



MID-OHIO REGIONAL
MORPC
PLANNING COMMISSION

111 Liberty Street, Suite 100
Columbus, Ohio 43215
morpc.org

T. 614. 228.2663
TTY. 1.800.750.0750
info@morpc.org

NOTICE OF A MEETING

**EXECUTIVE COMMITTEE MEETING
MID-OHIO REGIONAL PLANNING COMMISSION
111 LIBERTY STREET, SUITE 100
COLUMBUS, OH 43215
*BOARD ROOM***

Thursday, June 1, 2023
1:30 p.m.

Remote Option

To join by video and see any screen sharing, click on “Join Microsoft Teams Meeting” below. You do not need to have Microsoft Teams for the link to work.

[Join Microsoft Teams Meeting](#)

Meeting ID: 277 907 083 358

Passcode: nsvDT2

To participate by phone, use the conference call information below.

[+1 614-362-3056](#) United States, Columbus

[\(888\) 596-2819](#) United States (Toll-free)

Phone Conference ID: 532 314 992#

AGENDA – UPDATED

1. **Welcome** – Michelle Crandall, Acting Chair
2. **Audited Financial Statements** – Shawn Hufstедler, Chief Operating Officer; Josh Louge & Kristin Hunt, Plante Moran
3. **Consent Agenda**
 - Approval of **May 4, 2023 minutes**
4. **Executive Director’s Report** – William Murdock, Executive Director
5. **Committee Updates**
 - **Regional Policy Roundtable** – Joseph Garrity, Senior Director of Government Affairs & Community Relations
 - **Regional Data Advisory Committee** – Kerstin Carr, Chief Regional Strategy Officer & Senior Director of Planning

William Murdock, AICP
Executive Director

Erik J. Janas
Chair

Chris Amorose Grooms
Vice Chair

Michelle Crandall
Secretary

- **Sustainability Advisory Committee** – Kerstin Carr, Chief Regional Strategy Officer & Senior Director of Planning
 - **Transportation Policy Committee** – Maria Schaper, Associate Director of Transportation & Interim Economic Development Officer
6. **Proposed Resolution 08-23: “Authorizing the executive director to approve a grant agreement between the Ohio Department of Transportation and MORPC for the Mobility Management Program”** – Maria Schaper, Associate Director of Transportation & Interim Economic Development Officer
 7. **Proposed Resolution 06-23: “Adopting a fee schedule for use in assessing members in 2024”** – Shawn Hufstедler, Chief Operating Officer
 8. **Proposed Resolution 07-23: “Authorizing the executive director to enter into agreements with the Ohio Department of Development (ODOD) for the 2024 Home Weatherization Assistance Program (HWAP) and to enter into related subcontracts”** – Robert Williams, Residential Services Senior Director
 9. **Draft Commission Agenda**
 10. **Other Business**

PLEASE NOTIFY SHARI SAUNDERS AT 614-233-4169 OR SSAUNDERS@morpc.org TO CONFIRM YOUR ATTENDANCE FOR THIS MEETING OR IF YOU REQUIRE SPECIAL ASSISTANCE.

The next Executive Committee Meeting is
Thursday, August 3, 2023
111 Liberty Street, Suite 100
Columbus, Ohio 43215

PARKING AND TRANSIT: When parking in MORPC's parking lot, please be sure to park in a MORPC visitor space or in a space marked with a yellow “M”. Handicapped parking is available at the side of MORPC's building. Electric vehicle charging stations are available for MORPC guests.

Indoor bike parking is available for MORPC guests.

MORPC is accessible by COTA BUS. The closest bus stop to MORPC southbound is High Street & W. Blenkner Street. Buses that accommodate this stop are the 5 - West 5th Ave./Refugee, and the 8 - Karl/S. High/Parsons. The closest stop to MORPC northbound is High Street & E. Hoster Street. Buses that accommodate this stop are the 5 - West 5th Avenue/Refugee and the 8 - Karl/S. High/Parsons. Accessible from the Courthouse stop by a quick walk are COTA lines 1, 2, 4, and CMAX.



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED DECEMBER 31, 2022



MID-OHIO REGIONAL
MORPC
PLANNING COMMISSION

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ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR
FISCAL YEAR ENDED DECEMBER 31, 2022

Prepared by

William Murdock
Executive Director

Shawn P. Hufstedler
Chief Operating Officer

Mid-Ohio Regional Planning Commission
111 Liberty Street
Suite 100
Columbus, Ohio 43215

Franklin County, Ohio

**MID-OHIO REGIONAL PLANNING COMMISSION
ANNUAL COMPREHENSIVE FINANCIAL REPORT
December 31, 2022**

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I. INTRODUCTORY SECTION

Draft - for discussion only



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May 27, 2023

To the Residents of Central Ohio and
The Honorable Members of the Mid-Ohio Regional Planning Commission:

We are pleased to present the Annual Comprehensive Financial Report (ACFR) of the Mid-Ohio Regional Planning Commission (MORPC) for the year ended December 31, 2022. This report has been prepared by the MORPC Finance Team according to generally accepted accounting principles (GAAP) applicable to governmental entities. The management of MORPC is responsible for and affirms the adequacy of the agency's internal accounting control and the completeness of the material presented in this report. The report will be available on MORPC's website at www.morpc.org.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

MORPC was created in 1969 as the successor to the Franklin County Regional Planning Commission under authority granted by Ohio Revised Code Section 713.21. MORPC is a regional planning commission made up of local governments in Central Ohio. MORPC also serves as the planning agency for the region. In 2022, membership included 75 political subdivisions located in and around Delaware, Fairfield, Franklin, Hocking, Knox, Licking, Logan, Madison, Morrow, Perry, Pickaway, Ross and Union Counties, Ohio. In addition, MORPC has an associate membership program with 8 participating regional organizations. MORPC is the federally-designated Metropolitan Planning Organization (MPO) for the urbanized Columbus area.

The member entities appoint representatives (164 seats as of December 31, 2022) who make up the Commission, which is the policy-making body of the organization, and the oversight board. MORPC is a political subdivision of Ohio and is also a non-profit organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. MORPC employees are members of the Ohio Public Employee Retirement System.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 14, The Financial Reporting Entity, Statement No. 39, Determining Whether Certain Organizations are Component Units, an amendment of GASB Statement No. 14, Statement No. 61, Omnibus—an amendment of GASB Statements No. 14 and No. 34, and Statement No. 80, Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14, MORPC is not considered a component unit of the Franklin County financial reporting entity because:

- MORPC is a separate legal entity, established under Section 713.21 of the Ohio Revised Code ("ORC");
- Franklin County holds only 12 of 164 seats on MORPC's governing board;
- MORPC is not fiscally dependent on Franklin County, and it does not provide a financial benefit to, nor impose a financial burden on, the County; and
- MORPC provides services to members outside of Franklin County.

William Murdock, AICP
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Chair

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Vice Chair

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Secretary

Accordingly, MORPC, including the Hope for Homeownership of Single-Family Homes Program (“HOPE 3”) Trust (see note 1 to the financial statements), is the sole organization of the reporting entity. HOPE 3 is a component unit of MORPC, as MORPC is its exclusive beneficiary. All HOPE 3 Trust assets, liabilities, net position, and results of operations have been blended in with those of MORPC in the accompanying financial statements. There are no agencies or organizations other than HOPE 3 for which MORPC is considered the primary government.

MISSION

At MORPC, our board members and staff work collectively to advance the organization’s mission and achieve our aspirations. MORPC’s mission is to be the regional voice and a catalyst to drive sustainability and economic prosperity in order to secure a competitive advantage for Central Ohio.

MORPC is a dynamic organization that must continually adapt to changing regional, state, national and global conditions. The need for our regional leadership has never been more important given our current national and local economic issues, development trends and changing demographics.

2022 ACCOMPLISHMENTS

Programming / Transportation Infrastructure & Development

Metropolitan Planning Organization (MPO) Summary – MORPC serves as the federally designated MPO for the Columbus urbanized area and provides continuing, comprehensive, and cooperative transportation planning and programming. MORPC fulfilled this obligation by developing, maintaining, and reporting to the community on its Planning Work Program (PWP) for the State Fiscal Year (SFY) beginning July 1, 2022, and ending June 30, 2023. The quadrennial United States Department of Transportation certification of the MPO planning process was completed in 2022.

Metropolitan Transportation Plan (MTP) – The MTP is the primary product of the MPO. It outlines the comprehensive transportation vision for the MPO area including goals, objectives, performance measures, and ultimately the strategies and road, transit, bike, pedestrian, and intermodal projects to achieve the vision. It is updated every four years with the last one completed in 2020. In 2022 the goals, objectives and performance measures were updated as initial steps in development of the 2024-2050 MTP.

Federal Highway Funding – The Transportation Improvement Program (TIP) allocates federal funding to transportation projects in the region. In 2022, MORPC updated the TIP for state fiscal years (SFYs 2021-2024) through amendments and administrative modifications. The TIP includes funding commitments of nearly \$2 billion for projects sponsored by the state, transit agencies, and local partners through MORPC. The development of the 2024-2027 TIP began in 2022. The TIP is updated and adopted every two years. The MORPC funding includes approximately \$50 million annually with completion of the biennial process to review the policies and solicitation and evaluation of projects to use MORPC-attributable funding completed in 2022.

Transit – MORPC receives Federal Transit Administration Section 5310 funding annually for projects that are focused on providing public transit accessibility to seniors and individuals with disabilities. In 2022, MORPC completed its project-selection round for sub-recipients. These funds are to assist local non-profit agencies in purchasing and maintaining accessible transit vehicles, and in providing transportation services to their clients.

Regional Mobility Plan – The 2021-2026 Regional Mobility Plan – completed by MORPC for ODOT Human Service Transportation Coordination Region 6 in 2021 – was developed with nine Central Ohio counties and identifies local transportation needs of people with disabilities, older adults, and those with low incomes. The plan is providing strategies for meeting those needs, as well as prioritizing transportation services and projects for funding and implementation. In 2022, MORPC began the steps to implement the Plan through continued discussion with the stakeholders in the nine-county area.

Statewide Congestion Mitigation Air Quality (CMAQ) – In 2022, MORPC continued to play an integral role in establishing priorities for application procedures, statewide record keeping, and chairing the Ohio Statewide Urban CMAQ Committee.

Transportation Review Advisory Council (TRAC) – MORPC assisted members with providing project status updates, funding requests, and public involvement. Nine projects from our transportation-planning area (seven from MPO & 2 from CORPO) were submitted to TRAC during the 2022 application period. MORPC evaluated projects as part of its prioritization process. A public comment period was held during the summer, and a resolution with MORPC's prioritization of the projects within our planning area was adopted in September.

Competitive Advantage Projects (CAP) – In even numbered years, MORPC updates the CAP listing to advance strategic infrastructure investments across the Columbus region. In 2022, MORPC worked with economic development leaders to update the CAP list of prioritized infrastructure projects for road, water, fiber, utility and planning projects seeking capital funds.

Gohio Commute – MORPC's regional rideshare and mobility program, Gohio Commute, provides customized transportation services, programs, and projects that promote use of transit, walking, biking, carpooling, and vanpooling. In 2022, MORPC continued to maintain the development and deployment of software and a ride-matching services for their combined rideshare/mobility programs statewide, under the Gohio brand umbrella with RideAmigos as the contractor that was selected in 2021. This activity is in collaboration with the other MPOs through the Ohio Association of Regional Councils (OARC) and ODOT.

Ohio Public Works Commission (OPWC) District 3 Integrating Committee – Administered by MORPC, the committee awarded over \$28 million for infrastructure projects. In addition, \$3 million from the Clean Ohio Conservation Fund was awarded to preserve or restore green space in Franklin County.

Franklin County Transportation Improvement District – The Franklin County Transportation Improvement District (FCTID) celebrated three years of service in 2022. The FCTID is a government body intended to fund transportation projects under its own bonding authority. The MORPC team serves as administration for the FCTID. Team members hosted monthly meetings for the district and wrote a successful grant for the FCTID in 2022.

Rickenbacker Area Study – MORPC partnered with multiple stakeholders in the Rickenbacker International Airport area on a community-driven study to provide a strategy to help Central Ohio better position the area as a successful international logistics hub. This plan was completed in 2019. In 2022, MORPC team members continued to meet with stakeholders to implement strategies and projects from the plan.

Downtown C-PASS – Starting in 2018 MORPC partnered with the Central Ohio Transit Authority (COTA) and Capital Crossroads Special Improvement District (CCSID) property owners to create a program for eligible downtown Columbus workers to obtain a special transit pass (C-PASS) for unlimited use any day, any time, on any COTA bus route – at no cost to the employee. It continues to use the Gohio system and support from MORPC team members for tracking riders.

Central Ohio Rural Planning Organization – MORPC worked to advance transportation planning for seven adjacent or contiguous counties (Fairfield, Knox, Madison, Marion, Morrow, Pickaway and Union) through Central Ohio Rural Planning Organization (CORPO). MORPC, on behalf of CORPO, annually develops, maintains and reports to the community on the required CORPO-specific Planning Work Program (PWP). In 2022, CORPO completed the selection of project to use almost \$1 million in new CORPO dedicated funding made available through the biennial ODOT transportation budget.

Comprehensive Economic Development Strategy – MORPC recently led the development of the region's Comprehensive Economic Development Strategy (CEDS) in partnership with One Columbus, the region's economic development organization. This process brought together economic developers, workforce development stakeholders, transportation officials, higher education representatives, and many others for a set of key conversations about Central Ohio's economic development strengths and opportunities. In 2022,

MORPC submitted the application with the U.S. Economic Development Administration for Economic Development District (EDD) designation for the central Ohio region.

insight2050 Technical Assistance Program (TAP) – In 2022, the next TAP cycle concluded providing technical planning assistance to four communities within the MPO area. The next cycle began with an update to the policies and a call for projects occurred in November 2022.

Safety Planning – MORPC continued efforts to support safety improvements throughout the region. MORPC continued its collaboration with Columbus on its Vision Zero initiative, and with ODOT, the Ohio Association of Regional Councils (OARC), and its local government members assisted with data analysis, safety planning, and safety awareness.

Active Transportation Plan – The 2020-2050 Active Transportation Plan (ATP) was adopted by Commission at its December 2021 meeting. Throughout 2022, the new resources, including the Bicycle Level of Traffic Stress analysis and a companion story map was promoted throughout the region. The ATP advances the regional priorities of the Metropolitan Transportation Plan and helps communities within the Metropolitan Planning Organization area to plan for and implement projects that include pedestrian, bicycle, and transit infrastructure in the region.

Planning & Sustainability

Central Ohio Greenways (COG) Board – MORPC and the COG Board continued to host and coordinate trail-related educational outreach to promote land preservation, recreation, and stewardship along and within the region's waterways. Together, we completed a Trail Town Framework Report, the first step toward a trail town designation program in Central Ohio. A pilot project to evaluate trail counter equipment resulted in a regional equipment recommendation, while MORPC team members provided support and expertise on four trail-related projects to communities served through MORPC's technical assistance program. Over \$250,000 in grant funding was awarded to support regional trail wayfinding and trail town planning efforts. Local governments were encouraged to seek MORPC-attributable federal funding for trail projects, resulting in an anticipated \$53 million in stand-alone bike and pedestrian projects receiving funding. In partnership with Experience Columbus, the Outdoor Trails Pass was expanded and improved upon, and reached significantly more new users. Together with the Rails to Trails Conservancy and Green Columbus, MORPC and COG hosted the largest Celebrate Trails Day event in the country. Finally, MORPC assisted with the development of a new non-profit, RAPID 5, which would provide assistance to local governments around greenspace planning with an end goal to create the largest interconnected park system in the country.

Regional Housing Strategy – MORPC and its members continued to advance the priority actions of the Regional Housing Strategy, particularly for housing-supportive updates to comprehensive plans and zoning codes, and policies that protect residents from source-of-income discrimination. To assist members with implementing these and other actions, MORPC team members updated communications and outreach with storytelling and workshops focused on the imperative for more housing of all types and prices to meet the needs of our diverse and growing communities.

Air Quality Awareness – MORPC continued to provide air quality forecasts for the region and raised awareness about air pollution and air-friendly transportation choices through a variety of strategies, including press releases, social media, media interviews, and community presentations. MORPC issued four Air Quality Alerts during the month of June due to forecasted ozone levels in the Unhealthy for Sensitive Groups range. This was the first time in nearly two years that MORPC issued Alerts. MORPC also partnered with Franklin County Public Health, with a technical support grant from Thriving Earth Exchange, to place mobile air quality monitors in select locations; data will be used to better understand disproportionate impacts across neighborhoods. The team was also successful in securing a new grant from U.S. EPA to significantly expand the neighborhood air monitoring work in Franklin County, which will kick off in spring 2023. Finally, MORPC's annual air quality report released in early 2022 revealed that for the first time since monitoring air quality levels, MORPC was able to report zero (0) air quality alerts in 2021.

Energy Planning – MORPC continued to serve as a regional expert when it comes to energy planning. We were able to provide resources, technical assistance, and support to MORPC members in advancing energy efficiency and clean energy solutions. Examples include SolSmart designation, which is a no cost technical assistance program that recognizes communities for making it faster and easier for residents and businesses to go solar. During 2022, several MORPC members earned SolSmart designation, and Upper Arlington was the first in Ohio to earn Gold designation. With support from the Sustainability Advisory Committee, MORPC also kicked off a Subcommittee on Power Siting Issues to engage members across multiple counties in discussions about the education and engagement needs around Ohio Senate Bill 52, which changed the process for power siting related to utility scale solar. MORPC also partnered up with City of Columbus, Solar United Neighbors, and others on a Columbus Area Residential Solar Co-op to pool buying power and make it easier for residents to go solar. MORPC's participation encouraged the expansion of the co-op so that other surrounding communities could take advantage of the program.

Greenhouse Gas Inventory – MORPC worked again with the City of Columbus Department of Public Utilities to collect and update greenhouse gas emissions data and created the final analysis and report. After submitting this year's inventory, the Carbon Disclosure Project (CDP) recognized the City of Columbus as one of 122 cities globally on the "2022 CDP Cities A List," which recognizes cities for their efforts to reduce emissions and build resilience. This is a significant accomplishment for the City of Columbus and demonstrates the great work of the MORPC and City of Columbus teams.

Regional Schools Energy Strategy (ReSES) – The goal of ReSES is to provide schools, school districts, and local governments clean energy solutions and integrate them into the fabric of schools and communities. The MORPC team engaged with interested school districts and coordinated with partners to develop a strategy that would best serve the needs of schools and local governments.

Rickenbacker Area Energy Consortium – The Rickenbacker Area Energy Consortium convened bi-monthly to focus on opportunities for implementing the energy recommendations of MORPC's Rickenbacker Area Study. The meetings featured guest presenters on relevant topics, funding resources, and conversations on building public-private partnerships to spur clean energy projects in the area. The group also explored clean energy funding opportunities that will be offered by the Inflation Reduction Act.

Electric Vehicle Infrastructure and Funding – MORPC hosted the central Ohio stakeholder meeting to present the draft statewide EV strategy to unlock National Electric Vehicle Infrastructure (NEVI) Formula Program funds. Ohio will receive over 100 million dollars across the next five years for direct current fast chargers (DCFC) to be installed along designated Alternative Fuel Corridors. DriveOhio and the Ohio Department of Transportation (ODOT) worked with stakeholders across the state to submit Ohio's plan.

Water Resources – MORPC continued to lead the Sustaining Scioto Board and support its Ag & Rural Communities Outreach Team. MORPC kicked off the Farming for Clean Water partnership with American Farmland Trust and selected a consultant to develop a communications strategy. MORPC also partnered with Franklin Soil and Water Conservation District to support updated precipitation estimates for Franklin County through work performed by OSU's Byrd Polar & Climate Research Center. MORPC kicked off a new project to support Ohio EPA's 208 planning work, which includes the development of an interactive online map and updates to the Licking and Delaware county plans. The team hosted a successful Central Ohio Water and Wastewater Planning Workshop in December with approximately 80 people in attendance. The workshop emphasized the need for water and wastewater planning to proactively accommodate regional growth and expansion. MORPC again celebrated Riverfest through a week of virtual messaging focused on engaging diverse populations in water conservation and recreation and partnered with RAPID 5 and Metro Parks to offer canoeing and kayaking opportunities at the Greater Columbus Arts Festival in June.

Sustainability Advisory Committee – MORPC continued to host regular meetings with a diverse group of stakeholders to guide the region's sustainability initiatives. With SAC input, staff supported the Summit on Sustainability and break-out sessions, attracting over 500 people.

Sustainable2050 – MORPC continued to host quarterly Sustainable2050 member meetings to provide a forum for sharing best practices. Two new members joined Sustainable2050, bringing membership to 37, and the City of New Albany achieved silver tier status certification. The team also partnered again with OSU's City and Regional Planning program and Sustainability Institute to support members with technical assistance projects through planning studios and capstone courses. Finally, the MORPC team elevated member recognition through a Summit slideshow and display and conducted a month-long social media campaign focused on member accomplishments.

Regional Data Advisory Committee (RDAC) – The Committee continued to hold quarterly meetings to track and provide guidance on the working groups' progress on objectives previously adopted in the 2021-2022 Regional Data Agenda. The Committee also began the search for new members, with the aim of further diversifying the professional backgrounds and lived experiences within the group to include a broader range of insights and perspectives.

The Capacity Building Working Group finalized the content, venue and marketing plan, in collaboration with Communications and Engagement, for an inaugural Data Day event; a conference dedicated to driving the region forward with data, to be hosted in partnership with Ohio University – Dublin in 2023. The Local Government Resources Working Group completed the draft version of a proposed Local Government Data Policy Library intended to serve as a curated repository of practical data governance-related documentation. The group pursued the objective of efficiently providing needed resources to and also collecting valuable resources from local government stakeholders. The Municipal Fiber Strategy Working Group began exploring new approaches to expanding access in the region, to be formalized as new objectives in the next Regional Data Agenda.

Central Ohio Population Resource Hub (<https://www.morpc.org/popdata>) – MORPC continued to maintain and improve our Population Research Hub, including on-going work to compile residential permit data from Central Ohio communities, completion of an update to our annual sub-county population estimates, and development of a new set of county-level forecasts of population, households, jobs, and workers through 2050. Significant effort was invested to refine the forecast methods to account for the expected impacts of recent economic development activity and to seek concurrence from local subject matter experts.

Columbus Council on World Affairs Global Report – Staff contributed significantly to data collection and analysis in support of the 2022 Global Report, a publication produced biennially by the Columbus Council on World Affairs. The report highlighted Central Ohio's international connections, including facts related to foreign-born populations living in Central Ohio, foreign companies doing business in Central Ohio, and local companies doing business abroad, and the impact of foreign students and foreign workers on the local economy.

ESRI Urban 3D Base Layer – Staff completed the building of a 3D base layer for all structures in Franklin County within ESRI's Urban 3D planning tool and has begun coordination with the City of Dublin to establish a model for a regional workflow.

Land Use – Staff completed the determination of existing conditions and future land use at a parcel level as inputs for the 10-county Metropolitan Planning Organization (MPO) and Central Ohio Rural Planning Organization (CORPO) transportation plans. This work includes the production of a web map to allow local jurisdictions to review data and provide feedback to MORPC.

Traffic Counts – Staff successfully selected a qualified consultant to analyze traffic count data around Central Ohio. MORPC and the proposal selection committee considered proposals from a number of consultants, evaluating proposals on the basis of the quality of the proposed regional model validations.

User Groups – Quarterly meetings were held for both the Central Ohio GIS User Group (COGUG) and the Regional Information & Data Group (RIDG) with an average attendance of 15-20 and 45 -50 people from Central Ohio, respectively. Presentations on a variety of timely and interesting topics were well received and small group breakouts provided additional opportunities for discussion and exchange of information. Each

group concluded the year with member surveys aimed at exploring ways to bring additional value in the year ahead.

Residential Services

MORPC provided home energy-efficiency services for approximately 400 income-eligible households in the region through the Columbia Gas of Ohio's WarmChoice Program and the federally funded Home Weatherization Assistance Program (HWAP). MORPC also assisted individuals at 80 percent or below of the median income guidelines with multiple home repair programs. In 2022, this included:

- Franklin County Urgent Home Repair
- Central Ohio Community Improvement Corporation (COCIC)
- Franklin County Public Health-Ohio Department of Health Lead-Safe Home Fund Program

Other major highlights for Residential Services for 2022:

- Continued COVID-19 protocols to keep employees and clients safe
- Ramp up of new Healthy Homes Program as part of our Home Repair Program
- Implemented new Neighborly software program
- Creation of Universal General Contractor application
- Continued creation of funding pool to expedite General Contractor payments

Operations

Annual Salary and Fringe Benefit Survey – MORPC continued its tradition of collaborating with local governments in the region to compile the annual salary and fringe benefits survey. Thirty-nine member governments provided a variety of compensation and benefit data that was compiled for the use of our members. The survey is a valuable tool for use in determining how compensation structures compare across different organizations.

Convening Finance Directors – In 2022, MORPC collaborated with other organizations' finance directors across Central Ohio and throughout the state. As part of this effort, MORPC convened the Mid-Ohio Finance Administrators (MOFA) to discuss current topics of interest and share ideas with other local governments in Central Ohio. Similarly, MORPC convened the finance directors from members of the Ohio Association of Regional Councils (OARC) to discuss topics of interest and share ideas. OARC members include MORPC and other regional councils and regional transportation planning organizations.

Communications & Engagement

Marketing & Outreach – In 2022, MORPC communicated and promoted its initiatives, programs, and services to the communities it serves through traditional media outreach efforts including print, and radio, as streaming services, in addition to participation in community panels and presentations to committees, and through virtual/online engagement opportunities. This effort included execution of a brand awareness campaign for the Gohio Program, which utilized the following platforms for advertising the program: local radio advertising, Google ads, social media, Spotify music streaming app, and Connected TV advertising for streaming, which advertises across multiple video streaming platforms.

Communications & Engagement continued to promote various topics throughout the year through social media and the monthly Regional eSource Newsletter, including: air quality awareness week, infrastructure week, bike week, small business week, National Lead Prevention Week, Pedestrian Safety Month, Firewood Awareness Month, 2023 local government summer internship program, weatherization, open houses, LinkUS, public comment opportunities: proposed amendments to MTP 2020-2050, Sustainable 2050 Members, TRAC projects, 5310 applications & workshop, Columbus Area Residential Solar Co-Op Registration, 2023 cycle of Technical Assistance Program, proposed regional goals for the 2024-2050 MTP for the Columbus Urbanized Area.

Enhancing Community Involvement in Transportation Planning – MORPC's Community Advisory Committee (CAC) is comprised of volunteer residents with an interest in transportation planning and programming areas. The purpose of the CAC is to provide community participation in transportation planning, priorities, funding, processes, and programs. In 2022, 13 new members were added to the committee (for a current total of 22 members), and 16 transportation-related resolutions were brought forward and adopted.

Diversity, Equity, & Inclusion (DE&I) – This past year, MORPC continued its commitment to diversity, equity, and inclusion efforts within the agency and beyond. Communications & Engagement held two staff diversity training opportunities, *Beyond Inclusion: Building a Community of Belonging*, facilitated by YWCA Columbus in May.

The internal DE&I committee, chaired by diversity, inclusion & engagement officer Ralonda Hampton, held six meetings in 2022. Additionally, senior director Níel Jurist leads the National Association of Regional Councils' (NARC) national DE&I committee, which held three meetings last year; she presented DE&I updates at a meeting in Arizona to the Maricopa Association of Governments in May; and was among those named as a 2022 Columbus Business First Outstanding Diversity Champion in February.

Public Involvement & Engagement – To strengthen MORPC's inclusivity in its outreach and engagement efforts, we:

- Participated in The Crane Group x MBK Community & Career Fair HBCU Classic sponsored by the City of Columbus and Franklin County Board of Commissioners to promote MORPC's direct service programs/initiatives.
- Partnered with Somali American Chamber of Commerce Career and Resource Fair to promote Gohio.
- Partnered with Metro Parks, Franklin County Engineer's Office, and Rapid 5 at the Columbus Arts Festival to host Riverfest on the Olentangy River.
- Partnered with Columbus City Council, COTA, CRIS, and the Council on World Affairs to host the Inaugural Columbus International Summit.
- Participated in and sponsored the African American Male Wellness Walk
- Partnered with the YWCA Columbus on its Undesign the Redline exhibit to bring awareness to the practice of redlining and impact on housing disparities.
- Participated in the Central Ohio American Heart Association's panel discussion on neighborhood quality and heart health.
- Hosted Enhanced Mobility of Seniors & Individuals with Disabilities – Section 5310 funding workshop.
- Promoted the following plans and public comment opportunities: Regional Mobility Plan, ODOT District 6 comment period, TIP comment period, and 5310 funding application period.

Events – MORPC held its annual State of the Region, From Possibility to Reality, on March 16, 2022, which featured Andy Berke, Special Representative for Broadband, National Telecommunications and Information Administration as the keynote speaker. The event was held in-person at the Columbus Convention Center, drawing a crowd of nearly 800 people; it was MORPC's first fully in-person event since the start of the pandemic.

We hosted the NARC Annual Conference & Exhibition on June 12-15, bringing representatives of regional planning councils from across the country to Columbus, and on June 16, we held the annual Conference on Freight, which will be held in Cincinnati in 2023. The MORPC Annual Social Media Conference was held at the agency's offices on August 2, bringing municipal communications professionals together for presentations by social media experts from The Ohio State University, the Saunders Group, and Homage. In anticipation of the 2022 gubernatorial election, MORPC hosted Governor Mike DeWine and candidate Nan Whaley for the OARC Gubernatorial Luncheon on August 26, where the candidates shared their platforms and participated in moderated discussions.

On October 14, we hosted the annual Summit on Sustainability, Transforming our Future, MORPC's signature environmental conference. The event drew more than 500 attendees, and featured keynote speaker Alan Walts, Environmental Protection Agency, Region 5, Director of Tribal and Multi-media Programs Office, who focused on environmental justice issues and how the U.S. EPA is ensuring that everyone has a voice in decisions that affect their land, air, and water. The conference featured 20 breakout sessions, speakers throughout the day, including Pecha Kucha style presentations by local community leaders, and the presentation of the Regional Sustainability Awards.

The annual Summit on Sustainability was held in-person on October 15 and featured Dana Bourland, Vice President of the Environment at the JPB Foundation during the Morning Plenary Session as the keynote speaker. Bourland shared potential strategies to help solve our housing and climate challenges and advance racial, economic, and environmental justice. The closing plenary session featured Pecha Kucha style presentations from leaders across Central Ohio who are focused on moving the needle on sustainability. The conference featured 19 breakout sessions focused on MORPC's sustainability programs and initiatives.

ECONOMIC CONDITION AND OUTLOOK

The economy in Central Ohio is anchored by the City of Columbus, which is the only major city in the northeast quadrant of the country to have grown continuously since 1970. Columbus is the 14th largest city in the United States, according to a 2020 U.S. Census Bureau estimate (the most recent available), with 905,748 residents in the city proper and over 2.1 million in the Metropolitan Statistical Area. This places Columbus just behind Fort Worth, Texas and just ahead of Indianapolis, Indiana in the national rankings by population. Population growth in Columbus since the 2010 census through 2020 is 15 percent, which is a greater rate of growth than any other city in the Northeast or Midwest regions of the U. S. having a population of 125,000 or more. According to 2020 decennial national census results, which were released by the U.S. Census Bureau in August 2021, state-level aggregate data indicates that Ohio's population has grown only 2.3% from 2010 to 2020, to 11,799,448, and Ohio has lost a seat in the U.S. House of Representatives. The City of Columbus is one of the largest cities in the United States with an AAA bond rating from Standard & Poor's Corporation and an Aaa rating from Moody's Investors Services, Inc. Franklin County also enjoys these high bond ratings.

Unemployment rates for the last five years were as follows:

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
United States	3.9%	3.7%	6.7%	3.9%	3.5%
Ohio	4.6%	3.8%	5.6%	4.5%	4.1%
Columbus MSA	4.1%	3.2%	4.4%	2.9%	3.1%

Columbus is one of the few metropolitan areas in the Midwest that has consistently performed well economically in the last decade. Comparing Columbus to the nation and State of Ohio, unemployment rate, recent job growth, and projected future job growth regularly exceeds the corresponding averages. The region is bouncing back from the negative economic impacts of the COVID pandemic. The Central Ohio region is well-positioned to take advantage of future economic growth opportunities. This has most recently included the announcements of billions of dollars in investment in the region by the following private corporations: Intel, Hyperion, and Honda.

Interest in joining MORPC as a member continues to be expressed by other governments, including counties, townships and municipalities, enhancing MORPC's prospects for further growth within its geographic region.

FINANCIAL INFORMATION

DISCUSSION OF CONTROLS: MORPC adopts its annual appropriated budget in December for the following year and makes a mid-year revision if needed. Budgetary control is maintained using the following appropriation accounts:

- Salaries
- Benefits
- Services and charges, and materials
- Capital expenditures

A more detailed level within each appropriation is accounted for and reported internally and at the Executive Committee level. The budget and appropriations are adopted by resolution of the MORPC Commission. The Commission has delegated to the Finance Director limited authority to transfer amounts among the appropriation accounts within the total appropriated.

MORPC operates like a consulting business, with most of its revenue received under actual cost reimbursement contracts or from programs like the fixed price home weatherization contracts. As a result of this funding structure, MORPC accounts for its operations as a single enterprise fund, following generally accepted accounting principles (GAAP) on the accrual basis. The budget is also developed on the GAAP basis and is detailed in six-month periods by each contract or other sources of funds and includes only those amounts estimated to be earned during the budget period. MORPC's financial information system performs budgetary control and activity-based cost accounting in order to manage the financially critical task of staying within budget for each contracted activity. GAAP financial statements and comprehensive budget-to-actual performance reports, with explanations of major variances, are prepared monthly and presented to the Executive Committee quarterly.

The Executive Committee authorizes each individual contract in excess of \$75,000 if the expense is included in the current budget. Various financial status reports are periodically submitted to grantors according to their requirements. The Franklin County Auditor also ensures that all expenditures are within amounts appropriated by MORPC.

Numerous accounting and administrative controls exist to assure compliance with federal and state laws, applicable regulations such as the U.S. Office of Management & Budget's *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* ("OMB Uniform Requirements"), the terms and conditions of the many contracts, as well as the Commission's own adopted policies and procedures, which are periodically reviewed and updated. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. The accountants' report on internal control appears at the beginning of the Single Audit Section of this report and discloses no condition considered to be a material weakness.

PROPRIETARY OPERATIONS: As discussed above, MORPC is an association of local governments comprised of counties, cities, villages and townships and other regional governments with governmental and non-profit status. It operates similar to a consulting business and is treated as a single enterprise for accounting, budgetary and financial presentation purposes.

It is MORPC's policy to charge user fees to organizations and individuals who contract for or request the services and products of MORPC staff. The user fees are established and calculated on a 100 percent actual cost recovery basis, including capital costs, in conformance with MORPC's activity-based, federally-negotiated, organization-wide cost allocation plan.

The financial statements have been prepared following Governmental Accounting Standards Board (GASB) Statement No. 34, *"Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments."* As part of this reporting model, management is responsible for preparing a Management's Discussion and Analysis of the Commission. This discussion follows the Independent Accountants' Report, providing an assessment of the Commission's finances for 2022.

Members participate in the funding of MORPC on a per-capita basis at rates determined by the MORPC Commission each year. Other revenues flow from contracts for specific services to be rendered on an actual

cost basis with no provision for profit or based on completed units. Costs are allocated in accordance with policies and procedures specified by OMB Uniform Requirements using a single organization-wide cost allocation plan for which the U.S. Department of Transportation is the oversight agency. MORPC received \$8,590,996 or 57.9% of its 2022 operating revenue from federal sources under contracts directly with the federal government, or indirectly under contracts with third parties for federal programs, principally the State of Ohio and Franklin County.

The following is a summary of comparative results of operations, and the 2022 budget:

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Budget</u>
Revenues			
Federal grants and contracts	\$6,561,472	\$8,590,996	\$13,504,800
State grants and contracts	506,793	746,617	\$1,646,546
Members' per-capita fees	1,305,458	1,400,304	\$1,457,993
Utility contracts	2,248,145	1,810,054	\$2,257,971
Local contracts and other	4,694,505	2,182,229	\$4,288,011
Foundations/corporate contributions	76,237	116,135	\$60,875
Total Revenues	\$15,392,610	\$14,846,335	\$23,216,198
Expenses			
Salaries and benefits	\$ 6,706,284	\$ 7,105,711	\$ 9,919,582
Pension and other postemployment benefits	(3,463,611)	(1,485,539)	0
Consultants and subcontracts	2,182,120	2,941,707	6,508,098
Amortization	0	576,828	0
Depreciation	95,881	183,323	188,231
Other expenses	3,193,771	3,631,875	6,615,803
Total Expenses	\$8,717,116	\$12,953,905	\$23,231,714
Operating income	6,675,494	1,892,430	(15,516)
Federal SBA Paycheck Protection Loan	461,686	0	0
Interest income	23,610	20,014	15,516
Change in net position	\$7,160,790	\$1,912,444	\$ 0
Capital expenditures	\$560,675	\$132,046	\$115,000

Members' per-capita fees of \$1,400,304 were leveraged by a factor of over 9 to 1 in 2022, resulting in total operating revenues of \$14,846,335. Total federal revenues increased as commuter-related program activities increased as travel demand rebounded from 2020 reductions related to COVID, as the housing rehabilitation and weatherization programs rebounded (production was hampered in 2020 due to COVID), and as MORPC implemented new federally-funded programs/activities. Local contracts revenue decreased to the level observed in pre-pandemic years. MORPC received a large influx of revenues in 2020-2021 from the Central Ohio Transit Authority (COTA) for its local funds in lieu of Federal Transit Administration (FTA) National Transit Database funding as a result of additional FTA apportionments received by COTA. Utility contract revenue decreased due to a reduction in weatherization work.

Overall, operating revenue decreased in 2022 by \$546,275 (3.5%) to \$14,846,335. Most of the 2022 decrease was due to a decrease in nonfederal revenues, which decreased by 33.6% or \$2,177,607, and a decrease in

utility revenue by \$438,091 (19.5%). The decrease in nonfederal revenues was partially offset by an increase in federal revenues, which increased by 30.9% or \$2,029,524.

Operating expenses increased by \$4,236,789 (48.6%) in 2022. The change can be attributed to an increase in pension and OPEB expenses, which increased by \$1,978,072 (57.1%), increase in salaries and benefits expenses, which increased by 6.0% or \$399,427 and an increase in consultants and subcontractors' expenses, which increased by 34.8% or \$759,587.

The following program and activity revenues were under budget by \$100,000 or more in 2022:

	<u>\$ Amount Under Budget</u>
Columbia Gas Warm Choice	1,181,203
Ohio Department of Health (ODH) Lead Remediation	833,208
HUD Healthy Homes Production Program	551,886
Competitive Advantage Program	374,207
FTA Section 5310 Designated Recipient	355,989
HWAP Enhancement	334,640
USEPA Brownfields Grant	301,410
Gohio Commute	298,154

Available amounts for the above programs and activities were under contract with funders and were available to be earned in 2022, some at lower-than-expected amounts. Underspending for Columbia Gas Warm Choice can be attributed to a lower than expected number of weatherization projects. The cost per project was less than originally anticipated for ODH Lead Remediation, resulting in underspending. Federal funder approval to begin project work occurred later than anticipated for the HUD Healthy Homes Production Program, which resulted in it being under budget. Underspending for the Competitive Advantage Program can be attributed to less spending of Central Ohio Transit Authority (COTA) in lieu of Federal Transit Administration (FTA) National Transit Database (NTD) funding than originally anticipated. FTA Section 5310 Designated Recipient increases access to transportation options for community members and spending was less than projected as vehicle purchases were delayed due to nationwide supply issues. HWAP Enhancement underspending can be attributed to the SFY21-22 grant award being greater than typical and there being an inability to use all available grant funds due to grant restrictions. Spending for the Brownfields Grant was less than anticipated due to the timing of project work and Gohio Commute had less spending due to lower personnel spending than budgeted.

BUILDING LEASE: MORPC leases approximately 26,849 square feet of office space to house the MORPC office staff and public meeting areas. The lease commenced on November 1, 2017, was amended effective November 1, 2019, and has an expiration date, including probable extensions, of October 31, 2032. Other information regarding this lease can be found in notes 3, 4, and 9 to the financial statements.

TRUST FOR BENEFIT OF MORPC - HOPE 3: A trust for the benefit of MORPC was created in 1995 to hold title to houses and otherwise facilitate the implementation of the federal Home Ownership for People Everywhere ("HOPE3") program. The trust also similarly facilitates the implementation of the Neighborhood Stabilization Program, is controlled by MORPC and has been included in MORPC's financial statements. In 2020, MORPC closed the Trust, terminated its agreement with the Trustee, and liquidated the Trust's cash assets as the program's activities were concluded.

INDEPENDENT AUDIT: The financial statements are presented annually for independent audit in accordance with Ohio Revised Code Section 115.56 and OMB Uniform Requirements. The report of the independent auditors, Plante & Moran PLLC, is included in the financial section of this report and is unmodified.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING: The Government Finance Officers Association of the United States and Canada (“GFOA”) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Mid-Ohio Regional Planning Commission for its comprehensive annual financial report for the fiscal year ended December 31, 2021. MORPC has received a Certificate of Achievement for the last thirty-four consecutive years. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current annual comprehensive financial report continues to meet the Certificate of Achievement Program’s requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

ACKNOWLEDGMENTS: The timely preparation of this report could not have been accomplished without the cooperation and dedicated services of MORPC staff members and Plante & Moran PLLC, our independent auditors. We would like to express sincere appreciation to all those who assisted and contributed to its preparation. Appreciation is also extended to the MORPC Executive Committee and officers for their interest and support in planning and conducting the financial operations of MORPC in a responsible and professional manner.

Respectfully submitted,

William Murdock
Executive Director

Shawn P. Hufstedler, CPA, CGFM
Chief Operating Officer

Draft - for discussion only



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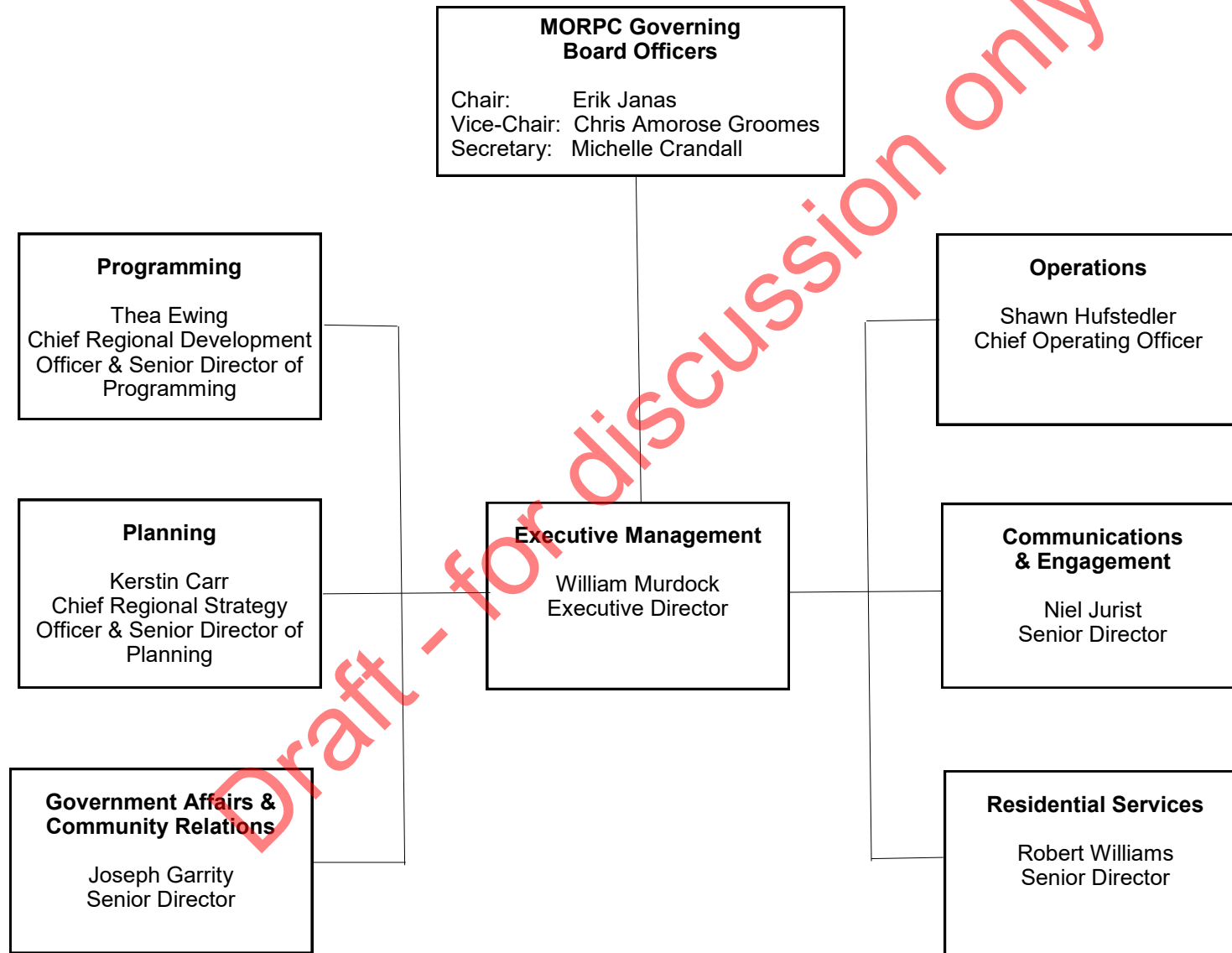
December 31, 2021

Christopher P. Morrell

Executive Director/CEO



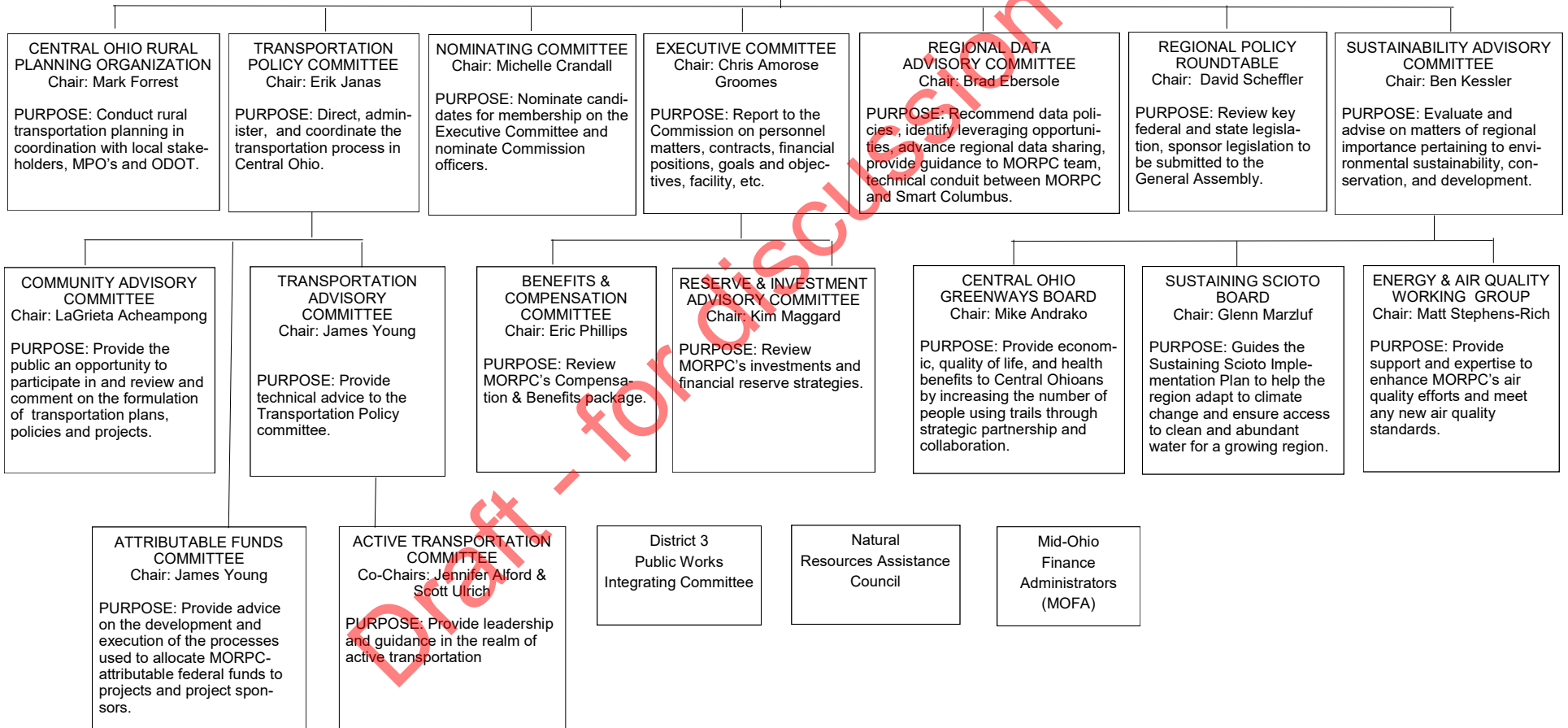
Organizational Chart—Management Staff As of December 31, 2022





Committees as of December 31, 2022

OFFICERS
Chair: Erik Janas
Vice-Chair: Chris Amorose Groomes
Secretary: Michelle Crandall



II. FINANCIAL SECTION

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MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)

The following Management's Discussion and Analysis (MD&A) provides an overview of the Mid-Ohio Regional Planning Commission's (MORPC) financial performance and introduces the financial statements for the year ended December 31, 2022. The information contained in the MD&A should be considered in conjunction with the information presented in MORPC's financial statements and corresponding notes to the financial statements.

Financial Highlights

- Net position increased by \$1,912,444 in 2022. The 2022 increase was due mostly to \$2,271,508 in charges associated with MORPC's calculations of the year-end 2022 net pension liability and net OPEB asset. MORPC also had \$248,771 in unused member dues in 2022, which will be used to bolster the Operating Reserve. These gains are partially offset by operating deficits totaling \$470,503 associated with the spending of local revenues received from the Central Ohio Transit Authority (COTA) in lieu of Federal Transit Administration (FTA) National Transit Database (NTD) funding (the revenue was recognized in prior years). The gains are also partially offset by \$183,323 in depreciation primarily due to an increase to MORPC's overall leasehold improvement assets in 2021. Finally, there was a \$34,921 net loss in the Central Ohio Greenways Fund, primarily due to funds received and recorded as revenue in previous years.
- In 2022, MORPC adopted GASB 87, *Leases*. GASB 87 requires reporting lease assets and liabilities for most long-term leases on the statement of Net Position. In the 2022 statement of Net Position, the impact on GASB 87 can be seen in the new line items "Lease assets – net of accumulated amortization," "Current Liability – Leases," and "Noncurrent liabilities – Leases." These changes reflect the recognition of lease assets and lease liabilities on the statement of Net Position for the first time.
- Operating revenue decreased in 2022 by \$546,275 (3.5%) to \$14,846,335. Most of the 2022 decrease was due to a decrease in nonfederal revenues, which decreased by 33.6% or \$2,177,607. The decrease is due to a large temporary influx in local revenues in 2021 (i.e., local revenues received from the Central Ohio Transit Authority (COTA) in lieu of Federal Transit Administration (FTA) National Transit Database (NTD) funding). The decrease in nonfederal revenues was partially offset by an increase in federal revenues associated with various grants, which increased by 30.9% or \$2,029,524.
- The operating expenses increased by 48.6% or \$4,236,789, from \$8,717,116 in 2021 to \$12,953,905 in 2022. This increase was primarily driven by an increase in pension and OPEB expenses, which increased by \$1,978,072 from negative \$3,463,611 in 2021 to negative \$1,485,539 in 2022; an increase in salaries and benefits expenses, which increased by 6.0% or \$399,427 and an increase in consultants and subcontractors' expenses, which increased by 34.8% or \$759,587.
- Cash and cash equivalents at December 31, 2022 were \$2,627,206, a decrease from the 2021 ending balance of \$4,598,268. This was the result of an increase in outstanding receivables.
- MORPC reported an operating gain of \$1,892,430 in 2022. The 2022 gain was primarily attributable to the same factors that increased the net position as discussed above.

Overview of the Financial Statements

MORPC's financial statements are prepared in accordance with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB). MORPC is structured as a single enterprise (proprietary) fund with revenues recognized when earned and expenses when incurred. Capital assets are capitalized and are depreciated over their useful lives. See the notes to the financial statements for a summary of MORPC's significant accounting policies.

Following this MD&A are the basic financial statements of MORPC together with notes, which are essential to a full understanding of the data contained in the financial statements. Included in the financial statements for MORPC are the following:

Statement of Net Position – This statement presents information on all MORPC's assets and deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the two reported as net position.

Statement of Revenue, Expenses and Changes in Net Position – This statement measures the success of operations and can be used to determine whether MORPC successfully recovered all of its costs through federal, State of Ohio, local government and utility company contracts, members' per capita fees and other contributions and revenues.

Statement of Cash Flows – This statement reports cash receipts, cash disbursements, and net changes in cash resulting from operating activities, investing activities, and capital and related financing activities. This statement provides answers to such questions as: from where the cash came, for what was cash used, and what was the net change in cash for each of the reporting periods. Reconciliation of operating income with net cash is also provided.

Net Financial Position

The following represents MORPC's net position as of the years ended December 31, 2022 and 2021:

Condensed Statement of Net Position

	<u>2022</u>	<u>2021</u>
ASSETS		
Current assets	\$ 6,440,926	\$ 6,611,736
Capital assets, net of accumulated depreciation	1,533,702	1,584,979
Lease right-of-use assets – net of accumulated amortization	5,528,438	0
Net OPEB asset	1,088,535	625,863
Mortgage notes receivable	0	2,255
Total Assets	\$ 14,591,601	\$ 8,824,834
DEFERRED OUTFLOWS OF RESOURCES		
Pension and OPEB	\$ 1,451,923	\$ 1,486,580
LIABILITIES		
Current liabilities	\$ 1,888,808	\$ 1,317,398
Lease liability	5,112,316	0
Net pension liability	3,089,268	5,315,024
Other noncurrent liabilities	520,033	540,602
Total Liabilities	\$ 10,610,425	\$ 7,173,024

DEFERRED INFLOWS OF RESOURCES

Pension and OPEB	\$ 4,921,120	\$ 4,538,857
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NET POSITION

Net investment in capital assets	\$ 1,448,135	\$ 1,584,979
Restricted	3,226,073	3,696,639
Unrestricted	(4,162,230)	(6,682,084)
Total Net Position	\$ 511,978	\$ (1,400,466)

The net pension liability on December 31, 2021 and 2022, and lease liability on December 2022 are the most significant liabilities reported.

Leases are reported pursuant to GASB Statement No. 87, *Leases*. Statement No. 87 requires the recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and recognizes an inflow or outflow of resources based on the payment provisions of the contract. The standard establishes one model for lease accounting based on the principle that a lease is a financing of the right to use an underlying asset. The lessee is required to recognize a lease liability and an intangible right-to-use lease asset.

Pensions are reported pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*, and OPEB are reported as per the similar-in-concept GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB, i.e. retiree healthcare benefits). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of MORPC's actual financial condition by adding deferred inflows related to pension and OPEB, and the net pension liability to the reported net position, and then subtracting net OPEB asset and deferred outflows related to pension and OPEB.

GASB standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs prior to 2015, the now-superseded GASB Statement No. 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. GASB Statements Nos. 68 and 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension system – the Ohio Public Employees' Retirement System (OPERS) – and state law governing the system requires additional explanation in order to properly understand the information presented in these statements.

Under the standards required by GASB Statements Nos. 68 and 75, the net pension and net OPEB liability equal MORPC's proportionate share of OPERS' collective 1) present value of estimated future pension and OPEB benefits attributable to active and inactive employees' past service; 2) minus plan assets available to pay these benefits.

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

parties enter the employment exchange with notice as to the law. OPERS is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension and net OPEB liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension and net OPEB liabilities but are outside the control of MORPC. If contributions, investment returns, and other changes are insufficient to keep up with required pension payments, state statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension and net OPEB liability is satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position. In accordance with GASB Statements Nos. 68 and 75, MORPC's statements include an annual pension and OPEB expense for its proportionate share of OPERS' change in net pension and net OPEB liabilities not accounted for as deferred inflows or deferred outflows. Also, in accordance with GASB Statements Nos. 68 and 75, MORPC is reporting a net pension liability, a net OPEB asset, and deferred inflows and outflows of resources related to pension and OPEB on the accrual basis of accounting.

Current assets decreased by \$170,810 (2.6%) in 2022 from 2021. This can mostly be attributed to operating deficits totaling \$470,503 associated with the spending of local revenues received from the Central Ohio Transit Authority (COTA) in lieu of Federal Transit Administration (FTA) National Transit Database (NTD) funding (the revenue was recognized in prior years).

Capital assets, net of accumulated depreciation, decreased by \$51,277 as depreciation outweighed very minimal activity or costs incurred on an improvement project to fully renovate MORPC's leased office spaces and the related replacement of furniture and fixtures, which commenced in 2020. The project was fully completed in 2022.

Net OPEB asset increased (\$1,088,535 in 2022 vs. \$625,863 in 2021), which is described more fully in note 6 to the financial statements. GASB Statement No. 75-mandated net OPEB asset is MORPC's proportionate share of OPERS' total collective actuarial present value of projected OPEB payments attributable to past periods of service, net of the plan's fiduciary net position. The 2022 proportionate share was calculated from OPERS' total net unfunded OPEB asset as of the December 31, 2022 plan measurement date (the most recent). In 2021, OPERS reported a change from a net OPEB liability of \$13.8 billion to a net asset of \$1.8 billion. Changes in the 2022 asset resulted from changes in assumptions, differences between projected and actual investment earnings, differences in experience, and change in MORPC's OPERS proportionate share (from 0.036% in 2020 to 0.035% in 2021). This positive trend persisted throughout 2022.

Deferred outflows of resources are described more fully in note 6 to the financial statements. GASB Statement No. 68- and GASB Statement No. 75-mandated deferred outflows of resources for pensions and OPEB are mostly comprised of 1) MORPC's contractually required pension payments to OPERS made subsequent to the plan measurement date (\$742,797 in 2022 compared to \$701,117 in 2021); 2) MORPC's proportionate share of OPERS' total cumulative unamortized difference arising from changes in actuarial assumptions (\$386,309 in 2022 vs. \$657,196 in 2021); and 3) the cumulative unamortized net difference (\$165,330 in 2022 vs. \$128,266 in 2021).

Current liabilities increased by \$571,410 (43.4%) in 2022 from 2021. This can essentially be attributed to the fact that leases are now reported pursuant to GASB Statement No. 87, *Leases*.

Net pension liability is described more fully in note 6 to the financial statements. GASB Statement No. 68-mandated net pension liability is MORPC's proportionate share of OPERS' total collective actuarial present value of projected benefit payments attributable to past periods of service, net of the plan's fiduciary net position. The 2022 proportionate share was calculated from OPERS' total net unfunded pension liability as of the December 31, 2021 plan measurement date (the most recent). Changes in the 2022 liability resulted primarily from the GASB Statement No. 68-calculated pension expense of

\$1,303,954, plus \$264,500 due to differences in experience, less \$1,625,220 in the difference between projected and actual investment earnings, less a \$661,812 difference due to changes in assumptions, less MORPC's \$457,183 decrease in its OPERS proportionate share (from 0.036% in 2021 to 0.035% in 2022).

Deferred inflows of resources are described more fully in note 6 to the financial statements. GASB Statements No. 68- and GASB Statement No. 75-mandated deferred inflows of resources for pension and OPEB represent MORPC's total unamortized change in the proportionate share of the pension and OPEB liability (\$54,112 in 2022 compared to \$332,624 in 2021), the proportionate share of cumulative unamortized differences between expected and actual experience (\$232,869 in 2022 as against \$787,170 in 2021), and the proportionate share of cumulative unamortized differences between projected and actual earnings (\$4,193,513 in 2022 compared to \$2,404,982 in 2021).

Net investment in capital assets decreased by \$136,844 in 2022 due to: (1) \$51,277 - minimal activity in purchasing new assets, and (2) \$85,567 - variance between lease liability and lease asset.

Restricted net position cannot be used to finance day-to-day operations due to external constraints, imposed by the entities providing those resources, specifying the purposes for which the net position may be used (restricted for regional transportation-related programs). In 2021, additional restricted local revenue was received from COTA in lieu of FTA NTD monies, as additional NTD funds were made available to COTA under the federal CARES Act of 2020 as well as the federal CRSSA and ARPA Acts of 2021.

Unrestricted net position is the part of net position that can be used to finance day-to-day operations without such external constraints, and increased by \$2,519,854 from 2021 to 2022, primarily due to the results of operating activities in 2021, the GASB Statement No. 68-mandated net pension expense, and the GASB Statement No. 75-mandated net OPEB expense previously discussed.

The following represents MORPC's revenues, expenses and changes in net position for the years ended December 31, 2022 and 2021:

Condensed Statement of Revenues, Expenses and Changes in Net Position

OPERATING REVENUES	<u>2022</u>	<u>2021</u>
Federal	\$8,590,996	\$ 6,561,472
Nonfederal	4,329,150	6,506,756
Foundations and corporations	116,135	76,237
Utility company	1,810,054	2,248,145
Total Operating Revenues	14,846,335	15,392,610
OPERATING EXPENSES		
Salaries and benefits	7,105,711	6,706,284
Pension and OPEB	(1,485,539)	(3,463,611)
Consultants and subcontractors	2,941,707	2,182,120
Amortization	576,828	0
Depreciation	183,323	98,551
Other expenses	3,631,875	3,193,772
Total Operating Expenses	12,953,905	8,717,116
OPERATING GAIN/(LOSS)	1,892,430	6,675,494
Interest Income	20,014	23,610
Federal SBA Paycheck Protection Program Loan	0	461,686

CHANGE IN NET POSITION	1,912,444	7,160,790
Net Position, Beginning of Year	(1,400,466)	(8,561,256)
Net Position, End of Year	\$511,978	\$(1,400,466)

Operating revenues decreased by \$546,275 (3.5%) in 2022 compared to 2021. Local revenues decreased by \$2,186,769 in 2022 as they returned to more standard levels following a large influx of local revenues received from the Central Ohio Transit Authority (COTA) in lieu of Federal Transit Administration (FTA) National Transit Database (NTD) funding during 2020-2021. Utility funding also decreased by \$438,091 in 2022 as the level of weatherization work declined. Partially offsetting these decreases, federal revenues increased by \$2,029,524 due to new grant programs and increases to existing programs, and foundation revenue increased by \$39,898.

Operating expenses increased by \$4,236,789 (48.6%) in 2022. The change can be attributed to a \$1,978,072 increase in pension and OPEB expenses due to the decrease in the GASB Statement Nos. 68- and 75-mandated proportional share of OPERS' unfunded actuarial liabilities. Salaries and benefits also increased by \$399,427 as payroll expenses increased; consultants and subcontractors increased by \$759,587 due to increased home repair work; other expenses increased by \$438,103, and depreciation and amortization increased by \$661,600 due to the purchase of new assets in prior years and adoption of GASB 87, *Leases*.

Capital and Leased Assets

Capital assets of MORPC totaled \$1,533,702 and \$1,584,979 as of December 31, 2022 and 2021, respectively (net of accumulated depreciation) and decreased by \$51,277 in 2022 as depreciation expense of \$183,322 exceeded new assets additions of \$132,046 in 2022. Additional information on capital assets can be found in note 4 to the financial statements.

Leased assets, net of accumulated amortization increased by \$5,528,438 due to adoption of GASB 87, *Leases*, which is described more fully in notes 3 and 4 to the financial statements.

Long-Term Liabilities

Under the Ohio Revised Code, MORPC does not have authority to incur long-term debt; however, MORPC may enter into capital leases. For the fiscal year ended December 31, 2022, MORPC implemented the provisions of GASB Statement No. 87, *Leases*, which requires reporting of certain lease liabilities not previously reported. The standard is based on the foundational principle that leases are financing of the right to use an underlying asset. The lease agreement requires MORPC to make payments over a specific period of time. The present value of the lease payments has been recorded as a liability on the balance sheet as of December 31, 2022. MORPC has complied with all applicable GASB 87 requirements in recognizing and disclosing this lease in the financial statements. Additional information on Long-Term Debt related to leases can be found in notes 3 and 9 to the financial statements.

Economic Conditions

MORPC relies heavily on federal, state and local grants and contracts and utility company contracts along with members' dues to fund its many programs. At present these revenue sources appear to be secure in the short term; however, legislative action and national and state economic conditions can affect each of these revenue streams in both the short term and the long term.

Transportation grants have historically been, and remain, the largest funding sources of MORPC. The primary source for these funds is the Highway Trust Fund (HTF), which is included with legislation authorizing federal transportation programs. The most recent transportation authorization law is the

Infrastructure Investment and Jobs Act (IIJA), a.k.a Bipartisan Infrastructure Law (BIL), which was signed into law by President Biden on November 15, 2021. The BIL authorizes \$1.2 trillion for transportation and infrastructure spending with \$550 billion of that figure going toward “new” investments and programs. The BIL provides a massive increase in funding for transportation and infrastructure, including energy and power infrastructure, access to broadband internet, water infrastructure, and more.

Current funding for the HTF, primarily from fuel taxes, is not sufficient to provide current levels of funding for the authorized BIL programs, thus requiring subsidies from the general fund; Congress last raised the federal gasoline tax to its current level of \$0.183 per gallon in 1993. Additionally, in 2020 slackening sales of gasoline due to COVID-19 pandemic-driven travel reductions put additional downward pressure on gasoline tax collections. This has left a structural deficit in the fund, with the tax only covering about \$36 billion of the \$45 billion the federal government is authorized to spend on roads annually in each of the six federal fiscal years 2016-2021. Transfers from the general fund have taken place in most federal fiscal years since 2008; the BIL continued transfer of funds to the HTF.

The transportation funds received by MORPC are dependent upon the amount of federal funding received by Ohio. For state fiscal year (SFY) 2023, BIL apportionments of highway program funds were higher than that of the previous fiscal year. No other significant increases are expected prior to the results from the 2020 U. S. Census being incorporated into formulas used to distribute these funds. Currently, population data from the 2010 U. S. Census is being relied on. It is expected that changes as a result of 2020 Census information being incorporated into formula funding shares will be reflected in SFY 2025 funding levels.

Local and state funding is received for various other transportation initiatives or federal grant matching. In 2019, MORPC renewed a five-year contract with the Central Ohio Transit Authority to receive local funds from COTA in lieu of receiving FTA Section 5307 funding. Revenue from this agreement has totaled over \$6 million since 2015 (this includes local funds received in lieu of federal COVID-related funding), including \$470,503 in 2022, and additional amounts will be received annually through 2024.

Contacting MORPC

This financial report is designed to provide our members, grantors, federal and state oversight agencies and the citizens of Central Ohio with a general overview of MORPC’s finances and to show MORPC’s accountability for the money it receives. Additional financial information can be obtained by contacting the Chief Operating Officer, Mid-Ohio Regional Planning Commission, 111 Liberty Street, Suite 100, Columbus, Ohio, 43215 or on the internet at www.morpc.org.

MID-OHIO REGIONAL PLANNING COMMISSION

STATEMENT OF NET POSITION

AS OF DECEMBER 31, 2022

2022

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:

Assets:

Current assets -

Cash and cash equivalents	\$ 2,622,672
Cash — board designated for building repairs and replacements	4,534
Accounts receivable	3,633,226
Other prepaid expenses	178,239
Mortgage notes receivable	2,255
Total current assets	6,440,926

Noncurrent assets -

Capital assets — net of accumulated depreciation	1,533,702
Lease right-of-use assets	5,528,438
Net OPEB Asset	1,088,535
Total noncurrent assets	8,150,675
Total assets	14,591,601

Deferred Outflows of Resources:

Pension and OPEB	1,451,923
Total assets and deferred outflows of resources	\$ 16,043,524

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION:

Liabilities:

Current liabilities -

Accounts payable	\$ 454,091
Accrued payroll and fringe benefits	304,747
Accrued PTO and sick leave	100,000
Current portion of lease liability	501,689
Unearned revenue	528,281
Total current liabilities	1,888,808

Noncurrent liabilities -

Accrued PTO and sick leave	520,033
Lease liability	5,112,316
Net pension liability	3,089,268
Total noncurrent liabilities	8,721,617
Total liabilities	10,610,425

Deferred Inflows of Resources:

Pension and OPEB	4,921,120
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Net Position:

Net investment in capital assets	1,448,135
Restricted for regional transportation programs	3,226,073
Unrestricted	(4,162,230)
Total net position	511,978
Total liabilities, deferred inflows of resources, and net position	\$ 16,043,524

See notes to financial statements.

MID-OHIO REGIONAL PLANNING COMMISSION
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>
OPERATING REVENUES:	
Governmental:	
Federal grants	\$ 8,590,996
Nonfederal:	
Members' per capita fees	1,400,304
State grants and contracts	746,617
Local contracts and other	<u>2,182,229</u>
Total nonfederal	4,329,150
Foundations/corporate contributions	116,135
Utility company contracts	<u>1,810,054</u>
Total operating revenues	14,846,335
OPERATING EXPENSES:	
Salaries and benefits, excluding pensions and other postemployment benefits	7,105,711
Pensions and other postemployment benefits	(1,485,539)
Consultants and subcontractors	2,941,707
Other services	1,945,798
Grant pass-through costs to subrecipients	662,837
Materials and supplies	254,881
Conferences and events	251,726
Amortization	576,828
Depreciation	183,323
Interest on leases	117,632
Advertising	100,916
Insurance and bonding	79,308
Travel	55,472
Utilities	37,953
Other	<u>125,352</u>
Total operating expenses	<u>12,953,905</u>
OPERATING GAIN	1,892,430
NON-OPERATING INCOME:	
Interest income	<u>20,014</u>
CHANGE IN NET POSITION	1,912,444
NET POSITION — Beginning of year	<u>(1,400,466)</u>
NET POSITION — End of year	<u><u>\$ 511,978</u></u>

See notes to financial statements.

MID-OHIO REGIONAL PLANNING COMMISSION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Received from federal operating grants	\$ 7,503,327
Received from state, local, utility company operating grants, contracts, and other	5,554,993
Received from fiduciary activities	0
Payments for salaries and benefits	(7,864,285)
Payments for consultants and subcontractors	(3,018,646)
Payments for fiduciary activities	0
Other payments	<u>(4,034,420)</u>
Net cash used by operating activities	(1,859,031)
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest received	20,014
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Additions to property and equipment	(132,046)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	0
DECREASE IN CASH DEPOSITS	(1,971,063)
CASH DEPOSITS — Beginning of year (including \$193,977 in cash, board designated for building repairs and replacement at January 1, 2022)	<u>\$ 4,598,268</u>
CASH DEPOSITS — End of year (including \$4,534 in cash, board designated for building repairs and replacement at December 31, 2022)	<u>\$ 2,627,206</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES —	
Operating gain	\$ 1,892,430
Adjustments to reconcile to cash used by operating activities:	
Depreciation and amortization	760,151
Changes in assets and liabilities:	
Accounts receivable	(1,785,113)
Other prepaid expenses	(18,308)
Mortgage notes receivable	5,425
Accounts payable	24,659
Accrued liabilities	27,395
Unearned revenue	(2,901)
Principal paid on leases	(491,260)
Pension and OPEB	<u>(2,271,508)</u>
Total adjustments	<u>(3,751,460)</u>
Net cash used by operating activities	<u>\$ (1,859,031)</u>

See notes to financial statements.

MID-OHIO REGIONAL PLANNING COMMISSION

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2022

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization — The Mid-Ohio Regional Planning Commission (“MORPC”) was created in December 1969 as the successor to the Franklin County Regional Planning Commission under authority granted by state statute. MORPC is a regional planning agency composed of representatives from political subdivisions in and around Franklin County, Ohio. These representatives gain membership in MORPC by satisfying certain eligibility and conditional requirements. MORPC serves communities in Central Ohio by supervising, monitoring, and performing planning activities affecting the present and future environmental, social, economic, and government characteristics of the region. MORPC is not subject to federal or state income taxes.

In accordance with Government Accounting Standards Board (“GASB”) Statement No. 14, *The Financial Reporting Entity*, GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, an amendment of GASB Statement No. 14, Statement No. 61, *Omnibus—an amendment of GASB Statements No. 14 and No. 34*, and Statement No. 80, *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14*, MORPC is not considered part of the Franklin County (the “County”) financial reporting entity as a result of the following:

- MORPC is a separate legal entity, established under Section 713.21 of the Ohio Revised Code (“ORC”).
- The County holds only 12 of 164 seats on MORPC’s governing Board.
- MORPC is not fiscally dependent on the County, and it does not provide a financial benefit to, nor impose a financial burden on, the County.
- MORPC provides services to members outside of the County.

Basis of Accounting — In accordance with accounting principles generally accepted in the United States of America for governmental entities such as MORPC, a proprietary fund is used to account for operations since they are financed and operated in a manner similar to private business enterprises. The intent of MORPC is to recover costs of the services provided to its members, the federal government, the state, and all other contracting organizations. The proprietary fund is accounted for on the accrual basis of accounting, using a flow of economic resources measurement focus. Revenue is recognized in the period earned and expenses are recognized in the period incurred. The financial statements include both MORPC and the HOPE 3 Trust, a blended component unit, which was established principally for the purpose of holding title to certain real estate for MORPC.

Revenue Recognition — Revenue is derived from federal, state, county, and local funding, as well as foundations, corporations, and utility company contracts. MORPC members are charged an annual fee on a per-capita basis as determined by MORPC pursuant to the Articles of Agreement of MORPC. In addition, MORPC receives federal grants, which include amounts from the U.S. Department of Housing and Urban Development, the U.S. Department of Commerce, the U.S. Environmental Protection Agency, the U.S. Department of the Treasury, the Federal Transit Administration, the Federal Highway Administration (in conjunction with the Ohio Department of Transportation), the U.S. Department of Energy and the U.S. Department of Health and Human Services (both in conjunction with the Ohio Department of Development).

Revenues are recognized in the statement of revenues, expenses, and changes in net position when earned. Cash received, for which all revenue recognition eligibility requirements have not been met as defined in GASB Statement No. 33, are recorded as unearned grant and contract revenue in the statement of net position.

Proprietary funds distinguish operating revenues from non-operating revenues. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. MORPC receives revenue from those who directly benefit from the services of MORPC and receives revenue from other governments restricted to a specific program or programs. Revenue from these sources has been classified as operating revenue.

Property and Equipment — MORPC capitalizes at cost all purchased property and equipment costing \$5,000 and greater and with a useful life greater than one year. Depreciation is provided on the straight-line method over the estimated useful lives of the assets ranging from four to ten years. Leasehold improvements are amortized over the lesser of the useful life of the asset or term of the lease. Donated property and equipment are recorded at acquisition value on the date of donation. Upon sale or disposition of property and equipment, the cost and related depreciation are removed from the accounts and any gain or loss is recognized. MORPC is reporting an intangible right to use assets related to leased building and equipment. These intangible assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Leases – MORPC is a lessee for noncancelable leases of building and equipment. MORPC recognizes lease liability and an intangible right-of-use lease asset (lease asset).

At lease commencement, MORPC initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured at the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the MORPC determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

When the interest rate charged by the lessor is not provided, MORPC generally uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the non-cancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that MORPC is reasonably certain to exercise.

MORPC monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Cash Deposits and Cash Equivalents — As required by ORC Section 713.21, MORPC must deposit all receipts in the Franklin County Treasury. The County Treasurer maintains a cash and investment pool used for all County Treasury activities.

Pursuant to ORC Section 135.181, the County's deposits are covered by collateral held by third-party trustees in collateral pools securing all public funds on deposits with specific depository institutions. There is no regulatory oversight for the pool. A portion of the deposits is held in the County's name in non-interest-bearing demand deposit accounts in institutions with branches in Franklin County. A portion of the deposits is in time certificates of deposit registered in the County's name and is held by the County.

During 2022, Franklin County held investments on behalf of MORPC in the State Treasury Asset Reserve of Ohio (STAR Ohio). STAR Ohio is an investment pool managed by the State Treasurer's

Office which allows governments within the state to pool their funds for investment purposes. STAR Ohio is not registered with the federal Securities and Exchange Commission as an investment company, but has adopted GASB Statement No. 79, *Accounting and Financial Reporting for Certain External Investment Pools and Pool Participants*, which establishes accounting and financial reporting standards for qualifying external investment pools, and for the state and local governments that participate in them, that elect to measure their investments at amortized cost. STAR Ohio is reported at the net asset value (NAV) per share, which is calculated on an amortized cost basis that provides a NAV per share that approximates fair value. For the year ended December 31, 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

MORPC's deposits with Franklin County have carrying amounts of \$2,627,206 at December 31, 2022 and bank balances of \$2,627,206 at December 31, 2022. Included in these bank balances are \$4,534 at December 31, 2022, which is designated by the MORPC Board for building repairs and replacements. Franklin County's deposits of MORPC funds are held by third-party trustees, pursuant to ORC Section 135.181, in collateral pools securing all public monies on deposit with specific depository institutions. The fair value of the position in this external investment pool is the same as the value of the pool shares.

Custodial credit risk for deposits is the risk that in the event of bank failure, MORPC will not be able to recover deposits or collateral securities that are in the possession of an outside party. At fiscal year-end, none of the cash deposits and cash equivalents was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution.

Investments — The ORC does not provide MORPC the power to make or hold investments other than the non-interest-bearing deposits in the Franklin County Treasury explained above. By written agreement with Franklin County, the proceeds from the 2007 sale of the former MORPC office building were invested by the County on behalf of MORPC with all the proceeds from the investments flowing to MORPC. At December 31, 2022, these proceeds were invested in a separate account in STAR Ohio. In total, the investment balance was \$1,685,464 at December 31, 2022. The STAR Ohio account is considered to be a cash equivalent and the balance is included in the cash balances carried by Franklin County as noted above.

Interest Rate Risk — Investments held by Franklin County on behalf of MORPC are required to mature within five years unless matched to a specific obligation of the agency. To the extent possible, the agency will attempt to match its investments with anticipated cash flow requirements.

Credit Risk — STAR Ohio carries a rating of AAA by Standard and Poor's. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. For funds invested by Franklin County on behalf of MORPC, safety of principal is the foremost objective of the investment program. Investments of the agency shall be undertaken in a manner that ensures the preservation of capital in the overall portfolio. At no time will the safety of the portfolio's principal be impaired or jeopardized. Safety is defined as the certainty of receiving interest, plus full par value at the security's legal final maturity.

Debt — The ORC does not provide MORPC the power to incur debt other than for leases for the purchase of equipment or property and buildings for housing commission operations.

Cash Equivalents — For purposes of the statements of cash flows, MORPC considers all cash deposits held by the Franklin County Treasurer and investments on behalf of MORPC in STAR Ohio to be cash equivalents since they are available to MORPC upon demand.

Compensated Absences — MORPC employees are granted annual leave (Paid Time Off or PTO) and, prior to 2016, sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated annual leave and a percentage of accumulated sick leave.

Sick leave benefits are accrued using the vesting method in accordance with GASB Statement No. 16, *Accounting for Compensated Absences*. An accrual for earned sick leave is reduced to the maximum

amount allowed as a termination payment. The liability is based on the probability that individual employees will become eligible to receive termination payments.

MORPC allows employees to annually convert unused PTO and sick leave hours to cash compensation with various quantity and usage restrictions. The amount employees converted in 2022 was approximately \$104,000, reducing MORPC's liability.

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Ohio Public Employees Retirement System (OPERS) pension plan and additions to/deductions from OPERS' fiduciary net position have been determined on the same basis as they are reported by OPERS. OPERS uses the economic resources measurement focus and the full accrual basis of accounting. Contribution revenue is recorded as contributions are due, pursuant to legal requirements. 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.

Other Postemployment Benefits – For purposes of measuring the net other postemployment benefit (OPEB) liability/asset deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPERS OPEB plan and additions to/deductions from OPERS' fiduciary net position have been determined on the same basis as they are reported by OPERS. OPERS uses the economic resources measurement focus and the full accrual basis of accounting. For this purpose, OPERS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows of Resources – In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/ expenditure) until then. MORPC reports deferred outflows of resources for certain pension-related and OPEB-related amounts, such as change in expected and actual experience, changes in assumptions, and certain contributions made to the plan subsequent to the measurement date. More detailed information can be found in note 6.

Deferred Inflows of Resources – In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. MORPC reports deferred inflows of resources for certain pension-related and OPEB-related amounts, such as the difference between projected and actual earnings of the plan's investments. More detailed information can be found in note 6.

Net position – Net position reflects the accumulated difference between the costs of providing services and the revenues generated from those services, plus general revenues. Net position is comprised of the following:

Net investment in capital assets, consisting of capital assets net of accumulated depreciation, as well as the variance between lease asset and lease liability as of the end of the current fiscal year.

Restricted, consisting of net position for which the use is limited to specific purposes by the external party providing the resources. When both restricted and unrestricted amounts are available for use, MORPC's policy is to use restricted net position first, then unrestricted.

Unrestricted, consisting of net position that does not meet the definition of net investment in capital assets or restricted.

HOPE 3 and NSP Programs — MORPC manages the Hope for Homeownership of Single-Family Homes (HOPE 3) Program and the Neighborhood Stabilization Program (NSP) in which MORPC acquired homes with federal monies, refurbished the homes, and then sold them to qualified buyers in exchange for mortgage notes. In accordance with the mortgage note, a percentage of the mortgage

note is forgiven if the owner continues to live in the home for a specified time. Management expects the notes to be fully forgiven over time.

Real estate held for resale is stated at cost and includes the costs associated with renovating the homes. Real estate held for resale consists of single-family homes, which are to be sold to qualifying participants under the NSP and HOPE 3 programs as established by the United States Department of Housing and Urban Development. MORPC held no real estate for resale as of December 31, 2022.

HOPE 3 and NSP mortgage notes receivable represent amounts due from homeowners resulting from the sale of homes under the HOPE 3 and NSP programs. These notes receivable are collateralized by second mortgages and are due upon the subsequent sale of the homes, or the amounts are forgiven pursuant to HOPE 3 and NSP guidelines. MORPC has recorded unearned revenues in amounts equal to the mortgage loans receivable. These unearned revenues represent amounts advanced by the United States Department of Housing and Urban Development to fund the HOPE 3 and NSP programs. Upon forgiveness of the mortgage notes receivable such amounts are charged against unearned revenue.

During 2020 MORPC terminated the HOPE 3 Trust Agreement with its Trustee, liquidated remaining cash balances held by the Trustee, and permanently closed activities in the NSP program. Related annual mortgage note forgiveness will continue to be recorded until all outstanding mortgage balances are fully amortized in 2023.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount 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.

Adoption of New Accounting Pronouncements – As of December 31, 2022, the GASB issued the following statement implemented by MORPC:

Accounting for Leases – During the current fiscal year, MORPC adopted GASB Statement No. 87, Leases. As a result, MORPC now includes a liability for the present value of payments expected to be made and lease right-to-use asset. Lease activity is further described in Notes 3, 4, and 9.

Future Pronouncements –

The GASB has issued Statement No. 94 “Public-Private and Public-Public Partnerships and availability payment arrangements” The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

The GASB has issued Statement No. 96 “Subscription-Based information technology arrangements” This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

The GASB has issued Statement No. 99 “OMNIBUS 2022.” The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements of this Statement related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future

revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

The GASB has issued Statement No. 100 "Accounting Changes and Error Corrections-An Amendment of GASB Statement No. 62". The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

The GASB has issued Statement No. 101 "Compensated absences". The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

All these statements will be implemented at the required time. Management has not yet determined the impact any of these statements will have on its financial statements.

2. CASH DESIGNATED FOR REPLACEMENTS

During 2022, MORPC held monies with the Franklin County Treasurer, which are designated to be used for major replacements, repairs and maintenance of its office facility, which totaled \$4,534 as of December 31, 2022.

3. LEASES

For the fiscal year ended December 31, 2022, MORPC implemented the provisions of GASB Statement No. 87, *Leases*, which requires reporting of certain lease liabilities not previously reported. The standard is based on the foundational principle that leases are financing of the right to use underlying asset. The present value of future lease payments over the entirety of the lease term, which includes extension periods if it is probable the extension will be exercised, are reported as lease assets and lease liabilities. MORPC uses a 2% rate for discounting lease payments to their present value.

MORPC leases approximately 26,849 square feet of office space to house the MORPC office staff and public meeting areas. The lease commenced on November 1, 2017, and was amended effective November 1, 2019, and has an expiration date, including probable extensions, of October 31, 2032. Additionally, MORPC entered into two new copier leases during 2020. Copier leases are expiring during 2023.

The lease cost incurred in 2022 was \$608,892. It included a principal lease payment of \$491,261 and an interest payment of \$117,631.

Future principal and interest payments, by year, under all leases consisted of the following as of December 31, 2022:

<u>Year Ending December 2023</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<u>2023</u>	\$ 501,689	\$ 107,673	\$ 609,362
<u>2024</u>	510,211	97,600	607,812
<u>2025</u>	528,144	87,233	615,376
<u>2026</u>	546,591	76,502	623,092
<u>2027</u>	565,566	65,397	630,963

2028-2032	<u>2,961,804</u>	<u>146,849</u>	<u>3,108,653</u>
Total Future Lease Payments	\$ 5,614,005	\$ 581,253	\$ 6,195,258

4. CAPITAL AND LEASE ASSETS

In compliance with GASB Statement No. 87, MORPC has included capital assets related to the right-to-use of leased building and equipment in the schedule below. The following schedule reflects the changes in capital and leased assets during the year ended December 31, 2022:

	<u>Balance</u> <u>December 31,</u> <u>2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31,</u> <u>2022</u>
Capital assets being depreciated				
Leasehold improvements	\$ 852,171	\$ 9,069	\$ -	\$ 861,240
Furniture and equipment	1,223,698	122,977	-	1,346,675
Automobiles and light trucks	<u>221,064</u>	<u>-</u>	<u>39,677</u>	<u>181,387</u>
Total capital assets being depreciated	<u>2,296,933</u>	<u>132,046</u>	<u>39,677</u>	<u>2,389,302</u>
Less accumulated depreciation:				
Leasehold improvements	110,205	71,281	-	181,486
Furniture and equipment	416,353	101,857	-	518,210
Automobiles and light trucks	185,396	10,185	39,677	155,904
Total accumulated depreciation	<u>711,954</u>	<u>183,323</u>	<u>39,677</u>	<u>855,600</u>
Total capital assets - net of depreciation	<u>\$ 1,584,979</u>	<u>\$ (51,277)</u>	<u>\$ -</u>	<u>\$ 1,533,702</u>
Leases:				
Building	\$ -	\$ 6,080,934	\$ -	\$ 6,080,934
Equipment	-	24,332	-	24,332
Total leases being amortized	-	6,105,266	-	6,105,266
Less accumulated amortization				
Building	-	561,317	-	561,317
Equipment	-	15,511	-	15,511
Total accumulated amortization	<u>-</u>	<u>576,828</u>	<u>-</u>	<u>576,828</u>
Total leases - net of amortization	<u>\$ -</u>	<u>\$ 5,528,438</u>	<u>\$ -</u>	<u>\$ 5,528,438</u>

5. ACCOUNTS RECEIVABLE

A schedule of MORPC's accounts receivable as of December 31, 2022, is as follows:

	<u>2022</u>
Federal grants	\$ 2,512,765
State and local grants and contracts	792,436
Utility company contracts	<u>328,025</u>
Total	<u>\$ 3,633,226</u>

6. EMPLOYEE PENSION AND OTHER POSTEMPLOYMENT BENEFIT PLANS

a. Net Pension Liability and Net OPEB Asset

In 2022, OPERS reported a net OPEB asset. This also resulted in an increase in deferred inflows of resources. The net pension liability, and the net other postemployment benefits (OPEB) asset, reported on the statement of net position represents a liability/asset to employees for pension and OPEB benefits provided through the Ohio Public Employees Retirement System (OPERS). Pensions and OPEB are a component of exchange transactions – between an employer and its employees – of salaries and benefits for employee services. Pensions and OPEB are provided to an employee – on a deferred-payment basis – as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

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

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

GASB Statements Nos. 68 and 75 assume the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires OPERS to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, OPERS' board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

b. Plan Description – Ohio Public Employees Retirement System (OPERS)

The proportionate share of OPERS' unfunded benefits is presented as a long-term *net pension liability* and a *net OPEB asset* on the accrual basis of accounting. Any liability for the contractually-required pension and OPEB contribution outstanding at the end of the year is included as a payable on the accrual basis of accounting.

Plan Description - MORPC employees, through Franklin County, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. OPERS also provides postemployment health care benefits (OPEB), including Medicare B premiums, to members who elect to receive them. While members (e.g. MORPC employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosures focus on the traditional pension plan only.

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

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

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

Final average salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career. Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar

year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for local government members and employer contributions to OPERS as follows:

2022 Statutory Maximum Contribution Rates:

Employer	14.0%
Employee	10.0%

2022 Actual Contribution Rates:

Employer:	
Pension	14.0%
OPEB	0.0%
Total Employer	<u>14.0%</u>
Employee	<u>10.0%</u>

Employer contribution rates are actuarially determined using the entry age normal cost method and are expressed as a percentage of covered payroll. MORPC's actuarially and statutorily required contribution was \$742,797 for pensions and \$-0- for OPEB in 2022, of which \$-0- is reported as payable at December 31, 2022.

c. Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for OPERS was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Contributions made by MORPC after the measurement date but before the end of the respective reporting period will be recognized as a reduction of the Net Pension Liability in the subsequent fiscal period. MORPC's proportion of the net pension liability was based on MORPC's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to MORPC's proportionate share and pension expense:

	<u>OPERS</u>
Proportionate share of the net pension liability	\$3,089,268
Proportion of the net pension liability	0.03550718%
Pension expense	(\$1,303,954)

At December 31, 2022, MORPC reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>
<u>Deferred outflows of resources:</u>	
Differences between expected and actual experience	\$157,486
Change in assumptions	386,309
Change in proportionate share	117,680
MORPC contributions subsequent to the measurement date	742,797
Total deferred outflows of resources	<u>\$1,404,273</u>

<u>Deferred inflows of resources:</u>	
Net difference between projected and actual earnings	\$ 3,674,574
Change in proportionate share	47,785
Differences between expected and actual experience	67,755
Total deferred inflows of resources	<u>\$ 3,790,114</u>

\$742,797 reported as deferred outflows of resources related to pension resulting from MORPC contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	<u>OPERS</u>
2023	(402,403)
2024	(1,277,653)
2025	(864,042)
2026	(584,541)
Total	<u>\$(3,128,639)</u>

d. Net OPEB Assets, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB asset for OPERS was measured as of December 31, 2021, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to the measurement date. MORPC's proportion of the net OPEB asset was based on MORPC's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to MORPC's proportionate share and OPEB expense:

	<u>OPERS</u>
Proportionate share of the net OPEB Asset	\$1,088,535
Proportion of the net OPEB asset	0.03475358%
OPEB expense	(\$967,554)

At December 31, 2022, MORPC reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
<u>Deferred outflows of resources:</u>	
Change in assumptions	\$ 0
Change in proportionate share	47,650
Difference between expected and actual experience	0
Total deferred outflows of resources	<u>\$ 47,650</u>

<u>Deferred inflows of resources:</u>	
Differences between expected and actual experience	\$ 165,114
Change in proportionate share	6,327
Difference between projected and actual earnings	518,939

Change in assumptions	440,626
Total deferred inflows of resources	<u>\$ 1,131,006</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense in future years as follows:

Year Ending December 31:	<u>OPERS</u>
2023	(652,054)
2024	(243,390)
2025	(113,383)
2026	(74,529)
Total	<u>\$ (1,083,356)</u>

e. Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The OPERS net pension liability in the December 31, 2021, actuarial valuation and the net OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	2.75%
Future Salary Increases	2.75% to 10.75% including wage inflation
Cost of Living Adjustments	Pre- 1/7/2013 retirees – 3.00% simple Post- 1/7/2013 retirees – 3% simple through 2022; then afterwards 2.05% simple
Investment Rate of Return-pension	6.90%
Investment Rate of Return-OPEB	6.00%
Health care cost trend rate	8.50% initial; declining to 3.50% through 2035
Actual Cost Method	Individual Entry Age

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

The long-term expected rate of return on defined benefit pension and OPEB investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-

term expected real rate of return by weighing the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

OPERS manages investments in three investment portfolios: the Defined Benefit portfolio, Health Care portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the long-term weighted average rate of return is considered to be the same for all plans within the portfolio. The long-term weighted average rate of return was 4.21% in 2021 for the Defined Benefit portfolio and 3.45% for the Health Care portfolio in 2021.

The allocation of investment assets with the Defined Benefit portfolio and Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2021 and the long-term expected real rates of return.

<u>Asset Class</u>	<u>Defined Benefit portfolio</u>		<u>Health Care portfolio</u>	
	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	24.00%	1.03%	34.00%	0.91%
Domestic Equities	21.00	3.78	25.00	3.78
Real Estate	11.00	3.66	0.00	0.00
Private Equity	12.00	7.43	0.00	0.00
International Equities	23.00	4.88	25.00	4.88
Risk Parity	5.00	2.92	2.00	2.92
REITs	0.00	0.00	7.00	3.71
Other Investments	4.00	2.85	7.00	1.93
Total	100.00%	4.21%	100.00%	3.45%

Discount Rate - The discount rate used to measure the total pension liability was 6.9%. This is the same rate used in the prior year valuation. 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, OPERS' fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The discount rate used to measure the total OPEB liability was 6.00%, which is the same rate used for the previous year's valuation. This single discount rate was based on the actuarial assumed long-term rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 2.00%. 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 actuarially determined contribution rate. Based on those assumptions, OPERS' fiduciary net position and future contributions were sufficient to finance health care costs through the year 2120. As a result, the long-term expected rate of return on

health care investments was applied to projected costs through the year 2120, for the duration of the project period through which projected health care payments are fully funded.

Sensitivity of MORPC's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents MORPC's proportionate share of OPERS' net pension liability calculated using the current period discount rate assumption of 6.9 percent, as well as what MORPC's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease 5.9%	Current Discount Rate 6.9%	1% Increase 7.9%
MORPC's proportionate share of the net pension liability	\$8,144,992	\$3,089,268	(\$1,117,766)

Sensitivity of MORPC's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate - The following table presents MORPC's proportionate share of OPERS' net OPEB liability calculated using the current period discount rate assumption of 6 percent, as well as what MORPC's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5 percent) or one-percentage-point higher (7 percent) than the current rate:

	1% Decrease 5.00%	Current Discount Rate 6.00%	1% Increase 7.00%
MORPC's proportionate share of the net OPEB asset	\$640,161	\$1,088,482	\$1,460,693

Sensitivity of MORPC's Proportionate Share of the Net OPEB Asset to Changes in the Healthcare Cost Trend Rate - The following table presents MORPC's proportionate share of OPERS' net OPEB asset calculated using the current healthcare cost trend rate of 5.5 percent, as well as what MORPC's proportionate share of the net OPEB asset would be if it were calculated using a trend rate that is one-percentage-point lower (4.5 percent) or one-percentage-point higher (6.5 percent) than the current rate:

	1% Decrease 4.5%	Current Trend Rate 5.5%	1% Increase 6.5%
MORPC's proportionate share of the net OPEB asset	\$1,100,298	\$1,088,482	\$1,074,581

7. CONTINGENCIES

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

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

8. RISK MANAGEMENT

MORPC is exposed to various risks of losses related to torts, theft or damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters.

MORPC self-insures its workers' compensation costs by participating in the Franklin County Workers' Compensation self-insurance program. The County establishes rates for its member agencies based on an independent actuarial evaluation, and those charges are intended to cover administrative costs and maintain a sufficient reserve. The reserve is intended to cover costs in excess of \$100,000 per claim; MORPC is liable to cover any individual claim costs up to \$100,000 per occurrence. MORPC's related rate charge liability to the County as of December 31, 2022, was approximately \$110 and was included in the balance of accrued liabilities - payroll and fringe benefits.

MORPC has insurance for both general liability and automobile claims and hospitalization and medical benefit coverage to all of its full-time employees. There were no significant changes in the above policies during 2022. During 2022, insurance coverage, after meeting any applicable deductibles, was sufficient to cover all losses.

9. NONCURRENT LIABILITIES

In compliance with GASB Statement No. 87, MORPC has reported obligations for leases payable in the schedule below.

The changes in MORPC's noncurrent liabilities for the year ended December 31, 2022, are as follows:

	Beginning Balance December 31, 2021	Additions	Reductions	Ending Balance December 31, 2022	Current Portion December 31, 2022
Paid Time Off (PTO)	\$ 591,059	\$ 514,071	\$ (520,199)	\$ 584,931	\$ 90,000
Sick leave	49,544	-	(14,442)	35,102	10,000
Accrued PTO and sick leave	640,603	514,071	(534,641)	620,033	100,000
Lease Liability	-	6,105,266	(491,261)	5,614,005	501,689
Net pension liability	5,315,024	-	(2,225,756)	3,089,268	-
Total noncurrent liabilities	\$ 5,955,627	\$ 6,619,337	\$ (3,251,658)	\$ 9,323,306	\$ 601,689

REQUIRED SUPPLEMENTARY INFORMATION

Draft - for discussion only

MID-OHIO REGIONAL PLANNING COMMISSION

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF MORPC'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM
LAST EIGHT YEARS (1)**

	<u>2021 (6)</u>	<u>2020 (5)</u>	<u>2019 (4)</u>	<u>2018 (3)</u>	<u>2017</u>	<u>2016 (2)</u>	<u>2015</u>	<u>2014</u>
MORPC's proportion of the net pension liability:	0.03550718%	0.03589335%	0.03335500%	0.03804571%	0.03290582%	0.03163505%	0.03127997%	0.03519806%
MORPC's proportionate share of the net pension liability:	3,089,268	\$5,315,024	\$6,592,842	\$10,419,950	\$5,162,285	\$7,183,782	\$5,418,085	\$4,245,280
MORPC's covered payroll:	5,007,979	\$5,033,357	\$5,083,621	\$4,501,479	\$4,193,685	\$4,031,617	\$3,896,043	\$4,297,843
MORPC's proportionate share of the net pension liability as a % of covered payroll:	61.69%	102.06%	129.69%	231.48%	123.10%	178.19%	139.07%	98.78%
Plan fiduciary net position as a % of the total pension liability:	92.62%	86.88%	82.17%	74.70%	84.66%	77.39%	81.08%	86.45%

Notes:

- (1) Amounts are calculated as of the OPERS measurement date, which is December 31 of the calendar year shown. MORPC's corresponding net pension liability is as of December 31 of the succeeding year. Data prior to 2013 is not available.
- (2) In 2016, OPERS revised actuarial assumptions which impacted the net pension liability valuation. The most significant changes in assumptions were: wage inflation was reduced from 3.75% to 3.25%; the range of projected salary increases was revised from 4.25 - 10.05% to 3.25% - 10.75%; the actuarial rate of return on investments was reduced from 8.00% to 7.50%; and the RP-2014 Healthy Annuitant mortality tables replaced the RP-2000 mortality tables used in previous years.
- (3) In 2018, OPERS revised actuarial assumptions which impacted the net pension liability valuation. The actuarial rate of return on investments and the discount rate were reduced from 7.50% to 7.20%.
- (4) In 2019, OPERS revised actuarial assumptions which impacted the net pension liability valuation. The cost-of-living adjustments for post-1/7/2013 retirees was reduced from 3.00% prior to 2018 and 2.15% afterwards, to 1.40% prior to 2020 and 2.15% afterwards.
- (5) In 2020, OPERS revised actuarial assumptions which impacted the net pension liability valuation. The cost-of-living adjustments for post-1/7/2013 retirees was reduced from 1.40% prior to 2019 and 2.15% afterwards, to 0.5% prior to 2021 and remain the same 2.15% afterwards.
- (6) In 2021, OPERS revised actuarial assumptions which impacted the net pension liability valuation. The cost-of-living adjustments for post-1/7/2013 retirees was increased from 0.5% prior to 2020 and 2.15% afterwards, to 3.0% prior to 2022 and decreased to 2.05% afterwards. Investment rate of return decreased from 7.2% down to 6.9%. Wage inflation decreased from 3.25% down to 2.75%.

MID-OHIO REGIONAL PLANNING COMMISSION

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF MORPC PENSION CONTRIBUTIONS TO THE
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM
LAST EIGHT YEARS (1)**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutory required contribution	\$ 742,797	\$ 701,117	\$ 704,670	\$ 711,707	\$ 630,207	\$ 545,179	\$ 483,794	\$ 467,525
Contributions in relation to the statutory required contribution	\$ (742,797)	\$ (701,117)	\$ (704,670)	\$ (711,707)	\$ (630,207)	\$ (545,179)	\$ (483,794)	\$ (467,525)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MORPC covered payroll	\$ 5,305,693	\$ 5,007,979	\$ 5,033,357	\$ 5,083,621	\$ 4,847,746	\$ 4,543,158	\$ 3,896,043	\$ 4,297,843
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%	13.00%	12.00%	12.42%	10.88%

MID-OHIO REGIONAL PLANNING COMMISSION

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF MORPC'S PROPORTIONATE SHARE OF NET OPEB LIABILITY (ASSET)

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM

LAST FIVE YEARS (1)

	<u>2021 (5)</u>	<u>2020 (4)</u>	<u>2019 (3)</u>	<u>2018 (2)</u>	<u>2017</u>
MORPC's proportion of the net OPEB liability (asset):	0.03475358%	0.03512965%	0.03367407%	0.03730121%	0.03225737%
MORPC's proportionate share of the net OPEB liability (asset):	\$ (1,088,535)	\$ (625,863)	\$4,651,263	\$4,863,198	\$3,502,913
MORPC's covered payroll:	\$ 5,007,979	\$ 5,033,357	\$5,083,621	\$4,501,479	\$4,193,685
MORPC's proportionate share of the net OPEB liability (asset): as a % of covered payroll:	-21.74%	-12.43%	91.50%	108.04%	83.53%
Plan fiduciary net position as a % of the total OPEB liability (asset):	128.23%	115.57%	47.80%	46.33%	54.14%

Notes:

- (1) Amounts are calculated as of the OPERS measurement date, which is December 31 of the calendar year shown. MORPC's corresponding net OPEB liability is as of December 31 of the succeeding fiscal year. Data prior to 2016 is not available.
- (2) In 2018, OPERS revised several actuarial assumptions which impacted the net OPEB liability valuation. The most significant changes in assumptions were: the health care cost trend rate was reduced from an initial rate of 10.00% down to 7.50%, then declining to 3.25% through 2029; the actuarial rate of return on investments was reduced from 6.50% to 6.00%; and the discount rate was increased from 3.85% to 3.96%.
- (3) In 2019, OPERS revised several actuarial assumptions which impacted the net OPEB liability valuation. The most significant changes in assumptions were: the health care cost trend rate was increased from an initial rate of 10.00% to 10.50%, then declining to 3.50% through 2030; and the discount rate was decreased from 3.96% to 3.16%.
- (4) In 2020, OPERS reported a change from a net OPEB liability of \$13.8 billion to a net asset of \$1.8 billion. This also resulted in a large increase in deferred inflows.
- (5) In 2021, OPERS revised several actuarial assumptions which impacted the net OPEB liability valuation. The most significant changes in assumptions was: the health care cost trend rate was reduced from an initial rate of 8.5% down to 5.50%, then 3.50% through 2034.

MID-OHIO REGIONAL PLANNING COMMISSION

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF MORPC OPEB CONTRIBUTIONS TO THE
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM
LAST FIVE YEARS (1)**

	<u>2022</u>		<u>2021</u>		<u>2020</u>		<u>2019</u>		<u>2018</u>	
statutory required contribution	\$	-	\$	-	\$	-	\$	-	\$	-
Contributions in relation to the statutory required contribution	\$	-	\$	-	\$	-	\$	-	\$	-
Contribution deficiency (excess)	\$	-	\$	-	\$	-	\$	-	\$	-
MORPC covered payroll	\$	5,305,693	\$	5,007,979	\$	5,033,357	\$	5,083,621	\$	4,193,685
Contributions as a percentage of covered payroll		0.00%		0.00%		0.00%		0.00%		1.00%

(1) Information prior to 2017 is not presented as Governmental Accounting Standards Board Statement No. 75 was implemented in 2018, resulting in restatement of 2017 balances. Balances prior to 2017 were not restated.

OTHER SUPPLEMENTARY INFORMATION

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MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF REVENUES AND EXPENSES-BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Actual</u>	<u>Budget</u>	<u>Variance over / (under)</u>
Revenue			
Sustainability, Mapping & Transportation	\$ 8,419,221	\$ 12,145,127	\$ (3,725,906)
Residential Services	4,817,233	7,912,069	(3,094,836)
Services to Members & Development	1,051,724	1,028,089	23,635
Other	558,156	909,968	(351,812)
Total operating revenues	14,846,335	21,995,252	(7,148,917)
Expenses			
Salaries and benefits	7,891,680	9,098,288	(1,206,608)
Materials and Supplies	258,051	242,365	15,686
Consultants, services and other	3,926,391	12,471,035	(8,544,644)
Depreciation and Amortization	877,783	185,199	692,584
Total operating expenses	12,953,905	21,996,887	(9,042,982)
Operating gain/(loss)	1,892,430	(1,635)	1,894,065
Interest income	20,014	1,635	18,379
Increase in net position	<u>\$ 1,912,444</u>	<u>\$ -</u>	<u>\$ 1,912,444</u>

MID-OHIO REGIONAL PLANNING COMMISSION

BUDGETARY ACCOUNTING

The accounting principles employed by MORPC in its budgetary accounting and reporting are the same as those used to present financial statements in accordance with generally accepted accounting principles. Outlined below are the annual procedures MORPC follows to establish the expense budget data.

By December of the preceding year, the Finance Director develops a comprehensive operating and capital budget for the following calendar year with detailed estimated revenue and expenses by source for each half calendar year. Detailed direct and indirect cost allocations by grant are included. This budget, including appropriations, is presented to MORPC's Executive Committee of the Commission for review and then submitted to the full Commission for adoption.

MORPC appropriates at the major account group level, which includes personal services, materials and supplies, services and charges, capital expenditures, debt service, and interfund transfer. The Executive Committee can approve transfers among the appropriation accounts within the total appropriated by MORPC, which is the legal spending limit.

Each spring the federal transportation planning work program is submitted along with contract applications for federal planning funds for the next July through June fiscal year. The indirect cost allocation plan is submitted for negotiation in the summer or autumn, for the following calendar year.

If necessary during the year, MORPC's calendar year budget and appropriations are revised by the Finance Director, reviewed by the Executive Committee and adopted by the full Commission.

Appropriations lapse at year-end. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is employed in conjunction with the Franklin County Auditor as an extension of formal budgetary control.

Interim financial statements comparing budget to actual in the same level of detail as the budget are prepared monthly on the accrual basis. These statements, along with narrative variance analyses, are reviewed four times during the year by the Executive Committee.

MID-OHIO REGIONAL PLANNING COMMISSION
Details of Indirect Cost Allocation and Fringe Benefits Allocation
Year-to-date as of December 31, 2022

	Estimated CY 2022	Actual CY 2022	Difference (Over Bdgt.) Under Bdgt.
Wages paid for time worked:			
Direct Labor	\$ 3,768,941	\$ 3,571,940	\$ 197,001
Indirect Labor	\$ 1,517,166	\$ 1,321,271	\$ 195,895
Total Labor - base for fringe allocation	\$ 5,286,107	\$ 4,893,211	\$ 392,896
Fringe Benefits			
PTO leave	\$ 281,428	\$ 334,449	\$ (53,021)
Holidays, funeral, jury, other leave	\$ 300,478	\$ 249,078	\$ 51,400
Sick Leave	\$ 15,000	\$ 80,509	\$ (65,509)
Retirement PTO/Sick Leave	\$ 5,500	\$ (11,011)	\$ 16,511
PTO/Sick Carryover	\$ 246,188	\$ 179,622	\$ 66,566
Subtotal Fringe Benefit Wages	\$ 848,594	\$ 832,647	\$ 15,947
Other Fringe Benefits			
OPERS	\$ 881,412	\$ 785,969	\$ 95,443
Workers Comp	\$ 76,005	\$ 52,181	\$ 23,824
Unemployment Compensation	\$ 15,732	\$ 15,154	\$ 578
Medicare	\$ 82,174	\$ 78,180	\$ 3,994
Group Medical Insurance	\$ 1,286,966	\$ 1,012,977	\$ 273,989
Group EAP Insurance	\$ 55,635	\$ 49,541	\$ 6,094
Group Life Insurance	\$ 4,388	\$ 3,467	\$ 921
Group Optical Insurance	\$ 11,934	\$ 9,450	\$ 2,484
Group Dental Insurance	\$ 61,777	\$ 48,608	\$ 13,169
Group Prescription Insurance	\$ 268,871	\$ 211,643	\$ 57,228
Benefits Administrative Fee	\$ 65,463	\$ 52,705	\$ 12,758
Employee Health Incentive	\$ 10,000	\$ 625	\$ 9,375
Employee Group Insurance Cost Sharing	\$ (386,998)	\$ (297,497)	\$ (89,501)
ST/LT Disability Insurance	\$ 50,000	\$ 45,508	\$ 4,492
Benefit Consultant for Alternatives		\$ -	\$ -
Estimated Employee Turnover	\$ (178,380)	\$ -	\$ (178,380)
<i>Prior Year Rate Adjustment (use only with fixed rate)</i>	<i>\$ (140,489)</i>	<i>\$ (140,489)</i>	<i>\$ -</i>
Subtotal Other Fringe Benefits	\$ 2,164,490	\$ 1,928,022	\$ 236,467
TOTAL FRINGE BENEFITS	\$ 3,013,084	\$ 2,760,670	\$ 252,414
Indirect Costs			
Salaries - Indirect Only	\$ 1,517,166	\$ 1,321,271	\$ 195,895
Fringe Benefits for Indirect Salaries	\$ 864,785	\$ 745,453	\$ 119,332
Materials & Supplies	\$ 100,910	\$ 140,724	\$ (39,814)
Services & Charges	\$ 853,142	\$ 888,173	\$ (35,031)
Rent & Utilities	\$ 437,272	\$ 530,067	\$ (92,795)
Other General Overhead	\$ 34,819	\$ 34,510	\$ 309
<i>Prior Year Rate Adjustment (use only with fixed rate)</i>	<i>\$ (80,233)</i>	<i>\$ (80,233)</i>	<i>\$ -</i>
TOTAL INDIRECT COSTS	\$ 3,727,861	\$ 3,579,964	\$ 147,897
Direct Labor Costs by Department:			
Transportation Infrastructure & Development	\$ 2,946,469	\$ 2,490,305	\$ 456,164
Residential Services	\$ 829,749	\$ 774,341	\$ 55,408
Member Dues	\$ 267,848	\$ 276,345	\$ (8,497)
Other Grants/Programs	\$ 35,733	\$ 30,949	\$ 4,784
Less Estimated Turnover	\$ (310,859)	\$ -	\$ (310,859)
TOTAL DIRECT LABOR COSTS	\$ 3,768,940	\$ 3,571,940	\$ 197,000

MID-OHIO REGIONAL PLANNING COMMISSION
Details of Indirect Cost Allocation and Fringe Benefits Allocation
Year-to-date as of December 31, 2022

	Estimated CY 2022	Actual CY 2022	Difference (Over Bdgt.) Under Bdgt.
Calculated Direct vs. Indirect Fringe Benefits Costs			
Direct Labor Fringe Benefits	\$ 2,148,296	\$ 2,015,217	\$ 133,079
Indirect Labor Fringe Benefits	\$ 864,786	\$ 745,453	\$ 119,333
TOTAL FRINGE BENEFITS	\$ 3,013,084	\$ 2,760,670	\$ 252,413
Fringe Benefit Cost Rate Computation			
TOTAL Fringe Benefit Costs /	\$ 3,013,084	\$ 2,760,670	
TOTAL Labor Costs (Direct & Indirect)	\$ 5,286,107	\$ 4,893,211	
= Fringe Benefit Cost Rate	57.00%	56.42%	
Estimated Fringe Benefit Cost Recovery Comparison (Direct Labor Portion Only)			
Should have recovered in fiscal year	\$ 2,015,217	56.42%	of Direct Labor
Amount actually recovered in fiscal year	\$ 2,036,006	57.00%	of Direct Labor
Prior Year Net (Over) / Under Recovery	\$ (140,489)		
Prior Year (Over) / Under Recovery Posted to Cost Pool	\$ (140,489)		
Total - (Over)/Under Recovery of Fringe Benefits	\$ (20,789)	A	(over)/under
Indirect Cost Rate Computation			
TOTAL Indirect Costs /	\$ 3,727,861	\$ 3,579,964	
DIRECT Labor + Direct Labor Fringe Benefits	\$ 5,917,237	\$ 5,587,157	
= Indirect Cost Rate	63.00%	64.07%	
Estimated Indirect Cost Recovery Comparison (All Indirect Costs, Indirect Labor & Indirect Labor Fringe Benefits)			
Should have recovered in fiscal year ((Actual Direct Labor + Actual Direct Labor Fringe Benefits)	\$ 3,579,964	64.07%	of Direct Labor + Direct Labor Fringe Benefits
Amount actually recovered in fiscal year ((Actual Direct Labor + Direct Labor Fringe Benefits)	\$ 3,533,007	63.00%	of Direct Labor + Direct Labor Fringe Benefits
Prior Year Net (Over) / Under Recovery	\$ (80,233)		
Prior Year (Over) / Under Recovery Posted to Cost Pool	\$ (80,233)		
Total - (Over)/Under Recovery of Indirect Costs	\$ 46,957	B	(over)/under
Estimated			
Fringe Benefit Cost (Over)/Under Recovery	\$ (20,789)	A	(over)/under
Indirect Cost (Over)/Under Recovery	\$ 46,957	B	(over)/under
Net (Over)/Under Recovery	\$ 26,168		
Summary			
	CY 2022 Estimated	CY 2022 Actual	
Fringe Benefit Rate	57.00%	56.42%	
Indirect Cost Rate	63.00%	64.07%	
Total Overhead Cost Rate	120.00%	120.49%	

MID-OHIO REGIONAL PLANNING COMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION
For Year Ended December 31, 2022

	Federal Highway Administration/Ohio Department of Transportation 114262 Consolidated Planning Grant SFY22	Federal Highway Administration/Ohio Department of Transportation 116044 Consolidated Planning Grant SFY23	Federal Highway Administration/Ohio Department of Transportation 114263 Central Ohio Rural Planning Organization Pilot SFY22	Federal Highway Administration/Ohio Department of Transportation 114263 Central Ohio Rural Planning Organization SFY23
Revenues:				
Federal	\$ 1,283,694	1,113,657	68,664	94,842
State	160,167	139,207	8,583	11,855
Local	160,192	139,176	8,582	11,855
TOTAL REVENUES	\$ 1,604,053	1,392,040	85,829	118,552
Expenditures:				
Salaries and benefits	\$ 936,517	832,252	52,179	72,578
Consultants	-	-	-	-
Other Direct	77,530	35,469	779	250
Indirect Costs	590,006	524,319	32,872	45,724
TOTAL EXPENDITURES	\$ 1,604,053	1,392,040	85,829	118,552

MID-OHIO REGIONAL PLANNING COMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION
For Year Ended December 31, 2022

	Federal Highway Administration/Ohio Department of Transportation 105637	Federal Highway Administration/Ohio Department of Transportation 105638	Federal Highway Administration/Ohio Department of Transportation 105644	Federal Highway Administration/Ohio Department of Transportation 105845
	Rideshare Program SFY22	Rideshare Program SFY23	Supplemental Planning SFY22	Supplemental Planning SFY23
Revenues:				
Federal	\$ 402,473	237,840	191,910	164,406
State	-	-	-	-
Local	-	-	-	-
TOTAL REVENUES	\$ 402,473	237,840	191,910	164,406
Expenditures:				
Salaries and benefits	\$ 223,174	113,709	105,019	88,826
Consultants	-	-	20,729	19,619
Other Direct	38,698	52,494	-	-
Indirect Costs	140,600	71,637	66,162	55,961
TOTAL EXPENDITURES	\$ 402,473	237,840	191,910	164,406

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MID-OHIO REGIONAL PLANNING COMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION
For Year Ended December 31, 2022

	Federal Highway Administration/Ohio Department of Transportation 105648	Federal Highway Administration/Ohio Department of Transportation 105649	Federal Highway Administration/Ohio Department of Transportation 110228	Federal Highway Administration/Ohio Department of Transportation
	Air Quality Awareness SFY22	Air Quality Awareness SFY23	Paving the Way SFY22	Paving the Way SFY23
Revenues:				
Federal	\$ 318,362	276,570	2,041	-
State	-	-	-	-
Local	-	-	-	-
TOTAL REVENUES	\$ 318,362	276,570	2,041	-
Expenditures:				
Salaries and benefits	\$ 163,611	137,571	1,253	-
Consultants	37,668	37,668	-	-
Other Direct	14,009	14,661	-	-
Indirect Costs	103,075	86,670	789	-
TOTAL EXPENDITURES	\$ 318,362	276,570	2,041	-

MID-OHIO REGIONAL PLANNING COMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION
For Year Ended December 31, 2022

	Federal Highway Administration/Ohio Department of Transportation 110239 Insight2050 Technical Assistance SFY22	Federal Highway Administration/Ohio Department of Transportation 110240 Technical Assisstance SFY23	Federal Highway Administration/Ohio Department of Transportation 115208 LinkUS Regional Corridors Planning SF22
Revenues:			
Federal	\$ 161,800	121,127	274,628
State	-	-	-
Local	-	-	-
TOTAL REVENUES	\$ 161,800	121,127	274,628
Expenditures:			
Salaries and benefits	\$ 99,241	74,284	167,019
Consultants	-	-	-
Other Direct	37.00	44.00	2,387
Indirect Costs	62,522	46,799	105,222
TOTAL EXPENDITURES	\$ 161,800	121,127	274,628

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF COSTS BY SUBCATEGORY FOR

US DEPARTMENT OF TRANSPORTATION FUNDED ACTIVITIES

AS DEPICTED IN THE SFY 22 AND SFY 23 PLANNING WORK PROGRAMS

Year Ended December 31, 2022

	<u>SUBCATEGORIES</u>	<u>FHWA</u>	<u>ODOT</u>	<u>MORPC</u>	<u>CMAQ</u>	<u>STP</u>	<u>TOTAL</u>
		80.00%	10.00%	10.00%	100.00%	100.00%	100.00%
601	Short Range Planning SFY 22	\$ 329,795	\$ 41,225	\$ 41,223	\$ -	\$ -	\$ 412,243
	Short Range Planning SFY 23	\$ 108,942	\$ 13,618	\$ 13,617	\$ -	\$ -	\$ 136,177
	Short Range Planning - CORPO SFY 22	\$ 13,229	\$ 1,654	\$ 1,653	\$ -	\$ -	\$ 16,536
	Short Range Planning - CORPO SFY 23	\$ 20,260	\$ 2,533	\$ 2,532	\$ -	\$ -	\$ 25,325
602	Transportation Improvement Program SFY 22	\$ 134,313	\$ 16,789	\$ 16,789	\$ -	\$ -	\$ 167,891
	Transportation Improvement Program SFY 23	\$ 134,885	\$ 16,861	\$ 16,861	\$ -	\$ -	\$ 168,607
	Transportation Improvement Program CORPO SFY 22	\$ 9,907	\$ 1,238	\$ 1,238	\$ -	\$ -	\$ 12,383
	Transportation Improvement Program CORPO SFY 23	\$ 16,612	\$ 2,077	\$ 2,076	\$ -	\$ -	\$ 20,765
605	Continuing Planning - Surveillance SFY 22	\$ 455,589	\$ 56,949	\$ 56,948	\$ -	\$ -	\$ 569,486
	Continuing Planning - Surveillance SFY 23	\$ 514,303	\$ 64,288	\$ 64,287	\$ -	\$ -	\$ 642,878
	Continuing Planning - Surveillance CORPO SFY 22	\$ 18,529	\$ 2,316	\$ 2,316	\$ -	\$ -	\$ 23,161
	Continuing Planning - Surveillance CORPO SFY 23	\$ 23,919	\$ 2,990	\$ 2,990	\$ -	\$ -	\$ 29,899
610	Long Range Planning SFY 22	\$ 243,205	\$ 30,105	\$ 30,133	\$ -	\$ -	\$ 303,443
	Long Range Planning SFY 23	\$ 212,743	\$ 26,593	\$ 26,564	\$ -	\$ -	\$ 265,900
	Long Range Planning CORPO SFY 22	\$ 26,999	\$ 3,375	\$ 3,375	\$ -	\$ -	\$ 33,749
	Long Range Planning CORPO SFY 23	\$ 34,050	\$ 4,256	\$ 4,256	\$ -	\$ -	\$ 42,562
625	Service SFY 22	\$ 91,339	\$ 11,417	\$ 11,417	\$ -	\$ -	\$ 114,173
	Service SFY 23	\$ 73,527	\$ 9,191	\$ 9,191	\$ -	\$ -	\$ 91,909
665	Special Studies -						
	LinkUS 2022	\$ 274,628	\$ -	\$ -	\$ -	\$ -	\$ 274,628
	Insight2050 - Technical Assistance SFY 22	\$ -	\$ -	\$ -	\$ -	\$ 161,800	\$ 161,800
	Insight2050 - Technical Assistance SFY 23	\$ -	\$ -	\$ -	\$ -	\$ 121,127	\$ 121,127
	Regional Supplemental Planning SFY 22	\$ -	\$ -	\$ -	\$ -	\$ 191,910	\$ 191,910
	Regional Supplemental Planning SFY 23	\$ -	\$ -	\$ -	\$ -	\$ 164,406	\$ 164,406
	Paving the Way SFY 22	\$ -	\$ -	\$ -	\$ -	\$ 2,041	\$ 2,041
	Paving the Way SFY 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
667	Gohio Activities SFY 22	\$ -	\$ -	\$ -	\$ 402,473	\$ -	\$ 402,473
	Gohio Activities SFY 23	\$ -	\$ -	\$ -	\$ 237,840	\$ -	\$ 237,840
	Air Quality SFY 22	\$ -	\$ -	\$ -	\$ 318,362	\$ -	\$ 318,362
	Air Quality SFY 23	\$ -	\$ -	\$ -	\$ 276,570	\$ -	\$ 276,570
697	Program Administration SFY 22	\$ 29,454	\$ 3,682	\$ 3,682	\$ -	\$ -	\$ 36,818
	Program Administration SFY 23	\$ 69,257	\$ 8,657	\$ 8,657	\$ -	\$ -	\$ 86,571
	Total	\$ 2,835,485	\$ 319,814	\$ 319,805	\$ 1,235,245	\$ 641,284	\$ 5,351,633

III. STATISTICAL SECTION

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Mid-Ohio Regional Planning Commission

Statistical Section

This part of MORPC's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about MORPC's overall financial health. These tables are presented in accordance with Governmental Accounting Standards Board (GASB) Statement No. 44, *Economic Condition Reporting: The Statistical Section*.

Contents

Tables

Financial Trends

1 - 3

These schedules contain trend information to help understand how MORPC's financial performance and wellbeing have changed over time.

Revenue Capacity

4 - 5

These schedules contain information to help access MORPC's most significant local revenue sources. MORPC does not have the authority to assess property taxes.

Debt Capacity

N/A

The Ohio Revised Code does not provide MORPC the power to incur debt.

Demographic and Economic Information

6 - 10

These schedules offer demographic and economic indicators to help the reader understand the environment within which MORPC's financial activities take place.

Operating Information

11 - 14

These schedules contain service and infrastructure data to help the reader understand how the information in MORPC's financial report relates to the services MORPC provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Table 1

Mid-Ohio Regional Planning Commission
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2013	2014 (1)	2015	2016	2017 (2)	2018	2019	2020	2021	2022
Net investment in capital assets	\$ 220,167	\$ 218,275	\$ 203,061	\$ 127,540	\$ 84,438	\$ 131,338	\$ 113,458	\$ 1,024,304	\$ 1,584,979	\$ 1,448,135
Restricted for community development projects	73,049	255,750	-	-	-	-	-	-	-	-
Restricted for regional transportation programs	-	-	-	-	-	157,586	193,592	1,371,773	\$ 3,696,639	\$ 3,226,073
Unrestricted	4,598,325	653,274	468,671	68,161	(3,841,545)	(4,906,790)	(8,139,267)	(10,957,333)	(6,682,084)	(4,162,230)
Total net position	\$ 4,891,541	\$ 1,127,299	\$ 671,732	\$ 195,701	\$ (3,757,107)	\$ (4,617,866)	\$ (7,832,217)	\$ (8,561,256)	\$ (1,400,466)	\$ 511,978

(1) Includes a \$3,633,652 reduction of unrestricted net position due to a change in accounting principle. In 2015, MORPC implemented the provisions of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions*, and restated 2014 unrestricted net position due to the recognition of the pension-related deferred outflow of resources and pension liability, in accordance with GASB Statement No. 68. Information does not exist to restate any other prior years' net position.

(2) Includes a \$3,198,774 reduction of unrestricted net position due to a change in accounting principle. In 2018, MORPC implemented the provisions of Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* [OPEB], and restated 2017 unrestricted net position due to the recognition of the OPEB-related deferred outflow of resources and net OPEB liability, in accordance with GASB Statement No. 75. Information does not exist to restate any other prior years' net position.

Mid-Ohio Regional Planning Commission
Changes in Net Position - Revenue and Expense by Program
Last Ten Years
(accrual basis of accounting)

	2013	2014 (2)	2015	2016	2017 (3)	2018	2019	2020	2021	2022
Revenue										
Transportation (1)	\$ 3,533,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Infrastructure & Development, Planning & Sustainability, Data & Mapping (1)	-	5,193,972	5,103,694	5,616,497	6,565,020	6,870,247	7,398,240	6,606,985	7,385,643	8,419,221
Center for Energy and Environment (1)	5,026,526	-	-	-	-	-	-	-	-	-
Energy & Air Quality (1)	-	2,997,302	3,888,322	3,428,978	3,863,710	4,588,226	-	-	-	-
Residential Services - Weatherization (1)	-	-	-	-	-	-	3,312,042	2,719,687	3,046,061	3,171,315
Residential Services - Housing Rehabilitation	1,975,036	2,665,982	1,294,752	1,072,460	761,578	1,171,071	909,541	457,523	644,957	1,645,919
All Other	702,720	992,318	613,352	171,563	1,376,128	1,328,518	1,535,060	1,990,121	4,315,949	1,609,880
Total Operating Revenues	\$ 11,237,795	\$ 11,849,574	\$ 10,900,120	\$ 10,289,498	\$ 12,566,436	\$ 13,958,062	\$ 13,154,883	\$ 11,774,316	\$ 15,392,610	\$ 14,846,335
Expenses										
Transportation (1)	\$ 3,533,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Infrastructure & Development, Planning & Sustainability, Data & Mapping (1)	-	5,179,295	5,116,383	5,582,701	6,479,282	6,866,645	7,397,208	6,606,739	7,324,918	8,451,417
Center for Energy and Environment (1)	5,184,431	-	-	-	-	-	-	-	-	-
Energy & Air Quality (1)	-	3,230,208	3,877,695	3,795,914	4,141,726	4,768,357	-	-	-	-
Residential Services - Weatherization (1)	-	-	-	-	-	-	4,069,916	3,000,858	3,237,359	3,171,856
Residential Services - Housing Rehabilitation	3,444,390	2,493,046	1,655,871	1,070,943	762,223	1,173,160	909,615	457,523	644,924	1,626,418
All Other	664,850	1,079,474	708,157	329,781	1,972,250	2,070,727	4,066,779	2,459,177	(2,490,085)	(295,787)
Total Operating Expenses	\$ 12,827,536	\$ 11,982,023	\$ 11,358,106	\$ 10,779,339	\$ 13,355,481	\$ 14,878,889	\$ 16,443,518	\$ 12,524,297	\$ 8,717,116	\$ 12,953,905
Operating Income (Loss)	\$ (1,589,741)	\$ (132,449)	\$ (457,986)	\$ (489,841)	\$ (789,045)	\$ (920,827)	\$ (3,288,635)	\$ (749,981)	\$ 6,675,494	\$ 1,892,430
Interest Income	1,909	1,859	2,419	13,810	35,011	60,068	74,284	20,942	23,610	20,014
Federal SBA Paycheck Protection Program Loan	-	-	-	-	-	-	-	-	461,686	-
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Increase (Decrease) in net position	\$ (1,587,832)	\$ (130,590)	\$ (455,567)	\$ (476,031)	\$ (754,034)	\$ (860,759)	\$ (3,214,351)	\$ (729,039)	\$ 7,160,790	\$ 1,912,444
Net Postion - beginning of year	\$ 6,479,373	\$ 4,891,541	\$ 1,127,299	\$ 671,732	\$ 195,701	\$ (3,757,107)	\$ (4,617,866)	\$ (7,832,217)	\$ (8,561,256)	\$ (1,400,466)
Change in Accounting Principle	-	(3,633,652)	-	-	(3,198,774)	-	-	-	-	-
Net Position - end of year	\$ 4,891,541	\$ 1,127,299	\$ 671,732	\$ 195,701	\$ (3,757,107)	\$ (4,617,866)	\$ (7,832,217)	\$ (8,561,256)	\$ (1,400,466)	\$ 511,978

(1) MORPC reorganized several departments in 2014 and 2019 as reflected above.

(2) MORPC implemented the provisions of GASB Statement No. 68 in 2015 and as a result of the change in accounting principle, recorded a restatement of 2014 net position.

(3) MORPC implemented the provisions of GASB Statement No. 75 in 2018 and as a result of the change in accounting principle, recorded a restatement of 2017 net position.

Mid-Ohio Regional Planning Commission
Changes in Net Position - Revenue by Source, Expense by Program
Last Ten Years
(accrual basis of accounting)

	2013	2014 (2)	2015	2016	2017 (3)	2018	2019	2020	2021	2022
Revenue										
Federal grants and contracts	\$ 5,782,052	\$ 6,607,866	\$ 5,943,391	\$ 5,352,234	\$ 6,134,429	\$ 6,550,872	\$ 6,561,391	\$ 5,579,546	\$ 6,561,472	\$ 8,590,996
Members' per capita fees	734,539	839,887	895,596	935,719	1,010,708	1,098,711	1,205,596	1,302,023	1,305,458	1,400,304
State grants and contracts	481,608	646,189	404,367	426,498	560,566	560,408	613,564	411,798	506,793	746,617
Local contracts and other	885,917	1,277,348	634,199	571,356	1,720,386	2,203,898	1,923,491	2,233,834	4,694,505	2,182,228
Foundations/corporate contributions	255,682	341,525	208,055	584,907	347,729	222,988	179,236	41,572	76,237	116,135
Utility company contracts	3,097,997	2,136,759	2,814,512	2,418,784	2,792,618	3,321,185	2,671,605	2,205,543	2,248,145	1,810,054
Total Operating Revenues	\$ 11,237,795	\$ 11,849,574	\$ 10,900,120	\$ 10,289,498	\$ 12,566,436	\$ 13,958,062	\$ 13,154,883	\$ 11,774,316	\$ 15,392,610	\$ 14,846,335
Expenses										
Transportation (1)	\$ 3,533,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Infrastructure & Development, Planning & Sustainability, Data & Mapping (1)	-	5,179,295	5,116,383	5,582,701	6,479,282	6,866,645	7,397,208	6,606,739	7,324,918	8,451,417
RideSolutions *	-	-	-	-	-	-	-	-	-	-
Center for Energy and Environment (1)	5,184,431	-	-	-	-	-	-	-	-	-
Energy & Air Quality (1)	-	3,230,208	3,877,695	3,795,914	4,141,726	4,768,357	-	-	-	-
Air Quality Awareness/Greenways**	-	-	-	-	-	-	-	-	-	-
Residential Energy Conservation**	-	-	-	-	-	-	-	-	-	-
Residential Services-Weatherization (1)	-	-	-	-	-	-	4,069,916	3,000,858	3,237,358	3,171,856
Residential Services-Housing Rehabilitation (1)	3,444,390	2,493,046	1,655,871	1,070,943	762,223	1,173,160	909,615	457,523	644,925	1,626,418
All Other	664,850	1,079,474	708,157	329,781	1,972,250	2,070,727	4,066,779	2,459,177	(2,490,085)	(295,787)
Total Operating Expenses	\$ 12,827,536	\$ 11,982,023	\$ 11,358,106	\$ 10,779,339	\$ 13,355,481	\$ 14,878,889	\$ 16,443,518	\$ 12,524,297	\$ 8,717,116	\$ 12,953,905
Operating Income (Loss)	\$ (1,589,741)	\$ (132,449)	\$ (457,986)	\$ (489,841)	\$ (789,045)	\$ (920,827)	\$ (3,288,635)	\$ (749,981)	\$ 6,675,494	\$ 1,892,430
Interest Income	1,909	1,859	2,419	13,810	35,011	60,068	74,284	20,942	23,610	20,014
Federal SBA Paycheck Protection Program Loan	-	-	-	-	-	-	-	-	461,686	-
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Gain on Sale of Building	-	-	-	-	-	-	-	-	-	-
Increase (Decrease) in net position	\$ (1,587,832)	\$ (130,590)	\$ (455,567)	\$ (476,031)	\$ (754,034)	\$ (860,759)	\$ (3,214,351)	\$ (729,039)	\$ 7,160,790	\$ 1,912,444
Net Postion - beginning of year	\$ 6,479,373	\$ 4,891,541	\$ 1,127,299	\$ 671,732	\$ 195,701	\$ (3,757,107)	\$ (4,617,866)	\$ (7,832,217)	\$ (8,561,256)	\$ (1,400,466)
Change in Accounting Principle	-	(3,633,652)	-	-	(3,198,774)	-	-	-	-	-
Net Postion - end of year	\$ 4,891,541	\$ 1,127,299	\$ 671,732	\$ 195,701	\$ (3,757,107)	\$ (4,617,866)	\$ (7,832,217)	\$ (8,561,256)	\$ (1,400,466)	\$ 511,978

(1) MORPC reorganized several departments in 2014 and 2019 as reflected in the table.

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MID-OHIO REGIONAL PLANNING COMMISSION

Estimated Population by Member Jurisdiction Used for Per Capita Membership Fees, Continued

December 31, 2022

Sources of Estimates

Population estimates prepared by MORPC staff are used for assessing per capita fees for member jurisdictions. MORPC began using a new estimation method for the estimates calculated for 2018 and subsequent years.

The revised method uses a two-step process to compute estimates of county populations then allocate the population of each county to its constituent cities, villages, and non-incorporated townships.

First, the county populations are estimated by starting with the most recent U.S. decennial census counts then adding subsequent births, subtracting subsequent deaths, and adding subsequent net migration. Counts of births and deaths are obtained from the Ohio Department of Health (ODH). Estimates of net migration are obtained from the U.S. Census Population Estimates Program.

Next, the populations for sub-county jurisdictions are estimated by determining the share of the county population that lives in each jurisdiction and dividing the total county population accordingly. Preliminary jurisdiction shares are computed from the most recent decennial census counts. The shares are then adjusted according to known growth in household population and group quarters population. Growth in household population is determined by multiplying the number of newly built housing units by the average household size and occupancy rate for each jurisdiction, as estimated by the U.S. Census American Community Survey (ACS). The number of new housing units is determined from building permit data provided by the jurisdictions and compiled by MORPC. Growth in group quarters population is inferred from the advertised capacity of new facilities known to MORPC as compiled from media reports and local knowledge. Group quarters refers to non-household living arrangements such as correctional facilities, student dormitories, and senior assisted-living facilities.

The method used for estimating population for years prior to 2018 added population to each jurisdiction by multiplying the number of new housing units built each year by the average household size indicated in the 2010 U. S. Census. The population living in "group quarters" was assumed to stay constant from 2010 Census data. In 2017 MORPC began including the U. S. Census' estimates of the annual net international immigration population relocating to the Central Ohio region. Based on these estimates, approximately 40,000 international residents settled in MORPC member jurisdictions between 2010 and 2017. This total is reflected in the 2017 population estimates, but previous years' estimates have not been revised.

The reference date for MORPC estimates is January 1 of the indicated year. In general, MORPC estimates are not comparable from year to year due to occasional changes in method and due to retroactive revisions to input data used for estimates produced in prior years.

MID-OHIO REGIONAL PLANNING COMMISSION
Revenue Base and Revenue Rates
Estimated Population by Member Jurisdiction Used for Per Capita Membership Fees

Table 4

Governmental Unit	2013	2014	2015	2016	2017 (2)	2018	2019	2020	2021 (3)	2022
Cities										
* Bellefontaine	-	-	-	-	-	-	-	13,174	13,174	14,025
Bexley	13,067	13,070	13,074	13,074	13,233	13,278	13,386	13,370	13,370	13,862
Canal Winchester	7,262	7,326	7,385	7,750	7,919	8,679	8,828	9,093	9,093	9,469
* Chillicothe	-	-	-	-	-	-	-	21,342	21,342	21,940
* Circleville	-	-	-	-	-	-	-	13,610	13,610	13,873
Columbus	794,956	802,912	810,200	818,912	861,141	881,859	902,674	914,450	914,450	909,686
Delaware	35,102	35,469	35,885	36,263	37,853	39,214	39,937	41,407	41,407	42,252
Dublin	43,103	43,648	44,375	44,641	47,325	48,550	49,905	50,593	50,593	49,221
Gahanna	33,288	33,323	33,359	33,382	33,984	34,194	36,075	36,018	36,018	35,746
Grandview Heights	6,837	6,840	6,845	6,859	7,284	7,860	8,483	8,559	8,559	8,078
Grove City	35,817	36,079	36,459	36,720	37,138	41,546	42,400	42,766	42,766	41,323
Groveport	5,505	5,540	5,597	5,604	5,638	5,801	5,867	5,860	5,860	5,981
* Heath	-	-	-	-	-	-	-	-	-	10,430
Hilliard	28,595	28,723	28,952	29,331	30,694	37,109	38,106	38,244	38,244	37,094
* Johnstown	-	4,922	4,944	4,944	4,973	5,340	5,390	5,491	5,491	5,315
* Lancaster	-	-	-	-	-	40,391	40,888	40,561	40,561	40,813
* London	-	-	-	-	-	-	-	-	-	10,424
* Marysville	22,306	22,534	22,765	23,023	23,286	23,559	24,224	24,505	24,505	25,873
* Mount Vernon	-	-	-	-	-	-	-	-	-	16,991
New Albany	8,255	8,391	8,953	9,101	9,457	10,717	10,897	10,980	10,980	10,863
Obetz	4,551	4,564	4,591	4,591	4,665	5,069	5,226	5,339	5,339	5,632
Pataskala	15,154	15,281	15,392	15,508	15,611	17,175	17,565	18,426	18,426	18,079
Pickerington	18,632	18,938	19,316	19,508	19,718	21,219	22,443	23,096	23,096	23,395
Powell	12,171	12,429	12,660	12,983	13,153	14,238	14,464	14,613	14,613	14,192
Reynoldsburg	35,929	36,013	36,102	36,185	36,540	37,168	37,571	37,650	37,650	40,901
Sunbury	-	-	4,928	5,022	5,085	5,219	5,457	6,028	6,028	6,955
Upper Arlington	33,871	33,895	33,964	33,976	34,562	35,207	35,555	35,542	35,542	36,618
Westerville	36,846	36,876	36,918	37,272	37,895	38,623	39,955	40,656	40,656	39,163
Whitehall	18,078	18,084	18,091	18,091	18,433	18,388	18,531	19,406	19,406	20,254
Worthington	13,581	13,581	13,596	13,596	13,650	14,303	14,440	14,509	14,509	14,709
Total Cities	1,222,906	1,238,438	1,254,351	1,266,336	1,319,237	1,404,706	1,438,267	1,505,288	1,505,288	1,543,157
Villages										
* Ashville	4,097	4,097	4,104	4,104	4,104	4,133	4,088	4,104	4,104	4,518
Baltimore	2,968	-	-	-	-	-	-	-	-	-
Brice	114	114	114	114	114	-	-	-	-	-
* Buckeye Lake	-	-	-	-	-	-	-	-	-	2,559
Crooksville	-	-	-	-	2,478	2,499	-	-	-	-
Galena	-	-	747	763	781	799	823	865	865	1,014
* Gambier	-	-	-	-	-	-	-	2,414	2,414	2,212
* Granville	-	-	-	-	-	-	-	6,292	6,292	5,942
Harrisburg	320	320	320	320	320	325	-	-	-	-
* Hebron	-	-	-	-	-	-	-	-	2,449	2,345
Lithopolis	1,162	1,206	1,250	1,250	1,399	1,492	1,545	1,668	1,668	2,223
Lockbourne	237	237	237	237	237	241	276	276	276	235
Marble Cliff	573	573	573	573	573	583	587	586	586	630
Minerva Park	1,272	1,272	1,272	1,272	1,272	1,359	1,557	1,554	1,554	2,069
* New Lexington	-	-	4,768	4,768	-	-	-	-	-	4,407
* Plain City	4,307	-	-	-	-	-	4,460	4,623	4,623	4,208
Riverlea	545	548	548	548	548	564	569	568	568	596
Shawnee Hills	713	729	745	765	776	800	805	808	808	831
* Somerset	-	-	1,466	1,466	1,466	1,517	1,517	1,514	1,514	1,472
Urbancrest	960	960	960	960	967	981	991	989	989	1,025
West Jefferson	4,222	4,222	4,226	-	-	-	-	-	-	-
Total Villages	21,490	14,278	21,330	17,140	15,035	15,293	17,218	26,261	28,710	36,286
Townships										
Bloom	7,082	7,085	7,124	7,136	7,218	7,494	7,623	7,601	7,601	7,677
Blendon	-	7,808	7,808	7,808	7,866	7,978	8,054	8,055	8,055	8,105
Clinton	-	4,109	4,109	4,109	4,130	4,193	4,226	4,221	4,221	4,476
Etna	8,566	8,657	8,723	8,847	8,928	9,538	9,801	9,942	9,942	9,882
Franklin	-	-	-	-	-	9,813	9,905	9,887	9,887	10,445
* Granville	4,174	4,187	4,190	4,225	4,259	4,322	4,375	4,432	4,432	4,319
Jackson	-	-	-	-	-	-	-	-	-	4,235
Jefferson	-	-	-	-	-	12,124	12,612	13,281	13,281	13,830
Jerome	-	-	5,407	5,844	6,210	6,309	6,970	8,173	8,173	9,048
Liberty	-	-	16,000	16,212	16,525	16,894	17,338	17,677	17,677	17,677
Madison	-	10,800	10,800	10,807	10,814	11,008	11,101	11,087	11,087	11,041
Mifflin	-	2,462	2,462	2,466	2,470	2,513	2,533	2,531	2,531	2,625
Perry	-	3,637	3,641	3,641	3,661	3,717	3,749	3,745	3,745	4,210
Plain	-	2,142	2,142	2,142	2,149	2,236	2,256	2,267	2,267	1,977
Prairie	-	16,498	16,498	16,505	16,681	16,790	16,946	16,931	16,931	17,406
Truro	-	-	-	-	-	-	-	1,334	1,334	1,414
Violet	-	-	-	-	-	20,240	20,540	20,429	20,429	20,432
Washington	19,090	19,249	19,349	19,420	19,602	-	-	1,018	1,018	1,002
Total Townships	38,912	86,634	108,253	109,162	110,513	135,169	138,029	142,611	142,611	149,801
Counties (1)										
Delaware County	106,753	116,777	118,659	120,224	122,210	124,763	127,294	124,541	124,541	124,789
** Fairfield County	-	-	-	-	-	-	-	81,399	81,399	82,098
Franklin County	93,355	102,230	102,468	102,664	103,598	106,217	108,030	103,478	103,478	105,285
* Hocking County	-	-	-	-	-	21,544	21,544	21,146	21,146	20,637
** Knox County	-	-	-	-	-	-	45,347	43,670	43,670	45,790
Licking County	-	-	-	-	-	-	-	-	-	85,860
* Logan County	-	-	-	-	-	-	32,802	31,485	31,485	31,872
** Madison County (5)	-	-	-	-	-	-	-	-	-	33,850
** Morrow County	-	-	-	-	-	-	35,192	35,193	35,193	34,960
* Perry County	-	-	-	-	35,945	36,182	36,172	36,103	36,103	35,460
Pickaway County	36,546	-	-	-	-	-	-	-	-	-
Ross County	56,163	56,163	56,335	56,392	56,571	58,266	-	-	-	-
** Union County	28,056	29,190	29,802	30,364	31,364	29,446	30,331	31,349	31,349	33,198
Total County	320,873	304,360	307,264	309,644	349,688	376,418	436,712	508,363	508,363	633,799
Total full member population (4)	1,604,181	1,643,710	1,691,198	1,702,282	1,794,473	1,931,586	2,030,226	2,182,523	2,184,972	2,363,043
MPO member per capita rate	\$ 0.475	\$ 0.490	\$ 0.505	\$ 0.520	\$ 0.5375	\$ 0.555	\$ 0.565	\$ 0.575	\$ 0.575	\$ 0.600
Non-MPO per capita rate	\$ 0.310	\$ 0.310	\$ 0.310	\$ 0.325	\$ 0.3425	\$ 0.360	\$ 0.370	\$ 0.380	\$ 0.380	\$ 0.400

- Notes (1) Above county populations exclude city populations. Beginning in 2014, the counties' members dues calculations used the non-city population plus an additional 10% of the populations of cities located within the county.
- (2) Beginning in 2017, net international migration population from U.S. Census estimates is included in all jurisdictions.
- (3) Population estimates were not updated for purposes of charging membership fees in 2021 so as to provide members with financial relief during the COVID pandemic.
- (4) The total full member population amounts will double count the populations for villages and townships that are members because they are also included in the population figures for counties that are members.
- (5) Full member in 2022. Previously, it was a limited member only involved in CORPO.
- * 2022 Non-MPO members - These members are outside the Metropolitan Planning Organization (MPO) area and pay the Non-MPO rate.
- ** 2022 CORPO members - Non-MPO member is in the Central Ohio Rural Planning Organization and paid an additional \$0.10 per-capita rate.

Members/Governmental Unit	Member Dues Billed & Investments	Return Flow of Funds from Federal, State and Utility Companies				
		TOTAL	Transportation	Infrastructure & Conservation	Housing Rehabilitation	Residential Weatherization*
Dues						
City of Bellefontaine	\$5,610	\$0	\$0	\$0	\$0	\$0
City of Bexley	\$8,317	\$4,969,075	\$0	\$4,969,075	\$0	\$0
City of Canal Winchester	\$5,681	\$21,790	\$0	\$0	\$14,800	\$6,990
City of Chillicothe	\$8,776	\$0	\$0	\$0	\$0	\$0
City of Circleville	\$5,549	\$0	\$0	\$0	\$0	\$0
City of Columbus	\$545,812	\$12,369,564	\$3,697,965	\$7,590,575	\$0	\$1,081,024
City of Delaware	\$25,351	\$0	\$0	\$0	\$0	\$0
City of Dublin	\$29,533	\$13,273,335	\$13,272,649	\$0	\$0	\$686
City of Gahanna	\$21,448	\$77,970	\$48,500	\$0	\$29,470	\$0
City of Grandview Heights	\$4,847	\$2,003,603	\$0	\$1,999,900	\$0	\$3,703
City of Grove City	\$24,794	\$2,155,130	\$0	\$1,999,999	\$120,575	\$34,556
City of Groveport	\$3,589	\$29,940	\$14,240	\$0	\$12,100	\$3,600
City of Heath	\$696	\$0	\$0	\$0	\$0	\$0
City of Hilliard	\$22,256	\$1,107,273	\$72,000	\$999,990	\$17,965	\$17,318
City of Johnstown	\$2,126	\$0	\$0	\$0	\$0	\$0
City of Lancaster	\$16,325	\$0	\$0	\$0	\$0	\$0
City of London	\$339	\$0	\$0	\$0	\$0	\$0
City of Marysville	\$10,349	\$0	\$0	\$0	\$0	\$0
City of Mount Vernon	\$5,644	\$0	\$0	\$0	\$0	\$0
City of New Albany	\$6,513	\$0	\$0	\$0	\$0	\$0
City of Obetz	\$3,379	\$38,271	\$0	\$0	\$38,271	\$0
City of Pataskala	\$10,847	\$0	\$0	\$0	\$0	\$0
City of Pickerington	\$14,037	\$0	\$0	\$0	\$0	\$0
City of Powell	\$8,515	\$188,967	\$188,967	\$0	\$0	\$0
City of Reynoldsburg	\$24,541	\$3,548,454	\$0	\$3,500,000	\$22,056	\$26,398
City of Sunbury	\$4,173	\$0	\$0	\$0	\$0	\$0
City of Upper Arlington	\$21,971	\$4,649,769	\$4,632,560	\$0	\$10,500	\$6,709
City of Westerville	\$23,498	\$34,762	\$0	\$0	\$19,084	\$15,678
City of Whitehall	\$12,152	\$3,191,228	\$0	\$3,073,723	\$117,505	\$0
City of Worthington	\$8,825	\$35,605	\$0	\$0	\$16,280	\$19,325
Village of Ashville	\$1,807	\$0	\$0	\$0	\$0	\$0
Village of Buckeye Lake	\$935	\$0	\$0	\$0	\$0	\$0
Village of Galena	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Gambier	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Granville	\$2,377	\$0	\$0	\$0	\$0	\$0
Village of Hebron	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Lithopolis	\$1,334	\$0	\$0	\$0	\$0	\$0
Village of Lockbourne	\$1,000	\$17,575	\$0	\$0	\$17,575	\$0
Village of Marble Cliff	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Minerva Park	\$1,241	\$0	\$0	\$0	\$0	\$0
Village of New Lexington	\$588	\$0	\$0	\$0	\$0	\$0
Village of Plain City	\$1,683	\$0	\$0	\$0	\$0	\$0
Village of Riverlea	\$1,000	\$499,533	\$0	\$499,533	\$0	\$0
Village of Shawnee Hills	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Somerset	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Urbancrest	\$1,000	\$47,975	\$0	\$0	\$47,975	\$0
Blendon Township	\$4,863	\$1,800	\$0	\$0	\$1,800	\$0
Bloom Township	\$4,606	\$0	\$0	\$0	\$0	\$0
Clinton Township	\$2,686	\$0	\$0	\$0	\$0	\$0
Etna Township	\$5,929	\$0	\$0	\$0	\$0	\$0
Franklin Township	\$6,267	\$302,895	\$0	\$0	\$302,895	\$0
Granville Township	\$1,728	\$0	\$0	\$0	\$0	\$0
Jackson Township	\$2,118	\$0	\$0	\$0	\$0	\$0
Jefferson Township	\$8,298	\$0	\$0	\$0	\$0	\$0
Jerome Township	\$5,429	\$0	\$0	\$0	\$0	\$0
Liberty Township	\$11,051	\$0	\$0	\$0	\$0	\$0
Madison Township	\$6,625	\$66,625	\$0	\$0	\$66,625	\$0
Mifflin Township	\$1,575	\$89,247	\$0	\$0	\$89,247	\$0
Perry Township	\$2,526	\$0	\$0	\$0	\$0	\$0
Plain Township	\$1,186	\$0	\$0	\$0	\$0	\$0
Prairie Township	\$10,444	\$115,598	\$0	\$0	\$115,598	\$0
Truro Township	\$1,000	\$0	\$0	\$0	\$0	\$0
Violet Township	\$12,259	\$0	\$0	\$0	\$0	\$0
Washington Township	\$1,000	\$0	\$0	\$0	\$0	\$0
Unincorporated Franklin County	\$136,462	\$11,262,552	\$5,171,125	\$6,091,427	\$0	\$0
Delaware County	\$80,395	\$0	\$0	\$0	\$0	\$0
Fairfield County	\$48,355	\$0	\$0	\$0	\$0	\$0
Hocking County	\$8,546	\$0	\$0	\$0	\$0	\$0
Knox County	\$23,742	\$0	\$0	\$0	\$0	\$0
Licking County	\$21,249	\$0	\$0	\$0	\$0	\$0
Logan County	\$13,310	\$0	\$0	\$0	\$0	\$0
Madison County	\$16,413	\$0	\$0	\$0	\$0	\$0
Morrow County	\$17,480	\$0	\$0	\$0	\$0	\$0
Perry County	\$14,184	\$0	\$0	\$0	\$0	\$0
Union County	\$19,059	\$0	\$0	\$0	\$0	\$0
Associate Members	\$8,000	\$0	\$0	\$0	\$0	\$0
Subtotal	\$1,401,243	\$60,098,536	\$27,098,006	\$30,724,222	\$1,060,321	\$1,215,987
Returns-not broken out by community						
COTA and DCT	na	\$40,106,430	\$40,106,430	na	na	na
Other/Regional **	na	\$529,836,930	529,836,930	na	na	na
Subtotal	na	\$569,943,360	\$569,943,360	\$0	\$0	\$0
Investments						
MORPC Transportation Planning	\$3,238,708	na	na	na	na	na
MORPC Housing Admin	\$239,806	na	na	na	na	na
MORPC Infrastructure & Clean Ohio Admin	\$177,069	na	na	na	na	na
MORPC Energy Conservation Admin	\$1,431,405	na	na	na	na	na
Subtotal	\$5,086,987	na	na	na	na	na
GRAND TOTAL	\$6,488,230	\$630,041,896	\$597,041,366	\$30,724,222	\$1,060,321	\$1,215,987

na = not applicable
*Residential Weatherization flow of funds by governmental unit are estimated.
**Some activities represented under one governmental unit have benefits regionally that are not included in other governmental unit lines.
This report is compiled from accounting and other financial data and should be considered a non-GAAP report.

Table 6

MID-OHIO REGIONAL PLANNING COMMISSION
Principal Payers - Members' Per Capita Fees

Governmental Unit			Governmental Unit		
	2013	% of full members' dues		2022	% of full members' dues
1. Columbus	\$ 377,604	51.4%	1. Columbus	\$ 545,812	42.1%
2. Delaware County excluding cities	54,228	7.4%	2. Franklin County	136,462	10.5%
3. Unincorporated Franklin County	44,344	6.0%	3. Delaware County	80,395	6.2%
4. Dublin	20,474	2.8%	4. Fairfield County	48,355	3.7%
5. Westerville	17,502	2.4%	5. Dublin	29,533	2.3%
6. Ross County excluding City of Chillicothe	17,411	2.4%	6. Delaware City	25,351	2.0%
7. Reynoldsburg	17,066	2.4%	7. Grove City	24,794	1.9%
8. Grove City	17,013	2.3%	8. Reynoldsburg	24,541	1.9%
9. Delaware City	16,673	2.3%	9. Knox County	23,742	1.8%
10. Upper Arlington	16,089	2.3%	10. Westerville	23,498	1.8%

Source: MORPC Finance Department

**Mid-Ohio Regional Planning Commission
MORPC Membership Population
Columbus M.S.A. Estimated Civilian Labor Force
and Annual Average Unemployment Rates
2013-2022**

Table 7

Year	MORPC Membership Population (4)	(Labor Force in Thousands)				U. S. Unem- ployment rate (3)
		Columbus	M.S.A. (1) Unem- ployment rate (3)	Ohio	Unem- ployment rate (3)	
		Labor force (2)		Labor force (2)		
2013	1,604,181	987.9	6.2	5,766.0	7.4	7.4
2014	1,608,742	1,034.1	3.9	5,725.8	5.1	5.6
2015	1,629,159	1,044.8	3.9	5,694.0	4.8	5.0
2016	1,639,446	1,049.1	3.9	5,686.7	5.0	4.7
2017	1,730,525	1,080.0	3.7	5,782.0	4.9	4.1
2018	1,779,073	1,087.9	4.1	5,757.5	4.6	3.9
2019	1,922,494	1,105.9	3.2	5,811.8	4.1	3.5
2020	2,048,895	1,105.5	4.4	5,763.3	5.6	6.7
2021	2,278,446	1,121.1	2.9	5,741.3	4.5	3.9
2022	2,363,043	1,118.6	3.1	5,484.5	4.1	3.5

- (1) The Columbus M.S.A. includes Delaware, Fairfield, Franklin, Hocking, Licking, Madison, Morrow, Perry, Pickaway and Union counties.
- (2) Civilian labor force is the estimated number of persons 16 years of age and over, who are are working or seeking work.
- (3) The unemployment rate is equal to the estimate of unemployed persons divided by the estimated civilian labor force.
- (4) For 2013 and prior years, the MORPC membership population was based on the estimated populations shown on Table 4. For 2014 and after, the MORPC membership population is the unduplicated population of MORPC's current member jurisdictions.

Sources: Membership population, MORPC
Labor statistics, U. S. Bureau of Labor Statistics

Mid-Ohio Regional Planning Commission
Per Capita Income and Total Personal Income
2013-2022

Year	Columbus M.S.A. (1)		Ohio	
	Per Capita Income	Total Personal Income (Millions)	Per Capita Income	Total Personal Income (Millions)
2013	\$44,196	\$87,303.8	\$41,259	\$475,766.2
2014	\$45,676	\$91,526.0	\$42,829	\$496,069.1
2015	\$47,504	\$96,447.8	\$44,442	\$515,871.4
2016	\$48,367	\$99,411.8	\$45,212	\$526,177.2
2017	\$49,556	\$103,524.5	\$46,646	\$546,006.0
2018	\$51,026	\$107,803.6	\$48,327	\$569,184.0
2019	\$52,627	\$11,635.8	\$50,035	\$586,784.0
2020	\$56,537	\$120,320.5	\$53,545	\$623,206.7
2021	\$59,867	\$128,774.4	\$56,879	\$665,374.4
2022	N/A	N/A	\$57,880	\$680,435.4

(1) The Columbus M.S.A. includes Delaware, Fairfield, Franklin, Hocking, Licking, Madison, Morrow, Perry, Pickaway and Union counties.

(2) Information updated: new statistics for 2021; revised statistics for 2013-2020

Source: U.S. Department of Commerce, Bureau of Economic Analysis,
City of Columbus ACFR, Table 25, page 327

MID-OHIO REGIONAL PLANNING COMMISSION
Principal Employers in the Greater Columbus Area

Name of Employer	Number of Employees (FTE's)	% to Total	Name of Employer	Number of Employees (FTE's)	% to Total
	2013			2022	
1. Ohio State University	27,656	2.89%	Ohio State University	33,653	3.12%
2. State of Ohio	23,677	2.47%	State of Ohio	22,736	2.11%
3. JPMorgan Chase & Co.	19,200	2.00%	JPMorgan Chase & Co.	16,896	1.57%
4. OhioHealth Corp.	19,182	2.00%	Kroger Co.	11,529	1.07%
5. Kroger Co.	17,397	1.81%	Nationwide Children's Hospital	11,302	1.05%
6. Nationwide Mutual Insurance Co.	11,300	1.18%	Nationwide Mutual Insurance Co.	11,000	1.02%
7. Mount Carmel Health System	8,410	0.88%	Amazon	9,262	0.86%
8. City of Columbus	8,385	0.87%	City of Columbus	8,656	0.80%
9. Columbus City Schools	8,293	0.87%	Mount Carmel Health System	7,887	0.73%
10. Nationwide Children's Hospital	7,822	0.82%	Honda North America, Inc.	5,800	0.54%

Source: City of Columbus 2022 Annual Comprehensive Financial Report, Page 324, Table 22

Source of FTE's and Rank: "Largest Central Ohio Employers Ranked by Number of Central Ohio Employees", Business First of Columbus. © Copyright 2021, Business First of Columbus Inc. All rights reserved. Reprinted with permission.

Source of 2022 % to Total: Percentage calculated using Columbus MSA labor force number of 1,101,600 provided by the City of Columbus, minus 45,400 combined labor force of Hocking, Morrow and Perry Counties, which is included in Columbus MSA but not in Business First data.

MID-OHIO REGIONAL PLANNING COMMISSION

Table 10

Area in Square Miles by Member Jurisdiction

As of December 31, 2022 and 2013

Governmental Unit	2013	2022
	Area In Square Miles	Area In Square Miles
Licking County		674.50
Knox County		529.60
Fairfield County, less City of Lancaster		508.44
Logan County, less City of Bellefontaine		467.00
Delaware County less Cities of Columbus, Delaware, Dublin, Powell, Sunbury, Westerville; Villages of Galena, Shawnee Hills	423.38	457.40
Hocking County		423.40
Perry County		412.70
Morrow County		407.50
Madison County		404.10
Union County, less Cities of Marysville and Dublin, and Township of Jerome	416.00	383.84
City of Columbus	233.77	226.47
Unincorporated Franklin County		
Madison Township		23.06
Prairie Township		18.69
Jefferson Township		14.25
Plain Township		8.93
Franklin Township		6.70
Blendon Township		5.74
Washington Township		2.67
Perry Township		2.24
Mifflin Township		1.92
Clinton Township		1.38
Truro Township		0.51
ALL OTHER TOWNSHIPS		<u>92.82</u>
Total Unincorporated Franklin County	183.14	178.91
Bloom Township	35.61	35.36
Jerome Township		34.30
City of Pataskala	28.85	29.04
Violet Township	29.53	28.85
City of Dublin	25.78	24.90
Village of New Lexington		21.32
Granville Township, less Cities of Heath, Newark; Village of Granville	21.09	21.06
Etna Township	20.76	20.55
City of Delaware	19.12	20.12
City of Lancaster		19.10
City of Grove City	16.68	18.78
City of New Albany	10.93	16.95
City of Marysville	16.22	16.85
Jackson Township		16.72
City of Hilliard	15.53	14.39
City of Westerville	12.50	12.75
City of Gahanna	11.54	12.60
City of Reynoldsburg	11.92	11.57
City of Heath		11.50
City of Chillicothe		10.64
City of Pickerington	9.68	10.14
City of Bellefontaine		10.02
City of Mt. Vernon		9.86
City of Upper Arlington	9.91	9.77
City of Groveport	9.32	8.89
City of London		8.41
City of Canal Winchester	7.46	8.19
City of Circleville		7.31
City of Obetz	6.62	6.05
City of Powell	5.19	5.81
City of Worthington	6.40	5.55
City of Whitehall	5.34	5.34
Village of Granville		4.86
City of Sunbury		4.82
City of Johnstown		3.01
Village of Hebron		2.96
Village of Plain City	2.49	2.78
City of Bexley	2.45	2.44
Village of Ashville	2.21	2.38
Village of Lithopolis	2.91	2.28
Village of Buckeye Lake		1.99
Village of Galena		1.82
City of Grandview Heights	1.35	1.32
Village of Somerset		1.15
Village of Gambier		0.93
Village of Lockbourne	0.74	0.75
Village of Minerva Park	0.49	0.65
Village of Urbancrest	0.49	0.57
Village of Shawnee Hills	0.44	0.44
Village of Marble Cliff	0.31	0.28
Village of Riverlea	0.20	0.15
Ross County, less City of Chillicothe	682.32	-
Village of West Jefferson	7.02	-
City of Baltimore	2.14	-
Village of Harrisburg	0.14	-
Village of Brice	0.11	-
Total area in square miles	<u>2,298.08</u>	<u>5,509.31</u>

Source: County Engineers, MORPC and Member Communities

Certain 2013 estimates have been revised to correspond with current measurement methodology.

**Mid-Ohio Regional Planning Commission
Employees by Function/Activity
Last Ten Years**

Table 11

	2013	2014 (1)	2015	2016	2017	2018	2019	2020	2021	2022
Transportation	27.00	-	-	-	-	-	-	-	-	-
Center for Energy and Environment	22.50	-	-	-	-	-	-	-	-	-
Housing	10.50	-	-	-	-	-	-	-	-	-
Transportation Infrastructure & Development	-	16.75	14.50	17.50	18.00	18.50	15.00	16.30	16.50	20.00
Data & Mapping	-	7.00	7.00	6.50	6.25	7.25	7.50	7.00	6.00	13.50
Planning & Sustainability	-	7.75	8.50	9.50	9.25	7.00	12.55	11.25	10.50	10.75
Residential Services	-	23.50	21.00	19.75	20.50	21.50	16.10	17.10	15.75	16.75
Member Services and Administrative	19.50	16.00	17.00	18.25	16.75	21.50	21.50	22.80	20.50	23.00
Total	79.50	71.00	68.00	71.50	70.75	75.75	72.65	74.45	69.25	84.00

(1) MORPC reorganized several departments in 2014 as reflected above.

Source: Mid-Ohio Regional Planning Commission, Operations Department
Method: Percentage of time generally worked in area.

Table 12

**Mid-Ohio Regional Planning Commission
Operating Indicators
Last Ten Years**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Federal transportation projects completed	3	5	9	6	6	8	9	8	8	7
Cost of Fed transportation projects completed	\$ 3,827,864	\$ 4,325,383	\$5,062,584	\$4,378,713	\$4,628,796	\$5,277,238	\$5,386,611	\$5,392,081	\$4,572,774	\$4,789,750
Housing Repair Programs										
Franklin County Single Family Rehab units completed	8	16	7	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Franklin County Urgent Repair Program	29	62	63	41	42	43	60	15	17	61
COCIC Exterior Home Repair	N/A	N/A	N/A	N/A	N/A	4	8	2	5	9
PACT/Homeport Home Repair Program	N/A	N/A	4	4	15	18	N/A	N/A	N/A	N/A
United Way Home Repair Program	13	15	7	11	3	1	N/A	N/A	N/A	N/A
Weinland Park Home Repair Program	12	9	10	5	6	2	N/A	N/A	N/A	N/A
Homeport/Milo Grogan Home Repair Program	N/A	N/A	N/A	N/A	N/A	N/A	14	N/A	N/A	N/A
Home Weatherization Programs										
Home Weatherization Assistance Program (HWAP) completed weatherizations	104	70	78	49	53	52	47	30	49	59
WarmChoice Program inspections	523	485	502	324	427	519	465	502	546	393
WarmChoice Program completions	586	351	505	421	402	506	415	325	538	419
AEP Community Assistance Program (Households) (1)	357	358	311	429	397	426	339	125	N/A	N/A
Electric Partnership Program (Households) (2)	163	63	229	328	104	231	409	N/A	N/A	N/A

Notes:

(1) Program was discontinued during 2020

(2) Program was discontinued in 2019, and closed in 2020

Source: Mid-Ohio Regional Planning Commission Residential Services department

Mid-Ohio Regional Planning Commission
Capital Assets
Last Ten Years

	2013	2014	2015 (1)	2016	2017	2018	2019	2020	2021	2022
<u>Planning & Sustainability, Data & Mapping, and Transportation & Infrastructure Development (2)</u>										
Computers	37	37	15	15	15	15	15	15	-	-
Vehicles	1	1	1	1	1	1	1	1	-	-
Eco-counter	-	-	-	-	-	-	-	-	2	2
<u>Residential Services - Weatherization (3)</u>										
Computers	23	23	2	2	2	2	2	2	-	-
Vehicles	13	13	13	13	13	11	9	11	3	2
Blower Door	13	13	-	-	-	-	-	-	-	-
Computer Analyzer	7	7	-	-	-	-	-	-	-	-
Infrared Cameras	10	10	10	10	10	10	10	10	-	-
<u>Residential Services - Housing</u>										
Computers	15	15	2	2	2	2	2	2	-	-
XRF Spectrum Analyzer	1	1	1	1	1	1	1	1	-	1
Vehicles	-	-	-	-	-	-	-	-	1	2
<u>All Other</u>										
Computers	63	64	19	19	20	24	26	26	5	5
EV Charging Stations	-	-	-	-	-	-	3	3	3	3
Vehicles	1	1	-	-	-	-	-	-	-	-
Renovation	-	-	-	-	-	-	-	-	13	17

Notes:

- (1) In 2015, the expenditure threshold was increased from \$1,000 to \$5,000 for an item to be recorded as a capital asset. As a result, all previously-capitalized assets with both an acquisition cost of <\$5,000 and a net book value of \$-0- at January 1, 2015 were written off. Capital assets remaining on the books and included herein either have an acquisition cost of >\$5,000 or were still being depreciated as of January 1, 2015.
- (2) The name for this group was changed to Planning & Sustainability, Data & Mapping, and Transportation & Infrastructure Development in 2019 to reflect organizational changes.
- (3) The name for this group was changed to Residential Services - Weatherization in 2019 to reflect organizational change.
- (4) In 2021, the building and contents were renovated and fully depreciated equipment was disposed.

Source: Mid-Ohio Regional Planning Commission capital asset records.

Mid-Ohio Regional Planning Commission

Schedule of Insurance Coverage

December 31, 2022

Existing coverage - policies in force (1)		Limits of liability
1.	Type	Commercial Umbrella
	Each Occurrence	\$6,000,000
	General Aggregate	\$6,000,000
2.	Type	Commercial General Liability
	General Aggregate (Other than Products-Completed Operations)	\$3,000,000
	Products-Completed Operations Aggregate Limit	\$3,000,000
	Personal and Advertising Injury	\$1,000,000
	Each Occurrence	\$1,000,000
	Fire Damage Limit (Any One Fire)	\$1,000,000
	Deductible	\$0
3.	Type	Public Officials
	Limit of Liability	\$2,000,000
	Deductible	\$10,000
	Insurance Company	PGU Insurance Company
	Expires	October 31, 2023
4.	Type	Employer's Liability
	Employer's Liability Stop Gap	\$1,000,000
	Deductible	\$0
5.	Type	Employee Benefits Liability
	Aggregate Limit	\$3,000,000
	Each Claim Limit	\$1,000,000
	Deductible	\$1,000
6.	Type	Crime Coverage
	Limit of Liability	\$250,000
	Faithful Performance of Duty	\$25,000
	Finance Director	\$75,000 (excess)
	Executive Director	\$75,000 (excess)
	Accountants (2)	\$25,000 (excess)
	Deductible	\$5,000
7.	Type	Cyber Liability
	Aggregate Limit	\$2,000,000
	Each Claim	\$1,000,000
	Retention	\$10,000
8.	Type	Miscellaneous
	Computer Coverage	\$475,000
	Camera Equipment	\$73,758
	Valuable Papers and Records - Cost of Research	\$500,000
	Fine Arts	\$25,000
	Miscellaneous Equipment	\$6,000
	Contractors' Equipment Coverage	\$72,147
	Deductible	\$500

(continued)

Mid-Ohio Regional Planning Commission

Schedule of Insurance Coverage (continued)

December 31, 2022

Existing coverage - policies in force (1)		Limits of liability
9.	Type	Commercial Property Coverage
	Blanket Buildings and Business Personal Property	\$1,505,220
	Personal Property - 111 Liberty Street Suite 100	Included
	Deductible	\$1,000
10.	Type	Lead Abatement Coverage
	General Aggregate	
	General Aggregate Limit (Other than Products-Completed Operations)	\$1,000,000
	Products-Completed Operations Aggregate Limit	\$1,000,000
	Personal and Advertising Injury	\$1,000,000
	Each Occurrence	\$1,000,000
	Fire Damage Limit	\$50,000
	Medical Expense Limit	\$5,000
	Bodily Injury & Property Damage Deductible	\$5,000
	Insurance Company	Freberg Insurance Company
	Expires	October 31, 2024
11.	Type	Automobile
	Limit of Liability	\$1,000,000
	Auto Medical Payments (Each Person)	\$5,000
	Deductible - Comprehensive Coverage	\$500
	Deductible - Collision Coverage	\$500
12.	Type	Architects & Engineers Errors & Omissions Insurance
	Each Claim	\$1,000,000
	Annual Aggregate	\$1,000,000
	Deductible	\$10,000
	Insurance Company	The Hanover Insurance Group
	Expires	October 31, 2024

Notes: (1) Unless indicated otherwise, all policies are carried by the *Selective Insurance Company* and all coverage expires on November 1, 2021. MORPC does not engage in risk financing activities where it retains the risk (i.e., self-insurance).

Source: MORPC insurance policies.

IV. SINGLE AUDIT SECTION

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MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year-to-Date as of December 31, 2022

Federal grantor / pass-through grantor / program title	Federal ALN Number	Grantor's Pass-through Number	Program or award amount	Federal Expenditures	Passed Through to Subrecipients
Federal Highway Administration:					
Passed through Ohio Department of Transportation:					
Highway Planning and Construction Cluster					
Highway Planning & Construction -					
Rideshare Program FY 2022	20.205	105637	700,000	402,473	-
Rideshare Program FY 2023	20.205	105638	700,000	237,840	-
Supplemental Planning FY 2022	20.205	105644	350,000	191,910	-
Supplemental Planning FY 2023	20.205	105645	350,000	164,406	-
Air Quality Awareness FY 2022	20.205	105648	550,000	318,362	-
Air Quality Awareness FY 2023	20.205	105649	550,000	276,570	-
Paving the Way FY 2022	20.205	110228	50,000	2,041	-
Paving the Way FY 2023	20.205	110229	50,000	-	-
Consolidated Planning Grant FY 2022	20.205	114262	2,247,613	1,283,695	-
Consolidated Planning Grant FY 2023	20.205	116044	2,703,004	1,113,657	-
Central Ohio Regional Planning Organization FY 2022	20.205	114263	142,887	68,664	-
Central Ohio Regional Planning Organization FY 2023	20.205	114263	178,609	94,842	-
inSight2050 Technical Assistance 2022	20.205	110239	250,000	161,800	-
inSight2050 Technical Assistance 2023	20.205	110240	250,000	121,127	-
LinkUS 2022	20.205	115208	500,000	274,628	-
Total Highway Planning and Construction Cluster				4,712,015	-
Federal Transit Administration:					
Transit Services Programs Cluster					
Enhanced Mobility for Seniors and Individuals With Disabilities FY 2018	20.513	(1)	516,806	14,624	14,624
Enhanced Mobility for Seniors and Individuals With Disabilities FY 2019-2023	20.513	(1)	1,455,645	284,944	249,096
Enhanced Mobility for Seniors and Individuals With Disabilities FY 2022 - 2028	20.513	(1)	812,023	413,149	299,004
Total Transit Services Programs Cluster				712,717	562,724
U.S. Department of Housing and Urban Development:					
Passed through Franklin County:					
CDBG - Entitlement Grants Cluster					
Community Development Block Grant/Entitlement Grants -					
Housing Advisory Board FY 2021	14.218	(2)	10,000	6,391	-
Fr Co Issuer Fees Monitoring	14.218	(2)	10,500	9,505	-
Home Repair 2019	14.218	(2)	800,000	296,480	-
Home Repair 2020	14.218	(2)	800,000	518,612	-
Home Repair 2021	14.218	(2)	925,000	364,787	-
Total CDBG - Entitlement Grants Cluster				1,195,774	-

(continued)

MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
Year-to-Date as of December 31, 2022

Federal grantor / pass-through grantor / program title	Federal ALN Number	Grantor's Pass-through Number	Program or award amount	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Housing and Urban Development: Healthy Homes Production	14.913	(1)	2,000,000	19,542	-
Total U.S. Department of Housing and Urban Development - ALN No. 14.913				19,542	-
U.S. Department of Energy: Passed through Ohio Department of Development:					
Weatherization Assistance for Low-Income Persons FY 2021	81.042	D21-140	261,894	49,161	-
Weatherization Assistance for Low-Income Persons FY 2022	81.042	D22-140	249,128	175,941	-
Total U.S. Department of Energy - ALN No. 81.042				225,102	-
U.S. Department of Health and Human Services: Passed through Ohio Department of Development:					
Low-Income Home Energy Assistance -					
Weatherization Assistance for Low-Income Persons FY 2021	93.568	H21-140	359,148	320,775	-
Weatherization Assistance for Low-Income Persons FY 2022	93.568	H22-140	367,974	5,213	-
Weatherization Assistance for Low-Income Persons - Enhancement FY 2021	93.568	HE21-140	1,156,174	367,086	-
Weatherization Assistance for Low-Income Persons - Enhancement FY 2022	93.568	HE22-140	254,432	68,206	-
Total U.S. Department of Health and Human Services - ALN No. 93.568				761,280	-
U.S. Environmental Protection Agency					
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	(1)	600,000	304,698	-
Total U.S. Environmental Protection Agency - ALN No. 66.818				304,698	-
American Farmland Trust	66.475		75,000	19,951	
Total U.S. Environmental Protection Agency - ALN No. 66.475				19,951	-
U.S. Department of Commerce					
Economic Adjustment Development Assistance	11.307	(1)	400,000	162,184	-
Total U.S. Department of Commerce - ALN No. 11.307				162,184	-
U.S. Department of the Treasury:					
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds Franklin County Premium Pay Program	21.027	(4)	41,546	41,546	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds Franklin County Retention Incentive Program	21.027	(4)	55,758	55,758	-
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds Franklin County Financial Support and to Mitigate Financial hardship	21.027		375,000	375,000	-
Total U.S. Department of Treasury - ALN No. 21.027			472,304	472,304	-
Total Federal Financial Assistance				8,585,568	562,724

Notes:

(1)

Program funds are not passed through, but provided directly from the federal agency.

(2)

Not applicable - none assigned by pass-through agency.

(3)

Excludes the write-off of homeowner mortgages for property originally purchased with federal funds.

(4)

Not applicable - none assigned by pass-through agency; cash not received by MORPC, but instead received and disbursed by Franklin County.

MID-OHIO REGIONAL PLANNING COMMISSION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AS OF DECEMBER 31, 2022

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the Mid-Ohio Regional Planning Commission (MORPC) under programs of the federal government for the year ended December 31, 2022. The information on this Schedule is prepared 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 MORPC it is not intended to, and does not, present the financial position, changes in net position, or cash flows of MORPC for the year ended December 31, 2022.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures shown on the accompanying Schedule are reported on using the accrual basis of accounting, which is described in note 1 to MORPC's financial statements. Such expenditures are recognized according to the cost principles contained in the Uniform Guidance, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. Pass-through grant identifying numbers are presented when available. MORPC has elected not to use the ten percent de minimis indirect cost rate as allowed under the Uniform Guidance.

3. MATCHING REQUIREMENTS

Certain federal programs require MORPC to contribute non-federal matching funds to support the federally funded programs. MORPC has met its matching requirements for the year ended December 31, 2022. The accompanying Schedule does not include the expenditure of non-federal matching funds.



MID-OHIO REGIONAL
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PLANNING COMMISSION

111 Liberty Street, Suite 100
Columbus, Ohio 43215

T. 614.228.2663
TTY. 800.750.0750
morpc.org

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MID-OHIO REGIONAL
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Mid-Ohio Regional Planning Commission Executive Committee Meeting Minutes

Date: May 4, 2023
Time: 1:30 p.m.
Location: MORPC Board Room

Members Attending in Person

Chris Amorose Groomes	Franklin Christman	Greg Lestini
Karen Angelou	Michelle Crandall	David Scheffler
Kristen Atha	Erik Janas	
Jeff Benton	Ben Kessler	

Members Attending Remotely

Jennifer Gallagher	Nancy White
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MORPC Staff Attending in Person

Kerstin Carr	Eileen Leuby	Shari Saunders
Joe Garrity	Kelsey Matson	Maria Schaper
Shawn Hufstедler	William Murdock	Robert Williams
Niel Jurist	Anthony Perry	

Welcome – Chris Amorose Groomes

Chair Amorose Groomes called the meeting to order at 1:31 p.m.

Consent Agenda

Karen Angelou made a motion to approve the Consent Agenda, second by Jeff Benton; motion passed.

Executive Director's Report – William Murdock

David Scheffler shared the City of Lancaster as one site for the two new Google Data Centers in Central Ohio. It should be operational in a couple of months. The center joins the one already in the City of New Albany and a new center to be built in south Columbus.

William Murdock welcomed new Executive Committee members Ben Kessler and Kristen Atha.

Mr. Murdock announced the new Strategic Director of Technology begins May 30.

April was busy with events and membership visits. MORPC Team Members also took part in the Undesign the Redline training and exhibit at Capital University. The diversity training is in partnership with YWCA Columbus.

MORPC continues to partner with The Columbus Partnership on the drive investment war room. We are putting together another grant team for the technology hubs grant. The grant is an opportunity from the Inflation Reduction Act looking to diversify tech hubs across the country. Kenny McDonald will present this at the May Commission meeting.

Mr. Murdock gave an update on RAPID 5. Dr. Amy Acton will no longer be serving as President & CEO of the organization as RAPID 5 is moving to its next phase of planning and implementation. Mr. Murdock and Kerstin Carr expressed their sincere gratitude to Dr. Acton's leadership over the past year and recognized her many accomplishments, including creating a strong brand and much goodwill in the community for moving towards and implementing the vision. Dr. Acton continues to be very supportive of the initiative and the Board's efforts as they move into the next phase.

MORPC continues to work on passenger rail while waiting for word on the applications submitted last month. Team Members went to Fort Wayne for a press event on Midwest Connect. We are talking to

The Columbus Partnership and other leaders about site visits to see passenger rail in action. We are working with CityFi to see if we can connect with Amtrak in advance to know what to expect and to connect with Brightline, the nation's largest private rail company.

Mr. Murdock gave an update on the Residential Services program opportunity shared last month. In speaking with the Ohio Department of Development, it looks like the opportunity to expand our work with them is a way to close the structural financial gap. The Residential Services Team continues to work on innovations with banks and universal applications.

Earlier this week, MORPC renewed our MOU with Ohio University's Voinovich School extending our partnership for five years. That includes elected officials training, economic development sustainability, sponsoring four interns a year, and the scholarship program for MORPC members and staff.

Ohio University's President, Dr. Hugh Sherman, is coming to speak before the Commission meeting next Thursday.

Smart Columbus is hosting Digital Equity Planning Forums around the region:

- May 10 – Delaware County, Willis Building, 9:30-11:30 a.m.
- May 22 – Licking-Knox Counties, John Gilbert Reese Center, 9:30-11:30 a.m.
- May 23 – Marion-Morrow Counties, Marion Technical College, 9:30-11:30 a.m.
- May 25 – Pickaway-Fairfield Counties, Pickaway County Library, 9:30-11:30 a.m.
- May 30 – Logan-Union-Madison Counties, Transportation Research Center, 9:30-11:30 a.m.

Mr. Murdock encouraged members to circulate MORPC's Messaging Survey in their communities. The public component is being launched today via social media. More information can be sent to public information officers.

Niel Jurist gave members a sneak peek of MORPC's website refresh. It will be more responsive and visually appealing and includes ADA pieces and integration with social media. It should be completed in a month.

The Holovisn display from the State of the Region is at MORPC this week and next week.

Mr. Murdock congratulated Shawn Hufstедler, Anthony Perry and the Finance Team for receiving the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. This is the 34th year in a row MORPC received the award.

Quarterly Financial Statements – Shawn Hufstедler

Shawn Hufstедler presented the [Quarterly Financial Report 2023 Q1](#) highlighting:

- Budget vs. Expenses
- Operating Reserve by Month
- Gain/Loss Amount
- Net Loss Year-to-Date
- Fringe and Indirect Rates
- Accounts Receivable
- Net Position

The full March 2023 Financial Report is available [here](#).

Regional Policy Roundtable – Joseph Garrity

Joe Garrity provided a legislative update highlighting:

- State Operating Budget passed by the House includes:
 - Billion dollar tax cut which will reduce the local government fund even though it remains at the 1.7 rate.
 - Rural Highway Fund which includes \$24 million in projects dedicated to Licking County and growth around the Intel site.
 - Low-income housing tax credit.
 - Language related to a freeze on property taxes to developers for residential properties.
 - Competitive bidding threshold increased to \$75,000 this year and increases three percent each year after 2024.
- MORPC Team Members met with 22 state legislators this month sharing the Public Policy Agenda. We focused on getting an appropriation line item in the operating budget that helps local governments deal with growth. It didn't make the House version so we're working on a standalone amendment. We're calling it the Planning for Growth Grants.
- The Columbus Regional Coalition endorsed 15 community projects a month ago. Each member of Congress provided a list of projects to the different appropriations subcommittees.
- The next Regional Policy Roundtable meeting is May 16 and features leader Allison Russo giving an update on what's going on at the Statehouse. Ann Aquillo from The Columbus Partnership will talk about the drive investment war room approach.

Sustainability Advisory Committee – Kerstin Carr

Kerstin Carr reported MORPC is moving forward, in partnership with AEP, Smart Columbus, the City of Columbus, HNTB, and others, on the Charging and Fueling Infrastructure Grant due the end of May. MORPC is the prime applicant on the proposal for \$15 million to help with electric vehicle (EV) planning and implementation. Brian Filiatraut is the MORPC project lead. We are still looking for participation outside of Franklin County.

Sustainable Columbus is the lead applicant on the Climate Pollution Reduction Grant proposal, with MORPC as its co-lead. Other partners include OSU Power, Clean Future, Impact Community Action, and others. MORPC is leading the greenhouse gas inventory and doing regional engagement and outreach. We could use more letters of support, especially from the outlying counties. The proposal is due the end of May.

Dr. Carr shared staff updates. MORPC's Air Quality Coordinator Prince Kwarteng-Crooklynn left. We are trying to hire a new person quickly. Over the past year we've had Grant Lach with us who came to MORPC through the AmeriCorps program. Over the past year, Grant was working on building out the Sustainable2050 program. Dr. Carr highly recommends using the AmeriCorps program and commended Grant for his good work.

Transportation Policy Committee – Maria Schaper

Maria Schaper reported the 2023 Transportation Review Advisory Council (TRAC) application period is open through the end of May. The LinkUS partners are planning to submit an application for the West Broad Bus Rapid Transit (BRT) corridor. We are coordinating with other partners on additional projects. Once all applications are submitted, MORPC will rank the applications for TRAC's consideration.

As a designated recipient of FTA funds, MORPC facilitates a process for splitting the federal 5307 (operating), 5339 (capital), and 5340 (high density states program) between the three transit agencies within the Columbus Urban Area (COTA, DCT, and LCT). The transit formula split letter agreement is

reviewed at a minimum every ten years once the federal urbanized area decennial census designation is released. A split is done once per year in the normal fiscal year if Congress passes a full budget. In years past, splits have been multiple times a year due to continuing resolutions or special COVID dollars. COTA has a separate agreement with DCT to provide local match support in lieu of the federal funds since they have no local match from the allowable resources. Discussion has been open and progress to share more dollars in the future between the members is expected as trips beyond service lines grows. The final meeting is mid-May.

The call for projects for the 2022 FTA Section 5310 program for enhanced mobility of seniors and individuals with disabilities was held in Fall 2022 with projects approved in the STIP in January 2023. There is \$1.6 million available for the Columbus urbanized area. MORPC initiated a 5310 Advisory Committee made up of public and private members to decide which applications to award, making the process more equitable. Contracts will be finalized in May. Funding can be drawn from January 2023 - December 2025. Production of vehicles is still a major concern and is impacting the availability of funds and services for the communities. The 2022 round of projects did not allow vehicle purchases due to the backlog of vehicles being delivered from past rounds.

Thanks to ODOT's RTPO Capital Program, Ohio RTPOs have funding available for transportation projects. The total funds allocated in this transportation budget were significantly higher than in the inaugural CORPO 2021 cycle. MORPC updated the existing application and evaluation process for the dedicated funds program based on lessons learned from the previous cycle and to reflect the updated goals and objectives to guide the 2023-2050 CORPO Transportation Plan, as well as input received during the March/April County Subcommittee Meetings.

MORPC is updating our Competitive Advantage Project (CAP) information and materials, including our website and fact sheets. As part of our mission to drive investment in the region, we are looking to expand the types of projects included in the CAP initiative. We currently focus on infrastructure projects but are working to identify regionally significant projects related to housing, innovation, and workforce so we are prepared to respond to the many different types of programs and opportunities becoming available.

ODOT is leading a transit study in western Licking/eastern Franklin County called the Central Ohio Workforce Transit Plan focused on Etna Township and the Cities of Johnstown, New Albany, and Pataskala. The plan is looking at job growth from Intel, Amazon, Amgen, etc. and will produce three products:

- Site a mobility hub in the New Albany area near Intel and identify appropriate programming (daycare, other services and amenities).
- Develop a transit service plan across county lines and identifies service to both economic hubs.
- Identify specific transit routes and related capital improvements.

Target completion date is November.

Proposed Resolution 05-23: "Authorizing the executive director to file applications with, execute agreements with, and receive funds from the U.S. Department of Transportation and the Ohio Department of Transportation" – Maria Schaper

This is a companion resolution to the Planning Work Program (PWP). The PWP outlines the work MORPC will complete as a recipient of U.S. DOT and ODOT funds. It totals over \$8 million including carry-over from the previous year.

Joe Stefanov made a motion to approve Resolution 05-23, second by Greg Lestini; motion passed.

Quarterly Membership Update – Eileen Leuby

Eileen Leuby presented the [Membership Services Report](#) highlighting:

- Rural Service Strategy
- Regional Breakfast
- MORPC Night at the Clippers – June 7
- Library Benefits that Enhance Your Community
- Membership Visits & Events
- Summer Intern Program – 53 interns this year

Draft Commission Agenda

The Executive Committee reviewed the draft May 11, 2023 Commission Meeting Agenda.

The meeting adjourned at 2:30 p.m.

Michelle Crandall, Secretary
Executive Committee



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111 Liberty Street, Suite 100
Columbus, Ohio 43215
morpc.org

T. 614. 228.2663
TTY. 1.800.750.0750
info@morpc.org

Memorandum

TO: Mid-Ohio Regional Planning Commission
Executive Committee
Officers and Board Members

FROM: John Gardocki, Transit & Mobility Manager
Programming

DATE: May 31, 2023

SUBJECT: Proposed Resolution 08-23: **“Authorizing the executive director to approve a grant agreement between the Ohio Department of Transportation and MORPC for the Mobility Management Program”**

The Ohio Department of Transportation Office of Transit reached out to MORPC to fill a lapsing fund need in their general revenue fund for FY24. The Mobility Management program will receive a one-time \$300,000 award to administer and oversee the Region 6 Human Service Transportation Coordination (HSTC) Regional Mobility Plan and the Franklin County Mobility Management Program. Staff involved in Mobility Management activities includes Emma Strange, Mobility Coordinator and John Gardocki, Transit & Mobility Manager.

Attachment: Resolution 08-23

RESOLUTION 08-23

“Authorizing the executive director to approve a grant agreement between the Ohio Department of Transportation and MORPC for the Mobility Management Program”

WHEREAS, the Mobility Management Program covers the ODOT Human Services Transportation Coordination (HSTC) Region 6; and

WHEREAS, MORPC oversees and administers coordination between the nine (9) county region providing the Regional Mobility Plan that covers regional and county goals and strategies; and

WHEREAS, MORPC administers the Franklin County Mobility Management Program through the Mobility Coordinator on the Mobility Team and is the Region 6 Coordinator; and

WHEREAS, MORPC received a \$300,000 award from the Office of Transit for Mobility Management; therefore

BE IT RESOLVED BY THE MID-OHIO REGIONAL PLANNING COMMISSION:

- Section 1. That the executive director is hereby authorized to enter into an agreement with the Ohio Department of Transportation for \$300,000 for the administration of the Mobility Management Program.
- Section 2. That the executive director is authorized to approve one or more extensions for performance of services under the foregoing agreements and change orders for amounts up to the financial authorization levels in the MORPC bylaws without further authorization from this Commission.
- Section 3. That the executive director is authorized to take such other action and execute and deliver such other documents as, acting with the advice of legal counsel, he shall deem necessary and appropriate to carry out the intent of this resolution.
- Section 4. That this Commission finds and determines that all formal deliberations and actions of this Commission concerning and relating to the adoption of this resolution were taken in open meetings of this Commission.

Erik J. Janas, Chair
MID-OHIO REGIONAL PLANNING COMMISSION

Effective date: June 8, 2023
Submitted by: Nick Gill, Transportation Study Director, Programming
Prepared by: John Gardocki, Transit & Mobility Manager, Programming
Authority: Ohio Revised Code Section 713.21
For action date: June 8, 2023



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111 Liberty Street, Suite 100
Columbus, Ohio 43215
morpc.org

T. 614. 228.2663
TTY. 1.800.750.0750
info@morpc.org

Memorandum

TO: Mid-Ohio Regional Planning Commission
Executive Committee
Officers and Board Members

FROM: Shawn Hufstedler
Chief Operating Officer

DATE: May 26, 2023

SUBJECT: Proposed Resolution 06-23: **“Adopting a fee schedule for use in assessing members in 2024”**

This resolution adopts the 2024 membership fee schedule. Regularly increasing the dues by relatively small amounts in order to carry on the efforts of the Commission has been preferred over more infrequent but larger increases. This year’s resolution follows this past practice but makes a small deviation as there is a need to slightly increase the dues above the previously approved schedule (by \$0.01/capita for the MPO rate and \$0.005/capita for the RPC and CORPO rates). This is due to a relatively high inflationary environment and the need to provide greater than anticipated local match moving forward due to expected increases in ODOT funding.

The current (2023) rate of \$0.615 includes \$0.07 restricted to building costs, \$0.205 for Metropolitan Planning Organization (MPO) federal matching fund and reserve needs, and \$0.34 for MORPC services to members, development, and other local activities of the agency. Members located outside the MPO boundaries pay dues at the reduced rate of \$0.41, which excludes the MPO portion of the dues.

The 2023 Central Ohio Rural Planning Organization (CORPO) rate totals \$0.515 per capita, including \$0.07 restricted to building costs, \$0.105 for CORPO matching fund requirements, and \$0.34 for MORPC services to members, development, and other local activities of the agency. This CORPO rate applies only to member counties in areas that are outside the MPO and in the 7-County CORPO area.

The 2024 rate recommendation is \$0.64 including \$0.07 restricted to building costs, \$0.21 for Metropolitan Planning Organization (MPO) federal matching fund and reserve needs, and \$0.36 for MORPC services to members, development, and other local activities of the agency. Members located outside of the MPO boundaries would pay dues at the reduced rate of \$0.43, which excludes the MPO portion of the dues.

The 2024 Central Ohio Rural Planning Organization (CORPO) rate recommendation totals \$0.535 per capita, including \$0.07 restricted to building costs, \$0.105 for CORPO matching fund requirements, and \$0.36 for MORPC services to members, development, and other local activities of the agency.

This total CORPO rate applies only to member counties in areas that are outside the MPO and in the 7-County CORPO area.

Per MORPC's Bylaws:

- Each year the COMMISSION shall **adopt a fee schedule by July 31** to be used in assessing members for the upcoming calendar year.
- Every five years the COMMISSION shall establish a five-year fee schedule which it shall not exceed when adopting fees for each upcoming year (i.e. maximum dues schedule).
- Each year the Commission shall provide a non-binding estimate of fees for the next five (5) years for members to use in their financial planning.

This last bullet indicating an estimated or planned dues schedule will be presented with the annual fee schedule each year, with any updated planned rates if applicable. Note that the planned rates are not approved via resolution each year, but instead included via memo only for reference and planning purposes.

The planned five-year dues rates schedule for 2024-2028 is presented below, represented in cents per capita.

Planned Rates	MPO Area Planned Rate	CORPO Area Planned Rate	RPC-Only Area Planned Rate
2024	64.00	53.50	43.00
2025	66.50	56.00	45.00
2026	69.00	58.00	47.00
2027	71.50	60.50	49.00
2028	74.00	62.50	51.00

The above is further detailed as follows to show the expected increase area in each year with actual 2023 rates included for comparison purposes:

	2023	2024	2025	2026	2027	2028
Building	7 cents	7 cents	7 cents	7 cents	7 cents	7 cents
RPC	<u>34 cents</u>	<u>36 cents</u>	<u>38 cents</u>	<u>40 cents</u>	<u>42 cents</u>	<u>44 cents</u>
Total RPC	41 cents	43 cents	45 cents	47 cents	49 cents	51 cents
CORPO	<u>10.5 cents</u>	<u>10.5 cents</u>	<u>11 cents</u>	<u>11 cents</u>	<u>11.5 cents</u>	<u>11.5 cents</u>
Total CORPO	51.5 cents	53.5 cents	56 cents	58 cents	60.5 cents	62.5 cents
MPO	<u>20.5 cents</u>	<u>21 cents</u>	<u>21.5 cents</u>	<u>22 cents</u>	<u>22.5 cents</u>	<u>23 cents</u>
Total MPO	61.5 cents	64 cents	66.5 cents	69 cents	71.5 cents	74 cents

NOTE: The Total CORPO amount equals the Total RPC plus the CORPO rates for each year. The Total MPO amount equals to the Total RPC plus the MPO rates for each year. The Total MPO amounts exclude the CORPO amounts.

The population estimates for members will be completed in Autumn 2023 and will show each members' dues amount for 2024. The 2024 projection will be presented as part of the process to establish and adopt the 2024 budget and will be presented for formal adoption by the Commission in December of this year.

Attachment: Resolution 06-23



RESOLUTION 06-23

“Adopting a fee schedule for use in assessing members in 2024”

WHEREAS, the financial provisions of the MORPC Bylaws require that the Commission adopt a fee schedule by July of each year to be used in assessing members for the upcoming calendar year; and

WHEREAS, the below rates include a small deviation from the five-year plan proposed in Resolution 08-22 on June 9, 2022, and are below the “maximum per-capita membership fee” approved by the Commission in Resolution 09-21 on June 10, 2021; and

WHEREAS, a planned dues schedule has been established that shows the expected rates for 2024 through 2028 to help with long-term planning for both MORPC members and MORPC staff; and

WHEREAS, a 2024 projection for member dues and related uses will be presented as part of the process to establish and adopt the 2024 budget and will be presented for formal adoption by the Commission in December; now therefore

BE IT RESOLVED BY THE MID-OHIO REGIONAL PLANNING COMMISSION:

- Section 1. That a 2024 per-capita fee of \$0.64 with a minimum of \$1,250 is hereby adopted for members of the Metropolitan Planning Organization (MPO) for areas in the MPO boundaries, a 2024 per-capita fee of \$0.535 is hereby adopted for county members of the Central Ohio Rural Planning Organization (CORPO) for areas within the CORPO boundaries, and a reduced 2024 per-capita fee of \$0.43 with a minimum of \$1,250 is hereby adopted for members of the Regional Planning Commission that are not in the MPO or CORPO.
- Section 2. The \$0.07 per-capita portion (included within the \$0.64, \$0.535, and \$0.43 rates) of the dues for the building for 2024 is included to pay a portion of building lease payments and improvements is hereby adopted.
- Section 3. That the executive director is authorized to take such other action and execute and deliver such other documents as, acting with the advice of legal counsel, he shall deem necessary and appropriate to carry out the intent of this resolution.
- Section 4. That this Commission finds and determines that all formal deliberations and actions of this Commission concerning and relating to the adoption of this resolution were taken in open meetings of this Commission.

Erik J. Janas, Chair
MID-OHIO REGIONAL PLANNING COMMISSION

Effective date: June 8, 2023
Submitted by: Shawn Hufstedler, Chief Operating Officer
Prepared by: Anthony Perry, Finance Director
Authority: Ohio Revised Code Section 713.21
For action date: June 8, 2023
Attachment: Commission Membership as of June 23

**Commission Membership as of June 2023
MPO vs CORPO vs RPC**

Metropolitan Planning Organization (MPO) & Regional Planning Commission (RPC) Members		
2024 dues rate per-capita: \$0.64		
County Members:		
Delaware County		Franklin County
Municipal Members (Cities):		
Bexley	Grove City	Powell
Canal Winchester	Groveport	Reynoldsburg
Columbus	Hilliard	Sunbury
Delaware	New Albany	Upper Arlington
Dublin	Obetz	Westerville
Gahanna	Pataskala	Whitehall
Grandview Heights	Pickerington	Worthington
Municipal Members (Villages):		
Galena	Marble Cliff	Shawnee Hills
Lithopolis	Minerva Park	Urbancrest
Lockbourne	Riverlea	
Township Members:		
Blendon Township (Franklin)		Mifflin Township (Franklin)
Bloom Township (Fairfield)		Perry Township (Franklin)
Clinton Township (Franklin)		Plain Township (Franklin)
Etna Township (Licking)		Prairie Township (Franklin)
Franklin Township (Franklin)		Truro Township (Franklin)
Jackson Township (Franklin)		Violet Township (Fairfield)
Jefferson Township (Franklin)		Washington Township (Delaware, Franklin, Union)
Jerome Township (Union)		
Madison Township (Franklin)		
Central Ohio Rural Planning Organization (CORPO) & Regional Planning Commission (RPC) Members		
2024 dues rate per-capita: \$0.535		
County Members:		
Fairfield County*		Marion County
Knox County		Morrow County
Licking County		Union County*
Madison County		
Regional Planning Commission (RPC) Only Members		
2024 dues rate per-capita: \$0.43		
County Members:		
Hocking County		Logan County
Licking County		Perry County
Municipal Members (Cities):		
Bellefontaine	Johnstown	Mount Vernon
Chillicothe	Lancaster	Newark
Circleville	London	
Heath	Marysville	
Municipal Members (Villages):		
Ashville	Granville	Plain City
Buckeye Lake	Hebron	Somerset
Gambier	New Lexington	South Bloomfield
Township Members:		
Granville Township (Licking)		
*For Fairfield and Union Counties, a small portion of the County is in the MPO and therefore the County pays the MPO rate for that portion. Fairfield and Union Counties will pay the CORPO rate for the remainder of the County.		



MID-OHIO REGIONAL
MORPC
PLANNING COMMISSION

111 Liberty Street, Suite 100
Columbus, Ohio 43215
morpc.org

T. 614. 228.2663
TTY. 1.800.750.0750
info@morpc.org

Memorandum

TO: Mid-Ohio Regional Planning Commission
Executive Committee
Officers and Board Members

FROM: Robert Williams, Senior Director
Residential Services

DATE: May 26, 2023

SUBJECT: Proposed Resolution 07-23: **“Authorizing the executive director to enter into agreements with the Ohio Department of Development (ODOD) for the 2024 Home Weatherization Assistance Program (HWAP) and to enter into related subcontracts”**

For many years MORPC has contracted with the Ohio Department of Development (ODOD) to implement the Home Weatherization Assistance Program (HWAP) in portions of Franklin County. The source of funds is federal from the U.S. Department of Energy and the U.S. Department of Health and Human Services including the Low-Income Home Energy Assistance Program (LIHEAP).

The program includes work by MORPC to provide client intake, home inspections, installation of energy efficiency measures such as heating and weatherization materials, and quality control over all client cases. MORPC will provide inspection services and quality control to verify work performed adheres to industry and program standards. The installation of weatherization materials, heating and electrical work will be subcontracted to businesses in MORPC’s service area.

The amount reflected in this resolution also takes into consideration estimated funds to be received by MORPC as part of the Bipartisan Infrastructure Law (BIL). MORPC will also serve new geographical areas previously served by GLS, another HWAP provider. The funds required to support this commitment are also included as part of this resolution.

The grant agreement for PY2024, effective July 1, 2023, is estimated to be up to \$3,715,000 for work performed through June 30, 2024.

Attachment: Resolution 07-23

RESOLUTION 07-23

“Authorizing the executive director to enter into agreements with the Ohio Department of Development (ODOD) for the 2024 Home Weatherization Assistance Program (HWAP) and to enter into related subcontracts”

WHEREAS, ODOD implements the federal Low-Income Home Energy Assistance Program, pursuant to the U.S. Department of Energy (DOE) Title IV, Part A (P.L. 94-385); and

WHEREAS, ODOD seeks to contract with the Mid-Ohio Regional Planning Commission (MORPC) to implement this program inside portions of Franklin County for eligible low-income customers and improve the energy efficiency of their household; and

WHEREAS, the contract for the 2024 program year is estimated to be up to \$3,715,000 and will be leveraged with other funds from local utilities and other non-federal sources; and that these funds represent a combined amount that includes funds for territories previously serviced by the provider GLS, as well as anticipated BIL funds to be distributed in late 2023; and

WHEREAS, the services performed pursuant to this contract will be under the oversight of MORPC and be implemented through a combination of MORPC staff and local businesses that are subcontracted in MORPC's service area; now therefore

BE IT RESOLVED BY THE MID-OHIO REGIONAL PLANNING COMMISSION:

- Section 1. That the executive director is authorized to enter into an agreement with ODOD for the PY2024 Home Weatherization Assistance Program in the amount up to \$3,715,000 and enter into related subcontracts.
- Section 2. That the executive director is hereby authorized to approve one or more extensions of time not to exceed 180 days in the aggregate for performance of services under the foregoing agreements and contract changes not to exceed 20 percent of the total agreement price without further authorization from this Commission.
- Section 3. That the executive director is authorized to take such other action and execute and deliver such other documents as, acting with the advice of legal counsel, he shall deem necessary and appropriate to carry out the intent of this resolution.
- Section 4. That this Commission finds and determines that all formal deliberations and actions of this Commission concerning and relating to the adoption of this resolution were taken in open meetings of this Commission.

Erik J. Janas, Chair
MID-OHIO REGIONAL PLANNING COMMISSION

Effective date: June 8, 2023
Submitted by: Robert Williams, Senior Director, Residential Services
Prepared by: Robert Williams, Senior Director, Residential Services
Authority: Ohio Revised Code Section 713.21
For action date: June 8, 2023