

**Village Of Ada Council Meeting
February 1, 2022
Village Hall Council Chambers**

Call To Order

Mayor Dave Retterer

Pledge of Allegiance

Roll Call

Approval of Minutes- Regular Meeting on January 18, 2022

Transfers:

Claims Register:

2022-3A \$52,980.47

2022-3B \$58,504.27

Open Floor to Public:

Mayor's Comments:

Resolutions:

Ordinances:

Old Business:

New Business:

Committee Reports:

Safety, Mr. Oestreich: Letter of Request to hire Hattie Dearth

Personnel, Mr. Simmons: Personnel Confidential Memos

Streets, Mr. Campbell:

Finance, Ms. Mason:

Buildings and Grounds, Ms. Coressel:

Utilities, Mr. Beck:

Fiscal Officer's Report: Patty Navin: 2021 Annual report

Police Chief's Report: Michael Harnishfeger:

Zoning Inspector's Report: Michael Harnishfeger:

Village Administrator's Report: Jamie Hall

Legal Counsel's Report: Jane Napier

Any Other Business:

Adjournment: 1st: _____ 2nd: _____ Vote: Yes ____ No ____ Time: _____

2022 Meetings and Events:

<u>Date</u>	<u>Event</u>	<u>Time</u>	<u>Location</u>
Jan 17, 2022	Ada-Liberty Ambulance Dist.	5:30 pm	530 N. Gilbert St., Ada, OH
Jan 18, 2022	Regular Council Meeting	6:30 pm	Village Hall
Jan 21, 2022	Tree Commission Meeting	12:00 pm	Village Hall
Feb 1, 2022	Regular Council Meeting	6:30 pm	Village Hall
Feb 15, 2022	Regular Council Meeting	6:30 pm	Village Hall
Feb 18, 2022	Tree Commission Meeting	12:00 pm	Village Hall
Feb 21, 2022	Ada-Liberty Ambulance Dist.	5:30 pm	530 N. Gilbert St., Ada, OH

Village of Ada Council Meeting
January 18, 2022 6:30 pm
Village Hall, Council Chambers, 115 W. Buckeye Ave, Ada, OH

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REGULAR COUNCIL MEETING CALL TO ORDER: Mayor Dave Retterer called the meeting to order at 6:30pm. Pledge of Allegiance was recited by all.

ROLL CALL: Council Members Mr. Beck, Mr. Campbell, Ms. Coressel, Ms. Mason, Mr. Oestreich, and Mr. Simmons were present on roll call.

OTHER VILLAGE OFFICIALS PRESENT: Police Chief Michael Harnishfeger, Fiscal Officer Patty Navin, and Village Solicitor Jane Napier.

OTHERS PRESENT: Paula Scott-Ada Icon. Jamie Hall – Village Administrator, Tim Thomas-Kenton Times and Joe Shriner-Ada Herald were present via web.

APPROVAL OF MINUTES from Regular Council Meeting January 4, 2022:

1st: Ms. Coressel 2nd: Ms. Mason

Discussion: None

Roll call: Six ayes, with Mr. Campbell, Ms. Coressel, Ms. Mason, Mr. Oestreich, Mr. Simmons, and Mr. Beck voting aye. Motion carried.

TRANSFERS: \$400.00 from Water Fund to Utility Deposit Fund.

1st: Mr. Beck 2nd: Mr. Oestreich

Discussion: To correct utility deposit balance for missed recording of deposits.

Roll call: Six ayes, with Ms. Coressel, Ms. Mason, Mr. Oestreich, Mr. Simmons, Mr. Beck, and Mr. Campbell voting aye. Motion carried.

PAY ORDINANCES:

2022-2A in the amount of \$35,936.80 was presented for discussion.

1st: Ms. Mason 2nd: Mr. Campbell

Discussion: Discussion was held on Item 15.

Roll call: Six ayes, with Ms. Mason, Mr. Oestreich, Mr. Simmons, Mr. Beck, Mr. Campbell, and Ms. Coressel voting aye. Motion carried.

2022-2B in the amount of \$47,999.08 was presented for discussion.

1st: Mr. Simmons 2nd: Ms. Coressel

Discussion: None

Roll call: Six ayes, with Mr. Oestreich, Mr. Simmons, Mr. Beck, Mr. Campbell, Ms. Coressel, and Ms. Mason voting aye. Motion carried.

OPEN FLOOR TO PUBLIC: Paula Scott of the Ada Icon noted that any job openings can be posted for free. Email info@adaicon.com.

MAYOR'S COMMENTS: Mayor Retterer presented his 2021 Annual Report to Council. See attached copy.

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RESOLUTIONS:

2022-03 A Resolution Authorizing the Mayor to Enter into an Agreement with the State of Ohio, represented by the Ohio Department of Development, to Accept Funding through the Ohio Water and Wastewater Grant Program for the Design and Engineering of the Ada Water Treatment Plant Improvements Projects.

1st: Mr. Oestreich 2nd: Ms. Mason

Roll Call Six ayes, with Mr. Simmons, Mr. Beck, Mr. Campbell, Ms. Coressel, Ms. Mason, and Mr. Oestreich voting aye. Motion Carried

2022-04 A Resolution Waiving the Annual Percentage Increase for the Salary of the Council of the Village of Ada for the year 2022.

1st: Mr. Oestreich 2nd: Ms. Coressel

Discussion: None

Roll Call: Six ayes, with Mr. Beck, Mr. Campbell, Ms. Coressel, Ms. Mason, Mr. Oestreich, and Mr. Simmons voting aye. Motion carried.

2022-05 A Resolution Authorizing the Mayor or Fiscal Officer to Enter into an Agreement with RedTree Investment Group for investment management services.

1st: Ms. Coressel 2nd: Mr. Oestreich

Discussion: Mr. Oestreich asked about fees which are 10 basis points.

Roll Call: Six Ayes, with Mr. Campbell, Ms. Coressel, Ms. Mason, Mr. Oestreich, Mr. Simmons, and Mr. Beck voting aye.

OLD BUSINESS: Ms. Coressel reported the 4th quarter activity from the Ada-Liberty Township Ambulance District on number of runs, etc. See copy of report attached. Ms. Coressel also noted that the third member is at large and decided by the two appointed members.

NEW BUSINESS: Mr. Oestreich recognized and thanked the Mayor for his support and leadership to the Village.

Ms. Coressel moved, seconded by Mr. Simmons to approve the 2022 Pool operations schedule for 2022 with the position of Assistant Manager to be removed for this year.

Discussion: Ms. Coressel noted changes to the daily admission; pool pass and rental rates as well as schedule of hourly rates for part-time lifeguards and cashiers.

Roll call: Six ayes, with Ms. Coressel, Ms. Mason, Mr. Oestreich, Mr. Simmons, Mr. Beck and Mr. Campbell vote aye. Motion carried.

COMMITTEE REPORTS:

SAFETY: Mr. Oestreich made a motion to enter into Executive Session pursuant to ORC 121.22(G) (1), for employment purposes, seconded by Mr. Simmons. Action will be taken

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in open session. Six ayes, with Ms. Mason, Mr. Oestreich, Mr. Simmons, Mr. Beck, Mr. Campbell, and Ms. Coressel voting aye. Motion carried.

Council entered into executive session at 7:20 pm. Council reconvened into open session at 7:40 pm.

Motion by Mr. Oestreich, seconded by Mr. Simmons to promote Patrol Officer John Iten to Police Sergeant effective January 30, 2022 at a starting salary of \$51,000 per year with a six-month promotional probationary period and all other benefits per contract. Six ayes, with Mr. Oestreich, Mr. Simmons, Mr. Beck, Mr. Campbell, Ms. Coressel, and Ms. Mason voting aye. Motion carried.

Motion by Mr. Oestreich, seconded by Ms. Coressel to promote Patrol Office Aaron Crawford to Police Sergeant effective January 30, 2022 at a starting salary of \$51,000 per year with a six-month promotional probationary period and all other benefits per contract. Six ayes, with Mr. Simmons, Mr. Beck, Mr. Campbell, Ms. Coressel, Ms. Mason, and Mr. Oestreich voting aye. Motion carried.

PERSONNEL: Mr. Simmons: No meeting, no report

STREETS: Mr. Campbell: No meeting, no report

FINANCE: Ms. Mason: No meeting, no report however Ms. Mason and Ms. Navin met to discuss current list of reports and filings due and their current status.

BUILDINGS & GROUNDS: Ms. Coressel: no meeting, no report

UTILITIES: Mr. Beck: No Meeting, no report, however Mr. Beck and Ms. Mason met to transition information and Mr. Beck will be meeting with Mr. Hall later this week.

FISCAL OFFICER'S REPORT: Ms. Navin noted that W-2s have been filed with the SSA, annual reports and reconciliations filed with the State for income tax and school district tax and filed with RITA for city tax. W-2's will be mailed this week.

POLICE CHIEF'S REPORT: Chief Harnishfeger gave the following report:

1. Chief Harnishfeger distributed his 2021 Annual Report
2. There have been several domestic violence issues
3. There is continuing investigation in a sexual assault case and in the death of a 28-year-old woman.

ZONING INSPECTOR'S REPORT: No meeting, no report.

VILLAGE ADMINISTRATOR'S REPORT: Mr. Hall gave the following report:

1. Mr. Hall explained the RCAP project that the Water Department are involved in which focuses on asset management of the water treatment plant.

LEGAL COUNSEL'S REPORT: Ms. Napier: No report, Ms. Napier explained the executive session process and purpose for Council members.

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ANY OTHER VILLAGE BUSINESS: New Councilor training is being offered March 5, 12, and 26th. Mr. Beck and Mr. Campbell have selected their dates and will be registered.

ADJOURNMENT:

1st: Mr. Beck

2nd: Mr. Oestreich

Roll call: Six ayes, with Mr. Beck, Mr. Campbell, Ms. Coressel, Ms. Mason, Mr. Oestreich, and Mr. Simmons voting aye. Motion carried.

Time: 8:00 pm

Date Passed:

Attest: _____
Fiscal Officer

Mayor

VILLAGE OF ADA						
CLAIMS REGISTER 2022-3A						
2/1/2022						
ITEM	CHECK #	VENDOR	DESCRIPTION	PO #	DEPT	AMOUNT
1	56244	ADA AUTOMOTIVE	20 Explorer oil change; 2017 Kubota new tires	2022-9019, 2022-9004	Police, Sewer	330.76
2	56245	ALLOWAY	Sewer Analysis - December	2022-9027	Sewer	1,307.00
3	56246	ALPHA-LIBERTY COMPANY	Service & Calibration of balance	2022-9020	Sewer	329.00
4	56247	FREYTAG, NATALIE	Depot Rental 1.16.22 Reund	2022-9039	Muni Bldg	75.00
5	56248	BRUNK, MICHELE L	Janitorial Services Muni Bldgs	2022-5020	Muni Bldg	240.00
6	56249	CLEMANS-NELSON & ASSOCIATES, INC.	Retainer	2022-9026	Admin	87.50
7	56250	DAUM & ASSOCIATES	Employ Screening - Beltz	2022-9026	Police	400.00
8	56251	DUPERON CORPORATION	2 PLC V-130; 2 Tech Support	2022-9020	Sewer	6,890.60
9	56252	GOVERNMENT FINANCE OFFICERS ASSOC.	2022 Dues	2022-9013	Finance	160.00
10	56253	GRAINGER INC	Hard Hat, work boots - Tovar, J	2022-9003, 2022-9044	Street	213.42
11	56254	HACH COMPANY	EDTA & Calcium Std Solution	2022-9018	Water	143.81
12	56255	LIPPINCOTT PLUMBING & HEATING	Backflow repairs WTP, AMC & Village	2022-9029, 2022-9029	Water	4,136.25
13	56256	MASI LABORATORIES	Phosphate	2022-9025	Water	168.40
14	56257	MILLER'S TEXTILES	Mat Cleaning & Exchange	2022-5018	Muni Bldg	144.78
15	56258	NAPIER, JANE	Legal Retainer February	2022-5005	Admin	1,500.00
16	56259	OHIO ASSOCIATION CHIEFS OF POLICE	Sergeant Assessment	2022-9026	Police	5,400.00
17	56260	OHIO MUNICIPAL LEAGUE	Newly Elected Officials Training Beck & Crawford	2022-5017	Admin	150.00
18	56261	PERRY PRO TECH	Copier Maintenance & Color Copies	2022-9033, 2022-9009	Sewer	84.69
19	56262	RUMPKE	Refuse Pickup Jan	2022-5009	Refuse	24,181.95
20	56263	UNIVAR USA INC.	Superfloc C 1598 DR	2022-9023	Sewer	1,621.18
21	EFT	COLUMBIA GAS	Natural Gas	2022-5002	All	5,416.13
Total Expenditures						52,980.47
VILLAGE OF ADA						
CLAIMS REGISTER -PAYROLL 2022-3B						
2/1/2022						
Pay #2	1/21/2022					
Pay Period 1/2/2022 - 1/15/2022						
		Regular Salaries		48,104.34		
		Overtime		2,814.39		
		Total Salaries		50,918.73		
		Village Share:				
		Medicare		703.03		
		FICA		43.62		
		OPERS		3,991.93		
		OP&F		2,846.96		
		Total Payroll		58,504.27		



ADA POLICE DEPARTMENT

115 West Buckeye Avenue
Ada, Ohio 45810-1202
Phone 419-634-0010
Fax 419-634-9570

Michael A. Harnishfeger, CLEE
Chief of Police



January 27, 2022

Mayor David Retterer
Members of Council
Village of Ada, Ohio

Ladies and Gentlemen,

Please accept this letter as a request to hire Hattie Dearth as a full-time police officer. Hattie is currently a full-time deputy with the Hardin County Sheriff's Office and has been employed with the county for the past 3 years. Prior and during her time with the Sheriff's Office she was enlisted with the Ohio Army National Guard, since 2013 attaining the rank of Specialist (E4).

Hattie is a local product having graduated from Ada High School in 2014 and is a member of the Ada-Liberty Rescue Squad as well.

This is a provisional offer of employment, pending the successful outcome of her Physical, Psychological and Background Check.

Hattie would be compensated per union contract with a starting wage of \$20.00 per hour. Benefits as per contract. Hattie would also serve a one-year probationary period.

Thank you in advance for your consideration,

Michael Harnishfeger, CLEE
Chief of Police

CONFIDENTIAL MEMO PENDING COUNCIL ACTION

To: Mayor and Council
From: Bob Simmons
Date: February 1, 2022
Re: Recommendation for hiring pool co-manager Jeffrey (Jacob)
Bassitt

I recommend that we hire Jeffrey (Jacob) Bassitt as pool co-manager at an hourly rate of \$18.25.

Thank you for your consideration.

CONFIDENTIAL MEMO PENDING COUNCIL ACTION

To: Mayor and Council
From: Bob Simmons
Date: February 1, 2022
Re: Recommendation to promote Mike Steele to CM3

I am recommending that we promote Mike Steele from his current position CM2 to a CM3 position effective February 13, 2022.

- With an hourly wage of \$19.74 per hour with a six month promotional instructional period.
- All other benefits and terms as per Village policy.

Thank you for your consideration.

Date: February 1, 2022

To: Village Councilors
Village Mayor
Village Chief of Police
Village Administrator

From: Patty Navin, Fiscal Officer



Re: 2021 Annual Report

I've attached the 2021 Statement of Revenue and Expenses by fund for your review, along with the Hinkle report (unaudited).

The Village issued 1,554 payments to vendors totaling approximately \$3,982,000. And prepared over 200 purchase orders during 2021. In addition, the Finance office processed approximately \$1,200,000 in payroll and benefit expenses for 76 employees.

The General Fund saw an increase in fund balance of approximately \$200,000. The fund balance exceeds our maximum reserve balance as we wait to see the long-term effects of the pandemic on local income tax receipts and business income.

Please let me if you have any questions.

Village of Ada

Statement of Cash from Revenue and Expense

From: 1/1/2021 to 12/31/2021
 Funds: 101 to 706

Include Inactive Accounts: No

Fund	Description	Beginning Balance	Net Revenue YTD	Net Expense YTD	Unexpended Balance	Encumbrance YTD	Ending Balance	Message
101	GENERAL FUND	\$2,985,187.35	\$2,062,022.06	\$1,766,563.58	\$3,280,645.83	\$98,752.50	\$3,181,893.33	
201	STREET FUND	\$626,897.35	\$447,265.71	\$418,213.03	\$655,950.03	\$2,850.00	\$653,100.03	
202	HIGHWAY FUND	\$60,483.73	\$16,843.54	\$1,455.34	\$75,871.93	\$0.00	\$75,871.93	
203	PERMISSIVE MOTOR VEHICLE FUND	\$365,553.13	\$27,130.34	\$0.00	\$392,683.47	\$0.00	\$392,683.47	
207	CARES FUND	\$91,501.76	\$157.80	\$91,276.66	\$382.90	\$0.00	\$382.90	
208	ARPA FUND	\$0.00	\$290,369.94	\$0.00	\$290,369.94	\$0.00	\$290,369.94	
240	SPECIAL ASSESSMNT - STREET LIGHTS	\$63,988.34	\$63,985.18	\$38,559.35	\$89,414.17	\$0.00	\$89,414.17	
250	POOL FUND	\$532,115.38	\$248,739.52	\$198,013.47	\$582,841.43	\$0.00	\$582,841.43	
301	CAPITAL PROJECTS FUND	\$752,288.76	\$0.00	\$9,999.98	\$742,288.78	\$0.00	\$742,288.78	
302	WWTP CONSTRUCTION FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
303	CHALLENGE ELECTRIC FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
350	BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
405	POOL DEBT SERVICE FUND	\$6,504.71	\$58,000.00	\$55,037.71	\$9,467.00	\$0.00	\$9,467.00	
450	G. O DEBT FUND	\$48,557.39	\$252,310.94	\$182,466.27	\$118,402.06	\$0.00	\$118,402.06	
501	WATER FUND	\$774,439.59	\$780,001.79	\$694,010.77	\$860,430.61	\$21,884.63	\$838,545.98	
504	UTILITY DEPOSIT FUND	\$62,485.21	\$115,130.97	\$59,101.18	\$118,515.00	\$0.00	\$118,515.00	
510	WATER CAPITAL IMPROVEMENT FUND	\$669,126.45	\$75,000.00	\$0.00	\$744,126.45	\$32,800.00	\$711,326.45	
515	WATER DEBT RETIREMENT FUND	\$454,366.84	\$76,651.67	\$63,914.09	\$467,104.42	\$0.00	\$467,104.42	
530	SEWER FUND	\$1,446,718.43	\$876,249.09	\$645,775.82	\$1,677,191.70	\$29,191.86	\$1,647,999.84	
535	SEWER CAPITAL IMPROVEMENT FUND	\$699,472.66	\$215,983.33	\$0.00	\$915,455.99	\$0.00	\$915,455.99	
540	SEWER DEBT RETIREMENT FUND	\$832,102.06	\$707,131.28	\$954,144.51	\$585,088.83	\$0.00	\$585,088.83	
560	STORM SEWER FUND	\$871,875.08	\$307,203.83	\$107,020.00	\$1,072,058.91	\$0.00	\$1,072,058.91	
565	STORM SEWER DEBT FUND	\$96,348.58	\$130,362.50	\$121,134.99	\$105,576.09	\$0.00	\$105,576.09	
570	REFUSE FUND	\$59,476.00	\$270,689.53	\$264,134.62	\$66,030.91	\$0.00	\$66,030.91	
601	POLICE PROBATIONARY CLOTHING PYMTS	\$1,440.00	\$1,280.00	\$2,220.00	\$500.00	\$0.00	\$500.00	
701	UNCLAIMED FUND	\$19,481.58	\$1,252.09	\$17,479.15	\$3,254.52	\$0.00	\$3,254.52	
702	FIRE DAMAGE FUND	\$1,983.50	\$0.00	\$0.00	\$1,983.50	\$0.00	\$1,983.50	
705	MYER BOND FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
706	CHALLENGE ELECTRIC FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Grand Total:		\$11,522,393.88	\$7,023,761.11	\$5,690,520.52	\$12,855,634.47	\$185,478.99	\$12,670,155.48	

VILLAGE OF ADA
HARDIN COUNTY, OHIO

Cash Basis Financial Statements

For the Year Ended
December 31, 2021

**VILLAGE OF ADA
HARDIN COUNTY, OHIO**

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333 County Line Road, West
Westerville, OH 43082
614-846-1899

jginc.biz

Accountant's Compilation Report

To the Members of Village Council
Ada, Ohio

Management is responsible for the accompanying basic financial statements of the Village of Ada, which comprise the statements listed in the table of contents as of December 31, 2021, and for the year then ended, and the related notes to the financial statements in accordance with the cash basis of accounting, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed the compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any assurance on the financial statements.

We draw attention to Note 2.C of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the cash basis of accounting, which is an accounting basis other than accounting principles generally accepted in the United States of America.

Julian & Grube, Inc.

Westerville, Ohio
January 18, 2022

**VILLAGE OF ADA
HARDIN COUNTY, OHIO**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2021
(SEE ACCOUNTANT'S COMPILATION REPORT)**

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Cash receipts:					
Property and other local taxes	\$ 76,313	\$ 16,577	\$ -	\$ -	\$ 92,890
Municipal income taxes	1,680,186	168,019	-	-	1,848,205
Intergovernmental	100,044	478,083	-	-	578,127
Special assessments	-	63,985	52,311	-	116,296
Charges for services	-	77,827	-	-	77,827
Fines, licenses and permits	57,100	18,451	-	-	75,551
Earnings on investments	49,955	7,038	-	-	56,993
Miscellaneous	58,934	14,512	-	-	73,446
Total cash receipts	<u>2,022,532</u>	<u>844,492</u>	<u>52,311</u>	<u>-</u>	<u>2,919,335</u>
Cash disbursements:					
Current:					
Security of persons and property	691,234	38,560	-	-	729,794
Public health services	32,798	80,057	-	-	112,855
Leisure time activities	23,410	140,015	-	-	163,425
Community environment	18,673	-	-	-	18,673
Transportation	-	419,668	-	-	419,668
General government	552,223	-	-	-	552,223
Capital outlay	-	-	-	10,000	10,000
Debt service:					
Principal retirement	-	-	173,842	-	173,842
Interest and fiscal charges	-	-	63,662	-	63,662
Total cash disbursements	<u>1,318,338</u>	<u>678,300</u>	<u>237,504</u>	<u>10,000</u>	<u>2,244,142</u>
Excess of receipts over (under) disbursements	<u>704,194</u>	<u>166,192</u>	<u>(185,193)</u>	<u>(10,000)</u>	<u>675,193</u>
Other financing receipts (disbursements):					
Sale of assets	12,879	-	-	-	12,879
Transfers in	11,221	250,000	258,000	-	519,221
Transfers (out)	(450,000)	(69,221)	-	-	(519,221)
Total other financing receipts (disbursements)	<u>(425,900)</u>	<u>180,779</u>	<u>258,000</u>	<u>-</u>	<u>12,879</u>
Net change in fund cash balances	<u>278,294</u>	<u>346,971</u>	<u>72,807</u>	<u>(10,000)</u>	<u>688,072</u>
Fund cash balances, January 1	<u>3,006,107</u>	<u>1,742,526</u>	<u>55,062</u>	<u>752,288</u>	<u>5,555,983</u>
Fund cash balances, December 31	<u>\$ 3,284,401</u>	<u>\$ 2,089,497</u>	<u>\$ 127,869</u>	<u>\$ 742,288</u>	<u>\$ 6,244,055</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**VILLAGE OF ADA
HARDIN COUNTY, OHIO**

COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
PROPRIETARY FUND TYPE
FOR THE YEAR ENDED DECEMBER 31, 2021
(SEE ACCOUNTANT'S COMPILATION REPORT)

	<u>Proprietary Fund Type</u>
	<u>Enterprise</u>
Operating cash receipts:	
Charges for services	\$ 3,194,577
Fines, licenses and permits	1,884
Miscellaneous	33,313
Total operating cash receipts	<u>3,229,774</u>
Operating cash disbursements:	
Personal services	353,056
Employee fringe benefits	93,596
Contractual services	766,848
Materials and supplies	231,198
Other	714
Total operating cash disbursements	<u>1,445,412</u>
Operating income	<u>1,784,362</u>
Nonoperating cash disbursements:	
Principal retirement	(977,485)
Interest and fiscal charges	(161,709)
Total nonoperating cash disbursements	<u>(1,139,194)</u>
Income before transfers	645,168
Transfers in	54,631
Transfers out	(54,631)
Net change in fund cash balances	645,168
Fund cash balances, January 1	<u>5,966,411</u>
Fund cash balances, December 31	<u>\$ 6,611,579</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**VILLAGE OF ADA
HARDIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021
(SEE ACCOUNTANT'S COMPILATION REPORT)

NOTE 1 - REPORTING ENTITY

The Village of Ada, Hardin County, Ohio (the Village) 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 six-member Council directs the Village for four-year terms. The Mayor is elected to a four-year term, and votes only to break a tie. The Village provides general governmental services, water, and sewer utilities, maintenance of Village roads and bridges, pool operations, and police services. The Village contracts with Ada-Liberty Township Fire Department for fire protection services.

Jointly Governed Organizations

The Village participates in two jointly governed organizations which are the Ada-Liberty Joint Ambulance District and the Hardin County Regional Planning Commission. Note 11 to the financial statements provides additional information for these entities.

Public Entity Risk Pools

The Village participates in the Ohio Plan Risk Management Inc. and Ohio Municipal League Group Rating Plan, which are public entity risk pools. Note 10 to the financial statements provides 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

A. 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 combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for the proprietary fund type which are organized on a fund type basis.

B. 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 Fund - The street construction, maintenance and repair fund accounts for and reports the receipt of gasoline tax and motor vehicle tax monies for the purpose of constructing, maintaining and repairing Village roads.

Debt Service Funds - These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

**VILLAGE OF ADA
HARDIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021
(SEE ACCOUNTANT'S COMPILATION REPORT)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Capital Projects 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 projects fund:

Capital Projects Fund - The capital projects fund accounts for loans and grants for several road and street construction projects.

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 funds:

Water Fund - The water fund accounts for the provision of water treatment and distribution to the residents and commercial users located within the Village and the payment of any related debts.

Sewer Fund - The sewer fund accounts for the provision of sanitary sewer services to the residents and commercial users within the Village and the payment of any related debts.

Sewer Debt Retirement Fund - The sewer debt retirement fund accounts for principal and interest payments of sewer debts.

Refuse Fund - The refuse fund accounts for the provision of waste management services to the residents and commercial users within the Village.

Fiduciary Funds - Fiduciary funds include private purpose trust funds, investment trust funds, and custodial funds. Trust funds account for assets held under a trust agreement meeting certain criteria. Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. For regulatory purposes, certain own source revenues are permitted to flow through clearing funds presented as custodial funds. Also, for regulatory purposes, certain deposits and clearing funds are permitted to be presented as custodial funds. The Village does not have any fiduciary funds.

C. 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 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board 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 (D) permit.

D. Budgetary Process

The Ohio Revised Code requires that each fund be budgeted annually.

**VILLAGE OF ADA
HARDIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021
(SEE ACCOUNTANT'S COMPILATION REPORT)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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 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 reappropriated.

A summary of 2021 budgetary activity appears in Note 4.

E. Deposits and Investments

The Village's accounting basis includes investments as assets. 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.

The Village invested in certificates of deposit, which were purchased through the CDARS program.

F. 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.

G. 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.

H. 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. The Village classifies these unclaimed monies as nonspendable in the general fund.

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.

**VILLAGE OF ADA
HARDIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021
(SEE ACCOUNTANT'S COMPILATION REPORT)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Committed - Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the 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*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are 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 14.

NOTE 3 - DEPOSITS AND INVESTMENTS

The Village maintains a deposit and investments pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

	2021
Demand deposits	\$ 8,162,474
Certificates of deposit	4,693,160
Total deposits and investments	\$ 12,855,634

Deposits are insured by the Federal Depository 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.

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**VILLAGE OF ADA
HARDIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021
(SEE ACCOUNTANT'S COMPILATION REPORT)

NOTE 4 - 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	\$1,936,592	\$2,046,632	\$110,040
Special Revenue	801,700	1,094,492	292,792
Debt Service	302,000	310,311	8,311
Capital Projects	175,000	-	(175,000)
Enterprise	3,318,000	3,284,405	(33,595)
Total	<u>\$6,533,292</u>	<u>\$6,735,840</u>	<u>\$202,548</u>

2021 Budgeted vs. Actual Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,903,304	\$1,867,091	\$36,213
Special Revenue	1,125,071	750,371	374,700
Debt Service	238,300	237,504	796
Capital Projects	175,000	10,000	165,000
Enterprise	3,289,126	2,723,114	566,012
Total	<u>\$6,730,801</u>	<u>\$5,588,080</u>	<u>\$1,142,721</u>

NOTE 5 - 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 homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

NOTE 6 - LOCAL INCOME TAXES

The Village levies a municipal income tax of 1.65% 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.

The Villages utilizes a third party (R.I.T.A) to collect income taxes on behalf of the Village. Employers within the Village withhold income tax on employee compensation and remit the tax to R.I.T.A either monthly or quarterly, as required. R.I.T.A remits these collections to the Village on a monthly basis, less a fee for collection services. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

**VILLAGE OF ADA
HARDIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021
(SEE ACCOUNTANT'S COMPILATION REPORT)

NOTE 7 - DEBT

Debt outstanding at December 31, 2021 was as follows:

<u>Description</u>	<u>Balance at 12/31/2021</u>	<u>Interest Rate</u>
OPWC Loan # CP16T	\$ 113,648	0.00%
OPWC Loan # CP36S	151,358	0.00%
OPWC Loan # CT42Q	313,570	0.00%
OPWC Loan # CT89M	51,475	0.00%
OPWC Loan # CP24T	471,863	0.00%
OPWC Loan # CP31U	364,014	0.00%
OPWC Loan # CT67V	564,872	0.00%
OWDA Loan #6826	10,734,435	1.00%
Various Purpose Improvement and Refunding Bonds, Series 2020	3,230,000	2.90%
Total	<u>\$ 15,995,235</u>	

The Ohio Public Works Commission (OPWC) loan #CPI6T relates to the North Simon Storm Sewer project. The loan amount is for \$133,703 and will be paid back in a 30-year span. There is no interest on the loan. Storm Sewer receipts collateralize the loan and loan payments are paid out of the Storm Sewer fund.

The Ohio Public Works Commission (OPWC) loan #CP36S relates to the Elevated Water Tower Improvements. The loan amount is for \$195,300 and will be paid back in a 20-year span. There is no interest on the loan. Water receipts collateralize the loan and loan payments are paid out of the water debt retirement fund.

The Ohio Public Works Commission (OPWC) loan #CT42Q relates to the East Lima Avenue Project. The loan amount is for \$383,963 and will be paid back in a 30-year span. There is no interest on the loan. Storm Sewer receipts collateralize the loan and loan payments are paid out of the general obligation debt fund.

The Ohio Public Works Commission (OPWC) loan #CT89M relates to the East Lincoln Street Project. The loan amount is for \$85,791 and will be paid back over a 25-year span. There is no interest on the loan. Storm Sewer receipts collateralize the loan and loan payments are paid out of the general obligation debt fund.

The Ohio Public Works Commission (OPWC) loan #CP24T relates to the West-Side Storm Sewer Project Phase 1. The loan amount is for \$496,698 and will be paid back in a 30-year span. There is no interest on the loan. Storm sewer receipts collateralize the loan and loan payments are paid out of the storm sewer fund.

The Ohio Public Works Commission (OPWC) loan #CP31U loan relates to the West-Side Storm Sewer Collection System Phase II. The loan amount is for \$390,015 and will be paid back in a 30-year span. There is no interest on the loan. Storm sewer receipts collateralize the loan and loan payments are paid out of the storm sewer fund.

The Ohio Public Works Commission (OWPC) loan #CT67V loan relates to the Willeke Avenue Reconstruction Phase II. The loan amount is for \$594,603 and will be paid back in a 30-year span. There is no interest on the loan. Special assessments, sewer, storm sewer and water receipts collateralize the loan and the loan payments are paid out of the general obligation debt fund, the sewer debt retirement fund, the storm sewer debt fund and the water debt retirement fund.

**VILLAGE OF ADA
HARDIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021
(SEE ACCOUNTANT'S COMPILATION REPORT)

NOTE 7 - DEBT - (Continued)

The Ohio Water Development Authority (OWDA) loan #6826 relates to a sewer system reconstruction project. The loan amount is for \$14,416,814 and will be paid back over a 20-year span. The loan holds an interest rate of 1.0%. Sewer receipts collateralize the loan and loan payments are paid out of the sewer debt retirement fund.

On October 28, 2020, the Village issued Various Purpose Improvement and Refunding Bonds, Series 2020 to pay off the balance of the four Liberty National Bank loans outstanding (\$1,579,394) and the Various Purpose Improvement and Refunding Bonds, Series 2013 (\$2,025,000). The bond issue was for \$3,510,000 and will be paid back over a 13-year span at an interest rate of 2.90%. The bonds will be paid out of the general obligation debt service, water, sewer, and storm sewer funds. \$1,864,866 was paid to the refunding bond escrow agent.

Amortization

Amortization of the Village's debt, including interest, is scheduled as follows:

Year Ending December 31,	OPWC Loan CP16T	OPWC Loan CP36S	OPWC Loan CT42Q	OPWC Loan CT89M	OPWC Loan CP24T
2022	\$ 4,457	\$ 9,765	\$ 12,799	\$ 1,716	\$ 16,557
2023	4,457	9,765	12,799	3,432	16,557
2024	4,457	9,765	12,799	3,432	16,557
2025	4,457	9,765	12,799	3,432	16,557
2026	4,457	9,765	12,799	3,432	16,557
2027-2031	22,284	48,825	63,994	17,158	82,782
2032-2036	22,283	48,825	63,993	17,157	82,783
2037-2041	22,284	4,883	63,994	1,716	82,783
2042-2046	22,283	-	57,594	-	82,782
2047-2050	2,229	-	-	-	57,948
Total	<u>\$ 113,648</u>	<u>\$ 151,358</u>	<u>\$ 313,570</u>	<u>\$ 51,475</u>	<u>\$ 471,863</u>

Year Ending December 31,	OPWC Loan CP31U	OPWC Loan CT67V	OWDA Loan 6826	Improvement & Refund Bonds Series 2020
2022	\$ 13,001	\$ 9,910	\$ 398,560	\$ 388,670
2023	13,000	19,820	797,121	395,115
2024	13,001	19,820	797,121	391,125
2025	13,000	19,820	797,120	331,990
2026	13,001	19,820	797,122	334,305
2027-2031	65,003	99,100	3,985,601	1,548,130
2032-2036	65,002	99,100	3,985,643	412,255
2037-2041	65,003	99,100	-	-
2042-2046	65,002	99,100	-	-
2047-2050	39,001	79,282	-	-
Total	<u>\$ 364,014</u>	<u>\$ 564,872</u>	<u>\$ 11,558,288</u>	<u>\$ 3,801,590</u>

**VILLAGE OF ADA
HARDIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021
(SEE ACCOUNTANT'S COMPILATION REPORT)

NOTE 7 - DEBT - (Continued)

Leases

The Village leases vehicles and other equipment under noncancelable leases. The Village disbursed \$26,855 to pay lease costs for the year ended December 31, 2021. The leases are reported as functional disbursements, rather than as debt principal and interest. Future lease payments (including interest) are as follows:

<u>Year Endng December 31,</u>	<u>Amount</u>
2022	\$ 7,394
2023	7,394
2024	7,394
Total	<u>\$ 22,182</u>

NOTE 8 - DEFINED BENEFIT PENSION PLANS

Ohio Public Employees Retirement System

Most 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 postemployment healthcare and survivor and disability benefits.

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

Ohio Police and Fire Pension Fund

The Village's full-time police officers belong to the 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 postemployment healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25% of their wages. The Village contributed to OP&F an amount equal to 19.50% of full-time police officers' wages. The Village has paid all contributions required through December 31, 2021.

Social Security

Elected Officials have the option to opt out of OPERS in accordance with Ohio Revised Code 145.01 (B) or Ohio Administrative Code Section 145-1-26 and Ohio Revised Code Section 742.01, respectively, and are subject to Social Security Tax.

Four of the Village's elected officials contribute to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2% of their gross salaries. The Village contributed an amount equal to 6.2% of participants' gross salaries. The Village has paid all contributions required through December 31, 2021.

**VILLAGE OF ADA
HARDIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021
(SEE ACCOUNTANT'S COMPILATION REPORT)

NOTE 9 - 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.

Beginning January 1, 2020, OP&F changed its retiree health care model to a stipend-based health care model. A stipend funded by OP&F was placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses.

NOTE 10 - PUBLIC ENTITY RISK POOLS

A. Ohio Plan Risk Management, Inc.

The Village belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss. Effective November 1, 2017, the OPRM retained 47% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. The OPRM is also participated in a property primary excess of loss treaty. This treaty reimbursed the OPRM 30% for losses between \$200,000 and \$1,000,000. The reimbursement is based on the amount of loss between \$200,000 and \$1,000,000. Effective November 1, 2018, the OPRM the property retention remained unchanged, however, the Plan assumed 100% of the first \$250,000 casualty treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. Effective November 1, 2019, the OPRM's property retention increased from 30% to 33%, while the casualty treaty remains unchanged and still assumes 100% of the first \$250,000 casualty treaty. OPRM had 771 members as of December 31, 2020 (the latest information available).

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2020 (the latest information available).

Assets	\$ 18,826,974
Liabilities	<u>(13,530,267)</u>
Members' Equity	<u>\$ 5,296,707</u>

The complete audited financial statements for OPRM are available at the Plan's website, www.ohioplan.org.

**VILLAGE OF ADA
HARDIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021
(SEE ACCOUNTANT'S COMPILATION REPORT)

NOTE 10 - PUBLIC ENTITY RISK POOLS – (Continued)

B. Ohio Municipal League Group Rating Plan

The Village participates in the Ohio Municipal League Group Rating Plan (GRP) for worker's compensation. The pool's business and affairs are conducted by a twenty-six member Board of Trustees consisting of fifteen mayors, two council members, three administrators, three finance directors, and three law directors which are voted on by the members for staggered two-year terms. The Executive Director of the Ohio Municipal League 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 11 - JOINTLY GOVERNED ORGANIZATIONS

A. Ada Liberty Joint Ambulance District

The Board of Trustees consists of one member appointed by each subdivision plus one member appointed by the other two members. Those subdivisions are the Village of Ada and Liberty Township. The District provides emergency medical service with the District and by contract to areas outside the District. Financial information can be obtained from Nancy Kindle, Fiscal Officer, 530 North Gilbert Street, Ada, Ohio 45810.

B. Hardin County Regional Planning Commission

The Hardin County Regional Planning Commission (the Commission) is a jointly-governed organization between the County, the Municipalities, and the Townships with the County. The degree of control exercised by any participating government is limited to its representation on the Board. The Board is comprised of twenty-seven members, any of which may hold any other public office. The Village is represented by one member. The Commission makes studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions, and services of the County. Each participating government may be required to contribute an assessment per capita, according to the latest federal census, in any calendar year in which the revenue is needed. Financial information can be obtained from Mark Doll, Director, One Courthouse Square, Suite 130, Kenton, Ohio 43326.

NOTE 12 - CONTINGENT LIABILITIES

A. Litigation

The Village is not involved in litigation that, in the opinion of management, is expected to have a material adverse effect on the Village's financial condition.

B. Grants

Amounts grantor agencies pay to the Village are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**VILLAGE OF ADA
HARDIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021
(SEE ACCOUNTANT'S COMPILATION REPORT)

NOTE 13 - RELATED PARTY TRANSACTIONS

Linda Mason, a Village Council member, has a direct family member who is an employee for All-Phase for which the Village receives electric operating supplies throughout the year. The Village paid \$3,660 for that service during 2021.

NOTE 14 - 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	\$ 3,255	\$ -	\$ 3,255
Outstanding Encumbrances	98,753	2,850	101,603
Total	<u>\$ 102,008</u>	<u>\$ 2,850</u>	<u>\$ 104,858</u>

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

NOTE 15 - 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.

