NOTICE OF A MEETING

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

Thursday, February 6, 2020
1:30 p.m.

REVISED AGENDA

1. Welcome – Karen Angelou, Chair

2. Consent Agenda
   • Approval of December 5, 2019 minutes

3. Executive Director’s Report – William Murdock

4. Committee Updates
   • Benefits & Compensation Committee – Eric Phillips, Chair
   • Nominating Committee – Erik Janas, Chair
   • Central Ohio Rural Planning Organization – Thea Walsh
   • Transportation Policy Committee – Thea Walsh
   • Regional Policy Roundtable – Joe Garrity
   • Sustainability Advisory Committee – Kerstin Carr

5. Proposed Resolution 01-20: “Accepting the City of Chillicothe as a member of the Mid-Ohio Regional Planning Commission (MORPC)” – William Murdock

6. Proposed Resolution 02-20; “Accepting the City of Circleville as a member of the Mid-Ohio Regional Planning Commission (MORPC)” – William Murdock

7. Quarterly Membership Update – Eileen Leuby

8. Quarterly Financial Statements – Shawn Hufstedler

9. Draft Commission Agenda
10. Other Business

PLEASE NOTIFY SHARI SAUNDERS AT 614-233-4169 OR ssauders@morpc.org IF YOU REQUIRE SPECIAL ASSISTANCE.

The next Executive Committee Meeting is
Thursday, March 5, 2020 at 1:30 p.m.
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. Three electric vehicle charging stations are available for MORPC guests.

Indoor bike parking is available for MORPC guests.

MORPC is accessible by CBUS. The closest bus stop to MORPC is S. Front Street & W. Blenkner St. Buses that accommodate this stop are the Number 61 - Grove City, the Number 5 - West 5th Ave. /Refugee, and the Number 8 - Karl/S. High/Parsons.

MEETING ROOM ACCESS: When you arrive in MORPC’s lobby, a video screen will display the day’s meetings. Each meeting will list a phone extension. Use the phone in the lobby to call the extension and someone will come escort you to the meeting.
Welcome – Karen Angelou
Chair Karen Angelou called the meeting to order at 1:33 p.m. and thanked the Executive Committee for their service this year and wished them happy holidays.

Consent Agenda
Matt Greeson made a motion to approve the Consent Agenda, second by Eric Phillips; motion passed.

Executive Director’s Report – William Murdock
William Murdock reported that Niel Jurist will be sending a media roundup out every other month.

Mr. Murdock shared how lucky we are to have Thea Walsh leading the Hyperloop effort. Hyperloop Virgin One (VH1) has been paying attention to us on different levels. Regional leaders are leaning on Ms. Walsh for help in submitting an application in response to the RFP for a Hyperloop Certification Center, which in essence will be a new, first-of-its-kind in the United States, test facility to certify the technology.

Mr. Murdock reported MORPC Team Members are working on several initiatives for next year: Sustaining Scioto, work with the Ohio EPA, Broadband, Smart Columbus, Alliance for the American Dream Application, and a long list of partnerships in Residential Services. He is proud of the work being done.

Ohio University is looking for partnerships in the local government space and is looking for a greater presence in Central Ohio. They want to work more with MORPC. Team Members are working with the Voinovich School and will provide more details as they develop.

The 2020 State of the Region is April 30 at the Convention Center. It’s time to nominate people for awards. An information sheet will be provided at next week’s Commission meeting.

Mr. Murdock invited Executive Committee Members and their finance directors to the January 28, 2020 Mid-Ohio Finance Administrators (MOFA) Meeting. OPERS Executive Director Karen
Carraher will be speaking. The meeting is open to anyone who wants to come. Mr. Murdock thanked Susan Tsen for securing Ms. Carraher.

The City of Chillicothe approached us about joining MORPC. The resolution is not on today’s agenda since they are voting next week. We are hearing similar news from the City of Circleville.

Copies of the 2020 MORPC Meeting Schedule were provided. The schedule will be sent electronically.

**Nominating Committee Update – Karen Angelou**
Karen Angelou appointed Erik Janas Chair of the Nominating Committee. Mr. Janas will be reaching out and asking for volunteers to serve on the five-member committee. Work will begin in January. If you are interested in serving, let an officer or Mr. Murdock know. The committee will be announced next week.

**Regional Data Advisory Committee Update – Aaron Schill**
The last 2019 Regional Data Advisory Committee (RDAC) meeting is December 11. It is Mayor Kneeland’s last meeting as chair. The soon-to-be-appointed new chair is Brad Ebersole from Delaware County. Jung Kim will continue as vice chair. Mayor Kneeland, Brad Ebersole, Jung Kim and Aaron Schill have a phone call scheduled to discuss the future for RDAC.

MORPC is working with the census bureau to organize hiring events. They are going to rotate kiosks at community centers. The bureau is looking for communities interested in having a kiosk.

**Regional Policy Roundtable – Joe Garrity**
Joe Garrity and Aaron Schill met with Rep. Carfagna, sponsor of HB 13 which is the vehicle the General Assembly will use for broadband funding. The original bill was for residential broadband. While the sub-bill is ready, Rep. Carfagna is not ready to release it. Mr. Garrity and Mr. Schill shared recommendations for the bill. A lot of those recommendations are in the sub-bill.

MORPC has met with every member of the justice committee on HB 288 regarding recreational trails. The committee chair is trying to make the bill more palatable to members, but it is not expected to move any time soon. A lot of members have reservations with the bill.

William Murdock provided testimony against SB 222 that prohibits local governments from imposing fees on the use of plastic bags. Governor DeWine opposes the bill and encouraged the General Assembly to not move on the bill.

Kim Maggard is rotating off as chair of the Regional Policy Roundtable. Mr. Garrity thanked Mayor Maggard for her mentorship and leadership. Ben Collins is the new chair and Lancaster Mayor David Scheffler is the new vice chair. Mayor Scheffler is tasked with updating the Public Policy Agenda this year. The Executive Committee acknowledged Mayor Maggard with a round of applause.
**Smart Region Task Force Update – Aaron Schill & Thea Walsh**

Aaron Schill distributed the final draft of the *Smart Region Playbook*. The playbook is the second deliverable of the Smart Region Task Force. The first deliverable was the Smart Streets Policy passed this summer. The playbook, a guide for MORPC and communities, provides recommendations that include a department or committee assignment. The guide will go online soon. The Task Force is planning a couple of meetings in 2020 to wrap up the third deliverable, the Smart Region Resource Guide.

The Smarts Region Policy has been brought into the Attributable Funding Process. The Attributable Funds Committee is working on the scoring criteria for the next round. They are applying the Smart Streets Policy in a way that will not be too difficult for communities.

**Sustainability Advisory Committee Update – Kerstin Carr**

Kerstin Carr reminded the Executive Committee that the Water Resources Working Group is retiring at the end of the year. The Sustaining Scioto Board begins next year and is focused on implementing strategies to protect water resources and water quality in the Upper Scioto Watershed. Team Members are currently working to fill seats on the board. MORPC staff is working with partners to secure funding for this effort.

Team Members are also in conversations with Ohio EPA to expand our 208 work.

New ULI Columbus Chair Keith Myers would like to partner with MORPC to help advance the Regional Trail Vision developed by the Central Ohio Greenways (COG) Board and adopted by the MORPC Board through an initiative called Rapid 5. Dr. Carr showed a video ULI Columbus produced to share their vision of creating the largest park system in the country along our major waterways.

**Transportation Policy Committee Update – Thea Walsh**

Team Members are completing work on the proposal for the Hyperloop Certification Center. They will be sending requests for letters of support.

The Metropolitan Transportation Plan will be wrapped up this spring. Community meetings are continuing. An Open House is scheduled for February 26. The public comment period will end by the beginning of April. The goal is to get as many people as possible to weigh in on the proposed plan.

Team Members submitted a grant application November 29 for the federal Magnetic Levitation Deployment Program through the Federal Transit Administration. The proposal takes the work from the Rapid Speed Transportation Initiative and allows us to start the first phase of planning up to detailed design.

Team Members submitted a grant application November 27 for a U.S. EPA Assessment Grant for potential brownfield properties. Thea Walsh thanked Franklin County for their support letter. The application used the Corridor Concepts Plan as a justification for potential brownfields along the corridors. After the assessment dollars are used, we can help communities go after competitive dollars for brownfield cleanup. Although the application sited the Corridor Concepts Plan, the money is eligible for all MORPC members.
Benefits & Compensation Committee Update – Eric Phillips
Eric Phillips reported the Benefits & Compensation Committee sent data to a broker to evaluate alternative health care options. We have not received any information back yet. Discussion will begin again in the new year after the holiday season.

Shawn Hufstedler reminded the Executive Committee that MORPC is not giving merit increases at this time. This resolution allows MORPC to revisit that mid-year.

Joe Stefanov made a motion to approve Resolution EC-05-19, second by Greg Lestini; motion passed.

Proposed Resolution 18-19: “To support a cooperative day by which Central Ohio communities will celebrate Halloween Trick-or-Treating” – Niel Jurist
Kim Maggard made a motion to approve Resolution 18-19, second by Nancy White; motion passed.

Proposed Resolution 19-19: “Accepting the Village of Gambier as a member of the Mid-Ohio Regional Planning Commission (MORPC)” – William Murdock
Joe Stefanov made a motion to approve Resolution 19-19, second by Nancy White; motion passed.

Draft Commission Agenda
The Executive Committee reviewed the draft December 12, 2019 Commission Meeting Agenda.

William Murdock and Shawn Hufstedler presented the 2020 Budget. The 2020 budget is similar to the 2019 budget in overall amounts and maintaining MORPC values and advancing regional and agency strategic priorities. The budget continues to focus on long-term success through being fiscally conservative; delivering a strong return on investment for local government members; and maintaining controlled pressure on fringe and indirect rates.

While the agency is strong, we are looking down the road to make certain we don’t get into a financial crisis. Mr. Murdock reported he has tasked Mr. Hufstedler to shift his responsibilities over the next six months to focus on:
- Revenue and production in Residential Services
- Preserve and manage the Operating Reserve

A Mid-Year Budget Revision will allow necessary adjustments and better actions based on what we learn in the first quarter of 2020. Mr. Murdock feels good about where the agency is going.

The total 2020 budget is $18 million, $1 million less than 2019. Federal funding is consistently our largest funding source. Salaries and benefits make up 44.3 percent of the agency budget. This is down from 46.3 percent in 2019. This is due to no budgeted wage adjustments this year, no increase in benefit costs, and a decrease from last year’s budgeted positions by 7.8 FTE.
Member dues are higher for 2020 as a result of increased population, the addition of seven new members, and the .01 cent per capita increase in RPC dues. The $1.9 million includes $645,000 from prior years set aside for building improvements and due diligence. The 2020 dues are $1.285 million, about seven percent of total revenue. The use of members dues is similar to 2019 with a notable increase in Services to Members, including proactive legislation and public policy.

The appropriations mirror the agency operating uses and capital expenditures. Operating and Management Reserve transfers are consistent with the Operating Reserve Policy. The $500,000 transfer is from the operating reserve to the main account in the event it is needed for operating cash flow. There has been no use of the reserves to date. We are currently below our 60-day target of funding in our cash account plus operating reserve investments and will continue to monitor our balances into next year. The current reserves balances are: $1.3 million in the Operating Reserve; $100,000 in the Management Reserve; and $1 million in the Building Reserve.

Eric Phillips made a motion to approve Resolution 20-19, second by Joe Stefanov; motion passed.

Chair Angelou took a moment to thank the MORPC staff for what they do for the Executive Committee.

**Executive Session**
Karen Angelou made a motion for the Executive Committee to enter into Executive Session for the purpose of Section 121.22 (G) (1): To consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official, or the investigation of charges or complaints against a public employee, official, licensee, or regulated individual, unless the public employee, official, licensee, or regulated individual requests a public hearing; second by Eric Phillips. A roll call vote was conducted with all attending committee members in favor. Executive Session began at 2:58 p.m. and concluded at 3:25 p.m.

The meeting adjourned at 3:25 p.m.

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**Erik J. Janas, Secretary**  
**Executive Committee**
Memorandum

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

FROM: William Murdock
   Executive Director

DATE: January 31, 2020

SUBJECT: Proposed Resolution 01-20: “Accepting the City of Chillicothe as a member of the Mid-Ohio Regional Planning Commission (MORPC)”

On January 28, 2020, the City Council of the City of Chillicothe approved a resolution to join the Mid-Ohio Regional Planning Commission (MORPC). The attached resolution accepts the City of Chillicothe as a member of MORPC, which will help meet the desire of MORPC’s membership to continue to grow the organization for the benefit of a stronger Central Ohio region.

The dues for the City of Chillicothe will be assessed at pro-rated rate of $7,434 (for 11 of 12 months at $8,110).

Attachment: Resolution 01-20
RESOLUTION 01-20

“Accepting the City of Chillicothe as a member of the Mid-Ohio Regional Planning Commission (MORPC)”

WHEREAS, the City of Chillicothe recognizes the need for collaborative, cooperative planning in order to ensure continued growth and prosperity; and

WHEREAS, MORPC’s mission is to be the regional voice and a catalyst for sustainability and economic prosperity in order to secure a competitive advantage for Central Ohio; and

WHEREAS, the City of Chillicothe has petitioned for membership in MORPC; and

WHEREAS, it is the desire of MORPC’s members to continue to grow for the benefit of strong collaboration on regional issues; and

WHEREAS, the City of Chillicothe will be assessed dues based on the 2020 population projection; and

WHEREAS, on January 28, 2020, the City Council of the City of Chillicothe passed a resolution accepting the conditions of membership contained in MORPC’s Articles of Agreement; now therefore

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

Section 1. That the City of Chillicothe is accepted as a member of MORPC effective February 13, 2020.

Section 2. That the Bylaws provide that two (2) representatives appointed by the City of Chillicothe are eligible to serve as voting members on their behalf at the MORPC Commission meetings.

Section 3. That annual 2020 dues of $8,110 will be pro-rated to $7,434 based on the date of membership (February 13, 2020).

Section 4. That the City of Chillicothe shall be entitled to the same regular services of MORPC as are other members and that any special services will be purchased by the City based on standard MORPC rates.

Section 5. 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 6. 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.

______________________________
Rory McGuiness, Chair
MID-OHIO REGIONAL PLANNING COMMISSION
Effective date: February 13, 2020
Submitted by: William Murdock, Executive Director
Prepared by: Eileen Leuby, Membership Services Coordinator
Authority: Ohio Revised Code Section 713.21
For action date: February 13, 2019
Memorandum

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

FROM: William Murdock
      Executive Director

DATE: February 5, 2020

SUBJECT: Proposed Resolution 02-20: “Accepting the City of Circleville as a member of the Mid-Ohio Regional Planning Commission (MORPC)”

On February 4, 2020, the City Council of the City of Circleville approved a resolution to join the Mid-Ohio Regional Planning Commission (MORPC). The attached resolution accepts the City of Circleville as a member of MORPC, which will help meet the desire of MORPC’s membership to continue to grow the organization for the benefit of a stronger Central Ohio region.

The dues for the City of Circleville will be assessed at pro-rated rate of $4,740 (for 11 of 12 months at $5,171).

Attachment: Resolution 02-20
RESOLUTION 02-20

“Accepting the City of Circleville as a member of the Mid-Ohio Regional Planning Commission (MORPC)”

WHEREAS, the City of Circleville recognizes the need for collaborative, cooperative planning in order to ensure continued growth and prosperity; and

WHEREAS, MORPC’s mission is to be the regional voice and a catalyst for sustainability and economic prosperity in order to secure a competitive advantage for Central Ohio; and

WHEREAS, the City of Circleville has petitioned for membership in MORPC; and

WHEREAS, it is the desire of MORPC’s members to continue to grow for the benefit of strong collaboration on regional issues; and

WHEREAS, the City of Circleville will be assessed dues based on the 2020 population projection; and

WHEREAS, on February 4, 2020, the City Council of the City of Circleville passed a resolution accepting the conditions of membership contained in MORPC’s Articles of Agreement; now therefore

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

Section 1. That the City of Circleville is accepted as a member of MORPC effective February 13, 2020.

Section 2. That the Bylaws provide that two (2) representatives appointed by the City of Circleville are eligible to serve as voting members on their behalf at the MORPC Commission meetings.

Section 3. That annual 2020 dues of $5,171 will be pro-rated to $4,740 based on the date of membership (February 13, 2020).

Section 4. That the City of Circleville shall be entitled to the same regular services of MORPC as are other members and that any special services will be purchased by the City based on standard MORPC rates.

Section 5. 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 6. 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.

Rory McGuiness, Chair
MID-OHIO REGIONAL PLANNING COMMISSION
Effective date: February 13, 2020
Submitted by: William Murdock, Executive Director
Prepared by: Eileen Leuby, Membership Services Coordinator
Authority: Ohio Revised Code Section 713.21
For action date: February 13, 2019
Memorandum

TO: William Murdock, Executive Director
   Executive Committee

FROM: Shawn Hufstedler
   Chief of Staff & Director of Operations

DATE: January 31, 2020


Summary

At December 31, 2019 our cash position was $1,034,414 in the operating account. For the year-to-date ending December 31, 2019 the actual fringe rate variance was unfavorable and the indirect rate variance was favorable. The year-to-date operating loss remained comparable to the third quarter as noted below.

We have been closely monitoring the fluctuations in our operating cash balances all year and evaluating their sustainability. Since the low point was reached on September 30, 2019 ($220,142), daily cash balances rebounded in the fourth quarter due to the early receipts of ODOT-, Columbia Gas-, and 2020 Member Dues payments in December, as well as a $300,000 transfer-in from the Operating Reserve. The cash balance represents 20 days of cash flow.

Operating Income (Change in Net Position)

There has been a decrease in net position (loss from operations) for the year-to-date ending December 31, 2019 of ($721,348). This is primarily the result of costs that have not been recovered in the weatherization programs, a loss of ($753,166).

Member Dues

Member dues revenue was 9.3% of total 2019 operating revenue. Use of member dues was over budget by ($3,836) excluding the prior year dues budgeted for building due diligence and leasehold improvements. The additional use of dues relates primarily to the public policy development and related legislative efforts performed by staff during the year, and additional staff time spent in other programs funded by dues. Use of all current
year and prior year member dues, including building due diligence and office improvement activities were as follows:

<table>
<thead>
<tr>
<th>Use of Member Dues</th>
<th>Budget</th>
<th>Actual</th>
<th>Variance (Over) Under</th>
</tr>
</thead>
<tbody>
<tr>
<td>Services to Members</td>
<td>$451,983</td>
<td>$483,679</td>
<td>$(31,696)</td>
</tr>
<tr>
<td>Local Matching Funds</td>
<td>287,284</td>
<td>313,067</td>
<td>(25,783)</td>
</tr>
<tr>
<td>Development Fund</td>
<td>96,407</td>
<td>100,414</td>
<td>(4,007)</td>
</tr>
<tr>
<td>Building Lease</td>
<td>148,267</td>
<td>150,147</td>
<td>(1,880)</td>
</tr>
<tr>
<td>Member Services Coordination</td>
<td>101,093</td>
<td>112,971</td>
<td>(11,878)</td>
</tr>
<tr>
<td>Leasehold Improvements &amp; Building Due Diligence</td>
<td>660,000</td>
<td>51,923</td>
<td>608,077</td>
</tr>
<tr>
<td>Other</td>
<td>66,727</td>
<td>45,881</td>
<td>20,846</td>
</tr>
<tr>
<td>Total</td>
<td>$1,811,761</td>
<td>$1,258,082</td>
<td>$553,679</td>
</tr>
</tbody>
</table>

### Fringe Benefit and Indirect (Overhead) Variances

#### Fringe Benefits

The actual fringe benefit cost rate for the year-to-date is 62.38% which is higher than the budgeted rate of 59.00%, creating an unfavorable variance for the year-to-date of $(114,857). This uncollected amount will be incorporated into the 2021 approved fringe rate to recapture the costs in that year.

#### Indirect (Overhead)

The actual indirect cost variance for the year-to-date is 55.71% which is lower than the budgeted rate of 57.20%, resulting in a favorable variance for the year-to-date of $16,714.

### Statement of Net Position

- Operating cash on hand is $1,034,444 which was equal to 20 days of cash flow. The Hope 3 Trust account holds cash of $40,203 restricted for NSP usage. The building reserve account is $1,070,910; operating reserve account is at $1,092,220; and management reserve is $108,035. The building improvement/maintenance fund holds $552,167.
- Accounts Receivable totaled $957,993 compared to $1,835,015 at the end of December 2018.
- Accounts Payable plus Other Accrued Liabilities totaling $366,044 were $(108,481) less than the $474,525 balance at the end of December 2018.
- The GASB 68 Pension liability of $5,162,285 and the GASB 75 OPEB (other postemployment benefits, i.e. retiree healthcare) liability of $3,502,913 represent estimates of the Commission’s proportional share of the unfunded liabilities of the Ohio Public Employees Retirement System (OPERS). These amounts do not include year-end 2019 adjustments which will not be available from the Franklin County Auditor, nor posted, until April 2020. The Government Accounting Standards Board mandates that these amounts be shown in the financial statements, but such amounts do not represent an actual legal liability of MORPC to OPERS, as per State of Ohio law. Excluding the impact of GASB 68
and 75, net position would be nearly $8.5 million greater, or a positive balance of $3,150,284, as of December 31, 2019.

**Expenses and Appropriations**

Expenses through the end of 2019 totaled $13,755,213 or 72.1% of the total year’s operating appropriations of $19,078,175.

**Operating Reserve**

The $1,034,414 in operating cash at December 31, 2019 is equivalent to 20 days of expenditures, which is less than the 30-day ($1,568,069) target threshold for 2019 established in the Operating Reserve Policy.

The $1,092,220 balance of the invested operating reserve at December 31, 2019 is held in STAROhio, and reflects a reduction due to the December transfer-out of $300,000 to the operating account, to ensure that year-end and January 2020 obligations could be paid. Repayment from the operating account back to the operating reserve will be contingent on weatherization programs not recording losses in 2020. Combining both the operating reserve balance and the operating cash balance equates to 41 days of expenditures, which is less than the 60-day target threshold as per the Operating Reserve Policy. Interest earned and allocated to the operating reserve year-to-date through December 31, 2019 was $31,164.
### MORPC

**Statement of Net Position**  
**As of 12/31/2019**

<table>
<thead>
<tr>
<th>Description</th>
<th>Balance at 12/31/19</th>
<th>Balance at 11/30/19</th>
<th>Monthly Difference</th>
<th>Balance at 12/31/18</th>
<th>Yearly Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>$1,034,414</td>
<td>$428,357</td>
<td>$606,057</td>
<td>$658,056</td>
<td>$376,358</td>
</tr>
<tr>
<td>Cash-Designated for Building Improvement</td>
<td>552,167</td>
<td>551,331</td>
<td>836</td>
<td>671,987</td>
<td>(119,820)</td>
</tr>
<tr>
<td>Cash-Operating Reserve</td>
<td>1,092,220</td>
<td>1,390,442</td>
<td>(298,221)</td>
<td>1,361,056</td>
<td>(268,836)</td>
</tr>
<tr>
<td>Cash-Building Reserve</td>
<td>1,070,910</td>
<td>1,069,169</td>
<td>1,742</td>
<td>1,046,334</td>
<td>24,576</td>
</tr>
<tr>
<td>Cash-Management Reserve</td>
<td>108,035</td>
<td>107,849</td>
<td>185</td>
<td>105,664</td>
<td>2,370</td>
</tr>
<tr>
<td>Cash with Trustee NSP1 Franklin Co</td>
<td>40,203</td>
<td>40,110</td>
<td>93</td>
<td>39,469</td>
<td>734</td>
</tr>
<tr>
<td>Investments Greenways Fund</td>
<td>12,165</td>
<td>12,165</td>
<td>0</td>
<td>10,519</td>
<td>1,646</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>957,993</td>
<td>1,879,414</td>
<td>(921,421)</td>
<td>1,835,015</td>
<td>(877,022)</td>
</tr>
<tr>
<td>Prepaid Expenses</td>
<td>95,031</td>
<td>105,868</td>
<td>(10,837)</td>
<td>160,800</td>
<td>(65,769)</td>
</tr>
<tr>
<td>Total Current Assets</td>
<td>$4,963,138</td>
<td>$5,584,705</td>
<td>(621,566)</td>
<td>$5,888,901</td>
<td>(925,763)</td>
</tr>
<tr>
<td><strong>Non-Current Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Forgivable Mortgages</td>
<td>23,882</td>
<td>26,544</td>
<td>(2,662)</td>
<td>33,748</td>
<td>(9,866)</td>
</tr>
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<td>Fixed Assets</td>
<td>679,899</td>
<td>679,899</td>
<td>0</td>
<td>679,899</td>
<td>0</td>
</tr>
<tr>
<td>Contributed Assets</td>
<td>249,669</td>
<td>249,669</td>
<td>0</td>
<td>296,860</td>
<td>(47,191)</td>
</tr>
<tr>
<td>Accumulated Depreciation</td>
<td>(831,692)</td>
<td>(829,663)</td>
<td>(2,028)</td>
<td>(845,420)</td>
<td>(13,729)</td>
</tr>
<tr>
<td>Total Non-Current Assets</td>
<td>121,758</td>
<td>126,448</td>
<td>(4,690)</td>
<td>165,086</td>
<td>(43,328)</td>
</tr>
<tr>
<td><strong>Deferred Outflows of Resources</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GASB 68 Pension</td>
<td>1,401,175</td>
<td>1,401,175</td>
<td>0</td>
<td>1,401,175</td>
<td>0</td>
</tr>
<tr>
<td>GASB 75 OPEB</td>
<td>269,545</td>
<td>269,545</td>
<td>0</td>
<td>269,545</td>
<td>0</td>
</tr>
<tr>
<td>Total Deferred Outflows of Resources</td>
<td>1,670,720</td>
<td>1,670,720</td>
<td>0</td>
<td>1,670,720</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>$6,755,616</td>
<td>$7,381,873</td>
<td>($626,256)</td>
<td>$7,724,707</td>
<td>($969,091)</td>
</tr>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Current Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>$366,044</td>
<td>$332,263</td>
<td>$33,781</td>
<td>$474,525</td>
<td>($108,481)</td>
</tr>
<tr>
<td>Accrued Payroll</td>
<td>323,891</td>
<td>324,665</td>
<td>(774)</td>
<td>300,402</td>
<td>23,489</td>
</tr>
<tr>
<td>Accrued Fringe Benefits</td>
<td>86,400</td>
<td>92,890</td>
<td>(6,490)</td>
<td>77,493</td>
<td>8,907</td>
</tr>
<tr>
<td>Other Accrued Liabilities</td>
<td>39,500</td>
<td>36,633</td>
<td>2,867</td>
<td>41,825</td>
<td>(2,325)</td>
</tr>
<tr>
<td>Accrued PTO &amp; Sick Leave</td>
<td>100,000</td>
<td>55,000</td>
<td>45,000</td>
<td>55,000</td>
<td>45,000</td>
</tr>
<tr>
<td>Deferred income</td>
<td>503,950</td>
<td>1,097,384</td>
<td>(593,434)</td>
<td>566,060</td>
<td>(62,110)</td>
</tr>
<tr>
<td>Deferred Income-Member Dues</td>
<td>100,739</td>
<td>141,037</td>
<td>(40,298)</td>
<td>43,830</td>
<td>56,909</td>
</tr>
<tr>
<td>Deferred Income-Indirect Reserve</td>
<td>92,171</td>
<td>150,008</td>
<td>(57,837)</td>
<td>134,728</td>
<td>(42,557)</td>
</tr>
<tr>
<td>Deferred Fringe Benefit Reserve</td>
<td>(162,176)</td>
<td>(85,875)</td>
<td>(76,301)</td>
<td>(1,944)</td>
<td>(160,232)</td>
</tr>
<tr>
<td>Total Current Liabilities</td>
<td>1,450,518</td>
<td>2,144,004</td>
<td>(693,486)</td>
<td>1,691,919</td>
<td>(241,401)</td>
</tr>
<tr>
<td><strong>Non-Current Liabilities</strong></td>
<td>9,149,293</td>
<td>9,206,190</td>
<td>(65,907)</td>
<td>9,155,635</td>
<td>(6,342)</td>
</tr>
<tr>
<td><strong>Deferred Inflows of Resources</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GASB 68 Pension</td>
<td>1,234,076</td>
<td>1,234,076</td>
<td>0</td>
<td>1,234,076</td>
<td>0</td>
</tr>
<tr>
<td>GASB 75 OPEB</td>
<td>260,944</td>
<td>260,944</td>
<td>0</td>
<td>260,944</td>
<td>0</td>
</tr>
<tr>
<td>Total Deferred Inflows of Resources</td>
<td>1,495,020</td>
<td>1,495,020</td>
<td>0</td>
<td>1,495,020</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>12,094,831</td>
<td>12,845,214</td>
<td>(750,384)</td>
<td>12,342,574</td>
<td>(247,743)</td>
</tr>
<tr>
<td><strong>Net Position</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beginning Net Position</td>
<td>(4,617,866)</td>
<td>(4,617,866)</td>
<td>0</td>
<td>(3,757,107)</td>
<td>(860,760)</td>
</tr>
<tr>
<td>Current YTD Net Income</td>
<td>(721,348)</td>
<td>(845,475)</td>
<td>124,127</td>
<td>(860,760)</td>
<td>139,412</td>
</tr>
<tr>
<td><strong>Total Net Position</strong></td>
<td>(5,339,214)</td>
<td>(5,463,342)</td>
<td>124,127</td>
<td>(4,617,866)</td>
<td>(721,348)</td>
</tr>
<tr>
<td><strong>Total Liabilities and Net Position</strong></td>
<td>$6,755,616</td>
<td>$7,381,873</td>
<td>($626,256)</td>
<td>$7,724,707</td>
<td>($969,091)</td>
</tr>
</tbody>
</table>
## MID-OHIO REGIONAL PLANNING COMMISSION

### SCHEDULE OF REVENUES AND EXPENSES-BUDGET AND ACTUAL

**FOR THE YEAR ENDING DECEMBER 31, 2019**

<table>
<thead>
<tr>
<th></th>
<th>Actual</th>
<th>Budget</th>
<th>Variance over / (under)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Planning, Data &amp; Transportation</td>
<td>$7,282,044</td>
<td>$9,495,183</td>
<td>$(2,213,139)</td>
</tr>
<tr>
<td>Residential Services</td>
<td>$4,206,953</td>
<td>$7,017,639</td>
<td>$(2,810,686)</td>
</tr>
<tr>
<td>Services to Members &amp; Development</td>
<td>$893,091</td>
<td>$864,478</td>
<td>$28,613</td>
</tr>
<tr>
<td>Other</td>
<td>$578,117</td>
<td>$1,673,875</td>
<td>$(1,095,759)</td>
</tr>
<tr>
<td><strong>Total Operating Revenues</strong></td>
<td>$12,960,205</td>
<td>$19,051,175</td>
<td>$(6,090,970)</td>
</tr>
<tr>
<td><strong>Expenses</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and benefits</td>
<td>$7,706,053</td>
<td>$8,362,600</td>
<td>$(656,547)</td>
</tr>
<tr>
<td>Materials and Supplies</td>
<td>$176,292</td>
<td>$726,197</td>
<td>$(549,905)</td>
</tr>
<tr>
<td>Consultants, services and other</td>
<td>$5,839,405</td>
<td>$9,911,677</td>
<td>$(4,072,272)</td>
</tr>
<tr>
<td>Depreciation</td>
<td>$33,462</td>
<td>$77,701</td>
<td>$(44,239)</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>$13,755,213</td>
<td>$19,078,175</td>
<td>$(5,322,962)</td>
</tr>
<tr>
<td>Operations income (loss)</td>
<td>$(795,008)</td>
<td>$(27,000)</td>
<td>$(768,008)</td>
</tr>
<tr>
<td>Interest Income</td>
<td>$73,660</td>
<td>$27,000</td>
<td>$46,660</td>
</tr>
<tr>
<td>Increase (decrease) in net position</td>
<td>$(721,348)</td>
<td>$-</td>
<td>$(721,348)</td>
</tr>
</tbody>
</table>