NOTICE OF A MEETING

EXECUTIVE COMMITTEE MEETING
MID-OHIO REGIONAL PLANNING COMMISSION
VIDEO/AUDIO CONFERENCE ROOM

Thursday, November 5, 2020
1:30 p.m.

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

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+1 614-362-3056 United States, Columbus (Toll)
(888) 596-2819 United States (Toll-free)
Conference ID: 864 003 264#

AGENDA

1. Welcome – Erik Janas, Chair

2. Consent Agenda
   • Approval of October 1, 2020 minutes

3. Executive Director’s Report – William Murdock

4. Committee Updates
   • Benefits & Compensation Committee – Eric Phillips
   • Regional Policy Roundtable – Joe Garrity
   • Smart Region Task Force – Aaron Schill & Thea Ewing
   • Sustainability Advisory Committee – Kerstin Carr
   • Transportation Policy Committee – Thea Ewing

5. Proposed Resolution 19-20: “Establishing population estimates as a basis for 2021 annual participation fees to be assessed members” – William Murdock & Aaron Schill

6. Proposed Resolution 20-20: “Authorizing the executive director to execute a Memorandum of Understanding with the Capital Crossroads Special Improvement District

William Murdock, AICP
Executive Director

Karen J. Angelou
Chair

Erik J. Janas
Vice Chair

Chris Amorose Grooms
Secretary
of Columbus and Central Ohio Transit Authority to support the continuation of the C-pass Transit Pass Program for employers in downtown Columbus” – Thea Ewing

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 ssaunders@morpc.org IF YOU REQUIRE SPECIAL ASSISTANCE.

The next Executive Committee Meeting is
Thursday, December 3, 2020 at 1:30 p.m.
111 Liberty Street, Suite 100
Columbus, Ohio 43215
Members Present
Chris Amorose Groomes  Michelle Crandall  Kim Maggard
Karen Angelou  Jennifer Gallagher  Rory McGuiness
Jeff Benton  Erik Janas  David Scheffler
Franklin Christman  Greg Lestini

MORPC Staff Present
Kerstin Carr  Shawn Hufstedler  Shari Saunders
Thea Ewing  Alex Jokerst  Aaron Schill
Joe Garrity  Niel Jurist  Susan Tsen
Ralonda Hampton  William Murdock  Robert Williams

Guests Present
Charlie Bonham, City of Columbus
Eric Phillips, Union County & City of Marysville

Welcome – Erik Janas
Chair Erik Janas called the meeting to order at 1:30 p.m. Rory McGuiness introduced City of Columbus Intern Charlie Bonham.

Consent Agenda
Rory McGuiness made a motion to approve the Consent Agenda, second by David Scheffler; motion passed.

Executive Director’s Report – William Murdock
William Murdock reported MORPC continues to move big long-term projects forward and the staff continues to work very well and very productively through remote work. The work includes competitive advantage projects, population forecast information, water resources work with Ohio EPA, and work in transportation and infrastructure development. Our residential services programs are also going strong with people in the field. MORPC Team Members and clients are following PPE requirements so there have been no issues serving our most vulnerable.
Unfortunately, at the end of September funding for the smallest residential services program, the American Electric Power Community Assistance Program (AEP CAP), was suspended due to House Bill 6. The employee who works on the program is being connected to other parts of the residential services portfolio.

This year the Summit on Sustainability is being held virtually over two days. Professional credits are available.

MORPC’s work in diversity and inclusion continues in working with colleagues around the country and hosting conversations with regional councils. It has been helpful to see the different approaches around the country.

We are anticipating an announcement regarding the Hyperloop Certification Center in October.
Over 5,000 families have requested personal computers through the Broadband Access Pilot program. So far 1,600 computers have been delivered. Aaron Schill is leading the team effort that is providing a quick impact for the region. The program has received significant new support from corporate partners over the last few weeks such as, Battelle, AEP Ohio, Worthington Industries, and Heartland Bank. Many Central Ohio corporations are thinking about redirecting their used computer supply into this program. Franklin County and the City of Columbus are the major funders for residents in their areas.

MORPC continues to work remotely except for field staff. We continue to host community calls and to hone our reopening strategy. The reopening strategy is dependent upon our building renovation. We’ve procured furniture and are now waiting on contractors. The anticipated completion date is sometime in December.

MORPC continues to work with the Central Ohio Mayors and Managers Association and the Township Association as we host monthly sessions on what local governments are doing when it comes to CARES Act dollars, reopening procedures, trick-or-treat, health guidelines, etc. We continue to share daily or weekly updates from our partners.

MORPC’s Annual Return on Investment statements will be going out in October. The statements show the value that your community is getting from MORPC.

The annual Salary and Fringe Benefit Survey will be released soon. We have an all-time high record of participating communities.

The Mid-Ohio Finance Administrators (MOFA), a group of local government finance directors and professionals, is meeting October 20 to discuss how to spend CARES Act dollars. Two people from the state level are speaking.

**Benefits & Compensation Committee – Eric Phillips and Shawn Hufstedler**

The Benefits & Compensation Committee met September 29 and evaluated the 2021 health care options for MORPC. The goal is to evaluate cost savings while offering comparable insurance. The committee will provide their recommendation in November.

**Regional Policy Roundtable – Joe Garrity**

President Trump signed the stop gap spending bill to prevent the government shutdown through December 11. The bill also extends the surface transportation program for one year at 2020 levels.

Bills MORPC is monitoring include:

- SB 357 – legislation to disperse the remaining $650 million CARES act funds to local governments
- SB 358 – education bill in response to COVID on schools, but also extends the permissive remote authority for public entities through September 30, 2021
- HB 242 – one year moratorium on ability to impose fees on plastic bags
- SB 346 – repeal of HB 6

The Regional Policy Roundtable is updating the Public Policy Agenda (PPA) priorities for 2021-2022. The PPA working group, chaired by Mayor David Scheffler, added a new lead goal on
racial and social equity. The working group meets next week. The Regional Policy Roundtable meets October 20.

**Regional Data Advisory Committee – Aaron Schill**

Aaron Schill asked Executive Committee members for their help in sharing information on the broadband access pilot program with organizations and individuals in their communities. MORPC’s website, morpc.org/broadband/, includes information, an outreach toolkit, and other materials.

The Administration is winding down work on the 2020 Census. The primary work being done now is non-response follow-up. MORPC, along with 130 other regional councils, submitted a letter to congressional leadership requesting the full extension to October 31 and emphasized the importance of achieving a complete count.

The Regional Data Agenda is being updated. It is designed to be all encompassing in terms of the work that is envisioned to fill the gaps or needs in the region. Between now and the end of October, Regional Data Advisory Committee members are providing feedback on the current agenda and the 61 action items.

The population estimates for Central Ohio communities have generally been presented in October. Using the new methodology implemented in 2018, we see a great deal of fluctuation in immigration from year to year. The new methodology allows us to see where potential errors may occur and to figure out how to control them in order to develop more accurate estimates. Based on that, MORPC is recommending a change to the time period for which we apply the estimates. In the past, the estimates we bring forward in October are for January 1 of the upcoming year. Beginning this year, the official estimates will be for January 1 of the current year. The draft estimates for this year will be sent to our communities immediately following the Commission meeting next week. The resolution to adopt the estimates will be presented in November.

**Central Ohio Rural Planning Organization (CORPO) – Thea Ewing**

All CORPO County Subcommittees met in September. The groups discussed how to increase the number of stakeholders at the meetings to ensure better outreach and to ensure CORPO is meeting the needs of its member counties.

CORPO staff is working on multiple special projects:

- Mt. Vernon safety project
- Madison County Thoroughfare plan
- Knox County (Centerburg) trails project
- Morrow County Freeway Access Study
- Union County/ODOT U.S. 33 Plan
- Union County Health Department mobility feasibility study

MORPC recently met with ODOT regarding CORPO. ODOT is pleased with the progress and plans to fund it next year.

MORPC recently began the process of updating the Competitive Advantage Projects (CAP) list for 2021-2022. CAP is a joint program with One Columbus that assembles a list of priority regional infrastructure projects. The projects reflect local priorities in each county that will drive
The Ongoing action items in the Diversity & Inclusion Workplan are ongoing. Last year a few updates were made to the
plan such as to create a new diversity and inclusion structure. This year we are in full implementation. Our goal is to continue with the strategic plans regarding the six strategic areas of focus. Diversity refers to the differences that make us unique. Inclusion is the action of engaging and valuing cultural differences.

We are on target to reach our total diversity spend goal for the agency.

The MORPC Diversity & Inclusion Committee reconvened and met this week. Nine employees serve on the committee with the purpose of cultivating an environment where individuals feel safe and comfortable in the workplace while also promoting the agency’s diversity initiatives.

MORPC is in the process of informing key leaders and individuals about the opportunity to serve on the Community Advisory Committee.

We continue to offer employee educational trainings to improve communication, effectiveness, morale and more.

We will continue to improve our diverse representation in our work committees and members.

**Draft Commission Agenda**
The Executive Committee reviewed the draft October 8, 2020 Commission Meeting Agenda.

**Other Business**
Chris Amorose Groomes reported the Executive Committee will use the same process as last year for Mr. Murdock’s performance evaluation. Mr. Murdock will complete a self-evaluation and a summary of 2020 accomplishments. Executive Committee Members will determine 2021 goals. Clemans Nelson will send an email with a link to the evaluation. Committee members will have two weeks to complete the evaluation after receiving the email. It should take less than 30 minutes to complete. Clemans Nelson will consolidate the results. The Executive Committee will discuss the report in our November or December meeting.

The meeting adjourned at 2:39 p.m.

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Chris Amorose Groomes, Secretary  
**Executive Committee**
In early 2020, the Mid-Ohio Regional Planning Commission began a series of conversations for its current staff members to learn more about leadership and public service from those who have already made significant impacts on MORPC, the Central Ohio region, and beyond.

Staff members come together – either in person or remotely – once a month to hear from experienced leaders about their backgrounds, their experiences, and how they developed into the leaders they are today. This typically takes place over the lunch hour, and those attending may eat during the interview.

Each month’s session provides the opportunity for a selected MORPC staff member to facilitate the conversation and focus on topic areas they believe will be most interesting to their colleagues. The entire program lasts for roughly an hour, including a Q&A period during which all those attending can participate.

PREVIOUS SPEAKERS HAVE INCLUDED:

- Prior MORPC Staff Members
- MORPC Board Members
- Elected and Appointed Officials
- Experts in Transportation, Sustainability, Public Policy and more!

The invited leaders and staff members have found the Leaders & Legacy conversations to be a memorable experience – with the MORPC team looking forward to hearing from a new guest every month. Most importantly, these conversations are preparing the next generation of leaders to make an impact of their own.

Contact MORPC for more information:
111 Liberty Street, Suite 100
Columbus, Ohio 43215
P. 614.228.2663
info@morpc.org
Memorandum

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

FROM: Aaron Schill, Director
      Regional Data & Mapping

DATE: November 5, 2020

SUBJECT: Proposed Resolution 19-20: "Establishing population estimates as a basis for 2021 annual participation fees to be assessed members"

Summary: MORPC staff has revised and improved its process and timeline for population estimates to be a more reliable and robust resource to MORPC’s local government members and regional partners. To allow for a transition period to the revised and improved process and to ensure incorporation of forthcoming 2020 Census information, we recommend this process becomes officially effective beginning with the next estimate in 2021. Staff recommends that the January 1, 2020 population estimates adopted by Resolution 16-19 should remain the basis for local dues assessments for 2021.

The attached Resolution 19-20 provides population estimates for the purpose of assessing 2021 participation fees from member jurisdictions. Four new members (City of Chillicothe, City of Circleville, Village of Gambier, and Village of Granville,) joined MORPC since the adoption of the 2020 population estimates in Resolution 16-19, and estimates for those communities are based on populations given to those jurisdictions at the time of their joining. The member participation fees ("dues") are calculated using the rates adopted in Resolution 07-20. The 2021 dues will use the same population estimates used for the 2020 dues calculations.

Background: Each year, MORPC staff begin the annual population estimate process with a review of the estimates published in the previous year. New birth, death, and migration records allow for a comparison of the estimates with this new observed data to test for accuracy. While birth and death data have remained consistent and predictable, migration data for several Central Ohio counties deviated greatly in 2019 compared to the prior several years. Given the fluctuations in migration data from year to year, which are difficult to predict and are subject to economic and policy factors at the local, state, federal, and international levels, MORPC staff began looking for ways to reduce uncertainty by relying more heavily on available observed data.
Considering data availability, the recommendation is that, beginning next year and going forward, population estimates will be published for January 1 of the current year, rather than January 1 of the coming year. Correspondingly, MORPC participation fees will be based on the current year population estimate rather than the upcoming year estimate. Altering the timeline will have the following benefits:

- Estimates will rely more heavily on observed birth, death, and migration data as the components of population change, minimizing the need for predictions that could differ from actual population trends.
- The population estimates timeline revision will allow MORPC to strengthen permit data collection and quality control to improve the value of that data product in other planning work for members.
- Following this approach, MORPC population estimates can be used as a ‘time series’—it can be assumed that they represent ‘true growth’ over time, without concern that growth could be attributable to unpredictable variability in the underlying components of population change.
- Future population estimates will be completed and available to members earlier in the year.

To provide a transition to the new estimate process, timeline, and historical time series and to better reflect populations in the region, MORPC will estimate population figures using this approach in 2021 after publication of the 2020 Decennial Census.

Attachment: Resolution 19-20
RESOLUTION 19-20

“Establishing population estimates as a basis for 2021 annual participation fees to be assessed members”

WHEREAS, MORPC staff has revised and improved its process and timeline for population estimates to be effective beginning with the next estimate in 2021 after the results of the 2020 Census; and

WHEREAS, during the transition to the revised and improved process the January 1, 2020 population estimates adopted by Resolution 16-19 will remain the basis for local dues assessments for 2021, as per the Articles of Agreement; and

WHEREAS, four new members, the Cities of Chillicothe and Circleville and the Villages of Gambier and Granville, have joined MORPC since the January 1, 2020 population estimates were adopted by Resolution 16-19, and the population estimates provided to those jurisdictions at the time of their joining will be used as the basis for dues assessments for 2021; and

WHEREAS, 2021 participation fees are assessed at a rate of $0.575 per capita for members within the federally declared Metropolitan Planning Organization (MPO) Transportation Study Area boundaries of MORPC, $0.48 per capita for members within the Central Ohio Rural Planning Organization (CORPO) boundaries, and $0.38 for members not located within the MPO or CORPO areas, in accordance with Resolution 07-20; and

WHEREAS, $0.07 per capita is earmarked exclusively for the MORPC building/reserve, in accordance with Resolution 07-20; and

WHEREAS, due to the COVID-19 health crisis and its effects on local governments, Resolution 07-20 delays the rate increase per the five-year plan presented in Resolution 10-19 for one year, thus maintaining the 2021 rates at the same level as the 2020 rates; now therefore

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

Section 1. That the January 1, 2020 population estimates, as adopted by Resolution 16-19 and otherwise provided to new members, are hereby adopted for the purpose of assessing 2021 participation fees.

Section 2. 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 3. 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.

Karen Angelou, Chair
MID-OHIO REGIONAL PLANNING COMMISSION
Effective date: November 12, 2020
Submitted by: Aaron Schill, Director, Data & Mapping
Prepared by: Aaron Schill, Director, Data & Mapping
Authority: Ohio Revised Code Section 713.21
For action date: November 12, 2020
Memorandum

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

FROM: Thea Ewing, Director Transportation & Infrastructure Development

DATE: October 30, 2020

SUBJECT: Proposed Resolution 20-20: "Authorizing the executive director to execute a Memorandum of Understanding with the Capital Crossroads Special Improvement District of Columbus and Central Ohio Transit Authority to support the continuation of the C-pass Transit Pass Program for employers in downtown Columbus"

The proposed resolution is to authorize the executive director to execute a Memorandum of Understanding (MOU) with the Capital Crossroads Special Improvement District (Capital Crossroads SID) of Columbus and the Central Ohio Transit Authority (COTA) to support the continuation of the successful C-pass Program for employers in downtown Columbus from January 1, 2021 until December 31, 2025.

This MOU memorializes MORPC’s continued support of the C-pass Program. Under the current MOU the C-pass Program began in June 2018 and will conclude December 31, 2020 via provision of planning, funding, and technical support.

Specific financial terms include:

- The annual cost of the C-pass Transit Pass Program is $1,822,250. Only during 2021 a discount of 50% will be applied because of the anticipated impact on ridership during 2021 resulting from the COVID-19 pandemic. The total cost of the program for five years will be $8.2 million.

- The Capital Crossroads SID through Special Assessments is expected to generate a total of approximately $3.2 million, and through additional employer payments and grants is expected to generate up to $1.6 million toward the C-pass Transit Pass Program. Total anticipated revenue from these sources is expected to exceed $4.8 million.

- MORPC will provide up to a total of $3.4 million, or the difference, to COTA over the term of the C-pass Transit Pass Program, through the Attributable Funding Program, or other resources for projects that COTA applies for through the end of the program.
Specific administrative terms include:

- To the extent COTA receives any payments from the Capital Crossroads SID over program expenses it will reimburse MORPC.

- The Capital Crossroads SID and MORPC will continue to cooperate to create and maintain a database of Eligible Persons.
  - The database will contain, at a minimum, information necessary for COTA to issue each Eligible Person a Transit Pass.
  - MORPC will host the database through its Gohio Commute system or successive system.
  - MORPC will use the Eligible Persons database and other information available to it to track and document information relevant to the C-pass Transit Pass Program such as:
    - the reduction of single-occupant vehicle trips
    - the reduction in vehicle emissions
    - the change in transit ridership
    - the C-pass cost-effectiveness

In the MOU it is anticipated that COTA, Capital Crossroads SID and MORPC services will be executed as required. However, should transit routes be altered, passenger demand change, financial means fluctuate, or other circumstances that significantly impact the terms of the MOU an amendment can be entertained. As necessary, all parties will negotiate in good faith appropriate changes to the MOU. Amendments that are not anticipated in the annual MORPC budget will be brought forward for board approval.

TJE: mamf

Attachment: Resolution 20-20
RESOLUTION 20-20

“Authorizing the executive director to execute a Memorandum of Understanding with the Capital Crossroads Special Improvement District of Columbus and Central Ohio Transit Authority to support the continuation of the C-pass Transit Pass Program for employers in downtown Columbus”

WHEREAS, the Capital Crossroads Special Improvement District of Columbus (the Capital Crossroads SID), the Central Ohio Transit Authority (COTA), and the Mid-Ohio Regional Planning Commission (MORPC) (all known as Parties) are continuing the first-of-its-kind transit pass program for the downtown Columbus SID (C-Pass); and

WHEREAS, the Capital Crossroads SID through Special Assessments is expected to generate a total of approximately $3.2 million, and through additional employer payments and grants is expected to generate up to $1.6 million toward the Transit Pass Program through Per Capita Payments, employer contributions, or other sources; and

WHEREAS, if the total amount of the Special Assessments, the Per Capita Payments, or other sources available to the Capital Crossroads SID is insufficient to pay the total costs of the Transit Pass Program due to COTA, MORPC will provide up to a total $3.4 million, or the difference to COTA over the term of the Transit Pass Program through funding programs MORPC administers, for which COTA will make application to, for projects; and

WHEREAS, to the extent COTA receives any payments from the Capital Crossroads SID over program expenses it will reimburse MORPC up to MORPC’s total investment; and

WHEREAS, the Capital Crossroads SID and MORPC will cooperate to create and maintain a database of Eligible Persons. The database will contain, at a minimum, information necessary for COTA to issue each Eligible Person a Transit Pass. MORPC will host the database through the Gohio Commute system or successive system; and

WHEREAS, in addition to hosting the Eligible Persons database, MORPC will use the Eligible Persons database and other information available to it to track and document information relevant to the C-pass Transit Pass Program; and

WHEREAS, the parties have created a Memorandum of Understanding to memorialize their understanding of their relationships, roles, and responsibilities in implementing a transit pass program; now therefore

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

Section 1. To authorize the executive director to execute the Memorandum of Understanding with the Capital Crossroads Special Improvement District of Columbus and Central Ohio Transit Authority to support the continuation of the C-pass Transit Pass Program for employers in downtown Columbus.

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.

Karen Angelou, Chair
MID-OHIO REGIONAL PLANNING COMMISSION

Effective date: November 12, 2020
Submitted by: Thea Ewing, Director of Transportation & Infrastructure Development
Prepared by: Transportation & Infrastructure Development Staff
Authority: Ohio Revised Code Section 713.21
For action date: November 12, 2020
Memorandum

TO: William Murdock, Executive Director
    Executive Committee

FROM: Shawn Hufstedler
    Chief of Staff & Director of Operations

DATE: October 30, 2020


Summary

At September 30, 2020 our cash position was $1,533,312 in the operating account. For the year-to-date ending September 30, 2020, both the actual fringe rate variance and the indirect rate variance were favorable. A net loss from all operations was recorded year-to-date through the third quarter.

The impact of the $461,686 federal Payroll Protection Program (PPP) forgivable loan we received in May is reflected in these financial statements. We are submitting an application for loan forgiveness, and we believe MORPC has met the criteria for approval by the U. S. Small Business Administration.

Operating Income (Change in Net Position)

There has been a decrease in net position (loss from operations) for the year-to-date ending September 30, 2020 of ($533,919). This is primarily the result of office renovation costs ($106,787), for which revenue was recognized in previous years, and costs incurred that have not been recovered in the weatherization programs ($230,833). Weatherization production was stopped on March 16 as a result of the COVID-19 pandemic statewide shelter-in-place orders; weatherization fieldwork did not recommence until July 13. Additionally, a December 31, 2019 accounting adjustment recorded year-end unspent COTA local funds received in lieu of Section 5307 as increased revenue in 2019, and decreased 2020 revenue accordingly (a reduction of $193,601).

Member Dues

Member dues revenue was 12.6% of total 2020 operating revenue for the year-to-date ending June 30, 2020. Use of member dues was under budget by $105,909 excluding the prior year dues budgeted for building due diligence and leasehold improvements. Use of all current year and prior year member dues, including building due diligence and office improvement activities were as follows:
Use of Member Dues

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>Variance</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>(Over)</td>
</tr>
<tr>
<td>Services to Members</td>
<td>$364,316</td>
<td>$346,684</td>
<td>$17,632</td>
</tr>
<tr>
<td>Local Matching Funds</td>
<td>239,011</td>
<td>225,994</td>
<td>13,017</td>
</tr>
<tr>
<td>Development Fund</td>
<td>71,438</td>
<td>55,628</td>
<td>15,810</td>
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<tr>
<td>Building Lease</td>
<td>121,339</td>
<td>122,589</td>
<td>(1,250)</td>
</tr>
<tr>
<td>Member Services Coordination</td>
<td>135,568</td>
<td>94,751</td>
<td>40,817</td>
</tr>
<tr>
<td>Leasehold Improvements &amp; Building</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Due Diligence</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Total</td>
<td>1,381,659</td>
<td>975,855</td>
<td>405,804</td>
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Fringe Benefit and Indirect (Overhead) Variances

Fringe Benefits
The actual fringe benefit cost rate for the year-to-date is 54.84% which is lower than the budgeted rate of 61.00%, resulting in a favorable variance for the year-to-date of $152,520.

Indirect (Overhead)
The actual indirect cost variance for the year-to-date is 58.26% which is lower than the budgeted rate of 59.00%, resulting in a favorable variance for the year-to-date of $118,398.

Statement of Net Position

- Operating cash on hand is $1,533,312 and was equal to 31 days of cash flow. The Hope 3 Trust account holds cash of $37,040 restricted for NSP usage. The building reserve account is $1,078,051; operating reserve account is at $1,099,513; and management reserve is $108,794. The building improvement/maintenance fund holds $466,959.
- Accounts Receivable totaled $1,350,882 compared to $1,983,949 at September 30, 2019.
- Accounts Payable plus Other Accrued Liabilities totaled $481,048 compared to the $106,698 balance at September 30, 2019.
- The GASB 68 Pension liability of $10,419,950 and the GASB 75 OPEB (other postemployment benefits, i.e. retiree healthcare) liability of $4,863,198 represent estimates of the Commission’s proportional share of the unfunded liabilities of the Ohio Public Employees Retirement System (OPERS). 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 $11 million greater, or a positive balance of $2,624,571, as of September 30, 2020.
Expenses and Appropriations

Expenses through the third quarter of 2020 totaled $8,273,142 or 45.8% of the total year’s operating appropriations of $18,078,999.

Operating Reserve

The $1,533,312 in operating cash at September 30, 2020 is equivalent to 31 days of expenditures, which is greater than the 30-day target threshold of $1,485,945 for 2020 established in the Operating Reserve Policy.

The $1,099,513 balance of the invested operating reserve at September 30, 2020 is held in STAROhio and reflects the reduction from an outstanding transfer-out of $300,000 to the operating account in December 2019. Repayment from the operating account back to the operating reserve will be contingent on us realizing sufficient positive cash flows in subsequent years. Combining both the operating reserve balance and the operating cash balance equates to 53 days of expenditures, which is less than the 60-day target threshold of $2,971,890 as per the Operating Reserve Policy. Interest earned and allocated to the operating reserve year-to-date through September 30, 2020 was $7,293.
## MORPC
### Statement of Net Position
#### As of 09/30/2020

<table>
<thead>
<tr>
<th></th>
<th>Balance at 09/30/2020</th>
<th>Balance at 08/31/2020</th>
<th>Monthly Difference</th>
<th>Balance at 09/30/2019</th>
<th>Yearly Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
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<tr>
<td><strong>Current Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Cash</td>
<td>$1,533,312</td>
<td>$1,241,707</td>
<td>$291,605</td>
<td>$220,142</td>
<td>$1,313,169</td>
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<td>Cash-Designated for Building Improvement</td>
<td>466,959</td>
<td>467,428</td>
<td>(470)</td>
<td>549,525</td>
<td>(82,567)</td>
</tr>
<tr>
<td>Cash-Operating Reserve</td>
<td>1,099,513</td>
<td>1,099,311</td>
<td>203</td>
<td>1,385,899</td>
<td>(286,385)</td>
</tr>
<tr>
<td>Cash-Building Reserve</td>
<td>1,078,051</td>
<td>1,077,853</td>
<td>198</td>
<td>1,065,656</td>
<td>12,395</td>
</tr>
<tr>
<td>Cash-Management Reserve</td>
<td>108,794</td>
<td>108,773</td>
<td>21</td>
<td>107,504</td>
<td>1,290</td>
</tr>
<tr>
<td>Cash with Trustee NSP1 Franklin Co</td>
<td>37,040</td>
<td>38,690</td>
<td>(1,650)</td>
<td>40,055</td>
<td>(3,015)</td>
</tr>
<tr>
<td>Investments Greenways Fund</td>
<td>12,302</td>
<td>12,302</td>
<td>0</td>
<td>11,793</td>
<td>509</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>1,350,882</td>
<td>1,460,814</td>
<td>(109,932)</td>
<td>1,983,949</td>
<td>(633,067)</td>
</tr>
<tr>
<td>Prepaid Expenses</td>
<td>154,805</td>
<td>174,097</td>
<td>(19,291)</td>
<td>119,080</td>
<td>35,725</td>
</tr>
<tr>
<td><strong>Total Current Assets</strong></td>
<td>$5,841,658</td>
<td>$5,680,974</td>
<td>$160,684</td>
<td>$5,483,604</td>
<td>$358,054</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>19,106</td>
<td>19,106</td>
<td>0</td>
<td>27,867</td>
<td>(8,761)</td>
</tr>
<tr>
<td>Fixed Assets</td>
<td>973,027</td>
<td>803,046</td>
<td>169,981</td>
<td>679,899</td>
<td>293,128</td>
</tr>
<tr>
<td>Contributed Assets</td>
<td>249,669</td>
<td>249,669</td>
<td>0</td>
<td>249,669</td>
<td>0</td>
</tr>
<tr>
<td>Accumulated Depreciation</td>
<td>(852,283)</td>
<td>(849,995)</td>
<td>(2,288)</td>
<td>(825,607)</td>
<td>(26,677)</td>
</tr>
<tr>
<td><strong>Total Non-Current Assets</strong></td>
<td>389,518</td>
<td>221,825</td>
<td>167,693</td>
<td>131,828</td>
<td>257,690</td>
</tr>
<tr>
<td><strong>Deferred Outflows of Resources</strong></td>
<td>7</td>
<td>7</td>
<td>0</td>
<td>7</td>
<td>0</td>
</tr>
<tr>
<td>GASB 68 Pension</td>
<td>3,687,608</td>
<td>3,687,608</td>
<td>0</td>
<td>1,401,175</td>
<td>2,286,433</td>
</tr>
<tr>
<td>GASB 75 OPEB</td>
<td>754,849</td>
<td>754,849</td>
<td>0</td>
<td>269,545</td>
<td>485,304</td>
</tr>
<tr>
<td><strong>Total Deferred Outflows of Resources</strong></td>
<td>4,442,457</td>
<td>4,442,457</td>
<td>0</td>
<td>1,670,720</td>
<td>2,771,737</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>$10,673,633</td>
<td>$10,345,257</td>
<td>$328,377</td>
<td>$7,286,152</td>
<td>$3,387,481</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>$449,493</td>
<td>$165,502</td>
<td>$283,991</td>
<td>$76,817</td>
<td>$372,676</td>
</tr>
<tr>
<td>Accrued Payroll</td>
<td>270,819</td>
<td>230,647</td>
<td>40,172</td>
<td>245,543</td>
<td>25,276</td>
</tr>
<tr>
<td>Accrued Fringe Benefits</td>
<td>89,521</td>
<td>81,637</td>
<td>7,884</td>
<td>79,987</td>
<td>9,534</td>
</tr>
<tr>
<td>Other Accrued Liabilities</td>
<td>31,555</td>
<td>28,201</td>
<td>3,354</td>
<td>29,881</td>
<td>1,674</td>
</tr>
<tr>
<td>Accrued PTO &amp; Sick Leave</td>
<td>100,000</td>
<td>100,000</td>
<td>0</td>
<td>55,000</td>
<td>45,000</td>
</tr>
<tr>
<td>Unearned Revenue</td>
<td>1,463,008</td>
<td>1,420,583</td>
<td>42,425</td>
<td>977,666</td>
<td>485,341</td>
</tr>
<tr>
<td><strong>Total Current Liabilities</strong></td>
<td>3,010,686</td>
<td>2,709,410</td>
<td>301,277</td>
<td>1,922,274</td>
<td>1,088,412</td>
</tr>
<tr>
<td><strong>Non-Current</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accrued PTO &amp; Sick Leave</td>
<td>576,813</td>
<td>555,248</td>
<td>21,565</td>
<td>526,035</td>
<td>50,778</td>
</tr>
<tr>
<td>HOPE 3 Deferred Income</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>836</td>
<td>(836)</td>
</tr>
<tr>
<td>Other Mortgages-Deferred Income</td>
<td>19,106</td>
<td>19,106</td>
<td>0</td>
<td>27,031</td>
<td>(7,925)</td>
</tr>
<tr>
<td>Accrued Building Lease Expense</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>GASB 68 Pension Liability</td>
<td>10,419,950</td>
<td>10,419,950</td>
<td>0</td>
<td>5,162,285</td>
<td>5,257,665</td>
</tr>
<tr>
<td>GASB 75 OPEB Liability</td>
<td>4,863,198</td>
<td>4,863,198</td>
<td>0</td>
<td>3,502,913</td>
<td>1,360,285</td>
</tr>
<tr>
<td><strong>Total Non-Current</strong></td>
<td>15,879,067</td>
<td>15,875,502</td>
<td>21,565</td>
<td>9,219,101</td>
<td>6,659,967</td>
</tr>
<tr>
<td><strong>Deferred Inflows of Resources</strong></td>
<td>7</td>
<td>7</td>
<td>0</td>
<td>7</td>
<td>0</td>
</tr>
<tr>
<td>GASB 68 Pension</td>
<td>136,821</td>
<td>136,821</td>
<td>0</td>
<td>1,234,076</td>
<td>(1,097,255)</td>
</tr>
<tr>
<td>GASB 75 OPEB</td>
<td>13,195</td>
<td>13,195</td>
<td>0</td>
<td>260,944</td>
<td>(247,749)</td>
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<tr>
<td><strong>Total Deferred Inflows of Resources</strong></td>
<td>150,016</td>
<td>150,016</td>
<td>0</td>
<td>1,495,020</td>
<td>(1,345,044)</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>19,039,769</td>
<td>18,716,528</td>
<td>322,842</td>
<td>12,636,396</td>
<td>6,403,374</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>(7,832,218)</td>
<td>(7,832,218)</td>
<td>0</td>
<td>(4,617,866)</td>
<td>(3,214,352)</td>
</tr>
<tr>
<td>Current YTD Net Income</td>
<td>(533,919)</td>
<td>(539,454)</td>
<td>5,535</td>
<td>(732,376)</td>
<td>198,457</td>
</tr>
<tr>
<td><strong>Total Liabilities and Net Position</strong></td>
<td>$10,673,633</td>
<td>$10,345,257</td>
<td>$328,377</td>
<td>$7,286,152</td>
<td>$3,387,481</td>
</tr>
</tbody>
</table>
## MID-OHIO REGIONAL PLANNING COMMISSION

### SCHEDULE OF REVENUES AND EXPENSES—BUDGET AND ACTUAL
FOR THE YEAR-TO-DATE ENDING SEPTEMBER 30, 2020

<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>$4,751,175</td>
<td>$6,774,852</td>
<td>$(2,023,677)</td>
</tr>
<tr>
<td>Residential Services</td>
<td>$2,166,259</td>
<td>$4,477,081</td>
<td>$(2,310,822)</td>
</tr>
<tr>
<td>Services to Members &amp; Development</td>
<td>$643,074</td>
<td>$732,996</td>
<td>$(89,922)</td>
</tr>
<tr>
<td>Other</td>
<td>$160,498</td>
<td>$1,549,571</td>
<td>$(1,389,072)</td>
</tr>
<tr>
<td><strong>Total Operating Revenues</strong></td>
<td>$7,721,006</td>
<td>$13,534,499</td>
<td>$(5,813,493)</td>
</tr>
<tr>
<td><strong>Expenses</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and benefits</td>
<td>$5,445,197</td>
<td>$6,002,807</td>
<td>$(557,610)</td>
</tr>
<tr>
<td>Materials and Supplies</td>
<td>$130,279</td>
<td>$512,808</td>
<td>$(382,529)</td>
</tr>
<tr>
<td>Consultants, services and other</td>
<td>$2,677,075</td>
<td>$6,965,881</td>
<td>$(4,288,806)</td>
</tr>
<tr>
<td>Depreciation</td>
<td>$20,592</td>
<td>$77,754</td>
<td>$(57,162)</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>$8,273,142</td>
<td>$13,559,249</td>
<td>$(5,286,108)</td>
</tr>
<tr>
<td>Operations income (loss)</td>
<td>$(552,135)</td>
<td>$(24,750)</td>
<td>$(527,385)</td>
</tr>
<tr>
<td>Interest Income</td>
<td>$18,217</td>
<td>$24,750</td>
<td>$(6,533)</td>
</tr>
<tr>
<td>Increase (decrease) in net position</td>
<td>$(533,919)</td>
<td>$-</td>
<td>$(533,919)</td>
</tr>
</tbody>
</table>