00	\$83,344.71
297 - Edward Byrne Fund	\$3.42	\$0.00	\$0.00	\$3.42	\$0.00	\$3.42
298 - Secure Our Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
299 - Indigent Drivers Interlock Fund	\$16,077.59	\$0.00	\$0.00	\$16,077.59	\$0.00	\$16,077.59
310 - General Debt Retirement Fund	\$4,417,495.69	\$2,283,618.84	\$570,758.00	\$6,130,356.53	\$0.00	\$6,130,356.53
330 - Taylor Sq Tif Debt Retirement	\$290,653.55	\$0.00	\$6,002.33	\$284,651.22	\$0.00	\$284,651.22
410 - Capital Improvements Fund	\$13,895,143.16	\$3,951,905.31	\$2,816,868.96	\$15,030,179.51	\$12,015,373.42	\$3,014,806.09
420 - Sidewalk Construction Fund	\$729,374.81	\$405,147.01	\$294,648.44	\$839,873.38	\$736,499.19	\$103,374.19
440 - Brice-Main Streetscape	\$0.08	\$0.00	\$0.00	\$0.08	\$0.00	\$0.08
610 - Delinquency Prevention Fund	\$16,554.81	\$0.00	\$0.00	\$16,554.81	\$0.00	\$16,554.81
640 - Supervision and Inspection	\$394,307.52	\$587,750.00	\$224,741.62	\$757,315.90	\$696,055.88	\$61,260.02
650 - Plot Grade & Utility	\$201,253.32	\$66,607.50	\$66,004.00	\$221,856.82	\$190,611.10	\$31,245.72
660 - Unclaimed Funds	\$31,987.95	\$1,635.52	\$0.00	\$33,623.47	\$0.00	\$33,623.47
690 - Employees Fund	\$813.17	\$0.00	\$414.59	\$398.58	\$8.56	\$390.02
710 - Water Fund	\$7,692,513.23	\$4,649,151.24	\$4,242,093.16	\$8,099,571.31	\$2,545,831.26	\$5,553,740.05
720 - Wastewater/Sewer Fund	\$5,956,013.56	\$4,258,520.23	\$3,869,570.63	\$6,344,963.16	\$3,898,446.00	\$2,446,517.16
730 - Utility Deposits Fund	\$152,437.87	(\$1,000.00)	\$0.00	\$151,437.87	\$0.00	\$151,437.87
740 - Storm Water Drainage Fund	\$1,386,199.90	\$1,255,805.87	\$848,317.85	\$1,793,687.92	\$1,527,990.57	\$265,697.35
750 - Solid Waste Fund	\$645,407.25	\$1,487,887.01	\$1,491,534.66	\$641,759.60	\$252,526.43	\$389,233.17
910 - Miscellaneous Agency	\$46,214.10	\$218,329.95	\$217,766.29	\$46,777.76	\$84,405.00	(\$37,627.24)
915 - Board of Building Standards	\$14,945.86	\$13,002.26	\$11,820.33	\$16,127.79	\$10,322.03	\$5,805.76
920 - Visitors Bureau Fund	\$0.00	\$51,246.67	\$42,625.96	\$8,620.71	\$8,620.71	\$0.00
925 - Demolition Expense Fund	\$93,201.00	\$117,466.14	\$0.00	\$210,667.14	\$0.00	\$210,667.14
930 - Columbus Sewer Capacity	\$153,945.73	\$255,704.00	\$353,121.00	\$56,528.73	\$0.00	\$56,528.73
941 - JEDD1-ETNA-REYNOLDSBURG	\$120,098.11	\$258,049.59	\$318,565.37	\$59,582.33	\$4,891.72	\$54,690.61
942 - JEDD2-ETNA-REYNOLDSBURG	\$22,481.84	\$748,051.76	\$756,942.97	\$13,590.63	\$22,128.42	(\$8,537.79)
943 - JEDD3-ETNA-REYNOLDSBURG	\$161,709.92	\$188,689.21	\$321,725.59	\$28,673.54	\$2,496.09	\$26,177.45
944 - JEDD4-ETNA-REYNOLDSBURG	\$5,092.32	\$34,445.00	\$33,278.48	\$6,258.84	\$1,793.04	\$4,465.80
947 - JEDD 7- REYNOLDSBURG-ETNA	\$78,979.00	\$206,740.31	\$228,002.14	\$57,717.17	\$3,976.75	\$53,740.42
960 - Eng Fees/Plan Review Deposits	\$142,446.42	\$35,719.60	\$0.00	\$178,166.02	\$11,649.00	\$166,517.02
970 - Taylor Sq School Tif	\$969,273.92	\$809,325.60	\$936,829.74	\$841,769.78	\$125,541.25	\$716,228.53
971 - Brice Main Tif	\$1,351.74	\$95,461.09	\$61,036.31	\$35,776.52	\$0.00	\$35,776.52
972 - Kroger Tif Debt Retirement	\$80,016.16	\$0.00	\$0.00	\$80,016.16	\$0.00	\$80,016.16
973 - Summit Rd Tif #1	\$177,654.96	\$20,719.86	\$258.33	\$198,116.49	\$0.00	\$198,116.49
974 - Taylor Rd Tif #1	\$33,484.26	\$58,639.97	\$706.14	\$89,418.09	\$0.00	\$89,418.09
975 - Taylor Rd Tif #2	\$22,733.14	\$17,194.63	\$214.31	\$39,713.46	\$0.00	\$39,713.46
976 - Broad Street TIF	\$0.00	\$3,226.08	\$40.24	\$3,185.84	\$0.00	\$3,185.84
	\$72,074,058.77	\$40,939,489.40	\$35,755,080.11	\$77,258,468.06	\$33,786,523.15	\$43,471,944.91



City of Reynoldsburg Operating Account

Monthly Investment Report
August 31, 2023



Your Investment Representative:

Eileen Stanic
(440) 662-8268
estanic@meederinvestment.com

For questions about your account please contact your investment representative or contact publicfundsoptions@meederinvestment.com
Dublin, Ohio | Lansing, Michigan | Long Beach, California | Austin, Texas | 866-633-3371 | www.meederpublicfunds.com

City of Reynoldsburg Operating Account
PORTFOLIO SUMMARY

As of August 31, 2023



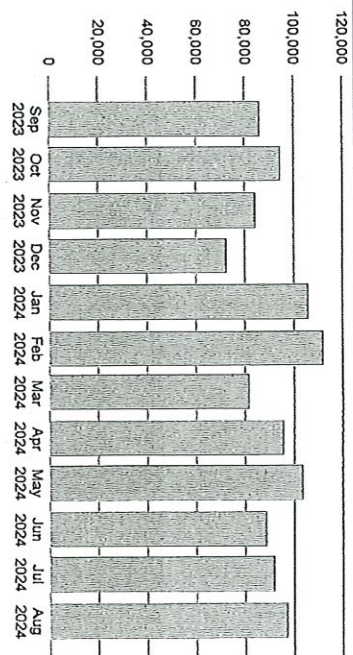
MONTHLY RECONCILIATION

Beginning Book Value	58,311,286.36
Contributions	
Withdrawals	(468.86)
Prior Month Custodian Fees	
Realized Gains/Losses	14,574.36
Purchased Interest	(31,062.43)
Gross Interest Earnings	89,770.38
Ending Book Value	58,384,099.81

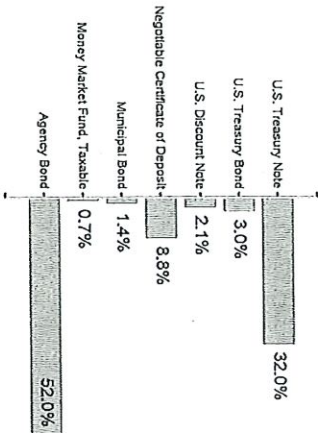
PORTFOLIO CHARACTERISTICS

Portfolio Yield to Maturity	2.48%
Portfolio Effective Duration	2.31 yrs
Weighted Average Maturity	2.47 yrs

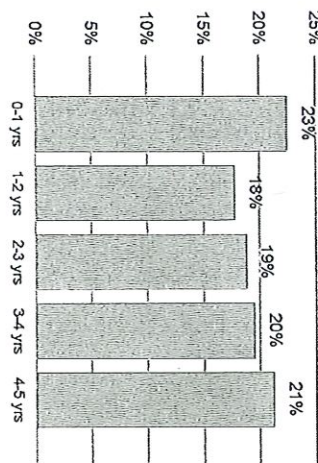
PROJECTED MONTHLY INCOME SCHEDULE



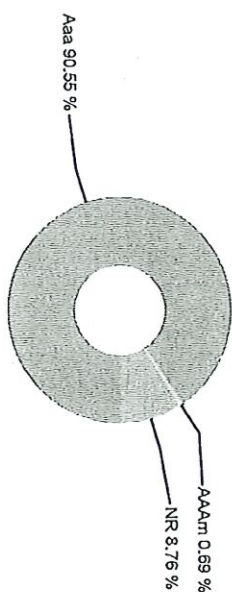
SECTOR ALLOCATION



MATURITY DISTRIBUTION



CREDIT QUALITY



City of Reynoldsburg Operating Account

PROJECTED INCOME SCHEDULE

As of August 31, 2023



CUSIP	SECURITY DESCRIPTION	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024
02589ABQ4	American Express National Bank 2.000% 03/09/2027	2,490						2,463					
066519RW1	BankUnited, FSB 1.350% 12/08/2026	847			838			838			847		
09582YAF9	Blue Ridge Bank Inc. 4.200% 02/28/2028						5,166						5,110
14042RTS0	Capital One, National Association 3.400% 08/17/2027						4,199						4,154
14042TJN8	Capital One Bank (Usa), National Association 3.400% 08/17/2027						4,199						4,154
227563DC4	Cross River Bank 4.500% 06/30/2028				5,490						5,490		
27002YFE1	Eagle Bancorp. Inc. 3.300% 08/18/2025	698	675	698	675	698	698	653	698	675	698	675	698
3130A0XE5	FHLB 3.250% 03/08/2024	8,125						8,610					
3130A9YY1	FHLB 2.125% 12/11/2026				5,313						5,313		
3130AGWK7	FHLB 1.500% 08/15/2024						3,750						7,815
3130AK3S3	FHLB 0.300% 09/29/2023	300											
3130AKJR8	FHLB 0.570% 12/16/2025				2,166					2,166			
3130AKM45	FHLB 0.600% 10/29/2026					1,650					1,650		
3130AKXB7	FHLB 0.580% 02/11/2026						725						725
3130AKXD3	FHLB 0.500% 02/17/2026						1,375						2,063
3130AL2X1	FHLB 0.850% 02/17/2027						2,125						2,125
3130AL5X8	FHLB 0.650% 02/24/2026						813						813
3130AMSB9	FHLB 0.700% 06/16/2025				875						875		
3130AN3E8	FHLB 0.520% 07/12/2024					1,300						1,450	
3130AN4T4	FHLB 0.875% 06/12/2026				3,281						3,281		
3130ANDX5	FHLB 0.500% 08/16/2024						1,875						1,875
3130ANHA1	FHLB 0.750% 08/26/2025						825						825

City of Reynoldsburg Operating Account

PROJECTED INCOME SCHEDULE

As of August 31, 2023



CUSIP	SECURITY DESCRIPTION	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024
3130ANK58	FHLB 0.450% 08/26/2024						1,249						1,665
3130ANN71	FHLB 1.050% 08/26/2026						3,413						3,413
3130ANW89	FHLB 1.050% 09/17/2026	2,625						2,625					
3130ANYN4	FHLB 1.000% 09/30/2026	2,125						2,125					
3130AQKJ1	FHLB 1.700% 01/28/2027					3,273						3,273	
3130ATU54	FHLB 4.250% 12/10/2027				10,413						10,413		
3130AWC24	FHLB 4.000% 06/09/2028				5,327						5,100		
313384WY1	FHLB 05/17/2024									28,930			
313384YN3	FHLB 06/24/2024										21,419		
3133EJPN3	FFCB 3.300% 05/17/2028			10,065						10,065			
3133EK4Y9	FFCB 1.650% 11/01/2024			4,125						4,125			
3133EK6J0	FFCB 1.625% 11/08/2024			4,063						4,063			
3133EK6P6	FFCB 1.900% 11/12/2027			4,085						4,085			
3133EL4J0	FFCB 0.470% 08/19/2024						235						235
3133EL5Y6	FFCB 1.000% 03/02/2028	3,750						3,750					
3133EL6U3	FFCB 0.280% 09/14/2023	2,000											
3133EL7K4	FFCB 0.550% 09/16/2025	2,063						2,063					
3133EMAM4	FFCB 0.250% 09/21/2023	1,253											
3133EMBH4	FFCB 0.530% 09/29/2025	2,849						2,849					
3133EMCP5	FFCB 0.520% 10/14/2025		195						195				
3133EMHF2	FFCB 0.600% 11/24/2025			975						975			
3133EMND0	FFCB 0.570% 01/20/2026					285						285	
3133EMSJ2	FFCB 0.430% 03/03/2025	1,075						1,075					
3133EMTQ5	FFCB 0.700% 03/17/2025	1,750						1,750					
3133EMUK6	FFCB 1.050% 03/25/2026	2,625						2,625					

City of Reynoldsburg Operating Account

PROJECTED INCOME SCHEDULE

As of August 31, 2023



CUSIP	SECURITY DESCRIPTION	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024
3133EMZW5	FFCB 0.730% 05/19/2025	913								913			
3133EN3H1	FFCB 4.000% 11/29/2027	5,500								5,500			
3133ENHA1	FFCB 1.500% 12/14/2026		750								750		
3133ENHV5	FFCB 1.390% 06/22/2026		2,780								2,780		
3133ENKS8	FFCB 1.125% 01/06/2025			2,813								2,813	
3133ENQ29	FFCB 4.000% 09/29/2027	18,280						18,280					
3133EPFU4	FFCB 3.500% 04/12/2028		17,500						17,500				
3133EPHT5	FFCB 3.625 05/03/28			9,063						9,063			
3133EPJE6	FFCB 3.500% 08/09/2028					10,938						10,938	
3133EPPE9	FFCB 4.375% 07/06/2026					17,000						17,000	
3133EPQD0	FEDERAL FARM 4.25% 07/17/2028							1,125					
3134GWN44	FMCC 0.450% 09/11/2024	1,125											
3134GWP91	FMCC 0.500% 06/16/2025	1,875						1,875					
3134GWW93	FMCC 0.550% 09/30/2025	688						688					
3134GWZV1	FMCC 0.650% 10/22/2025		325						325				
3135G06G3	FNMA 0.500% 11/07/2025			313						313			
3135G0W66	FNMA 1.625% 10/15/2024		12,188								12,188		
3135GA2Z3	FNMA 0.560% 11/17/2025			672							672		
3136G43H4	FNMA 0.400% 09/16/2024	1,000						1,000					
3136G4Z71	FNMA 0.450% 08/26/2024						1,588					1,588	
313812EG0	The Federal Savings Bank 4.500% 06/28/2028	952	921	952	921	952	952	890	952	921	952	921	952
32110YUD5	First National Bank of America 0.650% 09/08/2025	816						807					
3531727V5	Franklin County Board of Commissioners 0.600% 06/01/2025				1,035							1,035	

City of Reynoldsburg Operating Account

PROJECTED INCOME SCHEDULE

As of August 31, 2023



CUSIP	SECURITY DESCRIPTION	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024
549104VF1	Luana Savings Bank 0.450% 12/30/2025				562						562		
61690UQZ6	Morgan Stanley Bank, National Association 1.850% 12/26/2023				3,526								
61760A4Z9	Morgan Stanley Private Bank, National Association 1.900% 12/26/2023				3,588								
680616X95	Olentangy Local School District 0.521% 12/01/2024				1,303						1,303		
69506YTX7	Pacific Western Bank 3.150% 02/12/2024						4,072						
732329BD8	Ponce Bank 3.500% 09/15/2027	740	716	740	716	740	740	692	740	716	740	716	740
742651DZ2	PEFCO 3.900% 10/15/2027		7,196						7,995				
75472RAK7	Raymond James Bank, National Association 1.800% 11/08/2024			2,241						2,217			
856283S31	State Bank of India 0.600% 02/25/2026						747						747
856285Q95	State Bank of India 3.450% 08/16/2027						4,226						4,226
880591EW8	TNNLL 0.750% 05/15/2025			1,875						1,875			
880591EZ1	TVA 3.875% 03/15/2028	8,880						9,688					
88413QCJ5	Third Federal Savings and Loan Association of Cleveland 1.750% 11/13/2023			2,932									
89235MKY6	Toyota Financial Savings Bank 0.900% 04/22/2026		1,119							1,119			
910286GN7	United Fidelity Bank, FSB 4.500% 06/29/2028	952	921	952	921	952	952	890	952	921	952	921	952
9128283V0	UST 2.500% 01/31/2025					3,438						3,438	
9128285P1	UST 2.875% 11/30/2023			6,689									
9128285Z9	UST 2.500% 01/31/2024					7,900							
9128286G0	UST 2.375% 02/29/2024						16,875						
912828T91	UST 1.625% 10/31/2023		5,322										

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City of Reynoldsburg Operating Account

PROJECTED INCOME SCHEDULE

As of August 31, 2023



CUSIP	SECURITY DESCRIPTION	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024
912828U24	UST 2.000% 11/15/2026			9,500						9,500			
912828V80	UST 2.250% 01/31/2024					6,230							
912828V98	UST 2.250% 02/15/2027						4,500						4,500
912828X88	UST 2.375% 05/15/2027			5,938						5,938			
912828Y95	UST 1.875% 07/31/2026					4,688						4,688	
912828YQ7	UST 1.625% 10/31/2026		3,453						3,453				
912828Z78	UST 1.500% 01/31/2027					4,125						4,125	
912828ZL7	UST 0.375% 04/30/2025		1,509						1,509				
91282CAB7	UST 0.250% 07/31/2025					625						625	
91282CAJ0	UST 0.250% 08/31/2025						663						663
91282CCF6	UST 0.750% 05/31/2026			1,313						1,313			
91282CCG4	UST 0.250% 06/15/2024				625						2,773		
91282CCJ8	UST 0.875% 06/30/2026				1,094						1,094		
91282CCCL3	UST 0.375% 07/15/2024					938						1,016	
91282CCT6	UST 0.375% 08/15/2024						938						1,855
91282CCW9	UST 0.750% 08/31/2026						1,875						1,875
91282CCZ2	UST 0.875% 09/30/2026	3,281						3,281					
91282CDA6	UST 0.250% 09/30/2023	1,661											
91282CDZ1	UST 1.500% 02/15/2025						5,625						5,625
91282CEF4	UST 2.500% 03/31/2027	10,938						10,938					
91282CEK3	UST 2.500% 04/30/2024		6,250						12,461				
91282CEN7	UST 2.750% 04/30/2027		12,719						12,719				
91282CET4	UST 2.625% 05/31/2027			3,938						3,938			
91282CEW7	UST 3.250% 06/30/2027				10,563						10,563		
91282CFB2	UST 2.750% 07/31/2027					12,788							12,788

City of Reynoldsburg Operating Account

PROJECTED INCOME SCHEDULE

As of August 31, 2023



CUSIP	SECURITY DESCRIPTION	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	Apr 2024	May 2024	Jun 2024	Jul 2024	Aug 2024
91282CFH9	UST 3.125% 08/31/2027						7,813						7,813
91282CFU0	UST 4.125% 10/31/2027	7,941							7,941				
91282CFZ9	UST 3.875% 11/30/2027			6,781						6,781			
91282CGC9	UST 3.875% 12/31/2027				9,591						9,591		
91282CGE5	UST 3.875% 01/15/2026					8,719						8,719	
91282CGH8	UST 3.500% 01/31/2028					15,750						15,750	
91282CGP0	UST 4.000% 02/29/2028						12,100						12,100
91282CGV7	UST 3.750% 04/15/2026		15,000						15,000				
949763M60	Wells Fargo Bank, National Association 1.900% 10/18/2023	399	509										
TOTAL		86,160	94,459	84,320	72,351	105,798	111,910	81,579	95,746	103,496	88,694	91,788	97,202

City of Reynoldsburg Operating Account
POSITION STATEMENT
As of August 31, 2023



CUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's/ S&P Rating
Cash and Cash Equivalents											
31846V567	First American Funds, Inc.	8/31/2023 8/31/2023	\$385,915.50	\$385,915.50	\$385,915.50	5.21%	0.003 0.003	\$1.00 \$385,915.50	\$0.00	0.58%	AAAm
STAROHIO	STAR Ohio XX812	8/31/2023 8/31/2023	\$10,056,773.83	\$10,056,773.83	\$10,056,773.83	5.52%	0.003 0.003	\$1.00 \$10,056,773.83	\$0.00	15.18%	AAAm
	SubTotal		\$10,442,689.33	\$10,442,689.33	\$10,442,689.33	5.51%		\$10,442,689.33	\$0.00	15.77%	
Agency Bond											
3133EL6U3	FFCB 0.280% 09/14/2023	9/16/2020 9/17/2020	\$1,000,000.00	\$999,400.00	\$999,400.00	0.30%	0.038 0.040	\$99.77 \$997,660.00	(\$1,740.00)	1.51%	Aaa AA+
3133EMAM4	FFCB 0.250% 09/21/2023	9/22/2020 9/23/2020	\$750,000.00	\$749,685.00	\$749,685.00	0.26%	0.058 0.059	\$99.68 \$747,607.50	(\$2,077.50)	1.13%	Aaa AA+
3130AK3S3	FHLB 0.300% 09/29/2023	9/11/2020 9/29/2020	\$150,000.00	\$149,925.00	\$149,925.00	0.32%	0.079 0.080	\$99.57 \$149,350.50	(\$574.50)	0.23%	Aaa AA+
3130A0XE5	FHLB 3.250% 03/08/2024	8/10/2022 8/15/2022	\$500,000.00	\$499,515.00	\$499,515.00	3.31%	0.521 0.501	\$98.78 \$493,890.00	(\$5,625.00)	0.75%	Aaa AA+
3130AN3E8	FHLB 0.520% 07/12/2024	7/6/2021 7/12/2021	\$500,000.00	\$499,850.00	\$499,850.00	0.53%	0.866 0.842	\$95.65 \$478,230.00	(\$21,620.00)	0.72%	Aaa AA+
3130AGWK7	FHLB 1.500% 08/15/2024	11/6/2019 11/7/2019	\$500,000.00	\$495,935.00	\$495,935.00	1.68%	0.959 0.931	\$96.37 \$481,830.00	(\$14,105.00)	0.73%	Aaa AA+
3130ANDX5	FHLB 0.500% 08/16/2024	7/21/2021 8/16/2021	\$750,000.00	\$750,000.00	\$750,000.00	0.50%	0.962 0.935	\$95.15 \$713,625.00	(\$36,375.00)	1.08%	Aaa AA+
3133EL4J0	FFCB 0.470% 08/19/2024	8/20/2020 8/21/2020	\$100,000.00	\$100,000.00	\$100,000.00	0.47%	0.970 0.944	\$95.32 \$95,316.00	(\$4,684.00)	0.14%	Aaa AA+
3136G4Z71	FNMA 0.450% 08/26/2024	8/28/2020 8/31/2020	\$750,000.00	\$749,700.00	\$749,700.00	0.46%	0.989 0.962	\$94.98 \$712,342.50	(\$37,357.50)	1.08%	Aaa AA+
3130ANK58	FHLB 0.450% 08/26/2024	8/17/2021 8/26/2021	\$555,000.00	\$554,583.75	\$554,583.75	0.48%	0.989 0.962	\$94.98 \$527,133.45	(\$27,450.30)	0.80%	Aaa AA+
3134GWN44	FMCC 0.450% 09/11/2024	9/3/2020 9/11/2020	\$500,000.00	\$500,000.00	\$500,000.00	0.45%	1.033 1.002	\$94.77 \$473,835.00	(\$26,165.00)	0.72%	Aaa AA+
3136G43H4	FNMA 0.400% 09/16/2024	9/8/2020 9/16/2020	\$500,000.00	\$500,000.00	\$500,000.00	0.40%	1.047 1.016	\$94.66 \$473,285.00	(\$26,715.00)	0.71%	Aaa AA+
3135GOW66	FNMA 1.625% 10/15/2024	12/24/2019 12/26/2019	\$500,000.00	\$495,970.00	\$495,970.00	1.80%	1.126 1.086	\$96.05 \$480,255.00	(\$15,715.00)	0.73%	Aaa AA+

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GUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moodys/ S&P Rating
3135G0W66	FNMA 1.625% 10/15/2024	11/5/2019 11/6/2019	\$1,000,000.00	\$995,010.00	\$995,010.00	1.73%	1.126 1.086	\$96.05 \$960,510.00	(\$34,500.00)	1.45%	Aaa AA+
3133EK4Y9	FFCB 1.650% 11/01/2024	11/6/2019 11/7/2019	\$500,000.00	\$498,145.00	\$498,145.00	1.73%	1.173 1.131	\$95.86 \$479,310.00	(\$18,835.00)	0.72%	Aaa AA+
3133EK6J0	FFCB 1.625% 11/08/2024	11/6/2019 11/8/2019	\$500,000.00	\$497,545.00	\$497,545.00	1.73%	1.192 1.149	\$95.55 \$477,725.00	(\$19,820.00)	0.72%	Aaa AA+
3133ENKS8	FFCB 1.125% 01/06/2025	9/16/2022 9/19/2022	\$500,000.00	\$469,556.00	\$469,556.00	3.92%	1.353 1.311	\$94.56 \$472,775.00	\$3,219.00	0.71%	Aaa AA+
3133EMSJ2	FFCB 0.430% 03/03/2025	8/12/2022 8/15/2022	\$500,000.00	\$465,545.00	\$465,545.00	3.27%	1.507 1.463	\$93.08 \$465,385.00	(\$160.00)	0.70%	Aaa AA+
3133EMTQ5	FFCB 0.700% 03/17/2025	3/19/2021 3/22/2021	\$500,000.00	\$499,625.00	\$499,625.00	0.72%	1.545 1.494	\$93.02 \$465,075.00	(\$34,550.00)	0.70%	Aaa AA+
880591EW8	TNNLL 0.750% 05/15/2025	8/12/2022 8/15/2022	\$500,000.00	\$467,069.50	\$467,069.50	3.27%	1.707 1.653	\$92.89 \$464,460.00	(\$2,609.50)	0.70%	Aaa AA+
3133EMZW5	FFCB 0.730% 05/19/2025	5/12/2021 5/19/2021	\$250,000.00	\$250,000.00	\$250,000.00	0.73%	1.718 1.662	\$92.52 \$231,287.50	(\$18,712.50)	0.35%	Aaa AA+
3134GWP91	FMCC 0.500% 06/16/2025	9/16/2020 9/17/2020	\$750,000.00	\$750,000.00	\$750,000.00	0.50%	1.795 1.738	\$91.80 \$688,522.50	(\$61,477.50)	1.04%	Aaa AA+
3130AMS9	FHLB 0.700% 06/16/2025	6/3/2021 6/16/2021	\$250,000.00	\$250,000.00	\$250,000.00	0.70%	1.795 1.738	\$92.29 \$230,715.00	(\$19,285.00)	0.35%	Aaa AA+
3130ANHA1	FHLB 0.750% 08/26/2025	8/10/2021 8/26/2021	\$220,000.00	\$219,890.00	\$219,890.00	0.76%	1.989 1.928	\$92.01 \$202,417.60	(\$17,472.40)	0.31%	Aaa AA+
3133EL7K4	FFCB 0.550% 09/16/2025	9/16/2020 9/17/2020	\$750,000.00	\$750,000.00	\$750,000.00	0.55%	2.047 1.982	\$91.54 \$686,580.00	(\$63,420.00)	1.04%	Aaa AA+
3133EMB4	FFCB 0.530% 09/29/2025	9/29/2020 10/1/2020	\$675,000.00	\$674,325.00	\$674,325.00	0.55%	2.082 2.015	\$90.88 \$613,413.00	(\$60,912.00)	0.93%	Aaa AA+
3133EMB4	FFCB 0.530% 09/29/2025	10/1/2020 10/2/2020	\$400,000.00	\$399,600.00	\$399,600.00	0.55%	2.082 2.015	\$90.88 \$363,504.00	(\$36,096.00)	0.55%	Aaa AA+
3134GWW93	FMCC 0.550% 09/30/2025	10/7/2020 10/8/2020	\$250,000.00	\$249,878.33	\$249,878.33	0.56%	2.085 2.019	\$91.33 \$228,320.00	(\$21,558.33)	0.34%	Aaa AA+
3133EMCP5	FFCB 0.520% 10/14/2025	10/2/2020 10/14/2020	\$75,000.00	\$74,906.25	\$74,906.25	0.55%	2.123 2.057	\$91.18 \$68,381.25	(\$6,525.00)	0.10%	Aaa AA+
3134GWZV1	FMCC 0.650% 10/22/2025	10/9/2020 10/23/2020	\$100,000.00	\$100,000.00	\$100,000.00	0.65%	2.145 2.074	\$91.12 \$91,120.00	(\$8,880.00)	0.14%	Aaa AA+
3135G06G3	FNMA 0.500% 11/07/2025	3/2/2021 3/5/2021	\$125,000.00	\$124,161.25	\$124,161.25	0.65%	2.189 2.124	\$91.02 \$113,778.75	(\$10,382.50)	0.17%	Aaa AA+

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3135GAZ3	FNMA 0.560% 11/17/2025	11/5/2020 11/17/2020	\$240,000.00	\$240,000.00	\$240,000.00	0.56%	2.216 2.147	\$90.66 \$217,584.00	(\$22,416.00)	0.33%	Aaa AA+
3133EMHF2	FFCB 0.600% 11/24/2025	12/1/2020 12/2/2020	\$325,000.00	\$324,756.25	\$324,756.25	0.62%	2.236 2.165	\$91.10 \$296,078.25	(\$28,678.00)	0.45%	Aaa AA+
3130AKJR8	FHLB 0.570% 12/16/2020	12/11/2020 12/16/2020	\$650,000.00	\$649,675.00	\$649,675.00	0.58%	2.296 2.223	\$90.68 \$589,394.00	(\$60,281.00)	0.89%	Aaa AA+
3130AKJR8	FHLB 0.570% 12/16/2025	12/14/2020 12/16/2020	\$110,000.00	\$109,945.00	\$109,945.00	0.58%	2.296 2.223	\$90.68 \$99,743.60	(\$10,201.40)	0.15%	Aaa AA+
3133EMND0	FFCB 0.570% 01/20/2026	1/11/2021 1/20/2021	\$100,000.00	\$99,850.00	\$99,850.00	0.60%	2.392 2.316	\$90.32 \$90,318.00	(\$9,532.00)	0.14%	Aaa AA+
3130AKXB7	FHLB 0.580% 02/11/2026	2/24/2021 3/1/2021	\$250,000.00	\$249,000.00	\$249,000.00	0.66%	2.452 2.374	\$90.09 \$225,212.50	(\$23,787.50)	0.34%	Aaa AA+
3130AKXD3	FHLB 0.500% 02/17/2026	6/16/2022 6/22/2022	\$550,000.00	\$495,000.00	\$495,000.00	3.61%	2.468 2.390	\$90.53 \$497,920.50	\$2,920.50	0.75%	Aaa AA+
3130AL5X8	FHLB 0.650% 02/24/2026	2/9/2021 2/24/2021	\$250,000.00	\$250,000.00	\$250,000.00	0.65%	2.488 2.407	\$90.13 \$225,325.00	(\$24,675.00)	0.34%	Aaa AA+
3133EMUK6	FFCB 1.050% 03/25/2026	3/18/2021 3/25/2021	\$500,000.00	\$500,000.00	\$500,000.00	1.05%	2.567 2.454	\$90.83 \$454,125.00	(\$45,875.00)	0.69%	Aaa AA+
3130AN4T4	FHLB 0.875% 06/12/2026	9/30/2021 10/1/2021	\$750,000.00	\$747,285.00	\$747,285.00	0.95%	2.784 2.684	\$90.11 \$675,802.50	(\$71,482.50)	1.02%	Aaa AA+
3133ENHV5	FFCB 1.390% 06/22/2026	12/16/2021 12/22/2021	\$400,000.00	\$400,000.00	\$400,000.00	1.39%	2.811 2.666	\$90.94 \$363,772.00	(\$36,228.00)	0.55%	Aaa AA+
3133EPPE9	FFCB 4.375% 07/06/2026	8/14/2023 8/15/2023	\$500,000.00	\$494,595.00 \$2,369.79	\$496,964.79	4.78%	2.849 2.629	\$99.08 \$495,405.00	\$810.00	0.75%	Aaa AA+
3130ANN71	FHLB 1.050% 08/26/2026	8/10/2021 8/26/2021	\$650,000.00	\$649,707.50	\$649,707.50	1.06%	2.989 2.860	\$89.70 \$583,050.00	(\$66,657.50)	0.88%	Aaa AA+
3130ANNW89	FHLB 1.050% 09/17/2026	8/30/2021 9/17/2021	\$500,000.00	\$500,000.00	\$500,000.00	1.05%	3.049 2.900	\$89.59 \$447,940.00	(\$52,060.00)	0.68%	Aaa AA+
3130ANNYN4	FHLB 1.000% 09/30/2026	9/15/2021 9/30/2021	\$425,000.00	\$425,000.00	\$425,000.00	1.00%	3.085 2.939	\$89.35 \$379,716.25	(\$45,283.75)	0.57%	Aaa AA+
3130AKM45	FHLB 0.600% 10/29/2026	6/29/2022 6/30/2022	\$550,000.00	\$488,658.50	\$488,658.50	3.39%	3.164 3.049	\$88.14 \$484,753.50	(\$3,905.00)	0.73%	Aaa AA+
3130A9YY1	FHLB 2.125% 12/11/2026	6/13/2023 6/14/2023	\$500,000.00	\$467,210.00 \$88.54	\$467,298.54	4.16%	3.282 3.094	\$92.53 \$462,670.00	(\$4,540.00)	0.70%	Aaa AA+
3133ENHA1	FFCB 1.500% 12/14/2026	12/9/2021 12/14/2021	\$100,000.00	\$100,000.00	\$100,000.00	1.50%	3.290 3.076	\$90.44 \$90,439.00	(\$9,561.00)	0.14%	Aaa AA+

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3130AQKJ1	FHLB 1.700% 01/28/2027	7/14/2022 7/15/2022	\$385,000.00	\$358,600.55	\$358,600.55	3.34%	3.414 3.167	\$90.62 \$348,875.45	(\$9,725.10)	0.53%	Aaa AA+
3130AL2X1	FHLB 0.850% 02/17/2027	6/29/2022 6/30/2022	\$500,000.00	\$446,700.00	\$446,700.00	3.35%	3.468 3.314	\$87.82 \$439,090.00	(\$7,610.00)	0.66%	Aaa AA+
3133ENQ29	FFCB 4.000% 09/29/2027	9/23/2022 9/30/2022	\$325,000.00	\$323,791.00	\$323,791.00	4.08%	4.082 3.655	\$98.20 \$319,153.25	(\$4,637.75)	0.48%	Aaa AA+
3133ENQ29	FFCB 4.000% 09/29/2027	4/28/2023 5/1/2023	\$589,000.00	\$595,850.07 \$2,094.22	\$597,944.29	3.71%	4.082 3.655	\$98.20 \$578,403.89	(\$17,446.18)	0.87%	Aaa AA+
742651DZ2	PEFCO 3.900% 10/15/2027	4/27/2023 5/3/2023	\$210,000.00	\$210,336.00	\$210,336.00	3.86%	4.126 3.708	\$97.31 \$204,359.40	(\$5,976.60)	0.31%	Aaa AA+
742651DZ2	PEFCO 3.900% 10/15/2027	4/28/2023 5/3/2023	\$200,000.00	\$199,680.00	\$199,680.00	3.94%	4.126 3.708	\$97.31 \$194,628.00	(\$5,052.00)	0.29%	Aaa AA+
3133EK6P6	FFCB 1.900% 11/12/2027	4/28/2023 5/1/2023	\$430,000.00	\$398,119.80	\$398,119.80	3.69%	4.203 3.931	\$90.20 \$387,838.50	(\$10,281.30)	0.59%	Aaa AA+
3133EN3H1	FFCB 4.000% 11/29/2027	11/22/2022 11/29/2022	\$275,000.00	\$274,065.00	\$274,065.00	4.08%	4.249 3.816	\$97.78 \$268,897.75	(\$5,167.25)	0.41%	Aaa AA+
3130ATUS4	FHLB 4.250% 12/10/2027	12/29/2022 12/30/2022	\$490,000.00	\$493,866.10	\$493,866.10	4.07%	4.279 3.828	\$98.78 \$484,026.90	(\$9,839.20)	0.73%	Aaa AA+
3133EL5Y6	FFCB 1.000% 03/02/2028	3/24/2023 3/27/2023	\$750,000.00	\$654,375.00 \$520.83	\$654,895.83	3.86%	4.507 4.215	\$85.13 \$638,460.00	(\$15,915.00)	0.96%	Aaa AA+
880591EZ1	TVA 3.875% 03/15/2028	8/9/2023 8/10/2023	\$500,000.00	\$492,297.50 \$6,996.53	\$499,294.03	4.25%	4.542 4.042	\$97.82 \$489,080.00	(\$3,217.50)	0.74%	Aaa AA+
3133EPFU4	FFCB 3.500% 04/12/2028	4/17/2023 4/18/2023	\$1,000,000.00	\$984,943.00 \$583.33	\$985,526.33	3.83%	4.619 4.142	\$96.14 \$961,410.00	(\$23,533.00)	1.45%	Aaa AA+
3133EPHT5	FFCB 3.625 05/03/28	4/27/2023 5/3/2023	\$500,000.00	\$497,255.00	\$497,255.00	3.75%	4.677 4.189	\$96.76 \$483,775.00	(\$13,480.00)	0.73%	Aaa AA+
3133EJPN3	FFCB 3.300% 05/17/2028	5/16/2023 5/18/2023	\$610,000.00	\$598,904.10	\$598,904.10	3.70%	4.715 4.252	\$94.90 \$578,883.90	(\$20,020.20)	0.87%	Aaa AA+
3130AWC24	FHLB 4.000% 06/09/2028	6/22/2023 6/30/2023	\$255,000.00	\$253,870.35 \$821.66	\$254,692.01	4.10%	4.778 4.252	\$98.27 \$250,593.60	(\$3,276.75)	0.38%	Aaa AA+
3133EPQD0	FEDERAL FARM 4.25% 07/17/2028	7/11/2023 7/17/2023	\$800,000.00	\$797,576.00	\$797,576.00	4.32%	4.882 4.337	\$99.40 \$795,224.00	(\$2,352.00)	1.20%	Aaa AA+
3133EPJE6	FFCB 3.500% 08/09/2028	8/2/2023 8/10/2023	\$1,000,000.00	\$962,450.00	\$962,450.00	4.34%	4.945 4.463	\$96.19 \$961,920.00	(\$530.00)	1.45%	Aaa AA+
SubTotal			\$31,069,000.00	\$30,513,181.80 \$13,474.90	\$30,526,656.70	2.09%		\$29,191,508.29	(\$1,321,673.51)	44.07%	

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Municipal Bond											
680616X95	Olentangy Local School District 0.521% 12/01/2024	9/16/2021 10/13/2021	\$500,000.00	\$500,000.00	\$500,000.00	0.52%	1.255 1.219	\$94.08 \$470,415.00	(\$29,585.00)	0.71%	AAA
353172V5	Franklin County Board of Commissioners 0.600% 06/01/2025	6/17/2021 7/7/2021	\$345,000.00	\$345,000.00	\$345,000.00	0.60%	1.753 1.701	\$92.37 \$318,659.25	(\$26,340.75)	0.48%	Aaa AAA
	SubTotal		\$845,000.00	\$845,000.00	\$845,000.00	0.55%		\$789,074.25	(\$55,925.75)	1.19%	
Negotiable Certificate of Deposit											
949763M60	Wells Fargo Bank, National Association 1.900% 10/18/2023	10/31/2019 11/4/2019	\$247,000.00	\$246,876.50	\$246,876.50	1.91%	0.132 0.130	\$99.56 \$245,913.20	(\$963.30)	0.37%	
88413QCJ5	Third Federal Savings and Loan Association of Cleveland 1.750% 11/13/2023	11/5/2019 11/12/2019	\$247,000.00	\$246,259.00	\$246,259.00	1.83%	0.203 0.200	\$99.28 \$245,229.01	(\$1,029.99)	0.37%	
61690UQZ6	Morgan Stanley Bank, National Association 1.850% 12/26/2023	12/23/2019 12/30/2019	\$247,000.00	\$245,765.00	\$245,765.00	1.98%	0.321 0.314	\$98.86 \$244,194.08	(\$1,570.92)	0.37%	
61760A4Z9	Morgan Stanley Private Bank, National Association 1.900% 12/26/2023	12/23/2019 12/30/2019	\$247,000.00	\$245,765.00	\$245,765.00	2.03%	0.321 0.314	\$98.88 \$244,233.60	(\$1,531.40)	0.37%	
69506YTX7	Pacific Western Bank 3.150% 02/12/2024	8/2/2022 8/11/2022	\$246,000.00	\$245,877.00	\$245,877.00	3.18%	0.452 0.442	\$98.98 \$243,488.34	(\$2,388.66)	0.37%	
75472RAK7	Raymond James Bank, National Association 1.800% 11/08/2024	11/5/2019 11/8/2019	\$247,000.00	\$246,506.00	\$246,506.00	1.84%	1.192 1.147	\$95.73 \$236,453.10	(\$10,052.90)	0.36%	
27002YFE1	Eagle Bancorp, Inc. 3.300% 08/18/2025	8/9/2022 8/18/2022	\$249,000.00	\$248,626.50	\$248,626.50	3.35%	1.967 1.852	\$95.95 \$238,920.48	(\$9,706.02)	0.36%	
32110YUD5	First National Bank of America 0.650% 09/08/2025	8/23/2021 9/8/2021	\$249,000.00	\$248,377.50	\$248,377.50	0.71%	2.025 1.954	\$90.88 \$226,301.16	(\$22,076.34)	0.34%	

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549104VF1	Luana Savings Bank 0.450% 12/30/2025	12/22/2020 12/30/2020	\$249,000.00	\$248,103.60	\$248,103.60	0.52%	2.334 2.259	\$89.16 \$222,000.93	(\$26,102.67)	0.34%	
856283S31	State Bank of India 0.600% 02/25/2026	2/9/2021 2/25/2021	\$249,000.00	\$247,755.00	\$247,755.00	0.70%	2.490 2.408	\$88.91 \$221,390.88	(\$26,364.12)	0.33%	
89235MKY6	Toyota Financial Savings Bank 0.900% 04/22/2026	4/14/2021 4/22/2021	\$248,000.00	\$247,008.00	\$247,008.00	0.98%	2.644 2.537	\$89.07 \$220,886.16	(\$26,121.84)	0.33%	
066519RW1	BankUnited, FSB 1.350% 12/08/2026	11/30/2021 12/10/2021	\$249,000.00	\$247,755.00	\$247,755.00	1.45%	3.274 3.091	\$88.22 \$219,665.31	(\$28,089.69)	0.33%	
02589ABQ4	American Express National Bank 2.000% 03/09/2027	3/2/2022 3/9/2022	\$247,000.00	\$245,765.00	\$245,765.00	2.11%	3.523 3.287	\$89.65 \$221,442.91	(\$24,322.09)	0.33%	
856285Q95	State Bank of India 3.450% 08/16/2027	8/9/2022 8/16/2022	\$245,000.00	\$243,775.00	\$243,775.00	3.56%	3.962 3.626	\$93.87 \$229,981.50	(\$13,793.50)	0.35%	
14042RTS0	Capital One, National Association 3.400% 08/17/2027	8/10/2022 8/17/2022	\$245,000.00	\$243,775.00	\$243,775.00	3.51%	3.964 3.631	\$93.69 \$229,540.50	(\$14,234.50)	0.35%	
14042TJN8	Capital One Bank (Usa), National Association 3.400% 08/17/2027	8/10/2022 8/17/2022	\$245,000.00	\$243,775.00	\$243,775.00	3.51%	3.964 3.631	\$93.69 \$229,540.50	(\$14,234.50)	0.35%	
732329BD8	Ponce Bank 3.500% 09/15/2027	8/30/2022 9/15/2022	\$249,000.00	\$248,626.50	\$248,626.50	3.53%	4.044 3.660	\$93.90 \$233,811.00	(\$14,815.50)	0.35%	
09582YAF9	Blue Ridge Bank Inc. 4.200% 02/28/2028	2/15/2023 2/28/2023	\$244,000.00	\$242,889.80	\$242,889.80	4.30%	4.499 4.026	\$95.93 \$234,074.08	(\$8,815.72)	0.35%	
313812EG0	The Federal Savings Bank 4.500% 06/28/2028	6/22/2023 6/30/2023	\$249,000.00	\$247,941.75	\$247,941.75	4.60%	4.830 4.242	\$99.35 \$247,376.52	(\$565.23)	0.37%	
910286GN7	United Fidelity Bank, FSB 4.500% 06/29/2028	6/22/2023 6/30/2023	\$249,000.00	\$248,190.75	\$248,190.75	4.57%	4.833 4.243	\$99.17 \$246,943.26	(\$1,247.49)	0.37%	
227563DC4	Cross River Bank 4.500% 06/30/2028	6/21/2023 6/30/2023	\$244,000.00	\$242,902.00	\$242,902.00	4.60%	4.836 4.259	\$99.09 \$241,772.28	(\$1,129.72)	0.37%	
	SubTotal		\$5,191,000.00	\$5,172,314.90	\$5,172,314.90	2.64%		\$4,923,158.80	(\$249,156.10)	7.43%	
U.S. Discount Note											
313384WY1	FHLB 05/17/2024	8/28/2023 8/28/2023	\$750,000.00	\$721,070.00	\$721,070.00	5.49%	0.712 0.722	\$96.42 \$723,127.50	\$2,057.50	1.09%	Aaa AA+

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City of Reynoldsburg Operating Account

POSITION STATEMENT

As of August 31, 2023



CUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's S&P Rating
313384YN3	FHLB 06/24/2024	8/31/2023	\$500,000.00	\$478,581.25	\$478,581.25	5.41%	0.816	\$95.72	\$0.00	0.72%	Aaa
		8/31/2023			\$478,581.25		0.828	\$478,581.25			AA+
SubTotal			\$1,250,000.00	\$1,199,651.25	\$1,199,651.25	5.46%		\$1,201,708.75	\$2,057.50	1.81%	
U.S. Treasury Bond											
91282CEK3	UST 2.500% 04/30/2024	8/12/2022	\$500,000.00	\$493,789.07	\$493,789.07	3.25%	0.666	\$98.09	(\$3,339.07)	0.74%	Aaa
		8/15/2022					0.662	\$490,450.00			AA+
91282CCG4	UST 0.250% 06/15/2024	8/23/2021	\$500,000.00	\$497,851.56	\$497,851.56	0.40%	0.792	\$96.04	(\$17,636.56)	0.73%	Aaa
		8/24/2021					0.772	\$480,215.00			AA+
9128283V0	UST 2.500% 01/31/2025	7/18/2022	\$275,000.00	\$270,423.83	\$270,423.83	3.19%	1.422	\$96.36	(\$5,436.58)	0.40%	Aaa
		7/19/2022					1.368	\$264,987.25			AA+
912828Y95	UST 1.875% 07/31/2026	6/29/2022	\$500,000.00	\$475,585.94	\$475,585.94	3.16%	2.918	\$92.67	(\$12,225.94)	0.70%	Aaa
		6/30/2022					2.780	\$463,360.00			AA+
SubTotal			\$1,775,000.00	\$1,737,650.40	\$1,737,650.40	2.41%		\$1,699,012.25	(\$38,638.15)	2.57%	
U.S. Treasury Note											
91282CDA6	UST 0.250% 09/30/2023	9/28/2021	\$675,000.00	\$674,182.62	\$674,182.62	0.31%	0.082	\$99.58	(\$2,044.62)	1.01%	Aaa
		9/30/2021					0.083	\$672,138.00			AA+
912828T91	UST 1.625% 10/31/2023	12/30/2019	\$625,000.00	\$624,755.86	\$624,755.86	1.64%	0.167	\$99.34	(\$3,855.86)	0.94%	Aaa
		12/31/2019					0.165	\$620,900.00			AA+
9128285P1	UST 2.875% 11/30/2023	9/16/2022	\$250,000.00	\$246,904.30	\$246,904.30	3.94%	0.249	\$99.36	\$1,503.20	0.38%	Aaa
		9/19/2022					0.245	\$248,407.50			AA+
912828V80	UST 2.250% 01/31/2024	8/15/2022	\$250,000.00	\$246,582.03	\$246,582.03	3.22%	0.419	\$98.68	\$117.97	0.37%	Aaa
		8/16/2022					0.410	\$246,700.00			AA+
9128285Z9	UST 2.500% 01/31/2024	9/16/2022	\$250,000.00	\$245,224.61	\$245,224.61	3.95%	0.419	\$98.78	\$1,727.89	0.37%	Aaa
		9/19/2022					0.410	\$246,952.50			AA+
9128286G0	UST 2.375% 02/29/2024	9/16/2022	\$500,000.00	\$489,062.50	\$489,062.50	3.94%	0.499	\$98.50	\$3,437.50	0.74%	Aaa
		9/19/2022					0.482	\$492,500.00			AA+
91282CCL3	UST 0.375% 07/15/2024	7/29/2021	\$500,000.00	\$499,921.88	\$499,921.88	0.38%	0.874	\$95.74	(\$21,211.88)	0.72%	Aaa
		7/30/2021					0.851	\$478,710.00			AA+
91282CCT6	UST 0.375% 08/15/2024	8/23/2021	\$500,000.00	\$499,082.03	\$499,082.03	0.44%	0.959	\$95.35	(\$22,342.03)	0.72%	Aaa
		8/24/2021					0.934	\$476,740.00			AA+
91282CDZ1	UST 1.500% 02/15/2025	7/25/2022	\$250,000.00	\$240,634.77	\$240,634.77	3.03%	1.463	\$94.90	(\$3,389.77)	0.36%	Aaa
		7/26/2022					1.416	\$237,245.00			AA+

City of Reynoldsburg Operating Account

POSITION STATEMENT

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CUSIP	Security Description	Trade Date Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's/ S&P Rating
91282CDZ1	UST 1.500% 02/15/2025	9/16/2022 9/19/2022	\$500,000.00	\$472,832.03	\$472,832.03	3.89%	1.463 1.416	\$94.90 \$474,490.00	\$1,657.97	0.72%	Aaa AA+
912828ZL7	UST 0.375% 04/30/2025	8/26/2021 8/27/2021	\$805,000.00	\$797,924.80	\$797,924.80	0.62%	1.666 1.619	\$92.60 \$745,413.90	(\$52,510.90)	1.13%	Aaa AA+
91282CAB7	UST 0.250% 07/31/2025	8/23/2021 8/24/2021	\$500,000.00	\$492,753.91	\$492,753.91	0.62%	1.918 1.868	\$91.52 \$457,600.00	(\$35,153.91)	0.69%	Aaa AA+
91282CAJ0	UST 0.250% 08/31/2025	8/10/2021 8/11/2021	\$530,000.00	\$520,932.03	\$520,932.03	0.68%	2.003 1.949	\$91.23 \$483,540.20	(\$37,391.83)	0.73%	Aaa AA+
91282CGE5	UST 3.875% 01/15/2026	7/28/2023 7/31/2023	\$450,000.00	\$441,158.20 \$758.15	\$441,916.35	4.73%	2.378 2.230	\$98.04 \$441,193.50	\$35.30	0.67%	Aaa AA+
91282CGV7	UST 3.750% 04/15/2026	8/14/2023 8/15/2023	\$800,000.00	\$780,562.50 \$10,000.00	\$790,562.50	4.73%	2.625 2.430	\$97.77 \$782,160.00	\$1,597.50	1.18%	Aaa AA+
91282CCCF6	UST 0.750% 05/31/2026	7/6/2021 7/7/2021	\$350,000.00	\$349,398.44	\$349,398.44	0.79%	2.751 2.658	\$90.10 \$315,343.00	(\$34,055.44)	0.48%	Aaa AA+
91282CCJ8	UST 0.875% 06/30/2026	6/29/2021 6/30/2021	\$250,000.00	\$249,707.03	\$249,707.03	0.90%	2.833 2.734	\$90.31 \$225,772.50	(\$23,934.53)	0.34%	Aaa AA+
91282CCW9	UST 0.750% 08/31/2026	9/1/2021 9/2/2021	\$500,000.00	\$499,277.34	\$499,277.34	0.78%	3.003 2.892	\$89.43 \$447,150.00	(\$52,127.34)	0.68%	Aaa AA+
91282CCZ2	UST 0.875% 09/30/2026	9/28/2021 9/30/2021	\$750,000.00	\$745,048.83	\$745,048.83	1.01%	3.085 2.966	\$89.64 \$672,307.50	(\$72,741.33)	1.02%	Aaa AA+
912828YQ7	UST 1.625% 10/31/2026	7/28/2023 7/31/2023	\$425,000.00	\$388,758.79 \$1,726.56	\$390,485.35	4.47%	3.170 3.010	\$91.50 \$388,875.00	\$116.21	0.59%	Aaa AA+
912828U24	UST 2.000% 11/15/2026	6/29/2022 6/30/2022	\$525,000.00	\$499,652.34	\$499,652.34	3.19%	3.211 3.032	\$92.49 \$485,562.00	(\$14,090.34)	0.73%	Aaa AA+
912828U24	UST 2.000% 11/15/2026	7/28/2023 7/31/2023	\$425,000.00	\$393,158.21 \$1,778.53	\$394,936.74	4.47%	3.211 3.032	\$92.49 \$393,074.00	(\$84.21)	0.59%	Aaa AA+
912828Z78	UST 1.500% 01/31/2027	6/29/2022 6/30/2022	\$550,000.00	\$510,941.41	\$510,941.41	3.18%	3.422 3.263	\$90.62 \$498,393.50	(\$12,547.91)	0.75%	Aaa AA+
912828V98	UST 2.250% 02/15/2027	7/20/2023 7/21/2023	\$400,000.00	\$373,031.25	\$373,031.25	4.31%	3.463 3.266	\$92.88 \$371,516.00	(\$1,515.25)	0.56%	Aaa AA+
91282CE4	UST 2.500% 03/31/2027	6/29/2022 6/30/2022	\$375,000.00	\$364,042.97	\$364,042.97	3.17%	3.584 3.330	\$93.61 \$351,022.50	(\$13,020.47)	0.53%	Aaa AA+
91282CE4	UST 2.500% 03/31/2027	8/9/2023 8/10/2023	\$500,000.00	\$470,488.28 \$4,508.20	\$474,996.48	4.27%	3.584 3.330	\$93.61 \$468,030.00	(\$2,458.28)	0.71%	Aaa AA+
91282CEN7	UST 2.750% 04/30/2027	4/28/2022 5/2/2022	\$525,000.00	\$521,411.13	\$521,411.13	2.30%	3.666 3.476	\$94.27 \$494,917.50	(\$26,493.63)	0.75%	Aaa AA+

City of Reynoldsburg Operating Account

POSITION STATEMENT

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GUSIP	Security Description	Trade Date/ Settlement Date	Par Value	Principal Cost/ Purchased Interest	Total Cost	Yield at Cost	Maturity/ Duration	Market Price/ Market Value	Unrealized Gain/ (Loss)	% of Assets	Moody's S&P Rating
91282CEN7	UST 2.750% 04/30/2027	7/20/2023 7/21/2023	\$400,000.00	\$379,015.63 \$2,451.09	\$381,466.72	4.27%	3.666 3.476	\$94.27 \$377,080.00	(\$1,935.63)	0.57%	Aaa AA+
912828X88	UST 2.375% 05/15/2027	6/9/2022 6/10/2022	\$500,000.00	\$483,593.75	\$483,593.75	3.10%	3.707 3.458	\$92.93 \$484,650.00	(\$18,943.75)	0.70%	Aaa AA+
91282CET4	UST 2.625% 05/31/2027	6/29/2022 6/30/2022	\$300,000.00	\$292,734.38	\$292,734.38	3.16%	3.751 3.485	\$93.75 \$281,250.00	(\$11,484.38)	0.42%	Aaa AA+
91282CEW7	UST 3.250% 06/30/2027	9/16/2022 9/19/2022	\$650,000.00	\$638,294.92	\$638,294.92	3.66%	3.833 3.528	\$95.88 \$623,213.50	(\$15,081.42)	0.94%	Aaa AA+
91282CFB2	UST 2.750% 07/31/2027	8/12/2022 8/15/2022	\$255,000.00	\$252,679.10	\$252,679.10	2.95%	3.918 3.641	\$94.01 \$239,730.60	(\$12,948.50)	0.36%	Aaa AA+
91282CFB2	UST 2.750% 07/31/2027	2/27/2023 2/28/2023	\$675,000.00	\$633,788.08	\$633,788.08	4.28%	3.918 3.641	\$94.01 \$634,581.00	\$792.92	0.96%	Aaa AA+
91282CFH9	UST 3.125% 08/31/2027	8/11/2023 8/14/2023	\$500,000.00	\$476,367.19	\$476,367.19	4.41%	4.003 3.642	\$95.30 \$476,505.00	\$137.81	0.72%	Aaa AA+
91282CFU0	UST 4.125% 10/31/2027	12/15/2022 12/16/2022	\$385,000.00	\$392,579.69	\$392,579.69	3.68%	4.170 3.734	\$98.94 \$380,922.85	(\$11,656.84)	0.58%	Aaa AA+
91282CFZ9	UST 3.875% 11/30/2027	11/23/2022 11/30/2022	\$350,000.00	\$349,412.11	\$349,412.11	3.91%	4.252 3.833	\$98.04 \$343,136.50	(\$6,275.61)	0.52%	Aaa AA+
91282CGC9	UST 3.875% 12/31/2027	5/17/2023 5/19/2023	\$250,000.00	\$252,753.91	\$252,753.91	3.61%	4.337 3.915	\$98.04 \$245,107.50	(\$7,646.41)	0.37%	Aaa AA+
91282CGC9	UST 3.875% 12/31/2027	5/19/2023 5/22/2023	\$245,000.00	\$246,502.54	\$246,502.54	3.73%	4.337 3.915	\$98.04 \$240,205.35	(\$6,297.19)	0.36%	Aaa AA+
91282CGH8	UST 3.500% 01/31/2028	1/27/2023 1/31/2023	\$900,000.00	\$894,937.50	\$894,937.50	3.62%	4.422 4.025	\$96.57 \$869,166.00	(\$25,771.50)	1.31%	Aaa AA+
91282CGP0	UST 4.000% 02/29/2028	2/23/2023 3/1/2023	\$605,000.00	\$600,297.07	\$600,297.07	4.17%	4.501 3.988	\$98.63 \$596,681.25	(\$3,615.82)	0.90%	Aaa AA+
SubTotal			\$18,975,000.00	\$18,530,385.96 \$21,222.53	\$18,551,608.49	2.88%		\$17,938,883.65	(\$541,502.31)	27.16%	
Grand Total			\$69,547,689.33	\$68,440,873.64 \$34,697.43	\$68,475,571.07	2.94%		\$66,236,035.32	(\$2,204,838.32)	100.00%	

City of Reynoldsburg Operating Account
TRANSACTION STATEMENT
As of August 31, 2023



Transaction Type	Trade Date	Settlement Date	CUSIP	Security Description	Par Value	Principal Amount	Purchased Interest	Total Cost	Yield at Cost
Purchase									
Purchase	8/9/2023	8/10/2023	91282CEF4	UST 2.500% 03/31/2027	500,000.00	470,488.28	4,508.20	474,996.48	4.27%
Purchase	8/9/2023	8/10/2023	880591EZ1	TVA 3.875% 03/15/2028	500,000.00	492,287.50	6,996.53	499,284.03	4.25%
Purchase	8/2/2023	8/10/2023	3133EPJE6	FFCB 3.500% 08/09/2028	1,000,000.00	962,450.00	97.22	962,547.22	4.34%
Purchase	8/11/2023	8/14/2023	91282CFH9	UST 3.125% 08/31/2027	500,000.00	476,367.19	7,090.69	483,457.88	4.41%
Purchase	8/14/2023	8/15/2023	91282CGV7	UST 3.750% 04/15/2026	800,000.00	780,562.50	10,000.00	790,562.50	4.73%
Purchase	8/14/2023	8/15/2023	3133EPPE9	FFCB 4.375% 07/06/2026	500,000.00	494,595.00	2,369.79	496,964.79	4.78%
Purchase	8/28/2023	8/28/2023	313384VY1	FHLB 05/17/2024	750,000.00	721,070.00		721,070.00	5.49%
Purchase	8/31/2023	8/31/2023	313384YN3	FHLB 06/24/2024	500,000.00	478,581.25		478,581.25	5.41%
Total					5,050,000.00	4,876,411.72	31,062.43	4,907,474.15	

TRANSACTION STATEMENT

As of August 31, 2023

Transaction Type	Trade Date	Settlement Date	CUSIP	Security Description	Per Value	Principal Cost	Total Proceeds	Realized Gain/Loss
Maturity								
Maturity	8/10/2023	8/10/2023	3133EL3E2	FFCB 0.320% 08/10/2023	600,000.00	599,765.00	600,000.00	235.00
Maturity	8/10/2023	8/10/2023	3133EM2E1	FFCB 0.160% 08/10/2023	2,000,000.00	1,997,844.00	2,000,000.00	2,156.00
Maturity	8/11/2023	8/11/2023	795451AM5	Sallie Mae Bank 0.400% 08/11/2023	210,000.00	209,580.00	210,000.00	420.00
Maturity	8/15/2023	8/15/2023	91282CAF8	UST 0.125% 08/15/2023	1,000,000.00	998,088.80	1,000,000.00	1,931.20
Maturity	8/24/2023	8/24/2023	3137EAEV7	FMCC 0.250% 08/24/2023	250,000.00	242,359.25	250,000.00	7,640.75
Maturity	8/28/2023	8/28/2023	3130ANYM6	FHLB 0.125% 08/28/2023	500,000.00	499,000.00	500,000.00	1,000.00
Maturity	8/31/2023	8/31/2023	91282CCU3	UST 0.125% 08/31/2023	500,000.00	498,808.59	500,000.00	1,191.41
Total					5,060,000.00	5,045,425.64	5,060,000.00	14,574.36

Transaction Type	Payment Date	Settlement Date	CUSIP	Security Description	Interest Received
Interest/Dividends					
Interest/Dividends	8/1/2023	8/1/2023	31846V567	First American Funds, Inc.	1,767.45
Interest/Dividends	8/10/2023	8/10/2023	3133EL3E2	FFCB 0.320% 08/10/2023	960.00
Interest/Dividends	8/10/2023	8/10/2023	3133EM2E1	FFCB 0.160% 08/10/2023	1,600.00
Interest/Dividends	8/10/2023	8/10/2023	69506YTX7	Pacific Western Bank 3.150% 02/12/2024	3,842.65
Interest/Dividends	8/11/2023	8/11/2023	3130AKXB7	FHLB 0.580% 02/11/2026	725.00
Interest/Dividends	8/11/2023	8/11/2023	795451AM5	Sallie Mae Bank 0.400% 08/11/2023	416.55
Interest/Dividends	8/15/2023	8/15/2023	3130AGWK7	FHLB 1.500% 08/15/2024	3,750.00
Interest/Dividends	8/15/2023	8/15/2023	91282CAF8	UST 0.125% 08/15/2023	625.00

City of Reynoldsburg Operating Account
TRANSACTION STATEMENT
As of August 31, 2023



Transaction Type	Payment Date	Settlement Date	CUSIP	Security Description	Interest Received
Interest/Dividends	8/15/2023	8/15/2023	91282CCT6	UST 0.375% 08/15/2024	937.50
Interest/Dividends	8/15/2023	8/15/2023	91282CDZ1	UST 1.500% 02/15/2025	5,625.00
Interest/Dividends	8/15/2023	8/15/2023	912828V98	UST 2.250% 02/15/2027	4,500.00
Interest/Dividends	8/15/2023	8/15/2023	732329BD8	Ponce Bank 3.500% 09/15/2027	740.18
Interest/Dividends	8/16/2023	8/16/2023	3130ANDX5	FHLB 0.500% 08/16/2024	1,875.00
Interest/Dividends	8/16/2023	8/16/2023	856285Q95	State Bank of India 3.450% 08/16/2027	4,191.51
Interest/Dividends	8/17/2023	8/17/2023	3130AKXD3	FHLB 0.500% 02/17/2026	1,375.00
Interest/Dividends	8/17/2023	8/17/2023	3130AL2X1	FHLB 0.850% 02/17/2027	2,125.00
Interest/Dividends	8/17/2023	8/17/2023	14042RTS0	Capital One, National Association 3.400% 08/17/2027	4,130.77
Interest/Dividends	8/17/2023	8/17/2023	14042TJN8	Capital One Bank (Usa), National Association 3.400% 08/17/2027	4,130.77
Interest/Dividends	8/18/2023	8/18/2023	949763M60	Wells Fargo Bank, National Association 1.900% 10/18/2023	398.58
Interest/Dividends	8/18/2023	8/18/2023	27002YFE1	Eagle Bancorp, Inc. 3.300% 08/18/2025	697.88
Interest/Dividends	8/21/2023	8/21/2023	3133EL4J0	FFCB 0.470% 08/19/2024	235.00
Interest/Dividends	8/24/2023	8/24/2023	3137EAEV7	FMCC 0.250% 08/24/2023	312.50
Interest/Dividends	8/24/2023	8/24/2023	3130AL5X8	FHLB 0.650% 02/24/2026	812.50
Interest/Dividends	8/25/2023	8/25/2023	856283S31	State Bank of India 0.600% 02/25/2026	740.86
Interest/Dividends	8/28/2023	8/28/2023	3130ANYM6	FHLB 0.125% 08/28/2023	312.50
Interest/Dividends	8/28/2023	8/28/2023	313812EG0	The Federal Savings Bank 4.500% 06/28/2028	951.66
Interest/Dividends	8/28/2023	8/28/2023	3136G4Z71	FNMA 0.450% 08/26/2024	1,687.50

City of Reynoldsburg Operating Account
TRANSACTION STATEMENT
As of August 31, 2023



Transaction Type	Payment Date	Settlement Date	CUSIP	Security Description	Interest Received
Interest/Dividends	8/28/2023	8/28/2023	3130ANK58	FHLB 0.450% 08/26/2024	1,248.75
Interest/Dividends	8/28/2023	8/28/2023	3130ANN71	FHLB 1.050% 08/26/2026	3,412.50
Interest/Dividends	8/28/2023	8/28/2023	3130ANHA1	FHLB 0.750% 08/26/2025	825.00
Interest/Dividends	8/29/2023	8/29/2023	910286GN7	United Fidelity Bank, FSB 4.500% 06/29/2028	951.66
Interest/Dividends	8/30/2023	8/30/2023	09582YAF9	Blue Ridge Bank Inc. 4.200% 02/28/2028	5,166.11
Interest/Dividends	8/31/2023	8/31/2023	9128286G0	UST 2.375% 02/29/2024	5,937.50
Interest/Dividends	8/31/2023	8/31/2023	91282CAJ0	UST 0.250% 08/31/2025	662.50
Interest/Dividends	8/31/2023	8/31/2023	91282CCU3	UST 0.125% 08/31/2023	312.50
Interest/Dividends	8/31/2023	8/31/2023	91282CCW9	UST 0.750% 08/31/2026	1,875.00
Interest/Dividends	8/31/2023	8/31/2023	91282CFH9	UST 3.125% 08/31/2027	7,812.50
Interest/Dividends	8/31/2023	8/31/2023	91282CGP0	UST 4.000% 02/29/2028	12,100.00
Total					89,770.38

Transaction Type	Trade Date	Settlement Date	Transaction Description	Amount
Custodian Fee				
Custodian Fee	8/25/2023	8/25/2023	Cash Out	(468.86)
Total				(468.86)

STATEMENT DISCLOSURE

As of August 31, 2023



Meeder provides monthly statements for its investment management clients to provide information about the investment portfolio. The information should not be used for audit or confirmation purposes. Please review your custodial statements and report any inaccuracies or discrepancies.

Certain information and data has been supplied by unaffiliated third parties. Although Meeder believes the information is reliable, it cannot warrant the accuracy of information offered by third parties. Market value may reflect prices received from pricing vendors when current market quotations are not available. Prices may not reflect firm bids or offers and may differ from the value at which the security can be sold.

Statements may include positions from unmanaged accounts provided for reporting purposes. Unmanaged accounts are managed directly by the client and are not included in the accounts managed by the investment adviser. This information is provided as a client convenience and the investment adviser assumes no responsibility for performance of these accounts or the accuracy of the data reported.

Investing involves risk. Past performance is no guarantee of future results. Debt and fixed income securities are subject to credit and interest rate risk. The investment return and principal value of an investment will fluctuate so that an investors shares, when redeemed, may be worth more or less than their original cost. Current performance may be lower or higher than the performance data quoted.

Meeder Investment Management is the global brand for the Meeder group of affiliated companies. Investment advisory services are provided through Meeder Public Funds, Inc. Please contact us if you would like to receive a copy of our current ADV disclosure brochure or privacy policy.



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: October 9, 2023

RE: A Proclamation Recognizing National Breast Cancer Awareness Month

APPROVALS:

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

A proclamation recognizing Breast Cancer Awareness Month and welcoming a local breast cancer survivor.

A Proclamation in Recognizing Breast Cancer Awareness Month

Whereas, October is national Breast Cancer Awareness Month, which is an annual campaign to increase public awareness about the importance of early detection, diagnosis and treatment of this disease; and

Whereas, breast cancer is the second most common form of disease in women in the United States with one in eight women being diagnosed with an anticipated 297,790 being diagnosed in 2023; and

Whereas, breast cancer not only effects women, but one in 833 men will develop invasive breast cancer with 2,800 begin diagnosed in 2023; and

Whereas, an estimated 43,780 people will lost their lives to metastatic breast cancer in 2023; and

Whereas, as of January 2023, there were over four million women living with a history of breast cancer in the United States with nine percent of those women being 45 years old or younger; and

Whereas, there are many organizations that continue to search for a cure through vital

research to educate our community about the importance of early detection our best protection and the risks of breast cancer; and

Whereas, during National Breast Cancer Awareness Month, the City of Reynoldsburg stands with our mothers, daughters, grandmothers, sisters, and friends to join in fighting their battle as well as the advocates, researchers, and health care providers whose care and hard work gives hope to those living with breast cancer.

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG: that this Council does hereby recognize and declare the month of October as Breast Cancer Awareness Month in the City of Reynoldsburg.



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: October 9, 2023

RE: A Resolution Authorizing the Mayor to Execute a Cooperative Agreement Between the City of Reynoldsburg and the Franklin County Engineer for the Improvement, Maintenance, and Operation of the Portions of Waggoner Road Phase I within Truro Township in Franklin County

APPROVALS:

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

This Agreement shall be for the purpose of cooperating on the roadway, drainage, and pedestrian improvements proposed by the City along Waggoner Road between East Main Street (US 40) and Priestley Drive and more fully defined by the City's 2023 Waggoner Road Improvements, Phase 1, construction documents ("Project"). Franklin County updated the cooperative agreement between the County and City to include the cost of the bridge deck rehabilitation. The attached agreement is identical to the one that was approved under Ordinance 75-2023, with the exception of adding the funding for the bridge, which appears in the revised Item 3 under the list of County obligations.

A Resolution Authorizing the Mayor to Execute a Cooperative Agreement Between the City of Reynoldsburg and the Franklin County Engineer for the Improvement, Maintenance, and Operation of the Portions of Waggoner Road Phase I within Truro Township in Franklin County

Whereas, the City of Reynoldsburg will prepare construction plans and coordinate utility relocation for the entirety of the Project. The Project will be designed in accordance with City standards and include incorporation of curbing, drainage, storm, street lighting, and pedestrian facilities. The City will bid and administer construction for the Project; and

Whereas, the City of Reynoldsburg will secure all existing Project right-of-way in fee simple necessary for the implementation of the Project. Subsequent to this effort, the City will annex all or portions thereof of Waggoner Road to the extent possible based on said acquisitions. It is the City's intent to initiate the annexation process (where possible) by 12/31/2023. It is anticipated that the construction of the Project will be initiated prior to the annexation; and

Whereas, the City of Reynoldsburg will operate and maintain the roadway after construction within the limits of the Project, regardless of the annexation status or extents. The City's responsibility will include all operation and maintenance activities for the assets within the Project limits, including but not limited to, pavement, striping, signs, drainage, storm sewer, curb, pedestrian facilities, street lighting, snow/ice removal, and mowing; and

Whereas, Franklin County will review and approve the construction plans for the Project and this review shall be consistent with City-initiated Capital Projects for which the infrastructure will be owned and maintained by the City; and

Whereas, Franklin County will cooperate with the City's contractor and construction team during the construction phase of the Project. This shall include attendance at the preconstruction meeting; and

Whereas, Franklin County will contribute Seven Hundred Twenty-nine Thousand and 00/100 Dollars (\$729,000.00) to the City in support of the construction of the roadway portion of the Project. This contribution shall be made on or before December 31, 2023. The County shall also contribute an amount equal to the actual cost of the improvement of the bridge over French Run (FRA-C106-0705 (SFN 2531291)) in an amount not to exceed Two Hundred Eighty-seven Thousand and 00/100 Dollars (\$287,000.00). This contribution shall be made after substantial completion of the bridge portion of the Project and upon receipt of an invoice from the City detailing the actual costs of such work; and

Whereas, Franklin County will continue to own and maintain the existing bridge over French Run, which is identified as FRA-C106-0705 (SFN 2531291).

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, OHIO:

SECTION 1. That the Mayor be and is hereby authorized to enter into an agreement with Franklin County for the construction and improvements for the Waggoner Road Phase 1 Project.

SECTION 2. That upon adoption by Council, this Resolution shall be immediately effective following signature by the Mayor.



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: October 9, 2023

RE: An Ordinance to Amend Chapter 958 Stormwater Charges, Section 958.05 Imposition of Charges and Section 958.06 Equivalent Residential Unit (ERU) of the Codified Ordinances for the City of Reynoldsburg

APPROVALS:

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

The City of Columbus is raising stormwater rates effective January 1, 2024 by 2%. The City of Reynoldsburg will be following suit to cover costs. Increases will probably be annually and the need to amend ordinance 958.05 is necessary.

AN ORDINANCE TO AMEND CHAPTER 958 STORMWATER CHARGES, SECTION 958.05 IMPOSITION OF CHARGES and SECTION 958.06 EQUIVALENT RESIDENTIAL UNIT (ERU) OF THE CODIFIED ORDINANCES FOR THE CITY OF REYNOLDSBURG

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, OHIO:

SECTION 1. That Section 958.05 Imposition of Charges and Section 958.06 Equivalent Residential Unit Assignment (ERU) of Chapter 958 Stormwater Charges be and is hereby amended.

958.05 IMPOSITION OF CHARGES.

The Utility Service Charges provided for in this chapter are imposed on each and every lot

and parcel of land within the City, and the owner thereof, and are deemed reasonable and necessary to pay for the repair, replacement, planning, improvement, operation, regulation and maintenance of the existing and future stormwater system. The Utility Service Charges shall be established so as to maintain adequate fund reserves to provide for reasonable expected variations in the collection of Utility Service Charges, in the cost of providing services, and in the demand for services.

Subsequent to the initial establishment of Utility Service Charges pursuant to this chapter, the Director in each ~~odd-numbered~~ year shall prepare a Utility report with recommended Utility Service Charges. This report shall contain data utilized in the determination of the recommended Utility Service Charges and shall be presented to the Council on or before October 1 of each odd numbered year for referral to the appropriate committee. The committee shall make a recommendation to Council on or before October 15 of each odd numbered year concerning the Utility Service Charges to become effective ~~for a two-year period beginning~~ January 1 of each ~~even-numbered~~ year.

The Director shall ~~biannually~~ annually notify, in conjunction with the billing process, all persons subject to these charges of the Utility Service Charge being charged.
(Ord. 32-96. Passed 2-12-96.)

958.06 EQUIVALENT RESIDENTIAL UNIT ASSIGNMENT.

For the purpose stated in this Chapter there is hereby charged to each utility user and property, lot, parcel of land, building or premises (collectively, "properties") situated within the corporate limits of the City, that is tributary directly or indirectly to the stormwater system, Utility Service Charges determined as provided in this section.

All properties having impervious area within the City shall be assigned an ERU, or a multiple thereof, which will be at a minimum one ERU.

All improved single-family residential properties are assigned one ERU. A flat rate will apply to all single-family residential properties. All improved single-family residential properties are determined to include impervious area typical of a single-family residence.

All properties having an impervious area which are not improved single-family residential properties are to be assigned by the City Engineer an ERU multiple based upon the properties' estimated impervious area (in square feet) divided by 2,530 square feet (one ERU). This division will be calculated to the second decimal place and rounded according to mathematical convention to the nearest whole ERU.

The Utility Service Charge is ~~\$6.36~~ \$6.48 per month per ERU, which shall be effective from and after January 1, 2024

SECTION 2. That this Ordinance, upon approval of Council, shall be effective thirty days following the signature of the Mayor.

City of Reynoldsburg

Storm Water Utility

Bi-Annual Report

2023

Background

Ordinance No. 32-96, Passed 2/12/1996.

AN ORDINANCE TO ESTABLISH STORM WATER CHARGES AND AN ADMINISTRATIVE PROCESS STRUCTURE WHICH WILL PROVIDE FOR THE FUNDING OF THE OPERATIONS, MAINTENANCE, AND IMPROVEMENTS OF THE CITY'S STORM WATER UTILITY.

Section 5.

Subsequent to the initial establishment of Utility Service Charges pursuant to this Ordinance, the Director in each odd numbered year shall prepare a Utility report with recommended Utility Service Charges. This report shall contain data utilized in the determination of the recommended Utility Service Charges and shall be presented to the Council on or before October 1 of each odd numbered year for the referral to the appropriate committee. The committee shall make a recommendation to Council on or before October 15 of each odd numbered year concerning the Utility Service Charges to become effective for a two year period beginning January 1 of each even numbered year.

Storm water Management

Storm water management systems represent valuable public assets that provide a number of benefits too many users. By controlling floodwaters and preventing pollutants from reaching our rivers and lakes, Storm water management systems can protect the health and safety of the public and the environment. In so doing, clean and healthy water resources support public drinking water supplies and can attract local investment through increased land values.

Funding

A storm water rate is a funding mechanism that has been successfully implemented throughout the United States. The goal of the study is to develop and implement an equitable, self-supporting, and dedicated funding source for storm water management in Reynoldsburg.

Monthly user fees were introduced when the Storm Water Utility was established in 1997. These fees were intended to cover operations, maintenance and replacement costs of the existing system and construction of new storm drainage and flood management facilities. In creating the utility,

City of Reynoldsburg

Storm Water Utility

Bi-Annual Report

2023

the City declared its intention to impose just and equitable charges on storm water drainage utility users. Impervious surface area plays the single largest role in determining the amount of storm water runoff from a property. Impervious area leads directly to storm water runoff. All single-family residential properties are proposed to be defined as being equal to each other, and form the basis for all other comparisons.

The typical single-family residential property for the City of Reynoldsburg contains 2,530 square feet of impervious surface area. The units to be used in determining the appropriate user fee is the "Equivalent Residential Unit" (ERU). Therefore, all single-family residential properties will have an ERU rating of 1.0. An example of a non-residential property with 25,300 square feet of impervious surface area would have an ERU rating of 10.0.

An increase was necessary to provide personnel, equipment and supplies in developing the Storm Water Management Plan as required by Federal and State Law. In 2004, the ERU rate was increased from \$1.25 to \$2.00. This provided funds for additional personnel and several CIP projects.

In 2015 we implemented a neutral revenue move of an additional \$2.00 per month for storm water fees. This fee is for the Clean Rivers Surcharge that was previously collected through sewage charges. Since 2006, residents in Reynoldsburg and elsewhere have been required to pay a Clean Rivers Surcharge. This fee is used to support various improvements related to the Project Clean Rivers initiative, which is designed to reduce pollution in waterways. The City of Columbus is charged with managing a 40 year, \$2.5 billion Wet Weather Management Plan and this fee supports that effort. The fee was created and mandated by a consent order from Environmental Protection Agency and the State of Ohio. The bottom line of our residents' water bill remained the same.

December 9th 2019 We had a large rate increase from \$2 to \$6 monthly total.

November 2021 rates were raised 4% totaling \$6.24 per month, per ERU. New rates to be effective January 1st 2022

November 12th, 2022 rates were raised 2% to \$6.36 per month, per ERU. New rates to be effective January 1, 2023.

2024 Projected Columbus rates to increase, water 6%, sewer 5%, and storm water 2%. To cover Columbus costs and City of Reynoldsburg projects a minimum of 2% should be increased from \$6.36 to \$6.48 effective January 1st 2024.

STORM WATER

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**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: October 9, 2023

RE: An Ordinance to Accept the Agreement from the Ohio Auditor of State for an Independent Public Accountant for 2023-2025

APPROVALS:

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

Reynoldsburg, Franklin County (the City) for the period January 1, 2023 through December 31, 2025. Wilson, Shannon and Snow, Inc. will perform an audit for each of the years listed in the Request for Proposal at the following fees:

City of Reynoldsburg

2023 \$ 25,200

2024 \$ 25,200

2025* \$ 23,100

Total \$ 73,500

* - Hours/Cost reduced in 2025 based on City not anticipating requiring a single audit to be performed under Uniform Guidance.

An Ordinance to Accept the Agreement from the Ohio Auditor of State for an Independent Public Accountant for 2023-2025

WHEREAS, the Auditor of State has audited public offices' compliance with legal requirements since 1902. Audits of Ohio public offices have been subject to Ohio Revised Code Chapter 117, or its predecessor, since that time. Section 117.11 (A) states in part that when auditing Ohio public offices: ...Inquiry shall be made into ... whether the laws, rules, ordinances, and orders pertaining to the office have been observed, and whether the requirements and rules of the auditor of the state have been complied with; and

WHEREAS, the state of Ohio performed open and competitively held an RFP included MBE businesses and held a meeting to review the submitted proposals.

WHEREAS, the Auditor of the State of Ohio has bid for this contract and has the authority to grant the contract to Wilson Shannon and Snow for the years 2023, 2024, and 2025.

NOW, THEREFORE, be it ordained by the Council of the City of Reynoldsburg, Ohio, that:

Section 1: The City of Reynoldsburg shall enter into this contract for a total of \$73,500 with terms specified in the contract submitted by the Ohio Auditor of State Keith Faber, the City of Reynoldsburg, and Wilson, Shannon and Snow as attached in Exhibit A.

Section 2: That upon adoption by Council, this Ordinance shall be in effect thirty days following signature by the Mayor.

**TECHNICAL PROPOSAL – AUDIT SERVICES
WILSON, SHANNON & SNOW, INC.**

FOR THE

**CITY OF REYNOLDSBURG
FRANKLIN COUNTY**

FOR THE PERIOD JANUARY 1, 2023 – DECEMBER 31, 2025

**CONTRACT NUMBER:
74B61-FD667
TIER 2**



Contact Person

**Meghan Poth, CPA
Shareholder
Ten West Locust Street
Newark, Ohio 43055
740-345-6611**

mpoth@wssinc.cpa

DATE OF PROPOSAL:

September 21, 2023

September 21, 2023

Joni Crawford, Finance Manager
City of Reynoldsburg
7232 E. Main Street
Reynoldsburg, Ohio 43068

and

Stacie L. Scholl, CPA, Chief Auditor
IPA Contracting-Central Region
Auditor of State
88 East Broad Street, 5th Floor
Columbus, Ohio 43215

In accordance with the Auditor of State of Ohio and the City of Reynoldsburg's (the City) request for proposal dated August 22, 2023, Wilson, Shannon & Snow Inc. is pleased to submit our proposal for the period January 1, 2023 through December 31, 2025. We have familiarized ourselves with the City through review of your website, review of prior year audits, and also recent newspaper articles. In addition, Wilson, Shannon & Snow, Inc. performed the City's audits for the periods January 1, 2017–December 31, 2022 so we are familiar with operational cycles of the City. We feel our technical proposal is tailored specific to meet your audit needs as outlined in the Request for Proposal.

We understand that our client's time is valuable. Therefore, Wilson, Shannon & Snow Inc. has developed an efficient and effective audit process which assures that our clients are satisfied not only with the procedures we have performed but also that our promised timelines have been met. We will prioritize your audit for the term of the contract ensuring your audit is complete and the final report is delivered by your specific terms and requirements outlined within the Request for Proposal. Please review our timeliness score currently with the Auditor of State of Ohio and consider contacting our references included in this proposal.

Since 1954 Wilson, Shannon & Snow, Inc. has built a solid reputation as business advisors and certified public accountants. We measure our success in the success and satisfaction of our clients and we are proud of the longstanding business relationships we have with many individuals and organizations throughout Ohio. Whether your need is traditional public accounting or more complex planning and consulting services, the professionals at Wilson, Shannon & Snow, Inc. have the training, the experience, and the commitment to provide the personal attention you expect.

Wilson, Shannon & Snow Inc. employees identified in this proposal have well over 50 years of experience performing audits of charter and statutory cities throughout Ohio. These audits were performed in accordance with *Generally Accepted Auditing Standards*, *Generally Accepted Government Auditing Standards* (GAGAS) and the requirements set forth by the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, when applicable. We believe this valuable experience provides us with a background that makes us best qualified to provide the proposed auditing services to your City.

Our firm's philosophy is one of commitment to our clients and to always remain focused on identifying opportunities for the best utilization of funds received by the public entity. We also believe in putting experienced professionals in the field. Myself (Meghan Poth) and 1-2 staff members will be on-site performing fieldwork, reviewing workpapers, supervising staff and also available for general consultations or questions. We have the experience and expertise to perform your audit and will provide a detailed listing of audit items needed prior to working on-site. Any reports or information that can be sent electronically will allow us to perform audit procedures in Wilson, Shannon & Snow's offices and allow us to be more effective and efficient with our on-site work. This is what makes Wilson, Shannon & Snow Inc. unique and committed to providing the service you would expect.

We appreciate this opportunity to submit our proposal and believe that our audit approach and technical accounting and auditing expertise make us best qualified to serve your City as independent auditors. We will tailor your audit engagement specific to your City ensuring an efficient and effective audits.

Feel free to contact our references listed in our proposal should you have any additional questions about our audit approach or the wonderful people at our Firm.

Very truly yours,

A handwritten signature in cursive script that reads "Meghan Poth".

Meghan Poth, CPA
Shareholder

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MANDATORY ELEMENTS

Required Affirmations

PUBLIC OFFICE: City of Reynoldsburg

COUNTY: Franklin

CONTRACT NUMBER: 74B61-FD667

CONTRACT PERIOD: January 1, 2023 through December 31, 2025

To be considered, **the proposal must address every one of the elements**. When these are not fully addressed, proposals will be considered non-responsive to the RFP and will not be evaluated further. Please ensure these affirmations are the first element of your firm's proposal and indicate your firm's agreement with the affirmation by checking the respective box for each affirmation.

1.	<u>CPA Licensure Laws</u> Our firm is licensed by the Ohio Accountancy Board to do business in Ohio and will remain in compliance with Ohio CPA licensure laws and rules.	☒ Affirmed
2.	<u>CPE requirements</u> Our firm and all assigned key professional staff are, and will remain, in compliance with governmental qualification standards, including governmental continuing education requirements.	☒ Affirmed
3.a.	<u>Peer Review (Opt. 1)</u> Our firm has undergone an external quality control peer review, conducted in accordance with generally accepted government auditing standards, within the last three years and received a pass rating. The current report is on file with the Auditor of State's Office.	☒ Affirmed ☐ N/A
3.b.	<u>Peer Review (Opt. 2)</u> In accordance with GAGAS 3.97, our firm is not yet required to have an external quality control peer review, conducted in accordance with generally accepted government auditing standards. When required, our firm will have the appropriate peer review conducted and provide a copy of the report to the Auditor of State's Office.	☐ Affirmed ☒ N/A
4.	<u>Ohio Ethics Laws</u> Our firm and all assigned key professional staff are, and will remain, in compliance with the requirements of Ohio's Ethics Law, as applicable and found at § 2921.42 and in Chapter 102 of the Ohio Revised Code.	☒ Affirmed
5.	<u>Rules and Laws Regarding Conflicts of Interest</u> Our firm and all assigned key professional staff are, and will remain, in compliance with laws and rules regarding conflicts of interest.	☒ Affirmed
6.	<u>Unresolved Findings for Recovery</u> Our firm is not subject to any unresolved finding for recovery issued by the Auditor of State under Ohio Rev. Code § 9.24, or our firm has taken appropriate remedial steps required under R.C. § 9.24. Our firm agrees that if this statement is deemed to be false, the contract shall be declared "void ab initio" between the parties, and <u>City of Reynoldsburg</u> will not be obligated to pay for goods or services rendered under the contract. Any funds paid under the contract shall be remitted by our firm to <u>City of Reynoldsburg</u> or an action for recovery of such payments may result.	☒ Affirmed
7.a.	<u>Independence - Nonaudit Services Provided (Opt. 1)</u> ➤ Our firm has listed and described in our proposal any and all nonaudit services that have been provided to <u>City of Reynoldsburg</u> over the previous five (5) years from the date of our proposal or are expected to be provided during the contract term; ➤ Our firm and all assigned key professional staff are independent of <u>City of Reynoldsburg</u> as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i>; ➤ Our firm and all assigned key professional staff are, and will remain, in compliance with GAO rules relating to auditor independence; and ➤ In providing such nonaudit services, our firm did not perform management functions, make management decisions for <u>City of Reynoldsburg</u> nor led reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude our firm would be auditing our own work.	☐ Affirmed ☒ N/A
7.b.	<u>Independence - Nonaudit Services NOT Provided (Opt. 2)</u> ➤ Our firm and all assigned key professional staff are independent of <u>City of Reynoldsburg</u> as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i>; ➤ Our firm has not provided nonaudit services affecting the audit periods that involved performing management functions or making management decisions for <u>City of Reynoldsburg</u>; and ➤ If selected, our firm will not provide nonaudit services to <u>City of Reynoldsburg</u> during the term of the contract that would require our firm to perform management functions or make management decisions for the entity, or would lead reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude that our firm would be auditing our own work.	☒ Affirmed ☐ N/A
8.	<u>Independence - Entity's Components</u> ➤ Our firm and all assigned key professional staff are independent of the entity's components listed in Section III (G); of the Request for Proposal.	☐ Affirmed ☒ N/A

9.a.	<u>Independence - Entity's Components - Nonaudit Services Provided (Opt. 1)</u> ➤ Our firm has listed and described in our proposal any and all nonaudit services that have been provided to <u>City of Reynoldsburg</u>'s components listed in Section III(G) of the Request for Proposal over the previous five (5) years from the date of our proposal, or are expected to be provided during the contract term; ➤ Our firm and all assigned key professional staff are independent of <u>City of Reynoldsburg</u>'s components as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i>; ➤ Our firm and all assigned key professional staff are, and will remain, in compliance with GAO rules relating to auditor independence; and ➤ In providing such nonaudit services, our firm did not perform management functions, make management decisions for <u>City of Reynoldsburg</u>'s components nor led reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude our firm would be auditing our own work.	☐ Affirmed ☒ N/A
9.b.	<u>Independence - Entity's Components - Nonaudit Services NOT Provided (Opt. 2)</u> ➤ Our firm and all assigned key professional staff are independent of <u>City of Reynoldsburg</u>'s components as defined by U.S. Government Accountability Office's <i>Government Auditing Standards</i>; ➤ Our firm has not provided nonaudit services affecting the audit periods that involved performing management functions or making management decisions for <u>City of Reynoldsburg</u>'s components; and ➤ If selected, our firm will not provide nonaudit services to <u>City of Reynoldsburg</u>'s components during the term of the contract that would require our firm to perform management functions or make management decisions for <u>City of Reynoldsburg</u>'s components, or would lead reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude that our firm would be auditing our own work.	☐ Affirmed ☒ N/A
10.	<u>Personal and External Impairments</u> ➤ Our firm and all assigned key professional staff have no personal or external impairments to independence due to relationships with <u>City of Reynoldsburg</u>, and have listed and described in our proposal all our firm's professional relationships that could affect our impartiality or the appearance of impartiality involving the <u>City of Reynoldsburg</u> or any of its agencies/agencies or components /agencies, components or oversight unit, as applicable for the past five (5) years from the date of the proposal; ➤ If appropriate, our proposal has included a statement explaining why such relationships do not constitute an independence issue relative to performing the proposed audit. ➤ Our firm shall give <u>City of Reynoldsburg</u> and the Auditor of State written notice of any professional relationships entered into during the period of this agreement, relative to parties connected to this proposed engagement that could affect our impartiality or the appearance of impartiality. ➤ Prior to entering into any new agreement to provide any nonaudit service to <u>City of Reynoldsburg</u> during the term of the contract, our firm will notify the Auditor of State through completion of the IPA Nonaudit Service GAO Independence Notification/Evaluation (Exhibit E of the RFP). By filing this form, our firm asserts the non-audit service does not impair our firm's independence.	☒ Affirmed
11.	<u>Inappropriate Public Office Contact</u> Our firm and all assigned key professional staff have not made, and will not make, any contact with personnel of the <u>City of Reynoldsburg</u> regarding this request for proposal other than allowed by Section I. C. of the RFP.	☒ Affirmed
12.	<u>Subcontractors</u> If subcontractors are engaged, our firm will ensure the subcontractor(s) have met all applicable elements listed in the affirmations above.	☐ Affirmed ☒ N/A
13.	<u>Irrevocable Offer</u> Our firm's proposal is a firm and irrevocable offer for 90 days.	☒ Affirmed

UNDERSTANDING OF SCOPE

Understanding the City of Reynoldsburg

The City of Reynoldsburg (the City) is a home-rule municipal corporation created under the laws of the State of Ohio. The City was first incorporated in 1839 and currently operates under and is governed by its own Charter. The current City Charter, which provides for a Mayor-Council form of government, was adopted in 1979 and has been amended by the voters throughout the years with the most recent amendments approved in 2022.

Financial Reporting Framework: The City follows generally accepted accounting principles (GAAP).

Financial Reporting Functions: Centralized.

Budgetary Basis: The City prepares their budgets on a cash basis.

Pension Plans: City employees participate in OPERS and OP&F.

Component Units: The City has no component units.

Computer Systems: New World Systems for financial transactions.

Service Organizations: RITA is used as a third-party administrator for income tax processing (a SOC-1 report is available for this organization).

Financial Overview: Municipal services the City provides to its citizens include: utilities (water/sewer/storm water/solid waste collection), police protection, parks and recreation, street maintenance, planning, zoning, courts and other governmental services. The City has approximate total payroll of \$11 million covering 166 full-time, 13 part-time, and 40 seasonal employees as well as 11 elected officials.

Basic Financial Statements and Reporting Requirements

For the period January 1, 2023-December 31, 2025, we will audit each year's basic financial statements which include the governmental activities, each major fund and the aggregate remaining fund information of the City. The City's basic financial statements include the following:

- Management's Discussion and Analysis
- Government-wide Financial Statements
 - Statement of Net Position
 - Statement of Activities
- Fund Financial Statements
 - Balance Sheet – Governmental Funds
 - Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities
 - Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds
 - Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
 - Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual
 - General Fund
 - Major Special Revenue Funds
 - Statement of Net Position – Proprietary Funds
 - Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds
 - Statement of Cash Flows – Proprietary Funds
 - Statement of Net Position – Fiduciary Funds
 - Statement of Changes in Net Position – Fiduciary Funds
- Notes to the Basic Financial Statements
- Required Supplementary Information
 - Schedule of City's Proportionate Share of the Net Pension Liability (OPERS and OP&F)
 - Schedule of City's Pension Contributions (OPERS and OP&F)
 - Schedule of City's Proportionate Share of the Net OPEB Liability/(Asset) (OPERS and OP&F)
 - Schedule of City's OPEB Contributions (OPERS and OP&F)
 - Notes to the Required Supplementary Information

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Based on review of the 2022 basic financial statements, we have identified the City's *major funds* as the General, American Rescue Plan Act, Permissive Tax, Street Construction, Maintenance & Repair, General Debt Retirement, Taylor Square TIEF Debt Retirement, Capital Improvement, Water, Sewer, Storm Water Drainage and Solid Waste funds.

The City will continue to prepare the Annual Comprehensive Financial Report (ACFR), therefore, we will also perform procedures over the introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements. The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We will subject these statements and schedules to the auditing procedures we will apply to the basic financial statements.

During the audit engagement period, as applicable, the City will be required to implement various statements issued by the Governmental Accounting Standard Board (GASB); we will work with the City as they evaluate and implement these standards effective during the engagement period.

As it relates to the City, the audits shall be performed in accordance with auditing standards generally accepted in the United States of America as set forth by the American Institute of Certified Public Accountants and the standards for financial audits set forth in the U.S. General Accounting Office's *Government Auditing Standards* and the requirements set forth by the Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, the City believes they will meet the federal expenditures threshold to require a single audit for years 2023 and 2024 during the engagement, however, a single audit is not anticipated for year 2025. Based on information provided in the pre-proposal materials and prior experience with the City, it is anticipated that one federal program will be tested for each of the years a single audit is required.

Required Reports

Following the completion of the audit of the financial statements of the applicable fiscal period, we shall issue the following for the City:

1. A report on the fair presentation of the financial statements in conformity with the applicable financial reporting framework, including required and other supplementary information.
2. A combined report on compliance and internal control required by *Government Auditing Standards*.
3. A management letter, separate from other electronically submitted reports.
4. A combined report on compliance with requirements applicable to each major federal program and internal control over compliance in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards (including, as applicable, a report on the supplementary schedule of expenditures of federal awards).
5. A schedule of findings and questioned costs.
6. In conjunction with the Public Office, OMB form SF-SAC, the Data Collection Form.

Wilson, Shannon & Snow, Inc. has implemented a proven quality control system and will apply financial reporting checklists provided through PPC Reporting Checklists; audit report guides provided by the Auditor of State of Ohio and also and also internally developed financial reporting checklists. These quality control procedures include reviews by a concurring shareholder or independent contractors as considered necessary.

Engagement Timetable

See page 28 for proposed engagement timetable.

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Communication

We will be in continuous communication with management regarding the planning, performance and finalization of the audit. Prior to the end of fieldwork we will request a formal meeting with management to discuss the results of our audit which may include any noncompliance citations, suggestions for improving operations, audit adjustments, concerns from the audit and any other items you would like to discuss. We will also finalize a timetable to determine final submission of the audit report package to all required parties. This meeting will allow for any issues to be resolved prior to leaving the field and possibly re-address any areas of concern from our planning meeting. At this time we will also address all required communications with the governing board in the form of a post audit conference.

Firm Contacts

Since 1954, Wilson, Shannon & Snow, Inc. has built a solid reputation as business advisors and certified public accountants. We measure our success in the success and satisfaction of our clients and we are proud of the longstanding business relationships we have with many individuals and organizations throughout Ohio. Whether your need is traditional public accounting or more complex planning and consulting services, the professionals at Wilson, Shannon & Snow, Inc. have the training, the experience, and the commitment to provide the personal attention you expect.

We are registered with the American Institute of Certificate Public Accountants, Ohio State Accountancy Board, Auditor of State of Ohio, and members of the AICPA Governmental Audit Quality and the Employee Benefit Plan Audit Quality Center. As registrants and members of these organizations our firm is provided with technical resources on a state and national level.

Wilson, Shannon & Snow Inc. is also a member of Firm Foundation which provides a network of technical and industry leading best practices to member firms throughout the United States. Examples include Accounting and Auditing consultations, human resources, marketing, and continuing professional education classes.

Wilson, Shannon & Snow Inc. is comprised of six shareholders who provide a facet of services. The Shareholders and key staff who have government and not-for-profit experience assigned to your audit will be as follows:

NAME	POSITION	ENGAGEMENT RESPONSIBILITIES
Meghan Poth, CPA	Engagement Partner	Responsible for the overall quality of audit process. She will be on-site, responsible for managing daily activities and performing difficult audit sections and report preparation. She will also act as your liaison between members of management and staff.
Aden Hardesty, CPA	Review Partner	He will provide internal review over the audit engagement.
Jason Carr, CPA	Technical Review Resource (Senior)	He will be available for consultations by the audit team and provide audit and accounting references as considered necessary.
Savannah Frost, Laura Buena, and Brandon Baker	Auditor	They will be responsible for performing testing over audit workpaper sections.

Our Commitment to You

Wilson, Shannon & Snow Inc. pledges that the key members assigned to your audit will not change thus ensuring an efficient and effective audit process. However, we are aware that opportunities do present themselves and members of your audit team may change. Our commitment to you is Wilson, Shannon & Snow Inc. will always have an experienced team member on-site to manage the audit and answer any questions of new staff members working on your audit.

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Audit Methodology

Wilson, Shannon & Snow, Inc. (WSS) engages each audit in a manner that will ensure the audit is properly planned to provide for an efficient and effective audit. Through inquiry of personnel, review of operations, and inspection of supporting documents, WSS will obtain a full understanding of the City's operations. Our audit strategy is a comprehensive, yet an extremely efficient approach. We pride ourselves in communicating with the client throughout the audit process. During all phases of the audit, WSS will keep management informed of the audit progress and communicate any findings and recommendations prior to completing the audit. If during the course of the audit, we become aware of abuse that could be quantitatively or qualitatively material to the financial statements, we will apply procedures specifically directed to ascertain the potential effect on the financial statements or other data significant to the audit objectives. Abuse involves behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances.

WSS staff assigned to your audit have over 50 years of experience performing audits of charter and statutory cities throughout the State of Ohio as well as performing prior audits of the City of Reynoldsburg. We have the knowledge and expertise to design your audit in an effective and efficient manner. We will utilize a technology driven audit approach which allows us to evaluate your IT control environment and determine that the financial information is accurate and processes are in place to support the amounts reported in the basic financial statements.

Many independent accounting firms employ the same audit approach and do not provide services that your City may expect. Our attention to detail and constant communication will provide the results your City would expect from the audit process. We will communicate to you, regardless of audit significance; any areas we feel that may improve your operations and that reduce the risk of theft and misappropriation as well as cost-saving operational efficiency recommendations.

Our audit methodology tailored specific to your City will include, but is not limited to, the following:

- Prior to the start of the audit we will determine any unique nuances specific to your operations enabling us to tailor our approach accordingly. This meeting, either at the City or by telephone, will include the City's short and long-term goals, information reported in monthly financial reports and forecasts, budget modifications, legal issues or significant personnel changes. We will also discuss difficult accounting areas which comprise your basic financial statements, for example capital assets or debt.
- Assignment of WSS governmental audit experienced personnel who will provide audit services to your City. If at any time there are changes to the original staffing assignments this will be timely communicated to you and how WSS will properly supervise and manage new staff to your audit.

These preliminary meetings will allow WSS to determine the proper audit approach and utilize proper analytical review techniques allowing us to focus on significant (any possibly insignificant) testing areas. Our commitment to technology during the audit process will also determine the nature of non-statistical or statistical sampling techniques or areas which may require 100% testing or are subject to confirmation.

Based on our experience performing governmental audits we have designed a successful audit approach which allow us to perform an efficient, effective and timely audit. We encourage you to ask questions about the audit process and are happy to explain "why" and "how" of our audit approach. This developed and proven approach is based on our clear understanding of your City and enables us to deliver the services you desire.

Key Testing Areas Appropriate for the City

Our audit methodology and approach can be broken down into specific stages as it relates to how our services are provided to your City. These stages are broken down into the following areas; 1) Planning; 2) Internal Control; 3) Substantive Testing, and; 4) Financial Reporting. Wilson, Shannon & Snow, Inc. uses a combination of Practitioners Publishing Company (PPC), other audit guides, bulletins, and supplements issued by the Auditor of State of Ohio. Our approach is in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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1) Planning Stage:

The Planning stage of the audit is monumental in determining the nature, timing and extent of procedures to be performed. Wilson, Shannon & Snow Inc. dedicates a significant amount of audit hours confirming that the audit approach is tailored specifically to your City. Communication with City personnel is vital during this stage in order for our approach to be properly implemented. However, based on our ability to be flexible and aware that City personnel (and members of your Finance/Audit Committee) time is valuable planning meetings may be performed on-site or through other communication means conducive to your schedule. The following is a summary of items you should expect during the planning stage of the audit:

→ *Entrance Conference Meeting*

As noted previously, we will hold an audit conference either at the City or teleconference with management and Finance/Audit Committee to discuss the audit. Items which may be discussed, but are not limited to, the following: 1) Timelines; 2) Key staff or personnel we will interview/obtain testing information; 3) Status of prior year citations and recommendations, and 4) Management/Committee expectations and any areas for concern.

→ *Key Personnel Meeting*

These meetings may be held on-site or via teleconference focusing on, but not limited to, the following areas of audit concern: 1) General audit concerns; 2) Knowledge of new or existing fraud as well as areas where fraud may be occurring; 3) Status of prior year recommendations, citations or audit adjustments; 4) Areas which may impact the financial statements, such as new accounting principles, changes in accounting methods, major funds, changes in key personnel or changes in the reporting entity.

From these meetings and review of the financial reports/statements provided by the City we will design an audit approach tailored specifically for your City and will include the following:

- Determine planning materiality.
- Apply and document preliminary analytical procedures by comparing account balances between years to assist in identifying unusual or unexpected balances/relationships.
- Evaluate single audit determination further determining completeness of federal receipts and expenditures to ensure all federal programs and related expenditures are properly reflected on the schedule (regardless if subject to Single Audit requirements).
- Tailor the Ohio Compliance Supplement for sections applicable to cities.
- Determine significant ordinances and resolutions adopted by the City which may impact the basic financial statements.
- Review of minutes for meetings held during the audit period, through the end of fieldwork.
- Prepare fraud and related party questionnaires and confirmations for cash and investments, debt, legal matters and contingencies, and other related confirmation requests.
- Tailor audit programs specific to each significant revenue, expenditure, and balance sheet sections.
- Determining if service organizations exist and determining if a Service Organization Control (SOC) may be secured. We will also review the applicable User Entity Controls listed in the SOC Report, as applicable, to determine how this impacts our inherent risk assessments.
- Status of new or existing component units, joint ventures, related organizations or related organizations.

Fraud and Illegal Act Procedures

As stated within the Planning Stage procedures section, Wilson, Shannon & Snow, Inc. will specifically assess the risk of material misstatement of the financial statements and or loss due to fraud and will consider that assessment in designing Fraud Risk Analysis procedures to be performed. In making this assessment, Wilson, Shannon & Snow, Inc. will consider the fraud risk factors that relate to both (a) misstatements arising from fraudulent financial reporting and (b) misstatements arising from misappropriation of assets. We will not only inquire with the City's Finance/Audit Committee, management and key personnel as we will design audit procedures for common areas of

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fraud or illegal acts related to charter and statutory cities. We will incorporate “*The Fraud Diamond*” and develop fraud and related party questionnaires for management in order to determine the related risks surrounding the City. The Fraud Diamond describes four factors that are present in every situation of fraud:

- Incentive (or pressure) – the need for committing fraud (need for money, etc.);
- Rationalization – the mindset of the fraudster that justifies them to commit fraud;
- Opportunity – the situation that enables fraud to occur (often when internal controls are weak or nonexistent),
- Capability – the necessary traits and abilities that a person(s) may have to commit fraud.

Wilson, Shannon & Snow, Inc. will also incorporate the COSO “Internal Control – Integrated Framework,” (COSO Model) which describes five interrelated components of internal control that provide the foundation for fraud deterrence. These elements of internal control are the means for which the ‘Opportunity’ factors in the Fraud Diamond can be removed to most effectively limit instances of fraud.

Assessment of Internal Control and Related Risks

To understand the City and its internal control, WSS will utilize guidance provided by SAS No. 109, “Understanding the Entity and its Environment and Assessing the Risks of Material Misstatement.” The five interrelated components of internal control as listed in SAS No. 109 are: 1) control environment, 2) entity’s risk assessment, 3) information and communications systems, 4) control activities, and 5) monitoring. We will evaluate the design of your controls related to the risks for which we decide if it is possible or practical to gather sufficient audit evidence from substantive testing only. Based on review of your most recent basic financial statements as listed on the Auditor of State of Ohio website, we have identified significant account cycles which may be subject to testing. **Our planning procedures will be specifically tailored to address the unique risks related to your City.** Based on our extensive knowledge auditing charter and statutory cities we will consider the following inherent risks for the following significant account cycles:

Based on our extensive knowledge auditing charter and statutory cities we will consider the following inherent risks for the following significant account cycles:

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Account Cycle	Transaction Nature	Common Risks
Property Taxes	Confirmable, small number of high dollar receipt transactions related to property taxes and payments in lieu of taxes.	● Improper posting to required fund or revenue account. ● Proper/timely deposit of collections.
Income Taxes	Monthly receipts from RITA (income tax collection service provider) processed by the City's finance department.	● Improper posting to required fund or revenue account. ● Proper/timely deposit of collections.
Intergovernmental	Confirmable, moderate number of varying dollar receipt transactions.	● Improper posting to required fund or revenue account. ● Proper/timely deposit of receipts.
Charges for Services – Utilities	Large number of receipt transactions received via credit card, check, web payment or cash based on monthly billing of customers.	● Improper posting to required fund or revenue account. ● Improper application of rates. ● Improper customer account adjustments. ● Proper/timely deposit of collections.
Non-payroll Disbursements	Large number of varying dollar transactions paid via check or wire transfer.	● Improper posting to required fund or expenditure account. ● Improper cut-off. ● Improper expenditure documentation.
Payroll Disbursements	Large number of varying dollar transactions paid via check or wire transfer.	● Improper posting to required fund or expenditure account. ● Improper cut-off. ● Improper compensation.
Debt	Payments - Small number of moderate to high dollar payments paid via check or wire transfer. Proceeds - Confirmable, small number of high dollar receipt transactions.	● Improper posting to required fund or account. ● Improper expenditure documentation. ● Transactions don't agree to debt agreements.
Budgetary Transfers & Advances	Small number of moderate to high dollar transactions.	● Improper posting to required fund or expenditure account. ● Lacking proper approval.
GAAP Accounts	Accrual journal entries posted by consultant.	● Improper application of accounting principle. ● Completeness of account balances.

Other revenue cycles (such as Fines & Forfeitures, Licenses & Permits, Charges for Services, or Other Revenue) will be tested based on evaluation of materiality and risk assessment.

Development and Implementation of the Audit Plan

We will formally document the results of the planning stage which will be recorded within our Audit Strategy Memorandum, specifically tailored to your City. This will summarize the engagement scope, reporting entity analysis; information systems audit approach, major fund determinations, audit strategy risk assessments, use of service organizations, documentation of laws and regulations, and planned testing for major federal programs (if applicable). Based on our tailored Audit Strategy Memorandum we will develop the following:

→ **Understanding of the Entity** - This provides us a background of the City and provides a summarized engagement approach. This information is documented within our Audit Strategy Memorandum and includes our understanding of the engagement scope, the reporting entity, discussions amongst audit staff members, use of other auditors, major fund identification, use of estimates, the impact of accounting and engagement issues, laws and regulations, and matters to include from previous audits.

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→ **Audit Strategy Risk Assessments** – We have developed a table which identifies our benchmarks and tolerable error for the City which easily assists us in identifying significant accounts subject to testing and analysis. Also, at this time we identify “trivial” accounts which may not be considered significant for testing but require us to document our understanding of the account cycle.

This allows us to identify accounting cycles subject to testing as it relates to the financial statement account line item. The analysis of significant accounts will be performed at the preliminary stages of the audit and updated, if necessary, once current year basic financial statements are provided.

Our comprehensive matrix also will bridge the internal control procedures to the substantive procedures in a narrative and table format. This document will identify, by account or financial statement line item, the relationship between identified internal control risks and the planned substantive procedures and assertions.

→ **Control Documentation and Testing Summary** – As further explained within the Internal Control Stage of our proposal, we will identify the cycle transactions, each significant accounting application, and each significant financial management system included in the cycle. This workpaper will summarize significant and trivial accounts subject to testing and related control risks assessed and bridge our understanding of the operating control environment to the processing of cycle transactions and major internal controls. This form summarizes our evaluation of the effectiveness of the design and operation of specific control techniques for each significant accounting application or significant line item, including EDP controls.

Use of this worksheet is imperative to our overall engagement plan which further allows the determination sample sizes through statistical and non-statistical samples.

After we will finalize our audit plan the Wilson, Shannon & Snow Inc. audit team assigned to your audit we will formally discuss the nature, timing and scope of the procedures to be performed including the development of audit programs for substantive testing. This audit team meeting will discuss key management and elected officials, results of prior year audits, account cycles that may be considered “high risk”, Ohio Compliance Supplement procedures and if applicable federal programs subject to testing. We will also communicate any concerns brought to our attention from management of the City and resolution of issues which may be identified during the course of the audit.

2) Internal Control Stage:

Our thorough approach to planning the City’s audit provides for our audit team to easily identify and develop procedures to document and record the City’s internal controls. Based on each significant account we will develop a narrative working with management and key personnel to understand how a transaction is processed from initiation to completion. This internal control narrative will further our understanding of internal controls and procedures identifying significant internal controls necessary for the transaction to be properly recorded and compliant with established policies and procedures.

Understanding and Documentation of Internal Controls

Our understanding of the City’s internal control environment will also include EDP internal controls used by the City to process its financial transactions. The City utilizes New World Systems to process financial transactions and therefore we will obtain an understanding on how the system is utilized to process and compile financial data and ultimately prepare the basic financial statements. We will document our understanding of the computer control environment addressing: 1) Key Applications and Background; 2) Computer Environment; 3) General Controls for Basic IT Environment; 4) Overall Operations of the IT Function; 5) Development of New Applications and Systems; 6) Changes to Existing Applications and Systems, and; 7) IT Security and Operations.

We will also determine the reliance placed on Service Organizations to process financial transactions for the City. A service organization is an entity (or segment of an entity) that provides services to a user organization that are part of the user organization’s information system. Service Organization Control Report (SOC) reports are generally accepted method of communicating information and assurance about the controls that of interest to the City and their auditors as they relate to the City’s audit. The City utilizes RITA as a third-party administrator for income tax processing. SOC-1 Reports will be available for both of these organizations. We will obtain and review the required

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SOC-1 Reports which would be relevant to the City's internal control over financial reporting, as applicable. We will also test the User Control Considerations as identified in the SOC report specific to these control cycles.

After developing detailed narratives for each significant account cycle, we will document significant internal controls and based upon the assessed control risk, determine if controls are implemented (maximum control risk) or operating effectively (low control risk). For each significant account cycle we will develop a *Control Documentation and Testing Summary* documenting significant internal control procedures related to the account cycle.

Based on our assessed control risk controls may be documented and determined to be implemented (maximum control risk) or tested and determined to be operating effectively (low control risk). We will evaluate each internal control in order to determine if it has been properly designed and implemented in to determine whether it meets the objectives of the control procedure and whether it is likely to be effective when properly performed (i.e., whether it would prevent or detect errors in financial date). We will inform management of controls and procedures that have not been properly designed or implemented and controls determined to be ineffective even when properly performed.

Documentation of internal control procedures will be specific to your City and will not be based on an audit questionnaire utilized by other Independent Accounting Firms. In obtaining an understanding of the City's internal controls, we will focus and direct our questions to the following areas:

- How are transactions authorized, reviewed, and processed?
- How and where does the City maintain source documentation to support transactions?
- How does the City safeguard assets against loss from unauthorized acquisition, use, or disposition?
- How does the City ensure that transactions are recorded properly, including budgetary transactions?
- What is management's procedures to review the basic financial statements compiled in accordance with GAAP prior submission to the auditor for testing?
- How does the City develop monitor and integrate controls for Ohio Revised Code provisions?

Testing of Internal Controls

We will determine the nature, timing, and extent of control testing necessary to ensure that controls are implemented and operating effectively as designed. We will test internal controls using a combination of inquiry and observation and sampling control tests. We will determine appropriate sample sizes for internal control tests by considering the expected rate of error in the population, the desired confidence levels, and the desired precision limits in determining sample sizes following the guidance set forth by the Practitioners Public Company (PPC):

No. of Deviations	Control Risk Assessment & Population Size					
	Low			Moderate		
	< 100	100–200	> 200	< 100	100–200	> 200
0	30	35	40	20	22	25
1	45	50	60	30	35	40
2	65	75	90	45	50	60

Throughout our testing of internal controls ***we will be in constant communication*** with management and key personnel related to any findings identified based on testing performed. This will include the nature of any deficiencies identified and possible reporting as a control deficiency, significant deficiency or material weakness. Our evaluation is based on the following:

- ***Control Deficiency:*** A deficiency in internal control when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, detect or detect and correct misstatements on a timely basis.
- ***Significant Deficiency:*** A deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

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- *Material Weakness:* A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis.

We will also communicate to you areas which may not be considered a deficiency but a means of improving operational efficiencies and "best practice ideas" that may come to our attention.

3) Substantive Testing Stage:

We will assess the results of internal control testing performed and then will design appropriate substantive tests to corroborate the evidence provided supporting the basic financial statement audit assertions. Tests will be designed to specifically address the relevant audit assertions when assessing the risk which will then be integrated into our audit approach. The assertions are: 1) existence or occurrence, 2) completeness, 3) rights or obligations, 4) valuation or allocation, 5) accuracy or classification, and 6) cutoff.

In order to address the related basic financial statement assertions while incorporating the results of internal control testing performed, we will tailor audit program guides for significant account balances in order to determine the validity of corroborating evidence supporting the basic financial statements. Substantive testing over significant account balances will include the following: 1) Sampling; 2) Third-party confirmation; 3) Reasonableness/recalculation tests; 4) analytical reviews and scanning, and 5) Individually significant items or 100% test of transactions.

→ *Analytical Procedures*

We will utilize analytical procedures throughout the City's audit. This will assist us in identifying relationships and individual items that appear unusual as well as a means of performing direct tests of account balances. The nature and type of analytical procedures to be performed for the City's audit will include the following:

- Trend Analysis – This involves the study of the change in accounts over a given period of time, for example, comparing financial amounts for a current and previous period. These tests do not provide a high level of assurance but are useful in identifying unusual fluctuations when considering several other factors.
- Reasonableness Tests – These tests generally provide a moderate to high level of assurance and often are considered direct tests of account balances. These tests often take into consideration financial and non-financial data to arrive at an estimate of what the expected balance should be at a given period of time. For example, reasonableness tests are generally useful for tests of utility charges for services revenues.
- Ratio Analysis – Ratio analysis is based on line items in financial statements such as the balance sheet, income statement and cash flow statement. The ratios of one item (or combination of items) to another item (or combination) are then calculated. Ratio analysis is used to evaluate various aspects of an entity's operating and financial performance such as efficiency, liquidity, and solvency. The trend of these ratios over time is studied to check whether they are improving or deteriorating.

The effectiveness of analytical procedures is contingent on expectations developed prior to the performance of such tests. We will inquire with management and key personnel in order to obtain an understanding of changes and items impacting account balances prior to testing performed. If the results of our testing are not within our intended precision, we will perform additional procedures to satisfy ourselves, accordingly.

→ *Sampling Procedures*

In determining the extent of audit sampling, we will follow the requirements of AU-C Section 350 "*Audit Sampling*". Audit sampling is the application of an audit procedure to less than 100 percent of the items within an account balance or class of transactions for the purpose of evaluating some characteristic of the balance or class.

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There are two general approaches to audit sampling: non-statistical and statistical. Both approaches require that the auditor use professional judgment in planning, performing, and evaluating a sample and in relating the evidential matter produced by the sample to other evidential matter when forming a conclusion about the related account balance or class of transactions. Either approach to audit sampling can provide sufficient evidential matter when applied properly. When planning and evaluating a particular sample for a substantive test of details, we will consider:

- The relationship of the sample to the relevant audit objective.
- Tolerable misstatement.
- The auditor's allowable risk of incorrect acceptance.
- Characteristics of the population, that is, the items comprising the account balance or class of transactions of interest.
- Sample items should be selected in such a way that the sample can be expected to be representative of the population. Therefore, all items in the population should have an opportunity to be selected.
- Projected misstatement results for all audit sampling applications and all known misstatements from non-sampling applications should be considered in the aggregate along with other relevant audit evidence when the auditor evaluates whether the financial statements taken as a whole may be materially misstated.

After consideration of the sampling factors listed and the results of our sampling testing performed, we will evaluate and document our conclusions to determine if additional procedures are necessary when considering our tolerable error and basic financial statement materiality.

Our overall audit plan in relation to the financial statements will consist of the following:

Revenues

- *Property Taxes*
Confirm revenue with County and State agencies where applicable. Verify proper and timely posting to correct funds and revenue line items. Timely deposit of money received.
- *Income Taxes*
Analytical calculations; obtain monthly and annual reports from RITA and verifying proper posting to income tax account and pay-in to the Finance Department.
- *Intergovernmental*
Confirm revenue with County, State, and Federal agencies where applicable. Verify proper and timely posting to correct funds and revenue line items. Timely deposit of money received.
- *Charges for Services – Utilities (Water, Sewer, Storm Water and Solid Waste)*
Reasonableness test to determine expected annual receipts collected are in accordance with developed expectations when considering non-financial data. Scan account balance and perform additional procedures, if necessary, if expectations are not met. Employ sampling as considered necessary for testing over controls and substantive test procedures related to individual transactions.

Other revenue cycles will be tested based on evaluation of materiality and risk assessment. Testing over the other revenue cycles will consist of sampling and reasonableness tests.

Non-Payroll Expenditures

Based on our assessed risk and tolerable error for each opinion unit, we will select individually significant items to test and then sample the remaining population verifying that proper documentation support the expenditure, proper approvals exist for expenditures paid, compliant with the requirements of the Ohio Revised Code and checks appear unaltered/wire transfers authorized. We will also scan vendor listings as well as perform trend analysis on selected accounts to determine if unusual fluctuations exist.

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Salary and Benefit Expenditures

We will perform tests of individual transactions to determine amounts paid to employees are supported by contracts, salary notices, or related wage schedules. We will perform tests over the withholding process to verify amounts are being properly withheld and remitted based on federal, state, and retirement system guidelines. We will perform tests over policies related to sick leave and vacation accrual, usage, and termination benefits. Substantive testing consists of analytics and sampling of remaining transactions. Finally, we will reconcile all payroll related expenditures charged to payroll accounts within the general ledger to filed 941 Federal Forms, insurance payments and withholdings of retirement obligations.

Debt Service and Determination of Compliance with Debt Covenants

We will obtain an understanding of all of the City's new and outstanding debt through inquiry, review of prior year audits, review of minutes, and testing transactions. For debt proceeds, we will confirm revenues to underwriter statement/third-party government (i.e. OPWC, OWDA, etc.) and bank statements and verify proper posting of proceeds and premium to correct funds, as applicable. We have significant experience working with and understanding various types of debt covenants, general obligation bonds, refunding bonds, bond anticipation notes and loans through the Ohio Public Works Commission and Ohio Water Development Authority, and designing procedures to ensure compliance.

Balance Sheet and Statement of Net Position

We will obtain an understanding of internal controls related to the preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP) and perform testing as deemed appropriate for effectiveness and efficiency. Analytical procedures will be performed on account balances by comparing amounts to prior year account balances. Testing of significant account balances will incorporate tests of adjusting journal entries to determine amounts recorded agree to underlying documentation and if the existence of "aggressive accounting" exists. Completeness of the balance sheet will be determined by performing searches for unrecorded liabilities, receivables, and capital assets. We will also test for proper reporting of deferred inflows and outflows of resources which may relate to the City.

Finally, we will determine the presentation of the financial statements presented for audit by comparing to prior year audits combined with the completion of financial reporting checklists. Based on review of your basic financial statements, the following accounts appeared to be significant and procedures we would perform over these accounts would include the following:

- *Cash and Investments (includes Restricted Cash and Cash Equivalents)*
Confirm balances, test reconciling items and bank transfers. Verify proper recording of cash balances within each fund and opinion unit.
- *Property Taxes Receivables and Intergovernmental Receivables*
Obtain supporting documentation for all account balances through County Auditor or other unaltered documentation. Determine property tax related receivables are properly allocated to the correct funds through testing of supporting documentation. Analyze receivables in accordance with GASB No. 33 determining proper reimbursable or non-reimbursable type grant. Perform search for unrecorded receivables.
- *Income Tax Receivables*
We will obtain supporting documentation for all account balances and determine income tax receivables are properly allocated based on City Ordinances and/or Resolutions and recorded within period of availability. Perform search for unrecorded receivables.
- *Leases Receivable and related Deferred Inflows of Resources*
Verify proper roll-forward of balances from prior year and perform tests over payments received by City during the year based on agreements in place; as well as determine any new agreements or modifications that impact reporting under GASB 87.

UNDERSTANDING OF SCOPE

- *Capital Assets and Real Estate Held for Resale*
Verify proper roll-forward of balances from prior years and perform vouching of additions and disposals/sales. Test depreciation expense to determine compliant with City policy and also reasonable estimates for useful life.

- *Accrued Wages/Compensated Absences/Net Pension and OPEB Liabilities/(Assets)*
Analytical calculation to determine proper accruals while identifying reasonableness of payroll adjustments for workers compensation, retirement plans, etc. Perform a sample of employees to determine they meet long-term severance requirements in accordance with City policy following GASB Interpretation No. 6. Obtain supporting documentation used to calculate the amounts reported and determine compliance with GASB No. 68 and No. 75 for the unfunded retirement system and postemployment benefit liabilities/assets.

- *Accounts, Contracts, Retainage, and Intergovernmental Payables*
High dollar test of details to determine the existence of recorded payables ensuring proper documentation and cut-off. Review of project related invoices related to timing of services and payments made. Search for unrecorded payables based on our planned materiality levels comparing payables selected during our search to those recorded by the City.

- *Unearned Revenue*
Analyze accruals and revenue collections compared to unspent funds at year end along with availability period for revenue recognition on modified and full accrual basis.

- *Deferred Inflows of Resources (Property Tax and Unavailable Revenue)*
Analyze accruals and revenue collections subsequent to year end when compared to availability period for revenue recognition on modified and full accrual basis.

- *Due More than One Year/Due Within One Year*
Test roll forward of long term debt balances from prior years. Confirm debt outstanding balances at year end to unaltered confirmations or other sources. Reconcile debt proceeds and payments to other respective tests performed during cash basis testing of the audit. Determine amortization schedules are accurate and agree to schedules maintained in the permanent file.

- *Deferred Outflows of Resources - Pensions and OPEB*
Obtain supporting documentation used to calculate the amounts reported and determine compliance with GASB No. 68 and No. 75 for determining net pension and postemployment benefits liability/asset and subsequent contributions.

- *Fund Balances/Net Position*
Determine fund balances properly presented in accordance with GASB Statement No. 54 and Auditor of State Audit Bulletin 2011-04. Recalculate net investment in capital assets and test restricted net position balances for proper classification and application of accruals.

Ohio Compliance Supplement Testing Procedures
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We will design our audit to provide reasonable assurance of detecting material misstatements resulting from noncompliance with provision of contracts or grant agreements that have a direct and material effect of the determination of financial statement amounts. Compliance with laws, regulations, contracts, debt, and grants applicable to the City is the responsibility of the City's management. As part of reasonably assuring whether the financial statements are free of material misstatement, we will test the City's compliance with certain provisions of laws, regulations, contracts, debt, and grants through inquiries of management and staff as well as direct testing of transactions and agreements. We will utilize the *Ohio Compliance Supplement*, issued by the Auditor of the State of Ohio as our source document and a practice aid; however, we do realize it is not considered a comprehensive list of compliance requirements.

UNDERSTANDING OF SCOPE

Single Audit Testing

Following the United States Office of Management and Budget (OMB) issued comprehensive grant reform rules titled “*Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*” (“Uniform Guidance”), we will determine the major federal program(s) for single audit testing. We will review the compliance supplement for the major federal program(s) and structure our audit approach to test internal controls and compliance over the applicable and significant compliance requirements.

We will perform assessments of inherent risk and materiality over the applicable and significant compliance requirements related to the major federal program(s). We will test the accuracy and completeness of the federal schedule of awards expenditures provided by the City. We will interview management and departments responsible for managing federal funds to determine controls governing the federal programs subject to testing. Internal controls will be documented, tested, and evaluated to determine operating effectiveness. We will also design and test compliance procedures over the applicable and significant single audit compliance requirements for each applicable federal program which will include utilizing testing resources provided by the Auditor of State of Ohio related to the applicable federal program. Based on the prior year Schedule of Expenditures of Federal Awards, determination of Type A and Type B programs will be considered for any program with more than \$750,000 and \$187,500 in federal expenditures, accordingly.

Upon review of the City’s two most recent a and performance of recent audits, we noted the City did not have single audits performed, therefore the City is considered to be a not low risk auditee and we will need to obtain 40% coverage over federal award expenditures. Based on guidance provided in the Request for Proposal and pre-proposal meeting information provided, we will plan to perform single audit testing for year 2023 and 2024 under the engagement contract. It is anticipated a significant portion of federal expenditures will relate to American Rescue Plan Act funding (2023) and FEMA funding (2024). It is anticipated that one program would be sufficient to obtain the desired coverage in each applicable year. We will perform the necessary evaluation and risk assessments of the federal programs for each year of the engagement and select a major program for testing accordingly (if additional programs are required to be tested in a year under the engagement, we will request a contract modification).

Finalizing the Audit

Wilson, Shannon & Snow Inc. will perform a final review of the working papers to determine that all proper conclusions have been reached prior to preparation of the required reports to management and that any modifications to the original audit plan have been documented. We will also perform final analytical reviews, obtain all required management representations, determine the status of audit adjustments and reclassifications based on revised financial statement materiality assessments and perform a final fraud risk assessment. We will reconcile our lead schedules for all revenue, expenditure and balance sheet accounts to the financial statements supporting our procedures performed.

We will also test the accuracy of the financial statements by tracing each opinion unit to the respective combining and individual trial balances further footing and cross-footing significant trial balances accordingly. After we have satisfied ourselves regarding the nature of the work performed we will begin the financial reporting procedures.

4) Financial Reporting Stage:

After completion of the first three stages of our comprehensive audit approach we will finalize your audit with our Financial Reporting Stage. This stage will summarize all of our conclusions reached and ensure that your audit is completed timely based on the City, the Auditor of State of Ohio, Uniform Guidance and the Government Finance Officers Association filing requirements.

As it relates to Single Audits performed, we will work with the City on preparing and submitting the Data Collection Form to the Federal Audit Clearinghouse as required by Uniform Guidance within nine months of the year end.

UNDERSTANDING OF SCOPE

Post Audit Conference

In accordance with SAS No. 114 *“Communication with Audit Committees”* we will provide to the City Council and management our required communication setting forth significant matters as a result of our audit. A formal post audit conference may be held and include the City Council and management to discuss the results of the audit. Should the City Council not desire a formal post audit meeting, a post audit waiver shall be signed to acknowledge that a formal meeting was declined.

RESUMES OF KEY PERSONNEL

NAME: Meghan J. Poth, CPA
POSITION: Partner/Shareholder
EDUCATION: Wittenberg University, 2001

OTHER QUALIFICATIONS

Certified Public Accountant, Ohio (Issued in 2007, Current)
School District Treasurer's License (Expired)

Practice of Public Accounting since August 2000

1. Meghan is a shareholder in the Firm. She joined the firm in August 2000 and has experience in performing a variety of government audits, including cities, school districts, and metropolitan housing authorities. She has experience supervising the audit staff and reviewing audit work as well as performing testing and compiling reports.
2. Meghan is a member of the Ohio Society of Certified Public Accountants and the American Institute of Certified Public Accountants.
3. Meghan has met the required continuing education requirements as required under *Government Auditing Standards*. This includes specific training related to a governmental accounting and auditing, internal controls, Ohio Laws, technical updates, and supervisory training. Below is a list of recent government CPE that she attended:

Year	Course Description	CPE Hours
2023	Auditor of State of Ohio IPA Conference	7.6
2023	Wolters Kluwer Continuing Education – Accounting & Auditing	10.0
2022	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	25.0
2022	Central Ohio AGA – ARPA & Uniform Guidance Updates	2.0
2022	Ohio GFOA Conference	4.8
2022	Auditor of State of Ohio IPA Conference	6.9
2021	Ohio GFOA Conference	8.0
2021	BDO – COVID-19 Accounting & Reporting Update - HUD	2.0
2021	Central Ohio AGA - COVID-19 Single Audit Update	2.0
2021	Wolters Kluwer Continuing Education - 2021 Single Audit Update	2.0
2021	Central Ohio AGA – OCS Update and Ohio Budgetary Law Review	2.0
2020	Government Auditing Update: Yellow Book and Uniform Guidance	5.0
2020	AICPA – Single Audit COVID-19 Updates	2.0
2020	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	2.0
2020	Ohio GFOA Conference	11.8
2020	COVID-19 & the Impact on Single Audits – AOS IPA Webinar	1.5
2020	Smart Professionals Government Training – Accounting, Auditing & Uniform Guidance	8.0
2019	Ohio GFOA Conference	4.0
2019	Smart Professionals Government Training – Accounting & Auditing	8.0
2019	Auditor of State of Ohio IPA Conference	8.0
2019	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	6.0
2019	GAQC Annual Update Webcast – Data Collection Form Updates	2.0
2018	Smart Professionals Government Training – Accounting, Auditing & Uniform Guidance	16.0
2018	Auditor of State of Ohio IPA Conference	8.0

RESUMES OF KEY PERSONNEL

NAME: J. Aden Hardesty, CPA
POSITION: Partner/Shareholder
EDUCATION: Mt. Vernon Nazarene University, 1997

OTHER QUALIFICATIONS

Certified Public Accountant, Ohio (Issued in 1999, Current)

Practice of Public Accounting since 1997

1. Aden is a shareholder in the firm. He has over 20 years of experience in performing audits, including supervision of the audit staff and review of audit work.
2. Aden is a member of the Ohio Society of Certified Public Accountants, and the American Institute of Certified Public Accountants.
3. Aden has met the required continuing education requirements as required under *Government Auditing Standards*. This includes specific training related to a governmental accounting and auditing, internal controls, Ohio Laws, technical updates, and supervisory training. He will complete at least 24 hours of governmental CPE every two years, and an additional 20 to 40 hours in other related auditing and tax subjects. Below is a list of recent government CPE that he attended:

Year	Course Description	CPE Hours
2022	Becker Continuing Education – Accounting & Auditing	20.0
2022	Wolters Kluwer Continuing Education – Accounting & Auditing	8.0
2021	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	6.0
2020	Kaplan/Smart Professionals Government Training – Accounting and Auditing	16.0
2019	Smart Professionals Government Training – Accounting and Auditing	8.0
2018	McGladrey Quarter 2 Emerging Topics in Auditing	2.0
2018	Smart Professionals Government Training – Accounting and Auditing	8.0
2018	McGladrey Quarter 2 & 4 Current Accounting Topics Update	3.0

RESUMES OF KEY PERSONNEL

NAME: Jason A. Carr, CPA
POSITION: Technical Reviewer/Senior Auditor
EDUCATION: Walsh University, 1997

OTHER QUALIFICATIONS AND EXPERIENCE

- Certified Public Accountant, Ohio (Issued in 2003, Current)
 - Part-Time Finance Director, City of Pataskala (April 1, 2007 – June 30, 2012)
 - Fiscal Officer, Heath-Newark-Licking County Port Authority (Current)
 - Contractual Financial Consultant for the City of Groveport and CIC, Franklin County (Current)
 - Contractual Accountant – Licking County Transportation Improvement District (Current)
1. Jason has 20 years of experience in governmental auditing and accounting, six years as an employee of the Auditor of State. He has planned, supervised, and finalized the financial reporting process for various governmental audits throughout the State of Ohio.
 2. Jason is a member of the following organizations: The Ohio Society of Certified Public Accountants, the American Institute of Certified Public Accountants, and the Government Finance Officers Association. He is also a former member of the Government Finance Officers Association Special Review Committee.
 4. Jason has conducted training sessions for school district treasurers in conjunction with the Ohio Association of School Business Officials and Township Clerks via the Ohio Township Association.
 5. Jason has met the required continuing education requirements as required under *Government Auditing Standards*. This includes specific training related to a governmental accounting and auditing, internal controls, Ohio Laws, technical updates, and supervisory training. Below is a list of recent government CPE that he attended:

Year	Course Description	CPE Hours
2023	Auditor of State of Ohio IPA Conference	7.6
2022	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	14.0
2022	Ohio GFOA Conference	19.0
2022	GFOA – Annual GAAP Updates	8.0
2021	Ohio GFOA Conference	17.2
2020	Wolters Kluwer Continuing Education – Audits of State and Local Governments	8.0
2020	Ohio GFOA Conference	11.8
2019	Ohio GFOA Conference	14.2
2019	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	12.0
2018	Smart Professionals Government Training – Accounting, Auditing & Uniform Guidance	16.0
2018	Auditor of State of Ohio IPA Conference	8.0
2018	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	16.0

RESUMES OF KEY PERSONNEL

NAME: Brandon Baker
POSITION: Senior Auditor
EDUCATION: Muskingum College, 2014

OTHER QUALIFICATIONS

1. Brandon joined the Firm's auditing team in October 2014.
2. Brandon is currently studying to obtain his license as a Certified Public Accountant.
3. Brandon will complete at least 24 hours of governmental CPE every two years, and an additional 20 to 40 hours in other related accounting and auditing subjects.

Year	Course Description	CPE Hours
2023	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	12.0
2022	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	12.0
2021	Wolters Kluwer Continuing Education – Various A&A and Single Audit Updates	24.0
2020	Kaplan/Smart Professionals Government Training – Accounting and Auditing	32.0
2019	Auditor of State IPA Conference	8.0
2019	Smart Professionals Government Training – Accounting and Auditing	8.0
2018	McGladrey Quarter 1, 2 & 4 Current Accounting Topics Update	4.5
2018	Smart Professionals Government Training – Accounting and Auditing	18.0
2018	McGladrey Quarter 2 Emerging Topics in Auditing	2.0

NAME: Savannah Frost
POSITION: Auditor
EDUCATION: Central Ohio Technical College, Associates of Business Management, 2018

OTHER QUALIFICATIONS

1. Savannah joined the Firm's audit team in October 2019 with the focus on performing governmental audits, including cities, community schools, and metropolitan housing authorities.
2. Savannah will complete at least 24 hours of governmental CPE every two years, and an additional 20 to 40 hours in other related accounting and auditing subjects.

Year	Course Description	CPE Hours
2023	Auditor of State of Ohio IPA Conference	7.6
2023	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	27.0
2022	Ohio GFOA Conference	4.8
2022	Auditor of State of Ohio IPA Conference	6.9
2022	Wolters Kluwer Continuing Education – Accounting, Auditing & Uniform Guidance	33.0
2021	Central Ohio AGA - COVID-19 Single Audit Update	2.0
2021	Wolters Kluwer Continuing Education – A&A Update for Governmental Entities	5.0
2021	Wolters Kluwer Continuing Education – Reporting in a Single Audit	2.0
2021	Central Ohio AGA – OCS Update and Ohio Budgetary Law Review	2.0
2020	Smart Professionals Government Training – Accounting and Auditing	8.0
2020	COVID-19 & the Impact on Single Audits – AOS IPA Webinar	1.5
2019	Smart Professionals Government Training – Accounting and Auditing	16.0

RESUMES OF KEY PERSONNEL

NAME: Laura Buena

POSITION: Auditor

EDUCATION: Trident International University, 2022; currently pursuing Masters of Science in Accounting at Franklin University

OTHER QUALIFICATIONS

1. Laura joined the Firm's auditing team in November 2022 with the focus on performing governmental audits, including cities, community schools, and metropolitan housing authorities.
2. Laura is currently taking courses to obtain additional college credits in order to meet the educational requirements to take the Certified Public Accountant exam.
3. Laura will complete at least 24 hours of governmental CPE every two years, and an additional 20 to 40 hours in other related accounting and auditing subjects.

Year	Course Description	CPE Hours
2023	Auditor of State of Ohio IPA Conference	7.6
2023	Wolters Kluwer Continuing Education – Various A&A and Single Audit Courses	32.0

CLIENT LISTING, PROPOSED BUDGET & ENGAGEMENT TIMETABLE

Key members of the Wilson, Shannon & Snow Inc. audit team have had experience with the following municipal audits:

Current and Former Clients

Name		County		Approx Hours		Financial Statement		Single Audit
City of Reynoldsburg	*	Franklin		300		GAAP		No
City of Upper Arlington	*	Franklin		400		GAAP		Yes
City of Upper Arlington CIC		Franklin		25		GAAP		No
City of Mount Vernon	*	Knox		450		GAAP		Yes
City of Heath	*	Licking		400		GAAP		No
City of Delaware	*	Delaware		400		GAAP		Yes
Delaware Northern New Community Authority		Delaware		25		GAAP		No
Delaware South New Community Authority		Delaware		25		GAAP		No
Berkshire Township-City of Delaware JEDD		Delaware		40		GAAP		No
City of Springboro	*	Warren		400		GAAP		No
City of Lebanon	*	Warren		400		GAAP		No
City of Pickerington	*	Fairfield		400		GAAP		No
City of Circleville		Pickaway		400		GAAP		Yes
City of Canal Winchester		Franklin		300		GAAP		No
City of Norwalk		Huron		300		GAAP		No
City of Cambridge		Guernsey		500		GAAP		Yes
City of New Albany	*	Franklin		200		GAAP		No
New Albany CIC		Franklin		20		GAAP		No
City of Hilliard	*	Franklin		400		GAAP		No

*- Annual Comprehensive Financial Report prepared.

References

References for Wilson, Shannon & Snow, Inc. can be obtained from:

<u>Name</u>	<u>Title</u>	<u>Entity</u>	<u>Phone Number</u>
Bethany Staats	Finance Director	City of New Albany	614-939-2243
Brent Lewis	Finance Director	City of Upper Arlington	614-583-5280
Chris Schornack	Finance Director	City of Pickerington	614-837-3974
Jonathan Hudson	Finance Director	City of Springboro	937-748-4353
Jay Morrow	Auditor	City of Heath	740-522-1420

Specific Hours Assigned to Each Proposed Segment

The following is the proposed budget for the 2023 audit which provides hours assigned to significant revenue and disbursement cycles along with our approach for testing the City's balance sheet, revenues, expenditures, compliance with the Ohio Revised Code, Single Audit, and financial reporting. Our budget is based on review and analysis of your most recent basic financial statements, and comparing your City to other comparable entities. We feel the hours assigned to each section are proper for a City of your size based on information contained in the Request for Proposal, and results of prior year audits.

CLIENT LISTING, PROPOSED BUDGET & ENGAGEMENT TIMETABLE

Initial Year Budget for the City of Reynoldsburg, Franklin County

	<u>Partners</u>	<u>Senior/ Staff</u>	<u>Total Hours</u>
General and Administrative			
Planning and Risk Assessment	10	5	15
Reporting	20	10	30
Internal Controls			
Property Taxes	-	3	3
Income Taxes	-	5	5
Intergovernmental	5	-	5
Charges for Services – Utilities	-	8	8
Other Revenue Cycles (as deemed material)	-	5	5
Payroll	-	10	10
Non-Payroll	-	10	10
Debt	5	-	5
Computer Environment/Service Organizations	-	5	5
Revenues			
Property Taxes	-	5	5
Income Taxes	-	8	8
Intergovernmental	10	-	10
Charges for Services – Utilities	-	8	8
Other Revenue Cycles (as deemed material)	-	8	8
Expenditures			
Payroll	-	8	8
Non-Payroll	-	8	8
Debt	15	-	15
Ohio Compliance	20	20	40
Single Audit	30	-	30
Assets			
Cash and Investments	-	10	10
Receivables	10	-	10
Capital Assets	15	-	15
Deferred Outflows of Resources – Pension & OPEB	5	-	5
Other Assets	-	5	5
Liabilities			
Payables	-	8	8
Accrued Wages & Compensated Absences	-	8	8
Net Pension & Net OPEB Liabilities/(Assets)	15	-	15
Deferred Inflow of Resources	5	-	5
Due within and More Than One Year/Fund Liabilities	5	-	5
Other Liabilities	-	8	8
Fund Balances/Net Position	10	-	10
Trial Balances, Program Revenues and Cash Flows	-	15	15
TOTAL HOURS	<u>180</u>	<u>180</u>	<u>360</u>

CLIENT LISTING, PROPOSED BUDGET & ENGAGEMENT TIMETABLE

Public Office: City of Reynoldsburg, Franklin County

Engagement Period: January 1, 2023 – December 31, 2025

Accounting Firm: Wilson, Shannon & Snow, Inc.

Contact Person: Meghan Poth

Note: This represents a tentative timeline for the initial year audit of the period January 1, 2023– December 31, 2023 based on information provided in the Request for Proposal. We will work with you to set times conducive to the City’s needs and work schedules. Our goal is perform and complete the audit in a timely, efficient and effective manner allowing for the least disruption to the client’s daily operations. When information can be provided by the City electronically, we will perform planning (including sampling) and some testing in our office (based on information sent electronically by the City) to reduce the time required on-site. For the subsequent year audits, the timetable will follow similar dates of the schedule submitted.

	<u>Date</u>
1. IPA and representative of Public Office hold interim entrance conference	Upon Contract Approval
2. IPA completes interim fieldwork	Not Applicable
3. IPA and representatives of Public Office hold progress conference	As Needed
4. IPA provides detailed audit plan and list of schedules to be prepared	February 5, 2024
5. IPA and representatives of Public Office hold fieldwork entrance conference	February 5, 2024
6. Public Office finalizes accounting records	February 1, 2024
7. IPA begins fieldwork at Public Office	*
8. Public Office completes draft of financial statements (to extent needed by IPA)	May 29, 2024
9. IPA completes fieldwork	June 12, 2024
10. IPA provides draft of reports and recommendations to management	June 19, 2024
11. Public Office submits in writing final responses to IPA draft documents	June 21, 2024
12. IPA and representatives of Public Office hold exit conference	June 21, 2024
13. IPA delivers final report to Auditor of State, Center for Audit Excellence, Columbus, Ohio. This date shall be no later than six (6) months past the Public Office’s fiscal period end of the period under audit.	June 30, 2024 [^]

* - We will work with the City to obtain ledgers, registers, and other information electronically to begin fieldwork off-site in February and set on-site fieldwork dates as needed for testing efficiency and client preferences.

[^] - Reports will be submitted no later than June 30th as prescribed by AOS; if ready before this date, the submission will be made sooner.



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: October 9, 2023

RE: An Ordinance Authorizing an Increase in Appropriations for Various JEDD Agreements, and Declaring an Emergency

APPROVALS:

EMERGENCY:

THREE READING AND Passage as an Emergency

REASON FOR EMERGENCY:

For the Financial Needs of the City

STAFF REPORT:

**AN ORDINANCE AUTHORIZING AN INCREASE IN APPROPRIATIONS FOR
THE VARIOUS CITY JEDD AGREEMENTS AND DECLARING AN EMERGENCY**

**AN ORDINANCE AUTHORIZING AN INCREASE IN APPROPRIATIONS FOR VARIOUS
CITY JEDD AGREEMENTS, AND DECLARING AN EMERGENCY**

WHEREAS, the City of Reynoldsburg, Ohio has five separate JEDD agreements that require distribution to multiple municipalities and other collaborative entities; and

WHEREAS, it is deemed necessary to appropriate additional funds to three (3) of the JEDD funds in order to make all necessary distributions for the remainder of 2023.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, OHIO OF FRANKLIN, LICKING AND FAIRFIELD COUNTIES, OHIO:

SECTION 1. That JEDD 3, 4, and 7 require distribution of funds to all members associated with the JEDD agreements on a quarterly basis.

SECTION 2. That the following appropriations be made from the unappropriated JEDD funds:

JEDD 3	943.000.5529	\$250,000
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JEDD 4	944.000.5529	\$ 75,000
JEDD 7	947.000.5529	\$200,000

SECTION 3. That this Ordinance is deemed to be an emergency measure necessary for the financial needs of the City, and further to allow for the acceptance and distribution of JEDD funds, this Ordinance shall be in effect immediately upon signature by the Mayor.



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: October 9, 2023

RE: An Ordinance to Amend Section 971.15 Personal Conduct of the Codified Ordinances of the City of Reynoldsburg

APPROVALS:

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

The purpose of this legislation is to specifically prohibit the use of marijuana in city-owned parks. The prevalence of marijuana smoke as a noxious odor negatively impacts the enjoyment of these public facilities by families, who utilize these parks on a regular basis for leisure, sports, and other recreation. This legislation will give the Reynoldsburg Police Department and our Parks Ranger greater authority to remove and charge individuals who use marijuana in the parks, which could be of more need if marijuana is ultimately legalized in the state of Ohio.

AN ORDINANCE TO AMEND SECTION 971.15 PERSONAL CONDUCT OF THE CODIFIED ORDINANCES OF THE CITY OF REYNOLDSBURG

WHEREAS, the City of Reynoldsburg acknowledges the reality of marijuana usage, primarily through smoking devices, in the City parks and that such usage is noxious and offensive to families, particularly children, who use the parks on a regular basis; and

WHEREAS, in order to mitigate the use of marijuana in the parks, City Council believes it is necessary to specifically prohibit such usage and provide the Reynoldsburg Police Department and the Parks Ranger the tools necessary to remove and charge individuals engaging in such noxious and offensive conduct.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF

REYNOLDSBURG, OHIO:

Section 1. That Section 971.15 Personal Conduct of the Codified Ordinances of the City of Reynoldsburg be amended as shown in Exhibit A, attached hereto and made a part hereof.

Section 2. That upon adoption by Council, this Ordinance shall be in effect thirty days following the signature by the Mayor.

971.15 PERSONAL CONDUCT.

(a) No person in or adjacent to a park shall conduct himself/herself by word or by act, in a riotous, disorderly, boisterous, threatening or other manner so as to disturb the peace and good order of the park.

(b) No person shall use any sound amplification device audible more than 20 feet from the device without specific written permission from the Director. No speaker, amplifiers, or similar equipment shall be displayed outside of a vehicle.

(c) No person shall remain within the park that does not abide by conditions adopted by the Department for the preservation of good order and the protection of property within the park; and no person shall remain within the park who does not abide by the instructions of a duly authorized peace officer or Department staff member in the lawful performance of their duties. Any person directed by a peace officer or Department staff member shall do so promptly and peaceably.

(d) No person shall obstruct, resist, or engage in disorderly conduct toward a peace officer or Department staff member in and during the lawful performance of his/her duties.

(e) No person in the park shall willfully assault or commit bodily injury upon another or engage in or abet or aid in any fight, quarrel, or other disturbance.

(f) No person or groups of persons shall assemble in or adjacent to a park for any unlawful purpose or riotous assemblance or with intent to annoy, harass, or inflict property damage or bodily injury upon another person or persons or inflict damage to a park.

(g) No person in a park shall solicit or attempt to solicit another to engage in an act of sex perversion or solicit or request another to commit, perform or engage in any lewd, lascivious, obscene, or indecent act or behavior.

(h) No person with the intent to do so shall willfully interfere with, disrupt, or prevent the conduct of any recreational program event or activity conducted by or having been scheduled through the Department at a park or recreational facility.

(i) No person shall enter restrooms designated for the opposite sex unless necessary for maintenance, service or safety reasons.

(j) No person shall use any form of tobacco or electronic nicotine delivery systems in City-owned parks or outdoor facilities used or operated by the Parks and Recreation Department. Tobacco and nicotine free zones shall be established by placing appropriate signage as determined by the Director or his/her designee.

(k) No person shall use, or caused to be released, any form of marijuana or marijuana smoke in City-owned parks or outdoor facilities used or operated by the Parks and Recreation Department. "Smoke" means to inhale, exhale, burn or carry a lighted heated device, including the use of electronic smoking devices that creates an aerosol or vapor.

(l) No person, without permission, shall enter a clearly marked work zone of tree removal or maintenance.

(m) No person, without permission, shall enter a clearly marked work zone where pesticides or herbicides are being applied or during a time period following the application of pesticides or herbicides necessary to ensure the safety of the public.

(Ord. 37-03. Passed 5-27-03; Ord. 146-17. Passed 12-11-17; Ord. 61- 2021. Passed 5-10-21.)

971.15 PERSONAL CONDUCT.

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**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: October 9, 2023

RE: An Ordinance Appropriating Funds from the Unappropriated General Fund to Accounts in the Community Events Department

APPROVALS:

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

The Community Events Department received donations in the amount of \$34,400 for the Tomato Festival that were deposited into the General Fund. Those funds need to be transferred into the 2023 Community Events budget.

Total funds to be transferred: \$34,400

110.344.5339 Miscellaneous Contract Services

An Ordinance Appropriating Funds from the Unappropriated General Fund to Accounts in the Community Events Department

WHEREAS, the City of Reynoldsburg received financial donations from 2023 for the Tomato Festival in the amount of \$34,400.00; and

WHEREAS, those funds were deposited into the General Fund and need to be transferred into the 2023 Community Events funds.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, OHIO:

Section 1. That an amount of \$34,400.00 in the unappropriated General Fund be and is hereby appropriated as follows:

110.344.5339 Miscellaneous Contract Services \$34,400.00

Section 2. That upon adoption by Council, this Ordinance shall be in effect thirty days following signature by the Mayor.



**STAFF REPORT
REYNOLDSBURG CITY COUNCIL**

DATE: October 9, 2023

RE: An Ordinance Authorizing the Mayor to Enter into an Agreement with Media Promotion Enterprises (MPE) for the 2024 Tomato Festival

APPROVALS:

EMERGENCY:

REASON FOR EMERGENCY:

STAFF REPORT:

Contract not to exceed \$165,000 for professional services as the booking agent and production services for the 2024 Tomato Festival.

\$145,000 will be budgeted to account 110.344.5339 (Misc. Contract Services) in the 2024 Budget.

\$20,000 will be deposited from the remaining fund of the 2023 budget from account number 110.344.5339 (Misc Contract Services)

AN ORDINANCE AUTHORIZING THE MAYOR TO ENTER INTO AN AGREEMENT WITH MEDIA PROMOTION ENTERPRISES (MPE) FOR THE 2024 TOMATO FESTIVAL

WHEREAS, the City of Reynoldsburg, in preparation of the 2024 Tomato Festival needs to secure entertainment contracts well advance of the event; and

WHEREAS, the City has successfully used Media Promotion Enterprises (MPE) as the contractor that negotiates and handles the various agreements with performing artists; and

WHEREAS, the Mayor is authorized to begin the process to secure entertainment for the 2024

Tomato Festival.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, OHIO:

SECTION 1. That the Mayor be and is hereby authorized to enter into an agreement with Media Promotion Enterprises (MPE) for a price not to exceed one hundred and sixty-five thousand dollars (\$165,000.00).

SECTION 2. That \$145,000.00 will be budgeted in account number 110.344.5339 Miscellaneous Contract Services in the 2024 Budget with \$20,000.00 being deposited from the remaining funds in the 2023 Budget from account number 110.344.5339 Miscellaneous Contract Services.

SECTION 3. That upon adoption by Council, this Ordinance shall be in effect following the signature by the Mayor.



MEDIA PROMOTION ENTERPRISES

TALENT AND PRODUCTION CONTRACT

This agreement, and the attached addenda herein, duly executed this 6 September 2023, between **Media Promotion Enterprises** (herein known as "Producer") and the **City of Reynoldsburg f/s/o Reynoldsburg Tomato Festival** (herein known as "Purchaser") shall verify the terms and conditions of our agreement regarding the following entertainment event.

Artists: Thursday – Artist TBD
Friday – Artist TBD
Saturday – Artist TBD

Dates: AUGUST 8,9,10, 2024

Location: Huber Park, Reynoldsburg, OH

Event: Reynoldsburg Tomato Festival

Times: Headliners Approx. 8:30PM TBD

OBLIGATIONS OF PRODUCER

1. **Artist**
MPE is to research and present options for the 2024 festival.
2. **Production**
Producer agrees to provide a professional production package to meet the needs of the Artist/s. This includes the following:
 - 1 – Covered portable stage with sound fly-bays (40x30 feet)
 - 1 – Professional public address system per Artist/s specifications
 - 1 – Professional lighting package per Artists/s specifications
 - 1 – Backline equipment if applicable per Artist/s specifications.
3. **Ground Transportation**
Producer agrees to provide all local ground transportation from the Airport, Hotel, and Venue.
4. **Staffing**
Producer agrees to provide on-site staff to facilitate the needs of the Aritst/s and production crew.
5. **Hospitality**
Producer agrees to provide stage water, towels, and bus stock, and other hospitality and rider requirements as needed by each Artist/s.
6. **Lodging**
Producer agrees to provide full service hotel accommodations for Artists if needed at a 4 star or higher hotel property.

(304) 697-4222
(800) 788-4006
(800) 494-7315 FAX

Professional Entertainment

1
423 Sixth Avenue
Huntington, WV 25701
www.mpe-entertainment.com



MEDIA PROMOTION ENTERPRISES

OBLIGATIONS OF PURCHASER

1. **Venue Access**
PURCHASER agrees to avail premises to MPE beginning Wednesday if needed for production load-in and through Saturday for load-out in order to execute the requirements of ARTIST'S contract.
2. **Electric**
PURCHASER agrees to provide power as needed to fulfill the requirements of MPE's contract with the ARTIST. If utilizing generator power 1 - 200amp 3phase service for sound and 1 – 200amp 3phase service for lighting will be required.
3. **Tent**
PURCHASER agrees to provide a 20x20 tent stage left for use by the production and Artist/s if available. This may be utilized for merchandise sales as well.
4. **Labor**
PURCHASER agrees to provide **6 strong, able bodied**, and sober individuals for production load-in on Wednesday and load-in and load-out of Headlining Artists on Thursday, Friday and Saturday Times are TBD and will be listed on the final production schedule.
5. **Hotel Accommodations**
PURCHASER to provide hotel accommodations for ARTIST and crew not to exceed \$7500.00. A rooming list shall be provided a minimum of thirty (30) days before show date to ensure availability of rooms.
6. **Catering/Meals/Green Room**
PURCHASER to provide catered meals per ARTIST'S specifications for lunch and dinner on Friday and Saturday not to exceed \$3500.00. PURCHASER to make a private space available indoors within walking distance from stage. A space should be made available indoors for exclusive use of each headlining Artist each day.
7. **Security**
PURCHASER shall provide security from the time ARTIST/S arrives until it has been loaded back into ARTIST/S or PRODUCER'S trucks. PURCHASER shall fence in backstage area securely. PURCHASER also agrees to provide overnight security for the venue.
8. **Force Majeure**
PURCHASER agrees that all entertainment performances are subject to Force Majeure parameters. Provided that the ARTISTS are present on location, willing and able to perform pursuant to the terms hereof, payment of all guaranteed compensation shall be made to MPE. The obligation of the ARTIST to perform is subject to detention or prevention by accidents of ground transportation, Acts of God, riots, strikes, labor disputes, epidemics, any act or order of public authority, or any cause, similar or dissimilar beyond the control of MPE, PURCHASER, and ARTIST, which, in the PURCHASER'S determination, would prevent or interfere with the presentation of the show.



MEDIA PROMOTION ENTERPRISES

In the event of inclement weather creating dangerous or unsafe performance conditions resulting in cancellation of any show, the total contracted amount is to be paid in full. The final decision pertaining to the exercise of this item will lie with the PRODUCER upon consultation with ARTIST'S representatives and PURCHASER.

7. **Cancellation**

Each situation will be handled on a case by case basis. PURCHASER and PRODUCER agree if a forced cancellation due to state mandated order occurs Producer will work with Purchaser to reschedule the above mentioned acts to the following year. This decision shall be made at minimum 30 days from the beginning of the event.

In the event of cancelling an act which will not return the following year PRODUCER would retain a portion of the deposit if applicable on a pro-rata basis to cover expenses already incurred by the ARTIST/S or PRODUCER and the remaining portion of the deposit would be returned to the PURCHASER or carried to the next year. Any remaining balance owed to the PRODUCER would be waived and the contract would be cancelled.

Payment Terms

Purchaser and Producer agree the total contracted amount of \$165,000.00 to be paid as follows:

- 1) Payment 1: A deposit of \$20,000.00 (Twenty Thousand Dollars and Zero Cents) payable to MPE Entertainment by certified funds will be due on or before December 31, 2023.
- 2) Payment 2: A payment to equal 50% of the total contract (\$82500 minus Payment 1) will be due with the final contract once the Artists are selected.
- 3) Payment 3: The remaining balance of \$82,500.00 payable to MPE Entertainment will be due on or before
- 4) Any amount of the total contracted amount of \$165,000.00 that goes unused in 2024 will be carried over to 2025 if applicable.

SIGNATURES TO APPEAR ON THE FOLLOWING PAGE

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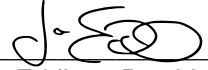
MEDIA PROMOTION ENTERPRISES

BY SIGNING THIS AGREEMENT, THE PARTIES ACKNOWLEDGE THAT THEY ARE
AUTHORIZED TO DO SO, AND ASSUME RESPONSIBILITY TO SATISFY ALL TERMS AND
CONDITIONS OF THIS CONTRACT.

PURCHASER

X _____
Mayor Joe Begeny
City of Reynoldsburg, OH
7232 E Main Street
Reynoldsburg, OH 43068
(614) 322-6839 Office

PRODUCER

X  _____
Joe Eddins - President
Media Promotion Enterprises, LLC
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Huntington, WV 25701
(304) 697-4222

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