# Finance Committee Agenda
**September 28, 2022 at 4:00 PM**

| **Finance Committee** | **Staff Liason** |
|---|---|
| Tom Muething, Chair | Scot Lahrmer, Village Manager |
| Bob Rosen | Kathy Harcourt, Finance Administrator |
| Ben Hunt | |

**MINUTES**

1. Approval of minutes: August 29, 2022

**TOPICS OF DISCUSSION**

1. August financials
2. Resolution Accepting the Rates of Taxation
3. Draft of the 2020-21 Village Audit

**ADJOURNMENT**

**Finance Committee Minutes**
**August 29, 2022**

Attendees: Ben Hunt (Committee Member), Bob Rosen (Committee Member), Dara Wood, Scot Lahrmer, Kathy Harcourt and Tom Muething (Committee Chair).

The meeting was called to order at 4:00 p.m. The minutes from the meeting of August 2, 2022 were reviewed and approved.

Mr. Lahrmer reviewed the July financials with the committee noting year to date revenues in 2022 of $3.8 million for the General Fund and year to date expenditures of $3.5 million. Earnings tax revenues were $2.5 million compared to the full year budget of $3.4 million so we continue to track very favorably versus the budget. July expanses were high primarily due to transfers to other funds. These transfers included $200 thousand to the Streets Fund, $100 thousand to the Capital Fund and $45 thousand to the Employee Severance Fund. Ms. Wood asked about the history of contributions for the Ice Cream Social. Mr. Lahrmer explained the history over the last few years.

Mr. Lahrmer reviewed with the committee the level of unencumbered fund balance in the General Fund over the past 15 years. He noted that the improvement in the Village's financial position over this period is important because of our uncertain revenue base and potential large expenditures that the Village could face.

Mr. Lahrmer reviewed with the Committee the need to establish a new fund due to the money that has been and will be received from the OneOhio Orioid Settlement. These funds must be segregated.

After further discussion, Mr. Hunt moved that the Committee recommend to Council the establishment of this fund. This motion was seconded by Mr. Rosen and was approved unanimously.

There being no further business, the meeting was adjourned.

Tom Muething

AMBERLEY VILLAGE, HAMILTON COUNTY

# Fund Summary

August 2022

| Fund # | Fund Name | Starting Fund Balance | Month To Date Revenue | Year To Date Revenue | Month To Date Expenditures | Year To Date Expenditures | Ending Fund Balance | Current Reserve for Encumbrance | Unencumbered Fund Balance |
|---|---|---|---|---|---|---|---|---|---|
| 1000 | General | $6,654,415.67 | $918,117.48 | $4,759,709.20 | $1,153,781.89 | $4,701,178.22 | $6,418,751.26 | $697,377.44 | $5,721,373.82 |
| 2011 | Street Construction, Maint. and Repair | $1,321,089.44 | $547,651.24 | $888,302.13 | $5,197.88 | $109,468.10 | $1,863,542.80 | $1,879,390.71 | ($15,847.91) |
| 2051 | Federal Grant | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 2081 | Equitable Sharing Fund | $1,492.18 | $0.00 | $0.00 | $0.00 | $0.00 | $1,492.18 | $0.00 | $1,492.18 |
| 2082 | OneOhio Opioid Settlement Fund | $1,660.56 | $0.00 | $1,660.56 | $0.00 | $0.00 | $1,660.56 | $0.00 | $1,660.56 |
| 2091 | Law Enforcement Trust | $19,852.83 | $555.00 | $3,281.00 | $1,690.00 | $15,807.62 | $18,717.83 | $4,186.20 | $14,531.63 |
| 2101 | Permissive Motor Vehicle License Tax | $32,615.18 | $2,265.78 | $20,458.86 | $0.00 | $9,565.14 | $34,880.96 | $48,325.09 | ($13,444.13) |
| 2131 | Police Disability and Pension | $31,906.08 | $24,986.23 | $57,033.60 | $275.56 | $718.51 | $56,616.75 | $0.00 | $56,616.75 |
| 2151 | Coronavirus Relief Fund | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 2152 | Local Fiscal Recovery Fund | $372,614.65 | $0.00 | $187,048.15 | $372,614.65 | $372,614.65 | $0.00 | $0.00 | $0.00 |
| 2901 | MAYOR'S COURT COMPUTER FUND | $3,990.24 | $530.00 | $4,540.00 | $155.33 | $4,652.67 | $4,364.91 | $621.33 | $3,743.58 |
| 2902 | POLICE LEVY FUND | $234.52 | $554,176.33 | $1,265,905.78 | $86,240.81 | $798,110.49 | $468,170.04 | $12,215.85 | $455,954.19 |
| 2903 | PSAP 911 FUND | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 2904 | EMPLOYEE SEVERANCE FUND | $269,671.67 | $0.00 | $45,000.00 | $0.00 | $36,311.13 | $269,671.67 | $0.00 | $269,671.67 |
| 2905 | WE THRIVE GRANT FUND | $0.00 | $0.00 | $0.00 | $0.00 | $2,430.27 | $0.00 | $0.00 | $0.00 |
| 2906 | NATURE WORKS GRANT | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 2907 | Mercy Tax Increment Equivalent Fund | $197,791.77 | $44,546.38 | $89,504.13 | $478.71 | $948.30 | $241,859.44 | $28,300.00 | $213,559.44 |
| 3101 | Bond Retirement | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 4901 | CAPITAL PROJECTS | $78,111.64 | $83,600.00 | $183,600.00 | $596.00 | $120,083.43 | $161,115.64 | $131,099.80 | $30,015.84 |
| 4902 | Capital Projects-PUBLIC FACILITIES | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 4903 | Capital Projects-VILLAGE LAND | $1,204.12 | $0.00 | $0.00 | $0.00 | $0.00 | $1,204.12 | $0.00 | $1,204.12 |
| 5901 | STORM WATER UTILITY | $398,427.61 | $277,373.46 | $394,402.27 | $257,061.64 | $290,644.86 | $418,739.43 | $488,398.40 | ($69,658.97) |
| 9101 | Unclaimed Monies | $3,613.31 | $0.00 | $0.00 | $0.00 | $0.00 | $3,613.31 | $0.00 | $3,613.31 |
| 9901 | MAYOR'S COURT CUSTODIAL | $6,173.52 | $8,453.00 | $73,895.00 | $8,051.00 | $73,392.00 | $6,575.52 | $0.00 | $6,575.52 |
| 9902 | EMPLOYEES HEALTH INSURANCE CUSTODI | $2.89 | $6,164.24 | $51,432.36 | $6,164.24 | $52,121.79 | $2.89 | $0.00 | $2.89 |
| 9903 | VALLEY BAND ESCROW | $10,315.81 | $0.00 | $0.00 | $329.20 | $2,279.52 | $9,986.61 | $2,720.48 | $7,266.13 |
| 9904 | Kenwood SWJEDZ CUSTODIAL | $212,387.38 | $58,444.71 | $764,946.49 | $213,154.18 | $849,894.91 | $57,677.91 | $256.55 | $57,421.36 |
| 9905 | Kenwood SWJEDZ Escrow CUSTODIAL | $10,780.31 | $4,265.87 | $19,748.49 | $0.00 | $22,299.10 | $15,046.18 | $0.00 | $15,046.18 |
| 9906 | Kenwood SWJEDZ Long-Term Maint. CUSTOD | $7,500.00 | $0.00 | $2,000.00 | $20.50 | $2,020.50 | $7,479.50 | $3,479.50 | $4,000.00 |
| | Report Total: | $9,635,851.38 | $2,531,129.72 | $8,812,468.02 | $2,105,811.59 | $7,464,541.21 | $10,061,169.51 | $3,296,371.35 | $6,764,798.16 |

Last reconciled to bank: 08/31/2022 – Total other adjusting factors: $17,878.35

# Revenue Status

By Fund Then Revenue

As Of 8/31/2022

Fund: 1000 General

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|---|---|---|---|---|---|
| 1000-110-0000 | General Property Tax - Real Estate | $1,175,014.00 | $1,187,564.56 | -$12,550.56 | 101.068% |
| 1000-120-0000 | Tangible Personal Property Tax | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-130-0000 | Municipal Income Tax | $3,400,000.00 | $2,622,090.77 | $777,909.23 | 77.120% |
| | Property and Other Local Taxes Sub-Total: | $4,575,014.00 | $3,809,655.33 | $765,358.67 | 83.271% |
| 1000-211-0000 | Local Government Distribution | $69,328.00 | $53,230.76 | $16,097.24 | 76.781% |
| 1000-224-0000 | Liquor and Beer Permit Fees | $1,500.00 | $0.00 | $1,500.00 | 0.000% |
| 1000-231-0000 | Property Tax Allocation | $178,126.00 | $86,186.20 | $91,939.80 | 48.385% |
| 1000-290-0000 | Other - State Shared Taxes and Permits | $15,000.00 | $12,889.07 | $2,110.93 | 85.927% |
| 1000-290-0011 | Other - State Shared Taxes and Permits{JEDZ} | $126,000.00 | $98,008.70 | $27,991.30 | 77.785% |
| | State Shared Taxes and Permits Sub-Total: | $389,954.00 | $250,314.73 | $139,639.27 | 64.191% |
| 1000-390-0000 | Other - Special Assessments | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-390-0071 | Other - Special Assessments{Property Maintenance} | $0.00 | $829.16 | -$829.16 | 0.000% |
| | Special Assessments Sub-Total: | $0.00 | $829.16 | -$829.16 | 0.000% |
| 1000-411-0000 | Federal - Restricted | $0.00 | $2,823.60 | -$2,823.60 | 0.000% |
| 1000-413-0016 | Federal - Pass Through Grants{DOJ-OCDETF OT /HC-JD PAY OFFS} | $0.00 | $3,747.75 | -$3,747.75 | 0.000% |
| 1000-422-0000 | State - Restricted | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-422-0015 | State - Restricted{HTF COMMANDER} | $65,000.00 | $28,874.41 | $36,125.59 | 44.422% |
| 1000-422-0016 | State - Restricted{DOJ-OCDETF OT /HC-JD PAY OFFSE} | $0.00 | $10,882.78 | -$10,882.78 | 0.000% |
| 1000-422-0021 | State - Restricted{OAC 109:2-18-05 TRAINING} | $0.00 | $12,429.96 | -$12,429.96 | 0.000% |
| 1000-422-0022 | State - Restricted{FIRE TRAINING} | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-422-0041 | State - Restricted{K-9} | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-440-0000 | Grants or Aid (Non-Federal and Non-State) | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-440-0041 | Grants or Aid (Non-Federal and Non-State){K-9} | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-490-0000 | Other - Intergovernmental | $14,000.00 | $14,204.44 | -$204.44 | 101.460% |
| 1000-490-0015 | Other - Intergovernmental{HTF COMMANDER} | $90,000.00 | $94,959.41 | -$4,959.41 | 105.510% |
| 1000-490-0016 | Other - Intergovernmental{DOJ-OCDETF OT /HC-JD PAY OFFSE} | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-490-0017 | Other - Intergovernmental{HC REA DISTRIBUTION} | $0.00 | $0.00 | $0.00 | 0.000% |

**Revenue Status**

By Fund Then Revenue

As Of 8/31/2022

| | | | | | |
|---|---|---|---|---|---|
| | Intergovernmental Sub-Total: | $169,000.00 | $167,922.35 | $1,077.65 | 99.362% |
| 1000-512-0000 | Contracts for Police Protection | $15,000.00 | $14,641.91 | $358.09 | 97.613% |
| 1000-514-0000 | Garbage and Trash | $241,220.00 | $171,297.22 | $69,922.78 | 71.013% |
| 1000-523-0000 | Recreation Entry Fees | $2,000.00 | $1,100.00 | $900.00 | 55.000% |
| 1000-529-0000 | Other - Cultural and Recreational Programs | $1,800.00 | $750.00 | $1,050.00 | 41.667% |
| 1000-541-0000 | Consumer Rent | $91,500.00 | $60,940.88 | $30,559.12 | 66.602% |
| 1000-541-0025 | Consumer Rent{Mercy Land Lease} | $12,500.00 | $6,250.00 | $6,250.00 | 50.000% |
| 1000-541-0035 | Consumer Rent{COMMUNITY ROOM} | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-590-0000 | Other - Charges for Services | $1,500.00 | $4,226.10 | -$2,726.10 | 281.740% |
| | Charges for Services Sub-Total: | $365,520.00 | $259,206.11 | $106,313.89 | 70.914% |
| 1000-612-0000 | Court Fines | $85,000.00 | $48,561.17 | $36,438.83 | 57.131% |
| 1000-612-0051 | Court Fines{MAYOR'S COURT CREDIT CARD FEES} | $1,000.00 | $534.00 | $466.00 | 53.400% |
| 1000-619-0000 | Other - Fines and Forfeitures | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-624-0000 | Street Opening | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-625-0000 | Cable Franchise Fees | $59,000.00 | $44,500.29 | $14,499.71 | 75.424% |
| 1000-629-0000 | Other - Licenses and Permits | $55,000.00 | $26,642.00 | $28,358.00 | 48.440% |
| 1000-629-0027 | Other - Licenses and Permits{CELLULAR UNITS-ALARMS} | $4,000.00 | $1,995.00 | $2,005.00 | 49.875% |
| 1000-690-0000 | Other - Fines, Licenses and Permits | $0.00 | $0.00 | $0.00 | 0.000% |
| | Fines, Licenses and Permits Sub-Total: | $204,000.00 | $122,232.46 | $81,767.54 | 59.918% |
| 1000-701-0000 | Interest | $28,335.00 | $22,702.20 | $5,632.80 | 80.121% |
| | Earnings on Investments Sub-Total: | $28,335.00 | $22,702.20 | $5,632.80 | 80.121% |
| 1000-820-0000 | Contributions and Donations | $0.00 | $8,400.00 | -$8,400.00 | 0.000% |
| 1000-820-0023 | Contributions and Donations{HC DIVE TEAM} | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-820-0030 | Contributions and Donations{ICE CREAM SOCIAL} | $12,000.00 | $10,281.04 | $1,718.96 | 85.675% |
| 1000-820-0032 | Contributions and Donations{BENCH & TREE MEMORIALS} | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-820-0033 | Contributions and Donations{Ed Hattenbach Memorial} | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-820-0034 | Contributions and Donations{COMMEMORATIVE BRICKS} | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-820-0041 | Contributions and Donations{K-9} | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-892-0000 | Other - Miscellaneous Non-Operating | $10,000.00 | $91,100.50 | -$81,100.50 | 911.005% |
| | Miscellaneous Sub-Total: | $22,000.00 | $109,781.54 | -$87,781.54 | 499.007% |
| 1000-931-0000 | Transfers - In | $0.00 | $0.00 | $0.00 | 0.000% |

# Revenue Status

By Fund Then Revenue

As Of 8/31/2022

Fund: 1000 General

| Account Code | Account Name | Final Budget | Revenue | Budget Balance | YTD % Received |
|---|---|---|---|---|---|
| 1000-961-0000 | Sale of Fixed Assets | $3,500.00 | $17,065.32 | -$13,565.32 | 487.581% |
| 1000-981-0000 | Special Items | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-982-0000 | Extraordinary Items | $0.00 | $0.00 | $0.00 | 0.000% |
| 1000-999-0000 | Other - Other Financing Sources | $0.00 | $0.00 | $0.00 | 0.000% |
| | Other Financing Sources Sub-Total: | $3,500.00 | $17,065.32 | -$13,565.32 | 487.581% |
| | Fund 1000 Sub-Total: | $5,757,323.00 | $4,759,709.20 | $997,613.80 | 82.672% |
| | Report Total: | $5,757,323.00 | $4,759,709.20 | $997,613.80 | 82.672% |

# Appropriation Summary

August 2022

| 1000 - General | Reserved for Encumbrance 12/31 Less Adjustment | Final Appropriation | Total Appropriations | Month To Date Expenditures | Year to Date Expenditures | Current Reserve for Encumbrance | Unencumbered Balance | YTD % Expenditures |
|---|---|---|---|---|---|---|---|---|
| Security of Persons and Property | | | | | | | | |
| Police Enforcement | | | | | | | | |
| Personal Services | $0.00 | $1,458,567.00 | $1,458,567.00 | $189,868.06 | $1,042,515.45 | $18,241.59 | $397,809.96 | 71.475% |
| Employee Fringe Benefits | $0.00 | $518,144.00 | $518,144.00 | $74,838.34 | $420,925.90 | $6,855.17 | $90,362.93 | 81.237% |
| Contractual Services | $2,949.83 | $212,755.00 | $215,704.83 | $12,091.65 | $123,071.51 | $46,393.40 | $46,239.92 | 57.056% |
| Supplies and Materials | $6,178.60 | $181,000.00 | $187,178.60 | $17,153.99 | $124,817.01 | $47,250.39 | $15,111.20 | 66.683% |
| Capital Outlay | $5,225.08 | $97,680.00 | $102,905.08 | $0.00 | $24,574.85 | $69,552.35 | $8,777.88 | 23.881% |
| Total Police Enforcement | $14,353.51 | $2,468,146.00 | $2,482,499.51 | $293,952.04 | $1,735,904.72 | $188,292.90 | $558,301.89 | |
| Fire Fighting, Prevention and Inspection | | | | | | | | |
| Personal Services | $0.00 | $199,606.00 | $199,606.00 | $17,098.26 | $129,722.50 | $1,226.98 | $68,656.52 | 64.989% |
| Employee Fringe Benefits | $0.00 | $41,467.00 | $41,467.00 | $5,653.94 | $26,881.86 | $0.00 | $14,585.14 | 64.827% |
| Contractual Services | $750.00 | $76,510.00 | $77,260.00 | $3,623.92 | $36,196.21 | $26,713.06 | $14,350.73 | 46.850% |
| Supplies and Materials | $23.96 | $35,300.00 | $35,323.96 | $2,351.78 | $25,078.41 | $2,071.77 | $8,173.78 | 70.995% |
| Capital Outlay | $0.00 | $5,300.00 | $5,300.00 | $0.00 | $0.00 | $4,565.38 | $734.62 | 0.000% |
| Total Fire Fighting, Prevention and Inspection | $773.96 | $358,183.00 | $358,956.96 | $28,727.90 | $217,878.98 | $34,577.19 | $106,500.79 | |
| Total Security of Persons and Property | $15,127.47 | $2,826,329.00 | $2,841,456.47 | $322,679.94 | $1,953,783.70 | $222,870.09 | $664,802.68 | |
| Public Health Services | | | | | | | | |
| Payment to County Health District | | | | | | | | |
| Contractual Services | $0.00 | $11,766.34 | $11,766.34 | $5,883.17 | $11,766.34 | $0.00 | $0.00 | 100.000% |
| Total Payment to County Health District | $0.00 | $11,766.34 | $11,766.34 | $5,883.17 | $11,766.34 | $0.00 | $0.00 | |
| Other Public Health Services | | | | | | | | |
| Contractual Services | $0.00 | $198,450.00 | $198,450.00 | $0.00 | $99,225.00 | $99,225.00 | $0.00 | 50.000% |
| Total Other Public Health Services | $0.00 | $198,450.00 | $198,450.00 | $0.00 | $99,225.00 | $99,225.00 | $0.00 | |
| Total Public Health Services | $0.00 | $210,216.34 | $210,216.34 | $5,883.17 | $110,991.34 | $99,225.00 | $0.00 | |
| Leisure Time Activities | | | | | | | | |
| Other Leisure Time Activities | | | | | | | | |
| Contractual Services | $0.00 | $1,999.66 | $1,999.66 | $0.00 | $391.66 | $1,607.50 | $0.50 | 19.586% |
| Total Other Leisure Time Activities | $0.00 | $1,999.66 | $1,999.66 | $0.00 | $391.66 | $1,607.50 | $0.50 | |
| Total Leisure Time Activities | $0.00 | $1,999.66 | $1,999.66 | $0.00 | $391.66 | $1,607.50 | $0.50 | |
| Basic Utility Services | | | | | | | | |
| Waste Collection - Refuse Collection and Disp | | | | | | | | |
| Contractual Services | $10,115.17 | $241,220.00 | $251,335.17 | $43,279.06 | $189,531.95 | $61,803.22 | $0.00 | 75.410% |
| Total Waste Collection - Refuse Collection and Disp | $10,115.17 | $241,220.00 | $251,335.17 | $43,279.06 | $189,531.95 | $61,803.22 | $0.00 | |
| Total Basic Utility Services | $10,115.17 | $241,220.00 | $251,335.17 | $43,279.06 | $189,531.95 | $61,803.22 | $0.00 | |
| Transportation | | | | | | | | |
| Other Transportation | | | | | | | | |
| Personal Services | $0.00 | $479,312.00 | $479,312.00 | $53,907.70 | $334,532.10 | $5,449.00 | $139,330.90 | 69.794% |
| Employee Fringe Benefits | $0.00 | $204,813.00 | $204,813.00 | $18,960.66 | $128,197.64 | $2,766.13 | $73,849.23 | 62.593% |
| Contractual Services | $53.02 | $125,403.00 | $125,456.02 | $6,617.01 | $50,750.23 | $31,377.79 | $43,328.00 | 40.453% |
| Supplies and Materials | $15,352.86 | $240,332.00 | $255,684.86 | $24,727.80 | $161,420.90 | $67,627.44 | $26,636.52 | 63.133% |
| Capital Outlay | $0.00 | $15,500.00 | $15,500.00 | $0.00 | $0.00 | $0.00 | $15,500.00 | 0.000% |
| Total Other Transportation | $15,405.88 | $1,065,360.00 | $1,080,765.88 | $104,213.17 | $674,900.87 | $107,220.36 | $298,644.65 | |

# Appropriation Summary

August 2022

| | Reserved for Encumbrance 12/31 Less Adjustment | Final Appropriation | Total Appropriations | Month To Date Expenditures | Year to Date Expenditures | Current Reserve for Encumbrance | Unencumbered Balance | YTD % Expenditures |
|---|---|---|---|---|---|---|---|---|
| Total Transportation | $15,405.88 | $1,065,360.00 | $1,080,765.88 | $104,213.17 | $674,900.87 | $107,220.36 | $298,644.65 | |
| General Government | | | | | | | | |
| Mayor and Administrative Offices | | | | | | | | |
| Personal Services | $425.00 | $414,176.00 | $414,601.00 | $44,085.48 | $274,843.45 | $4,771.76 | $134,985.79 | 66.291% |
| Employee Fringe Benefits | $0.00 | $139,876.00 | $139,876.00 | $10,735.27 | $82,059.65 | $959.47 | $56,856.88 | 58.666% |
| Contractual Services | $2,810.34 | $99,685.00 | $102,495.34 | $9,427.98 | $56,135.89 | $45,623.21 | $736.24 | 54.769% |
| Supplies and Materials | $0.00 | $8,300.00 | $8,300.00 | $1,378.30 | $7,187.80 | $793.58 | $318.62 | 86.600% |
| Total Mayor and Administrative Offices | $3,235.34 | $662,037.00 | $665,272.34 | $65,627.03 | $420,226.79 | $52,148.02 | $192,897.53 | |
| Legislative Activities | | | | | | | | |
| Personal Services | $0.00 | $10,800.00 | $10,800.00 | $828.00 | $6,702.00 | $48.00 | $4,050.00 | 62.056% |
| Employee Fringe Benefits | $0.00 | $1,985.00 | $1,985.00 | $68.28 | $620.32 | $0.00 | $1,364.68 | 31.250% |
| Contractual Services | $879.40 | $57,074.43 | $57,953.83 | $1,956.20 | $35,483.30 | $14,761.66 | $7,708.87 | 61.227% |
| Supplies and Materials | $0.00 | $19,650.00 | $19,650.00 | $11,005.22 | $12,790.73 | $5,621.27 | $1,238.00 | 65.093% |
| Other | $0.00 | $2,655.57 | $2,655.57 | $0.00 | $2,655.57 | $0.00 | $0.00 | 100.000% |
| Total Legislative Activities | $879.40 | $92,165.00 | $93,044.40 | $13,857.70 | $58,251.92 | $20,430.93 | $14,361.55 | |
| Mayor's Court | | | | | | | | |
| Contractual Services | $1,000.00 | $27,550.00 | $28,550.00 | $1,834.19 | $15,881.26 | $6,618.74 | $6,050.00 | 55.626% |
| Supplies and Materials | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Mayor's Court | $1,000.00 | $27,550.00 | $28,550.00 | $1,834.19 | $15,881.26 | $6,618.74 | $6,050.00 | |
| Clerk - Treasurer | | | | | | | | |
| Personal Services | $0.00 | $1,500.00 | $1,500.00 | $122.50 | $982.50 | $17.50 | $500.00 | 65.500% |
| Employee Fringe Benefits | $0.00 | $251.00 | $251.00 | $19.31 | $137.41 | $0.00 | $113.59 | 54.745% |
| Contractual Services | $0.00 | $1,150.00 | $1,150.00 | $0.00 | $0.00 | $0.00 | $1,150.00 | 0.000% |
| Total Clerk - Treasurer | $0.00 | $2,901.00 | $2,901.00 | $141.81 | $1,119.91 | $17.50 | $1,763.59 | |
| Lands and Buildings | | | | | | | | |
| Personal Services | $0.00 | $54,000.00 | $54,000.00 | $3,136.07 | $22,539.10 | $294.73 | $31,166.17 | 41.739% |
| Employee Fringe Benefits | $0.00 | $9,030.00 | $9,030.00 | $391.75 | $3,641.74 | $0.00 | $5,388.26 | 40.329% |
| Contractual Services | $668.25 | $237,381.00 | $238,049.25 | $14,407.15 | $123,402.12 | $65,869.13 | $48,778.00 | 51.839% |
| Supplies and Materials | $6,367.58 | $152,000.00 | $158,367.58 | $15,419.76 | $122,300.47 | $33,484.85 | $2,582.26 | 77.226% |
| Capital Outlay | $5,515.00 | $10,500.00 | $16,015.00 | $0.00 | $9,315.00 | $0.00 | $6,700.00 | 58.164% |
| Total Lands and Buildings | $12,550.83 | $462,911.00 | $475,461.83 | $33,354.73 | $281,198.43 | $99,648.71 | $94,614.69 | |
| Boards and Commissions | | | | | | | | |
| Personal Services | $0.00 | $800.00 | $800.00 | $49.02 | $476.37 | $6.99 | $316.64 | 59.546% |
| Employee Fringe Benefits | $0.00 | $124.00 | $124.00 | $7.71 | $67.54 | $0.00 | $56.46 | 54.468% |
| Total Boards and Commissions | $0.00 | $924.00 | $924.00 | $56.73 | $543.91 | $6.99 | $373.10 | |
| Solicitor | | | | | | | | |
| Contractual Services | $3,609.24 | $60,000.00 | $63,609.24 | $14,374.29 | $23,830.29 | $19,778.95 | $20,000.00 | 37.464% |
| Total Solicitor | $3,609.24 | $60,000.00 | $63,609.24 | $14,374.29 | $23,830.29 | $19,778.95 | $20,000.00 | |
| Income Tax Administration | | | | | | | | |
| Personal Services | $0.00 | $71,207.00 | $71,207.00 | $8,110.60 | $49,352.00 | $804.88 | $21,050.12 | 69.308% |
| Employee Fringe Benefits | $0.00 | $31,027.00 | $31,027.00 | $2,424.35 | $19,333.70 | $571.46 | $11,121.84 | 62.313% |
| Contractual Services | $0.00 | $12,075.00 | $12,075.00 | $467.66 | $7,658.91 | $4,125.09 | $291.00 | 63.428% |
| Supplies and Materials | $0.00 | $500.00 | $500.00 | $0.00 | $0.00 | $500.00 | $0.00 | 0.000% |
| Total Income Tax Administration | $0.00 | $114,809.00 | $114,809.00 | $11,002.61 | $76,344.61 | $6,001.43 | $32,462.96 | |

# Appropriation Summary

August 2022

| | Reserved for Encumbrance 12/31 Less Adjustment | Final Appropriation | Total Appropriations | Month To Date Expenditures | Year to Date Expenditures | Current Reserve for Encumbrance | Unencumbered Balance | YTD % Expenditures |
|---|---|---|---|---|---|---|---|---|
| Tax Refunds | | | | | | | | |
| Other | $0.00 | $100,000.00 | $100,000.00 | $21,367.46 | $29,091.58 | $0.00 | $70,908.42 | 29.092% |
| Total Tax Refunds | $0.00 | $100,000.00 | $100,000.00 | $21,367.46 | $29,091.58 | $0.00 | $70,908.42 | |
| Other General Government | | | | | | | | |
| Employee Fringe Benefits | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Supplies and Materials | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Other | $0.00 | $500.00 | $500.00 | $180.00 | $230.00 | $0.00 | $270.00 | 46.000% |
| Total Other General Government | $0.00 | $500.00 | $500.00 | $180.00 | $230.00 | $0.00 | $270.00 | |
| Total General Government | $21,274.81 | $1,523,797.00 | $1,545,071.81 | $161,796.55 | $906,718.70 | $204,651.27 | $433,701.84 | |
| Other Financing Uses | | | | | | | | |
| Transfers - Out | $0.00 | $860,930.00 | $860,930.00 | $515,930.00 | $860,930.00 | $0.00 | $0.00 | 100.000% |
| Contingencies | $3,930.00 | $2,000.00 | $5,930.00 | $0.00 | $3,930.00 | $0.00 | $2,000.00 | 66.273% |
| Other - Other Financing Uses | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Other Financing Uses | $3,930.00 | $862,930.00 | $866,860.00 | $515,930.00 | $864,860.00 | $0.00 | $2,000.00 | |
| Total 1000 - General | $65,853.33 | $6,731,852.00 | $6,797,705.33 | $1,153,781.89 | $4,701,178.22 | $697,377.44 | $1,399,149.67 | |
| 2011 - Street Construction, Maint. and Repair | | | | | | | | |
| Transportation | | | | | | | | |
| Other Transportation | | | | | | | | |
| Contractual Services | $76,783.00 | $45,000.00 | $121,783.00 | $5,197.88 | $78,687.07 | $43,095.93 | $0.00 | 64.613% |
| Capital Outlay | $20,240.81 | $1,846,835.00 | $1,867,075.81 | $0.00 | $30,781.03 | $1,836,294.78 | $0.00 | 1.649% |
| Total Other Transportation | $97,023.81 | $1,891,835.00 | $1,988,858.81 | $5,197.88 | $109,468.10 | $1,879,390.71 | $0.00 | |
| Total Transportation | $97,023.81 | $1,891,835.00 | $1,988,858.81 | $5,197.88 | $109,468.10 | $1,879,390.71 | $0.00 | |
| Total 2011 - Street Construction, Maint. and Repair | $97,023.81 | $1,891,835.00 | $1,988,858.81 | $5,197.88 | $109,468.10 | $1,879,390.71 | $0.00 | |
| 2051 - Federal Grant | | | | | | | | |
| Community Environment | | | | | | | | |
| Other Community Environment | | | | | | | | |
| Other | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Other Community Environment | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total Community Environment | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total 2051 - Federal Grant | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 2081 - Equitable Sharing Fund | | | | | | | | |
| Security of Persons and Property | | | | | | | | |
| Police Enforcement | | | | | | | | |
| Other | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Police Enforcement | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total Security of Persons and Property | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total 2081 - Equitable Sharing Fund | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 2091 - Law Enforcement Trust | | | | | | | | |

# Appropriation Summary

August 2022

| | Reserved for Encumbrance 12/31 Less Adjustment | Final Appropriation | Total Appropriations | Month To Date Expenditures | Year to Date Expenditures | Current Reserve for Encumbrance | Unencumbered Balance | YTD % Expenditures |
|---|---|---|---|---|---|---|---|---|
| Security of Persons and Property | | | | | | | | |
| Police Enforcement | | | | | | | | |
| Contractual Services | $0.00 | $1,000.00 | $1,000.00 | $0.00 | $0.00 | $0.00 | $1,000.00 | 0.000% |
| Other | $594.02 | $29,000.00 | $29,594.02 | $1,690.00 | $15,807.62 | $4,186.20 | $9,600.20 | 53.415% |
| Total Police Enforcement | $594.02 | $30,000.00 | $30,594.02 | $1,690.00 | $15,807.62 | $4,186.20 | $10,600.20 | |
| Total Security of Persons and Property | $594.02 | $30,000.00 | $30,594.02 | $1,690.00 | $15,807.62 | $4,186.20 | $10,600.20 | |
| Total 2091 - Law Enforcement Trust | $594.02 | $30,000.00 | $30,594.02 | $1,690.00 | $15,807.62 | $4,186.20 | $10,600.20 | |
| 2101 - Permissive Motor Vehicle License Tax | | | | | | | | |
| Transportation | | | | | | | | |
| Other Transportation | | | | | | | | |
| Contractual Services | $0.00 | $9,565.14 | $9,565.14 | $0.00 | $9,565.14 | $0.00 | $0.00 | 100.000% |
| Capital Outlay | $0.00 | $48,326.86 | $48,326.86 | $0.00 | $0.00 | $48,325.09 | $1.77 | 0.000% |
| Total Other Transportation | $0.00 | $57,892.00 | $57,892.00 | $0.00 | $9,565.14 | $48,325.09 | $1.77 | |
| Total Transportation | $0.00 | $57,892.00 | $57,892.00 | $0.00 | $9,565.14 | $48,325.09 | $1.77 | |
| Total 2101 - Permissive Motor Vehicle License Tax | $0.00 | $57,892.00 | $57,892.00 | $0.00 | $9,565.14 | $48,325.09 | $1.77 | |
| 2131 - Police Disability and Pension | | | | | | | | |
| Security of Persons and Property | | | | | | | | |
| Police Enforcement | | | | | | | | |
| Personal Services | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Employee Fringe Benefits | $0.00 | $56,281.40 | $56,281.40 | $0.00 | $0.00 | $0.00 | $56,281.40 | 0.000% |
| Total Police Enforcement | $0.00 | $56,281.40 | $56,281.40 | $0.00 | $0.00 | $0.00 | $56,281.40 | |
| Total Security of Persons and Property | $0.00 | $56,281.40 | $56,281.40 | $0.00 | $0.00 | $0.00 | $56,281.40 | |
| General Government | | | | | | | | |
| Auditor of State Fees | | | | | | | | |
| Contractual Services | $0.00 | $718.60 | $718.60 | $275.56 | $718.51 | $0.00 | $0.09 | 99.987% |
| Total Auditor of State Fees | $0.00 | $718.60 | $718.60 | $275.56 | $718.51 | $0.00 | $0.09 | |
| Total General Government | $0.00 | $718.60 | $718.60 | $275.56 | $718.51 | $0.00 | $0.09 | |
| Total 2131 - Police Disability and Pension | $0.00 | $57,000.00 | $57,000.00 | $275.56 | $718.51 | $0.00 | $56,281.49 | |
| 2151 - Coronavirus Relief Fund | | | | | | | | |
| Security of Persons and Property | | | | | | | | |
| Fire Fighting, Prevention and Inspection | | | | | | | | |
| Personal Services | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Employee Fringe Benefits | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Fire Fighting, Prevention and Inspection | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total Security of Persons and Property | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| General Government | | | | | | | | |
| Mayor and Administrative Offices | | | | | | | | |
| Employee Fringe Benefits | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Mayor and Administrative Offices | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |

Report reflects selected information.

# Appropriation Summary

August 2022

| | Reserved for Encumbrance 12/31 Less Adjustment | Final Appropriation | Total Appropriations | Month To Date Expenditures | Year to Date Expenditures | Current Reserve for Encumbrance | Unencumbered Balance | YTD % Expenditures |
|---|---|---|---|---|---|---|---|---|
| Total General Government | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Other Financing Uses | | | | | | | | |
| Total Other Financing Uses | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total 2151 - Coronavirus Relief Fund | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 2152 - Local Fiscal Recovery Fund | | | | | | | | |
| Transportation | | | | | | | | |
| Street Construction and Reconstruction | | | | | | | | |
| Capital Outlay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Street Construction and Reconstruction | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total Transportation | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Other Financing Uses | | | | | | | | |
| Transfers - Out | $0.00 | $372,614.65 | $372,614.65 | $372,614.65 | $372,614.65 | $0.00 | $0.00 | 100.000% |
| Total Other Financing Uses | $0.00 | $372,614.65 | $372,614.65 | $372,614.65 | $372,614.65 | $0.00 | $0.00 | |
| Total 2152 - Local Fiscal Recovery Fund | $0.00 | $372,614.65 | $372,614.65 | $372,614.65 | $372,614.65 | $0.00 | $0.00 | |
| 2901 - MAYOR'S COURT COMPUTER FUND | | | | | | | | |
| Security of Persons and Property | | | | | | | | |
| Police Enforcement | | | | | | | | |
| Contractual Services | $0.00 | $2,910.00 | $2,910.00 | $0.00 | $2,910.00 | $0.00 | $0.00 | 100.000% |
| Supplies and Materials | $0.00 | $1,590.00 | $1,590.00 | $0.00 | $500.00 | $0.00 | $1,090.00 | 31.447% |
| Capital Outlay | $0.00 | $3,000.00 | $3,000.00 | $155.33 | $1,242.67 | $621.33 | $1,136.00 | 41.422% |
| Total Police Enforcement | $0.00 | $7,500.00 | $7,500.00 | $155.33 | $4,652.67 | $621.33 | $2,226.00 | |
| Total Security of Persons and Property | $0.00 | $7,500.00 | $7,500.00 | $155.33 | $4,652.67 | $621.33 | $2,226.00 | |
| Total 2901 - MAYOR'S COURT COMPUTER FUND | $0.00 | $7,500.00 | $7,500.00 | $155.33 | $4,652.67 | $621.33 | $2,226.00 | |
| 2902 - POLICE LEVY FUND | | | | | | | | |
| Security of Persons and Property | | | | | | | | |
| Police Enforcement | | | | | | | | |
| Personal Services | $0.00 | $979,108.00 | $979,108.00 | $75,739.88 | $644,898.35 | $12,215.85 | $321,993.80 | 65.866% |
| Employee Fringe Benefits | $0.00 | $351,268.00 | $351,268.00 | $4,392.40 | $137,282.78 | $0.00 | $213,985.22 | 39.082% |
| Contractual Services | $0.00 | $16,500.00 | $16,500.00 | $6,108.53 | $15,929.36 | $0.00 | $570.64 | 96.542% |
| Total Police Enforcement | $0.00 | $1,346,876.00 | $1,346,876.00 | $86,240.81 | $798,110.49 | $12,215.85 | $536,549.66 | |
| Total Security of Persons and Property | $0.00 | $1,346,876.00 | $1,346,876.00 | $86,240.81 | $798,110.49 | $12,215.85 | $536,549.66 | |
| Total 2902 - POLICE LEVY FUND | $0.00 | $1,346,876.00 | $1,346,876.00 | $86,240.81 | $798,110.49 | $12,215.85 | $536,549.66 | |
| 2903 - PSAP 911 FUND | | | | | | | | |
| Security of Persons and Property | | | | | | | | |
| Police Enforcement | | | | | | | | |
| Contractual Services | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Capital Outlay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Police Enforcement | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |

Report reflects selected information.

# Appropriation Summary

August 2022

| | Reserved for Encumbrance 12/31 Less Adjustment | Final Appropriation | Total Appropriations | Month To Date Expenditures | Year to Date Expenditures | Current Reserve for Encumbrance | Unencumbered Balance | YTD % Expenditures |
|---|---|---|---|---|---|---|---|---|
| Total Security of Persons and Property | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total 2903 - PSAP 911 FUND | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 2904 - EMPLOYEE SEVERANCE FUND | | | | | | | | |
| Security of Persons and Property | | | | | | | | |
| Police Enforcement | | | | | | | | |
| Personal Services | $0.00 | $36,500.00 | $36,500.00 | $0.00 | $35,792.15 | $0.00 | $707.85 | 98.061% |
| Employee Fringe Benefits | $0.00 | $550.00 | $550.00 | $0.00 | $518.98 | $0.00 | $31.02 | 94.360% |
| Total Police Enforcement | $0.00 | $37,050.00 | $37,050.00 | $0.00 | $36,311.13 | $0.00 | $738.87 | |
| Total Security of Persons and Property | $0.00 | $37,050.00 | $37,050.00 | $0.00 | $36,311.13 | $0.00 | $738.87 | |
| Transportation | | | | | | | | |
| Other Transportation | | | | | | | | |
| Personal Services | $0.00 | $37,420.00 | $37,420.00 | $0.00 | $0.00 | $0.00 | $37,420.00 | 0.000% |
| Employee Fringe Benefits | $0.00 | $530.00 | $530.00 | $0.00 | $0.00 | $0.00 | $530.00 | 0.000% |
| Total Other Transportation | $0.00 | $37,950.00 | $37,950.00 | $0.00 | $0.00 | $0.00 | $37,950.00 | |
| Total Transportation | $0.00 | $37,950.00 | $37,950.00 | $0.00 | $0.00 | $0.00 | $37,950.00 | |
| General Government | | | | | | | | |
| Income Tax Administration | | | | | | | | |
| Personal Services | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Employee Fringe Benefits | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Income Tax Administration | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total General Government | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Other Financing Uses | | | | | | | | |
| Contingencies | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Other Financing Uses | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total 2904 - EMPLOYEE SEVERANCE FUND | $0.00 | $75,000.00 | $75,000.00 | $0.00 | $36,311.13 | $0.00 | $38,688.87 | |
| 2905 - WE THRIVE GRANT FUND | | | | | | | | |
| Community Environment | | | | | | | | |
| Other Community Environment | | | | | | | | |
| Other | $0.00 | $2,430.27 | $2,430.27 | $0.00 | $2,430.27 | $0.00 | $0.00 | 100.000% |
| Total Other Community Environment | $0.00 | $2,430.27 | $2,430.27 | $0.00 | $2,430.27 | $0.00 | $0.00 | |
| Total Community Environment | $0.00 | $2,430.27 | $2,430.27 | $0.00 | $2,430.27 | $0.00 | $0.00 | |
| Total 2905 - WE THRIVE GRANT FUND | $0.00 | $2,430.27 | $2,430.27 | $0.00 | $2,430.27 | $0.00 | $0.00 | |
| 2906 - NATURE WORKS GRANT | | | | | | | | |
| Leisure Time Activities | | | | | | | | |
| Other Leisure Time Activities | | | | | | | | |
| Capital Outlay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Other Leisure Time Activities | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total Leisure Time Activities | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |

# Appropriation Summary

August 2022

| | Reserved for Encumbrance 12/31 Less Adjustment | Final Appropriation | Total Appropriations | Month To Date Expenditures | Year to Date Expenditures | Current Reserve for Encumbrance | Unencumbered Balance | YTD % Expenditures |
|---|---|---|---|---|---|---|---|---|
| Total 2906 - NATURE WORKS GRANT | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 2907 - Mercy Tax Increment Equivalent Fund | | | | | | | | |
| General Government | | | | | | | | |
| Other General Government | | | | | | | | |
| Contractual Services | $0.00 | $948.30 | $948.30 | $478.71 | $948.30 | $0.00 | $0.00 | 100.000% |
| Capital Outlay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Other | $0.00 | $30,751.70 | $30,751.70 | $0.00 | $0.00 | $0.00 | $30,751.70 | 0.000% |
| Total Other General Government | $0.00 | $31,700.00 | $31,700.00 | $478.71 | $948.30 | $0.00 | $30,751.70 | |
| Total General Government | $0.00 | $31,700.00 | $31,700.00 | $478.71 | $948.30 | $0.00 | $30,751.70 | |
| Capital Outlay | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Capital Outlay | $0.00 | $28,300.00 | $28,300.00 | $0.00 | $0.00 | $28,300.00 | $0.00 | 0.000% |
| Total Capital Outlay | $0.00 | $28,300.00 | $28,300.00 | $0.00 | $0.00 | $28,300.00 | $0.00 | |
| Total Capital Outlay | $0.00 | $28,300.00 | $28,300.00 | $0.00 | $0.00 | $28,300.00 | $0.00 | |
| Total 2907 - Mercy Tax Increment Equivalent Fund | $0.00 | $60,000.00 | $60,000.00 | $478.71 | $948.30 | $28,300.00 | $30,751.70 | |
| 4901 - CAPITAL PROJECTS | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Capital Outlay | $72,638.00 | $281,500.00 | $354,138.00 | $596.00 | $120,083.43 | $131,099.80 | $102,954.77 | 33.909% |
| Total Capital Outlay | $72,638.00 | $281,500.00 | $354,138.00 | $596.00 | $120,083.43 | $131,099.80 | $102,954.77 | |
| Total Capital Outlay | $72,638.00 | $281,500.00 | $354,138.00 | $596.00 | $120,083.43 | $131,099.80 | $102,954.77 | |
| Total 4901 - CAPITAL PROJECTS | $72,638.00 | $281,500.00 | $354,138.00 | $596.00 | $120,083.43 | $131,099.80 | $102,954.77 | |
| 4902 - Capital Projects-PUBLIC FACILITIES | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Capital Outlay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Capital Outlay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total Capital Outlay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total 4902 - Capital Projects-PUBLIC FACILITIES | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 4903 - Capital Projects-VILLAGE LAND | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Capital Outlay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Capital Outlay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total Capital Outlay | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total 4903 - Capital Projects-VILLAGE LAND | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| 5901 - STORM WATER UTILITY | | | | | | | | |

# Appropriation Summary

August 2022

| | Reserved for Encumbrance 12/31 Less Adjustment | Final Appropriation | Total Appropriations | Month To Date Expenditures | Year to Date Expenditures | Current Reserve for Encumbrance | Unencumbered Balance | YTD % Expenditures |
|---|---|---|---|---|---|---|---|---|
| Transportation | | | | | | | | |
| Storm Sewers and Drains | | | | | | | | |
| Personal Services | $0.00 | $13,000.00 | $13,000.00 | $477.98 | $2,815.84 | $32.80 | $10,151.36 | 21.660% |
| Employee Fringe Benefits | $0.00 | $2,000.00 | $2,000.00 | $91.44 | $415.52 | $0.00 | $1,584.48 | 20.776% |
| Contractual Services | $629.20 | $31,618.00 | $32,247.20 | $0.00 | $8,749.88 | $21,395.32 | $2,102.00 | 27.134% |
| Supplies and Materials | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Capital Outlay | $13,772.10 | $731,862.00 | $745,634.10 | $256,492.22 | $278,663.62 | $466,970.28 | $0.20 | 37.373% |
| Total Storm Sewers and Drains | $14,401.30 | $778,480.00 | $792,881.30 | $257,061.64 | $290,644.86 | $488,398.40 | $13,838.04 | |
| Total Transportation | $14,401.30 | $778,480.00 | $792,881.30 | $257,061.64 | $290,644.86 | $488,398.40 | $13,838.04 | |
| Total 5901 - STORM WATER UTILITY | $14,401.30 | $778,480.00 | $792,881.30 | $257,061.64 | $290,644.86 | $488,398.40 | $13,838.04 | |
| 9101 - Unclaimed Monies | | | | | | | | |
| Fiduciary Distributions | | | | | | | | |
| Distributions of Unclaimed Monies | | | | | | | | |
| Other | $0.00 | $2,498.31 | $2,498.31 | $0.00 | $0.00 | $0.00 | $2,498.31 | 0.000% |
| Total Distributions of Unclaimed Monies | $0.00 | $2,498.31 | $2,498.31 | $0.00 | $0.00 | $0.00 | $2,498.31 | |
| Total Fiduciary Distributions | $0.00 | $2,498.31 | $2,498.31 | $0.00 | $0.00 | $0.00 | $2,498.31 | |
| Total 9101 - Unclaimed Monies | $0.00 | $2,498.31 | $2,498.31 | $0.00 | $0.00 | $0.00 | $2,498.31 | |
| 9901 - MAYOR'S COURT CUSTODIAL | | | | | | | | |
| Fiduciary Distributions | | | | | | | | |
| Distributions to Other Governments | | | | | | | | |
| Other | $0.00 | $25,000.00 | $25,000.00 | $2,088.00 | $17,780.00 | $0.00 | $7,220.00 | 71.120% |
| Total Distributions to Other Governments | $0.00 | $25,000.00 | $25,000.00 | $2,088.00 | $17,780.00 | $0.00 | $7,220.00 | |
| Distributions to Other Funds (Primary Gov't) | | | | | | | | |
| Other | $0.00 | $94,500.00 | $94,500.00 | $5,963.00 | $55,512.00 | $0.00 | $38,988.00 | 58.743% |
| Total Distributions to Other Funds (Primary Gov't) | $0.00 | $94,500.00 | $94,500.00 | $5,963.00 | $55,512.00 | $0.00 | $38,988.00 | |
| Other Distributions | | | | | | | | |
| Other | $0.00 | $500.00 | $500.00 | $0.00 | $100.00 | $0.00 | $400.00 | 20.000% |
| Total Other Distributions | $0.00 | $500.00 | $500.00 | $0.00 | $100.00 | $0.00 | $400.00 | |
| Total Fiduciary Distributions | $0.00 | $120,000.00 | $120,000.00 | $8,051.00 | $73,392.00 | $0.00 | $46,608.00 | |
| Other Financing Uses | | | | | | | | |
| Transfers - Out | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Other Financing Uses | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total 9901 - MAYOR'S COURT CUSTODIAL | $0.00 | $120,000.00 | $120,000.00 | $8,051.00 | $73,392.00 | $0.00 | $46,608.00 | |
| 9902 - EMPLOYEES HEALTH INSURANCE CUSTODIAL | | | | | | | | |
| Fiduciary Distributions | | | | | | | | |
| Distributions on Behalf of Employees | | | | | | | | |
| Other | $0.00 | $76,000.00 | $76,000.00 | $6,164.24 | $52,121.79 | $0.00 | $23,878.21 | 68.581% |
| Total Distributions on Behalf of Employees | $0.00 | $76,000.00 | $76,000.00 | $6,164.24 | $52,121.79 | $0.00 | $23,878.21 | |
| Total Fiduciary Distributions | $0.00 | $76,000.00 | $76,000.00 | $6,164.24 | $52,121.79 | $0.00 | $23,878.21 | |

# Appropriation Summary

August 2022

| | Reserved for Encumbrance 12/31 Less Adjustment | Final Appropriation | Total Appropriations | Month To Date Expenditures | Year to Date Expenditures | Current Reserve for Encumbrance | Unencumbered Balance | YTD % Expenditures |
|---|---|---|---|---|---|---|---|---|
| CUSTODIAL | $0.00 | $76,000.00 | $76,000.00 | $6,164.24 | $52,121.79 | $0.00 | $23,878.21 | |
| 9903 - VALLEY BAND ESCROW | | | | | | | | |
| Fiduciary Distributions | | | | | | | | |
| Other Distributions | | | | | | | | |
| Contractual Services | $0.00 | $11,832.86 | $11,832.86 | $329.20 | $2,279.52 | $2,720.48 | $6,832.86 | 19.264% |
| Total Other Distributions | $0.00 | $11,832.86 | $11,832.86 | $329.20 | $2,279.52 | $2,720.48 | $6,832.86 | |
| Total Fiduciary Distributions | $0.00 | $11,832.86 | $11,832.86 | $329.20 | $2,279.52 | $2,720.48 | $6,832.86 | |
| Other Financing Uses | | | | | | | | |
| Transfers - Out | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Other Financing Uses | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total 9903 - VALLEY BAND ESCROW | $0.00 | $11,832.86 | $11,832.86 | $329.20 | $2,279.52 | $2,720.48 | $6,832.86 | |
| 9904 - Kenwood SWJEDZ CUSTODIAL | | | | | | | | |
| Fiduciary Distributions | | | | | | | | |
| Distributions to Other Governments | | | | | | | | |
| Other | $0.00 | $963,517.38 | $963,517.38 | $184,100.07 | $729,594.27 | $0.00 | $233,923.11 | 75.722% |
| Total Distributions to Other Governments | $0.00 | $963,517.38 | $963,517.38 | $184,100.07 | $729,594.27 | $0.00 | $233,923.11 | |
| Distributions to Other Funds (Primary Gov't) | | | | | | | | |
| Contractual Services | $0.00 | $104,734.13 | $104,734.13 | $24,788.24 | $98,552.15 | $256.55 | $5,925.43 | 94.097% |
| Total Distributions to Other Funds (Primary Gov't) | $0.00 | $104,734.13 | $104,734.13 | $24,788.24 | $98,552.15 | $256.55 | $5,925.43 | |
| Total Fiduciary Distributions | $0.00 | $1,068,251.51 | $1,068,251.51 | $208,888.31 | $828,146.42 | $256.55 | $239,848.54 | |
| Other Financing Uses | | | | | | | | |
| Transfers - Out | $0.00 | $21,748.49 | $21,748.49 | $4,265.87 | $21,748.49 | $0.00 | $0.00 | 100.000% |
| Total Other Financing Uses | $0.00 | $21,748.49 | $21,748.49 | $4,265.87 | $21,748.49 | $0.00 | $0.00 | |
| Total 9904 - Kenwood SWJEDZ CUSTODIAL | $0.00 | $1,090,000.00 | $1,090,000.00 | $213,154.18 | $849,894.91 | $256.55 | $239,848.54 | |
| 9905 - Kenwood SWJEDZ Escrow CUSTODIAL | | | | | | | | |
| Fiduciary Distributions | | | | | | | | |
| Other Distributions | | | | | | | | |
| Other | $0.00 | $25,000.00 | $25,000.00 | $0.00 | $22,299.10 | $0.00 | $2,700.90 | 89.196% |
| Total Other Distributions | $0.00 | $25,000.00 | $25,000.00 | $0.00 | $22,299.10 | $0.00 | $2,700.90 | |
| Total Fiduciary Distributions | $0.00 | $25,000.00 | $25,000.00 | $0.00 | $22,299.10 | $0.00 | $2,700.90 | |
| Other Financing Uses | | | | | | | | |
| Transfers - Out | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Other Financing Uses | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| Total 9905 - Kenwood SWJEDZ Escrow CUSTODIAL | $0.00 | $25,000.00 | $25,000.00 | $0.00 | $22,299.10 | $0.00 | $2,700.90 | |
| 9906 - Kenwood SWJEDZ Long-Term Maint. CUSTODIA | | | | | | | | |
| Fiduciary Distributions | | | | | | | | |
| Other Distributions | | | | | | | | |
| Contractual Services | $0.00 | $7,000.00 | $7,000.00 | $20.50 | $2,020.50 | $3,479.50 | $1,500.00 | 28.864% |

Report reflects selected information.

# Appropriation Summary

August 2022

| | Reserved for Encumbrance 12/31 Less Adjustment | Final Appropriation | Total Appropriations | Month To Date Expenditures | Year to Date Expenditures | Current Reserve for Encumbrance | Unencumbered Balance | YTD % Expenditures |
|---|---|---|---|---|---|---|---|---|
| Total Other Distributions | $0.00 | $7,000.00 | $7,000.00 | $20.50 | $2,020.50 | $3,479.50 | $1,500.00 | |
| Total Fiduciary Distributions | $0.00 | $7,000.00 | $7,000.00 | $20.50 | $2,020.50 | $3,479.50 | $1,500.00 | |
| Other Financing Uses | | | | | | | | |
| Transfers - Out | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | 0.000% |
| Total Other Financing Uses | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | |
| CUSTODIA | $0.00 | $7,000.00 | $7,000.00 | $20.50 | $2,020.50 | $3,479.50 | $1,500.00 | |
| Report Totals: | $250,510.46 | $13,025,311.09 | $13,275,821.55 | $2,105,811.59 | $7,464,541.21 | $3,296,371.35 | $2,514,908.99 | |

## INVESTMENT LISTING

August 31, 2022

| TYPE | DESCRIPTION | CURRENT VALUE | INTERST RATE | YEAR TO DATE INTEREST | TOTAL INTEREST | PURCHASE DATE | MATURITY DATE |
|---|---|---|---|---|---|---|---|
| CD | GOLDMAN SACHS BANK | $ 250,000.00 | 1.85% | $ 2,306.16 | | 10/30/2019 | 10/31/2022 |
| CD | NEW YORK COMMUNITY BANK | $ 250,000.00 | 0.20% | $ 247.95 | | 11/9/2020 | 11/9/2022 |
| CD | AMERICAN NATIONAL BANK | $ 250,000.00 | 0.15% | $ 249.65 | | 3/30/2021 | 3/30/2023 |
| CD | JOHN MARSHALL BANK RESTON | $ 250,000.00 | 0.15% | $ 249.66 | | 1/28/2021 | 7/28/2023 |
| T BOND | T BOND 3 (PURCHASED AT DISCOUNT) | $ 249,625.00 | 0.23% | $ 312.50 | | 8/10/2021 | 7/31/2023 |
| CD | SYNCRONY BANK | $ 250,000.00 | 0.25% | $ 309.93 | | 9/3/2021 | 9/5/2023 |
| CD | FIRST STATE BANK AND TRUST | $ 250,000.00 | 0.15% | $ 249.66 | | 4/28/2021 | 10/27/2023 |
| CD | MERRICK BANK CORP | $ 250,000.00 | 0.25% | $ 416.09 | | 12/30/2020 | 12/29/2023 |
| CD | UNITY BANCORP INC | $ 250,000.00 | 0.20% | $ 500.00 | | 2/26/2021 | 2/26/2024 |
| CD | PREFERRED BANK | $ 250,000.00 | 0.25% | $ 416.09 | | 3/25/2021 | 3/25/2024 |
| CD | LIVE OAK BANKING CO | $ 250,000.00 | 0.40% | $ 665.74 | | 10/18/2021 | 4/18/2024 |
| T BOND | T BOND | $ 500,000.00 | 0.25% | $ 1,250.00 | | 6/1/2021 | 5/15/2024 |
| CD | FIRST BANK HAMILTON NJ | $ 250,000.00 | 0.20% | $ 332.91 | | 6/11/2021 | 6/11/2024 |
| T BOND | T BOND 2 (PURCHASED AT DISCOUNT) | $ 497,656.25 | 0.40% | $ 625.00 | | 6/23/2021 | 6/15/2024 |
| CD | HAMNI BANK | $ 250,000.00 | 0.25% | $ 416.09 | | 6/25/2021 | 6/25/2024 |
| CD | FIRST GENERAL | $ 250,000.00 | 0.25% | $ 416.09 | | 6/30/2021 | 6/28/2024 |
| T BOND | T BOND 4 | $ 750,000.00 | 0.38% | $ 2,812.50 | | 8/10/2021 | 7/15/2024 |
| CD | BANK OZK | $ 250,000.00 | 0.35% | $ 582.56 | | 7/29/2021 | 7/29/2024 |
| CD | FIRST BANK RICHMOND | $ 250,000.00 | 0.45% | $ 560.96 | | 10/20/2021 | 10/21/2024 |
| AGENCY | FHLB | $ 247,875.00 | 1.51% | $ 1,525.00 | | 2/7/2022 | 1/27/2025 |
| CD | ALLY BANK | $ 250,000.00 | 3.25% | $ - | | 6/30/2022 | 6/30/2025 |
| AGENCY | FHLB 2 | $ 250,000.00 | 3.72% | $ - | | 8/23/2022 | 8/18/2025 |
| T BOND | T BOND 5 | $ 485,097.66 | 1.00% | $ - | | 11/15/2021 | 10/31/2025 |
| AGENCY | FFCB | $ 250,000.00 | 3.55% | $ - | | 5/3/2022 | 5/11/2026 |
| CD | CAPITAL ONE | $ 250,000.00 | 1.10% | $ 1,363.70 | | 11/17/2021 | 11/17/2026 |
| T BOND | T BOND 6 | $ 502,421.88 | 1.15% | $ 3,125.00 | | 11/30/2021 | 11/30/2026 |
| | | | | $ 18,933.24 | **ACTIVE** | | |
| | | | | $ 9,861.99 | **MATURED** | | |
| **TOTAL** | | **$ 7,982,675.79** | | $ 28,795.23 | | | |

PASSED:

BY:

RESOLUTION NO. 2022-xx

RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR

**WHEREAS**, Council of Amberley Village in accordance with the provisions of law has previously adopted a Tax Budget for the next succeeding fiscal year commencing January 1, 2023; and

**WHEREAS**, The Budget Commission of Hamilton County, Ohio, has certified its action thereon to this Council together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this Council, and what part thereof is without, and what part within the ten mill tax limitation.

**NOW, THEREFORE, BE IT ORDAINED BY THE** Council of Amberley Village, State of Ohio, ______ (__) members elected thereto concurring:

**SECTION 1:** That the amounts and rates, as determined by the Budget Commission in its certification, be and the same are hereby accepted.

**SECTION 2:** That there be and is hereby levied on the tax duplicate of Amberley Village the rate of each tax necessary to be levied within and without the ten mill limitation and more particularly described on Schedule "A", attached hereto and incorporated herein by reference.

**SECTION 3:** That this resolution shall be in force and become effective from and after the earliest period allowed by law.

Passed this ____ day of October, 2022.

Mayor Thomas C. Muething

Attest:

Tammy Reasoner, Clerk of Council

I, Clerk of Council of Amberley Village, Ohio, certify that on the ____ day of October 2022, the foregoing Resolution was published pursuant to Article IX of the Home Rule Charter by posting true copies of said Resolution at all of the places of public notice as designated by Sec. 31.40(B), Code of Ordinances.

______________________________
Tammy Reasoner, Clerk of Council

**SCHEDULE A**
**SUMMARY OF THE AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY THE BUDGET COMMISSION AND COUNTY AUDITOR'S ESTIMATED TAX RATES**

| | Amount Approved by Budget Commission Inside 10M Limitation | Amount to be Derived from Levies Outside 10M Limitation | Tangible P.P. & P.U.P.P. State Reimbursements | Gross Levy Proceeds | County Auditor's Estimate of the Tax Rate to be Levied: Outside | Inside | TOTAL |
|---|---|---|---|---|---|---|---|
| GENERAL FUND | 616,382 | 698,828 | 0 | 1,315,210 | 3.56 | 3.14 | 6.70 |
| BOND | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| PENSION | 58,890 | 0 | 0 | 58,890 | 0.00 | 0.30 | 0.30 |
| PUBLIC SAFETY | 0 | 1,305,901 | 0 | 1,305,901 | 8.00 | 0.00 | 8.00 |
| X6 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| X5 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| X4 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| X3 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| X2 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| X1 | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| NEW | 0 | 0 | 0 | 0 | 0.00 | 0.00 | 0.00 |
| TOTAL | 675,272 | 2,004,729 | 0 | 2,680,001 | 11.56 | 3.44 | 15.00 |

**SCHEDULE B**
**LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES**

| CURRENT EXPENSE LEVIES | | PERIOD OF TIME | Mills | Fiscal Year |
|---|---|---|---|---|
| Authorized on: | Charter | 0 | 3.56 | 698,828 |
| | | 0 | 0.00 | 0 |
| | | 0 | 0.00 | 0 |
| | | 0 | 0.00 | 0 |
| | | 0 | 0.00 | 0 |
| | | 0 | 0.00 | 0 |
| | | 0 | 0.00 | 0 |
| | | 0 | 0.00 | 0 |
| | | 0 | 0.00 | 0 |
| | TOTAL | | 3.56 | 698,828 |
| **PENSION** | | | | |
| Authorized on: | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | Election date | 0 | 0.00 | 0 |
| | TOTAL | | 0.00 | 0 |
| **PUBLIC SAFETY** | | | | |
| Authorized on: | May 3, 2022 | 5 years | 8.00 | 1,305,901 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | Election Date | 0 | 0.00 | 0 |
| | TOTAL | | 8.00 | 1,305,901 |
| **X6** | | | | |
| Authorized on: | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | Enter Date of Election | 0 | 0.00 | 0 |
| | TOTAL | | 0.00 | 0 |
| **X5** | | | | |
| Authorized on: | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | 0 | 0 | 0.00 | 0 |
| | Enter Date of Election | 0 | 0.00 | 0 |
| | TOTAL | | 0.00 | 0 |

# VILLAGE OF AMBERLEY
# HAMILTON COUNTY, OHIO

## REGULAR AUDIT

### FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

DRAFT

Charles E. Harris
& Associates, Inc.
CPAs and Government Consultants

**VILLAGE OF AMBERLEY**
**HAMILTON COUNTY, OHIO**
**Regular Audit**
**For the Years Ended December 31, 2021 and 2020**

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*Certified Public Accountants*
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# INDEPENDENT AUDITOR'S REPORT

Village of Amberley
Hamilton County
7149 Ridge Road
Cincinnati, Ohio 45237

To the Village Council:

***Report on the Audit of the Financial Statements***

***Unmodified and Adverse Opinions***

We have audited the financial statements of the Village of Amberley, Hamilton County, Ohio (the Village), which comprises the cash balances, receipts and disbursements for each governmental and proprietary fund types and the fiduciary fund types as of and for the year ended December 31, 2021, and the related notes to the financial statements.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental and proprietary fund type and the fiduciary fund types as of and for the year ended December 31, 2021, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.



***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Village, as of December 31, 2021, or the changes in financial position or cash flows thereof for the year then ended.

***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Village, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 2 of the financial statements, the financial statements are prepared by the Village on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

***Emphasis of Matter***

As discussed in Note 12 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Village. We did not modify our opinions regarding this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2022, on our consideration of the Village's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

***Charles E. Harris & Associates, Inc.***
August 29, 2022

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VILLAGE OF AMBERLEY
HAMILTON COUNTY
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
All Governmental Fund Types
For the Year Ended December 31, 2021

| | Governmental Fund Types | | | Totals- |
|---|---|---|---|---|
| | General | Special Revenue | Capital Projects | (Memorandum Only) |
| **Cash Receipts:** | | | | |
| Property Taxes | $ 1,172,905 | $ 1,236,186 | $ - | $ 2,409,091 |
| Municipal Income Tax | 3,267,144 | - | - | 3,267,144 |
| Intergovernmental | 546,621 | 693,611 | - | 1,240,232 |
| Special Assessments | 717 | - | - | 717 |
| Charges for Services | 370,385 | - | - | 370,385 |
| Fines, Licenses and Permits | 199,058 | 26,392 | - | 225,450 |
| Earnings on Investments | 60,018 | 13,039 | - | 73,057 |
| Miscellaneous | 205,462 | 81,987 | - | 287,449 |
| **Total Cash Receipts** | 5,822,310 | 2,051,215 | - | 7,873,525 |
| **Cash Disbursements:** | | | | |
| **Current:** | | | | |
| Security of Persons & Property | 2,606,693 | 1,476,263 | - | 4,082,956 |
| Public Health Services | 201,108 | - | - | 201,108 |
| Leisure Time Activities | 1,493 | - | - | 1,493 |
| Community Environment | - | 692 | - | 692 |
| Basic Utility Services | 231,104 | - | - | 231,104 |
| Transportation | 905,434 | 596,725 | - | 1,502,159 |
| General Government | 1,427,139 | 28,327 | - | 1,455,466 |
| Capital Outlay | - | - | 111,849 | 111,849 |
| **Total Cash Disbursements** | 5,372,971 | 2,102,007 | 111,849 | 7,586,827 |
| **Total Receipts Over/(Under) Disbursements** | 449,339 | (50,792) | (111,849) | 286,698 |
| **Other Financing Receipts (Disbursements):** | | | | |
| Sale of Capital Asset | 5,250 | - | - | 5,250 |
| Transfer in | 45,000 | 200,000 | 100,000 | 345,000 |
| Transfer out | (345,000) | - | - | (345,000) |
| Other Financing Uses | - | - | - | - |
| **Total Other Financing Receipts (Disbursements)** | (294,750) | 200,000 | 100,000 | 5,250 |
| **Net Change in Fund Cash Balances** | 154,589 | 149,208 | (11,849) | 291,948 |
| **Fund Cash Balances, January 1, 2021** | 6,469,453 | 1,338,680 | 110,652 | 7,918,785 |
| **Fund Cash Balances, December 31, 2021** | $ 6,624,042 | $ 1,487,888 | $ 98,803 | $ 8,210,733 |



See Accompanying Notes to the Financial Statements.

**VILLAGE OF AMBERLEY**
**HAMILTON COUNTY**
**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)**
**PROPRIETARY FUND TYPE**
**For the Year Ended December 31, 2021**

| | Enterprise |
|---|---|
| **Operating Receipts:** | |
| Charges for Services | $ 196,847 |
| **Total Operating Receipts** | 196,847 |
| **Operating Disbursements:** | |
| Personal Services | 2,901 |
| Fringe Benefits | 472 |
| Contractual Services | 24,794 |
| Supplies and Materials | 330 |
| **Total Operating Disbursements** | 28,497 |
| **Operating Income** | 168,350 |
| **Non-Operating Receipts (Disbursements):** | |
| Earnings on Investments | 2,213 |
| Capital Outlay | (57,443) |
| **Total Non-Operating Receipts (Disbursements)** | (55,230) |
| **Net Change in Fund Cash Balance** | 113,120 |
| **Fund Cash Balance, January 1, 2021** | 201,862 |
| **Fund Cash Balance, December 31, 2021** | $ 314,982 |

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**See Accompanying Notes to the Financial Statements.**

**VILLAGE OF AMBERLEY**
**HAMILTON COUNTY**
**COMBINED STATEMENT OF ADDITIONS, DEDUCTIONS AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)**
**ALL FIDUCIARY FUND TYPES**
**For the Year Ended December 31, 2021**

| | Custodial |
|---|---|
| **Additions:** | |
| Property and Other Local Taxes Collected for Distribution | $ 1,087,367 |
| Other Amounts Collected for Distribution | 217,448 |
| **Total Operating Receipts** | 1,304,815 |
| **Deductions:** | |
| Distributions to Other Governments | 963,720 |
| Distrbutions to Other Funds (Primary Government) | 219,756 |
| Distributions on Behalf of Employees | 75,384 |
| Other Distributions | 41,742 |
| **Total Deductions** | 1,300,602 |
| **Net Change in Fund Balances** | 4,213 |
| **Fund Cash Balances, January 1, 2021** | 182,541 |
| **Fund Cash Balance, December 31, 2021** | $ 186,754 |



See Accompanying Notes to the Financial Statements.

## Note 1 – Reporting Entity

The Village of Amberley (the Village), Hamilton County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected seven-member Council (including Mayor) directs the Village. The Village provides general governmental services, park maintenance, street maintenance, fire and police services and sewer services.

### *Jointly Governed Organization and Public Entity Risk Pool*

The Village participates in a jointly governed organization and a public entity risk pool. Notes 6 and 10 to the financial statements provide additional information for these entities.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

## Note 2 – Summary of Significant Accounting Policies

### *Basis of Presentation*

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, and a statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for the proprietary fund type and a combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types, which are all organized on a fund type basis.



### *Fund Accounting*

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Village are presented below:

***General Fund*** The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

***Special Revenue Funds*** These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

> ***Street Construction Maintenance and Repair*** The street construction maintenance and repair fund accounts for and reports State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of streets within the Village.
>
> ***Police Levy Fund*** This fund receives monies collected from a special levy to fund a large portion of police personnel expenses.

**Note 2 - Summary of Significant Accounting Policies – Continued**

***Fund Accounting - Continued***

***Capital Project Funds*** These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Village had the following significant capital project fund:

> ***Capital Projects Fund*** This fund receives monies transferred from the Village's General Fund to purchase capital assets and fund capital improvements.

***Enterprise Funds*** These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Fund:

> ***Storm Water Utility Fund*** This fund receives charges for services from residents to cover and maintenance costs of storm water basins.

***Fiduciary Funds*** Fiduciary funds include custodial funds. Custodial funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Village disburses these funds as directed by the individual, organization or other government. They are used to report fiduciary activity that is not required to be reported in a trust fund. The Village had the following significant custodial funds:



> ***Mayor's Court Fund*** This fund accounts for the collection and distribution of court fines and forfeitures.

> ***Kenwood Southwest JEDZ Custodial Fund*** This fund collects and disburses monies in accordance with a contract agreement with Sycamore Township to create a joint economic development zone.

> ***Employee Health Insurance Fund*** This fund collects payroll deductions from employees for their share of employee health insurance and disburses those funds to the third-party health insurer. Receipts are designated as other amounts collected for distribution and disbursements are designated as distributions on behalf of employees.

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis.

## Note 2 - Summary of Significant Accounting Policies – Continued

### *Basis of Accounting - Continued*

Council recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

### *Budgetary Process*

The Ohio Revised Code requires that each fund (except certain custodial funds) be budgeted annually.

***Appropriations*** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

***Estimated Resources*** Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.



***Encumbrances*** The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be re-appropriated.

A summary of 2021 budgetary activity appears in Note 3.

### *Deposits and Investments*

The Village's accounting basis includes investments in the fund cash balances. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

### *Capital Assets*

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

### *Accumulated Leave*

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**Note 2 - Summary of Significant Accounting Policies – Continued**

***Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

***Nonspendable*** The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Village.

***Restricted*** Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

***Committed*** Council can *commit* amounts via formal action (ordinance or resolution). The Village must adhere to these commitments unless the Council amends the ordinance or resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.



***Assigned*** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

***Unassigned*** Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 11.

## Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2021 follows:

2021 Budgeted vs. Actual Receipts

| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
|---|---|---|---|
| General | $5,231,523 | $5,872,560 | $641,037 |
| Special Revenue | 1,965,778 | 2,251,215 | 285,437 |
| Capital Projects | 100,000 | 100,000 | - |
| Enterprise | 200,000 | 199,060 | (940) |

2021 Budgeted vs. Actual Budgetary Basis Disbursements

| Fund Type | Appropriation Authority | Budgetary Disbursements | Variance |
|---|---|---|---|
| General | $5,823,804 | $5,785,634 | $38,170 |
| Special Revenue | 2,784,267 | 2,199,625 | 584,642 |
| Capital Projects | 209,447 | 184,487 | 24,960 |
| Enterprise | 200,330 | 100,341 | 99,989 |

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## Note 4 – Deposits and Investments

To improve cash management, cash received by the Village is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Village's deposit and investment accounts are as follows:

| | 2021 |
|---|---|
| ***Cash Management Pool:*** | |
| Demand deposits | $727,668 |
| Certificates of deposit | 5,000,000 |
| Total deposits | 5,727,668 |
| U.S. Treasury Notes | 2,984,801 |
| Total Deposits and Investments | $8,712,469 |

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statement reflect net payroll plus all remitted payroll withholdings. At December 31, 2020, the Village is holding no unremitted employee payroll withholdings.

**Note 4 – Deposits and Investments – Continued**

***Deposits***

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

***Investments***

The Federal Reserve holds the Village's U.S. Treasury Notes in book-entry form in the name of the Village's financial institution. The financial institution maintains records identifying the Village as owner of these securities.

**Note 5 – Taxes**

***Property Taxes***

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by January 31. If the property owner elects to pay semiannually, the first half is due January 31. The second half payment is due the following June 20.



Public utilities are also taxed on personal and real property located within the Village.

The County is responsible for assessing property and for billing, collecting, and distributing all property taxes on behalf of the Village.

***Income Taxes***

The Village levies a municipal income tax of 2 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

## Note 6 – Risk Management

### *Workers' Compensation*

Workers' Compensation coverage is provided by the State of Ohio. The Village pays the State Workers' Compensation System a premium based on a rate per $100 of salaries. This rate is calculated based on accident history and administrative costs.

### *Commercial Insurance*

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

Settlement amounts did not exceed insurance coverage for the past 4 years. Limits have not been reduced from prior years.

### *Risk Pool Membership*



The Village is a member of the Center for Local Governments Benefits Pool (Benefits Pool), a public entity shared risk pool. The Benefits Pool's primary purpose and objective is establishing and carrying out a cost effective health program for its member organizations. Each member is entitled to appoint one Director on the Board of Directors.

The Jefferson Health Plan serves as the fiscal agent for the Benefits Pool. The Benefits Pool contracts with The Jefferson Health Plan, a risk-sharing, claim servicing and insurance purchasing pool, comprised of 75 members, including two insurance consortiums. Each participant appoints a member of the insurance plan's assembly. The Benefits Pools business and affairs are conducted by a nine member Board of Directors elected from the assembly. The Benefits Pool offers medical, dental, and prescription drug coverage to the members, with the opportunity to choose from several different benefit plans. The Benefits Pool is responsible for claims up to $150,000 per individual. Benefits Pool participants also participate in a shared risk internal pool for individual claims between $150,000 and $500,000, and all claims within this range are paid from the shared internal risk pool. For all individual claims exceeding $500,000, stop loss coverage is purchased. All Benefits Pool participants also pay a monthly administrative fee for fiscal services and third party administrative services.

In the event that the Village would withdraw from the Benefits Pool, the Village would be required to give 90 day written notice prior to the effective date of withdrawal, be responsible for any current payments due as well as the Village's share of any reserve deficit of the Benefits Pool. To obtain information for the Benefits Pool, write to the fiscal agent, The Jefferson Health Plan, 2023 Sunset Boulevard, Steubenville, Ohio 43952.

## Note 7 – Defined Benefit Pension Plans

***Ohio Public Employees Retirement System***

Some Village employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Village contributed an amount equaling 14 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2021.

***Ohio Police and Fire Retirement System***

The Village's full-time Police Officers belong to the Ohio Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Village contributed to OP&F an amount equal to 19.5 percent of full-time police members' wages. The Village has paid all contributions required through December 31, 2021.



## Note 8 – Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2021. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2021. OP&F contributes 0.5 percent to fund these benefits.

## Note 9 – Contingent Liabilities

The Village is an intervener before the Ohio Power Siting Board in Case No. 16-0253-GA-BTX , in which the Village objected to the installation of a natural gas pipeline through a small portion of the Village. The Village's objections have been resolved and the installation of the pipeline in the Village has been completed. The overall project is continuing and nearing completion and the Ohio Power Siting Board retains jurisdiction over any matters or issues that may arise. The Village considers its involvement in this matter to be concluded and, unless something significant or material occurs in the future, will not report on it in future statements or audits.

## Note 10 – Jointly Governed Organizations

The Village and Sycamore Township entered into an agreement to form a Joint Economic Development Zone (JEDZ) in 2013. Amberley administers and collects an income tax assessed by the JEDZ and remits approximately 90% of the collections to Sycamore Township, which in turn provides improvement to the property within the boundaries of the JEDZ. Collections are reflected in the Custodial funds as property and other local taxes collected for distribution receipts and disbursements to Sycamore Township are reflected as distributions to other governments and distributions to other funds (primary government).

## Note 11 – Fund Balances

Included in fund balance are amounts the Village cannot spend, including the balance of unclaimed monies which cannot be spent for five years. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the balances of these amounts were as follows:

| Fund Balances | General | Special Revenue | Capital Projects | Total |
|---|---|---|---|---|
| Nonspendable: | | | | |
| Unclaimed Monies | $ 3,613 | $ - | $ - | $ 3,613 |
| Outstanding Encumbrances | 66,033 | 97,618 | 72,638 | 236,289 |
| *Total* | $ 69,646 | $ 97,618 | $ 72,638 | $ 239,902 |



The fund balance of special revenue funds is either restricted or committed. The fund balance of capital projects fund is restricted, committed, or assigned. These restricted, committed and assigned amounts in the special revenue and capital projects funds include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

## Note 12 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the Village received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Village. The impact on the Village's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. The Village's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY _GOVERNMENT AUDITING STANDARDS_**

Village of Amberley
Hamilton County
7149 Ridge Road
Cincinnati, Ohio 45237

To the Village Council:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of the cash balances, receipts, and disbursements for each governmental and proprietary fund type and the fiduciary fund types as of and for the year ended December 31, 2021, and the related notes to the financial statements of the Village of Amberley, Hamilton County, (the Village) and have issued our report thereon dated August 29, 2022, wherein we noted that the Village followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Village.



***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A *deficiency in internal control* exists 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, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Charles E Harris & Associates

***Charles E. Harris & Associates, Inc.***
August 29, 2022

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## INDEPENDENT AUDITOR'S REPORT

Village of Amberley
Hamilton County
7149 Ridge Road
Cincinnati, Ohio 45237

To the Village Council:

***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts, and disbursements for each governmental and proprietary fund type and the fiduciary fund types as of and for the year ended December 31, 2020, and related notes of the Village of Amberley, Hamilton County, (the Village).

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements free from material misstatement, whether due to fraud or error.



***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Village's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 2 of the financial statements, the Village prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determined, we presume they are material.

Though the Village does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2020, and the changes in financial position or cash flows thereof for the year then ended.

***Opinion on Regulatory Basis of Accounting***



In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts, and disbursements for each governmental and proprietary fund type and the fiduciary fund types as of and for the year ended December 31, 2020, and the related notes of the Village, in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

***Emphasis of Matter***

As discussed in Note 14 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Village. As discussed in Note 13 to the financial statements, the Village made changes to its cash basis reporting model. We did not modify our opinions regarding these matters.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2022, on our consideration of the Township's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the Township's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Township's internal control over financial reporting and compliance.

Charles E Harris Associates

***Charles E. Harris & Associates, Inc.***
August 29, 2022

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VILLAGE OF AMBERLEY
HAMILTON COUNTY
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN CASH BALANCES (REGULATORY CASH BASIS)
All Governmental Fund Types
For the Year Ended December 31, 2020

| | Governmental Fund Types | | | Totals- |
|---|---|---|---|---|
| | General | Special Revenue | Capital Projects | (Memorandum Only) |
| **Cash Receipts:** | | | | |
| Property Taxes | $ 1,054,814 | $ 1,237,809 | $ - | $ 2,292,623 |
| Municipal Income Tax | 2,944,483 | - | - | 2,944,483 |
| Intergovernmental | 520,257 | 870,319 | - | 1,390,576 |
| Special Assessments | 1,679 | - | - | 1,679 |
| Charges for Services | 503,064 | - | - | 503,064 |
| Fines, Licenses and Permits | 182,678 | 22,388 | - | 205,066 |
| Earnings on Investments | 114,723 | 17,982 | - | 132,705 |
| Miscellaneous | 303,791 | 83,339 | - | 387,130 |
| **Total Cash Receipts** | 5,625,489 | 2,231,837 | - | 7,857,326 |
| **Cash Disbursements:** | | | | |
| **Current:** | | | | |
| Security of Persons & Property | 2,259,532 | 1,619,159 | - | 3,878,691 |
| Public Health Services | 191,906 | - | - | 191,906 |
| Leisure Time Activities | 437 | - | - | 437 |
| Basic Utility Services | 248,339 | - | - | 248,339 |
| Transportation | 895,344 | 57,346 | - | 952,690 |
| General Government | 1,349,693 | 31,727 | - | 1,381,420 |
| Capital Outlay | - | - | 126,309 | 126,309 |
| **Total Cash Disbursements** | 4,945,251 | 1,708,232 | 126,309 | 6,779,792 |
| **Total Receipts Over/(Under) Disbursements** | 680,238 | 523,605 | (126,309) | 1,077,534 |
| **Other Financing Receipts (Disbursements):** | | | | |
| Sale of Capital Asset | 189,754 | - | - | 189,754 |
| Transfers in | 40,000 | 200,000 | 200,000 | 440,000 |
| Transfers out | (440,000) | - | - | (440,000) |
| **Total Other Financing Receipts (Disbursements)** | (210,246) | 200,000 | 200,000 | 189,754 |
| **Net Change in Fund Cash Balances** | 469,992 | 723,605 | 73,691 | 1,267,288 |
| **Fund Cash Balances, January 1, 2020** | 5,999,461 | 615,075 | 36,961 | 6,651,497 |
| **Fund Cash Balances, December 31, 2020** | $ 6,469,453 | $ 1,338,680 | $ 110,652 | $ 7,918,785 |

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See Accompanying Notes to the Financial Statements.

**VILLAGE OF AMBERLEY**
**HAMILTON COUNTY**
**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)**
**PROPRIETARY FUND TYPE**
**For the Year Ended December 31, 2020**

| | Enterprise |
|---|---|
| **Operating Receipts:** | |
| Charges for Services | $ 213,777 |
| **Total Operating Receipts** | 213,777 |
| **Operating Disbursements:** | |
| Personal Services & Employee Benefits | 3,295 |
| Fringe Benefits | 508 |
| Contractual Services | 38,878 |
| Supplies and Materials | 1,712 |
| **Total Operating Disbursements** | 44,393 |
| **Operating Income** | 169,384 |
| **Non-Operating Receipts (Disbursements):** | |
| Earnings on Investments | 1,739 |
| Capital Outlay | (66,299) |
| **Total Non-Operating Receipts (Disbursements)** | (64,560) |
| **Net Change in Fund Cash Balance** | 104,824 |
| **Fund Cash Balance, January 1, 2020** | 97,038 |
| **Fund Cash Balance, December 31, 2020** | $ 201,862 |



**See Accompanying Notes to the Financial Statements.**

**VILLAGE OF AMBERLEY**
**HAMILTON COUNTY**
**COMBINED STATEMENT OF ADDITIONS, DEDUCTIONS AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)**
**ALL FIDUCIARY FUND TYPES**
**For the Year Ended December 31, 2020**

| | Custodial |
|---|---|
| **Additions:** | |
| Property and Other Local Taxes Collected for Distribution | $ 972,294 |
| Other Amounts Collected for Distribution | 195,681 |
| **Total Operating Receipts** | 1,167,975 |
| **Deductions:** | |
| Distributions to Other Governments | 850,687 |
| Distrbutions to Other Funds (Primary Government) | 188,341 |
| Distributions on Behalf of Employees | 62,641 |
| Other Distributions | 66,812 |
| **Total Deductions** | 1,168,481 |
| **Net Change in Fund Balances** | (506) |
| **Fund Cash Balances, January 1, 2020** | 183,047 |
| **Fund Cash Balance, December 31, 2020** | $ 182,541 |

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See Accompanying Notes to the Financial Statements.

## Note 1 – Reporting Entity

The Village of Amberley (the Village), Hamilton County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected seven-member Council (including Mayor) directs the Village. The Village provides general governmental services, park maintenance, street maintenance, fire and police services and sewer services.

### *Jointly Governed Organization and Public Entity Risk Pool*

The Village participates in a jointly governed organization and a public entity risk pool. Notes 6 and 10 to the financial statements provide additional information for these entities.

The Village's management believes these financial statements present all activities for which the Village is financially accountable.

## Note 2 – Summary of Significant Accounting Policies

### *Basis of Presentation*

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, and a statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for the proprietary fund type and a statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types, which are all organized on a fund type basis.



### *Fund Accounting*

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Village are presented below:

***General Fund*** The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

***Special Revenue Funds*** These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

> ***Street Construction Maintenance and Repair*** The street construction maintenance and repair fund accounts for and reports State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of streets within the Village.
>
> ***Police Levy Fund*** This fund receives monies collected from a special levy to fund a large portion of police personnel expenses.

## Note 2 - Summary of Significant Accounting Policies – Continued

### *Fund Accounting - Continued*

***Capital Project Funds*** These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Village had the following significant capital project fund:

> ***Capital Projects Fund*** This fund receives monies transferred from the Village's General Fund to purchase capital assets and fund capital improvements.

***Enterprise Funds*** These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Fund:

> ***Storm Water Utility Fund*** This fund receives charges for services from residents to cover and maintenance costs of storm water basins.

***Fiduciary Funds*** Fiduciary funds include custodial funds. Custodial funds are purely custodial in nature and are used to hold resources for individuals, organizations, or other governments. The Village disburses these funds as directed by the individual, organization, or other government. They are used to report fiduciary activity that is not required to be reported in a trust fund. The Village had the following significant custodial funds:



> ***Mayor's Court Fund*** This fund accounts for the collection and distribution of court fines and forfeitures.

> ***Kenwood Southwest JEDZ Custodial Fund*** This fund collects and disburses monies in accordance with a contract agreement with Sycamore Township to create a joint economic development zone.

> ***Employee Health Insurance Fund*** This fund collects payroll deductions from employees for their share of employee health insurance and disburses those funds to the third-party health insurer. Receipts are designated as other amounts collected for distribution and disbursements are designated as distributions on behalf of employees.

### *Basis of Accounting*

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis.

## Note 2 - Summary of Significant Accounting Policies – Continued

### *Basis of Accounting - Continued*

Council recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

### *Budgetary Process*

The Ohio Revised Code requires that each fund (except certain custodial funds) be budgeted annually.

***Appropriations*** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

***Estimated Resources*** Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.



***Encumbrances*** The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be re-appropriated.

A summary of 2020 budgetary activity appears in Note 3.

### *Deposits and Investments*

The Village's accounting basis includes investments in the fund cash balances. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

### *Capital Assets*

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

### *Accumulated Leave*

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

**Note 2 - Summary of Significant Accounting Policies – Continued**

***Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

> ***Nonspendable*** The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Village.
>
> ***Restricted*** Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.
>
> ***Committed*** Council can *commit* amounts via formal action (ordinance or resolution). The Village must adhere to these commitments unless the Council amends the ordinance or resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.
>
> ***Assigned*** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.
>
> ***Unassigned*** Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.



The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 12.

## Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2020 follows:

2020 Budgeted vs. Actual Receipts

| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
|---|---|---|---|
| General | $5,661,194 | $5,855,243 | $194,049 |
| Special Revenue | 2,259,455 | 2,431,837 | 172,382 |
| Capital Projects | 200,000 | 200,000 | - |
| Enterprise | 200,000 | 215,516 | 15,516 |

2020 Budgeted vs. Actual Budgetary Basis Disbursements

| Fund Type | Appropriation Authority | Budgetary Disbursements | Variance |
|---|---|---|---|
| General | $6,086,409 | $5,505,956 | $580,453 |
| Special Revenue | 2,480,493 | 1,756,033 | 724,460 |
| Capital Projects | 220,000 | 126,309 | 93,691 |
| Enterprise | 290,047 | 111,022 | 179,026 |



## Note 4 – Deposits and Investments

To improve cash management, cash received by the Village is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Village's deposit and investment accounts are as follows:

| | 2020 |
|---|---|
| ***Cash Management Pool:*** | |
| Demand deposits | $1,302,186 |
| Certificates of deposit | 5,500,000 |
| Total deposits | 6,802,186 |
| STAR Ohio | 1,501,002 |
| Total investments | 1,501,002 |
| Total Deposits and Investments | $8,303,188 |

**Note 4 – Deposits and Investments – Continued**

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statement reflect net payroll plus all remitted payroll withholdings. At December 31, 2020, the Village is holding no unremitted employee payroll withholdings.

***Deposits***

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

***Investments***

Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

**Note 5 – Taxes**

***Property Taxes***



Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by January 31. If the property owner elects to pay semiannually, the first half is due January 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Village.

The County is responsible for assessing property and for billing, collecting, and distributing all property taxes on behalf of the Village.

***Income Taxes***

The Village levies a municipal income tax of 2 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

## Note 6 – Risk Management

### *Commercial Insurance*

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

Settlement amounts did not exceed insurance coverage for the past 4 years. Limits have not been reduced from prior years.

### *Risk Pool Membership*

The Village is a member of the Center for Local Governments Benefits Pool (Benefits Pool), a public entity shared risk pool. The Benefits Pool's primary purpose and objective is establishing and carrying out a cost effective health program for its member organizations. Each member is entitled to appoint one Director on the Board of Directors.

The Jefferson Health Plan serves as the fiscal agent for the Benefits Pool. The Benefits Pool contracts with The Jefferson Health Plan, a risk-sharing, claim servicing and insurance purchasing pool, comprised of 75 members, including two insurance consortiums. Each participant appoints a member of the insurance plan's assembly. The Benefits Pools business and affairs are conducted by a nine member Board of Directors elected from the assembly. The Benefits Pool offers medical, dental, and prescription drug coverage to the members, with the opportunity to choose from several different benefit plans. The Benefits Pool is responsible for claims up to $150,000 per individual. Benefits Pool participants also participate in a shared risk internal pool for individual claims between $150,000 and $500,000, and all claims within this range are paid from the shared internal risk pool. For all individual claims exceeding $500,000, stop loss coverage is purchased. All Benefits Pool participants also pay a monthly administrative fee for fiscal services and third party administrative services.



In the event that the Village would withdraw from the Benefits Pool, the Village would be required to give 90 day written notice prior to the effective date of withdrawal, be responsible for any current payments due as well as the Village's share of any reserve deficit of the Benefits Pool. To obtain information for the Benefits Pool, write to the fiscal agent, The Jefferson Health Plan, 2023 Sunset Boulevard, Steubenville, Ohio 43952.

## Note 7 – Defined Benefit Pension Plans

### *Ohio Public Employees Retirement System*

Some Village employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Village contributed an amount equaling 14 percent of participants' gross salaries. The Village has paid all contributions required through December 31, 2020.

### *Ohio Police and Fire Retirement System*

The Village's full-time Police Officers belong to the Ohio Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25 percent of their wages. The Village contributed to OP&F an amount equal to 19.5 percent of full-time police members' wages. The Village has paid all contributions required through December 31, 2020.



## Note 8 – Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2020. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2020. OP&F contributes 0.5 percent to fund these benefits.

## Note 9 – Contingent Liabilities

The Village is an intervener before the Ohio Power Siting Board in Case No. 16-0253-GA-BTX. The Village, along with a number of other governmental jurisdictions, residents, and property owners, are objecting to the installation of a natural gas pipeline in the area, including through a small portion of the Village. The only expected loss to the Village is its legal costs to participate in the administrative hearing process; there are no claims against the Village or expected material adverse losses to the Village. The matter is pending before the Ohio Power Siting Board.

## Note 10 – Jointly Governed Organizations

The Village and Sycamore Township entered into an agreement to form a Joint Economic Development Zone (JEDZ) in 2013. Amberley administers and collects an income tax assessed by the JEDZ and remits approximately 90% of the collections to Sycamore Township, which in turn provides improvement to the property within the boundaries of the JEDZ. Collections are reflected in the Custodial funds as property and other local taxes collected for distribution receipts and disbursements to Sycamore Township are reflected as distributions to other governments and distributions to other funds (primary government).

## Note 11 – Public Entity Risk Pool

The Village participates in the Ohio Public Treasurers Association Group Rating Plan (GRP) for worker's compensation. The Executive Director of the Ohio Public Treasurers Association serves as the coordinator of the Program. Each year the participants pay an enrollment fee to the program to cover the costs of administering the program.

## Note 12 – Fund Balances

Included in fund balance are amounts the Village cannot spend, including the balance of unclaimed monies which cannot be spent for five years. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the balances of these amounts were as follows:



| Fund Balances | General | Special Revenue | Total |
|---|---|---|---|
| Nonspendable: | | | |
| Unclaimed Monies | $ 15,267 | $ - | $ 15,267 |
| Outstanding Encumbrances | 120,604 | 47,801 | 168,405 |
| *Total* | $ 135,871 | $ 47,801 | $ 183,672 |

The fund balance of special revenue funds is either restricted or committed. These restricted and committed amounts in the special revenue funds include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

## Note 13 – Change in Accounting Principles

For 2020, the Village has made changes to their cash basis reporting model. These changes include modifications to the definition of fiduciary funds, adding a separate Combined Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis) -- All Fiduciary Fund Types, and removing the fund balance classifications from the Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) – All Governmental Fund Types.

**Note 14 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Village. The Village's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the Village's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Village of Amberley
Hamilton County
7149 Ridge Road
Cincinnati, Ohio 45237

To the Village Council:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the cash balances, receipts, and disbursements for each governmental and proprietary fund type and the fiduciary fund types as of and for the year ended December 31, 2020, and the related notes of the Village of Amberley, Hamilton County, (the Village) and have issued our report thereon August 29, 2022, wherein we noted that the Village followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. We also noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Village. In addition, we noted the change in the Village's reporting model for 2020.



***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A *deficiency in internal control* exists 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, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Village's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DRAFT

***Charles E. Harris & Associates, Inc.***
August 29, 2022

**_Charles E. Harris & Associates, Inc._**
_Certified Public Accountants_

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Village of Amberley
Hamilton County
7149 Ridge Road
Cincinnati, Ohio 45237

To the Village Council:

MANAGEMENT LETTER

We have audited the financial statements of the Village of Amberley, Hamilton County (the Village) in accordance with *Government Auditing Standards*, as of and for the years ended December 31, 2021 and 2020 and have issued our report thereon dated August 29, 2022.

*Government Auditing Standards* requires us to report significant internal control deficiencies, fraud (including noncompliance with laws and regulations), and also abuse and noncompliance with contracts and grant agreements that could directly and materially affect the determination of financial statement amounts. We have issued the required report dated August 29, 2022 for the years ended December 31, 2021 and 2020.

We are also submitting the following comments for your consideration regarding the Village's compliance with applicable laws, regulations, grant agreements, contract provisions and internal control. These comments reflect matters that do not require inclusion in the report *Government Auditing Standards* requires. Nevertheless, these comments represent matters for which we believe improvements in compliance or internal controls or operating efficiencies might be achieved. Due to the limited nature of our audit, we have not fully assessed the cost-benefit relationship of implementing these recommendations. However, these comments reflect our continuing desire to assist the Village. If you have any questions or concerns regarding these comments, please do not hesitate to contact us.

We would like to thank the Fiscal Officer for her assistance during the audit.

We intend this report for the information and use of the Village Council, management and the audit committee.

Charles E. Harris & Associates

Charles E. Harris & Associates, Inc.
August 29, 2022

**Management Recommendation:**

**Financial Statement Reclassification**

During 2021 and 2020, certain receipts and disbursements were not always posted correctly.

- In 2021 and 2020, Insurance charges from employees were classified as Charges for services revenue versus Other amounts collected for distribution,
- In 2020, Disbursements of $18,715 in the General Fund for XXXXX and $105,936 for Covid-19 related items in the Special Revenue-Covid fund were improperly classified as Other Financing Uses. These disbursements were reclassified to General Government and Security of Persons, respectively.

We recommend management use the Village Officers' Handbook, the Uniform Accounting Network Manual, and other Auditor of State guidance to aid in properly identifying account classifications and preparing annual financial statements. We also recommend the Village follow their policies and procedures to identify and correct errors and omissions in a timely manner and review reports compiled by their accounting system.