

Cash Basis Annual Financial Report

For the Year Ended December 31, 2019

This is an Unaudited Financial Statement

I certify the following report to be correct and true, to the best of my knowledge.



(Chief Fiscal Officer Sign Above)

2-13-20

(Date)

R. Andrew Yoder

(Type or Print Name)

Treasurer, Logan-Union-Champaign Regional Planning Commission

(Chief Fiscal Officer Title)

10820 St. Rt. 347, PO Box 219

(Street Address)

East Liberty, Ohio

(City)

43319

(Zip)

Logan, Union, Champaign

(County)

937-666-3431

(Telephone)

LUC Regional Planning Commission						
<i>Logan, Union, Champaign County</i>						
<i>Combined Statement of Receipts, Disbursements</i>						
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 2019</i>						
To be submitted.						
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Cash Receipts						
Fees Charged to Subdivisions	\$222,633					\$222,633
Plats (Preliminary and Final)	37,551					37,551
Contractual Services	47,898					47,898
Investment Income	10,028					10,028
Proceeds from Sale	0					0
Other Receipts	5,526					5,526
<i>Total Cash Receipts</i>	323,636	0	0	0	0	323,636
Cash Disbursements						
Current:						
Salaries	152,781					152,781
Public Employee's Retirement	21,389					21,389
Medicare	2,142					2,142
Worker's Compensation	1,625					1,625
Medical/Life/Dental/Vision Insurance	20,792					20,792
Office Supplies	7,940					7,940
Subscription Fees	3,063					3,063
Contract Services	8,406					8,406
Tuition Reimbursement	0					0
Professional Development	6,507					6,507
Utilities	0					0
Maintenance & Repair	0					0
Annual Dinner	3,802					3,802
Building	35,620					35,620
Equipment	2,261					2,261
Travel & Expense	4,486					4,486
Contingencies	6,541					6,541
Capital Outlay						
Debt Service:						
Principal Retirement						
Interest and Fiscal Charges						
<i>Total Cash Disbursements</i>	277,355	0	0	0	0	277,355
<i>Excess of Receipts Over (Under) Disbursements</i>	46,281	0	0	0	0	46,281

LUC Regional Planning Commission						
<i>Logan, Union, Champaign County</i>						
<i>Combined Statement of Receipts, Disbursements</i>						
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>						
<i>All Governmental Fund Types</i>						
<i>For the Year Ended December 31, 2019</i>						
To be submitted.						
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Other Financing Receipts (Disbursements)						
Sale of Capital Assets						0
Proceeds of Debt						0
Transfers In						0
Transfers Out						0
Advances In						0
Advances Out						0
Other Financing Sources						0
Other Financing Uses						0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	0	0
Special Item						0
Extraordinary Item						0
<i>Net Change in Fund Cash Balances</i>	46,281	0	0	0	0	46,281
<i>Fund Cash Balances, January 1</i>	277,091					277,091
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	0	0	0	0	0
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	323,373	0	0	0	0	323,373
<i>Fund Cash Balances, December 31</i>	\$323,373	\$0	\$0	\$0	\$0	\$323,373
<i>See accompanying notes to the basic financial statements</i>						



Logan-Union-Champaign regional planning commission

Director: Bradley J. Bodenmiller

Logan-Union-Champaign Regional Planning Commission

Logan, Union & Champaign Counties

Notes to the Financial Statements

For the Year Ended December 31, 2019

1. Reporting Entity

a. Description of the Entity

The Logan-Union-Champaign Regional Planning Commission (the Commission), (Logan, Union and Champaign Counties), is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A 28-member Board governs the Commission. The Board consists of representatives from participating political subdivisions, the County Commissioners, and appointed citizens. The Commission formulates, and reviews plans affecting long and short term social, economic, and governmental development within the region. In addition, the Commission is the subdivision platting authority for Logan, Union and Champaign Counties. Hence, the Commission reviews and (dis)approves preliminary and final subdivision plats. The Commission is also required by the Ohio Revised Code to review and make recommendations on zoning amendments in the unincorporated areas of the counties.

b. In 2019, the participating subdivisions were:

Member Municipalities

Bellevontaine	Dublin	Mechanicsburg
Belle Center	Marysville	North Lewisburg
DeGraff	Milford Center	St. Paris
Huntsville	Richwood	Urbana
Laketew	Union County	Champaign County
Quincy		
Russells Point		
Valley Hi		
West Liberty		
West Mansfield		
Zanesfield		
Logan County		

Member Townships

Bokescreek	Allen	Adams
Harrison	Claibourne	Concord
Jefferson	Darby	Goshen
Lake	Dover	Jackson
Liberty	Jerome	Johnson
Miami	Leesburg	Mad River
Monroe	Liberty	Mad River
Perry	Millcreek	Rush
Pleasant	Paris	Salem
Richland	Taylor	Union
Rushcreek	Uthion	Urbana
Stokes	Washington	Wayne
Union	York	
Washington		
Zane		

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

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2. Summary of Significant Accounting Policies

a. Basis of Presentation

The Commission's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types organized on a fund type basis.

b. Fund Accounting

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

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

c. Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

d. Deposits and Investments

As the Ohio Revised Code permits, the Union County Treasurer holds the Commission's deposits as the Commission's custodian. The County holds the Commission's assets in its investment pool, valued at the Treasurer's reported carrying amount.

e. Capital Assets

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

f. Accumulated Leave

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

g. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Commission must observe constraints imposed upon the use of its governmental-fund resources. During 2019, the Commission has not imposed any of these constraints.

h. Budgetary Process

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The Commission budgets its fund annually.

i. Appropriates

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, object level of control. The Board of Commissioners annually approve appropriate measures and subsequent amendments. Appropriations lapse at the year end.

ii. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1.

iii. Encumbrances

The Commission reserves (encumbers) appropriations when individual commitments are made. Encumbrances outstanding at year end are cancelled and appropriated in the subsequent year.

3. Budgetary Activity

Budgetary activity for the years ending December 31, 2019 follows:

2019 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$321,794.14	\$323,636.13	\$1,841.99

2019 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$333,600.00	\$277,354.70	\$56,245.30

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	General
Cash Receipts	
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Total Cash Receipts

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Cash Disbursements

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Interest and Fiscal Charges	

Total Cash Disbursements

277,355

4. Risk Management

- a. The Commission's Liability Insurance is covered by Union County's agent as of May 2017.
- b. The Commission's Directors and Officers insurance is covered by Union County's agent as of May 2017.
- c. The Commission's property insurance for 10820 St. Rt. 3477 is covered by Union County's agent.
- d. The Commission's Employee Crime Insurance is covered by Union County's agent.
- e. The Commission's full-time employees are provided the option of coverage under health and life insurance plans obtained through Union County.

5. Defined Benefit Pension Plans

The Commission's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include post-retirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. The OPERS members rates for 2019 was 10% of their gross salaries and the Commission contributed an amount equaling 14% of participants' gross salaries. The Commission has paid all contributions required through December 31, 2019.

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Retirement Rates	Year	Member Rate	Employer Rate
OPERS – Local	2012-2019	10%	14%

6. Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes multiple health care plans including medical coverage, prescription drug coverage, and deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for members in the traditional pension plan and combined plan was 0 percent during calendar year 2019. The portion of employer contributions allocated to health care for members in the member-directed plan was 4.0 percent during calendar year 2019.

7. Construction and Contractual Commitments

In 2017, the Commission entered into a contract with Clark County Commissioners and Clark County-Springfield Transportation Coordinating Committee to carry out transportation planning services for the Regional Planning Transportation Organization as defined by the Ohio Department of Transportation.

In 2017, the Commission entered into a long-term lease agreement with the Transportation Research Center for office space.

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