bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

LIMA-ALLEN REGIONAL PLANNING COMMISSION
ALLEN COUNTY

REGULAR AUDIT

FOR THE YEAR ENDED JUNE 30, 2023

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OHIO AUDITOR OF STATE
KEITH FABER

65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

Commission Members
Lima-Allen Regional Planning Commission
130 West North Street
Lima, OH 45801

We have reviewed the *Independent Auditor's Report* of the Lima-Allen Regional Planning Commission, Allen County, prepared by BHM CPA Group, Inc., for the audit period July 1, 2022 through June 30, 2023. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them. In conjunction with the work performed by the Independent Public Accountant, the Auditor of State is issuing the following:

FINDING FOR RECOVERY

The Lima-Allen County Regional Planning Commission incurred credit card charges due to the personal use of the credit card by Brandon Casler during December 2022, April 2023, and May 2023. As a result, the court ordered restitution in the amount of $5,605 on April 5, 2024.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.24, a Finding for Recovery for public monies illegally expended is hereby issued against Brandon Casler in the amount of $5,605, and in favor of the Lima-Allen County Regional Planning Commission General Fund, in the amount of $5,605.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Lima-Allen Regional Planning Commission is responsible for compliance with these laws and regulations.

Keith Faber
Auditor of State
Columbus, Ohio

May 30, 2024

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LIMA-ALLEN REGIONAL PLANNING COMMISSION
ALLEN COUNTY, OHIO

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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Lima-Allen Regional Planning Commission
Allen County
130 West North Street
Lima, Ohio 45801

To the Commission Members:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Lima-Allen Regional Planning Commission, Allen County, Ohio (the Commission), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Lima-Allen Regional Planning Commission, Allen County, Ohio as of June 30, 2023, and the changes in financial position and its cash flows for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinion

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 Commission, 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 opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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 Commission'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.

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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 opinion. 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 *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 Commission'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 Commission'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the Schedule of Expenses by Element and Schedule of Direct Labor, Fringe Benefits and General Overhead but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 2024, on our consideration of the Commission'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 Commission'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 Commission's internal control over financial reporting and compliance.

BHM CPA Group

BHM CPA Group, Inc.
Piketon, Ohio
February 26, 2024

The management's discussion and analysis of the Lima-Allen County Regional Planning Commission's (the "Commission") financial performance provides an overall review of the Commission's financial activities for the fiscal year ended June 30, 2023. The intent of this discussion and analysis is to look at the Commission's financial performance as a whole; readers should also review the basic financial statements and the notes to the basic financial statements to enhance their understanding of the Commission's financial performance.

Financial Highlights

Key financial highlights for fiscal year ended June 30, 2023 are as follows:

- The Commission's total net position increased by $22,015 from a deficit $66,049 at June 30, 2022, to a deficit $44,034 at June 30, 2023.

- Total assets increased by $52,373 from June 30, 2022. Cash on hand decreased $110,360, intergovernmental receivables increased $226,835, other receivables increased $26,787, and capital assets, net decreased $18,690 from June 30, 2022.

- Deferred outflows of resources from pension increased $213,928 and deferred outflows of resources from other postemployment benefits (OPEB) increased $43,338 from June 30, 2022.

- Total liabilities increased $649,260 from June 30, 2022, primarily due to an increase in the net pension and net OPEB liabilities.

- A net OPEB asset of $70,233 was reported at June 30, 2022, compared to a net OPEB liability of $14,627 at June 30, 2023.

- Deferred inflows of resources from pension decreased $287,993 and deferred inflows of resources from OPEB decreased by $73,643 from June 30, 2022.

- Operating revenues increased $39,423, operating expenses increased $326,877, and non-operating revenues increased $77,901. The total change in net position for the 2023 fiscal year was an increase of $22,015 (of which a reduction in expense of $24,248 and an increase of expense of $32,121 was to accommodate GASB Statement No. 68 and GASB Statement No. 75, respectively).

Using this Annual Financial Report

This report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the Lima-Allen County Regional Planning Commission as a financial whole, an entire operating entity.

Statement of Net Position

The Statement of Net Position examines how well the Commission has performed financially from inception through June 30, 2023. This statement includes all assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position balances using the accrual basis of accounting, which is the accounting method used by most private-sector companies. This form of accounting takes in to account all revenues earned and expenses incurred during the 12-month period, regardless as to when the cash is received or expended.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the financial statements.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Commission's net pension liability and net OPEB liability/asset.

The Commission as a Whole

The statement of net position serves as a useful indicator of a government's financial position. The table below provides a summary of the Commission's net position for fiscal years 2023, 2022, 2021 and 2020.

	Net Position			
	2023	2022	2021	2020
Assets				
Current assets	$ 414,983	$ 273,687	$ 281,769	$ 283,549
Noncurrent assets	160,590	249,513	214,696	174,551
Total assets	575,573	523,200	496,465	458,100
Deferred outlfows of resources	321,710	64,444	47,279	120,811
Liabilities				
Current liabilities	172,222	45,127	36,369	40,172
Noncurrent liabilities	753,737	231,572	423,207	1,007,092
Total liabilities	925,959	276,699	459,576	1,047,264
Deferred inflows	15,358	376,994	381,785	262,132
Net Position				
Net investment in capital assets	160,590	179,280	170,242	174,551
Unrestricted (deficit)	(204,624)	(245,329)	(467,859)	(905,036)
Total net position (deficit)	$ (44,034)	$ (66,049)	$ (297,617)	$ (730,485)

The net pension liability and the net OPEB liability at June 30, 2023 are reported pursuant to GASB Statement No. 68, "*Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement 27*" and GASB Statement No. 75, respectively. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the Commission's actual financial condition by adding deferred inflows related to pension and OPEB, adding the net pension liability and net OPEB liability/asset to the reported net position, and subtracting deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension and OPEB costs, GASB Statement Nos. 27 and 45 focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability and net OPEB liability. GASB Statement Nos. 68 and 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB Statement Nos. 68 and 75 require the net pension liability and net OPEB liability/asset to equal the Commission's proportionate share of each plan's collective:

1. Present value of estimated future pension and OPEB benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" - that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension and OPEB promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the Commission is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension and OPEB benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liabilities of the pension system as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of these plans.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or net OPEB liability. As explained above, changes in pension and OPEB benefits, contribution rates, and return on investments affect the balance of the net pension liability and net OPEB liability, but are outside the control of the local government. In the event contributions, investment returns, and other changes are insufficient to keep up with required pension and OPEB payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In accordance with GASB Statement Nos. 68 and 75, the Commission's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's change in net pension liability and net OPEB liability/asset not accounted for as deferred inflows/outflows.

Net position increased by $22,015 for the current fiscal year. The Commission reported depreciation expense of $18,690 and no additions or disposals to capital assets during the fiscal year. The Commission received a $100,000 loan from Allen County during fiscal year 2023 to cover current year expenses.

Statement of Revenues, Expenses and Changes in Net Position

The Statement of Revenues, Expenses and Changes in Net Position reports operating and nonoperating activities for the fiscal year ended June 30, 2023.

The following table shows the changes in net position for fiscal years 2023, 2022, 2021 and 2020.

Change in Net Position

	2023	2022	2021	2020
Revenues				
Federal	$ 464,785	$ 390,315	$ 337,504	$ 428,562
State	56,508	53,077	50,745	59,896
Fees	113,778	113,780	118,299	118,299
Local	104,990	65,565	142,465	114,691
Total revenues	740,061	622,737	649,013	721,448
Expenses				
Direct labor	234,675	207,492	191,642	221,074
Other direct	68,571	31,098	43,899	35,728
Indirect	414,800	152,579	(19,396)	513,255
Total expenses	718,046	391,169	216,145	770,057
Change in net position	22,015	231,568	432,868	(48,609)
Net position (deficit) at beginning of year	(66,049)	(297,617)	(730,485)	(681,876)
Net position (deficit) at end of year	$ (44,034)	$ (66,049)	$ (297,617)	$ (730,485)

The Commission had an increase of $74,470 and $3,431 in federal and State funds, respectively, for fiscal year 2023. Fees, which is made up of local fees for membership fees from participating subdivisions, decreased slightly by $2 in fiscal year 2023. Local revenues increased by $39,245 during fiscal year 2023. Total revenue overall was up $117,234 from fiscal year 2022.

Expenses for fiscal year 2023 totaled $718,046. Direct labor costs and other direct costs totaled $303,246 in fiscal year 2023. Included in fiscal year 2023 indirect costs was a reduction in expense of $24,248 and an increase of expense of $32,121 was to accommodate GASB Statement No. 68 and GASB Statement No. 75, respectively). During fiscal year 2022, included in indirect costs was a reduction of $143,110 and $91,656 to accommodate GASB Statement No. 68 pension expense and GASB Statement No. 75 OPEB expense, respectively. The reason for the significant increase in expenses in fiscal year 2023 is attributed to the pension and OPEB expense compared to prior year.

Capital Assets

At fiscal year-end 2023, the Commission had $160,590 (net of accumulated depreciation) invested in land, buildings, building improvements, office equipment, furniture, computer software and vehicles.

The following table shows capital asset balances, net of accumulated depreciation, at June 30, 2023, 2022, 2021 and 2020:

Capital Assets at June 30 (Net of Depreciation)

	2023	2022	2021	2020
Land	$ 35,500	$ 35,500	$ 35,500	$ 35,500
Land improvements	100,628	111,831	123,034	134,236
Buildings and improvements	7,026	9,367	11,708	4,815
Furniture and equipment	17,436	22,582	-	-
Totals	$ 160,590	$ 179,280	$ 170,242	$ 174,551

See Note 4 to the basic financial statements for further detail on the Commission's capital assets.

Long-Term Obligations

The Commission had the following long-term obligations outstanding at June 30, 2023, 2022, 2021 and 2020:

Long-Term Obligations at June 30

	2023	2022	2021	2020
Compensated absences payable	$ 18,554	$ 41,026	$ 41,379	$ 50,810
Loan payable	100,000	-	-	-
Net pension liability	735,792	209,623	396,654	588,981
Net OPEB liability	14,627	-	-	383,309
Totals	$ 868,973	$ 250,649	$ 438,033	$ 1,023,100

At June 30, 2023, $15,236 of the Commission's long-term obligations for compensated absences payable are due within one year and therefore considered a current liability. The remainder of the compensated absences payable and the entire amount of the net pension liability is considered due in more than one year. The Commission received a loan in the amount of $100,000 from Allen County to cover current year operating expenses. The loan is expected to be repaid in fiscal year 2024.

See Note 5 to the basic financial statements for further detail on the Commission's long-term obligations and Notes 6 and 7 for further detail on the net pension liability and net OPEB liability, respectively.

Current Financial Issues

The Commission is extremely dependent upon intergovernmental revenues (Federal and State grants) provided by the Federal and State government through the State of Ohio; approximately 70.44% of the Commission total revenue in fiscal year 2023 was from Federal and State funds, compared to 71.20%, 59.82%, and 67.71% in fiscal years 2022, 2021 and 2020. The Commission's financial position has been maintained by careful control of expenses in past years. The Commission is vulnerable to changes in Federal and State grant program incomes and increases in fixed costs which are becoming much harder to control.

Contacting the Commission's Financial Management

This financial summary is designed to provide our funding sources and member governments as well as the local citizenry with an overview of the Commission's finances and to document the Commission's accountability for the monies it receives. Questions about this report or for additional financial information contact the Grants Administrator at the Lima-Allen County Regional Planning Commission, 130 West Main St., Lima, Ohio 45801 or call 419-228-1836, or by e-mail to Finance@lacrpc.com.

BASIC FINANCIAL STATEMENTS

LIMA-ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY, OHIO

STATEMENT OF NET POSITION
JUNE 30, 2023

Assets:		
Current assets:		
Cash	$	15,138
Receivables:		
Intergovernmental receivables:		
Ohio Department of Transportation		127,392
Ohio Department of Public Safety		5,250
Federal Highway Administration		213,173
Office of Transit		85
Local assessment		7,115
Other		34,399
Prepayments		12,431
Total current assets		414,983
Noncurrent assets:		
Capital assets:		
Land.		35,500
Depreciable capital assets, net		125,090
Capital asset, net		160,590
Total assets		575,573
Deferred outflows of resources:		
Pension - OPERS.		278,372
OPEB - OPERS.		43,338
Total deferred outflows of resources.		321,710
Liabilities:		
Current liabilities:		
Accounts payable.		27,723
Accrued wages and benefits		25,975
Compensated absences payable - current.		15,236
Loan payable		100,000
Unearned revenue.		3,288
Total current liabilities		172,222
Noncurrent liabilities:		
Compensated absences payable		3,318
Net pension liability		735,792
Net OPEB liability		14,627
Total noncurrent liabilities		753,737
Total liabilities		925,959
Deferred inflows of resources:		
Pension - OPERS		8,573
OPEB - OPERS		6,785
Total deferred inflows of resources.		15,358
Net position:		
Investment in capital assets		160,590
Unrestricted (deficit).		(204,624)
Total net position (deficit)	$	(44,034)

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LIMA-ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Operating revenues:	
Fees charged to subdivisions	$ 113,778
Local revenues	104,990
Total operating revenues	218,768
Operating expenses:	
Salaries and wages	328,954
Employee benefits	191,440
Occupancy and other	178,962
Depreciation	18,690
Total operating expenses	718,046
Operating loss	(499,278)
Non-operating revenues:	
Intergovernmental	521,293
Change in net position	22,015
Net position (deficit) at beginning of year	(66,049)
Net position (deficit) at end of year	$ (44,034)

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

LIMA-ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY, OHIO

STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Cash flows from operating activities:		
Cash received from subdivisions.	$	117,066
Cash received from local sources		78,295
Cash payments to employees for services		(548,050)
Cash payments to suppliers for services		(152,129)
Net cash used in operating activities		(504,818)
Cash flows from noncapital financing activities:		
Cash received from intergovernmental sources		294,458
Cash received from loans		100,000
Net cash provided by noncapital financing activities. .		394,458
Net decrease in cash		(110,360)
Cash and cash equivalents at beginning of year		125,498
Cash and cash equivalents at end of year	$	15,138
Reconciliation of operating loss to net cash used in operating activities:		
Operating loss.	$	(499,278)
Adjustments:		
Depreciation		18,690
Changes in assets and liabilities:		
(Increase) in accounts receivable.		(26,695)
Derease in prepayments		1,874
Decrease in net pension asset		70,233
(Increase) in deferred outflows - pension		(213,928)
(Increase) in deferred outflows - OPEB		(43,338)
Increase in accounts payable		24,959
Increase in accrued wages and benefits.		2,689
(Decrease) in compensated absences payable.		(22,472)
Increase in unearned revenue		3,288
Increase in net pension liability		526,169
Increase in OPEB liability		14,627
(Decrease) in deferred inflows - pension		(287,993)
(Decrease) in deferred inflows - OPEB		(73,643)
Net cash used in operating activities	$	(504,818)

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

NOTE 1 - DESCRIPTION OF THE ENTITY

The Lima-Allen County Regional Planning Commission, Allen County, (the "Commission") was organized in 1964 under Section 713.21 of the Ohio Revised Code. The Commission is governed by a thirty-three member board. The Board consists of representatives from participating political subdivisions, the County Commissioners, and appointed citizens. The Commission serves the County by performing studies and making maps, preparing recommendations and reports relating to the physical, environmental, social, economic and governmental characteristics, functions and services of the County. The participating subdivisions are:

Allen County	City of Lima	City of Delphos	Village of Beaverdam	Village of Bluffton
Amanda Township	Village of Elida	Village of Spencerville	Bath Township	American Township
Auglaize Township	Monroe Township	Jackson Township	Marion Township	Shawnee Township
Perry Township	Richland Township	Spencer Township	Village of Cairo	Sugar Creek Township
Village of Harrod				

In accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14, "*The Financial Reporting Entity*", as amended by GASB Statement No. 39, "*Determining Whether Certain Organizations are Component Units*" and GASB Statement No. 61, "*The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34*", the Commission is not considered part of the Allen County financial reporting entity. There are no agencies or organizations for which the Commission is considered the primary government. Accordingly, the Commission is the sole organization of the reporting entity. The Commission maintains its own set of accounting records. The Allen County Auditor acts as the fiscal agent. These financial statements were prepared from the accounts and financial record of the Commission and, accordingly, these financial statements do not present the financial position or results of the operations of Allen County.

The accompanying financial statements have been designed to facilitate an understanding of the financial position and results of operations of the Commission. The activity of the Commission is determined by an overall work program which is approved by the Commission's Board and the Ohio Department of Transportation. All revenue and related costs are accounted for on a project basis. The financial information contained in these statements is the responsibility of the Commission.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Commission have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental organizations. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Commission's accounting policies are described below.

A. Basis of Presentation

Enterprise accounting is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

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

B. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by its measurement focus. Enterprise accounting uses a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources are included on the Statement of Net Position. Operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in total net position.

Basis of accounting refers to when revenues and expenses are recognized in the financial records and reported in the financial statements. The Commission's financial statements are prepared using the accrual basis of accounting. Revenue resulting from exchange transactions, in which the party gives and receives essentially equal value, is recorded when the exchange takes place. Revenues resulting from nonexchange transactions, in which the Commission receives value without directly giving equal value in return, such as grants and entitlements, are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the fiscal year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Commission must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Commission on a reimbursement basis. Expenses are recognized at the time they are incurred.

A deferred inflow of resources is an acquisition of net position by the Commission that is applicable to a future reporting period. The Commission reports deferred inflow of resources for the following items related to the Commission’s net pension liability and net other postemployment benefits (OPEB) liability/asset: (1) differences between expected and actual experience, (2) net difference between projected and actual earnings on pension and OPEB plan investments, (3) changes of assumptions, and (4) changes in employer’s proportionate percentage/difference between employer contributions.

A deferred outflow of resources is a consumption of net position by the Commission that is applicable to a future reporting period. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense) until then. For the Commission, deferred outflows of resources have been reported for the following items related to the Commission’s net pension liability and net OPEB liability/asset: (1) differences between expected and actual experience, (2) the net difference between projected and actual investment earnings on pension plan investments, (3) changes of assumptions, (4) changes in employer’s proportionate percentage/difference between employer contributions, and (5) the Commission’s contributions to the pension systems subsequent to the measurement date.

C. Cash and Investments

As required by Section 713.21, Ohio Revised Code, the Commission must deposit all receipts in the Allen County Treasury. The Allen County Treasurer maintains a cash and investment pool used for all Allen County and Commission funds. The Commission has no other cash deposits or investments and does not receive interest income on its cash balances held in the Allen County Treasury.

The Ohio Revised Code requires that deposits either be insured or protected by (1) eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the 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. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a reduced rate set by the Treasurer of State. Although the securities are held by the pledging institutions’ trust department and all statutory requirements for the deposit of money are followed, noncompliance with federal requirements could potentially subject the County to a FDIC claim.

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

At year-end, the carrying amount of the Commission's deposits was $15,138.

The Ohio Revised Code does not provide the Commission the power to make or hold investments other than the deposits in the Allen County Treasury explained above. The Commission's deposits maintained by the Allen County Treasurer were either insured by the Federal Deposit Insurance Corporation, covered by the OPCS, or collateralized by pledged collateral held by a financial institution in Allen County's name.

As of June 30, 2023, the Allen County Treasury had the following investments types: StarOhio (rated AAAm by Standard and Poor's), FDIC-insured Securities/Deposits, CDARs, and U.S.Government Money Market Fund (rated AAAm by Standard and Poor's and Aaa-mf by Moody's). The FDIC-insured Securities/Deposits and CDARS are fully insured by the FDIC for principal and interest.

D. Indirect Costs

To facilitate the equitable distribution of common purpose costs benefiting more than one direct cost objective, the Commission has negotiated an agency-wide indirect cost allocation plan with its cognizant federal agency, the Federal Highway Administration (FHWA) through the Ohio Department of Transportation (ODOT).

The Commission has adopted the Provisional Rate Method of calculating the fringe benefit and indirect cost rate. The rates are calculated based on the most recently audited fiscal year with adjustments for projected changes. Once approved by ODOT, the provisional rates are billed for the fiscal year. At the end of the fiscal year, the actual rates are calculated and the difference between the estimated and actual costs for the period covered by the rate is identified to the specific contracts. Any variance is either billed as an additional cost or refunded to the granting agency. No carry forward provision is permitted to adjust future rates for the variance. The fringe benefit rate is based upon a percentage of direct wages to include sick time, holiday pay, vacation pay, personal days and the employer portion of retirement, workers compensation insurance, hospitalization and unemployment insurance. For the calculation of the fringe benefit rate the base is total labor, both direct and indirect.

The indirect cost rate is based upon a percentage of direct wages to include indirect wages and their allocated fringe benefit costs as well as other indirect costs incurred for equipment, supplies, utilities, and office space. For the calculation of the indirect cost rate, the base is total direct labor (excluding direct labor fringe benefits).

E. Receivables

Local assessment receivables consist of amounts due from subdivisions based on a per capita assessment. Other accounts receivable consists of billings from the Commission for lot split fees, subdivision review fees, and federal and state grants.

F. Prepayments

Recording a current asset for the prepaid amount and reflecting the expenditures/expenses in the year in which services are consumed record payments made to vendors for services that will benefit periods beyond June 30, 2023, as prepayments using the consumption method.

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

G. Capital Assets

All capital assets are capitalized at cost and updated for additions and deletions during the year. All capital assets are depreciated except for land. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. The Commission has opted to capitalize their externally acquired computer software and any capital purchases greater than $2,000. Depreciation of the office equipment, furniture, computer software, and vehicles are computed on the straight-line method over the useful lives (five years) of the assets. Depreciation of the building and improvements is computed on the straight-line method over the useful lives (31.5 to 32.5 years) of the assets.

H. Compensated Absences

Governmental Accounting and Financial Reporting Standards specifies that leave benefits of the employer's obligation relating to employee's rights to receive compensation for future absences is attributable to employee's services already rendered; the obligation relates to rights that accumulate; payment of the compensation is probable; and the amount can be reasonably estimated.

The Commission records a liability for accumulated unused vacation time when earned for employees. The Commission records a liability for accumulated unused sick leave using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the Commission has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employees' wage rates at fiscal yearend, taking into consideration any limits specified in the Commission's policy. Upon retirement, a full-time employee is entitled to receive payment for 1/3 of their accumulated but unused sick leave to a maximum of 240 hours. Part-time employees will receive 1/3 of the average time worked in 30 days.

I. Accrued Liabilities and Long-Term Obligations

All payables and other accrued liabilities are reported on the statement of net position. The Commission has recognized certain liabilities which are due but unpaid as of June 30, 2023 including: accounts, accrued wages and benefits, and unearned revenue. Long-term obligations are detailed in Note 5 and include compensated absences, loan payable, net pension liability, and net OPEB liability. Net pension/OPEB liability should be recognized to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

J. Unearned Revenue

If the Commission receives funds that were not spent by the end of the fiscal year, the amount received is classified as unearned revenue and is carried over to the next fiscal year and repaid if not spent. The commission had $3,288 in unearned revenue at fiscal year-end.

K. Net Position

Net position represents the difference between assets and deferred outflows and liabilities and deferred inflows. The net position component "investment in capital assets," consists of capital assets, net of accumulated depreciation. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt also should be included in this component of net position.

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

Net position is reported as restricted when there are limitations imposed on its use either through enabling legislation adopted by the Commission or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The Commission applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

L. Operating and Non-Operating Revenues (Expenses)

Operating revenues are those revenues that are generated directly from the primary activities. For the Commission, these revenues are primarily membership fees from participating subdivisions along with local revenue defined in Note 2.M. Non-operating revenues consist of federal and state grants. Operating expenses are costs incurred to provide the good or service that is the primary activity of the Commission.

M. Local Revenue

Local revenues consist of contract services, lot splits, subdivision reviews, and sundry revenues.

N. Estimates

The preparation of the basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results may differ from those estimates.

O. Pensions/OPEB

For purposes of measuring the net pension/OPEB liability, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

Change in Accounting Principles

For fiscal year 2023, the Commission has implemented GASB Statement No. 91, "*Conduit Debt Obligations*", GASB Statement No. 94, "*Public-Private and Public-Public Partnerships and Availability Payment Arrangements*", GASB Statement No. 96, "*Subscription Based Information Technology Arrangements*", certain questions and answers of GASB Implementation Guide 2021-1 and certain paragraphs of GASB Statement No. 99, "*Omnibus 2022*".

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the Commission.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

GASB Statement No. 94 is to improve financial reporting by addressing issues related to public-private and public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. The implementation of GASB Statement No. 94 did not have an effect on the financial statements of the Commission.

GASB Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. The implementation of GASB Statement No. 96 did not have an effect on the financial statements of the Commission.

GASB Implementation Guide 2021-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2021-1 did not have an effect on the financial statements of the Commission.

GASB Statement No. 99 to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of GASB Statement No. 99 did not have an effect on the financial statements of the Commission.

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2023, was as follows:

	Balance 06/30/22	Additions	Deductions	Balance 06/30/23
Capital assets, not being depreciated:				
Land	$ 35,500	$ -	$ -	$ 35,500
Capital assets, being depreciated:				
Land improvements	360,079	-	-	360,079
Buildings and improvements	128,911	-	-	128,911
Furniture and equipment	30,030	-	-	30,030
Vehicles	51,866	-	-	51,866
Total capital assets, being depreciated	570,886	-	-	570,886
Less: accumulated depreciation:				
Land improvements	(248,248)	(11,203)	-	(259,451)
Buildings and improvements	(119,544)	(2,341)	-	(121,885)
Furniture and equipment	(7,448)	(5,146)	-	(12,594)
Vehicles	(51,866)	-	-	(51,866)
Total accumulated depreciation	(427,106)	(18,690)	-	(445,796)
Total capital assets, net	$ 179,280	$ (18,690)	$ -	$ 160,590

NOTE 5 - LONG-TERM OBLIGATIONS

The activity of the Commission's long-term obligations during fiscal year 2023 are as follows:

	Balance at 06/30/22	Additions	Reductions	Balance at 06/30/23	Due Within One Year
Compensated absences	$ 41,026	$ 38,614	$ (61,086)	$ 18,554	$ 15,236
Loan payable	-	100,000	-	100,000	100,000
Net pension liability	209,623	526,169	-	735,792	-
Net OPEB liability	-	14,627	-	14,627	-
Total	$ 250,649	$ 679,410	$ (61,086)	$ 868,973	$ 115,236

Compensated absences payable
Compensated absences represent future obligations for sick leave (to the extent it is estimated to be paid as severance), vacation leave and personal time. Of the total liability for compensated absences, $15,236 is expected to be paid within the next fiscal year.

Loan payable
The Commission received a loan in the amount of $100,000 from Allen County to cover current year operating expenses. The loan is expected to be repaid within one year.

Net pension liability
See Note 6 of the notes to the basic financial statements for detail on the net pension liability.

Net OPEB liability
See Note 7 of the notes to the basic financial statements for detail on the net OPEB liability.

NOTE 6 - DEFINED BENEFIT PENSION PLAN

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability/Asset and Net OPEB Liability

The net pension liability/asset and the net OPEB liability reported on the statement of net position represents a liability or asset to employees for pensions and OPEB, respectively.

Pensions and OPEB are a component of exchange transactions - between an employer and its employees - of salaries and benefits for employee services. Pensions and OPEB are provided to an employee - on a deferred-payment basis - as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability/asset and the net OPEB liability represent the Commission's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liability/asset calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost-of-living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

NOTE 6 - DEFINED BENEFIT PENSION PLAN

The Ohio Revised Code limits the Commission's obligation for this liability to annually required payments. The Commission cannot control benefit terms or the manner in which pensions/OPEB are financed; however, the Commission does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability/asset is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability. Resulting adjustments to the net pension/OPEB liability would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require, the retirement systems to provide health care to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a long-term net pension/OPEB liability/asset on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in other liabilities on the accrual basis of accounting.

The remainder of this note includes the pension disclosures. See Note 7 for the OPEB disclosures.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - Commission employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan. While members (e.g. Commission employees) may elect to contribute to the Member-Directed and the Combined Plan, substantially all Commission employee members are in the OPERS' Traditional Pension Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting https://www.opers.org/financial/reports.shtml, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Report referenced above for additional information, including requirements for reduced and unreduced benefits):

NOTE 6 - DEFINED BENEFIT PENSION PLAN - (Continued)

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	**Group B** 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	**Group C** Members not in other Groups and members hired on or after January 7, 2013
State and Local	**State and Local**	**State and Local**
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	**Age and Service Requirements:** Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	**Age and Service Requirements:** Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	**Traditional Plan Formula:** 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	**Traditional Plan Formula:** 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

Final Average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost–of–living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Beginning in 2022, the Combined Plan was consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

NOTE 6 - DEFINED BENEFIT PENSION PLAN - (Continued)

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State/Local Calendar Years 2022 & 2023
2023 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee *	10.0 %
2023 Actual Contribution Rates	
Employer:	
Pension	14.0 %
Post-employment Health Care Benefits **	0.0 %
Total Employer	14.0 %
Employee	10.0 %

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.
** This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The Commission's contractually required contribution for the Traditional Pension Plan was $58,537 for fiscal year 2023.

Net Pension Liabilities/Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability and net pension asset for OPERS was measured as of December 31, 2022, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. The Commission's proportion of the net pension liability or asset was based on the Commission's share of contributions to the pension plan relative to the contributions of all participating entities.

Following is information related to the proportionate share and pension expense:

	OPERS - Traditional
Proportion of the net pension liability - prior measurement date	0.00240935%
Proportion of the net pension liability - current measurement date	0.00249083%
Change in proportionate share	0.00008148%
Proportionate share of the net pension liability	$ 735,792
Pension expense	51,468

NOTE 6 - DEFINED BENEFIT PENSION PLAN - (Continued)

At June 30, 2023, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional
Deferred outflows of resources:	
Differences between expected and actual experience	$ 24,439
Net difference between projected and actual earnings on pension plan investments	209,723
Changes of assumptions	7,772
Changes in employer's proportionate percentage/difference difference between employer contributions	9,218
Contributions subsequent to the measurement date	27,220
Total deferred outflows of resources	$ 278,372

	OPERS - Traditional
Deferred inflows of resources:	
Changes in employer's proportionate percentage/difference between employer contributions	$ 8,573

$27,220 reported as deferred outflows of resources related to pension resulting from Commission contributions subsequent to the measurement date will be recognized as a reduction of/increase to the net pension liability/asset in the fiscal year ending June 30, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS - Traditional
Year Ending December 31:	
2024	$ 26,142
2025	51,968
2026	61,732
2027	102,737
Total	$ 242,579

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

NOTE 6 - DEFINED BENEFIT PENSION PLAN - (Continued)

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2022, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2022, are presented below for the Traditional Pension Plan.

Measurement and valuation date	December 31, 2022
Experience study	5-year period ended December 31, 2020
Actuarial cost method	Individual entry age
Actuarial assumptions:	
Investment rate of return	
Current measurement date	6.90%
Prior measurement date	6.90%
Wage inflation	
Current measurement date	2.75%
Prior measurement date	2.75%
Projected salary increases	
Current measurement date	2.75% to 10.75% (includes wage inflation at 3.25%)
Prior measurement date	2.75% to 10.75% (includes wage inflation at 3.25%)
Cost-of-living adjustments (COLA)	
Current measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2022, then 2.05% simple
Prior measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2022, then 2.05% simple

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a gain of 12.1% for 2022.

NOTE 6 - DEFINED BENEFIT PENSION PLAN - (Continued)

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant.

For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	22.00 %	2.62 %
Domestic equities	22.00	4.60
Real estate	13.00	3.27
Private equity	15.00	7.53
International equities	21.00	5.51
Risk parity	2.00	4.37
Other investments	5.00	3.27
Total	100.00 %	

Discount Rate - The discount rate used to measure the total pension liability/asset was 6.90%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Commission's Proportionate Share of the Net Pension Liability/Asset to Changes in the Discount Rate - The following table presents the proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 6.90%, as well as what the proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.90%) or one-percentage-point higher (7.90%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Commission's proportionate share of the net pension liability:			
Traditional Pension Plan	$ 1,102,192	$ 735,792	$ 431,013

NOTE 7 - DEFINED BENEFIT OPEB PLANS

Net OPEB Liability

See Note 6 for a description of the net OPEB liability.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree’s years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

NOTE 7 - DEFINED BENEFIT OPEB PLANS - (Continued)

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting https://www.opers.org/financial/reports.shtml, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2023, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2023 was 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Commission did not make any contributions to fund health care.

Net OPEB Liabilities, OPEB Expense, and Deferred Outflows or Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The Commission's proportion of the net OPEB liability was based on the Commission's share of contributions to the retirement plan relative to the contributions of all participating entities.

NOTE 7 - DEFINED BENEFIT OPEB PLANS - (Continued)

Following is information related to the proportionate share and OPEB expense:

	OPERS
Proportion of the net OPEB asset - prior measurement date	0.00224233%
Proportion of the net OPEB liability - current measurement date	0.00231984%
Change in proportionate share	0.00007751%
Proportionate share of the net OPEB liability	$ 14,627
OPEB expense	(32,121)

At June 30, 2023, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS
Deferred outflows of resources:	
Net difference between projected and actual earnings on OPEB plan investments	$ 29,051
Changes of assumptions	14,287
Total deferred outflows of resources	$ 43,338

	OPERS
Deferred inflows of resources:	
Differences between expected and actual experience	$ 3,649
Changes of assumptions	1,175
Changes in employer's proportionate percentage/difference between employer contributions	1,961
Total deferred outflows of resources	$ 6,785

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS
Year Ending December 31:	
2024	$ 2,978
2025	10,480
2026	9,059
2027	14,036
Total	$ 36,553

NOTE 7 - DEFINED BENEFIT OPEB PLANS - (Continued)

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022.

The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Actuarial valuation date	December 31, 2021
Roll-forward measurement date	December 31, 2022
Experience study	5-year period ended December 31, 2020
Actuarial cost method	Individual entry age normal
Actuarial cost assumptions:	
Single discount rate	
Current measurement date	5.22%
Prior measurement date	6.00%
Investment rate of return	
Current measurement date	6.00%
Prior measurement date	6.00%
Municipal bond rate	
Current measurement date	4.05%
Prior measurement date	1.84%
Wage inflation	
Current measurement date	2.75%
Prior measurement date	2.75%
Projected salary increases	
Current measurement date	2.75 to 10.75% (includes wage inflation at 2.75%)
Prior measurement date	2.75 to 10.75% (includes wage inflation at 2.75%)
Health care cost trend rate	
Current measurement date	5.50% initial, 3.50% ultimate in 2036
Prior measurement date	5.50% initial, 3.50% ultimate in 2034

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

NOTE 7 - DEFINED BENEFIT OPEB PLANS - (Continued)

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 15.6% for 2022.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	34.00 %	2.56 %
Domestic equities	26.00	4.60
Real estate investment trust	7.00	4.70
International equities	25.00	5.51
Risk parity	2.00	4.37
Other investments	6.00	1.84
Total	100.00 %	

Discount Rate - A single discount rate of 5.22% was used to measure the total OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6.00%. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 4.05%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through the year 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, and the municipal bond rate was applied to all health care costs after that date.

NOTE 7 - DEFINED BENEFIT OPEB PLANS - (Continued)

Sensitivity of the Commission's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate - The following table presents the proportionate share of the net OPEB liability calculated using the single discount rate of 5.22%, as well as what the proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (4.22%) or one-percentage-point higher (6.22%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Commission's proportionate share of the net OPEB liability	$ 49,784	$ 14,627	$ (14,383)

Sensitivity of the Commission's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate - Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.00% lower or 1.00% higher than the current rate.

Retiree health care valuations use a health care cost trend assumption with changes over several years built into that assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2023 is 5.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health care cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50% in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
Commission's proportionate share of the net OPEB liability	$ 13,710	$ 14,627	$ 15,659

NOTE 8 - RISK MANAGEMENT

The Commission has obtained commercial insurance through the Webb Insurance Company for comprehensive property, data processing equipment, general liability and errors and omissions coverage. There was no significant reduction in insurance coverage from prior year and claims have not exceeded insurance coverage over the past three years.

The Commission also provides a high deductible health insurance through Anthem Blue Cross and dental, vision, and life insurance through Reliance. The Commission also offers a Health Savings Plan to full time employees.

NOTE 9 - CONTINGENCIES

Federal and State contracts are subject to review and audit by the grantor agencies or their designees. Such audits could lead to requests for reimbursement to the grantor agency for expenses disallowed under terms of the grant. There are no such claims pending and no known situations which would lead to such a claim. In addition, based upon experience and audit results, management believes that such disallowances, if any, would be immaterial.

In the normal course of its business activities, the Commission may become subject to claims and litigation relating to contracts, employment or other matters. In the opinion of management, the resolution of any such claims pending would not likely have a material impact on the Commission's financial position.

NOTE 10 - 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 ended in April 2023. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Commission. The impact on the Commission's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

REQUIRED SUPPLEMENTARY INFORMATION

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LIMA-ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY, OHIO

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COMMISSION'S PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST TEN FISCAL YEARS

	2022	2021	2020	2019
Traditional Plan:				
Commission's proportion of the net pension liability	0.00249083%	0.00240935%	0.00267868%	0.00297982%
Commission's proportionate share of the net pension liability	$ 735,792	$ 209,623	$ 396,654	$ 588,981
Commission's covered-employee payroll	$ 394,179	$ 392,443	$ 421,036	$ 437,771
Commission's proportionate share of the net pension liability as a percentage of its covered-employee payroll	186.66%	53.41%	94.21%	134.54%
Plan fiduciary net position as a percentage of the total pension liability	75.74%	92.62%	86.88%	82.17%

Amounts presented for each fiscal year were determined as of the Commission's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

2018	2017	2016	2015	2014
0.00308755%	0.00364596%	0.00313068%	0.00360673%	0.00344881%
$ 845,617	$ 571,980	$ 710,925	$ 624,731	$ 415,965
$ 454,363	$ 467,752	$ 385,383	$ 422,825	$ 429,568
186.11%	122.28%	184.47%	147.75%	96.83%
74.70%	84.66%	77.25%	81.08%	86.45%

LIMA-ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY, OHIO

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COMMISSION PENSION CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST TEN FISCAL YEARS

	2023	2022	2021	2020
Traditional Plan:				
Contractually required contribution	$ 58,537	$ 55,185	$ 54,942	$ 58,945
Contributions in relation to the contractually required contribution	(58,537)	(55,185)	(54,942)	(58,945)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Commission's covered-employee payroll	$ 418,121	$ 394,179	$ 392,443	$ 421,036
Contributions as a percentage of covered-employee payroll	14.00%	14.00%	14.00%	14.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

2019		2018		2017		2016		2015		2014	
$	61,288	$	61,339	$	58,469	$	46,246	$	50,739	$	53,696
	(61,288)		(61,339)		(58,469)		(46,246)		(50,739)		(53,696)
$	-	$	-	$	-	$	-	$	-	$	-
$	437,771	$	454,363	$	467,752	$	385,383	$	422,825	$	429,568
	14.00%		13.50%		12.50%		12.00%		12.00%		12.50%

LIMA-ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY, OHIO

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COMMISSION'S PROPORTIONATE SHARE OF
THE NET OPEB LIABILITY/ASSET
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST SEVEN FISCAL YEARS

	2022	2021	2020	2019
Traditional Plan:				
Commission's proportion of the net OPEB liability	0.00231984%	0.00224233%	0.00249518%	0.00277507%
Commission's proportionate share of the net OPEB liability/(asset)	$ 14,627	$ (70,233)	$ (44,454)	$ 383,309
Commission's covered-employee payroll	$ 394,179	$ 392,443	$ 421,036	$ 437,771
Commission's proportionate share of the net OPEB liability/(asset) as a percentage of its covered-employee payroll	-3.71%	17.90%	10.56%	87.56%
Plan fiduciary net position as a percentage of the total OPEB liability	94.79%	128.23%	115.57%	47.80%

Note: Information prior to 2016 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the Commission's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

2018	2017	2016
0.00303452%	0.00358511%	0.00307166%
$ 395,630	$ 389,317	$ 310,248
$ 454,363	$ 467,752	$ 385,383
87.07%	83.23%	80.50%
46.33%	54.14%	54.14%

LIMA-ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY, OHIO

SCHEDULE OF REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COMMISSION OPEB CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST EIGHT FISCAL YEARS

	2023	2022	2021	2020
Traditional Plan:				
Contractually required contribution	$ -	$ -	$ -	$ -
Contributions in relation to the contractually required contribution	-	-	-	-
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Commission's covered-employee payroll	$ 418,121	$ 394,179	$ 392,443	$ 421,036
Contributions as a percentage of covered-employee payroll	0.000%	0.000%	0.000%	0.000%

Note: Information prior to 2016 was unavailable. The Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

2019		2018		2017		2016	
$	-	$	2,272	$	7,016	$	7,708
	-		(2,272)		(7,016)		(7,708)
$	-	$	-	$	-	$	-
$	437,771	$	454,363	$	467,752	$	385,383
	0.000%		0.500%		1.500%		2.00%

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

DEFINED BENEFIT PENSION PLAN:

Changes in benefit terms:
There were no changes in benefit terms from the amounts reported for fiscal year 2014-2023.

Changes in assumptions:
There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for fiscal years 2014-2016.

For fiscal year 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date:
(a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%
(b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25%
(c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%.

There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for fiscal year 2018.

For fiscal year 2019, the most significant changes of assumptions that affected the total pension liability since the prior measurement date was the reduction in the actuarially assumed rate of return from 7.50% down to 7.20%.

There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for fiscal years 2020-2021.

For fiscal year 2022, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date:
(a) wage inflation 3.25% down to 2.75%
(b) future salary increases 3.25% to 10.75% down to 2.75% to 10.75%
(c) COLA or ad hoc COLA: post 1/7/2013 retirees 0.50% simple through 2021, then 2.15% simple changed to 3.00% simple through 2022, then 2.05% simple
(d) investment rate of return from 7.20% down to 6.90%

There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for fiscal year 2023.

DEFINED BENEFIT OPEB PLAN:

Changes in benefit terms:
There were no changes in benefit terms from the amounts reported for fiscal year 2017-2020.

For fiscal year 2021, the the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in the December 31, 2020 measurement date health care valuation.

There were no changes in benefit terms from the amounts reported for fiscal years 2022-2023.

Changes in assumptions:
For fiscal year 2017, the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date was the reduction in the actuarially assumed rate of return from 4.23% down to 3.85%.

There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for fiscal year 2018.

- *(Continued)*

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

DEFINED BENEFIT OPEB PLAN - (Continued):

For fiscal year 2019, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:
(a) increase in the discount rate from 3.85% up to 3.96%
(b) decrease in the investment rate of return from 6.50% down to 6.00%
(c) increase in the municpal bond rate from 3.31% to 3.71%
(d) change in the health care cost trend rate from 7.50% initial, 3.25% ultimate in 2028 to 10.00% initial, 3.25 ultimate in 2029.

For fiscal year 2020, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:
(a) decrease in the discount rate from 3.96% down to 3.16%
(b) decrease in the municpal bond rate from 3.71% down to 2.75%
(d) change in the health care cost trend rate from 10.00% initial, 3.25% ultimate in 2029 to 10.50% initial, 3.50% ultimate in 2030.

For fiscal year 2021, the following were the most significant changes of assumptions that affected the total OPEB asset since the prior measurement date:
(a) increase in the discount rate from 3.16% up to 6.00%
(b) decrease in the municpal bond rate from 2.75% down to 2.00%
(d) change in the health care cost trend rate from 10.50% initial, 3.50% ultimate in 2030 to 8.50% initial, 3.50% ultimate in 2035.

For fiscal year 2022, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:
(a) decrease in the municpal bond rate from 2.00% down to 1.84%
(b) change in the health care cost trend rate from 8.50% initial, 3.50% ultimate in 2035 to 5.50% initial, 3.50% ultimate in 2034.

For fiscal year 2023, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date:
(a) decrease in the discount rate from 6.00% down to 5.22%
(b) increase in the municpal bond rate from 1.84% to 4.05%
(b) change in the health care cost trend rate from 8.50% initial, 3.50% ultimate in 2034 to 5.50% initial, 3.50% ultimate in 2036.

SUPPLEMENTARY INFORMATION

LIMA-ALLEN COUNTY REGIONAL PLANNING COMMISSION
ALLEN COUNTY, OHIO

SCHEDULE OF EXPENSES BY ELEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Project Number	Direct Labor	Other Direct	Indirect Cost	Total
Local				
101	$ 36,806	$ 15,831	$ 68,254	$ 120,891
ODOT				
601	17,973	77	31,496	49,546
602	21,190	16,041	37,133	74,364
605	26,498	459	46,435	73,392
610	61,825	6	108,344	170,175
674	415	2	619	1,036
697	717	2	1,257	1,976
Total ODOT	128,618	16,587	225,284	370,489
STP				
6058	21,415	116	37,527	59,058
6104	27,919	32,554	48,833	109,306
Total STP	49,334	32,670	86,360	168,364
FTA				
675	5,271	-	9,237	14,508
ODPS				
205	14,646	3,483	25,665	43,794
Grand Total	$ 234,675	$ 68,571	$ 414,800	$ 718,046

Notes to the Schedule of Expenses by Element

The Element of Project numbers used on the Schedule of Expenses by Element for identification purposes are:

Element	Funding Sources	Project
101	RPC	Local Expenses
205	ODPS	Community Traffic
601	ODOT/FHWA	Short Range Planning
602	ODOT/FHWA	Transportation Improvement Program
605	ODOT/FHWA	Surveillance
610	ODOT/FHWA	Long Range Planning
674	ODOT/FHWA	Specialized Transportation Program
697	ODOT/FHWA	Annual Report
6058	ODOT/STP	Sustainability
6104	ODOT/STP	Long Range Transportation Planning
675	ODOT/FTA	Mass Transportation

LIMA-ALLEN COUNTY REGIONAL PLANNING COMMISSON
ALLEN COUNTY, OHIO

SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
JULY 1, 2022 - JUNE 30, 2023

		ESTIMATED FY 2023	ACTUAL FY 2023	VARIANCE (OVER BUDGET) UNDER BUDGET
EMPLOYEE WAGES				
Indirect Labor				
Acct. #	Acct. Name			
4110	Administrative Wages	$28,495.00	$39,049.08	($10,554.08)
4130	Clarical Wages	$27,040.00	$7,504.06	$19,535.94
4120	Accounting Wages	$32,524.00	$47,726.16	($15,202.16)
Subtotal - Indirect Labor		$88,059.00	$94,279.30	($6,220.30)
Direct Labor				
Acct. #	Acct. Name			
4100	100 Gov Serv	200	$0.00	$200.00
4100	200 Safty	200	$0.00	$200.00
4100	205 ODPS	31,955	$14,645.58	$17,309.42
4100	300 Env	1,000	$501.42	$498.58
4100	400/401	409	$6.56	$402.44
4100	402 Farmland	**200**	$10.76	$189.24
4100	405 Econ Dev	**6,000**	$1,227.05	$4,772.95
4100	410 Housing	**1,000**	$0.00	$1,000.00
4100	415 CDBG	**4,061**	$4,232.18	($171.18)
4100	501 Zoning	7,000	$4,944.76	$2,055.24
4100	505 Subdivision	25,000	$20,800.25	$4,199.75
4100	510 Floodplain	7,500	$5,083.31	$2,416.69
4100	601 Short Range Plan	63,388	$17,973.13	$45,414.87
4100	602 Tip	35,000	$21,189.68	$13,810.32
4100	605 Survallance	10,000	$26,497.92	($16,497.92)
4100	6058 Trans STP	22,000	$21,414.62	$585.38
4100	610 Cont. Plan	75,000	$61,826.00	$13,174.00
4100	6104 LR Plan STP	34,287	$27,918.53	$6,368.47
4100	674 Mass Trans	5,000	$414.87	$4,585.13
4100	675 Mass Trans MPO	15,382	$5,270.79	$10,111.21
4100	697 Annual Report	7,000	$717.31	$6,282.69
Subtotal - Direct Labor		$351,582.00	$234,674.72	$116,907.28
TOTAL EMPLOYEE WAGES		$439,641.00	$328,954.02	$110,686.98
FRINGE BENEFITS COST CENTER				
Paid Leave				
Acct. #	Acct. Name			
4160	Holiday	20,884	$16,724.40	$4,159.60
4150	Vacation	23,617	$25,248.33	($1,631.33)
4140	Sick Leave	20,508	$35,838.00	($15,330.00)
4170	Other Sal	1,700	$5,131.98	($3,431.98)
Subtotal - Paid Leave		$66,709.00	$82,942.71	($16,233.71)

LIMA-ALLEN COUNTY REGIONAL PLANNING COMMISSON
ALLEN COUNTY, OHIO

SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD - (CONTINUED)
JULY 1, 2022 - JUNE 30, 2023

		ESTIMATED FY 2023	ACTUAL FY 2023	VARIANCE (OVER BUDGET) UNDER BUDGET
Other Fringe Benefits				
Acct. #	Acct. Name			
4180	OtherBenefit	$10,000.00	$2,866.79	$7,133.21
4220	PERS	$70,889.00	$58,536.81	$12,352.19
4230	Workers Comp	$5,064.00	$3,450.54	$1,613.46
4200	Health Insurance	$75,000.00	$49,918.96	$25,081.04
4210	Medicare	$7,342.00	$4,464.69	$2,877.31
Subtotal - Other Fringe		$168,295.00	$119,237.79	$49,057.21
TOTAL FRINGE BENEFITS		$235,004.00	$202,180.50	$32,823.50
INDIRECT COST CENTER - NON-LABOR				
Acct. #	Acct. Name			
4401	Office Supplies	10,000	$2,456.04	$7,543.96
4480	Indirect Postage	1,000	$204.26	$795.74
4475	Indirect copies	5,000	$366.76	$4,633.24
4400	Indirect Sundry Supplies	2,000	$1,983.12	$16.88
4411	Electric	25,000	$16,078.66	$8,921.34
4412	Indirect Telephone	100	$29.95	$70.05
4470	Indirect Vehicle	400	$4.68	$395.32
4410	Indirec Cont Serv.	68,000	$51,151.51	$16,848.49
4413	Water Sewer	2,500	$1,337.03	$1,162.97
4460	Indirect Repairs	5,000	$17,630.93	($12,630.93)
4450	Indirect Travel & Meetings	1,000	$1,057.96	($57.96)
4495	Depreciation	24,000	$18,690.26	$5,309.74
4496	Software Amortization	500	$0.00	$500.00
4402	Indirect Equipment	6,000	$0.00	$6,000.00
4403	Indirect Software	5,000	$214.77	$4,785.23
4486	Indirect Training	1,500	$0.00	$1,500.00
4485	Indirect Sundry Expense	4,000	$3,579.28	$420.72
TOTAL INDIRECT COSTS - NON-LABOR		$161,000.00	$114,785.21	$46,214.79

FRINGE BENEFIT COST RATE CALCULATION

		ESTIMATED FY 2023	ACTUAL FY 2023	
TOTAL FRINGE BENEFITS	A	$235,004	$202,181	
TOTAL EMPLOYEE WAGES	B	$439,641	$328,954	
FRINGE BENEFIT COST RATE		**53.45%**	**61.46%**	**A ÷ B**

FRINGE BENEFIT COST RECOVERY COMPARISON
FY 2023

Should have recovered in fiscal year	+	$144,235	Actual DL * Actual Fringe Rate
Amount actually recovered in fiscal year	-	$125,442	Actual DL * Estimated Fringe Rate
Prior Year Net (Over) / Under Recovery	+	$0	
Prior Year (Over) / Under Recovery Posted to Cost Center	-	$0	
(Over) / Under Recovery of Fringe Benefits	=	$18,793	

LIMA-ALLEN COUNTY REGIONAL PLANNING COMMISSON
ALLEN COUNTY, OHIO

SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD - (CONTINUED)
JULY 1, 2022 - JUNE 30, 2023

		ESTIMATED FY 2023	ACTUAL FY 2023	VARIANCE (OVER BUDGET) UNDER BUDGET
FRINGE BENEFITS COST DISTRIBUTION				
INDIRECT LABOR FRINGE BENEFITS		$47,071	$57,946	
DIRECT LABOR FRINGE BENEFITS		$187,933	$144,235	
TOTAL FRINGE BENEFITS		$235,004	$202,181	
INDIRECT COST RATE CALCULATION				
INDIRECT LABOR		$88,059	$94,279	
INDIRECT FRINGE BENEFITS		$47,071	$57,946	
OTHER INDIRECT COSTS		$161,000	$114,785	
TOTAL INDIRECT COSTS	**A**	$296,130	$267,010	
TOTAL DIRECT LABOR COSTS	**B**	$351,582	$234,675	
INDIRECT COST RATE		**84.23%**	**113.78%**	**A ÷ B**
INDIRECT COST RECOVERY COMPARISON				
FY 2023				
Should have recovered in fiscal year	+		$267,010	Actual DL * Actual Indirect Rate
Amount actually recovered in fiscal year	-		$197,661	Actual DL * Estimated Indirect Rate
Prior Year Net (Over) / Under Recovery	+		$0	
Prior Year (Over) / Under Recovery Posted to Cost Center	-		$0	
(Over) / Under Recovery of Indirect Costs	=		$69,349	

SUMMARY	ESTIMATED FY 2023	ACTUAL FY 2023
FRINGE BENEFIT COST RATE	**53.45%**	**61.46%**
INDIRECT COST RATE	**84.23%**	**113.78%**
TOTAL OVERHEAD COST RATE	**137.68%**	**175.24%**

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

Lima-Allen Regional Planning Commission
Allen County
130 West North Street
Lima, Ohio 45801

To the Commission Members:

We have audited, in accordance with the 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 *(Government Auditing Standards)*, the financial statements of the Lima-Allen Regional Planning Commission, Allen County, (the Commission) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated February 26, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission'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 Commission'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiency in internal control, described in the accompanying schedule of findings as item 2023-001 that we consider to be a material weakness.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission'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 an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings as item 2023-001.

Commission's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Commission's response to the finding identified in our audit and described in the accompanying schedule of findings. The Commission's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 Commission'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 Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BHM CPA Group

BHM CPA Group, Inc.
Piketon, Ohio
February 26, 2024

Lima-Allen Regional Planning Commission
Allen County, Ohio

Schedule of Findings
June 30, 2023

1. SUMMARY OF AUDITOR'S RESULTS

FINDING NUMBER 2023-001

Material Weakness / Material Noncompliance – Disbursements

State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951), provides that expenditures made by a governmental unit should serve a public purpose. Typically the determination of what constitutes a "proper public purpose" rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Even if a purchase is reasonable, Ohio Attorney General Opinion 82-006 indicates that it must be memorialized by a duly enacted ordinance or resolution and may have a prospective effect only.

Auditor of State Bulletin 2003-005 Expenditure of Public Funds/Proper Public Purpose states that the Auditor of State's Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect.

During the audit period, we noted that the Commission's former Finance Director made purchases with the Commission's credit card that were not for a proper public purpose. The former Finance Director made personal purchases of various items including food and daycare services. We noted a total of approximately $406 dollars consisting of four transactions which were not for a proper public purpose.

Management override of controls and failure of the fiscal agent to properly monitor credit card activity can result in misuse of public funds.

We recommend that the Commission review and follow the statutes of ORC 9.21 for establishment of policies and controls to prevent noncompliance with usage of credit cards. We have referred this matter to the West Region of the Auditor of State.

Officials' Response: There was an eight month period of transition in our organization during the fiscal year. Since then, new leadership has been installed and processes and procedures have been reinforced throughout the agency. Additionally, once the improprieties were discovered of the now former employee, proper authorities were notified and provided all supporting documentation, and our agency has requested restitution from the former employee.

OHIO AUDITOR OF STATE
KEITH FABER

LIMA-ALLEN REGIONAL PLANNING COMMISSION

ALLEN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.

Certified for Release 6/11/2024

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