THE CITY OF Fremont
EST. 1849 OHIO

# MONTHLY FINANCIAL REPORT TO COUNCIL

## JULY 2026


**OFFICE OF THE AUDITOR**
**PAUL D. GRAHL, AUDITOR**

**CITY OF FREMONT, OHIO**
**OFFICE OF THE AUDITOR**

**MONTHLY FINANCIAL REPORT TO COUNCIL**

**TABLE OF CONTENTS**


| TITLE | PAGE |
|---|---|
| Executive Summary | 1 |
| Reconciliations: | |
| Monthly Treasurer's Statement | 3 |
| Monthly Bank Reconciliation | 5 |
| Investment Portfolio | 6 |
| Cash Balances Report | 7 |
| 3-year Trend and Budget versus Actual Comparison: | |
| General fund | 9 |
| Income Tax fund | 11 |
| Recreation fund | 12 |
| Street fund | 13 |
| Capital Improvement fund | 14 |
| Water Operating fund | 15 |
| Sewer Operating fund | 16 |
| Debt Schedules: | |
| Governmental Activities | 17 |
| Water funds | 18 |
| Sewer funds | 19 |

This page was intentionally left blank.

# CITY OF FREMONT
OFFICE OF THE AUDITOR

## PAUL D. GRAHL
AUDITOR

October 30, 2026

Fremont City Council
323 South Front Street
Fremont, Ohio 43420

To the City Council:

I am submitting the July 2026 Monthly Financial Report for your review. These reports provide the information needed to help monitor the City's financial activity:

- Monthly Treasurer's Statement – This statement is a tool used to reconcile the Treasurer's fund and investment balances with the Auditor's fund balances.
- Monthly Bank Reconciliation – This statement is used to reconcile all the bank and investment balances with the Auditor's fund balances total.
- Investment Portfolio – This report lists the City's bank and investment balances and provides some additional details about those amounts such as investment types, interest rates and maturity dates.
- Cash Balances Report – This report from the Auditor's Office lists for each fund the individual beginning cash balances, the current month's revenues and expenditures, the year-to-date (YTD) revenues and expenditures, the ending cash balances, the outstanding encumbrances and the unencumbered fund balances.
- 3-Year Trend and Budget versus Actual Comparison Reports – This report contains the beginning and ending fund balances for the covered periods; a three year trend of YTD actual revenues and departmental expenditures; a column showing the "Percent Change" when comparing the current period amounts to the prior period; a comparison of YTD actual revenues and departmental expenditures, including outstanding purchase orders, with the current budgeted amounts and explanation legends where I disclose reasons for significant percent changes or unusual percent act/bud amounts.
- Debt Schedules – These schedules present the current balances of outstanding debt within the Governmental Activities, Water fund and Sewer fund along with amortization schedules, if available, detailing the annual principal and interest payments due for the terms of each debt issue.

If any further discussion is necessary related to the items listed above, please stop by my office or give me a call at 419-334-3867.

Sincerely,

Paul D. Grahl
Auditor

THE CITY OF Fremont EST. 1849 OHIO

Terri Meek, Deputy Auditor ♦ Nickee Linder, Account Clerk ♦ Carrie Sielschott, Payroll Administrator

323 South Front Street, Fremont, Ohio 43420 ♦ Phone: 419-334-3867 ♦ Fax: 419-552-5067
www.fremontohio.org

This page was intentionally left blank.

CITY OF FREMONT, OHIO
TREASURER'S MONTHLY STATEMENT OF CITY FUNDS

Month Ending 7/31/2026

| General Account Croghan Colonial Bank | Balance of Previous Month | Receipts | Disbursements | Treasurer Balance | Auditor Balance |
|---|---|---|---|---|---|
| 101 General | 1,570,102.54 | 1,261,643.34 | 1,848,926.21 | 982,819.67 | 933,695.00 |
| 110 Recreation Trust | 10,878.65 | 0.00 | 0.00 | 10,878.65 | 10,878.65 |
| 120 Unclaimed Money | 114,413.01 | 368.68 | 0.00 | 114,781.69 | 114,781.69 |
| 201 Municipal Income Tax | 3,135,722.72 | 950,639.37 | 1,168,006.60 | 2,918,355.49 | 2,918,259.49 |
| 211 Public Recreation | 189,872.58 | 95,249.24 | 160,664.11 | 124,257.69 | 110,491.04 |
| 222 Street Maintenance | 255,419.49 | 84,778.22 | 110,503.68 | 229,694.03 | 225,648.39 |
| 223 Motor Vehicle License | 126,111.97 | 0.00 | 0.00 | 126,111.97 | 126,111.97 |
| 230 IDIAM Program | 45,075.58 | 255.79 | 330.00 | 45,001.37 | 45,001.37 |
| 231 Indigent Drivers | 257,069.31 | 230.00 | 0.00 | 257,299.31 | 257,299.31 |
| 232 Probation Services | 27,549.15 | 4,322.50 | 8,128.14 | 23,743.51 | 23,736.71 |
| 233 Court Special Project Fund | 726,090.99 | 8,435.50 | 0.00 | 734,526.49 | 734,526.49 |
| 234 Enforcement Education | 14,069.80 | 110.00 | 0.00 | 14,179.80 | 14,179.80 |
| 235 Muni Court Computer | 69,428.82 | 7,368.00 | 957.39 | 75,839.43 | 75,839.43 |
| 240 Probation Incentive Grant | 7,349.52 | 0.00 | 0.00 | 7,349.52 | 7,349.52 |
| 241 CCA Grant | (0.00) | 0.00 | 0.00 | (0.00) | 0.00 |
| 242 OneOhio Opiod Settlement | 0.00 | 8,336.05 | 0.00 | 8,336.05 | 8,336.05 |
| 250 Police Pension | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 251 Fire Pension | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 255 Criminal Justice | 115.44 | 0.00 | 0.00 | 115.44 | 115.44 |
| 262 FEMA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 263 Continuing Profess. Training | 10,237.52 | 0.00 | 0.00 | 10,237.52 | 10,237.52 |
| 270 R.L. Walsh Trust | 766,332.22 | 0.00 | 0.00 | 766,332.22 | 766,332.22 |
| 271 Demolition Security | 34,512.93 | 0.00 | 0.00 | 34,512.93 | 34,512.93 |
| 301 G. O. Debt | 379,012.25 | 20,226.83 | 242,721.90 | 156,517.18 | 156,517.18 |
| 302 Police & Fire Debt Service | (0.00) | 0.00 | 0.00 | (0.00) | 0.00 |
| 410 Capital Improvement | 4,026,454.38 | 103,913.00 | 369,084.28 | 3,761,283.10 | 3,761,283.10 |
| 420 Fire Equipment | 1,767,163.53 | 62,083.33 | 0.00 | 1,829,246.86 | 1,829,246.86 |
| 460 Local Transportation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 461 SCIP | (92,208.49) | 0.00 | 172,926.97 | (265,135.46) | (265,135.46) |
| 462 Development Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 510 Water Operating | 2,879,096.90 | 797,432.99 | 800,333.81 | 2,876,196.08 | 2,821,387.61 |
| 520 Water Deposits | 93,962.74 | 23.02 | 525.10 | 93,460.66 | 93,109.43 |
| 531 Water 1994 Improvement | 387,292.52 | 37,165.91 | 284,934.39 | 139,524.04 | 139,524.04 |
| 532 Water REV MTG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 533 Water 2003 Improvement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 541 Water Replacement | 447,611.48 | 0.00 | 0.00 | 447,611.48 | 447,611.48 |
| 542 Water Reservoir | 1,114,684.13 | 164,519.58 | 0.00 | 1,279,203.71 | 1,279,203.71 |
| 570 Sewer Operating | 12,728,222.07 | 800,698.02 | 956,172.38 | 12,572,747.71 | 12,500,095.56 |
| 580 Sewer Bond | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 590 Sewer Replacement | 348,812.67 | 333,770.50 | 0.00 | 680,583.07 | 680,583.07 |
| 601 Internal Equipment Service | 22,913.39 | 4,281.63 | 9,758.75 | 17,436.27 | 11,910.78 |
| 725 Ohio Highway Patrol | 1,120.00 | 1,128.00 | 2,248.00 | 0.00 | 0.00 |
| 726 County Sewer District | 64,151.69 | 61,952.29 | 65,083.63 | 61,020.35 | 60,987.54 |
| 730 Main Street | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 790 Payroll | 193,073.70 | 1,794,705.77 | 1,689,586.44 | 298,193.03 | 0.00 |
| Less Gen Treas Investment | (29,974,310.30) | (78,009.41) | (750,180.65) | (29,302,139.06) | 0.00 |
| | 1,747,204.78 | 6,525,628.15 | 7,140,711.13 | 1,132,121.80 | 29,935,659.92 |

| Other Accounts Croghan Colonial Bank | Treasurer Balance | Receipts | Disbursements | Treasurer Balance | Auditor Balance |
|---|---|---|---|---|---|
| 252 Mandatory Fines | 1,830.67 | 5.00 | 0.00 | 1,835.67 | 1,835.67 |
| 253 Forfeitures & Seizures | 6,505.35 | 5.00 | 0.00 | 6,510.35 | 6,510.35 |
| 254 DOJ Equitable Sharing | 104.41 | 0.00 | 0.00 | 104.41 | 104.41 |
| 256 D.A.R.E | 3,940.68 | 0.00 | 0.00 | 3,940.68 | 3,940.68 |
| 257 Blockwatch | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 260 Ohio CDBG | 43,398.21 | 0.00 | 0.00 | 43,398.21 | 43,398.21 |
| 261 Community Housing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 264 Coronavirus Relief | (0.00) | 0.00 | 0.00 | (0.00) | 0.00 |
| 265 Revolving Loan | 380,491.97 | 1,035.47 | 0.00 | 381,527.44 | 381,527.44 |
| 540 Water Construction | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 436,271.29 | 1,045.47 | 0.00 | 437,316.76 | 437,316.76 |

**CITY OF FREMONT, OHIO**
**TREASURER'S MONTHLY STATEMENT OF CITY FUNDS**

Month Ending 7/31/2026

| Investments Held In Trust | Fund | Maturity Date | Par Amount | Purchase Price | |
|---|---|---|---|---|---|
| Croghan (Savings) | General Treas | current | 19,233.37 | 19,233.37 | |
| STAR Ohio | Coronavirus Relief | current | 0.00 | 0.00 | |
| US Bank | General Treas | current | 203,235.39 | 203,235.39 | |
| US Bank FHLB | General Treas | 8/13/2026 | 350,000.00 | 324,117.50 | |
| US Bank FHLB | General Treas | 9/11/2026 | 165,000.00 | 152,039.25 | |
| US Bank US Treasury | General Treas | 9/30/2026 | 385,000.00 | 352,816.41 | |
| US Bank FHLB | General Treas | 10/14/2026 | 250,000.00 | 246,105.00 | |
| US Bank US Treasury | General Treas | 10/31/2026 | 425,000.00 | 422,426.76 | |
| US Bank FFCB | General Treas | 11/23/2026 | 250,000.00 | 250,000.00 | |
| US Bank US Treasury | General Treas | 12/31/2026 | 575,000.00 | 573,876.96 | |
| US Bank US Treasury | General Treas | 1/31/2027 | 450,000.00 | 413,578.13 | |
| US Bank FHLB | General Treas | 2/26/2027 | 300,000.00 | 273,144.00 | |
| US Bank US Treasury | General Treas | 3/31/2027 | 250,000.00 | 245,468.75 | |
| US Bank US Treasury | General Treas | 3/31/2027 | 340,000.00 | 319,825.78 | |
| US Bank FFCB | General Treas | 4/26/2027 | 300,000.00 | 298,146.00 | |
| US Bank US Treasury | General Treas | 4/30/2027 | 220,000.00 | 206,499.22 | |
| US Bank US Treasury | General Treas | 5/15/2027 | 545,000.00 | 502,230.27 | |
| US Bank FHLB | General Treas | 6/11/2027 | 300,000.00 | 279,402.75 | |
| US Bank US Treasury | General Treas | 6/30/2027 | 300,000.00 | 284,226.56 | |
| US Bank FNMA | General Treas | 8/27/2027 | 440,000.00 | 437,291.01 | |
| US Bank FHLB | General Treas | 9/10/2027 | 450,000.00 | 445,000.50 | |
| US Bank FFCB | General Treas | 10/27/2027 | 430,000.00 | 428,683.34 | |
| US Bank US Treasury | General Treas | 11/30/2027 | 325,000.00 | 324,301.76 | |
| US Bank US Treasury | General Treas | 11/30/2027 | 100,000.00 | 98,226.56 | |
| US Bank US Treasury | General Treas | 12/31/2027 | 515,000.00 | 522,584.18 | |
| US Bank US Treasury | General Treas | 1/31/2028 | 550,000.00 | 543,962.89 | |
| US Bank US Treasury | General Treas | 2/29/2028 | 540,000.00 | 546,475.78 | |
| US Bank US Treasury | General Treas | 3/31/2028 | 550,000.00 | 547,572.27 | |
| US Bank US Treasury | General Treas | 4/25/2028 | 550,000.00 | 549,323.50 | |
| US Bank US Treasury | General Treas | 4/30/2028 | 300,000.00 | 295,160.16 | |
| US Bank US Treasury | General Treas | 5/30/2028 | 490,000.00 | 489,223.35 | |
| US Bank FHLB | General Treas | 6/9/2028 | 550,000.00 | 551,446.50 | |
| US Bank US Treasury | General Treas | 7/31/2028 | 450,000.00 | 448,716.80 | |
| US Bank FAMCA | General Treas | 8/28/2028 | 450,000.00 | 450,000.00 | |
| US Bank FAMCA | General Treas | 9/27/2028 | 575,000.00 | 572,498.75 | |
| US Bank US Treasury | General Treas | 10/15/2028 | 500,000.00 | 496,462.07 | * |
| Croghan Certificate of Deposit | General Treas | 10/18/2028 | 250,000.00 | 250,000.00 | |
| US Bank US Treasury | General Treas | 11/15/2028 | 500,000.00 | 493,671.88 | |
| US Bank US Treasury | General Treas | 12/31/2028 | 500,000.00 | 503,574.22 | |
| US Bank US Treasury | General Treas | 1/31/2029 | 500,000.00 | 504,863.28 | |
| US Bank US Treasury | General Treas | 2/15/2029 | 500,000.00 | 486,582.03 | |
| US Bank US Treasury | General Treas | 2/28/2029 | 300,000.00 | 303,667.97 | |
| US Bank US Treasury | General Treas | 3/31/2029 | 400,000.00 | 396,921.88 | |
| US Bank US Treasury | General Treas | 4/30/2029 | 410,000.00 | 389,980.73 | * |
| US Bank US Treasury | General Treas | 5/31/2029 | 440,000.00 | 444,709.38 | |
| US Bank US Treasury | General Treas | 6/30/2029 | 450,000.00 | 448,716.80 | |
| US Bank US Treasury | General Treas | 7/31/2029 | 490,000.00 | 497,637.11 | |
| US Bank US Treasury | General Treas | 8/31/2029 | 500,000.00 | 499,101.56 | |
| US Bank US Treasury | General Treas | 9/30/2029 | 500,000.00 | 491,289.06 | |
| Genoa Certificate of Deposit | General Treas | 10/4/2029 | 500,000.00 | 500,000.00 | |
| Croghan Certificate of Deposit | General Treas | 10/18/2029 | 250,000.00 | 250,000.00 | |
| US Bank US Treasury | General Treas | 10/31/2029 | 140,000.00 | 138,490.62 | |
| US Bank US Treasury | General Treas | 10/31/2029 | 210,000.00 | 213,494.53 | |
| US Bank US Treasury | General Treas | 11/30/2029 | 430,000.00 | 424,490.63 | |
| US Bank US Treasury | General Treas | 12/31/2029 | 430,000.00 | 428,992.19 | |
| US Bank US Treasury | General Treas | 12/31/2029 | 500,000.00 | 504,707.03 | |
| US Bank US Treasury | General Treas | 1/31/2030 | 440,000.00 | 438,642.19 | |
| US Bank US Treasury | General Treas | 2/28/2030 | 550,000.00 | 547,099.61 | |
| US Bank US Treasury | General Treas | 3/31/2030 | 500,000.00 | 498,906.25 | |
| US Bank US Treasury | General Treas | 4/30/2030 | 500,000.00 | 489,414.06 | |
| US Bank US Treasury | General Treas | 5/30/2030 | 500,000.00 | 502,578.13 | |
| US Bank US Treasury | General Treas | 6/30/2030 | 450,000.00 | 445,535.16 | |
| US Bank US Treasury | General Treas | 7/31/2030 | 320,000.00 | 319,562.50 | |
| US Bank US Treasury | General Treas | 7/31/2030 | 230,000.00 | 232,910.94 | |
| US Bank US Treasury | General Treas | 8/1/2030 | 500,000.00 | 506,486.04 | * |
| US Bank US Treasury | General Treas | 8/31/2030 | 500,000.00 | 500,546.88 | |
| US Bank US Treasury | General Treas | 9/30/2030 | 500,000.00 | 496,777.34 | |
| US Bank US Treasury | General Treas | 10/31/2030 | 550,000.00 | 550,085.94 | |
| US Bank US Treasury | General Treas | 11/30/2030 | 350,000.00 | 344,818.36 | |
| US Bank US Treasury | General Treas | 11/30/2030 | 200,000.00 | 199,218.75 | |
| US Bank US Treasury | General Treas | 12/31/2030 | 400,000.00 | 398,531.25 | |
| US Bank US Treasury | General Treas | 12/31/2030 | 120,000.00 | 120,037.50 | |
| US Bank US Treasury | General Treas | 1/31/2031 | 110,000.00 | 110,635.94 | |
| US Bank US Treasury | General Treas | 1/31/2031 | 330,000.00 | 328,942.97 | |
| US Bank Brokered CD | General Treas | 2/18/2031 | 245,000.00 | 243,885.25 | |
| US Bank Brokered CD | General Treas | 2/26/2031 | 245,000.00 | 243,958.75 | |
| US Bank US Treasury | General Treas | 3/31/2031 | 500,000.00 | 499,362.83 | * |
| | | Treasurer | | 29,302,139.06 | |
| | | Total Balance | | 30,871,677.62 | 30,372,976.68 |
| | | Less-Outstanding Checks | | (203,402.14) | |
| | | Less-Accounts Payable | | (295,198.15) | |
| | | Auditor's Balance | | 30,372,977.33 | 30,372,976.68 |

Holly R. Elder, City Treasurer

Paul D. Grahl, City Auditor

**CITY OF FREMONT, OHIO**
**MONTHLY BANK RECONCILIATION**

Month Ending 7/31/2026

**Bank balances per statements:**

| | | | | |
|---|---|---|---|---|
| Croghan | Checking | General Fund | 0301 | 1,123,804 55 |
| Croghan | Checking | Payroll Account | 8744 | 0 00 |
| Croghan | Checking | CDBG Fund Economic Development | 0383 | 381,527 44 |
| Croghan | Checking | Community Block Grant | 5775 | 43,398.21 |
| Croghan | Checking | Mandatory Fines | 0993 | 3,511 87 |
| Croghan | Checking | Forfeiture Seizure | 0978 | 6,510.35 |
| Croghan | Checking | Federal Seizure | 7578 | 104.41 |
| Croghan | Checking | DARE | 5780 | 3,940.68 |
| Croghan | Savings | General Fund | 7400 | 19,233.37 |
| STAR Ohio | STAR Ohio | General Treasury | 8331 | 0.00 |
| US Bank | Custodial | General Treasury | 7922 | 203,235.39 |
| Total bank balances | | | | 1,785,266.27 |

**Investments:**

| | | | | |
|---|---|---|---|---|
| US Bank | FHLB | NGM8 | 324,117 50 | |
| US Bank | FHLB | 8XY4 | 152,039.25 | |
| US Bank | US Treas | 8YG9 | 352,816.41 | |
| US Bank | FHLB | PAP0 | 246,105 00 | |
| US Bank | US Treas | XDG3 | 422,426.76 | |
| US Bank | FFCB | NEM8 | 250,000.00 | |
| US Bank | US Treas | CDQ1 | 573,876.96 | |
| US Bank | US Treas | 8Z78 | 413,578 13 | |
| US Bank | FHLB | LGL2 | 273,144.00 | |
| US Bank | US Treas | CEF4 | 245,468.75 | |
| US Bank | US Treas | CEF4 | 319,825.78 | |
| US Bank | FFCB | NVD9 | 298,146 00 | |
| US Bank | US Treas | CEN7 | 206,499.22 | |
| US Bank | US Treas | 8X88 | 502,230.27 | |
| US Bank | FHLB | SGU7 | 279,402 75 | |
| US Bank | US Treas | CEW7 | 284,226.56 | |
| US Bank | US Treas | CFB2 | 437,291 01 | |
| US Bank | FHLB | T7E1 | 445,000.50 | |
| US Bank | FFCB | NW63 | 428,683 34 | |
| US Bank | US Treas | CFZ9 | 324,301 76 | |
| US Bank | US Treas | CFZ9 | 98,226.56 | |
| US Bank | US Treas | CGC9 | 522,584.16 | |
| US Bank | US Treas | CGH8 | 543,962.89 | |
| US Bank | US Treas | CGP0 | 546,475.78 | |
| US Bank | US Treas | CGT2 | 547,572.27 | |
| US Bank | FFCB | PGW9 | 549,323.50 | |
| US Bank | US Treas | CHA2 | 295,160 16 | |
| US Bank | FFCB | PLD5 | 489,223 35 | |
| US Bank | FHLB | WMN7 | 551,446.50 | |
| US Bank | US Treas | CHQ7 | 448,716 80 | |
| US Bank | US Treas | X6H0 | 450,000.00 | |
| US Bank | US Treas | X7K2 | 572,498.75 | |
| US Bank | US Treas | CPC9 | 496,462.07 | * |
| Croghan | CD | 6009 | 250,000.00 | |
| US Bank | US Treas | 85M8 | 493,671.88 | |
| US Bank | US Treas | CJR3 | 503,574.22 | |
| US Bank | US Treas | CJW2 | 504,863 28 | |
| US Bank | US Treas | 86B1 | 486,582.03 | |
| US Bank | US Treas | CHJ3 | 303,667.97 | |
| US Bank | US Treas | CKG5 | 396,921 88 | |
| US Bank | US Treas | CEM9 | 389,980.73 | * |
| US Bank | US Treas | CKT7 | 444,709.38 | |
| US Bank | US Treas | CKX8 | 448,716 80 | |
| US Bank | US Treas | CLC3 | 497,637 11 | |
| US Bank | US Treas | CLK5 | 499,101.56 | |
| US Bank | US Treas | CLN9 | 491,289 06 | |
| Genoa | CD | 8333 | 500,000 00 | |
| Croghan | CD | 6011 | 250,000 00 | |
| US Bank | US Treas | CLR0 | 138,490 62 | |
| US Bank | US Treas | CFT3 | 213,494 53 | |
| US Bank | US Treas | CMA6 | 424,490 63 | |
| US Bank | US Treas | CMD0 | 428,992.19 | |
| US Bank | US Treas | CGB1 | 504,707.03 | |
| US Bank | US Treas | CMG3 | 436,642.19 | |
| US Bank | US Treas | CGQ8 | 547,099.61 | |
| US Bank | US Treas | CMU2 | 498,906.25 | |
| US Bank | US Treas | CGZ8 | 489,414.06 | |
| US Bank | US Treas | CHF1 | 502,578 13 | |
| US Bank | US Treas | CKD2 | 445,535 16 | |
| US Bank | US Treas | CNN7 | 319,562 50 | |
| US Bank | US Treas | CNN7 | 232,910.94 | |
| US Bank | TNA | 1FE7 | 506,496.04 | * |
| US Bank | US Treas | CNX5 | 500,546.88 | |
| US Bank | US Treas | CPA3 | 496,777.34 | |
| US Bank | US Treas | CPD7 | 550,085.94 | |
| US Bank | US Treas | CPN5 | 344,818 36 | |
| US Bank | US Treas | CPN5 | 199,218.75 | |
| US Bank | US Treas | CPR6 | 398,531.25 | |
| US Bank | US Treas | CPR6 | 120,037.50 | |
| US Bank | US Treas | CPW5 | 110,635.94 | |
| US Bank | US Treas | CPW5 | 328,942.97 | |
| US Bank | CD-Brkrd | GJ64 | 243,885.25 | |
| US Bank | CD-Brkrd | HRL4 | 243,958.75 | |
| US Bank | US Treas | CKF7 | 499,362.83 | * |
| Total Investments | | | | 29,079,670.30 |

| | |
|---|---|
| **Total bank balances and investments** | **30,864,936.57** |
| Add: | |
| Deposits in Transit | 8,317.25 |
| Less: | |
| Outstanding checks: | |
| Croghan General Checking | (203,402.79) |
| Other: | |
| Unreceipted deposits - Police Accounts | (1,676.20) |
| Accounts payable | (295,198.15) |
| **Reconciled bank balances and investments** | **30,372,976.68** |
| **Total fund balances per system** | **30,372,976.68** |
| **Difference** | **0.00** |

* = Current purchase price includes accrued interest

Paul D. Grahl, City Auditor

10/2/2026
Date

CITY OF FREMONT, OHIO
CONSOLIDATED INVESTMENT PORTFOLIO

As of: 7/31/2026

CASH ACCOUNTS

| Par | Type | Coupon | Maturity Date | Settle Date | Original Principal | Purchase Yield | Note/Call Feature | Balances as of | Days to Maturity |
|---|---|---|---|---|---|---|---|---|---|
| 1,123,805 | CHECKING | 3.200% | 8/1/2026 | 7/31/2026 | 1,123,804.55 | 3.200% | Croghan - General | 7/31/2026 | 1 |
| 0 | CHECKING | 0.000% | 8/1/2026 | 7/31/2026 | 0.00 | 0.000% | Croghan - Payroll Account | 7/31/2026 | 1 |
| 381,527 | CHECKING | 3.200% | 8/1/2026 | 7/31/2026 | 381,527.44 | 3.200% | Croghan - RLF | 7/31/2026 | 1 |
| 43,398 | CHECKING | 0.000% | 8/1/2026 | 7/31/2026 | 43,398.21 | 0.000% | Croghan - Community Block Grant | 7/31/2026 | 1 |
| 3,512 | CHECKING | 0.000% | 8/1/2026 | 7/31/2026 | 3,511.87 | 0.000% | Croghan - Mandatory Fines | 7/31/2026 | 1 |
| 6,510 | CHECKING | 0.000% | 8/1/2026 | 7/31/2026 | 6,510.35 | 0.000% | Croghan - Forfeiture Seizure | 7/31/2026 | 1 |
| 104 | CHECKING | 0.000% | 8/1/2026 | 7/31/2026 | 104.41 | 0.000% | Croghan - Federal Seizure | 7/31/2026 | 1 |
| 3,941 | CHECKING | 0.000% | 8/1/2026 | 7/31/2026 | 3,940.68 | 0.000% | Croghan - DARE | 7/31/2026 | 1 |
| 19,233 | SAVINGS | 3.250% | 8/1/2026 | 7/31/2026 | 19,233.37 | 3.250% | Croghan - General (Savings) | 7/31/2026 | 1 |
| 0 | STAR OHIO | 3.910% | 8/1/2026 | 7/31/2026 | 0.00 | 3.910% | STAR - General | 7/31/2026 | 1 |
| 203,235 | SAVINGS | 3.540% | 8/1/2026 | 7/31/2026 | 203,235.39 | 3.540% | US Bank | 7/31/2026 | 1 |

SECURITIES

| Par | Type | Coupon | Maturity Date | Settle Date | Original Principal | | Purchase Yield | Note/Call Feature | Safekeeping | CUSIP | Days to Maturity |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 350,000 | FHLB | 1.050% | 8/13/2026 | 5/27/2022 | 324,117.50 | | 2.929% | 7/13/22 - One-time | US Bank | 3130ANGM6 | 13 |
| 165,000 | FHLB | 1.875% | 9/11/2026 | 7/31/2023 | 152,039.25 | | 4.614% | Non-callable | US Bank | 3130A8XY4 | 42 |
| 385,000 | US Treasury | 1.625% | 9/30/2026 | 7/31/2023 | 352,816.41 | | 4.485% | Non-callable | US Bank | 912828YG9 | 61 |
| 250,000 | FHLB | 1.020% | 10/14/2026 | 11/16/2021 | 246,105.00 | | 1.349% | 4/14/22 - One-time | US Bank | 3130APAP0 | 75 |
| 425,000 | US Treasury | 1.125% | 10/31/2026 | 11/16/2021 | 422,426.76 | | 1.251% | Non-callable | US Bank | 91282XDG3 | 92 |
| 250,000 | FFCB | 1.430% | 11/23/2026 | 11/23/2021 | 250,000.00 | | 1.430% | 11/23/22 - One-time | US Bank | 3133ENEM8 | 115 |
| 575,000 | US Treasury | 1.250% | 12/31/2026 | 12/31/2021 | 573,876.96 | | 1.290% | Non-callable | US Bank | 91282CDQ1 | 153 |
| 450,000 | US Treasury | 1.500% | 1/31/2027 | 9/12/2022 | 413,578.13 | | 3.508% | Non-callable | US Bank | 912828Z78 | 184 |
| 300,000 | FHLB | 1.115% | 2/26/2027 | 4/20/2022 | 273,144.00 | | 3.118% | 5/26/22 - One-time | US Bank | 3130ALGL2 | 210 |
| 250,000 | US Treasury | 2.500% | 3/31/2027 | 5/16/2022 | 245,488.75 | | 2.901% | Non-callable | US Bank | 91282CEF4 | 243 |
| 340,000 | US Treasury | 2.500% | 3/31/2027 | 12/30/2022 | 319,825.78 | | 4.032% | Non-callable | US Bank | 91282CEF4 | 243 |
| 300,000 | FFCB | 2.875% | 4/26/2027 | 4/26/2022 | 298,146.00 | | 3.009% | Non-callable | US Bank | 3133ENVD9 | 269 |
| 220,000 | US Treasury | 2.750% | 4/30/2027 | 9/13/2023 | 206,499.22 | | 4.604% | Non-callable | US Bank | 91282CEN7 | 273 |
| 545,000 | US Treasury | 2.375% | 5/15/2027 | 9/28/2022 | 502,230.27 | | 4.260% | Non-callable | US Bank | 912828X88 | 288 |
| 275,000 | FHLB | 3.500% | 6/11/2027 | 7/15/2022 | 279,402.75 | | 3.145% | Non-callable | US Bank | 3130ASGU7 | 315 |
| 300,000 | US Treasury | 3.250% | 6/30/2027 | 10/3/2023 | 284,226.56 | | 4.800% | Non-callable | US Bank | 91282CEW7 | 334 |
| 450,000 | US Treasury | 2.750% | 7/31/2027 | 9/8/2022 | 437,291.01 | | 3.381% | Non-callable | US Bank | 91282CFB2 | 365 |
| 450,000 | FHLB | 3.250% | 9/10/2027 | 9/14/2022 | 445,000.50 | | 3.494% | Non-callable | US Bank | 3130AT7E1 | 408 |
| 430,000 | FFCB | 4.375% | 10/27/2027 | 10/27/2022 | 428,683.34 | | 4.444% | Non-callable | US Bank | 3133ENW63 | 453 |
| 325,000 | US Treasury | 3.875% | 11/30/2027 | 11/30/2022 | 324,301.76 | | 4.923% | Non-callable | US Bank | 91282CFZ9 | 487 |
| 100,000 | US Treasury | 3.875% | 11/30/2027 | 7/5/2024 | 98,226.56 | | 4.441% | Non-callable | US Bank | 91282CFZ9 | 487 |
| 515,000 | US Treasury | 3.875% | 12/31/2027 | 1/23/2023 | 522,584.18 | | 3.547% | Non-callable | US Bank | 91282CGC9 | 518 |
| 550,000 | US Treasury | 3.500% | 1/31/2028 | 4/20/2023 | 543,962.89 | | 3.752% | Non-callable | US Bank | 91282CGH8 | 549 |
| 540,000 | US Treasury | 4.000% | 2/29/2028 | 4/20/2023 | 546,475.78 | | 3.727% | Non-callable | US Bank | 91282CGP0 | 578 |
| 550,000 | US Treasury | 3.625% | 3/31/2028 | 4/20/2023 | 547,572.27 | | 3.723% | Non-callable | US Bank | 91282CGT2 | 609 |
| 550,000 | FFCB | 3.875% | 4/25/2028 | 4/25/2023 | 549,323.50 | | 3.902% | Non-callable | US Bank | 3133EPGW9 | 634 |
| 300,000 | US Treasury | 3.500% | 4/30/2028 | 5/31/2023 | 295,160.16 | | 3.863% | Non-callable | US Bank | 91282CHA2 | 639 |
| 490,000 | FFCB | 3.875% | 5/30/2028 | 5/30/2023 | 489,223.35 | | 3.910% | Non-callable | US Bank | 3133EPLD5 | 669 |
| 550,000 | FHLB | 4.375% | 6/9/2028 | 7/31/2023 | 551,446.50 | | 4.315% | Non-callable | US Bank | 3130AWMN7 | 679 |
| 450,000 | US Treasury | 4.125% | 7/31/2028 | 7/31/2023 | 448,716.80 | | 4.189% | Non-callable | US Bank | 91282CHQ7 | 731 |
| 450,000 | FAMCA | 4.490% | 8/28/2028 | 8/28/2023 | 450,000.00 | | 4.490% | Non-callable | US Bank | 31422X6H0 | 759 |
| 575,000 | FAMCA | 4.700% | 9/27/2028 | 10/2/2023 | 572,498.75 | | 4.799% | Non-callable | US Bank | 31422X7K2 | 789 |
| 500,000 | US Treasury | 3.500% | 10/15/2028 | 5/7/2026 | 495,410.16 | * | 3.897% | Non-callable | US Bank | 91282CPC9 | 807 |
| 250,000 | CD | 4.000% | 10/18/2028 | 10/18/2024 | 250,000.00 | | 4.081% | Non-callable | Croghan Colonial Bank | ###6009 | 810 |
| 500,000 | US Treasury | 3.125% | 11/15/2028 | 9/15/2025 | 493,671.88 | | 3.550% | Non-callable | US Bank | 9128285M8 | 838 |
| 500,000 | US Treasury | 3.750% | 12/31/2028 | 9/11/2025 | 503,574.22 | | 3.518% | Non-callable | US Bank | 91282CJR3 | 884 |
| 500,000 | US Treasury | 4.000% | 1/31/2029 | 9/29/2025 | 504,883.28 | | 3.686% | Non-callable | US Bank | 91282CJW2 | 915 |
| 500,000 | US Treasury | 2.625% | 2/15/2029 | 1/6/2029 | 486,562.03 | | 3.544% | Non-callable | US Bank | 9128286B1 | 930 |
| 300,000 | US Treasury | 4.250% | 2/28/2029 | 7/28/2025 | 303,667.97 | | 3.881% | Non-callable | US Bank | 91282CKD2 | 943 |
| 400,000 | US Treasury | 4.125% | 3/31/2029 | 1/30/2025 | 396,921.88 | | 4.328% | Non-callable | US Bank | 91282CKG5 | 974 |
| 410,000 | US Treasury | 2.875% | 4/30/2029 | 1/30/2025 | 387,017.58 | * | 4.333% | Non-callable | US Bank | 91282CEM9 | 1,004 |
| 440,000 | US Treasury | 4.500% | 5/31/2029 | 7/8/2024 | 444,709.38 | | 4.255% | Non-callable | US Bank | 91282CKT7 | 1,035 |
| 450,000 | US Treasury | 4.250% | 6/30/2029 | 7/5/2024 | 448,716.80 | | 4.314% | Non-callable | US Bank | 91282CKX8 | 1,065 |
| 490,000 | US Treasury | 4.000% | 7/31/2029 | 8/27/2024 | 497,637.11 | | 3.651% | Non-callable | US Bank | 91282CLC3 | 1,096 |
| 500,000 | US Treasury | 3.625% | 8/31/2029 | 9/3/2024 | 499,101.56 | | 3.665% | Non-callable | US Bank | 91282CLK5 | 1,127 |
| 500,000 | US Treasury | 3.500% | 9/30/2029 | 7/9/2025 | 491,289.06 | * | 3.950% | Non-callable | US Bank | 91282CLN9 | 1,157 |
| 500,000 | CD | 3.690% | 10/4/2029 | 10/4/2024 | 500,000.00 | | 3.750% | Non-callable | Genoa Bank | ####8333 | 1,161 |
| 250,000 | CD | 3.850% | 10/18/2029 | 10/18/2024 | 250,000.00 | | 3.925% | Non-callable | Croghan Colonial Bank | ###6011 | 1,175 |
| 140,000 | US Treasury | 4.125% | 10/31/2029 | 12/31/2024 | 138,490.62 | | 4.374% | Non-callable | US Bank | 91282CLR0 | 1,188 |
| 210,000 | US Treasury | 4.000% | 10/31/2029 | 10/27/2025 | 213,494.53 | | 3.551% | Non-callable | US Bank | 91282CFT3 | 1,188 |
| 430,000 | US Treasury | 4.125% | 11/30/2029 | 12/30/2024 | 424,490.63 | | 4.417% | Non-callable | US Bank | 91282CMA6 | 1,218 |
| 430,000 | US Treasury | 4.375% | 12/31/2029 | 12/31/2024 | 428,992.19 | | 4.428% | Non-callable | US Bank | 91282CMD0 | 1,249 |
| 500,000 | US Treasury | 3.875% | 12/31/2029 | 1/6/2026 | 504,707.03 | | 3.619% | Non-callable | US Bank | 91282CGB1 | 1,249 |
| 440,000 | US Treasury | 4.250% | 1/31/2030 | 1/31/2025 | 438,642.19 | | 4.319% | Non-callable | US Bank | 91282CMG3 | 1,280 |
| 550,000 | US Treasury | 4.000% | 2/28/2030 | 2/28/2025 | 547,099.61 | | 4.118% | Non-callable | US Bank | 91282CGQ8 | 1,308 |
| 500,000 | US Treasury | 4.000% | 3/31/2030 | 4/10/2025 | 498,906.25 | | 4.118% | Non-callable | US Bank | 91282CMU2 | 1,339 |
| 500,000 | US Treasury | 3.500% | 4/30/2030 | 7/9/2025 | 489,414.06 | | 3.987% | Non-callable | US Bank | 91282CGZ8 | 1,369 |
| 500,000 | US Treasury | 3.750% | 5/31/2030 | 9/15/2025 | 502,578.13 | | 3.629% | Non-callable | US Bank | 91282CHF1 | 1,400 |
| 450,000 | US Treasury | 3.750% | 6/30/2030 | 7/8/2025 | 445,535.16 | | 3.971% | Non-callable | US Bank | 91282CHJ3 | 1,430 |
| 320,000 | US Treasury | 3.875% | 7/31/2030 | 7/31/2025 | 319,562.50 | | 3.905% | Non-callable | US Bank | 91282CNN7 | 1,461 |
| 230,000 | US Treasury | 3.875% | 7/31/2030 | 2/25/2026 | 232,910.94 | | 3.563% | Non-callable | US Bank | 91282CNN7 | 1,461 |
| 500,000 | TNA | 3.875% | 8/1/2030 | 9/11/2025 | 504,720.00 | * | 3.662% | Non-callable | US Bank | 880591FE7 | 1,462 |
| 500,000 | US Treasury | 3.625% | 8/31/2030 | 10/27/2025 | 500,546.88 | | 3.589% | Non-callable | US Bank | 91282CNX5 | 1,492 |
| 500,000 | US Treasury | 3.625% | 9/30/2030 | 9/30/2025 | 498,777.34 | | 3.768% | Non-callable | US Bank | 91282CPA3 | 1,522 |
| 550,000 | US Treasury | 3.625% | 10/31/2030 | 2/17/2026 | 550,085.94 | | 3.620% | Non-callable | US Bank | 91282CPD7 | 1,553 |
| 350,000 | US Treasury | 3.500% | 11/30/2030 | 1/22/2026 | 344,818.36 | | 3.838% | Non-callable | US Bank | 91282CPN5 | 1,583 |
| 200,000 | US Treasury | 3.500% | 11/30/2030 | 2/25/2026 | 199,218.75 | | 3.589% | Non-callable | US Bank | 91282CPN5 | 1,583 |
| 400,000 | US Treasury | 3.625% | 12/31/2030 | 1/6/2026 | 398,531.25 | | 3.706% | Non-callable | US Bank | 91282CPR6 | 1,614 |
| 120,000 | US Treasury | 3.625% | 12/31/2030 | 2/26/2026 | 120,037.50 | | 3.617% | Non-callable | US Bank | 91282CPR6 | 1,614 |
| 110,000 | US Treasury | 3.750% | 1/31/2031 | 2/18/2026 | 110,635.94 | | 3.621% | Non-callable | US Bank | 91282CPW5 | 1,645 |
| 330,000 | US Treasury | 3.750% | 1/31/2031 | 3/19/2026 | 328,942.97 | | 3.822% | Non-callable | US Bank | 91282CPW5 | 1,645 |
| 245,000 | CD-Brkrd | 3.950% | 2/18/2031 | 2/18/2026 | 243,885.25 | | 4.051% | Non-callable | US Bank | 90355GJ64 | 1,663 |
| 245,000 | CD-Brkrd | 3.850% | 2/26/2031 | 2/26/2026 | 243,958.75 | | 3.944% | Non-callable | US Bank | 23204HRL4 | 1,671 |
| 500,000 | US Treasury | 4.125% | 3/31/2031 | 5/19/2026 | 496,601.56 | * | 4.280% | Non-callable | US Bank | 91282CKF7 | 1,704 |

| TOTALS | Par | Original Principal | WTD Yield |
|---|---|---|---|
| CASH ACCOUNTS | 1,785,265 | 1,785,286.27 | 3.14% |
| SECURITIES | 29,395,000 | 29,071,117.93 | 3.76% |
| TOTAL | 31,180,265 | 30,856,384.20 | |

| | |
|---|---|
| Total per Monthly Bank Reconciliation | 30,864,936.57 |
| Less | |
| Accrued interest on investments | (8,552.37) |
| Total | 30,856,384.20 |
| Variance amount | 0.00 |

* = Current purchase price on monthly bank reconciliation and Treasurer's report includes accrued interest.

**CITY OF FREMONT, OHIO**
**CASH BALANCES REPORT - JULY 2026**

| | Balance 1/1/2026 | Year to Date Revenues | Year to Date Expenditures | Ending Cash Balance | Encumbrances | Unencumber Balance |
|---|---|---|---|---|---|---|
| 101 General | 2,730,124.44 | 7,385,360.50 | 9,181,789.94 | 933,695.00 | 1,263,414.75 | (329,719.75) |
| 102 Reserve Balance W.C. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 110/702 Recreation Trust | 8,678.65 | 6,475.95 | 4,275.95 | 10,878.65 | 0.00 | 10,878.65 |
| 120/714 Unclaimed Monies | 114,413.01 | 368.68 | 0.00 | 114,781.69 | 0.00 | 114,781.69 |
| 109 Police and Fire Debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 201 Municipal Income Tax | 1,688,632.47 | 8,029,849.70 | 6,800,222.68 | 2,918,259.49 | 189,670.52 | 2,728,588.97 |
| 211 Public Recreation | 163,769.65 | 692,067.15 | 745,345.76 | 110,491.04 | 171,485.67 | (60,994.63) |
| 222 Street Maintenance | 566,623.86 | 647,355.94 | 988,331.41 | 225,648.39 | 114,454.47 | 111,193.92 |
| 223 Motor Vehicle License | 126,111.97 | 0.00 | 0.00 | 126,111.97 | 0.00 | 126,111.97 |
| 230 IDIAM Program | 44,720.18 | 2,432.19 | 2,151.00 | 45,001.37 | 1,670.00 | 43,331.37 |
| 231 Indigent Drivers | 249,344.44 | 7,954.87 | 0.00 | 257,299.31 | 0.00 | 257,299.31 |
| 232 Probation Services | 34,637.38 | 31,126.70 | 42,025.37 | 23,738.71 | 3,751.04 | 19,987.67 |
| 233 Court Special Project Fund | 683,338.01 | 51,188.48 | 0.00 | 734,526.49 | 0.00 | 734,526.49 |
| 234 Enforcement & Education | 13,607.80 | 823.00 | 251.00 | 14,179.80 | 749.00 | 13,430.80 |
| 235 Muni Court Computer | 49,293.71 | 42,684.14 | 16,138.42 | 75,839.43 | 3,300.00 | 72,539.43 |
| 240 Probation Incentive Grant | 7,349.52 | 0.00 | 0.00 | 7,349.52 | 0.00 | 7,349.52 |
| 241 CCA Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 242 OneOhio Opiod Settlement | 0.00 | 12,112.56 | 3,776.51 | 8,336.05 | 0.00 | 8,336.05 |
| 250 Police Pension | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 251 Fire Pension | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 252 Mandatory Drug | 1,830.67 | 5.00 | 0.00 | 1,835.67 | 0.00 | 1,835.67 |
| 253 Forfeit & Seizure | 6,585.17 | 5.00 | 79.82 | 6,510.35 | 0.00 | 6,510.35 |
| 254 DOJ Equitable Sharing | 104.41 | 0.00 | 0.00 | 104.41 | 0.00 | 104.41 |
| 255 Criminal Justice | 115.44 | 0.00 | 0.00 | 115.44 | 0.00 | 115.44 |
| 256 D.A.R.E. | 4,525.58 | 0.00 | 584.90 | 3,940.68 | 0.00 | 3,940.68 |
| 257 Blockwatch | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 260 Ohio CDBG | 33,889.21 | 15,509.00 | 6,000.00 | 43,398.21 | 16,136.00 | 27,262.21 |
| 261 Community Housing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 262 FEMA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 263 Continuing Profess. Training | 10,237.52 | 0.00 | 0.00 | 10,237.52 | 0.00 | 10,237.52 |
| 264 Local Coronavirus Relief | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 265 Revolving Loan | 374,502.05 | 7,025.39 | 0.00 | 381,527.44 | 2,000.00 | 379,527.44 |
| 270/701 R.L. Walsh Trust | 746,032.22 | 22,300.00 | 0.00 | 768,332.22 | 0.00 | 768,332.22 |
| 271/713 Demolition Security Trust | 11,600.00 | 42,102.16 | 19,189.23 | 34,512.93 | 0.00 | 34,512.93 |
| 301/108 General Debt Service | 257,651.26 | 141,587.82 | 242,721.90 | 156,517.18 | 0.00 | 156,517.18 |
| 391 South Front St. Improvement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 410 Capital Improvement | 4,133,504.52 | 603,462.49 | 975,683.91 | 3,761,283.10 | 2,812,789.89 | 948,493.21 |
| 420 Fire Equipment | 1,394,663.54 | 434,583.32 | 0.00 | 1,829,246.86 | 1,611,854.00 | 217,392.86 |
| 440 Construction | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 460 Local Transportation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 461 SCIP | 0.00 | 0.00 | 265,135.46 | (265,135.46) | 11,047.34 | (276,182.80) |
| 462 Development Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 510 Water Operating | 3,388,871.87 | 5,936,840.74 | 6,504,325.00 | 2,821,387.61 | 1,991,205.35 | 830,182.26 |
| 520 Water Deposits | 93,695.00 | 9,282.32 | 9,867.89 | 93,109.43 | 0.00 | 93,109.43 |
| 531 Water 1994 Improve Bond | 244,824.40 | 260,161.39 | 365,461.75 | 139,524.04 | 0.00 | 139,524.04 |
| 532 Water Revenue Mortgage | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 533 Water 2003 Improve Bond | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 534 Water Bond | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 540 Water Construction | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 541 Water Replace/Improvement | 447,611.48 | 0.00 | 0.00 | 447,611.48 | 0.00 | 447,611.48 |
| 542 Water Reservoir | 1,114,195.27 | 1,151,637.07 | 986,628.63 | 1,279,203.71 | 0.00 | 1,279,203.71 |
| 570 Sewer Operating | 13,418,770.12 | 5,863,778.55 | 6,782,452.46 | 12,500,096.21 | 1,965,827.96 | 10,534,268.25 |
| 580 Sewer Bond | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 590 Sewer Replace/Improvement | 346,316.10 | 2,336,393.50 | 2,002,126.53 | 680,583.07 | 0.00 | 680,583.07 |
| 601 Internal Equipment Service | 25,921.61 | 42,902.18 | 56,913.01 | 11,910.78 | 23,139.57 | (11,228.79) |
| 603 Internal Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 725 Ohio Highway Patrol Transfer | 0.00 | 6,616.00 | 6,616.00 | 0.00 | 0.00 | 0.00 |
| 726 County Sewer District | 61,473.59 | 449,806.64 | 450,292.69 | 60,987.54 | 0.00 | 60,987.54 |
| 727 Recreation League Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 730 Main St., Fremont | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| GRAND TOTALS | 32,597,566.12 | 34,233,798.43 | 36,458,387.22 | 30,372,977.33 | 10,182,495.56 | 20,190,481.77 |

This page was intentionally left blank.

**CITY OF FREMONT, OHIO**
**3-YEAR TREND AND BUDGET VERSUS ACTUAL COMPARISION - JULY 2026 YTD**

| | Jul 2024 YTD | Jul 2025 YTD | Jul 2026 YTD | Percent Change | Outstanding PO's | Amended Budget | Percent Act/Bud |
|---|---|---|---|---|---|---|---|
| **General Fund (101):** | | | | | | | |
| **Beginning Balance** | 1,778,100.67 | 2,543,660.56 | 2,730,124.44 | 7% | | 2,730,124.44 | 100% |
| **Revenues:** | | | | | | | |
| Property and other local taxes | 606,965.26 | 607,464.98 | 671,428.96 | 11% | 0.00 | 1,268,300.00 | 53% |
| Charges for services | 37,440.29 | 25,771.97 | 22,834.55 | -11% | 0.00 | 39,100.00 | 58% |
| Licenses, permits and fees | 5,422.00 | 13,475.00 | 15,260.00 | 13% | 0.00 | 15,000.00 | 102% |
| Fines and forfeitures | 163,818.92 | 189,165.79 | 223,532.84 | 18% | 0.00 | 337,500.00 | 66% |
| Intergovernmental | 1,374,486.89 | 624,168.49 | 459,701.34 | -26% | 0.00 | 636,000.00 | 72% |
| Investment income | 376,849.95 | 388,927.59 | 573,878.16 | 48% | 0.00 | 900,000.00 | 64% |
| Other | 234,602.11 | 293,862.36 | 280,020.49 | -5% | 0.00 | 397,000.00 | 71% |
| Sale of capital assets | 0.00 | 0.00 | 210.00 | 100% | 0.00 | 2,500.00 | 8% |
| Transfers-in | 4,466,666.68 | 5,966,666.67 | 4,888,888.88 | -18% | 0.00 | 9,750,000.00 | 50% |
| TOTAL REVENUES | 7,266,252.10 | 8,109,502.85 | 7,135,755.22 | -12% | 0.00 | 13,345,400.00 | 53% |
| **Expenditures:** | | | | | | | |
| City Council | 35,757.31 | 35,445.64 | 57,543.63 | 62% | 1,250.00 | 100,353.00 | 59% |
| Municipal Court | 446,960.65 | 501,966.91 | 483,884.58 | -4% | 84,746.72 | 926,827.00 | 61% |
| Probation | 114,553.88 | 134,121.43 | 147,838.57 | 10% | 20,623.62 | 240,494.00 | 70% |
| Auditor/Treasurer | 92,657.74 | 111,477.00 | 109,028.83 | -2% | 14,141.32 | 187,897.00 | 66% |
| Building Maintenance | 217,019.99 | 118,931.60 | 75,646.24 | -36% | 16,896.06 | 112,814.00 | 82% |
| Civil Service | 2,334.67 | 1,631.76 | 20,044.43 | 1128% | 1,347.52 | 25,667.00 | 83% |
| Engineer | 100,201.81 | 145,833.83 | 128,993.19 | -12% | 23,325.16 | 229,994.00 | 66% |
| Legal | 121,461.92 | 144,989.71 | 148,252.63 | 2% | 14,024.47 | 250,307.00 | 65% |
| Information Systems (MIS) | 29,660.16 | 46,499.23 | 98,702.24 | 112% | 36,741.61 | 140,800.00 | 96% |
| Mayor | 73,337.34 | 84,071.36 | 82,996.72 | -1% | 12,590.86 | 137,463.00 | 70% |
| Diversity | 64,969.94 | 12,144.00 | 0.00 | -100% | 0.00 | 0.00 | n/a |
| Other Operating | 277,939.50 | 309,820.23 | 364,565.64 | 18% | 119,280.31 | 534,370.00 | 91% |
| Safety Service | 40,117.69 | 56,876.30 | 57,278.32 | 1% | 5,565.74 | 98,033.00 | 64% |
| Police | 2,520,682.42 | 2,924,463.34 | 3,245,515.92 | 11% | 342,859.75 | 5,215,171.00 | 69% |
| Fire | 1,827,520.98 | 2,148,800.16 | 2,668,236.76 | 24% | 269,838.98 | 3,903,754.00 | 75% |
| Other Public Safety | 201,205.66 | 229,129.24 | 231,318.36 | 1% | 181,651.38 | 441,145.00 | 94% |
| Health and Welfare | 3,393.36 | 5,539.21 | 8,059.09 | 45% | 183.00 | 15,500.00 | 53% |
| Zoning and Planning | 103,624.73 | 135,905.54 | 113,694.70 | -16% | 19,116.13 | 203,842.00 | 65% |
| Community Environment | 10,991.70 | 11,947.50 | 11,947.50 | 0% | 0.00 | 12,000.00 | 100% |
| Economic Development | 122,562.91 | 142,446.63 | 126,380.51 | -11% | 6,145.75 | 6,000.00 | 2209% |
| Park | 1,749,083.36 | 808,328.12 | 749,831.80 | -7% | 92,386.37 | 230,518.00 | 365% |
| Other Leisure Time | 2,925.00 | 2,925.00 | 2,425.00 | -17% | 700.00 | 1,129,840.00 | 0% |
| TOTAL EXPENDITURES | 8,158,962.72 | 8,113,293.74 | 8,932,184.66 | 10% | 1,263,414.75 | 14,142,789.00 | 72% |
| **Change in fund balance** | (892,710.62) | (3,790.89) | (1,796,429.44) | 47288% | (1,263,414.75) | (797,389.00) | 384% |
| **Ending Balance** | 885,390.05 | 2,539,869.67 | 933,695.00 | -63% | (1,263,414.75) | 1,932,735.44 | -17% |

CITY OF FREMONT, OHIO
3-YEAR TREND AND BUDGET VERSUS ACTUAL COMPARISION - JULY 2026 YTD

## Income Tax Fund (201):

| | Jul 2024 YTD | Jul 2025 YTD | Jul 2026 YTD | Percent Change | Outstanding PO's | Amended Budget | Percent Act/Bud |
|---|---|---|---|---|---|---|---|
| **Beginning Balance** | 2,847,245.55 | 1,751,876.11 | 1,688,632.47 | -4% | | 1,688,632.47 | 100% |
| **Revenues:** | | | | | | | |
| Taxes - Withholdings | 5,662,275.03 | 5,688,059.60 | 5,714,371.49 | 0% | 0.00 | 9,500,000.00 | 60% |
| Taxes - Business | 945,289.90 | 1,409,657.49 | 1,403,478.61 | 0% | 0.00 | 1,750,000.00 | 80% |
| Taxes - Individuals | 585,228.85 | 561,191.74 | 565,725.52 | 1% | 0.00 | 750,000.00 | 75% |
| Penalty and interest | 83,356.81 | 117,140.34 | 115,197.09 | -2% | 0.00 | 150,000.00 | 77% |
| Refunds and reimbursements | 230,218.54 | 224,267.11 | 224,711.69 | 0% | 0.00 | 225,000.00 | 100% |
| TOTAL REVENUES | 7,506,369.13 | 8,000,316.28 | 8,023,484.40 | 0% | 0.00 | 12,375,000.00 | 65% |
| **Expenditures:** | | | | | | | |
| Income Tax Department | 703,315.35 | 479,657.40 | 657,964.04 | 37% | 189,670.52 | 851,779.00 | 100% |
| Transfer - General | 4,466,666.68 | 5,966,666.67 | 4,888,888.88 | -18% | 0.00 | 242,722.00 | 2014% |
| Transfer - Debt | 477,646.18 | 141,587.82 | 141,587.82 | 0% | 0.00 | 9,750,000.00 | 1% |
| Transfer - Capital Improvement | 583,333.32 | 641,666.68 | 437,500.00 | -32% | 0.00 | 750,000.00 | 58% |
| Transfer - Street | 0.00 | 0.00 | 0.00 | 0% | 0.00 | 0.00 | n/a |
| Transfer - Recreation | 233,333.32 | 233,333.32 | 233,333.32 | 0% | 0.00 | 400,000.00 | 58% |
| Transfer - Fire Equipment | 300,000.00 | 408,333.32 | 434,583.32 | 6% | 0.00 | 745,000.00 | 58% |
| TOTAL EXPENDITURES | 6,764,294.85 | 7,871,245.21 | 6,793,857.38 | -14% | 189,670.52 | 12,739,501.00 | 55% |
| **Change in fund balance** | 742,074.28 | 129,071.07 | 1,229,627.02 | 853% | (189,670.52) | (364,501.00) | -285% |
| **Ending Balance** | 3,589,319.83 | 1,880,947.18 | 2,918,259.49 | 55% | (189,670.52) | 1,324,131.47 | 206% |

CITY OF FREMONT, OHIO
3-YEAR TREND AND BUDGET VERSUS ACTUAL COMPARISION - JULY 2026 YTD

| | Jul 2024 YTD | Jul 2025 YTD | Jul 2026 YTD | Percent Change | Outstanding PO's | Amended Budget | Percent Act/Bud |
|---|---|---|---|---|---|---|---|
| **Recreation Fund (211):** | | | | | | | |
| **Beginning Balance** | 117,317.92 | 239,139.09 | 163,769.65 | -32% | | 163,769.65 | 100% |
| **Revenues:** | | | | | | | |
| Charges for services | 391,650.70 | 411,229.46 | 425,943.98 | 4% | 0.00 | 685,000.00 | 62% |
| Intergovernmental | 0.00 | 0.00 | 0.00 | 0% | 0.00 | 0.00 | n/a |
| Other | 11,863.40 | 7,150.11 | 12,261.84 | 71% | 0.00 | 38,500.00 | 32% |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0% | 0.00 | 0.00 | n/a |
| Transfers-in | 233,333.32 | 233,333.32 | 233,333.32 | 0% | 0.00 | 400,000.00 | 58% |
| TOTAL REVENUES | 636,847.42 | 651,712.89 | 671,539.14 | 3% | 0.00 | 1,123,500.00 | 60% |
| **Expenditures:** | | | | | | | |
| Recreation Department | 604,390.37 | 766,960.74 | 724,817.75 | -5% | 171,485.67 | 1,147,579.00 | 78% |
| TOTAL EXPENDITURES | 604,390.37 | 766,960.74 | 724,817.75 | -5% | 171,485.67 | 1,147,579.00 | 78% |
| **Change in fund balance** | 32,457.05 | (115,247.85) | (53,278.61) | -54% | (171,485.67) | (24,079.00) | 933% |
| **Ending Balance** | 149,774.97 | 123,891.24 | 110,491.04 | -11% | (171,485.67) | 139,690.65 | -44% |

CITY OF FREMONT, OHIO
3-YEAR TREND AND BUDGET VERSUS ACTUAL COMPARISION - JULY 2026 YTD

| | Jul 2024 YTD | Jul 2025 YTD | Jul 2026 YTD | Percent Change | Outstanding PO's | Amended Budget | Percent Act/Bud |
|---|---|---|---|---|---|---|---|
| **Street Fund (222):** | | | | | | | |
| **Beginning Balance** | 606,869.62 | 635,717.79 | 566,623.86 | -11% | | 566,623.86 | 100% |
| **Revenues:** | | | | | | | |
| Charges for services | 1,000.00 | 500.00 | 0.00 | -100% | 0.00 | 500.00 | 0% |
| Intergovernmental | 611,166.25 | 609,396.45 | 617,216.45 | 1% | 0.00 | 1,050,000.00 | 59% |
| Investment income | 11,084.04 | 15,782.96 | 12,484.13 | -21% | 0.00 | 25,000.00 | 50% |
| Other | 4,125.55 | 12,787.04 | 2,964.55 | -77% | 0.00 | 0.00 | n/a |
| Sale of capital assets | 0.00 | 0.00 | 0.00 | 0% | 0.00 | 0.00 | n/a |
| Transfers-in | 0.00 | 0.00 | 0.00 | 0% | 0.00 | 0.00 | n/a |
| TOTAL REVENUES | 627,375.84 | 638,466.45 | 632,665.13 | -1% | 0.00 | 1,075,500.00 | 59% |
| **Expenditures:** | | | | | | | |
| Street Department | 642,997.43 | 775,869.91 | 973,640.60 | 25% | 114,454.47 | 1,495,164.00 | 73% |
| TOTAL EXPENDITURES | 642,997.43 | 775,869.91 | 973,640.60 | 25% | 114,454.47 | 1,495,164.00 | 73% |
| **Change in fund balance** | (15,621.59) | (137,403.46) | (340,975.47) | 148% | (114,454.47) | (419,664.00) | 109% |
| **Ending Balance** | 591,248.03 | 498,314.33 | 225,648.39 | -55% | (114,454.47) | 146,959.86 | 76% |

CITY OF FREMONT, OHIO
3-YEAR TREND AND BUDGET VERSUS ACTUAL COMPARISION - JULY 2026 YTD

| | Jul 2024 YTD | Jul 2025 YTD | Jul 2026 YTD | Percent Change | Outstanding PO's | Amended Budget | Percent Act/Bud |
|---|---|---|---|---|---|---|---|
| **Capital Improvement Fund (410):** | | | | | | | |
| **Beginning Balance** | 2,101,939.54 | 3,309,681.54 | 4,133,504.52 | 25% | | 4,133,504.52 | 100% |
| **Revenues:** | | | | | | | |
| Intergovernmental | 751,119.48 | 771,700.00 | 104,565.11 | -86% | 0.00 | 2,350,000.00 | 4% |
| Special assessments | 0.00 | 0.00 | 3,283.80 | 100% | 0.00 | 0.00 | n/a |
| Other | 5,080.00 | 0.00 | 46,378.58 | 100% | 0.00 | 5,000.00 | 928% |
| Transfers-in | 583,333.32 | 641,666.68 | 437,500.00 | -32% | 0.00 | 750,000.00 | 58% |
| TOTAL REVENUES | 1,339,532.80 | 1,413,366.68 | 591,727.49 | -58% | 0.00 | 3,105,000.00 | 19% |
| **Expenditures:** | | | | | | | |
| Floodwall Repairs | 3,572.25 | 656.90 | 3,586.50 | 446% | 0.00 | 100,500.00 | 4% |
| Sidewalk Improvements | 0.00 | 0.00 | 6,035.00 | 100% | 0.00 | 15,000.00 | 40% |
| Engineering Services | 0.00 | 25,167.45 | 0.00 | -100% | 0.00 | 0.00 | n/a |
| Industrial Park | 509,012.02 | 1,811.65 | 195,645.53 | 10699% | 15,903.00 | 300,000.00 | 71% |
| Rec Center Cardio Equip | 0.00 | 7,428.84 | 0.00 | -100% | 0.00 | 0.00 | n/a |
| Playground/Park Improvements | 0.00 | 0.00 | 0.00 | 0% | 0.00 | 0.00 | n/a |
| Rodger Young Park | 0.00 | 7,000.00 | 0.00 | -100% | 0.00 | 0.00 | n/a |
| Projects-Leisure Time | 0.00 | 0.00 | 0.00 | 0% | 0.00 | 15,000.00 | 0% |
| Birchard Park Improvements | 0.00 | 0.00 | 5,670.00 | 100% | 85,000.00 | 87,500.00 | 104% |
| Street Improvements | 13,021.40 | 30,244.00 | (5,700.00) | -119% | 47,025.76 | 42,026.00 | 98% |
| Bloom Road | 0.00 | 12,157.10 | 0.00 | -100% | 3,435.50 | 3,436.00 | 100% |
| Park Avenue | 0.00 | (17,851.99) | 0.00 | n/a | 0.00 | 0.00 | n/a |
| Fifth Street | 790,652.09 | 0.00 | 30,623.00 | 100% | 181,912.00 | 215,000.00 | 99% |
| Dickinson Paving | 0.00 | 281,480.00 | 0.00 | -100% | 0.00 | 0.00 | n/a |
| Oak Harbor Road | 0.00 | 124,372.50 | 59,453.25 | -52% | 1,663,593.96 | 1,723,538.00 | 100% |
| SR 53 (ODOT) | 0.00 | 266,633.58 | 0.00 | -100% | 336,756.00 | 0.00 | n/a |
| SR 53 (SS4A) | 0.00 | 0.00 | 0.00 | 0% | 277,856.00 | 300,000.00 | 93% |
| State St | 0.00 | 0.00 | 203,304.36 | 100% | 159,271.64 | 662,576.00 | 55% |
| Hayes/Buckland Paving | 0.00 | 0.00 | 465,331.27 | 100% | 19,386.03 | 532,150.00 | 91% |
| Oak Harbor Road Traffic Signal | 0.00 | 0.00 | 0.00 | 0% | 21,800.00 | 22,000.00 | 99% |
| Storm Water Management Prog | 0.00 | 0.00 | 0.00 | 0% | 850.00 | 850.00 | 100% |
| Croghan St. Utilities | 480,316.47 | 0.00 | 0.00 | 0% | 0.00 | 0.00 | n/a |
| TOTAL EXPENDITURES | 1,796,574.23 | 739,100.03 | 963,948.91 | 30% | 2,812,789.89 | 4,019,576.00 | 94% |
| **Change in fund balance** | (457,041.43) | 674,266.65 | (372,221.42) | -155% | (2,812,789.89) | (914,576.00) | 348% |
| **Ending Balance** | 1,644,898.11 | 3,983,948.19 | 3,761,283.10 | -6% | (2,812,789.89) | 3,218,928.52 | 29% |

CITY OF FREMONT, OHIO
3-YEAR TREND AND BUDGET VERSUS ACTUAL COMPARISION - JULY 2026 YTD

## Water Operating Fund (510):

| | Jul 2024 YTD | Jul 2025 YTD | Jul 2026 YTD | Percent Change | Outstanding PO's | Amended Budget | Percent Act/Bud |
|---|---|---|---|---|---|---|---|
| **Beginning Balance** | 2,714,476.77 | 2,635,079.47 | 3,388,871.87 | 29% | | 3,388,871.87 | 100% |
| **Revenues:** | | | | | | | |
| Intergovernmental | 0.00 | 118.75 | 0.00 | -100% | 0.00 | 0.00 | n/a |
| Charges for services | 4,870,145.64 | 5,287,755.88 | 5,745,563.75 | 9% | 0.00 | 10,131,061.00 | 57% |
| Tap-in fees | 5,848.00 | 19,550.00 | 9,638.00 | -51% | 0.00 | 19,758.00 | 49% |
| Special assessments | 1,969.21 | 1,700.00 | 15,156.00 | 792% | 0.00 | 3,000.00 | 505% |
| Other | 4,475.99 | 10,036.57 | 3,628.52 | -64% | 0.00 | 6,500.00 | 56% |
| Sale of capital assets | 0.00 | 1,063.00 | 0.00 | -100% | 0.00 | 2,500.00 | 0% |
| TOTAL REVENUES | 4,882,438.84 | 5,320,224.20 | 5,773,986.27 | 9% | 0.00 | 10,162,819.00 | 57% |
| **Expenditures:** | | | | | | | |
| Water Office | 296,402.47 | 362,370.71 | 393,424.41 | 9% | 78,897.78 | 701,335.00 | 67% |
| Water Treatment Plant | 2,362,009.35 | 2,687,093.47 | 3,138,480.66 | 17% | 1,258,306.91 | 5,382,281.00 | 82% |
| Water Maintenance | 570,393.18 | 633,274.88 | 617,434.83 | -3% | 95,449.87 | 1,158,860.00 | 62% |
| Improvements and other | 1,722,663.94 | 1,495,783.90 | 2,192,130.63 | 47% | 558,550.79 | 4,329,576.00 | 64% |
| TOTAL EXPENDITURES | 4,951,468.94 | 5,178,522.96 | 6,341,470.53 | 22% | 1,991,205.35 | 11,572,052.00 | 72% |
| **Change in fund balance** | (69,030.10) | 141,701.24 | (567,484.26) | -500% | (1,991,205.35) | (1,409,233.00) | 182% |
| **Ending Balance** | 2,645,446.67 | 2,776,780.71 | 2,821,387.61 | 2% | (1,991,205.35) | 1,979,638.87 | 42% |

CITY OF FREMONT, OHIO
3-YEAR TREND AND BUDGET VERSUS ACTUAL COMPARISION - JULY 2026 YTD

| | Jul 2024 YTD | Jul 2025 YTD | Jul 2026 YTD | Percent Change | Outstanding PO's | Amended Budget | Percent Act/Bud |
|---|---|---|---|---|---|---|---|
| **Sewer Operating Fund (570):** | | | | | | | |
| **Beginning Balance** | 14,654,752.75 | 14,359,268.90 | 13,418,770.12 | -7% | | 13,418,770.12 | 100% |
| **Revenues:** | | | | | | | |
| Intergovernmental | 1,000,000.00 | 0.00 | 0.00 | 0% | 0.00 | 0.00 | n/a |
| Charges for services | 5,345,562.81 | 5,486,351.66 | 5,762,525.09 | 5% | 0.00 | 9,715,889.00 | 59% |
| Tap-in fees | 0.00 | 0.00 | 0.00 | 0% | 0.00 | 0.00 | n/a |
| Special assessments | 5,188.61 | 0.00 | 0.00 | 0% | 0.00 | 5,000.00 | 0% |
| Other | 528,381.23 | 16,201.58 | 17,011.77 | 5% | 0.00 | 5,500.00 | 309% |
| Sale of capital assets | 0.00 | 2,322.00 | 0.00 | -100% | 0.00 | 2,500.00 | 0% |
| TOTAL REVENUES | 6,879,132.65 | 5,504,875.24 | 5,779,536.86 | 5% | 0.00 | 9,728,889.00 | 59% |
| **Expenditures:** | | | | | | | |
| Sewer Office | 296,837.89 | 363,748.81 | 395,224.07 | 9% | 78,875.96 | 703,135.00 | 67% |
| Water Reclamation Center | 2,127,509.35 | 2,518,511.85 | 2,445,838.58 | -3% | 839,735.89 | 4,407,317.00 | 75% |
| Sewer Maintenance | 557,687.34 | 610,602.45 | 614,944.28 | 1% | 101,370.00 | 1,074,160.00 | 67% |
| Improvements and other | 3,805,531.04 | 2,561,575.78 | 3,242,203.84 | 27% | 945,846.11 | 6,026,358.00 | 69% |
| TOTAL EXPENDITURES | 6,787,565.62 | 6,054,438.89 | 6,698,210.77 | 11% | 1,965,827.96 | 12,210,970.00 | 71% |
| **Change in fund balance** | 91,567.03 | (549,563.65) | (918,673.91) | 67% | (1,965,827.96) | (2,482,081.00) | 116% |
| **Ending Balance** | 14,746,319.78 | 13,809,705.25 | 12,500,096.21 | -9% | (1,965,827.96) | 10,936,689.12 | 96% |

This page was intentionally left blank.

**CITY OF FREMONT, OHIO**
**GOVERNMENTAL ACTIVITIES LONG TERM DEBT**

Month Ending 7/31/2026

| | Energy Loan (3.65%) Fund 108 Issued 2018 Matures 2033 | Total Debt Governmental Activities |
|---|---|---|
| Beg. Balance - January 1 | 1,667,055 | 1,667,055 |
| Additions | 0 | 0 |
| Redemptions | (183,615) | (183,615) |
| Ending Balance | 1,483,440 | 1,483,440 |

| | AMORTIZATION | | | |
|---|---|---|---|---|
| YEAR | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST |
| 2027 | 190,133 | 52,589 | 190,133 | 52,589 |
| 2028 | 196,883 | 45,839 | 196,883 | 45,839 |
| 2029 | 203,872 | 38,849 | 203,872 | 38,849 |
| 2030 | 211,110 | 31,612 | 211,110 | 31,612 |
| 2031 | 218,604 | 24,118 | 218,604 | 24,118 |
| 2032 | 226,365 | 16,357 | 226,365 | 16,357 |
| 2033 | 236,473 | 8,321 | 236,473 | 8,321 |
| TOTAL | 1,483,440 | 217,685 | 1,483,440 | 217,685 |

**CITY OF FREMONT, OHIO**
**WATER FUND LONG TERM DEBT**

Month Ending 7/31/2026

| | OWDA #5057 Reservoir Phase 1 (3.15 - 4.04%) Fund 542 Issued 2010 Matures 2032 | OWDA #5601 Reservoir Phase 2A (3.15%) Fund 542 Issued 2010 Matures 2031 | OWDA #5700 Reservoir Phase 2B (3.15%) Fund 542 Issued 2010 Matures 2032 | OWDA #5872 Phase 1 Supplement (2.49 - 3.60%) Fund 542 Issued 2010 Matures 2032 | OWDA #11017 Chmical Feed Building (2.62%) Fund 542 Issued 2025 Matures 2035 | OPWC #CE41U 2017 Waterlines (0.00%) Fund 510 Issued 2017 Matures 2038 | Energy Loan (3.55%) Fund 541 Issued 2018 Matures 2033 | Total Debt Water Fund |
|---|---|---|---|---|---|---|---|---|
| Beg. Balance - January 1 | 2,169,316 | 328,904 | 625,821 | 7,742,491 | 1,238,733 | 94,370 | 1,952,475 | 14,152,110 |
| Additions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Redemptions | (164,957) | (27,619) | (47,787) | (594,907) | (63,709) | (3,775) | (215,548) | (1,118,302) |
| Ending Balance | 2,004,359 | 301,285 | 578,034 | 7,147,584 | 1,175,024 | 90,595 | 1,736,927 | 13,033,808 |

AMORTIZATION

| YEAR | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2026 | | | | | | | | | | | 3,774 | | | | 3,774 | 0 |
| 2027 | 338,116 | 57,615 | 56,551 | 9,057 | 97,844 | 16,564 | 1,216,024 | 184,820 | | | 7,550 | | 223,200 | 61,734 | 1,939,285 | 329,790 |
| 2028 | 349,361 | 47,389 | 58,346 | 7,253 | 100,950 | 13,606 | 1,251,854 | 151,784 | | | 7,549 | | 231,124 | 53,811 | 1,999,184 | 273,843 |
| 2029 | 360,983 | 36,821 | 60,198 | 5,401 | 104,155 | 10,553 | 1,288,774 | 117,758 | | | 7,550 | | 239,329 | 45,606 | 2,060,989 | 216,139 |
| 2030 | 372,995 | 25,902 | 62,109 | 3,490 | 107,462 | 7,404 | 1,326,819 | 82,712 | | | 7,549 | | 247,825 | 37,110 | 2,124,759 | 156,618 |
| 2031 | 385,412 | 14,621 | 64,081 | 1,518 | 110,873 | 4,155 | 1,366,025 | 46,615 | | | 7,550 | | 256,622 | 28,312 | 2,190,563 | 95,221 |
| 2032 | 197,492 | 2,962 | | | 56,750 | 827 | 698,088 | 9,434 | | | 7,549 | | 265,733 | 19,202 | 1,225,612 | 32,425 |
| 2033 | | | | | | | | | | | 7,550 | | 273,094 | 9,769 | 280,644 | 9,769 |
| 2034 | | | | | | | | | | | 7,549 | | | | 7,549 | 0 |
| 2035 | | | | | | | | | | | 7,550 | | | | 7,550 | 0 |
| 2036 | | | | | | | | | | | 7,549 | | | | 7,549 | 0 |
| 2037 | | | | | | | | | | | 7,550 | | | | 7,550 | 0 |
| 2038 | | | | | | | | | | | 3,776 | | | | 3,776 | 0 |
| TOTAL | 2,004,359 | 185,310 | 301,285 | 26,719 | 578,034 | 53,109 | 7,147,584 | 593,123 | 0 | 0 | 90,595 | 0 | 1,736,927 | 255,544 | 11,858,784 | 1,113,805 |

**Note:** The OWDA accounts related to the Ballville Dam Removal (Acct #'s 5063, 5103, 5602 and 5715) are not included in the schedule above. Those accounts are not loans; they are grants from the State's WRRSP program.

**Note:** The interest amounts included above for OWDA Acct #'s 5057, 5700 and 5872 have been reduced in accordance with the "Interest Rate Buy-Down" approved by the OWDA in December 2015. The total interest savings on Acct #'s 5057, 5700 and #5872 was $139,780 60 , $18,931.95 and $383,903 86, respectively.

**CITY OF FREMONT, OHIO**
**SEWER FUND LONG TERM DEBT**

Month Ending 7/31/2026

| | OWDA #5102 WWTP High Rate Clarification Design (3.60%) Fund 590 Issued 2010 Matures 2033 | OWDA #6460 WPCC Expansion (3.44 - 4.49%) Fund 590 Issued 2013 Matures 2044 | Total Debt Sewer Fund |
|---|---|---|---|
| Beg. Balance - January 1 | 1,485,329 | 52,841,450 | 54,326,779 |
| Additions | 0 | 0 | 0 |
| Redemptions | (94,235) | (839,307) | (933,542) |
| Ending Balance | 1,391,094 | 52,002,143 | 53,393,237 |

**AMORTIZATION**

| YEAR | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL | INTEREST |
|---|---|---|---|---|---|---|
| 2027 | 193,589 | 48,353 | 1,731,450 | 2,033,861 | 1,925,039 | 2,082,214 |
| 2028 | 200,621 | 41,321 | 1,804,382 | 1,965,079 | 2,005,003 | 2,006,400 |
| 2029 | 207,908 | 34,033 | 1,880,408 | 1,893,391 | 2,088,316 | 1,927,424 |
| 2030 | 215,460 | 26,481 | 1,959,662 | 1,818,673 | 2,175,122 | 1,845,154 |
| 2031 | 223,287 | 18,655 | 2,042,279 | 1,740,797 | 2,265,566 | 1,759,452 |
| 2032 | 231,397 | 10,544 | 2,128,405 | 1,659,627 | 2,359,802 | 1,670,171 |
| 2033 | 118,832 | 2,139 | 2,218,189 | 1,575,025 | 2,337,021 | 1,577,164 |
| 2034 | | | 2,311,787 | 1,486,844 | 2,311,787 | 1,486,844 |
| 2035 | | | 2,409,363 | 1,394,930 | 2,409,363 | 1,394,930 |
| 2036 | | | 2,511,087 | 1,299,126 | 2,511,087 | 1,299,126 |
| 2037 | | | 2,617,137 | 1,199,266 | 2,617,137 | 1,199,266 |
| 2038 | | | 2,727,696 | 1,095,176 | 2,727,696 | 1,095,176 |
| 2039 | | | 2,842,959 | 986,677 | 2,842,959 | 986,677 |
| 2040 | | | 2,963,127 | 873,579 | 2,963,127 | 873,579 |
| 2041 | | | 3,088,410 | 755,688 | 3,088,410 | 755,688 |
| 2042 | | | 3,219,027 | 632,798 | 3,219,027 | 632,798 |
| 2043 | | | 3,355,206 | 504,697 | 3,355,206 | 504,697 |
| 2044 | | | 3,497,187 | 371,161 | 3,497,187 | 371,161 |
| 2045 | | | 3,276,420 | 235,104 | 3,276,420 | 235,104 |
| 2046 | | | 3,417,962 | 102,790 | 3,417,962 | 102,790 |
| TOTAL | 1,391,094 | 181,526 | 52,002,143 | 23,624,289 | 53,393,237 | 23,805,815 |