CLARK SCHAEFER HACKETT
BUSINESS ADVISORS

CRIMINAL JUSTICE COORDINATING COUNCIL

LUCAS COUNTY

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2023

OHIO AUDITOR OF STATE
KEITH FABER

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

Members of Council
Criminal Justice Coordinating Council
One Government Ctr Ste 1720
Toledo, OH 43604

We have reviewed the *Independent Auditor's Report* of the Criminal Justice Coordinating Council, Lucas County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2023 through December 31, 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.

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 Criminal Justice Coordinating Council is responsible for compliance with these laws and regulations.

Keith Faber
Auditor of State
Columbus, Ohio

June 17, 2024

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CLARK SCHAEFER HACKETT
BUSINESS ADVISORS

1656 Henthorne Drive, Suite 400
Maumee, Ohio 43537
P. 419.841.2848 | F. 419.841.8178

INDEPENDENT AUDITORS' REPORT

To the Council
Criminal Justice Coordinating Council
Toledo, Ohio

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the business-type activities and the fiduciary activities of the Criminal Justice Coordinating Council (the "Council"), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Council'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 respective financial position of the business-type activities and the fiduciary activities of the Council as of December 31, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits 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 *(Government Auditing Standards)*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Council, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 Council'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.

Auditors' 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 auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *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 Council'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 Council'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 required pension and OPEB schedules, as listed in the table of contents, 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 GAAS, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The accompanying schedule of operating revenues and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS.

In our opinion, the schedule of operating revenues and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 7, 2024 on our consideration of the Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council'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 Council's internal control over financial reporting and compliance.

Clark, Schaefer, Hackett & Co.

Maumee, Ohio
June 7, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

FOR THE YEAR ENDED DECEMBER 31, 2023

UNAUDITED

The following Management's Discussion and Analysis (MD&A) section of the Criminal Justice Coordinating Council's (the Council) financial report represents a discussion and analysis of the Council's financial performance during the fiscal year ended December 31, 2023. Please read it in conjunction with the Council's financial statements, which follow this section.

Financial Highlights

Key financial highlights for 2023 are as follows:

- In total, Net Position decreased $48,823 or (3.3%) from 2022 balance, resulting in ending net position of $1,446,059 at December 31, 2023.
- Total Assets and Deferred Outflows of Resources increased $397,717 or 6.4%.
- Total Liabilities and Deferred Inflows of Resources increased by $446,540 or 9.5% from 2022. Current liabilities increased by $108,622 or 13.3%. The Council recorded a net pension liability of $3,684,453 in 2023. Deferred inflows of resources decreased $1,926,705 or (91.1%). Deferred inflows of resources at December 31, 2023 included a decline in pension and OPEB.
- The Council had $4,832,272 in operating expenses and $4,784,564 in operating revenues in 2023. Non-operating revenues and expenses netted to negative $1,115 in 2023, due to interest expense.
- Grants administered by the Council decreased $344,284 or (23.7%) from 2022.

Using This Annual Financial Report

This annual report consists of a series of financial statements and footnotes to those statements. These statements are prepared and organized so the reader can understand the Council as a financial whole or as an entire operating entity. The statements then proceed to provide an increasingly detailed look at our specific financial conditions. For a summary of the Council's significant accounting policies, please see footnote number two attached to the financial statements.

The Statements of Net Position, similar to a traditional balance sheet, presents information regarding assets, deferred outflows, liabilities and deferred inflows. The net position of the Council as of December 31, 2023 represents the difference between the total assets and deferred outflows and total liabilities and deferred inflows.

The Statements of Revenues, Expenses, and Changes in Net Position, similar to a traditional Profit and Loss (P&L) Statement, reports the operating and non-operating revenues and expenses which, upon combining, determine the total change in net position for the current year.

The Statements of Cash Flows report changes in cash and cash equivalent activities for the fiscal year resulting from operating activities, capital and related financing activities, non-capital financing activities, and investing activities. The net result of these activities added to the beginning of the year's cash and cash equivalents balance reconciles to the cash and cash equivalents balance on the Statements of Net Position at the end of the current fiscal year.

Fiduciary Funds – Custodial funds are used to account for resources held for the benefit of parties outside the Council and are reported separately. This fund is not reflected in the Council's own statements as the resources of the fund are not available to support the Council's own programs.

Reporting the Council as a Whole

Statements of Net Position and the Statements of Revenues, Expenses and Changes in Net Position

While this document contains the fund used by the Council to provide its program, the view of the Council as a whole encompasses all financial transactions and asks the question, "How did we do financially during 2023?" The Statements of Net Position and the Statements of Revenues, Expenses and Changes in Net Position answer this question. These statements include *all assets, deferred outflows, liabilities, and deferred inflows* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the Council's *net position* and changes in net position. This change in net position is important because it tells the reader that, for the Council as a whole, the *financial position* of the Council has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the continued availability of grant funds at the federal, state and local levels.

In the Statements of Net Position and the Statements of Revenues, Expenses and Changes in Net Position, the Council is presented as one activity, business-type.

- Business-type activities – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided.

Reporting the Council's Fund

Fund Financial Statements

The Council has only one fund; therefore, additional fund level statements are not presented.

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023
UNAUDITED

Statements of Net Position

The major components of the Statement of Net Position at December 31, 2023 and 2022 are reflected below:

	2023	2022
Assets and Deferred Outflows of Resources		
Current assets	$ 3,791,124	$ 4,181,093
Capital assets	1,066,125	1,069,570*
Net OPEB assets	-	443,175
Deferred outflows of resources	1,750,415	516,109
Total assets and deferred outflows	$ 6,607,664	$ 6,209,947
Liabilities, Deferred Inflows of Resources, and Net Position		
Current liabilities	$ 927,190	$ 818,568
Long term liabilities	4,045,441	1,780,818*
Deferred inflows of resources	188,974	2,115,679
Total liabilities and deferred inflows	5,161,605	4,715,065
Net Position		
Net investment in capital assets	645,492	507,360
Unrestricted net position	800,567	987,522
Total net position	1,446,059	1,494,882
Total liabilities, deferred inflows, and net position	$ 6,607,664	$ 6,209,947

*Differs from footnote 4 because of implementation of GASB 96 and 100. Management discussion and analysis was not restated per GASB 100.

Total assets and deferred outflows had an overall increase of $397,717 or 6.4% in fiscal year 2023. The change in total assets and deferred outflows was due to an increase of $1,234,306 or 239.2% in deferred outflows related to pension and other post-employment benefits. Net OPEB assets had a decrease of $443,175 or (100.0%). Cash and cash equivalents had an overall decrease of (9.0%) or $306,833.

The council implemented GASB Statement No. 68, "Accounting and Financial Reporting for Pensions" that was implemented in 2015, GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" that was implemented in 2018, GASB Statement No. 87, "Accounting for Leases" for the year ended December 2021, and GASB Statement NO. 96, "Account for Subscription-Based Information Technology Arrangements" for the year ended December 2023. This Statement significantly revises accounting for subscription-based lease assets and liabilities.

Current liabilities increased $108,622 or 13.3% in fiscal year 2023 due mainly to decreased grants payable at December 31. Total liabilities increased $2,373,245 or 91.3% resulting from an increase in net pension liability.

What are the Council's Revenue Sources? The Council receives much of its revenue from contract services to the City of Toledo and Lucas County and operating grants. Sources of these grants are federal, state and local. The Council has multiple functions, with the major function being improving the justice system in the Toledo/Lucas County area, and all revenue is used to support this function.

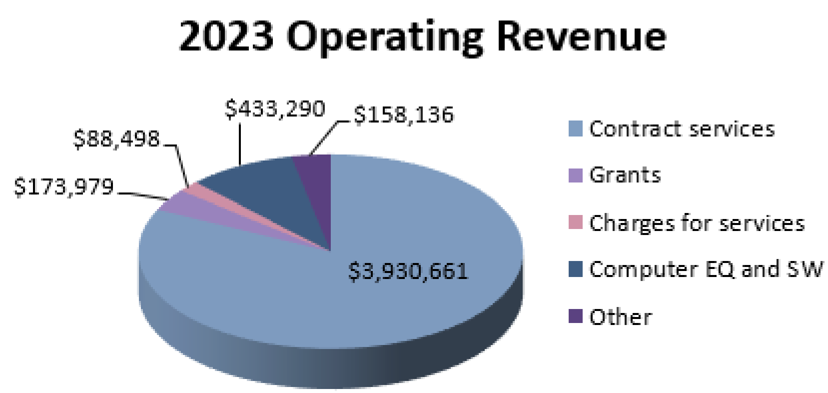
Statements of Revenues, Expenses and Changes in Net Position

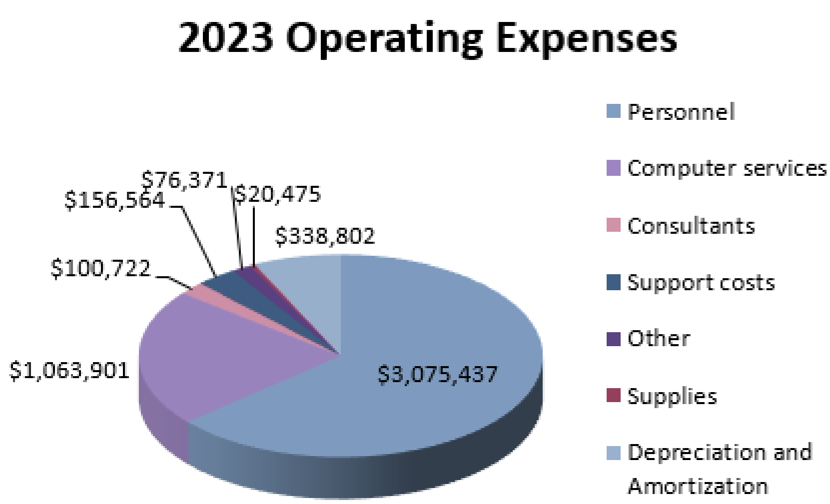
The major components of the Statements of Revenues, Expenses and Changes in Net Position for fiscal years ended December 31, 2023 and 2022 are reflected below:

	2023	2022
Operating revenues	$ 4,784,564	$ 5,015,098
Operating expenses	4,832,272	3,413,212
Operating income (loss)	(47,708)	1,601,886
Non-Operating (expenses)		
Grant revenues	1,108,612	1,452,896
Less: grant allocations to subrecipients	(1,108,612)	(1,452,896)
Interest	(1,115)	(4,119)
Total non-operating (expenses)	(1,115)	(4,119)
Changes in net position	(48,823)	1,597,767
Net position at beginning of the year	1,494,882	(102,885)
Net position at end of the year	$ 1,446,059	$ 1,494,882

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2023
UNAUDITED

In fiscal year 2023, operating revenues had a decrease of (4.6%) which included an increase in computer equipment and software offset by a decrease in charges for services, grants, and contract revenues. Operating expenses increased 41.6% predominantly from an increase in personnel and consultant costs. Some of the increase in operating expenses can be attributed to the raising cost of inflation and changes in pension and OPEB plans from reduction in market returns.





Statements of Cash Flows

In fiscal year 2023, cash and cash equivalents decreased $306,833. Net cash from operating activities decreased $811,094 primarily due to an increase in cash paid to others. Net cash from non-capital financing activities increased $292,969 due to less cash paid for grant allocations. Net cash from capital and related financing activities decreased $35,518 and net cash from investing activities increased $514 in fiscal year 2023.

Cash flows for fiscal years ended December 31, 2023 and 2022 are reflected below:

	2023	2022
Cash flows from operating activities	$ 5,427	$ 816,521
Cash flows from non-capital financing activities	165,789	(127,180)
Cash flows from capital and related financing activities	(483,525)	(448,007)
Cash flows from investing activities	5,476	4,962
Net increase (decrease) in cash	$ (306,833)	$ 246,296

Capital Assets and Debt Administration

At the end of fiscal year 2023, the Council had $645,492 investment in capital assets net of related debt as compared to $507,360 at December 31, 2022. During 2023 the council adopted GASB96 for right of use assets for subscription-based information technology arrangements.

Contacting the Criminal Justice Coordinating Council's Financial Management

This financial report is designed to provide our citizens, taxpayers, patrons and creditors with a general overview of the Council's finances and to show the Council's accountability for the funds it receives or spends. If you have any questions about this report or need financial information, contact the Director of Administrative Services, Criminal Justice Coordinating Council, One Government Center, Suite 1720, Toledo, OH 43604 or call (567) 200-6850.

LUCAS COUNTY

STATEMENT OF NET POSITION

December 31, 2023

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
Current Assets		
Cash and cash equivalents	$	3,037,506
Cash and cash equivalents - restricted		75,921
Accounts receivable		150,982
Grants receivable		102,813
Prepaid expenses		423,902
Total current assets		3,791,124
Non-current assets		
Capital assets		3,084,220
Accumulated depreciation / amortization		(2,018,095)
Net Capital assets		1,066,125
Total assets		4,857,249
Deferred outflows of resources		
Pension		1,508,047
OPEB		242,368
Deferred outflows of resources		1,750,415
Total Assets and Deferred Outflows	$	6,607,664
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION		
Current liabilities		
Accounts payable	$	110,900
Unearned grant revenue		64,487
Grants payable		167,734
Lease payable-current		139,026
Accrued payroll and related expenses		43,109
Matured compensated absences payable		401,934
Total current liabilities		927,190
Long term liabilities		
Net pension liability		3,684,453
Net OPEB liability		79,381
Lease payable-long term		281,607
Total long term liabilities		4,045,441
Total liabilities		4,972,631
Deferred inflows of resources		
Pension		162,161
OPEB		26,813
Total deferred inflows of resources		188,974
Net Position		
Net investment in capital assets		645,492
Unrestricted net position		800,567
Total net position		1,446,059
Liabilities, Deferred Inflows of Resources, and Net Position	$	6,607,664

The accompanying notes are an integral part of these financial statements.

LUCAS COUNTY

STATEMENT OF REVENUES, EXPENSES AND CHANGE IN NET POSITION

For the Year Ended December 31, 2023

Operating revenues	
Contract services	$ 3,930,661
Grants administration Revenue	173,979
Charges for services	88,498
Computer equipment and software	433,290
Other	158,136
Total operating revenues	4,784,564
Operating expenses	
Personnel	3,075,437
Computer services	1,063,901
Consultants	100,722
Support costs	156,564
Other	76,371
Supplies	20,475
Depreciation and amortization	338,802
Total operating expenses	4,832,272
Operating Loss	(47,708)
Non-operating revenue and expense	
Grant revenues	1,108,612
Less: Grant allocations to subrecipients & vendors	(1,108,612)
Interest income	5,476
Interest expense	(6,591)
Total non-operating expense	(1,115)
Change in net position	(48,823)
Net position at beginning of the year	1,494,882
Net position at end of the year	$ 1,446,059

The accompanying notes are an integral part of these financial statements.

STATEMENTS OF CASH FLOWS

For the Year Ended December 31, 2023

Cash flows from operating activities	
Cash received for services	$ 4,780,515
Cash paid to employees	(3,151,630)
Cash paid to others	(1,623,458)
Net cash provided by operating activities	5,427
Cash flows from non-capital financing activities	
Cash received from grants	1,314,557
Cash paid for grant allocations	(1,148,768)
Net cash provided by non-capital financing activities	165,789
Cash flows from capital and related financing activities	
Purchase of capital assets	(323,914)
Interest payments	(6,591)
Lease payments	(153,020)
Net cash used in capital and related financing activities	(483,525)
Cash flows from investing activities	
Interest received	5,476
Net cash provided by investing activities	5,476
Net decrease in cash	(306,833)
Cash and cash equivalents at beginning of year	3,420,260
Cash and cash equivalents at end of year	$ 3,113,427
Reconciliation of operating (loss) to net cash provided by operating activities	
Operating (loss)	$ (47,708)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation and amortization	338,802
Changes in operating assets and liabilities:	
(Increase) decrease in:	
Accounts receivable	(12,581)
Prepaid expenses	(185,014)
Net OPEB asset	443,175
Deferred outflows - pension	(1,001,073)
Deferred outflows - OPEB	(233,233)
Increase (decrease) in:	
Accounts payable	(20,411)
Accrued payroll and related expenses	2,469
Accrued vacation and sick	(36,793)
Deferred revenue	8,532
Net pension liability	2,465,845
Net OPEB liability	79,381
Deferred inflows - pension	(1,342,729)
Deferred inflows - OPEB	(453,235)
Net cash provided by operating activities	$ 5,427

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUND
December 31, 2023

ASSETS	
Restricted cash	$ 8,530
Total assets	$ 8,530
NET POSITION	
Restricted for individuals, organizations, and other governments	$ 8,530
Total net position	$ 8,530

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGE IN FIDUCIARY NET POSITION
CUSTODIAL FUND
For the Year Ended December 31, 2023

ADDITIONS	
Other custodial fund collections	$ 26,232
Total Additions	26,232
DEDUCTIONS	
Other custodial fund disbursements	31,070
Total Deductions	31,070
Net change in fiduciary net position	(4,838)
Net position beginning of year	13,368
Net position end of year	$ 8,530

The accompanying notes are an integral part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

1. REPORTING ENTITY

Description of the Entity

The Criminal Justice Coordinating Council (the Council) is an entity organized to promote cooperation and coordination between and among separate governmental units and agencies for improving the criminal justice system in the Toledo/Lucas County area through planning, analysis, technical assistance, training, and information management. The Council provides these services in three major areas. The first major area is the Northwest Ohio Regional Information System (NORIS) project which provides applications programming, computer training, computer hardware and network support services for an automated regional information system for local criminal justice agencies. Regional planning efforts is the second major area in which the Council provides services and includes planning, grants management, and coordinating efforts for local criminal justice agencies and units of government. The third major area is an administrative services component that is responsible for coordinating activities between project areas.

The Custodial fund type is used to account for and maintain assets held in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds. Activity of the Toledo Police Department (TPD) Metro Drug Task Force and Vice Narcotics Unit is included in this fund.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Council have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates. The Council's significant accounting policies are described below:

Basis of accounting

The accompanying financial statements have been prepared on the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. All transactions are accounted for in a single enterprise fund.

Revenue from charges for services is reported as operating revenues. Expenses from employee wages and benefits, purchases of services, materials and supplies and other miscellaneous expenses are reported as operating expenses.

Non-operating revenues and expenses are all revenues and expenses not meeting the definition of operating revenues and expenses. Non-operating revenues and expenses include revenues and expenses from grant management, capital and related financing activities, and investing activities. Expenses relating to disbursements of grant allocations to sub recipients are reported as non-operating expenses.

Custodial funds are Toledo Police Department monies held by the Council for specific use by the Vice Narcotics and Metro Drug Task Force investigative services division of the Toledo Police Department.

Cash and cash equivalents

For purposes of the statements of cash flows, the Council considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Accounts receivable

Accounts receivable are comprised of contracts, and other receivables primarily from governmental entities. Receivables are considered fully collectible at December 31, 2023. Accordingly, no allowance for doubtful accounts is deemed necessary. When amounts are deemed to be uncollectible, they are expensed in the year in which that determination is made.

Prepaid expenses

Prepaid expenses represent computer maintenance and other agreements paid in or prior to December 31, 2023, and expire in subsequent years.

Capital assets

Property and equipment are stated at cost (or estimated historical cost) and updated for the costs of additions and retirements during the year. The capitalization threshold is $5,000. Depreciation of property and equipment is based upon the estimated useful lives, ranging from three to forty years, of the various assets and is computed using the straight-line method. Right to use assets are listed at cost and useful life is estimated as the shorter of useful life or term of lease.

Compensated absences

The Council follows GASB No. 16, Accounting for Compensated Absences, which requires that a liability be accrued for sick leave and vacation if it is probable that the employee will be compensated through a cash payment. The liability is accrued using the vesting method. The Council employees accumulate sick leave at a rate of 15 days per year. Upon retirement, if the employee has completed twenty or more years of service with the Council, reimbursement for sick leave shall be at the employee's final rate of pay for no more than one-third (1/3) of their accrued but unused sick leave credit, not to exceed three hundred and twenty (320) hours. Payments at retirement for accumulated sick leave are calculated using the rate of compensation at the date of retirement.

The Council employees accumulate vacation leave at a rate between two and five weeks per year, depending on their length of service. The Council policy restricts employees from carrying forward more than three (3) years of vacation accrual per calendar year, this policy was temporarily discontinued due to the COVID pandemic and restarted in 2023. Any unused leave is paid out upon termination or retirement.

Economic dependency

The Council provides services to the City of Toledo and Lucas County. For the year ended December 31, 2023, 44% of total operating revenues were received from City of Toledo and 15% of total operating revenues were received from Lucas County, respectively. At December 31, 2023, accounts receivable related to allocated revenue from the City of Toledo and Lucas County totaled $0.

Net position

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets represent capital assets, reduced by accumulated amortization and depreciation and lease liability needs.

Lease and subscription-based information technology agreements (SBITA) standards

The Council follows GASB No. 87, Leases and GASB No. 96, Subscription based information technology agreements, which requires that a lease liability be recognized for right to use lease assets. Lease liabilities are shown as the present value of payments expected to be made during the lease term. The SBITA assets are reported at present value of subscription payments.

Restricted assets

Restricted assets consist of monies and other resources which are restricted by specific agreements. At December 31, 2023, restricted cash and cash equivalents for grant allocations represent restricted assets for payment of future grant funding requests by sub recipients.

Pension and other postemployment benefits (OPEB)

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

Deferred outsources and deferred inflows of resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources that represent a consumption of net assets that applies to a future period(s), and so will not be recognized as an outflow of resource (expense) until then. For the Council, deferred outflows of resources are reported on the statement of net position for pension and OPEB, which are explained in Notes 5 and 6.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources that represent an acquisition of net assets that applies to a future period(s), and so will not be recognized as an inflow of resource until then. For the Council, deferred inflows of resources are reported on the statement of net position for pension and OPEB, which are explained in Notes 5 and 6.

3. CASH AND INVESTMENTS

The Council has designated Fifth Third Bank for the deposit of funds and the Toledo Police Federal Credit Union for the deposit of the Council's Custodial Funds. The Council's cash and cash equivalents are primarily subject to custodial credit risk, as further explained below.

Custodial credit risk is the risk that, in the event of bank failure, the Council's deposits may not be returned to it. Protection of the Council's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities

deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. In accordance with Chapter 135 of the Ohio Revised Code, any public depository receiving deposits pursuant to an award of Council funds shall be required to pledge as security for repayment of all public monies.
At December 31, 2023, the carrying value of the Council's deposits is as follows:

Carrying Amount	$	3,121,957
Bank Balance	$	3,190,519

Of the bank balance, $250,000 was insured by the Federal Depository Insurance Corporation as of December 31, 2023. Also, at December 31, 2023, $13,030 was insured by the National Credit Union Association (NCUA). Finally, $2,927,489 as of December 31, 2023, respectively, was uninsured and collateralized by securities held by the pledging institution's trust department, not in the Council's name.

4. CAPITAL ASSETS

A summary of the changes in capital assets, by asset type, is as follows:

	Restated Balance 1/1/2023	Additions	Disposals	Balance 12/31/2023
Capital assets:				
Leasehold improvements	$ 341,494	$ -	$ -	$ 341,494
Furniture and fixtures	36,493	-	-	36,493
Computer equipment	1,740,497	127,471	(103,907)	1,764,061
Office equipment	12,884	-	-	12,884
Vehicles	19,584	-	-	19,584
Right to use buildings	696,203	4,974	-	701,177
Right to use equipment	4,938	3,165	-	8,103
Right to use SBITA	12,120	188,304	-	200,424
Total property and equipment	2,864,213	323,914	(103,907)	3,084,220
Accumulated Depreciation and Amortization:				
Leasehold improvements	(167,062)	(36,089)	-	(203,151)
Furniture and fixtures	(36,092)	(137)	-	(36,229)
Computer equipment	(1,416,469)	(116,022)	103,907	(1,428,584)
Office equipment	(12,885)	-	-	(12,885)
Vehicles	(8,160)	(3,917)	-	(12,077)
Right to use buildings	(139,240)	(141,230)	-	(280,470)
Right to use equipment	(3,292)	(4,811)	-	(8,103)
Right to use SBITA	-	(36,596)	-	(36,596)
	(1,783,200)	(338,802)	103,907	(2,018,095)
Net capital assets	$ 1,081,013	$ (14,888)	$ -	$ 1,066,125

Leases

In 2022, the council entered into a lease for office facility sixty months agreement with the City of Toledo at an interest rate of 1.56%.

Future Lease Commitments:

Year End	*Interest*	*Principal*	*Total*
Dec 2024	5,618	139,026	144,644
Dec 2025	3,434	141,210	144,644
Dec 2026	1,215	140,397	141,612
Total	10,267	420,633	430,900

Subscriptions

In 2023, the council adopted GASB96 Account for Subscription-Based Information Technology Arrangements. There are no liabilities associated with the subscriptions as they were prepaid.

NET PRESENT VALUE

Year End	*SBITA Value*	*Accumulated Amortization*	*Net SBITA Value*
Dec 2023	200,424	36,596	163,828

5. DEFINED BENEFIT PENSION PLAN

Plan Description

The Council contributes to the Ohio Public Employees Retirement System of Ohio (OPERS), a cost-sharing multiple-employer defined benefit pension plan. OPERS administers three separate 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 cost-sharing, multiple-employer defined benefit plan with defined contribution features. While members may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Chapter 145 of the ORC assigns the Council to establish and amend benefit provisions to the OPERS Board of Trustees (Board). OPERS issues separate, publicly available financial report that includes the financial statements and required supplemental information. These reports may be obtained by contacting the OPERS at 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 1-800-222-PERS (7377) or https://www.opers.org/financial/reports.shtml.

NOTES TO THE FINANCIAL STATEMENTS
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In accordance with GASB Statement No. 68, employers participating in the cost-sharing multiple-employer plans are required to recognize a proportionate share of the collective net pension liabilities of the plan. Although changes in the net pension liability generally are recognized as pension expense in the current period, GASB 68 requires certain items to be deferred and recognized as expense in the future periods. Deferrals for differences between projected and actual investment returns are amortized to pension expense over 5 years. Deferrals for employer contributions subsequent to the measurement date are amortized in the following period (one year). Other deferrals are amortized over the estimated remaining service lives of both active and in active employees (2.4769 years).

The net pension liability of the traditional pension plan and the Council's proportionate share of this net pension liability as of December 31, 2023 are as follows:

Net pension liability – all employers	$	29,540,043,780
Proportion of the net pension liability		0.012473%
Proportionate share of the net pension liability	$	3,684,453
Change in proportion of the net pension liability		(0.001533%)

Deferred outflows of resources and deferred inflows of resources for pensions were related to the following sources as of December 31, 2023:

Deferred Outflows of Resources		
Difference between expected and actual experience	$	122.382
Net difference between projected and actual earnings on pension plan investments		1,050,185
Change in assumptions		38,924
Change in Council's proportionate share and difference		
in employer contributions		6,367
Council contributions subsequent to the measurement date		290,189
Total	$	1,508,047

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

Deferred Inflows of Resources

Change in Council's proportionate share and difference		
in employer contributions	$	162,161

$290,189 reported as deferred outflows of resources related to pension resulting from Council contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 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:

2024	$	39,151
2025		192,971
2026		309,121
2027		514,454
Total	$	1,055,697

Summary of Employer Pension Expense

Total pension expense, including employer contributions and accruals associated with the recognition of the change in net pension liability and related deferrals was $412,232 in pension expense in 2023.

The following table provides additional details on the pension benefit formulas, contribution requirements and significant assumptions used in the measurement of total pension liabilities for the retirement system:

	OPERS
Benefit Formula	Benefits are calculated on the basis of age, final average salary (FAS) and service credit. State and Local members in transition Groups A and B are eligible for retirement benefits at age 60 with 60 contributing months of service credit or at age 55 with 25 or more years of service credit. Group C for State and Local is eligible for retirement at age 57 with 25 or more years of service or at age 62 with 5 years of service. For Groups A and B, the annual benefit is based on 2.2% of final average salary multiplied by the actual years of service for the first 30 years of service credit and 2.5% for years of service in excess of 30 years. For Group C, the annual benefit applies a factor of 2.2% for the first 35 years and a factor of 2.5% for the years of service in excess of 35. 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.
	The base amount of a member's pension benefit is locked in upon receipt of the initial benefit payment for calculation of annual cost-of-living adjustment.
Cost-of-Living Adjustments	**Pre 1/7/2013 Retirees:** 3.00% Simple **Post 1/7/2013 Retirees:** 3.00% Simple through 2023, then 3% Simple
Contribution Rates	Employee and member contribution rates are established by the OPERS Board and limited by Chapter 145 of the Ohio Revised Code. For 2022 and 2023, employer rates for the State and Local Divisions were 14% of covered payroll. Member rates for the State and Local Divisions were 10% of covered payroll.
Measurement Date	December 31, 2022
Actuarial Assumptions	**Valuation Date:** December 31, 2022 **Actuarial Cost Method:** Individual entry age **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%, including wage inflation **Prior measurement date:** 2.75% to 10.75%, including wage inflation

OPERS

Mortality Rates	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 previous 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.

Date of Last Experience Study 5 Year Period Ended December 31, 2020

Investment Return Assumptions 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 rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. The following table displays the Board-approved asset allocation policy for 2022 and the long-term expected real rates of return:

Asset Class	Target Allocation	Long Term Expected Return*
Fixed Income	22.0%	2.62%
Domestic Equities	22.0%	4.60%
Real Estate	13.0%	3.27%
Private Equity	15.0%	7.53%
International Equities	21.0%	5.51%
Risk Parity	2.0%	4.37%
Other Investments	5.0%	3.27%
Total	100.0%	

* Returns presented as arithmetic means. 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 loss of 12.1% for 2022.

Discount Rate The discount rate used to measure the total pension liability was 6.9%. The 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 statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

OPERS

Sensitivity of Council's Proportionate Share of Net Pension Liabilities to Change in Discount Rate	1% Decrease (5.9%)	Current Discount Rate (6.9%)	1% Increase (7.9%)
	$5,519,196	$3,684,453	$2,158,286

Defined Contribution Plans

OPERS also offer a defined contribution plan, the Member-Directed Plan (MD). The MD plan does not provide disability benefits, annual cost of living adjustments, post-retirement health care benefits or death benefits to plan members and beneficiaries. Benefits are entirely dependent on the sum of contributions and investment returns earned by each participant's choice of investment options.

Combined Plans

OPERS also offer a combined plan. This is a cost-sharing multiple-employer defined benefit plan that has elements of both a defined benefit and defined contribution plan. In the combined plan, employee contributions are invested in self-directed investments, and the employer contribution is used to fund a reduced defined benefit. Employees electing the combined plan receive post-retirement health care benefits. OPERS provide retirement, disability, survivor and post-retirement health benefits to qualifying members of the combined plan. Effective January 1, 2022 members may no longer select the combined plan.

Funding Policy

ORC provides OPERS statutory Council to set employee and employer contributions. The required contribution rates (as a percentage of covered payroll) for plan members and the Council are 10% and 14%, respectively.

The Council's contributions, which represent 100% of required employer contributions, for the year ended December 31, 2023 and for each of the two preceding years were $290,189, $270,266 and $286,240.

6. DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description

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 to qualifying benefit recipients of both the Traditional Pension and Combined plans. This 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 refund, Member-Directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of another post-employment benefit (OPEB) as described in GASB Statement No. 75. See OPERS' ACFR 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.

In accordance with GASB Statement No. 75, employers participating in the cost-sharing, multiple-employer plans are required to recognize a proportionate share of the collective net OPEB liabilities/(assets) of the plan. Although changes in the net OPEB liability/(asset) generally are recognized as OPEB expense in the current period, GASB 75 requires certain items to be deferred and recognized as expense in future periods. Deferrals for differences between projected and actual investment returns are amortized to OPEB expense over 5 years. Deferrals for employer contributions subsequent to the measurement date are amortized in the following period (one year). Other deferrals are amortized over the estimated remaining service lives of both active and inactive employees of 2.6059 years.

The net OPEB liability of OPERS and the Council's proportionate share of this net OPEB liability as of December 31, 2023 are as follows:

Net OPEB liability – all employers	$	630,519,175
Proportion of the net OPEB liability		0.012590%
Proportionate share of the net OPEB liability	$	79,381
Change in proportion of the net OPEB liability		(0.001559%)

Deferred outflows of resources and deferred inflows of resources for OPEB were related to the following sources as of December 31, 2023:

Deferred Outflows of Resources		
Net difference between projected and actual earnings on		
OPEB plan investments	$	157,654
Change in assumptions		77,533
Change in Council's proportionate share and difference		
In employer contributions		1,574
Council contributions subsequent to the measurement date		5,607
Total	$	$242,368
Deferred Inflows of Resources		
Difference between expected and actual experience	$	19,800
Change in assumptions		6,380
Change in Council's proportionate share and difference		
in employer contributions		633
Total	$	26,813

$5,607 reported as deferred outflows of resources related to OPEB resulting from Council contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023

ending December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

2024	$	27,209
2025		57,417
2026		49,162
2027		76,160
Total	$	209,948

Summary of Employer OPEB Expense Total OPEB expense, including employer contributions and accruals associated with the recognition of the change in net OPEB asset/liability and related deferrals was $158,305 in negative OPEB expense in 2023.

The following table provides additional details on the OPEB contribution requirements and significant assumptions used in the measurement of total OPEB liabilities for the retirement system:

	OPERS
Contribution Rates	Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care was 0% for members in the Traditional Pension and 2% for members in the 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 4.0%
Measurement Date	December 31, 2022
Actuarial Assumptions	**Valuation Date:** December 31, 2021
	Rolled-Forward Measurement Date: December 31, 2022
	Actuarial Cost Method: Individual entry age
	Investment Rate of Return: 6.00%
	Single Discount Rate:

	Current measurement period: 5.22%
	Prior measurement period: 6.00%
	Municipal Bond Rate:
	Current measurement date: 4.05%
	Prior measurement date: 1.84%
	Wage Inflation: 2.75%
	Projected Salary Increases: 2.75% to 10.75%, including wage inflation
	Health Care Cost Trend Rate:
	Current measurement date: 5.5% initial, 3.50% ultimate in 2036
	Prior measurement date: 5.5% initial, 3.50% ultimate in 2034
Mortality Rates	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 previous 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.
Date of Last Experience Study	5 Year Period Ended December 31, 2020

OPERS

Investment Return Assumptions

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 rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. The following table displays the Board-approved asset allocation policy for 2022 and the long-term expected real rates of return:

Asset Class	Target Allocation	Long Term Expected Return*
Fixed Income	34.0%	2.56%
Domestic Equities	26.0%	4.60%
REITs	7.0%	4.70%
International Equities	25.0%	5.51%
Risk Parity	2.0%	4.37%
Other Investments	6.0%	1.84%
Total	100.0%	

* Returns presented as arithmetic means. 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 loss of 15.6% for 2022.

Discount Rate

A single discount rate of 5.22% was used to measure the OPEB liability on the measurement date of December 31, 2022. 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) 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 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, the duration of the projection period through which projected health care payments are fully funded.

OPERS

Sensitivity of Council's Proportionate Share of Net OPEB Liability/(Assets) to Changes in Discount Rate	1% Decrease (4.22%)	Current Discount Rate (5.22%)	1% Increase (6.22%)
	$269,971	$79,381	($77,997)

Sensitivity of Council's Proportionate Share of Net OPEB Liability to Change in Health Care Cost Trend Rate	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
	$74,349	$79,381	$84,916

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the 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 that in the not-too-distant future, the health plan 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.

Funding Policy

The ORC provides the statutory authority requiring 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. The portion of employer contributions allocated to health care was 0% for members in the Traditional Pension and 2% for members in the 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 4.0%.

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 14.0% of earnable salary. This is the maximum employer contribution rate permitted by the ORC. 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.

The Council's contributions, which represent 100% of required employer contributions, for the year ended December 31, 2023 and for each of the two preceding years were $5,607, $5,081 and $4,528.

7. OHIO PUBLIC EMPLOYEES DEFERRED COMPENSATION PROGRAM

The Council employees participate in a statewide deferred compensation plan created in accordance with Internal Revenue Code Section 457. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plan, the deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The deferred wages and any earned income are not subject to taxes until actually received by the employee.

8. RISK MANAGEMENT

The Council maintains comprehensive insurance coverage with private carriers for real property, building contents, and vehicles. Vehicle policies include liability coverage for bodily injury and property damage. Property and equipment are 90% co-insured. A liability policy covers all employees, elected and appointed officials, board members, and volunteers. None of the Council's settlements have exceeded the insurance coverage for any of the past three fiscal years.

The Council provides health insurance to its employees in conjunction with Lucas County. Lucas County is self-insured for health and dental benefits. The Council is charged for its participant's share of the cost for its covered employees. The unpaid claim liability, if any, has not been determined.

9. SETTLEMENT

On October 17, 1997, the Council entered into a settlement agreement with a computer consultant it sued for breach of contract. Under the terms of the agreement, the Council received a settlement of $800,000. The settlement is to be received in quarterly installments of $7,500 plus the proceeds from an escrow account and any proceeds received from the settling defendant's bankruptcy trustee. Amounts related to the settlement are recorded as revenue when they are received. In 2023, 2022, and 2021, the Council did not receive any payments. Payments received are to be reimbursed to the County of Lucas and the City of Toledo for funds they paid to the Council for the consultant. The amount of proceeds, if any that will be received when the bankruptcy is settled is undeterminable.

10. COMMITMENTS AND CONTINGENCIES

Grants

The Council received financial assistance from federal agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the Council. However, in the opinion of Council management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Council at December 31, 2023.

11. CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT

The Council adopted GASB Statement No. 96, Subscription-Based Information Technology Arrangements by establishing a model for the right to use another party's information technology software, either alone or in combination with tangible capital assets. required to recognize a subscription asset and a subscription liability as a deferred outflow of resources. These changes were incorporated into the Council's financial statements by recognizing, at January 1, 2023, lease liabilities and right-to-use lease assets as a lessee. The implementation of GASB Statement No. 96 did not have an effect on beginning net position of the Council as previously reported.

Schedule of Operating Revenues
For the Year Ending December 31, 2023

Operating revenues		
Contract services		
City of Toledo	$	2,085,794
Lucas County		715,196
CCNO		330,700
Other		798,971
Total contract services		3,930,661
Grants		173,979
Charges for services		88,498
Computer equipment and software		433,290
Other		158,136
	$	4,784,564

REQUIRED SUPPLEMENTARY INFORMATION

Required Supplementary Information on GASB 68 Pension Liabilities
Schedule of the Council's Proportionate Share of OPERS Net Pension Liability/(Assets)
Ohio Public Employees Retirement System (OPERS) – Traditional Pension Plan

LAST TEN YEARS

	Council's proportion of the net pension liability	Council's proportionate share of the net pension liability	Council's covered payroll	Council's proportionate share of the net pension liability as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2014	0.014909%	$1,757,577	$1,763,893	99.64%	86.36%
2015	0.014909%	$1,798,192	$1,853,879	96.99%	86.45%
2016	0.015049%	$2,606,678	$1,940,407	134.34%	81.08%
2017	0.015185%	$3,448,241	$2,029,038	169.94%	77.25%
2018	0.014420%	$2,262,262	$1,905,592	118.72%	84.66%
2019	0.014512%	$3,974,439	$2,118,828	187.58%	74.70%
2020	0.014452%	$2,856,515	$2,177,016	131.21%	82.17%
2021	0.013835%	$2,048,625	$2,082,713	98.36%	86.88%
2022	0.014006%	$1,218,608	$2,206,416	55.23%	92.62%
2023	0.012473%	$3,684,453	$2,095,408	175.83%	75.74%

Amounts presented as the Council's measurement date, which is the prior year.

Notes to Schedule

Change in assumptions. In 2017, changes in assumptions were made based upon the updated experience study that was completed for the five-year period ended December 31, 2015. Significant changes included a reduction of the discount rate from 8.0% to 7.5%, a reduction in the wage inflation rate from 3.75% to 3.25%, and transition from the RP-2000 mortality tables to the RP-2014 mortality tables.

In 2019, a reduction of the discount rate was made from 7.5% to 7.2%.

In 2022, changes in assumptions were made based upon an updated experience study that was completed for the five-year period ended December 31, 2020. Significant changes included a reduction of the discount rate from 7.2% to 6.9%, a reduction in wage inflation from 3.25% to 2.75%, and transition from RP-2014 mortality tables to Pub-2010 mortality tables.

Required Supplementary Information on GASB 68 Pension Liabilities
Schedule of the Council's Proportionate Share of OPERS Net Pension Liability/(Assets)
Ohio Public Employees Retirement System (OPERS) – Traditional Pension Plan

LAST TEN YEARS

	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Council's covered payroll	Contributions as a percentage of covered payroll
2014	$222,465	($222,465)	$ -	$1,853,879	12.00%
2015	$232,849	($232,849)	$ -	$1,940,407	12.00%
2016	$243,517	($243,517)	$ -	$2,029,038	12.00%
2017	$247,727	($247,727)	$ -	$1,905,592	13.00%
2018	$283,443	($283,443)	$ -	$2,118,828	13.38%
2019	$282,124	($282,124)	$ -	$2,177,016	12.96%
2020	$272,494	($272,494)	$ -	$2,082,713	13.08%
2021	$286,240	($286,240)	$ -	$2,206,416	12.97%
2022	$270,266	($270,266)	$ -	$2,095,408	12.90%
2023	$290,189	($290,189)	$ -	$2,246,679	12.92%

Required Supplementary Information on GASB 68 Pension Liabilities
Schedule of the Council's Proportionate Share of OPERS Net Pension Liability/(Assets)
Ohio Public Employees Retirement System (OPERS) – Traditional Pension Plan

LAST SEVEN YEARS

	Council's proportion of the net OPEB liability/(asset)	Council's proportionate share of the net OPEB liability/(asset)	Council's covered payroll	Council's proportionate share of the net OPEB liability/(asset) as a percentage of its covered payroll	Plan fiduciary net position as a percentage of the total OPEB liability
2017	0.014684%	$1,483,158	$2,029,038	73.10%	54.05%
2018	0.014266%	$1,549,210	$1,905,592	81.30%	54.14%
2019	0.014599%	$1,903,296	$2,118,828	89.83%	46.33%
2020	0.014402%	$1,989,246	$2,177,016	91.37%	47.80%
2021	0.013904%	($247,713)	$2,082,713	(11.89%)	115.57%
2022	0.014149%	($443,175)	$2,206,416	(20.09%)	128.23%
2023	0.012590%	$79,381	$2,095,408	3.79%	94.79%

Note: Information prior to 2017 was unavailable.

Amounts presented as the Council's measurement date, which is the prior year.

Change in assumptions. In 2018, the single discount rate changed from 4.23% to 3.85%.

In 2019, the single discount rate changed from 3.85% to 3.96%, the investment rate of return changed from 6.50% to 6.00%, and the health care cost trend rate changed from 7.5% initial to 10.0% initial.

In 2020, the single discount rate changed from 3.96% to 3.16% and the health care cost trend rate changed from 10.0% initial, 3.25% ultimate in 2028 to 10.5% initial, 3.5% ultimate in 2030.

In 2021, the single discount rate changed from 3.16% to 6.0% and the health care cost trend rate changed from 10.5% initial, 3.5% ultimate in 2030 to 8.5% initial, 3.5% ultimate in 2035.

In 2022, changes in assumptions were made based upon an updated experience study that was completed for the five-year period ended December 31, 2020. Significant changes included a reduction in wage inflation from 3.25% to 2.75% and transition from RP-2014 mortality tables to Pub-2010 mortality tables.

In 2023, the single discount rate changed from 6.00% to 5.22% and the health care cost trend rate changed from 5.5% initial, 3.50% ultimate in 2034 to 5.5% initial, 3.50% ultimate in 2036.

Required Supplementary Information on GASB 68 Pension Liabilities
Schedule of the Council's Proportionate Share of OPERS Net Pension Liability/(Assets)
Ohio Public Employees Retirement System (OPERS) – Traditional Pension Plan

LAST TEN YEARS

	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Council's covered payroll	Contributions as a percentage of covered payroll
2014	$37,078	($37,078)	$ -	$1,853,879	2.00%
2015	$38,808	($38,808)	$ -	$1,940,407	2.00%
2016	$40,581	($40,581)	$ -	$2,029,038	2.00%
2017	$23,646	($23,646)	$ -	$1,905,592	1.00%
2018	$5,415	($5,415)	$ -	$2,118,828	0.26%
2019	$5,567	($5,567)	$ -	$2,177,016	0.26%
2020	$3,753	($3,753)	$ -	$2,082,713	0.18%
2021	$4,528	($4,528)	$ -	$2,206,416	0.21%
2022	$5,081	($5,081)	$ -	$2,095,408	0.24%
2023	$5,607	($5,607)	$ -	$2,246,679	0.25%

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF JUSTICE				
Passed through the Ohio Department of Youth Services				
Juvenile Justice and Delinquency Prevention				
Juvenile Justice Delinquency Prevention Block (Title II)	16.540	21-JJ-RPU-1095		$ 589
Juvenile Justice Delinquency Prevention - Admin	16.540	21-JJ-RED-0288		3,635
Total Juvenile Justice and Delinquency Prevention			$ 589	4,224
Juvenile Justice Delinquency Prevention Block (Title II)	16.548	20-JV-RPU-1095		$ 79,234
Juvenile Justice Delinquency Prevention - Admin	16.548	20-JV-PLN-0288		6,453
Total Juvenile Justice Delinquency Prevention (Title V)			$ 79,234	85,687
Passed through Ohio Office of Criminal Justice Services				
Violence Against Women Formula Grants				
STOP Violence Against Women Block Grant	16.588	21-WF-RPU-1088		$ 138,719
STOP Violence Against Women Block Grant	16.588	22-WF-RPU-1088		76,892
Violence Against Women Act - Admin	16.588	21-WF-ADM-8826		11,810
Violence Against Women Act - Admin	16.588	22-WF-ADM-8826		10,452
Total Violence Against Women Formula Grants			$ 215,611	237,873
United States Department of Justice, Bureau of Justice Assistance				
Edward Byrne Memorial Justice Assistance Grant				
Justice Assistance Grant Collaboration Project	16.738	20-DJ-BX-0653		$ 16,244
Justice Assistance Grant Collaboration Project	16.738	15PBJA-21-GG-01742-JAGX		87,190
Justice Assistance Grant Collaboration Project	16.738	15PBJA-22-GG-02199-JAGX		199,686
Justice Assistance Grant - Admin	16.738	22-JG-ADM-7575		14,304
Total Edward Byrne Memorial Justice Assistance Grant			$ 303,120	317,424
Criminal and Juvenile Justice and Mental Health Collaboration Program				
Lucas County Justice and Mental Health Colloration (JMHC) Program	16.745	2019-JMH-ADM-2828		$ 2,940
Total Criminal and Jevenile Justice and Mental Health Collaboration Program			$ -	2,940
Second Chance Act Reentry Initiative				
Lucas County Reentry	16.812	2016-RW-BX-0004		$ 94,215
Innovative Reentry Initiative	16.812	2019-CZ-BX-0028		$ 160,031
Innovative Reentry Initiative	16.812	2020-RY-BX-0002		107,171
Innovative Reentry Initiative Admin	16.812	2019-CZ-BX-0028		26,378
Innovative Reentry Indirect	16.812	2019-CZ-BX-0028		6,000
Innovative Reentry Initiative Admin	16.812	2020-IRI-ADM-0002		13,605
Total Second Chance Act Reentry Initiative			$ 361,417	407,400
Justice Reinvestment Initiative				
Justice Reinvestment Initiative	16.827	2019-ZB-BX-0016		$ 100,976
Justice Reinvestment Initiative - Admin	16.827	2019-JRI-ADM-5050		239,890
Total Justice Reinvestment Initiative			$ 100,976	340,866
TOTAL FEDERAL AWARDS EXPENDITURES			$ 1,060,947	$ 1,396,414

See accompanying notes to the schedule of expenditures of federal awards

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of the Criminal Justice Coordinating Council (the “Council”) under programs of the federal government for the year ended December 31, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). Because the Schedule presents only a selected portion of the operations of the Council, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Council.

NOTE B – SUMMARY OF SIGNFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Council has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

CLARK SCHAEFER HACKETT
BUSINESS ADVISORS

1656 Henthorne Drive, Suite 400
Maumee, Ohio 43537
P. 419.841.2848 | F. 419.841.8178

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Council
Criminal Justice Coordinating Council
Toledo, Ohio:

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 business-type activities and the fiduciary activities of the Criminal Justice Coordinating Council (the "Council"), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements, and have issued our report thereon dated June 7, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council'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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council'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 Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Clark, Schaefer, Hackett & Co.

Maumee, Ohio
June 7, 2024

CLARK SCHAEFER HACKETT
BUSINESS ADVISORS

1656 Henthorne Drive, Suite 400
Maumee, Ohio 43537
P. 419.841.2848 | F. 419.841.8178

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Council
Criminal Justice Coordinating Council
Toledo, Ohio:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Criminal Justice Coordinating Council's (the "Council) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Council's major federal programs for the year ended December 31, 2023. The Council's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Council complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Council and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Council's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Council's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Council's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

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

- Identify and assess the risks of material noncompliance, 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 Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Clark, Schaefer, Hackett & Co.

Maumee, Ohio
June 7, 2024

Criminal Justice Coordinating Council
Schedule of Findings and Questioned Costs
Year Ended December 31, 2023

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	no
• Significant deficiency(ies) identified not considered to be material weaknesses?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards

Internal Control over major program:	
• Material weakness(es) identified?	no
• Significant deficiency(ies) identified not considered to be material weaknesses?	none reported
Type of auditors' report issued on compliance for major program:	unmodified
Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?	no
Identification of major program:	
ALN 16.738 – Edward Byrne Memorial Justice Assistance Grant	
Dollar threshold to distinguish between Type A and Type B Programs:	$750,000
Auditee qualified as low-risk auditee?	yes

Section II - Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None

Section IV – Schedule of Prior Audit Findings

None

OHIO AUDITOR OF STATE
KEITH FABER

CRIMINAL JUSTICE COORDINATING COUNCIL

LUCAS 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 6/27/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov