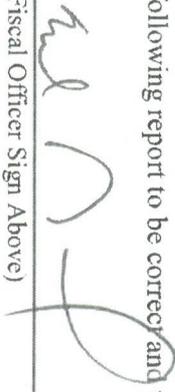


**Cash Basis Annual Financial Report**  
For the Year Ended December 31, 2025  
This is an Unaudited Financial Statement

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

(Chief Fiscal Officer Sign Above)

(Date)

 2-3-2026

Todd Freyhof  
(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)

<b>LUC Regional Planning Commission</b>						
<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, 2025</i>						
<b>To be submitted.</b>						
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>						
Membership Contribution (Fees Charged to Subdivisions)	\$262,145					\$262,145
Plats (Preliminary and Final)	89,353					89,353
Contractual Services	128,377					128,377
Investment Income	24,274					24,274
Other Receipts	3,975					3,975
<i>Total Cash Receipts</i>	<u>508,125</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>508,125</u>
<b>Cash Disbursements</b>						
Current:						
Salaries	276,936					276,936
Public Employee's Retirement	38,679					38,679
Medicare	3,876					3,876
Worker's Compensation	1,443					1,443
Medical/Life/Dental/Vision Insurance	51,316					51,316
Office Supplies	11,527					11,527
Subscription Fees	2,524					2,524
Membership & Dues	4,220					4,220
Contract Services	11,458					11,458
Tuition Reimbursement	0					0
Professional Development	2,133					2,133
Auditing Services	0					0
Maintenance & Repair	0					0
Annual Dinner	3,021					3,021
Building	41,233					41,233
Equipment	9,403					9,403
Travel & Expense	9,317					9,317
Contingencies	8,952					8,952
<i>Total Cash Disbursements</i>	<u>476,037</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>476,037</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>32,089</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,089</u>

<b>LUC Regional Planning Commission</b>						
<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, 2025</i>						
<b>To be submitted.</b>						
	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Other Financing Receipts (Disbursements)</b>						
Sale of Capital Assets	0					0
Proceeds of Debt	0					0
Transfers In	0					0
Transfers Out	0					0
Advances In	0					0
Advances Out	0					0
Other Financing Sources	0					0
Other Financing Uses	0					0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0	0	0	0	0
Special Item	0					0
Extraordinary Item	0					0
<i>Net Change in Fund Cash Balances</i>	32,089	0	0	0	0	32,089
<i>Fund Cash Balances, January 1</i>	530,656					530,656
<i>Fund Cash Balances, December 31</i>	\$562,745	\$0	\$0	\$0	\$0	\$562,745
<i>See accompanying notes to the basic financial statements</i>						



**Logan-Union-Champaign Regional Planning Commission**

Logan, Union & Champaign Counties

Notes to the Financial Statements

For the Year Ended December 31, 2025

**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 2025, the participating subdivisions were:**

Logan County	Union Township	
City of Bellefontaine	Washington Township	Champaign County
Village of Belle Center	Zane Township	City of Urbana
Village of DeGraff		Village of Mechanicsburg
Village of Huntsville	Union County	Village of North Lewisburg
Village of Lakeview	City of Dublin	Village of St. Paris
Village of Quincy	City of Marysville	Village of Woodstock
Village of Rushsylvania	Village of Milford Center	Adams Township
Village or Russells Point	Village of Plain City	Concord Township
Village of Valley Hi	Village of Richwood	Goshen Township
Village of West Liberty	Allen Township	Harrison Township
Village of West Mansfield	Claibourne Township	Jackson Township
Village of Zanesfield	Darby Township	Johnson Township
Bloomfield Township	Dover Township	Mad River Township
Bokescreek Township	Jerome Township	Rush Township
Harrison Township	Leesburg Township	Salem Township
Jefferson Township	Liberty Township	Union Township
Lake Township	Millcreek Township	Urbana Township
Liberty Township	Paris Township	Wayne Township
McArthur Township	Taylor Township	
Miami Township	Union Township	
Monroe Township	Washington Township	
Perry Township	York Township	
Pleasant Township		
Richland Township		
Rushcreek Township		
Stokes Township		



# Logan-Union-Champaign regional planning commission

Director: Bradley J. Bodenmiller

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

## 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 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Commission recognizes receipts when received in cash rather than when earned and recognizes disbursements when paid rather than when liability is incurred. Budgetary presentations report on budgetary expenditures when a commitment is made (i.e. when an encumbrance is approved).

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

### 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

Commission employees can earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. The financial statements do not include liability for unpaid leave.

### g. Fund Balance

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# Logan-Union-Champaign regional planning commission

Director: Bradley J. Bodenmiller

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. The Fund balance classification that applies to the Commission is the Assigned Fund balance.

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

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 7.

### 3. Risk Management

- a. Workers' Compensation coverage is provided by the State of Ohio. The Commission pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.
- b. The Commission's Liability Insurance is covered by Union County's agent as of May 2017.
- c. The Commission's Directors and Officers insurance is covered by Union County's agent as of May 2017.
- d. The Commission's property insurance for 10820 St. Rt. 347 is covered by Union County's agent.
- e. The Commission's Employee Crime Insurance is covered by Union County's agent.
- f. The Commission's full-time employees are provided with the option of coverage under health and life insurance plans obtained through Union County.

### 4. 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 postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. The OPERS member rates for 2025 were 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, 2025.

### 5. Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer-defined benefit post-employment plan. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For the calendar year 2025, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the legacy combined plan. For 2025, the portion of employer

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# Logan-Union-Champaign regional planning commission

Director: Bradley J. Bodenmiller

contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

## 6. 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 contract/lease agreement with the Transportation Research Center for office space.

## 7. Fund Balances

Included in the fund balance are amounts the Commission cannot spend, including the balance of unclaimed monies, which cannot be spent for five years, and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year-end, the only fund the Commission has is the General Fund. Within this fund, there is \$10,394 outstanding encumbrances.

The Commission doesn't have a special revenue fund balance; it does not have a debt service fund; it does not have a capital projects fund; or a permanent fund. In the general fund, outstanding encumbrances are considered assigned.

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