



MID-OHIO REGIONAL
MORPC
PLANNING COMMISSION

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

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NOTICE OF A MEETING

EXECUTIVE COMMITTEE MEETING MID-OHIO REGIONAL PLANNING COMMISSION

Thursday, June 3, 2021
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.

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Phone Conference ID: 865 573 677#

AGENDA

1. **Welcome** – Erik Janas, Chair
2. **Audited Financial Statements** – Shawn Hufstedler; Kristin Hunt, Joshua Louge & Danny Sklenicka, Plante Moran
3. **Consent Agenda**
 - Approval of **May 6, 2021 minutes**
4. **Executive Director’s Report** – William Murdock
 - **Residential Services Update** – Robert Williams
5. **Committee Updates**
 - **Reserve & Investment Advisory Committee** – William Murdock
 - **Regional Policy Roundtable** – Joe Garrity
 - **Sustainability Advisory Committee** – Kerstin Carr
 - **Transportation Policy Committee** – Thea Ewing
6. **Benefits & Compensation Committee** – William Murdock and Shawn Hufstedler

- **Proposed Resolution EC-02-21:** “Authorizing the executive director to enter into agreement with the Central Ohio Health Care Consortium to provide health care coverage for MORPC employees”
7. **Proposed Resolution EC-03-21:** “Authorizing the executive director to enter into agreements with the State of Ohio Development Services Agency (ODSA) for the 2021 Home Weatherization Assistance Program (HWAP) and to enter into related subcontracts” – Robert Williams
 8. **Proposed Resolution 09-21:** “Establishing maximum per-capita membership fees for 2022-2026” – Shawn Hufstedler
 9. **Proposed Resolution 07-21:** “Adopting a fee schedule for use in assessing members in 2022” – Shawn Hufstedler
 10. **Proposed Resolution 08-21:** “Acceptance of the mid-year revision of the fiscal budget and fund account appropriations for the operation of the Mid-Ohio Regional Planning Commission for 2021” – Shawn Hufstedler
 11. Draft Commission Agenda
 12. 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, August 5, 2021 at 1:30 p.m.
111 Liberty Street, Suite 100
Columbus, Ohio 43215**

June 4, 2021

To the Commission Members
Mid-Ohio Regional Planning Commission

We have audited the financial statements of the Mid-Ohio Regional Planning Commission (the "Commission") as of and for the year ended December 31, 2020 and have issued our report thereon dated June 4, 2021. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated November 31, 2020, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of the Commission. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Our audit of the Commission's financial statements has also been conducted in accordance with Government Auditing Standards, issued by the Comptroller General of the United States. Under Government Auditing Standards, we are obligated to communicate certain matters that come to our attention related to our audit to those responsible for the governance of the Commission, including compliance with certain provisions of laws, regulations, contracts, and grant agreements; certain instances of error or fraud; illegal acts applicable to government agencies; and significant deficiencies in internal control that we identify during our audit. Toward this end, we issued a separate letter dated June 4, 2021 regarding our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on April 6, 2021.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Commission are described in Note 1 to the financial statements.

As described in Note 1, the Company adopted GASB statement no. 84, *Fiduciary Activities*. The Statement establishes criteria for identifying and reporting fiduciary activities for governmental organizations. Accordingly, the accounting change has been retrospectively applied to prior periods presented as if the policy had always been used.

We noted no transactions entered into by the Commission during the year for which there is a lack of authoritative guidance or consensus.

We noted no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimate affecting the financial statements is the pension and OPEB liability. Management's estimate of the unfunded liabilities for the pension and OPEB plans was calculated by multiplying the Commission's portion of the contributions made to the respective plans by the total pension and OPEB liabilities of the plans provided by an independent actuary. The independent actuary used a number of assumptions to determine the overall unfunded liabilities of the plans. Information for the Commission's proportionate share was provided by Franklin County, Ohio.

We evaluated the key factors and assumptions used to develop the estimate noted above in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the risks and uncertainties disclosure in Note 2 related to COVID-19. As the situation evolves, there is potential for future impacts that were not known as of the date of the report.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

The attached schedule summarizes uncorrected misstatements of the financial statements which were requested to be recorded. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the Commission, and business plans and strategies that may affect the risks of material misstatement with management each year prior to our retention as the Commission's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 4, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves application of an accounting principle to the Commission's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Information in Documents Containing Audited Financial Statements

Our responsibility for other information in documents containing the entity's financial statements and report does not extend beyond the financial statements. We do not have an obligation to determine whether or not such other information is properly stated. However, we read the introductory and statistical sections within the financial statements and nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information or manner of its presentation appearing in the financial statements.

June 4, 2021

This information is intended solely for the use of commission members and management of the Commission and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Plante & Moran, PLLC

Kristin L. Hunt, CPA
Partner

Danny Sklenicka, CPA
Senior Manager

Joshua M. Louge, CPA
Manager

Draft

Client: Mid-Ohio Regional Planning Commission

Y/E: 12/31/2020

SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS

The effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below:

Ref. #	Description of Misstatement	Current Assets	Long-term Assets	Deferred Outflows of Resources	Current Liabilities	Long-term Liabilities	Deferred Inflows of Resources	Equity	Revenue	Expenses	Net income statement impact
FACTUAL MISSTATEMENTS:											
A1	None										-
											-
											-
JUDGMENTAL ADJUSTMENTS:											
B1	Net pension asset and activity related to the OPERS combined and member-directed plan		54,457	51,996			24,903			(81,550)	81,550
											-
											-
PROJECTED ADJUSTMENTS											
C1	None										-
											-
	Total	\$ -	\$ 54,457	\$ 51,996	\$ -	\$ -	\$ 24,903	\$ -	\$ -	\$ (81,550)	\$ 81,550
PASSED DISCLOSURES AND FINANCIAL STATEMENT PRESENTATION ISSUES											
D1	None										



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED DECEMBER 31, 2020



MID-OHIO REGIONAL
MORPC
PLANNING COMMISSION

COLUMBUS, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR
FISCAL YEAR ENDED DECEMBER 31, 2020

Prepared by

William Murdock
Executive Director

Shawn P. Hufstedler
Chief of Staff & Director of Operations

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

Franklin County, Ohio

**MID-OHIO REGIONAL PLANNING COMMISSION
COMPREHENSIVE ANNUAL FINANCIAL REPORT
December 31, 2020**

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I. INTRODUCTORY SECTION

Draft - for discussion only



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June 4, 2021

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

We are pleased to present the Comprehensive Annual Financial Report of the Mid-Ohio Regional Planning Commission (MORPC) for the year ended December 31, 2020. This report has been prepared by the MORPC finance team according to generally accepted accounting principles 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 2020, membership included 67 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 (140 seats as of December 31, 2020) 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 140 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.

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.

2020 ACCOMPLISHMENTS

Transportation Infrastructure & Development

Metropolitan Planning Organization (MPO) Summary - MORPC serves as the federally designated MPO for the urbanized Columbus 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, 2020 and ending June 30, 2021.

Federal Highway Funding - The Transportation Improvement Program (TIP) allocates federal funding to transportation projects in the region. In 2020, MORPC adopted the TIP for the next four state fiscal years (SFYs 2021 through 2024). The TIP included funding commitments of nearly \$2 billion for projects sponsored by the state, transit agencies and local partners through MORPC. The MORPC funding included approximately \$37 million annually and requires quarterly review between plan updates. The development of the 2023-2026 TIP was started in 2020. The TIP is updated and adopted every two years.

Transit - MORPC receives Federal Transit Administration Section 5310 funding annually for projects that are focused on providing public transit accessibility to persons with disabilities and seniors. In 2020, MORPC finalized the annual project selection round for sub-recipients for the upcoming federal fiscal year. These funds are to assist local non-profit agencies in purchasing and maintaining accessible transit vehicles, and in providing transportation services to their clients. During 2020 MORPC extended its services under FTA 5310 to include Mobility Management and initiated the ODOT Human Service Transportation Coordination for Region 6 – the Regional Mobility Plan.

Statewide Congestion Mitigation Air Quality (CMAQ) – In 2020, 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) – In 2020, MORPC assisted members with providing project status updates, funding requests and public involvement. However, due to an anticipated decrease in revenues the state suspended the TRAC round of funding.

Competitive Advantage Projects (CAP) – In 2020, MORPC updated the CAP listing to advance strategic infrastructure investments across the Columbus region. These prioritized important infrastructure projects are road, water, fiber, utility and planning projects that MORPC is trying to assist members with seeking funds to accomplish. The team worked with economic development leaders in MORPC counties to prioritize these important infrastructure projects and work toward making the projects a reality. This work also included the completion of an Innovative Strategy Pilot Activity for specific projects.

Gohio - MORPC's regional rideshare program, Gohio, provides customized transportation services, programs and projects that promote use of transit, walking, biking, carpooling and vanpooling. In 2020, MORPC worked with other MPOs in the Ohio Association of Regional Councils (OARC) to continue the development and deployment of software and a ride matching service for their combined rideshare programs statewide, under the Gohio brand umbrella. MORPC also worked to collaborate Gohio with the Smart Columbus multi-modal trip planning app and added a new mobility tool to Gohio for finding trips to essential services for older adults and persons with disabilities.

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 one year of service in 2020. The FCTID is a government body intended to fund transportation projects under its own bonding authority. The MORPC team serves as administration for the start-up of FCTID. Team members hosted monthly meetings for the District and wrote a successful grant for the FCTID in 2020.

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 2020, MORPC team members continued to meet with stakeholders to implement strategies and projects from the plan.

Hyperloop Midwest Connect – After its Midwest Connect corridor proposal was named one of ten winners in the Virgin Hyperloop One Global Challenge in 2017, MORPC began the Rapid Speed Transportation Initiative (RSTI) a feasibility study which also includes components of environmental analysis for the corridor use for both Hyperloop and high-speed conventional rail. Funding was sought and contracts were let for the studies in 2018. The studies were completed in 2020.

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 uses the Gohio system for tracking riders. In 2020, the program was renewed for five years and replicated for Columbus City School children grades 8 -12.

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), which was organized in 2017. MORPC, on behalf of CORPO, annually develops, maintain and report to the community on the required CORPO-specific Planning Work Program (PWP). In 2020, each of the seven counties continued to combine their county level transportation plans & long-range transportation plan into the development of Rural Transportation Improvement Program (RTIP).

Planning & Sustainability

Central Ohio Greenways Board – In 2020 MORPC continued to build momentum for the Regional Trail Vision by producing several analyses, such as the Trail Prioritization story map, and hosting a virtual bike-the-trails challenge. In addition, MORPC facilitated regular forums for best practices and general information sharing.

Regional Housing Strategy - MORPC completed this project in 2020 and has since been working with public, private, and non-profit stakeholders on implementing key strategies of the over 100 identified action items. Several communities either adopted Source of Income protection legislation or began working on updating their local comprehensive plans and zoning codes.

insight2050 Technical Assistance Program (TAP) – MORPC continued providing technical assistance to five communities around planning and development. These projects include creating a Complete Streets toolkit and assisting with community planning efforts.

Sustaining Scioto - MORPC officially kicked off the Sustaining Scioto Board in 2020 with a diverse set of stakeholders. The board is focused on developing an agricultural outreach plan as well as putting together a comprehensive water quality monitoring strategy for the Upper Scioto watershed.

Safety Planning – MORPC continued to work with ODOT, the Ohio Association of Regional Councils (OARC), and its local government members to assist with data analysis, safety planning, and safety awareness. More specifically, MORPC actively participated in Columbus' Vision Zero initiative and hosted a virtual Regional Safety Forum that featured national leaders.

Active Transportation Plan – MORPC kicked off an update to its Active Transportation Plan (ATP) in 2020. The updated ATP will take a comprehensive approach to improving the safety and comfort needs of people who walk, bike, and use transit. Together with a steering committee and stakeholder advisory board, the project team developed a new product: a Bicycle Level of Traffic Stress map, which uses data to determine how comfortable the primary road network is for biking and walking. Despite the uncertainty created by COVID-19, the ATP remained on track for a 2021 completion, and will include strategies to improve the level of comfort for the primary road network and establish regional connectivity of low-stress/high-comfort roads.

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 was also able to put out mobile air quality monitors in select locations to better understand the positive impacts of less traffic due to the pandemic.

Energy Planning - MORPC continued to serve as a regional expert about energy planning strategies. Through the Local Government Energy Partnership, MORPC provided resources, technical assistance, and tools to support MORPC members in advancing energy efficiency and clean energy solutions, including energy benchmarking to track energy consumption, online Energy Academy forums, and the Solar Toolkit.

Greenhouse Gas Inventory - MORPC worked again with the City of Columbus Department of Public Utilities to collect and update greenhouse gas data and to train others on its methodology and how to best utilize it.

Sustainability Advisory Committee - MORPC continued to host regular meetings with a diverse group of stakeholders to guide the region's sustainability initiatives. More specifically, staff facilitated an update of the Regional Sustainability Agenda which will be completed in 2021, as well as hosted the Summit on Sustainability in a virtual online format, attracting over 300 attendees.

Data & Mapping

Central Ohio COVID-19 Resource Hub - In response to requests from members for relevant, reliable, and easily accessible data related to the COVID-19 pandemic, MORPC launched an online, interactive COVID-19 Resource Hub at <https://central-ohio-covid19-morpc.hub.arcgis.com/> featuring information specific to Central Ohio communities and targeted toward local governments. The COVID-19 Resource Hub included key local health metrics, guidance and best practices for government operations, and data on key resources such as food, hospital capacities, and transportation. New content was added to the Resource Hub through 2020 and it continues to supply regularly updated data for the 15-county Central Ohio region.

COVID-19 Research Briefs - MORPC, working with several community partners, was awarded funding by the Robert Wood Johnson Foundation, the City of Columbus, and The Columbus Foundation to develop a series of data-based policy briefs to inform regional leaders and policymakers about the anticipated social, economic, and growth impacts of the pandemic and associated shutdowns. The policy brief topics were:

- Economic and community development
- Employment and small businesses
- Housing markets
- Social sector (such as nonprofit and philanthropic organizations)
- Technology and broadband access
- Transportation
- Vulnerable populations and disproportionately impacted communities and neighborhoods

The briefs included concise data and analyses to illustrate the most pressing issues for each topic, focusing on the likely mid- and long-term impacts faced by the region. Accompanying the briefs were a series of community conversations to engage nonprofit organizations, issue-based advocates, community leaders, and the media in developing strategies for the future.

Central Ohio Broadband Pilot Program - In 2020, MORPC partnered with the Educational Service Center of Central Ohio and PCs for People, a national nonprofit focused on digital inclusion, to develop the Central Ohio Broadband Access Pilot Program. This \$3.7 million public-private program was created to address the immediate digital device and access needs of low-income K-12 students in Central Ohio in preparation for the 2020-2021 school year. The program delivers refurbished computers, and hotspot devices with pre-paid unlimited data plans to eligible families throughout Central Ohio at very low-cost to the recipients.

Population Estimates and Forecasting - As a part of an ongoing process review and improve its demographic estimate and forecast methods, MORPC made the decision to transition the timeframe for producing and publishing jurisdiction-level estimates of current population. For 2020 and beyond, population estimates will be published for January 1 of the current year, rather than January 1 of the coming year. This change reduces uncertainty by relying more heavily on available observed population data and will result in more reliable estimates. Altering the timeline has the following benefits:

- Minimizes the need for predictions that could differ from actual population trends.
- Allows for more complete collection and processing of building permit data, strengthening the value of that data product in other planning work for members.
- Allows MORPC's population estimates to be used as a time series, representing true growth over time.
- Provides estimate data to local jurisdictions earlier in the calendar year (summer as opposed to fall).

Regional Data Advisory Committee (RDAC) - The Committee continued work on the four priority projects identified in the 2019/2020 Regional Data Agenda:

- Establishment of the Regional Information & Data Group - began meeting quarterly in January 2020.

- Creation of a local government data policy survey and toolkit - was completed and will be distributed in 2021.
- Development of a regional sustainability dashboard - was completed and launched at the 2020 Summit on Sustainability.
- Formation of a regional municipal fiber strategy - will continue into the future on this multi-year effort.

Smart Region Task Force - The Smart Region Task Force, which MORPC convened in 2018, completed its work and presented deliverables to the MORPC Commission in 2020. The Task Force was created to establish a shared vision for Central Ohio as a smart region and to leverage the smart mobility and data-enabled infrastructure initiatives throughout the region, including Smart Columbus, the US 33 Smart Mobility Corridor, and the Intelligent Communities Forum. The three deliverables created by the Task Force included: the Regional Smart Streets Policy, the Smart Region Playbook, and the Smart Region Resource Guide, which are available on MORPC's website.

Residential Services

MORPC provided home energy-efficiency services for hundreds of income-eligible households in the region through the Columbia Gas of Ohio's Warm Choice Program, federally funded Home Weatherization Assistance Program (HWAP) and AEP-Ohio Community Assistance Program (CAP). Funding for the AEP-CAP program ended in 2020 and the program was terminated at year-end.

MORPC also assisted individuals at 80 percent of the regional median income guidelines or below with multiple home repair programs funded in 2020 through:

- Franklin County
- Central Ohio Community Improvement Corporation (COCIC)

Other major highlights for Residential Services for 2020 include:

- Despite work being suspended for nearly four months due to COVID-19 restrictions, Residential Services was able to provide weatherization improvements to over 500 residential homes, almost equaling the total number completed during the entire year of 2019
- Created and implemented COVID-19 procedures and protocols to keep employees and clients safe once work resumed in mid-year
- Established work from home policies for staff inspectors and intake staff
- Created process and procedures to work with the local IMPACT Community Action organization to collaborate to perform combination Warm Choice and HWAP jobs to reduce costs for both providers
- Streamlined and changed measures in the weatherization program to reduce the average cost of individual client jobs

Operations

Office Renovations – in 2020, MORPC began constructing major permanent improvements to its office space, located at 111 Liberty Street in Columbus, that it has occupied and leased since 2007; much of the existing furniture and workstations dated from decades earlier. Staff offices, meeting rooms, storage and public gathering spaces have been re-designed, completely re-imagined and will be brought to 21st century standards when the project is completed in mid-year 2021. The total budget to complete the improvements is \$1,645,000 which is funded primarily through capital reserves previously established for the project. Staff workstations, furniture, lighting, carpeting, painting, the information system network infrastructure, hardware and WiFi will also be completely replaced.

Convening Finance Directors – in 2020, MORPC collaborated with other organizations' finance directors across Central Ohio and throughout the state. MORPC brought together the Mid-Ohio Finance Administrators (MOFA) to discuss current topics of interest and share ideas with other local governments in Central Ohio. Similarly, MORPC brought together the Ohio Association of Regional Councils (OARC) Finance Directors which includes members from other regional councils and regional transportation planning organizations.

Communications & Engagement

Membership Services – In 2020, MORPC achieved 100% annual retention of member governments and gained six new member governments including Fairfield County, City of Chillicothe, City of Circleville, Village of Granville, Village of Gambier and Village of Hebron. Total membership of MORPC was 75 governments and regional organizations as of December 31, 2020.

As a result of the COVID-19 pandemic restrictions, MORPC pivoted to conducting virtual online meetings with members and the public. Simultaneously, MORPC partnered with the Central Ohio Managers and Mayors Association and the Franklin County Township Association to produce a series of separate COVID-19 Community Impact conference calls to provide critical information and resources. Regional Collaboration meetings were held in each of the four quadrants of the region (NW, NE, SE, and SW) and a grant camp week highlighted available resources.

MORPC assisted local governments with the placement of interns focused on civil engineering, information technology, and planning and communications through its Local Government Summer Internship Program that drew nine new participants, with one additional intern being retained from the previous year's program.

Marketing & Outreach – In 2020, MORPC communicated and promoted its initiatives, programs, and services to the communities it serves through media outreach, social media, committees and virtual interactions. This effort included forging partnerships with local business leaders, non-profit organizations, government officials, universities and colleges, and private foundations – especially as MORPC shifted to remote work and adjusted its in-home weatherization services for safety.

Paving the Way – In 2020, MORPC continued the regional "Paving the Way" regional commuting information program, including the launch and marketing of a new online system that required training sessions for local governments and contractors. The program monitors the status of highway and roadway construction projects by acting as a liaison among local governments, contractors, and the public. Residents who sign up receive e-mail alerts about road construction projects that are likely to cause significant congestion or delays.

Enhancing Community Involvement in Transportation Planning – MORPC's Community Advisory Committee (CAC) is comprised of volunteer residents with the purpose of facilitating community participation in transportation planning, priorities, funding, processes and programs. In 2020, the committee adopted 13 transportation-related resolutions and transitioned to six remote meetings as a result of the pandemic.

Diversity & Inclusion – The recent trend for Central Ohio to experience diversification of demographics and lifestyles has accelerated and will continue to do so in the future. In 2020 MORPC's Diversity & Inclusion Committee was reconvened. The Committee is comprised of ten MORPC employees and is charged with spearheading MORPC's ongoing efforts to foster an inclusive culture, workforce, and environment that is representative of the diverse backgrounds in the Central Ohio region. In 2020, the committee created new revised objectives, goals and a mission statement.

In 2020, to address Central Ohio's and the nation's social justice movement, MORPC created a web page dedicated to eliminating racism. This page features resources, such as resolutions declaring racism a public health crisis, presentations, diversity and inclusion training professionals, tips to navigate difficult conversations, and more. The goal was to begin improving and advancing new efforts focused on eliminating systemic racism throughout the region.

Events – Due to the COVID-19 pandemic restrictions, MORPC's annual State of the Region was not held and the scheduled 2020 Ohio Conference on Freight was postponed until May 2021.

A three-part web series focused on technology sponsored by Verizon was held virtually throughout 2020 drawing an average of 65 attendees at each session from across Central Ohio. The web series highlighted virtual engagement, emerging trends in technology, and technology infrastructure.

The 2020 Summit on Sustainability was held via an online, virtual format and featured Dr. Katharine Hayhoe, Director of the Climate Science Center at Texas Tech University and the CEO of the consulting firm ATMOS Research and Consulting, as the keynote speaker. MORPC partnered with the Atlanta (Georgia) Regional Commission to highlight sustainability efforts across both regions. The conference spanned over two days and featured best practices related to environmental sustainability. During the opening plenary session, five Central Ohio leaders shared their stories and described their public and private perspectives on sustainability using the Pecha Kucha dynamic format.

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 2019 U.S. Census Bureau estimate (the most recent available), with over 898,000 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 Charlotte, North Carolina in the national rankings by population. Population growth in Columbus since the 2010 census through 2019 has exceeded 13.9 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. Although the 2020 decennial national census results will not be released by the U.S. Census Bureau until later in 2021, preliminary state-level aggregate data indicates that Ohio's population has grown only 2.3% from 2010, to 11,799,448, and Ohio will lose 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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
United States	4.7%	4.1%	3.9%	3.7%	6.7%
Ohio	5.0%	4.9%	4.6%	3.8%	5.6%
Columbus MSA	3.9%	3.7%	4.1%	3.2%	4.4%

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 currently recovering from a severe economic downturn experienced in the second quarter 2020 due to shutdowns and restrictions imposed by local governments in an effort to limit community spread of the COVID-19 virus. The Central Ohio region appears to be well-positioned to take advantage of future economic growth opportunities.

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 source 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. A myriad of 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 finances for 2020.

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 \$5,579,546 or 47.4% of its 2020 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 2021 budget:

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>
Revenues			
Federal grants and contracts	\$ 6,561,391	\$ 5,579,546	\$ 8,311,428
State grants and contracts	613,564	411,798	529,444
Members' per-capita fees	1,205,596	1,302,023	1,305,466
Utility contracts	2,671,605	2,205,543	3,785,461
Local contracts and other	1,923,491	2,233,834	4,430,231
Foundations/corporate contributions	179,236	41,572	50,000
Total Revenues	\$13,154,883	\$11,774,316	\$18,412,030
Expenses			
Salaries and benefits	\$10,230,202	\$ 8,160,800	\$ 7,701,718
Consultants and subcontracts	2,670,123	1,952,839	5,453,108
Depreciation	33,462	29,169	41,569
Other expenses	3,509,731	2,381,489	5,219,235
Total Expenses	\$16,443,518	\$12,524,297	\$18,415,630
Operating income (Loss)	(3,288,635)	(749,981)	(3,600)
Interest income	74,284	20,942	3,600
Change in net position	<u>\$(3,214,351)</u>	<u>\$(729,039)</u>	<u>\$ -0-</u>
Capital expenditures	\$15,582	\$910,846	\$1,741,008

Members' per-capita fees of \$1,302,023 were leveraged by a factor of over 9 to 1 in 2020 resulting in total operating revenues of \$11,774,316 and increased as the per-capita member fee assessment increased by \$0.01 and six new members joined MORPC in 2020. Total federal revenues declined as the Rapid Speed Transit Initiative (RSTI) feasibility study was concluded in 2019, commuter-related program activities declined as COVID-19 restrictions reduced travel demand, and housing rehabilitation and weatherization program activities were suspended for nearly four months due to restrictions preventing work on residents' homes. Local contracts revenue increased mostly due to additional amounts received 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 as the number of housing units inspected and completed under the Columbia Gas Warm Choice program

decreased due to the midyear work stoppage; also MORPC discontinued its participation in both the American Electric Power and the Energy Partnership programs from 2019.

Salaries and benefits decreased in total, from 2019. This was due to staff wages and salaries being “frozen” at 2019 levels during 2020, and staff turnover. Net pension and other postemployment benefit expense, calculated in compliance with GASB Statements Nos. 68 and 75, decreased as MORPC’s share of the OPERS unfunded actuarial liability decreased in 2020. Subcontractor expenses were down in 2020 and relate primarily to the reduced number of residential housing units’ weatherization and home repair improvements completed due to the midyear shutdown of such activities. Other 2020 expenses decreased due mostly to the completion of the RSTI environmental impact study, the aforementioned decrease in regional commuting program activities, and the cancellation of in-person attendance events such as the State of the Region and Summit on Sustainability. Capital expenditures reflect costs incurred to date in the MORPC office renovation project.

Overall, 2020 operating revenue decreased \$1,380,567 (10.5%) from 2019. Total operating revenue was under budget by \$6,271,683 (34.8%) from the 2020 budget of \$18,045,999, mostly as a result of under-spending on staff costs, consultants, and services costs because of the impacts of local restrictions on activity due to the COVID-19 pandemic. For 2021, operating revenue is projected to increase by \$6,637,714 (48.2%) compared to 2020 actual revenue.

The following program and activity revenues were under budget by \$100,000 or more in 2020:

	<u>\$ Amount Under Budget</u>
Columbia Gas Warm Choice	\$1,396,909
Building Leasehold Improvements	645,008
Greenways Branding	500,000
Franklin County Home Repair Program	457,324
FTA Section 5310 Designated Recipient	401,207
AEP-Community Assistance Program	362,474
Sustaining Scioto	302,387
Northwest Corridor Study	300,000
City of Columbus Home Repair Program	250,000
Freight Conference	183,900
Central Ohio Broadband Access Pilot	177,502
Downtown Bus Pass Program	160,000
Consolidated Planning Grant Program	139,331
Home Weatherization Assistance Program	114,059

Available amounts for the above programs and activities were under contract with funders and were available to be earned in 2020, some at lower than expected amounts. Expenditures, however, were also lower than the budgets for these activities in 2020, due in large part to work stoppages and delays resulting from restrictions imposed by local governments in an effort to control the spread of the COVID-19 virus.

BUILDING LEASE: MORPC leases 26,849 square feet of office space under a five-year operating lease extension which began November 1, 2017. Other information regarding this lease can be found in note 5 of 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.

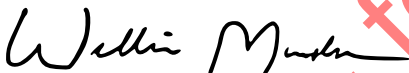
CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING: The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the Mid-Ohio Regional Planning Commission for its comprehensive annual financial report for the fiscal year ended December 31, 2019. MORPC has received a Certificate of Achievement for the last thirty-two 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 comprehensive annual 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 comprehensive annual 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 of Staff & Director of Operations



Government Finance Officers Association

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Mid-Ohio Regional Planning Commission

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

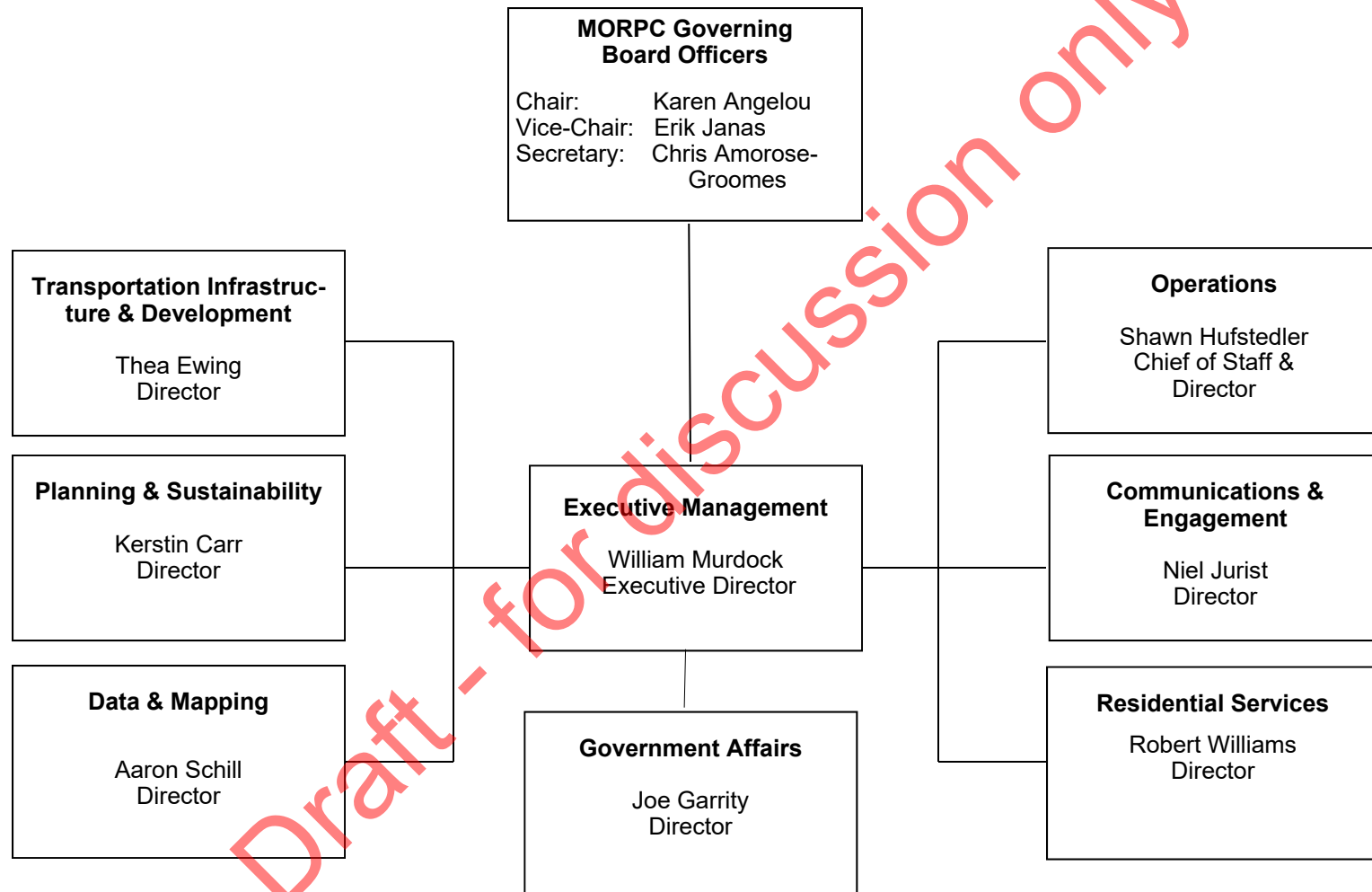
Christopher P. Morrell

Executive Director/CEO

MID-OHIO REGIONAL PLANNING COMMISSION

Organizational Chart—Management Staff

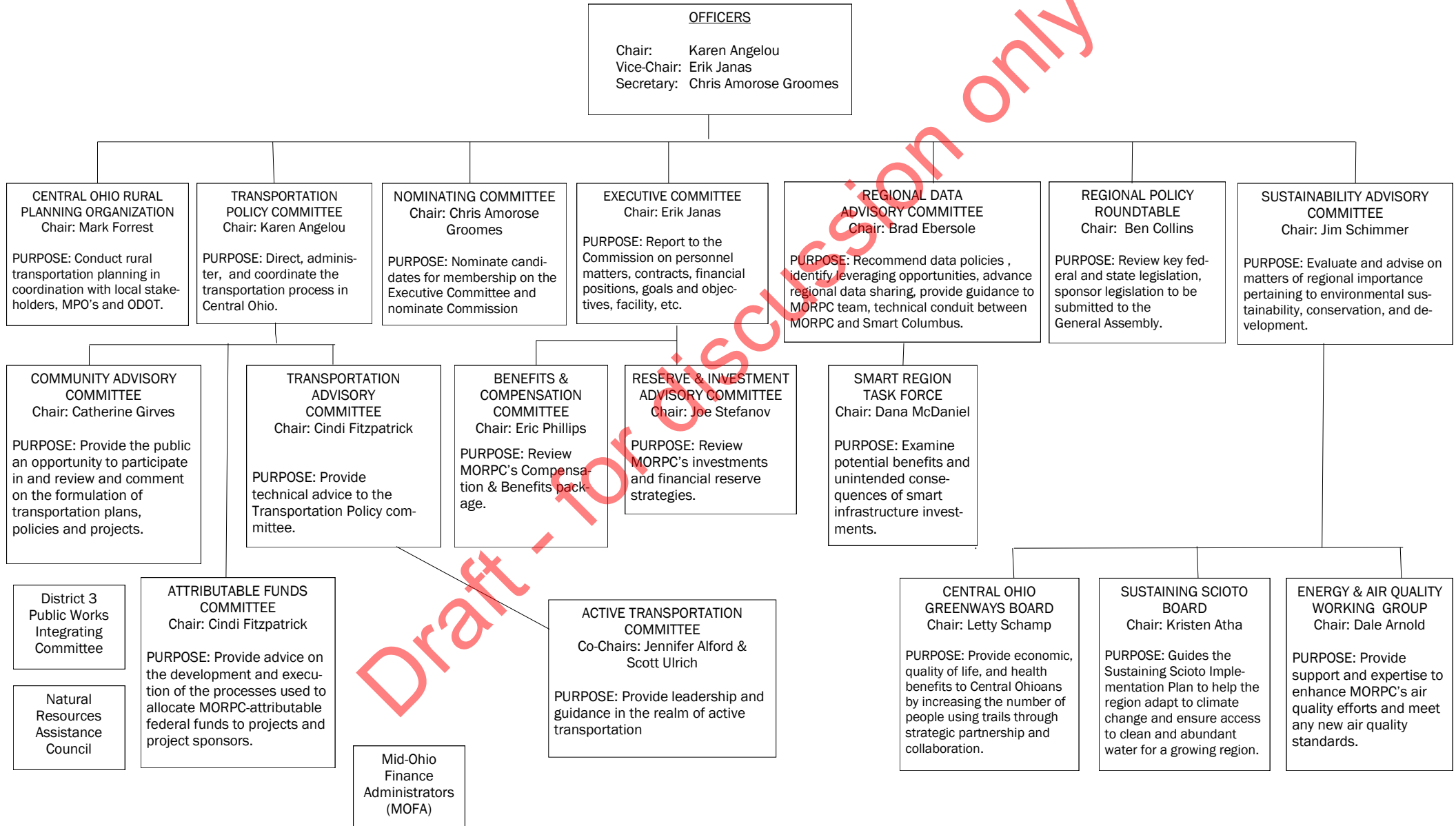
As of December 31, 2020



MID-OHIO REGIONAL PLANNING COMMISSION

Committees

As of December 31, 2020



II. FINANCIAL SECTION

Draft - for discussion only

Independent Auditor's Report

To the Board of Commissioners
Mid-Ohio Regional Planning Commission

Report on the Financial Statements

We have audited the accompanying financial statements of the Mid-Ohio Regional Planning Commission (the "Commission") as of and for the year ended December 31, 2020 and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Mid-Ohio Regional Planning Commission as of December 31, 2020 and the changes in its financial position and its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of the Commission's proportionate share of the net pension liability, the schedule of the Commission's pension contributions, the schedule of Commission's proportionate share of the net OPEB liability, and the schedule of the Commission's OPEB contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Commission's basic financial statements. The other supplementary information, as listed in the table of contents, the introductory section, and the statistical section are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The schedule of expenditures of federal awards is presented for the purpose of additional analysis, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"), and is not a required part of the basic financial statements.

The other supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Except for the data identified as budgeted or estimated, the information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section, statistical section, and data identified as budgeted or estimated within the other supplementary information have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 4, 2021 on our consideration of the Mid-Ohio Regional Planning Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Mid-Ohio Regional Planning Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Mid-Ohio Regional Planning Commission's internal control over financial reporting and compliance.

June 4, 2021

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 provides an introduction to the financial statements for the year ended December 31, 2020. 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 decreased by \$729,039 in 2020. The 2020 decrease was due mostly to: \$949,000 in charges associated with MORPC's calculations of the year-end 2020 net pension liability and net OPEB liability; \$462,000 in payroll and operating costs funded by a federal Paycheck Protection Plan loan; operating deficits totaling \$281,000 from residential weatherization programs for the year; offset by \$974,000 in local revenues received from the Central Ohio Transit Authority (COTA) in lieu of Federal Transit Administration (FTA) National Transit Database (NTD) funding.
- Operating revenue decreased in 2020 by \$1,380,567 (10.5%) to \$11,774,316. Most of the 2020 decrease was due to a \$360,000 reduction in revenue from two discontinued utility company-funded contracts and a \$982,000 decline in federal revenues due to a reduction in regional commuter programs activities and the completion of several regional planning projects.
- Cash and investments at December 31, 2020 were \$3,912,245, a slight increase from the 2019 balance of \$3,910,738. This was the result of normal business fluctuations in accounts payable, receivables, prepaid expenses, accrued liabilities, capital assets and unearned revenue in addition to losses from fee-for-service programs.
- MORPC reported an operating loss of \$749,891 in 2020. The 2020 loss was attributable to the same factors that reduced 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 where did the cash come from, what was cash

used for, and what was the net change in cash for each of the reporting periods. A 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, 2020 and 2019:

Condensed Statement of Net Position

	<u>2020</u>	<u>2019</u>
ASSETS		
Current assets	\$ 5,435,581	\$ 5,269,196
Capital assets, net of accumulated depreciation	1,024,304	113,458
Other noncurrent assets	7,681	15,606
Total Assets	<u>\$ 6,467,566</u>	<u>\$ 5,398,260</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension and OPEB	\$ 2,257,091	\$ 4,442,457
LIABILITIES		
Current liabilities	\$ 2,300,995	\$ 1,763,952
Net pension liability	6,592,842	10,419,950
Net OPEB liability	4,651,263	4,863,198
Other noncurrent liabilities	787,608	475,818
Total Liabilities	<u>\$ 14,332,708</u>	<u>\$ 17,522,918</u>
DEFERRED INFLOWS OF RESOURCES		
Pension and OPEB	\$ 2,953,205	\$ 150,016
NET POSITION		
Net investment in capital assets	\$ 1,024,304	\$ 113,458
Restricted	1,371,773	193,592
Unrestricted	(10,228,295)	(8,139,267)
Total Net Position	<u>\$ (8,561,256)</u>	<u>\$ (7,832,217)</u>

The net pension liability and the net OPEB liability are the most significant liabilities reported at December 31, 2020 and 2019. 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, the net pension liability, and the net OPEB liability to the reported net position and then subtracting 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 liability, and deferred inflows and outflows of resources related to pension and OPEB on the accrual basis of accounting.

Capital Assets, net of accumulated depreciation increased by \$910,846 due mostly to initial costs incurred on an improvement project to fully renovate MORPC's leased office spaces and related replacement furniture and fixtures, which commenced in 2020. The project is expected to be completed in 2021.

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 (\$704,670 in 2020 compared to \$711,707 in 2019); 2) MORPC's proportionate share of OPERS' total cumulative unamortized difference arising from changes in actuarial assumptions (\$1,088,380 in 2020 vs. \$1,063,831 in 2019); 3) the proportionate share of cumulative unamortized net difference between projected and actual earnings on plan investments as of the measurement date (\$-0- in 2020 as it is reported as a deferred outflow, compared to \$1,637,228 in 2019; and 4) the cumulative unamortized net difference due to the 0.004% decrease in MORPC's proportionate share from the prior year (\$463,916 in 2020 vs. \$1,027,520 in 2019).

Current liabilities increased by \$537,043 (30.4%) in 2020 from 2019. This is mostly attributable to a Paycheck Protection Program loan (\$461,686), authorized by the federal "Coronavirus Aid, Relief and

Economic Security” (CARES) Act and received from the U.S. Small Business Administration (SBA) to help cover payroll and certain operating costs during a three-month period when MORPC weatherization operations were suspended midyear due to locally-mandated COVID-19 pandemic-related restrictions. The loan was subsequently forgiven by the SBA in April 2021.

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 2020 proportionate share was calculated from OPERS’ total net unfunded pension liability as of the December 31, 2019 plan measurement date (the most recent). Changes in the 2020 liability resulted primarily from the GASB Statement No. 68-calculated pension expense of \$419,557, plus \$36,171 due to differences in experience, less \$2,555,034 in the difference between projected and actual investment earnings, less a \$443,112 difference due to changes in assumptions, less MORPC’s \$1,284,690 reduction in its OPERS proportionate share (from 0.038% in 2019 to 0.033% in 2020).

Net OPEB liability is described more fully in note 6 to the financial statements. GASB Statement No. 75-mandated net OPEB liability 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 2020 proportionate share was calculated from OPERS’ total net unfunded OPEB liability as of the December 31, 2020 plan measurement date (the most recent). Changes in the 2020 liability mostly resulted from the GASB Statement No. 75-calculated OPEB expense of \$519,203 plus \$594,697 due to changes in assumptions, less a \$438,110 difference between projected and actual investment earnings, less \$414,832 due to differences in experience, less MORPC’s \$472,893 reduction in its OPERS proportionate share (from 0.037% in 2019 to 0.034% in 2020).

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 (\$892,504 in 2020 compared to \$-0- 2019), the proportionate share of cumulative unamortized differences between expected and actual experience (\$508,736 in 2020 as against \$150,016 in 2019), and the proportionate share of cumulative unamortized differences between projected and actual earnings (\$1,551,965 in 2020 compared to \$-0- in 2019, as the cumulative unamortized difference was instead a deferred outflow of resources in 2019).

Net investment in capital assets increased by \$910,846 in 2020, mostly from costs incurred in the office renovation project as discussed previously.

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 2020 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.

Unrestricted net position is the part of net position that can be used to finance day-to-day operations without such external constraints, and decreased by \$2,089,028 from 2019 to 2020, primarily due to the results of operating activities in 2020, 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, 2020 and 2019:

Condensed Statement of Revenues, Expenses and Changes in Net Position

OPERATING REVENUES	<u>2020</u>	<u>2019</u>
Federal	\$ 5,579,546	\$ 6,561,391
Nonfederal	3,947,655	3,742,651
Foundations and corporations	41,572	179,236
Utility company	<u>2,205,543</u>	<u>2,671,605</u>
Total Operating Revenues	11,774,316	13,154,883
OPERATING EXPENSES		
Salaries and benefits	6,480,445	6,972,526
Pension and OPEB	1,680,355	3,257,676
Consultants and subcontractors	1,952,839	2,670,123
Depreciation	29,169	33,462
Other expenses	<u>2,381,489</u>	<u>3,509,731</u>
Total Operating Expenses	12,524,297	16,443,518
OPERATING LOSS	(749,981)	(3,288,635)
Interest Income	<u>20,942</u>	<u>74,284</u>
CHANGE IN NET POSITION	(729,039)	(3,214,351)
Net Position, Beginning of Year	(7,832,217)	(4,617,866)
Net Position, End of Year	<u><u>\$(8,561,256)</u></u>	<u><u>\$(7,832,217)</u></u>

Operating revenues decreased by \$1,380,567 (10.5%) in 2020 compared to 2019. Federal revenues fell by \$982,000, as regional planning programs, such as the Rapid Speed Transit Initiative (RSTI) feasibility study, concluded and commuter program activities were curtailed by COVID-19 pandemic restrictions. A \$466,000 decrease in utility company revenue was mostly due to a \$360,000 reduction in AEP and USF-EPP program revenues as they were discontinued in 2020, and a \$104,000 decline in Columbia Gas program revenue as project inspections were suspended for three months midyear due to COVID-19 pandemic restrictions.

Operating expenses decreased by \$3,919,221 (23.8%) in 2020. The decrease can be attributed to a decrease in salaries and benefits of \$492,000 from staff turnover; a \$1,577,000 decrease 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 as previously discussed; a \$717,000 decrease in consultants and subcontractors expenses due mostly to the suspension of residential home weatherization and home repair projects due to COVID-19 restrictions (\$525,000) and the termination of the AEP and EPP programs in 2020 (\$160,000); and the decrease of \$1,128,000 in other expenses can be attributed mostly to reductions relating to 2020 completed regional planning programs including the RSTI and Regional Housing studies and curtailed commuting programs (\$729,000), a reduction in FTA Section 5310 pass-through costs to subrecipients (\$192,000), and the cancellation of in-person attendance sponsored events, such as the 2020 State of the Region and Summit on Sustainability (\$163,000).

Capital Assets

Capital assets of MORPC totaled \$1,024,304 and \$113,458 as of December 31, 2020 and 2019, respectively (net of accumulated depreciation) and increased by \$910,846 in 2020 as \$940,015 in capitalization of new costs exceeded depreciation expense of \$29,169. At year end, capital assets are

primarily computer equipment, vehicles, and office improvements still under construction and not in service. The office improvements are expected to be completed in 2021.

Additional information on capital assets can be found in note 3 of this report.

Long-Term Debt

MORPC recorded no long-term debt outstanding at December 31, 2020 and 2019. Under the Ohio Revised Code, MORPC does not have authority to incur long-term debt; however, MORPC may enter into capital leases. There was no debt relating to capital leases in 2020 or 2019. In 2020 MORPC qualified for a \$461,686 federal loan under the SBA Paycheck Protection Program which was subsequently forgiven in 2021 and recorded as a short-term liability as of December 31, 2020. Further details can be found in note 10 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. In 2015, the Fixing America's Surface Transportation (FAST) Act (Pub. L. No. 114-94) was signed into law. The FAST Act authorizes \$305 billion over federal fiscal years 2016 through 2020 for highway, highway and motor vehicle safety, public transportation, motor carrier safety, hazardous materials safety, rail, and research, technology, and statistics programs. In October 2020, the U.S. Congress passed a Continuing Resolution (CR) to extend the FAST Act authorization one additional year, through the end of federal fiscal year 2021.

Current funding for the HTF, primarily from fuel taxes, is not sufficient to provide current levels of funding for the authorized FAST Act 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 five federal fiscal years 2016-2020. Transfers from the general fund have taken place in most federal fiscal years since 2008; the FAST Act authorized transfers to the HTF through the end of federal fiscal year 2020. As authorized by the CR, in October 2020 a \$10.4 billion transfer from the federal general fund was made into the HTF to help maintain its solvency. Prior to this, at the close of federal fiscal year ending September 30, 2020, the balance in the HTF was just over \$12.6 billion. This represents a decline of \$10.0 billion from the previous federal fiscal year end and a cumulative decline of \$37.1 billion from the close of federal fiscal year ending September 30, 2016.

The transportation funds received by MORPC are dependent upon the amount of federal funding received by Ohio. For federal fiscal year 2021, FAST Act apportionments of highway program funds to the state were slightly less than that of the previous fiscal year – just under \$1.47 billion. No other significant increases are expected prior to the results from the 2020 U. S. Census, as formulas used to distribute these funds rely on populations from the 2010 U. S. Census. This formula share will continue until after the U. S. Census conducted in 2020 is completed and data is available, or changes in federal transportation law are enacted.

A special federal subsidy for transportation planning that MORPC receives is Congestion Mitigation and Air Quality funding (CMAQ) via the HTF. MORPC uses the funds to support Air Quality and Travel Demand Management programming and capital projects that have an impact on these. For 2021, CMAQ funding will remain at similar levels to those in the past - approximately \$1.25 million. MORPC also

receives Federal Transportation Administration (FTA) Section 5310 grants to fund operating and capital costs for regional providers of transportation services to seniors and individuals with disabilities. Over \$325,000 was received from FTA Section 5310 grants in 2020. This funding resource is expected to continue in future years.

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 \$3.0 million since 2015, including \$1,299,000 in 2020, and additional amounts will be received annually through 2024.

COVID-19 impacts

On March 11, 2020, the World Health Organization declared the outbreak of a respiratory disease caused by a new coronavirus, known as COVID-19, as an international pandemic. During 2020, local ordinances restricting travel and group gatherings, enacted to help prevent the spread of the virus, impacted MORPC operations several ways. First, MORPC staff transitioned into working remotely from their homes rather than from MORPC's offices; second, MORPC suspended its weatherization program activities from March through July 2020 to limit interactions between program staff and local residents; and third, MORPC received a \$462,000 SBA Paycheck Protection forgivable loan authorized under the federal CARES Act to help offset the costs associated with retaining affected staff; subsequently in 2021 the loan was forgiven. Although MORPC's results of operations, cash flows, and financial position were not significantly affected in 2020, the extent of any possible future impacts cannot be reasonably estimated. MORPC's management continues to monitor and assess the situation.

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 of Staff & Director of Operations, Mid-Ohio Regional Planning Commission, 111 Liberty Street, Suite 100, Columbus, Ohio, 43215 or on the internet at www.morpc.org.

**STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2020**

	<u>2020</u>
<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</u>	
<u>Assets:</u>	
Current assets -	
Cash and cash equivalents	\$ 3,712,370
Cash — board designated for building repairs and replacements	199,875
Accounts receivable	1,377,117
Other prepaid expenses	138,294
Mortgage notes receivable	<u>7,925</u>
Total current assets	5,435,581
Noncurrent assets -	
Capital assets — net of accumulated depreciation	1,024,304
Mortgage notes receivable	<u>7,681</u>
Total noncurrent assets	<u>1,031,985</u>
Total assets	6,467,566
<u>Deferred Outflows of Resources:</u>	
Pension and OPEB	<u>2,257,091</u>
Total assets and deferred outflows of resources	<u><u>\$ 8,724,657</u></u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION:</u>	
<u>Liabilities:</u>	
Current liabilities -	
Accounts payable	\$ 866,142
Accrued payroll and fringe benefits	251,053
Accrued vacation and sick leave	100,000
Federal SBA Paycheck Protection Program Loan	461,686
Unearned revenue	<u>622,114</u>
Total current liabilities	2,300,995
Noncurrent liabilities -	
Accrued vacation and sick leave	559,210
Unearned revenue	228,398
Net pension liability	6,592,842
Net OPEB liability	<u>4,651,263</u>
Total noncurrent liabilities	<u>12,031,713</u>
Total liabilities	14,332,708
<u>Deferred Inflows of Resources:</u>	
Pension and OPEB	2,953,205
<u>Net Position:</u>	
Net investment in capital assets	1,024,304
Restricted for regional transportation programs	1,371,773
Unrestricted	<u>(10,957,333)</u>
Total net position	<u>(8,561,256)</u>
Total liabilities, deferred inflows of resources, and net position	<u><u>\$ 8,724,657</u></u>

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, 2020

	<u>2020</u>
OPERATING REVENUES:	
Governmental:	
Federal grants	\$ 5,579,546
Nonfederal:	
Members' per capita fees	1,302,023
State grants and contracts	411,798
Local contracts and other	<u>2,233,834</u>
Total nonfederal	3,947,655
Foundations/corporate contributions	41,572
Utility company contracts	<u>2,205,543</u>
Total operating revenues	11,774,316
OPERATING EXPENSES:	
Salaries and benefits, excluding pensions and other postemployment benefits	6,480,445
Pensions and other postemployment benefits	1,680,355
Consultants and subcontractors	1,952,839
Other services	1,167,273
Rent and utilities	621,165
Grant pass-through costs to subrecipients	156,506
Materials and supplies	150,722
Insurance and bonding	77,476
Advertising	45,832
Depreciation	29,169
Conference and event sponsorship	25,299
Travel	17,220
Other	<u>119,999</u>
Total operating expenses	<u>12,524,297</u>
OPERATING LOSS	(749,981)
NON-OPERATING INCOME:	
Interest income	<u>20,942</u>
CHANGE IN NET POSITION	(729,039)
NET POSITION — Beginning of year	<u>(7,832,217)</u>
NET POSITION — End of year	<u>\$ (8,561,256)</u>

See notes to financial statements.

MID-OHIO REGIONAL PLANNING COMMISSION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>2020</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Received from federal operating grants	\$ 5,596,797
Received from state, local, utility company operating grants, contracts, and other	6,264,520
Received from fiduciary activities	320,000
Payments for salaries and benefits	(7,292,925)
Payments for consultants and subcontractors	(2,043,815)
Payments for fiduciary activities	(410,000)
Other payments	<u>(1,975,683)</u>
Net cash provided by operating activities	458,894
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest received	20,942
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Additions to property and equipment	(940,015)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Proceeds from federal SBA paycheck protection program loan	<u>461,686</u>
INCREASE IN CASH DEPOSITS	1,507
CASH DEPOSITS — Beginning of year (including \$552,167 in cash, board designated for building repairs and replacement at January 1, 2020)	<u>3,910,738</u>
CASH DEPOSITS — End of year (including \$199,875 in cash, board designated for building repairs and replacement at December 31, 2020)	<u>\$ 3,912,245</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES —	
Operating loss	\$ (749,981)
Adjustments to reconcile to cash used by operating activities:	
Depreciation	29,169
Changes in assets and liabilities:	
Accounts receivable	(131,200)
Other prepaid expenses	(34,029)
Mortgage notes receivable	8,276
Accounts payable	250,583
Accrued liabilities	(81,637)
Unearned revenue	218,201
Pension and OPEB	<u>949,512</u>
Total adjustments	<u>1,208,875</u>
Net cash used by operating activities	<u>\$ 458,894</u>

See notes to financial statements.

MID-OHIO REGIONAL PLANNING COMMISSION

NOTES TO FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2020

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 and south-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 140 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.

Accordingly, MORPC, including the Hope for Homeownership of Single-Family Homes Program (“HOPE 3”) Trust, is the sole organization of the reporting entity. HOPE 3 is a component unit of MORPC, as MORPC is its exclusive beneficiary, described further below in Note 1. 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.

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 Department of Housing

and Urban Development, 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.

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 2020, 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, 2020, 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 \$3,912,245 at December 31, 2020 and bank balances of \$3,912,245 at December 31, 2020. Included in these bank balances are \$199,875 at December 31, 2020 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, 2020 these proceeds were invested in a separate account in STAR Ohio. In total, the investment balance was \$2,187,156 at December 31, 2020. 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 AAAm 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. However, during 2020 the Ohio Auditor of State determined that MORPC was eligible to obtain a loan under the federal Small Business Administration's Paycheck Protection Program, as the forgivable nature of the funding was in compliance with ORC Section 713.21. Accordingly, as described further in footnote 10, in May 2020 MORPC applied for and received a \$461,686 forgivable loan under the program.

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 2020 was approximately \$91,000, 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, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the 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. 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 position 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 position 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.

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, 2020.

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.

Other Risks and Uncertainties — In March 2020, the World Health Organization declared the outbreak of a respiratory disease caused by a new coronavirus as a "pandemic". First identified in late 2019 and known as COVID-19, national, state and local governments have implemented measures to counteract the outbreak and the resulting economic impacts have been experienced worldwide. MORPC's operations were not significantly impeded by local restrictions, as staff pivoted to working remotely from home. No staff layoffs due to service delivery disruption were implemented, as MORPC received a U.S. Small Business Administration Paycheck Protection Program loan for \$461,686 which is described further in note 10. While MORPC's results of operations, cash flows, and financial position were not significantly affected in 2020, the extent of any possible future impacts cannot be reasonably estimated. MORPC's management continues to monitor and assess the situation.

Adoption of GASB Statement No. 84 - During 2020, MORPC adopted GASB Statement No. 84, *Fiduciary Activities*, which establishes criteria for identifying and reporting fiduciary activities. As a result of implementing this standard, certain activities wherein MORPC holds assets on behalf of other organizations which are reported within its single proprietary fund but now meet the definition of a fiduciary activity. However, as the assets are generally held for three months or less, they are reported as business-type activities within the Commission's proprietary fund with inflows and outflows reported within operating activities on the statement of cash flows. Adopting the standard resulted in no impact to the beginning of year net position balance.

New Accounting Pronouncements — In 2020 the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which immediately extended the implementation dates for certain accounting and financial statement reporting provisions that originally were effective for various reporting periods beginning after June 15, 2018. The objective was to provide temporary relief to governments, in light of operational disruptions caused by the shutdown orders enacted by various states in response to the COVID-19 pandemic, first declared by the World Health Organization in March 2020. The GASB has previously issued Statement No. 87, *Leases*, which requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The provisions of this statement are effective for MORPC's financial statements for the year ending December 31, 2022, as revised by Statement No. 95.

The GASB has also issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*; Statement No. 91, *Conduit Debt Obligations*; Statement No. 92, *Omnibus 2020*; Statement No. 93, *Replacement of Interbank Offered Rates*; Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; and Statement No. 96, *Subscription-Based Information technology Arrangements*. The provisions of these statements are effective for MORPC's financial statements for various future fiscal years beginning January 1, 2021 or later. All these statements will be implemented at the required time, as revised by Statement No. 95. Management has not yet determined the impact any of these statements will have on its financial statements.

2. CASH DESIGNATED FOR REPLACEMENTS

During 2020, 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 \$199,875 as of December 31, 2020.

3. PROPERTY AND EQUIPMENT

The changes in capital assets during the year ended December 31, 2020 are as follows:

	Balance December 31, 2019	Additions	Deletions	Balance December 31, 2020
Capital assets being depreciated:				
Leasehold improvements	\$ 134,078	\$ -	\$ -	\$ 134,078
Furniture and equipment	608,855	-	-	608,855
Automobiles and light trucks	202,217	18,847	-	221,064
Total capital assets being depreciated:	945,150	18,847	-	963,997
Less accumulated depreciation:				
Leasehold improvements	118,496	3,116	-	121,612
Furniture and equipment	546,457	17,581	-	564,038
Automobiles and light trucks	166,739	8,472	-	175,211
Total accumulated depreciation	831,692	29,169	-	860,861
Total capital assets being depreciated – net	113,458	(10,322)	-	103,136
Capital assets not being depreciated:				
Office improvements under construction:	-	921,168	-	921,168
Total capital assets:	\$ 113,458	\$ 910,846	\$ -	\$1,024,304

During 2020, MORPC began construction of a complete renovation of its leased office space. Improvements will include: a revised floor plan for both levels, with new employee offices,

workstations, meeting spaces, and public areas; a new information system network and Wi-Fi infrastructure; lighting; carpeting; and new office furniture. The 2020 budget for the project is approximately \$1,645,000; unexpended construction contract commitments outstanding at December 31, 2020 total \$148,771. Costs incurred of \$921,186 as of December 31, 2020 are listed above as "Office improvements under construction," and will ultimately be transferred to "Capital assets being depreciated" upon completion and placement into service. Completion of the office improvements project, and re-opening of the MORPC offices, is anticipated for mid-year 2021.

4. ACCOUNTS RECEIVABLE

A schedule of MORPC's accounts receivable as of December 31, 2020 is as follows:

	<u>2020</u>
Federal grants	\$ 678,226
State and local grants and contracts	251,416
Utility company contracts	447,475
	<hr/>
Total	\$ <u>1,377,117</u>

5. LEASES

MORPC leases approximately 26,849 square feet of office space to house the MORPC office staff and public meeting areas. The operating lease commenced on November 1, 2017 and has an initial expiration date of October 31, 2022. The related lease expense was \$578,428 in 2020. Additionally, MORPC entered into two new copier leases during 2020. The related expense for all copier leases was \$12,756 in 2020. Future minimum payments, by year, under all leases consisted of the following as of December 31, 2020:

2021	\$ 598,302
2022	\$ 506,110
2023	\$ 14,298
2024	\$ 7,581

6. EMPLOYEE PENSION AND OTHER POSTEMPLOYMENT BENEFIT PLANS

a. Net Pension and Net OPEB Liability

The net pension liability, and the net other postemployment benefits (OPEB) liability, reported on the statement of net position represents a liability 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 and net OPEB liability represents 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 and OPEB liability 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.

The proportionate share of OPERS' unfunded benefits is presented as a long-term *net pension liability* and a *net OPEB liability* 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.

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

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' CAFR 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 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit.
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	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	Formula: 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 2020, the COLA was 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:

2020 Statutory Maximum Contribution Rates:

Employer	14.0%
Employee	10.0%

2020 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 \$704,670 for pensions and \$-0- for OPEB in 2020, of which \$-0- is reported as a payable at December 31, 2020.

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, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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	\$6,592,842
Proportion of the net pension liability	0.0333550%
Pension expense	\$405,855

At December 31, 2020, 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>	
Change in assumptions	\$ 352,135
Change in proportionate share	277,499
MORPC contributions subsequent to the measurement date	704,670
Total deferred outflows of resources	<u>\$1,334,304</u>
<u>Deferred inflows of resources:</u>	
Net difference between projected and actual earnings	\$ 1,315,125
Change in proportionate share	617,998
Differences between expected and actual experience	83,357
Total deferred inflows of resources	<u>\$ 2,016,480</u>

\$704,670 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, 2021. 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>
2021	\$ (273,682)
2022	(645,432)
2023	54,457
2024	(522,189)
Total	<u>\$(1,386,846)</u>

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

The net OPEB liability for OPERS was measured as of December 31, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2018 which was rolled forward to the measurement date. MORPC's proportion of the net OPEB 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 OPEB expense:

	<u>OPERS</u>
Proportionate share of the net OPEB liability	\$4,651,263
Proportion of the net OPEB liability	0.03367407%
OPEB expense	\$543,657

At December 31, 2020, 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	\$ 736,245
Change in proportionate share	186,417
Difference between expected and actual experience	125
Total deferred outflows of resources	<u>\$ 922,787</u>
<u>Deferred inflows of resources:</u>	
Differences between expected and actual experience	\$ 425,379
Change in proportionate share	274,506
Difference between projected and actual earnings	236,840
Total deferred inflows of resources	<u>\$ 936,725</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:

	<u>OPERS</u>
Year Ending December 31:	
2021	\$ 137,612
2022	(50,535)
2023	189
2022	(101,204)
Total	<u>\$ (13,938)</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, 2019, actuarial valuation and the net OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.25%
Future Salary Increases	3.25% to 10.75% including wage inflation
Cost of Living Adjustments	Pre- 1/7/2013 retirees – 3.00% simple Post- 1/7/2013 retirees – 1.40% simple through 2020; then afterwards 2.15% simple
Investment Rate of Return-pension	7.20%
Investment Rate of Return-OPEB	6.00%
Health care cost trend rate	10.50% initial; declining to 3.50% through 2030
Actual Cost Method	Individual Entry Age

Pre-retirement mortality rates were based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates were based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees were based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year were determined by applying the MP-2015 mortality improvement scale to all the above described 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 weighting 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 money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money weighted rate of return expressing investment performance, net of investments expense and adjusted for the changing amounts actually invested, was 17.2% in 2019 for the Defined Benefit portfolio and 19.7% for the Health Care portfolio in 2019.

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 2019 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	25.00%	1.83%	36.00%	1.53%
Domestic Equities	19.00	5.75	21.00	5.75
Real Estate	10.00	5.20	0.00	0.00
Private Equity	12.00	10.70	0.00	0.00
International Equities	21.00	7.66	23.00	7.66
REITs	0.00	0.00	6.00	5.69
Other Investments	13.00	4.98	14.00	4.90
Total	100.00%	5.61%	100.00%	4.55%

Discount Rate - The discount rate used to measure the total pension liability was 7.20%. 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 3.16%; this is a reduction from the 3.96% used in 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 2.75%. 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 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

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 7.2 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 (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

	<u>1% Decrease 6.20%</u>	<u>Current Discount Rate 7.20%</u>	<u>1% Increase 8.20%</u>
MORPC's proportionate share of the net pension liability	\$10,873,730	\$6,592,842	\$2,744,449

Sensitivity of MORPC's Proportionate Share of the Net OPEB Liability 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 3.16 percent, as well as what MORPC's proportionate share of the net OPEB liability would be if it were calculated using a discount

rate that is one-percentage-point lower (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

	1% Decrease 2.16%	Current Discount Rate 3.16%	1% Increase 4.16%
MORPC's proportionate share of the net OPEB liability	\$6,086,925	\$4,651,263	\$3,501,767

Sensitivity of MORPC's Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate - The following table presents MORPC's proportionate share of OPERs' net OPEB liability calculated using the current healthcare cost trend rate of 10.50 percent, as well as what MORPC's proportionate share of the net OPEB liability would be if it were calculated using a trend rate that is one-percentage-point lower (9.00 percent) or one-percentage-point higher (11.50 percent) than the current rate:

	1% Decrease 9.50%	Current Trend Rate 10.50%	1% Increase 11.50%
MORPC's proportionate share of the net OPEB liability	\$4,514,009	\$4,651,263	\$4,786,769

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, which 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, 2020 was approximately \$1,900 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 2020. During 2020, insurance coverage, after meeting any applicable deductibles, was sufficient to cover all losses.

9. NONCURRENT LIABILITIES

The changes in MORPC's noncurrent liabilities for the year ended December 31, 2020 are as follows:

	Beginning Balance December 31, <u>2019</u>	<u>Additions</u>	<u>Reductions</u>	Ending Balance December 31, <u>2020</u>	Current Portion December 31, <u>2020</u>
Paid Time Off (PTO)	\$ 498,252	\$ 474,878	\$ (369,174)	\$ 603,956	\$ 90,000
Sick leave	61,960	-	(6,706)	55,254	10,000
Accrued PTO and sick leave	560,212	474,878	(375,880)	659,210	100,000
Unearned revenue	632,311	834,523	(616,322)	850,512	622,114
Net pension liability	10,419,950	0	(3,827,108)	6,592,842	-
Net OPEB liability	4,863,198	0	(211,935)	4,651,263	-
Total noncurrent liabilities	<u>\$ 16,475,671</u>	<u>\$ 1,309,401</u>	<u>\$ (5,031,245)</u>	<u>\$ 12,753,827</u>	<u>\$ 722,114</u>

10. PAYCHECK PROTECTION PLAN LOAN

In May 2020, MORPC applied for and was awarded a loan for \$461,686 under the federal Paycheck Protection Program. The program was authorized in the Coronavirus Aid, Relief and Economic Security Act and is administered by the U. S. Small Business Administration (SBA). Under the terms of the program, the loan may be fully forgiven if the loan proceeds are spent on qualifying expenses and if staffing level and salary maintenance requirements are met. Management believes that all program requirements were met, and that MORPC expended the proceeds on qualifying expenses over a covered period of 12 weeks which ended in August 2020. After the conclusion of the covered period, any loan balance not forgiven by the SBA would have been repaid over a period of eighteen months through April 2022 with interest accruing at one percent per annum. However, subsequent to December 31, 2020, in April 2021 MORPC applied for, and received, approval notification of loan forgiveness for the entire loan from the SBA. At December 31, 2020 the \$461,686 balance of the loan is classified as a current debt liability on the statement of net position, as the loan forgiveness relief was granted within one year. The balance forgiven will be recorded as income from debt cancellation in 2021.

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 - TRADITIONAL PLAN
LAST SEVEN YEARS (1)**

	<u>2019 (4)</u>	<u>2018 (3)</u>	<u>2017</u>	<u>2016 (2)</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
MORPC's proportion of the net pension liability:	0.03335500%	0.03804571%	0.03290582%	0.03163505%	0.03127997%	0.03519806%	0.03519806%
MORPC's proportionate share of the net pension liability:	\$6,592,842	\$10,419,950	\$5,162,285	\$7,183,782	\$5,418,085	\$4,245,280	\$4,149,393
MORPC's covered payroll:	\$5,083,621	\$4,501,479	\$4,193,685	\$4,031,617	\$3,896,043	\$4,297,843	\$4,271,108
MORPC's proportionate share of the net pension liability as a % of covered payroll:	129.69%	231.48%	123.10%	178.19%	139.07%	98.78%	97.15%
Plan fiduciary net position as a % of the total pension liability:	82.17%	74.70%	84.66%	77.39%	81.08%	86.45%	86.36%

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-1/7/2103 retirees was reduced from 3.00% prior to 2018 and 2.15% afterwards, to 1.40% prior to 2020 and 2.15% afterwards.

MID-OHIO REGIONAL PLANNING COMMISSION

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually required contribution	\$ 704,670	\$ 711,707	\$ 630,207	\$ 545,179	\$ 483,794	\$ 467,525	\$ 515,741	\$ 555,244
Contributions in relation to the contractually required contribution	\$ (704,670)	\$ (711,707)	\$ (630,207)	\$ (545,179)	\$ (483,794)	\$ (467,525)	\$ (515,741)	(555,244)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
MORPC covered payroll	\$ 5,033,357	\$ 5,083,621	\$ 4,501,479	\$ 4,193,685	\$ 4,031,617	\$ 3,896,043	\$ 4,297,843	\$ 4,271,108
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	13.00%	12.00%	12.00%	12.00%	13.00%

Notes:

- (1) Information prior to 2013 is not presented as Governmental Accounting Standards Board Statement No. 68 was implemented in 2015, resulting in restatement of 2014 balances. Balances prior to 2014 were not restated.

MID-OHIO REGIONAL PLANNING COMMISSION

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

	<u>2019 (3)</u>	<u>2018 (2)</u>	<u>2017</u>	<u>2016</u>
MORPC's proportion of the net OPEB liability:	0.03367407%	0.03730121%	0.03225737%	0.03208516%
MORPC's proportionate share of the net OPEB liability:	\$4,651,263	\$4,863,198	\$3,502,913	\$3,240,711
MORPC's covered payroll:	\$5,083,621	\$4,501,479	\$4,193,685	\$4,031,617
MORPC's proportionate share of the net OPEB liability as a % of covered payroll:	91.50%	108.04%	83.53%	80.38%
Plan fiduciary net position as a % of the total OPEB liability:	47.80%	46.33%	54.14%	(4)

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) Information not available

MID-OHIO REGIONAL PLANNING COMMISSION

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ -	\$ -	\$ -	\$ 41,937
Contributions in relation to the contractually required contribution	\$ -	\$ -	\$ -	\$ (41,937)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
MORPC covered payroll	\$ 5,033,357	\$ 5,083,621	\$ 4,501,479	\$ 4,193,685
Contributions as a percentage of covered payroll	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

Draft - for discussion only

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF REVENUES AND EXPENSES-BUDGET AND ACTUAL FOR THE YEAR ENDED DECEMBER 31, 2020

	<u>Actual</u>	<u>Budget</u>	<u>Variance over / (under)</u>
Revenue			
Sustainability, Mapping & Transportation	\$ 6,606,985	\$ 9,033,136	\$ (2,426,151)
Residential Services	3,177,210	5,969,441	(2,792,231)
Services to Members & Development	884,424	977,328	(92,904)
Other	1,105,697	2,066,094	(960,397)
Total operating revenues	11,774,316	18,045,999	(6,271,683)
Expenses			
Salaries and benefits	8,160,800	8,003,742	157,058
Materials and Supplies	150,722	683,744	(533,022)
Consultants, services and other	4,183,606	9,287,841	(5,104,235)
Depreciation	29,169	103,672	(74,503)
Total operating expenses	12,524,297	18,078,999	(5,554,702)
Operating loss	(749,981)	(33,000)	(716,981)
Interest income	20,942	33,000	(12,058)
Decrease in net position	<u>\$ (729,039)</u>	<u>\$ -</u>	<u>\$ (729,039)</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, 2020

	Estimated CY 2020	Actual CY 2020	Difference (Over Bdgt.) Under Bdgt.
Wages paid for time worked:			
Direct Labor	\$ 3,346,041	\$ 3,264,161	\$ 81,880
Indirect Labor	\$ 1,349,263	\$ 1,333,282	\$ 15,981
Total Labor - base for fringe allocation	\$ 4,695,304	\$ 4,597,443	\$ 97,861
Fringe Benefits			
PTO leave	\$ 250,385	\$ 251,510	\$ (1,125)
Holidays, funeral, jury, other leave	\$ 219,992	\$ 213,145	\$ 6,847
Sick Leave	\$ 23,000	\$ 20,684	\$ 2,316
Retirement PTO/Sick Leave	\$ 4,511	\$ (4,591)	\$ 9,102
PTO/Sick Carryover	\$ 233,054	\$ 223,368	\$ 9,686
Subtotal Fringe Benefit Wages	\$ 730,942	\$ 704,116	\$ 26,826
Other Fringe Benefits			
OPERS	\$ 684,933	\$ 730,843	\$ (45,910)
Workers Comp	\$ 64,139	\$ 48,068	\$ 16,071
Unemployment Compensation	\$ 19,440	\$ 7,639	\$ 11,801
Medicare	\$ 70,939	\$ 71,448	\$ (509)
Group Medical Insurance	\$ 1,215,564	\$ 955,366	\$ 260,198
Group EAP Insurance	\$ 43,782	\$ 37,925	\$ 5,857
Group Life Insurance	\$ 2,460	\$ 1,995	\$ 465
Group Optical Insurance	\$ 11,314	\$ 8,928	\$ 2,386
Group Dental Insurance	\$ 61,655	\$ 48,448	\$ 13,207
Group Prescription Insurance	\$ 229,896	\$ 180,666	\$ 49,230
Benefits Administrative Fee	\$ 75,102	\$ 59,148	\$ 15,954
Employee Health Incentive	\$ 5,000	\$ 5,444	\$ (444)
Employee Group Insurance Cost Sharing	\$ (378,105)	\$ (295,123)	\$ (82,982)
ST/LT Disability Insurance	\$ 51,804	\$ 46,401	\$ 5,403
Benefit Consultant for Alternatives		\$ -	\$ -
Estimated Employee Turnover	\$ (20,000)	\$ -	\$ (20,000)
<i>Prior Year Rate Adjustment (use only with fixed rate)</i>	<i>\$ (4,730)</i>	<i>\$ (4,730)</i>	<i>\$ -</i>
Subtotal Other Fringe Benefits	\$ 2,133,193	\$ 1,902,466	\$ 230,726
TOTAL FRINGE BENEFITS	\$ 2,864,135	\$ 2,606,582	\$ 257,552
Indirect Costs			
Salaries - Indirect Only	\$ 1,349,263	\$ 1,333,282	\$ 15,981
Fringe Benefits for Indirect Salaries	\$ 823,050	\$ 755,933	\$ 67,117
Materials & Supplies	\$ 49,084	\$ 69,572	\$ (20,488)
Services & Charges	\$ 462,607	\$ 527,524	\$ (64,917)
Rent & Utilities	\$ 400,585	\$ 325,434	\$ 75,151
Other General Overhead	\$ 117,227	\$ 32,060	\$ 85,167
<i>Prior Year Rate Adjustment (use only with fixed rate)</i>	<i>\$ (23,411)</i>	<i>\$ (23,411)</i>	<i>\$ -</i>
TOTAL INDIRECT COSTS	\$ 3,178,405	\$ 3,020,394	\$ 158,011
Direct Labor Costs by Department:			
Transportation Infrastructure & Development	\$ 2,401,759	\$ 2,248,562	\$ 153,197
Residential Services	\$ 827,351	\$ 629,187	\$ 198,164
Member Dues	\$ 250,678	\$ 222,375	\$ 28,303
Other Grants/Programs	\$ 32,282	\$ 164,037	\$ (131,755)
Less Estimated Turnover	\$ (166,029)	\$ -	\$ (166,029)
TOTAL DIRECT LABOR COSTS	\$ 3,346,041	\$ 3,264,161	\$ 81,880

MID-OHIO REGIONAL PLANNING COMMISSION
Details of Indirect Cost Allocation and Fringe Benefits Allocation
Year-to-date as of December 31, 2020

	Estimated CY 2020	Actual CY 2020	Difference (Over Bdgt.) Under Bdgt.
Calculated Direct vs. Indirect Fringe Benefits Costs			
Direct Labor Fringe Benefits	\$ 2,041,085	\$ 1,850,649	\$ 190,436
Indirect Labor Fringe Benefits	\$ 823,051	\$ 755,933	\$ 67,118
TOTAL FRINGE BENEFITS	\$ 2,864,135	\$ 2,606,582	\$ 257,552
Fringe Benefit Cost Rate Computation			
TOTAL Fringe Benefit Costs /	\$ 2,864,135	\$ 2,606,582	
TOTAL Labor Costs (Direct & Indirect)	\$ 4,695,304	\$ 4,597,443	
= Fringe Benefit Cost Rate	61.00%	56.70%	
Estimated Fringe Benefit Cost Recovery Comparison (Direct Labor Portion Only)			
Should have recovered in fiscal year	\$ 1,850,649	56.70%	of Direct Labor
Amount actually recovered in fiscal year	\$ 1,991,138	61.00%	of Direct Labor
Prior Year Net (Over) / Under Recovery	\$ (4,730)		
Prior Year (Over) / Under Recovery Posted to Cost Pool	\$ (4,730)		
Total - (Over)/Under Recovery of Fringe Benefits	\$ (140,489)	A	(over)/under
Indirect Cost Rate Computation			
TOTAL Indirect Costs /	\$ 3,178,405	\$ 3,020,394	
DIRECT Labor + Direct Labor Fringe Benefits	\$ 5,387,126	\$ 5,114,810	
= Indirect Cost Rate	59.00%	59.05%	
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)	\$ 3,020,394	59.05%	of Direct Labor + Direct Labor Fringe Benefits
Amount actually recovered in fiscal year ((Actual Direct Labor + Direct Labor Fringe Benefits)	\$ 3,100,627	59.00%	of Direct Labor + Direct Labor Fringe Benefits
Prior Year Net (Over) / Under Recovery	\$ (23,411)		
Prior Year (Over) / Under Recovery Posted to Cost Pool	\$ (23,411)		
Total - (Over)/Under Recovery of Indirect Costs	\$ (80,233)	B	(over)/under
Estimated			
Fringe Benefit Cost (Over)/Under Recovery		\$ (140,489)	A (over)/under
Indirect Cost (Over)/Under Recovery		\$ (80,233)	B (over)/under
Net (Over)/Under Recovery		\$ (220,722)	
Summary			
	CY 2020 Estimated	CY 2020 Actual	
Fringe Benefit Rate	61.00%	56.70%	
Indirect Cost Rate	59.00%	59.05%	
Total Overhead Cost Rate	120.00%	115.75%	

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION FUNDS

Year Ended December 31, 2020

	Federal Highway Administration/Ohio Department of Transportation 135751	Federal Highway Administration/Ohio Department of Transportation 136043	Federal Highway Administration/Ohio Department of Transportation 136056	Federal Highway Administration/Ohio Department of Transportation 136056
	Consolidated Planning Grant SFY20	Consolidated Planning Grant SFY21	Central Ohio Rural Planning Organization Pilot SFY20	Central Ohio Rural Planning Organization SFY21
Revenues:				
Federal	\$ 1,068,934	1,094,016	82,857	73,490
State	133,616	136,751	10,357	9,186
Local	133,615	136,750	10,357	9,186
TOTAL REVENUES	\$ 1,336,165	1,367,517	103,571	91,862
Expenditures:				
Salaries and benefits	\$ 802,179	839,388	64,782	57,685
Consultants	-	-	-	-
Other Direct	60,700	32,891	568	143
Indirect Costs	473,286	495,238	38,221	34,034
TOTAL EXPENDITURES	\$ 1,336,165	1,367,517	103,571	91,862

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION FUNDS

Year Ended December 31, 2020

	Federal Highway Administration/Ohio Department of Transportation 468213	Federal Highway Administration/Ohio Department of Transportation 460071	Federal Highway Administration/Ohio Department of Transportation 468215	Federal Highway Administration/Ohio Department of Transportation 460069
	Rideshare Program SFY20	Rideshare Program SFY21	Supplemental Planning SFY20	Supplemental Planning SFY21
Revenues:				
Federal	\$ 396,335	277,952	224,988	171,601
State	-	-	-	-
Local	-	-	-	-
TOTAL REVENUES	\$ 396,335	277,952	224,988	171,601
Expenditures:				
Salaries and benefits	\$ 214,729	158,503	139,175	105,207
Consultants	-	-	3,687.00	4,321
Other Direct	54,916	25,932	13	-
Indirect Costs	126,690	93,517	82,113	62,073
TOTAL EXPENDITURES	\$ 396,335	277,952	224,988	171,601

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION FUNDS

Year Ended December 31, 2020

	Federal Highway Administration/Ohio Department of Transportation 468212	Federal Highway Administration/Ohio Department of Transportation 460072	Federal Highway Administration/Ohio Department of Transportation 468215	Federal Highway Administration/Ohio Department of Transportation 468270
	Air Quality Awareness SFY20	Air Quality Awareness SFY21	Paving the Way SFY20	Paving the Way SFY21
Revenues:				
Federal	\$ 291,921	247,859	38,821	25,487
State	-	-	-	-
Local	-	-	-	-
TOTAL REVENUES	\$ 291,921	247,859	38,821	25,487
Expenditures:				
Salaries and benefits	\$ 156,754	125,717	21,859	16,029
Consultants	36,054	36,210	-	-
Other Direct	6,628	11,759	4,065	-
Indirect Costs	92,485	74,173	12,897	9,458
TOTAL EXPENDITURES	\$ 291,921	247,859	38,821	25,487

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION FUNDS

Year Ended December 31, 2020

	Federal Highway Administration/Ohio Department of Transportation 467942	Federal Highway Administration/Ohio Department of Transportation 460068	Federal Highway Administration/Ohio Department of Transportation 135797	Federal Highway Administration/Ohio Department of Transportation 113121
	Insight2050 Technical Assistance SFY20	Technical Assistance SFY21	Rapid Speed Transportation Initiative-Environmental SFY19	Central Ohio Greenways Planning SFY21
Revenues:				
Federal	\$ 116,896	90,818	10	55,942
State	-	-	(10)	-
Local	-	-	-	-
TOTAL REVENUES	\$ 116,896	90,818	-	55,942
Expenditures:				
Salaries and benefits	\$ 73,007	56,917	-	35,183
Consultants	-	-	-	-
Other Direct	815	320	-	-
Indirect Costs	43,074	33,581	-	20,759
TOTAL EXPENDITURES	\$ 116,896	90,818	-	55,942

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF COSTS BY SUBCATEGORY FOR

US DEPARTMENT OF TRANSPORTATION FUNDED ACTIVITIES

AS DEPICTED IN THE SFY 20 AND SFY 21 PLANNING WORK PROGRAMS

Year Ended December 31, 2020

	<u>SUBCATEGORIES</u>	<u>FHWA</u>	<u>ODOT</u>	<u>MORPC</u>	<u>CMAQ</u>	<u>SPR</u>	<u>STP</u>	<u>Other Local</u>	<u>TOTAL</u>
		80.00%	10.00%	10.00%	100.00%	83.33%	100.00%	16.67%	100.00%
601	Short Range Planning SFY 20	\$ 285,949	\$ 35,743	\$ 35,742	\$ -	\$ -	\$ -	\$ -	\$ 357,434
	Short Range Planning SFY 21	\$ 272,549	\$ 34,068	\$ 34,068	\$ -	\$ -	\$ -	\$ -	\$ 340,685
	Short Range Planning - CORPO SFY 20	\$ 12,161	\$ 1,520	\$ 1,520	\$ -	\$ -	\$ -	\$ -	\$ 15,201
	Short Range Planning - CORPO SFY 21	\$ 19,129	\$ 2,391	\$ 2,391	\$ -	\$ -	\$ -	\$ -	\$ 23,911
602	Transportation Improvement Program SFY 20	\$ 136,456	\$ 17,057	\$ 17,057	\$ -	\$ -	\$ -	\$ -	\$ 170,570
	Transportation Improvement Program SFY 21	\$ 103,544	\$ 12,943	\$ 12,943	\$ -	\$ -	\$ -	\$ -	\$ 129,430
	Transportation Improvement Program CORPO SFY 20	\$ 30,728	\$ 3,841	\$ 3,841	\$ -	\$ -	\$ -	\$ -	\$ 38,410
	Transportation Improvement Program CORPO SFY 21	\$ 12,795	\$ 1,599	\$ 1,599	\$ -	\$ -	\$ -	\$ -	\$ 15,993
605	Continuing Planning - Surveillance SFY 20	\$ 374,448	\$ 46,806	\$ 46,806	\$ -	\$ -	\$ -	\$ -	\$ 468,060
	Continuing Planning - Surveillance SFY 21	\$ 437,567	\$ 54,696	\$ 54,695	\$ -	\$ -	\$ -	\$ -	\$ 546,958
	Continuing Planning - Surveillance CORPO SFY 20	\$ 16,737	\$ 2,092	\$ 2,092	\$ -	\$ -	\$ -	\$ -	\$ 20,921
	Continuing Planning - Surveillance CORPO SFY 21	\$ 19,714	\$ 2,465	\$ 2,465	\$ -	\$ -	\$ -	\$ -	\$ 24,644
610	Long Range Planning SFY 20	\$ 163,482	\$ 20,435	\$ 20,435	\$ -	\$ -	\$ -	\$ -	\$ 204,352
	Long Range Planning SFY 21	\$ 159,282	\$ 19,910	\$ 19,910	\$ -	\$ -	\$ -	\$ -	\$ 199,102
	Long Range Planning CORPO SFY 20	\$ 23,231	\$ 2,904	\$ 2,904	\$ -	\$ -	\$ -	\$ -	\$ 29,039
	Long Range Planning CORPO SFY 21	\$ 21,852	\$ 2,731	\$ 2,731	\$ -	\$ -	\$ -	\$ -	\$ 27,314
625	Service SFY 20	\$ 68,462	\$ 8,558	\$ 8,558	\$ -	\$ -	\$ -	\$ -	\$ 85,578
	Service SFY 21	\$ 80,369	\$ 10,046	\$ 10,046	\$ -	\$ -	\$ -	\$ -	\$ 100,461
665	Special Studies -								
	RSTI Feasibility Studies Phase 1	\$ -	\$ -	\$ -	\$ -	10	\$ -	\$ (10)	\$ -
	Insight2050 - Technical Assistance SFY 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,896	\$ -	\$ 116,896
	Insight2050 - Technical Assistance SFY 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,818	\$ -	\$ 90,818
	Regional Supplemental Planning SFY 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 224,988	\$ -	\$ 224,988
	Regional Supplemental Planning SFY 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171,601	\$ -	\$ 171,601
	Paving the Way SFY 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,821	\$ -	\$ 38,821
	Paving the Way SFY 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,487	\$ -	\$ 25,487
	Greenways Planning SFY 21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,942	\$ -	\$ 55,942
667	Gohio Activities SFY 20	\$ -	\$ -	\$ -	\$ 396,335	\$ -	\$ -	\$ -	\$ 396,335
	Gohio Activities SFY 21	\$ -	\$ -	\$ -	\$ 277,952	\$ -	\$ -	\$ -	\$ 277,952
	Air Quality SFY 20	\$ -	\$ -	\$ -	\$ 291,921	\$ -	\$ -	\$ -	\$ 291,921
	Air Quality SFY 21	\$ -	\$ -	\$ -	\$ 247,859	\$ -	\$ -	\$ -	\$ 247,859
695	Program Administration SFY 20	\$ 40,137	\$ 5,017	\$ 5,017	\$ -	\$ -	\$ -	\$ -	\$ 50,171
	Program Administration SFY 21	\$ 40,705	\$ 5,088	\$ 5,088	\$ -	\$ -	\$ -	\$ -	\$ 50,881
	Total	\$ 2,319,297	\$ 289,910	\$ 289,908	\$ 1,214,067	\$ 10	\$ 724,553	\$ (10)	\$ 4,837,735

III. STATISTICAL SECTION

Draft - for discussion only

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)

	2011	2012	2013	2014 (1)	2015	2016	2017 (2)	2018	2019	2020
Net investment in capital assets	\$ 320,521	\$ 234,794	\$ 220,167	\$ 218,275	\$ 203,061	\$ 127,540	\$ 84,438	\$ 131,338	\$ 113,458	\$ 1,024,304
Restricted for community development projects	976,369	1,388,327	73,049	255,750	-	-	-	-		
Restricted for regional transportation programs	-	-	-	-	-	-	-	157,586	193,592	1,371,773
Unrestricted	5,080,651	4,856,252	4,598,325	653,274	468,671	68,161	(3,841,545)	(4,906,790)	(8,139,267)	(10,957,333)
Total net position	\$ 6,377,541	\$ 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) 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)

	2011	2012	2013	2014 (2)	2015	2016	2017 (3)	2018	2019	2020
Revenue										
Transportation (1)	\$ 3,480,106	\$ 3,353,832	\$ 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
Center for Energy and Environment (1)	5,360,983	5,770,537	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
Residential Services - Housing Rehabilitation	3,433,549	4,076,124	1,975,036	2,665,982	1,294,752	1,072,460	761,578	1,171,071	909,541	457,523
All Other	754,133	1,624,624	702,720	992,318	613,352	171,563	1,376,128	1,328,518	1,535,060	1,990,121
Total Operating Revenues	\$ 13,028,771	\$ 14,825,117	\$ 11,237,795	\$ 11,849,574	\$ 10,900,120	\$ 10,289,498	\$ 12,566,436	\$ 13,958,062	\$ 13,154,883	\$ 11,774,316
Expenses										
Transportation (1)	\$ 3,471,043	\$ 3,355,699	\$ 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
Center for Energy and Environment (1)	5,518,203	5,995,747	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
Residential Services - Housing Rehabilitation	2,642,025	3,713,684	3,444,390	2,493,046	1,655,871	1,070,943	762,223	1,173,160	909,615	457,523
All Other	706,325	1,661,164	664,850	1,079,474	708,157	329,781	1,972,250	2,070,727	4,066,779	2,459,177
Total Operating Expenses	\$ 12,337,596	\$ 14,726,294	\$ 12,827,536	\$ 11,982,023	\$ 11,358,106	\$ 10,779,339	\$ 13,355,481	\$ 14,878,889	\$ 16,443,518	\$ 12,524,297
Operating Income (Loss)	\$ 691,175	\$ 98,823	\$ (1,589,741)	\$ (132,449)	\$ (457,986)	\$ (489,841)	\$ (789,045)	\$ (920,827)	\$ (3,288,635)	\$ (749,981)
Interest Income	11,151	3,009	1,909	1,859	2,419	13,810	35,011	60,068	74,284	20,942
Capital Contributions	3,280	-	-	-	-	-	-	-	-	-
Increase (Decrease) in net position	\$ 705,606	\$ 101,832	\$ (1,587,832)	\$ (130,590)	\$ (455,567)	\$ (476,031)	\$ (754,034)	\$ (860,759)	\$ (3,214,351)	\$ (729,039)
Net Position - beginning of year	\$ 5,671,935	\$ 6,377,541	\$ 6,479,373	\$ 4,891,541	\$ 1,127,299	\$ 671,732	\$ 195,701	\$ (3,757,107)	\$ (4,617,866)	\$ (7,832,217)
Change in Accounting Principle	-	-	-	(3,633,652)	-	-	(3,198,774)	-	-	-
Net Position - end of year	\$ 6,377,541	\$ 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) 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)

	2011	2012	2013	2014 (2)	2015	2016	2017 (3)	2018	2019	2020
Revenue										
Federal grants and contracts	\$ 8,199,084	\$ 8,767,346	\$ 5,782,052	\$ 6,607,866	\$ 5,943,391	\$ 5,352,234	\$ 6,134,429	\$ 6,550,872	\$ 6,561,391	\$ 5,579,546
Members' per capita fees	702,698	708,877	734,539	839,887	895,596	935,719	1,010,708	1,098,711	1,205,596	1,302,023
State grants and contracts	559,895	496,836	481,608	646,189	404,367	426,498	560,566	560,408	613,564	411,798
Local contracts and other	710,153	837,190	885,917	1,277,348	634,199	571,356	1,720,386	2,203,898	1,923,491	2,233,834
Foundations/corporate contributions	726,445	1,513,572	255,682	341,525	208,055	584,907	347,729	222,988	179,236	41,572
Utility company contracts	2,130,496	2,501,296	3,097,997	2,136,759	2,814,512	2,418,784	2,792,618	3,321,185	2,671,605	2,205,543
Total Operating Revenues	\$ 13,028,771	\$ 14,825,117	\$ 11,237,795	\$ 11,849,574	\$ 10,900,120	\$ 10,289,498	\$ 12,566,436	\$ 13,958,062	\$ 13,154,883	\$ 11,774,316
Expenses										
Transportation (1)	\$ 3,471,043	\$ 3,355,699	\$ 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
Center for Energy and Environment (1)	5,518,203	5,995,747	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
Residential Services-Housing Rehabilitation (1)	2,642,025	3,713,684	3,444,390	2,493,046	1,655,871	1,070,943	762,223	1,173,160	909,615	457,523
All Other	706,325	1,661,164	664,850	1,079,474	708,157	329,781	1,972,250	2,070,727	4,066,779	2,459,177
Total Operating Expenses	\$ 12,337,596	\$ 14,726,294	\$ 12,827,536	\$ 11,982,023	\$ 11,358,106	\$ 10,779,339	\$ 13,355,481	\$ 14,878,889	\$ 16,443,518	\$ 12,524,297
Operating Income (Loss)	\$ 691,175	\$ 98,823	\$ (1,589,741)	\$ (132,449)	\$ (457,986)	\$ (489,841)	\$ (789,045)	\$ (920,827)	\$ (3,288,635)	\$ (749,981)
Interest Income	11,151	3,009	1,909	1,859	2,419	13,810	35,011	60,068	74,284	20,942
Capital Contributions	3,280	-	-	-	-	-	-	-	-	-
Increase (Decrease) in net position	\$ 705,606	\$ 101,832	\$ (1,587,832)	\$ (130,590)	\$ (455,567)	\$ (476,031)	\$ (754,034)	\$ (860,759)	\$ (3,214,351)	\$ (729,039)
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Change in Accounting Principle	-	-	-	(3,633,652)	-	-	(3,198,774)	-	-	-
Net Position - end of year	\$ 6,377,541	\$ 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) MORPC reorganized several departments in 2014 and 2019 as reflected in the table.

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(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
Revenue Base and Revenue Rates
 Estimated Population by Member Jurisdiction Used for Per Capita Membership Fees

Table 4

Governmental Unit	2011	2012	2013	2014	2015	2016	2017 (4)	2018	2019	2020
Cities										
Bellefontaine	-	-	-	-	-	-	-	-	-	13,174
Bexley	13,269	13,064	13,067	13,070	13,074	13,074	13,233	13,278	13,386	13,370
Canal Winchester	6,687	7,161	7,262	7,326	7,385	7,750	7,919	8,679	8,828	9,093
Chillicothe	22,326	-	-	-	-	-	-	-	-	21,342
Circleville	-	-	-	-	-	-	-	-	-	13,610
Columbus	782,902	790,498	794,956	802,912	810,200	818,912	861,141	881,859	902,674	914,450
Delaware	32,569	34,982	35,102	35,469	35,885	36,263	37,853	39,214	39,937	41,407
Dublin	41,325	42,038	43,103	43,648	44,375	44,641	47,325	48,550	49,905	50,593
Gahanna	34,468	33,262	33,288	33,323	33,359	33,382	33,984	34,194	36,075	36,018
Grandview Heights	6,700	6,538	6,837	6,840	6,845	6,859	7,284	7,860	8,483	8,559
Grove City	34,569	35,708	35,817	36,079	36,459	36,720	37,138	41,546	42,400	42,766
Groveport	5,421	5,415	5,505	5,540	5,597	5,604	5,638	5,801	5,867	5,860
Hilliard	29,250	28,524	28,595	28,723	28,952	29,331	30,694	37,109	38,106	38,244
Lancaster	-	-	-	-	-	-	-	40,391	40,888	40,561
London	9,458	-	-	-	-	-	-	-	-	-
Marysville	19,856	22,187	22,306	22,534	22,765	23,023	23,286	23,559	24,224	24,505
New Albany	6,989	8,068	8,255	8,391	8,953	9,101	9,457	10,717	10,897	10,980
Pataskala	15,736	15,092	15,154	15,281	15,392	15,508	15,611	17,175	17,565	18,426
Pickerington	14,978	18,396	18,632	18,938	19,316	19,508	19,718	21,219	22,443	23,096
Powell	11,153	12,011	12,171	12,429	12,660	12,983	13,153	14,238	14,464	14,613
Reynoldsburg	35,970	35,913	35,929	36,013	36,102	36,185	36,540	37,168	37,571	37,650
Upper Arlington	34,050	33,825	33,871	33,895	33,964	33,976	34,562	35,207	35,555	35,542
Washington Court House	14,586	-	-	-	-	-	-	-	-	-
Westerville	38,126	36,250	36,846	36,876	36,918	37,272	37,895	38,623	39,955	40,656
Whitehall	19,216	18,066	18,078	18,084	18,091	18,091	18,433	18,388	18,531	19,406
Worthington	14,235	13,579	13,581	13,581	13,596	13,596	13,650	14,303	14,440	14,509
Total Cities	1,243,839	1,210,577	1,218,355	1,228,952	1,239,888	1,251,779	1,304,514	1,389,078	1,422,194	1,488,430
Villages										
Ashville	4,097	4,097	4,097	4,097	4,104	4,104	4,104	4,133	4,088	4,104
Baltimore	2,919	2,968	2,968	-	-	-	-	-	-	-
Brice	70	114	114	114	114	114	114	-	-	-
Cardington	1,252	-	-	-	-	-	-	-	-	-
Crooksville	-	-	-	-	-	-	2,478	2,499	-	-
Galena	-	-	-	-	747	763	781	799	823	865
Gambier	-	-	-	-	-	-	-	-	-	2,414
Granville	-	-	-	-	-	-	-	-	-	6,292
Harrisburg	335	320	320	320	320	320	320	325	-	-
Johnstown	-	-	-	4,922	4,944	4,944	4,973	5,340	5,390	5,491
Lithopolis	1,052	1,127	1,162	1,206	1,250	1,250	1,399	1,492	1,545	1,668
Lockbourne	280	237	237	237	237	237	237	241	276	276
Marble Cliff	609	573	573	573	573	573	573	583	587	586
Minerva Park	1,288	1,272	1,272	1,272	1,272	1,272	1,272	1,359	1,557	1,554
Mount Sterling	1,880	-	-	-	-	-	-	-	-	-
New Lexington	-	-	-	-	4,768	4,768	-	-	-	-
Obetz	4,725	4,537	4,551	4,564	4,591	4,591	4,665	5,069	5,226	5,339
Plain City	3,579	4,225	4,307	-	-	-	-	-	4,460	4,623
Riverlea	503	545	545	548	548	548	548	564	569	568
Shawnee Hills	610	706	713	729	745	765	776	800	805	808
Somersett	-	-	-	-	1,466	1,466	1,466	1,517	1,517	1,514
South Bloomfield	1,290	-	-	-	-	-	-	-	-	-
Sunbury	-	-	-	-	4,928	5,022	5,085	5,219	5,457	6,028
Urbancrest	902	960	960	960	960	960	967	981	991	989
Valleyview	601	-	-	-	-	-	-	-	-	-
West Jefferson	4,522	4,222	4,222	4,222	4,226	-	-	-	-	-
Total Villages	30,514	25,903	26,041	23,764	35,793	31,697	29,758	30,921	33,291	43,119
Townships										
Bloom	7,012	7,062	7,082	7,085	7,124	7,136	7,218	7,494	7,623	7,601
Blendon	-	-	-	7,808	7,808	7,808	7,866	7,978	8,054	8,055
Clinton	-	-	-	4,109	4,109	4,109	4,130	4,193	4,226	4,221
Etna	7,502	8,417	8,566	8,657	8,723	8,847	8,928	9,538	9,801	9,942
Franklin	-	-	-	-	-	-	-	9,813	9,905	9,887
Granville	4,051	4,160	4,174	4,187	4,190	4,225	4,259	4,322	4,375	4,432
Jefferson	-	-	-	-	-	-	-	12,124	12,612	13,281
Jerome	-	-	-	-	5,407	5,844	6,210	6,309	6,970	8,173
Liberty	-	-	-	-	16,000	16,212	16,525	16,894	17,338	17,677
Madison	-	-	-	10,800	10,800	10,807	10,814	11,008	11,101	11,087
Mifflin	-	-	-	2,462	2,462	2,466	2,470	2,513	2,533	2,531
Perry	-	-	-	3,637	3,641	3,641	3,661	3,717	3,749	3,745
Plain	-	-	-	2,142	2,142	2,142	2,149	2,236	2,256	2,267
Prairie	-	-	-	16,498	16,498	16,505	16,681	16,790	16,946	16,931
Truro	-	-	-	-	-	-	-	-	-	1,334
Violet	-	-	-	-	-	-	-	20,240	20,540	20,429
Washington	19,647	19,040	19,090	19,249	19,349	19,420	19,602	-	-	1,018
Total Townships	38,212	38,679	38,912	86,634	108,253	109,162	110,513	135,169	138,029	142,611
Counties (1)										
Delaware County (2)	104,456	105,333	106,753	116,777	118,659	120,224	122,210	124,763	127,294	130,569
Fairfield County	-	-	-	-	-	-	-	-	-	81,399
Franklin County (3)	98,549	93,253	93,355	102,230	102,468	102,664	103,598	106,217	108,030	108,817
Hocking County	-	-	-	-	-	-	-	21,544	21,544	21,548
Knox County	-	-	-	-	-	-	-	-	45,347	45,183
Logan County	-	-	-	-	-	-	-	-	32,802	32,270
Morrow County	-	-	-	-	-	-	-	-	35,192	35,192
Perry County	-	-	-	-	-	-	35,945	36,182	36,172	36,103
Pickaway County	39,355	36,543	36,546	-	-	-	-	-	-	-
Ross County	54,482	56,163	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
Total County	296,842	291,292	320,873	304,360	307,264	309,644	349,688	376,418	436,712	522,430
Total full member population	1,609,407	1,566,451	1,604,181	1,643,710	1,691,198	1,702,282	1,794,473	1,931,586	2,030,226	2,196,590
MPO member per capita rate	\$ 0.460	\$ 0.460	\$ 0.475	\$ 0.490	\$ 0.505	\$ 0.520	\$ 0.5375	\$ 0.555	\$ 0.565	\$ 0.575
Non-MPO per capita rate	\$ 0.310	\$ 0.310	\$ 0.310	\$ 0.310	\$ 0.310	\$ 0.325	\$ 0.3425	\$ 0.360	\$ 0.370	\$ 0.380

Notes (1) Beginning in 2014 the counties' members dues calculations use the above listed Population Base plus an additional 10% of the populations of cities located within the county.
 (2) The Delaware County population figures include only townships and villages and exclude cities through 2013.
 (3) The Franklin County population figures include only townships and exclude villages and cities through 2013.
 (4) Beginning in 2017, net international migration population from U.S. Census estimates is included in all jurisdictions.
 * Non-MPO members - These members are outside the Metropolitan Planning Organization (MPO) area and pay the Non-MPO rate
 ** CORPO member - Non-MPO member is in the Central Ohio Rural Planning Organization and paid an additional \$0.10 per-capita rate

MID-OHIO REGIONAL PLANNING COMMISSION

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

December 31, 2020

Sources of Estimates

Population estimates prepared by MORPC staff are used for assessing per capita fees to member jurisdictions. MORPC began using a new estimation methodology for the estimates calculated for 2018 and subsequent years, instead of that used in 2017 and previous years.

The revised methodology starts by making an initial estimate of county total populations using the 2010 U. S. Census population as a baseline, then adding or subtracting population by using total adding births, subtracting deaths, and adding total net migration (both domestic and international) each year up through January 1 of the year of estimate. Then, an estimate of how the population in each county is distributed to each sub-county jurisdiction (townships, cities, villages) is calculated by multiplying new housing units by average household size and occupancy rate. These estimates of the percentage share of the household population living within each sub-county jurisdiction are then multiplied by the total household population in each county. Finally, an estimate of those living in “group quarters” (correctional facilities, student dormitories, senior assisted-living facilities, and other nontraditional households) is added to complete the total population estimate. This results in sub-county population estimates that are based on more-reliable data about annual births, deaths and migration.

The methodology 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.

Mid-Ohio Regional Planning Commission
Benefits of Membership - Flow of Funds
Year Ended December 31, 2020

Table 5

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	\$5,006	\$0	\$0	\$0	\$0	\$0
City of Bexley	\$7,688	\$5,154,063	\$258,356	\$4,895,707	\$0	\$0
City of Canal Winchester	\$5,228	\$1,006,959	\$0	\$1,000,000	\$0	\$6,959
City of Chillicothe	\$7,434	\$0	\$0	\$0	\$0	\$0
City of Circleville	\$4,740	\$0	\$0	\$0	\$0	\$0
City of Columbus	\$525,809	\$38,315,793	\$31,658,756	\$5,699,255	\$0	\$957,782
City of Delaware	\$23,809	\$0	\$0	\$0	\$0	\$0
City of Dublin	\$29,091	\$1,103,275	\$1,102,298	\$0	\$0	\$977
City of Gahanna	\$20,710	\$20,505	\$0	\$0	\$0	\$20,505
City of Grandview Heights	\$4,921	\$7,059,656	\$880,426	\$6,179,230	\$0	\$0
City of Grove City	\$24,590	\$2,218,266	\$0	\$2,183,456	\$15,076	\$19,734
City of Groveport	\$3,370	\$2,339,662	\$0	\$2,323,813	\$0	\$15,849
City of Hilliard	\$21,990	\$1,012,434	\$0	\$1,000,000	\$0	\$12,434
City of Lancaster	\$15,413	\$0	\$0	\$0	\$0	\$0
City of Marysville	\$9,312	\$0	\$0	\$0	\$0	\$0
City of New Albany	\$6,311	\$2,081,205	\$81,205	\$2,000,000	\$0	\$0
City of Pataskala	\$10,595	\$0	\$0	\$0	\$0	\$0
City of Pickerington	\$13,280	\$0	\$0	\$0	\$0	\$0
City of Powell	\$8,402	\$0	\$0	\$0	\$0	\$0
City of Reynoldsburg	\$21,649	\$2,018,814	\$0	\$1,999,999	\$0	\$18,815
City of Upper Arlington	\$20,437	\$0	\$0	\$0	\$0	\$0
City of Westerville	\$23,377	\$11,488	\$0	\$0	\$0	\$11,488
City of Whitehall	\$11,158	\$4,079,679	\$20,751	\$3,957,033	\$76,162	\$25,733
City of Worthington	\$8,343	\$7,062,911	\$7,050,044	\$0	\$0	\$12,867
Village of Ashville	\$1,560	\$0	\$0	\$0	\$0	\$0
Village of Galena	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Granville	\$1,971	\$0	\$0	\$0	\$0	\$0
Village of Harrisburg	\$0	\$301,030	\$0	\$301,030	\$0	\$0
Village of Hebron	\$83	\$0	\$0	\$0	\$0	\$0
Village of Johnstown	\$2,087	\$0	\$0	\$0	\$0	\$0
Village of Lithopolis	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Lockbourne	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Marble Cliff	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Minerva Park	\$1,000	\$300,300	\$0	\$300,300	\$0	\$0
Village of Obetz	\$3,069	\$78,522	\$0	\$0	\$17,305	\$61,217
Village of Plain City	\$1,757	\$0	\$0	\$0	\$0	\$0
Village of Riverlea	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Somerset	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Sunbury	\$3,466	\$0	\$0	\$0	\$0	\$0
Village of Urbancrest	\$1,000	\$16,726	\$0	\$0	\$16,726	\$0
Village of Valleyview	\$0	\$535,218	\$0	\$535,218	\$0	\$0
Blendon Township	\$4,632	\$0	\$0	\$0	\$0	\$0
Bloom Township	\$4,371	\$0	\$0	\$0	\$0	\$0
Clinton Township	\$2,427	\$404,833	\$0	\$381,862	\$22,471	\$0
Franklin Township	\$5,685	\$17,807	\$0	\$0	\$17,807	\$0
Granville Township	\$1,684	\$0	\$0	\$0	\$0	\$0
Jefferson Township	\$7,637	\$2,010	\$0	\$0	\$0	\$2,010
Jerome Township	\$4,699	\$0	\$0	\$0	\$0	\$0
Liberty Township	\$10,164	\$0	\$0	\$0	\$0	\$0
Madison Township	\$6,375	\$393,154	\$0	\$364,574	\$28,580	\$0
Mifflin Township	\$1,455	\$364,574	\$0	\$364,574	\$0	\$0
Perry Township	\$2,153	\$161,560	\$0	\$161,560	\$0	\$0
Plain Township	\$1,304	\$52,315	\$0	\$52,315	\$0	\$0
Prairie Township	\$9,735	\$24,070	\$0	\$0	\$22,333	\$1,737
Shawnee Hills	\$1,000	\$0	\$0	\$0	\$0	\$0
Truro Township	\$1,000	\$0	\$0	\$0	\$0	\$0
Violet Township	\$7,763	\$0	\$0	\$0	\$0	\$0
Washington Township	\$1,000	\$0	\$0	\$0	\$0	\$0
Etna Township	\$5,717	\$0	\$0	\$0	\$0	\$0
Unincorporated Franklin County	\$132,923	\$0	\$0	\$0	\$0	\$0
Delaware County	\$79,899	\$1,835,010	\$0	\$1,835,010	\$0	\$0
Fairfield County ***	\$3,984	\$989,739	\$989,739	\$0	\$0	\$0
Fairfield County	\$45,897	\$0	\$0	\$0	\$0	\$0
Hocking County	\$8,290	\$0	\$0	\$0	\$0	\$0
Knox County	\$21,767	\$0	\$0	\$0	\$0	\$0
Logan County	\$12,465	\$0	\$0	\$0	\$0	\$0
Madison County - CORPO ***	\$7,500	\$0	\$0	\$0	\$0	\$0
Morrow County	\$16,892	\$0	\$0	\$0	\$0	\$0
Perry County	\$13,719	\$0	\$0	\$0	\$0	\$0
Union County	\$17,230	\$0	\$0	\$0	\$0	\$0
Associate Members	\$8,000	\$0	\$0	\$0	\$0	\$0
Subtotal	\$1,302,023	\$78,961,078	\$42,041,575	\$35,534,936	\$216,460	\$1,168,107
Returns-not broken out by community						
COTA and DCT	na	\$51,001,917	\$51,001,917	na	na	na
Other/Regional **	na	\$215,238,305	213,295,908	\$1,942,397	na	na
Subtotal	na	\$266,240,222	264,297,825	\$1,942,397	na	na
Investments						
MORPC Transportation Planning	\$2,948,133	na	na	na	na	na
MORPC Housing Admin	\$150,070	na	na	na	na	na
MORPC Infrastructure & Clean Ohio Admin	\$360,190	na	na	na	na	na
MORPC Energy Conservation Admin	\$1,402,792	na	na	na	na	na
Subtotal	\$4,861,185	na	na	na	na	na
GRAND TOTAL	\$6,163,208	\$345,201,299	\$306,339,399	\$37,477,333	\$216,460	\$1,168,107

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.

***Includes CORPO Dues

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	2011	% of full members' dues	Governmental Unit	2020	% of full members' dues
1. Columbus	\$ 360,135	50.9%	1. Columbus	\$ 525,809	40.6%
2. Delaware County excluding cities	48,050	6.8%	2. Franklin County, excluding cities	132,923	10.3%
3. Unincorporated Franklin County	45,333	6.4%	3. Delaware County, excluding cities	79,899	6.2%
4. Dublin	19,010	2.7%	4. Fairfield County, excluding cities	45,897	3.5%
5. Westerville	17,538	2.5%	5. Dublin	29,091	2.2%
6. Ross County excluding City of Chillicothe	16,889	2.4%	7. Grove City	24,590	1.9%
7. Reynoldsburg	16,546	2.3%	6. Delaware City	23,809	1.8%
8. Grove City	15,902	2.2%	8. Westerville	23,377	1.8%
9. Gahanna	15,855	2.2%	9. Hilliard	21,990	1.7%
10. Upper Arlington	15,663	2.2%	10. Knox County, excluding cities	21,767	1.7%

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
2011-2020**

Table 7

Year	MORPC Membership Population (4)	(Labor Force in Thousands)				U. S. Unem- ployment rate (3)
		Columbus	M.S.A. (1)	Ohio		
		Labor	Unem-	Labor	Unem-	
		force (2)	ployment rate (3)	force (2)	ployment rate (3)	
2011	1,609,407	956.6	7.5	5,806.0	8.6	8.9
2012	1,566,451	969.5	6.1	5,748.0	7.2	8.1
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

- (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

Table 8

Mid-Ohio Regional Planning Commission
Per Capita Income and Total Personal Income
2011-2020

Year	Columbus M.S.A. (1)		Ohio	
	Per Capita Income	Total Personal Income (Millions)	Per Capita Income	Total Personal Income (Millions)
2011	\$41,200	\$79,365.3	\$39,063	\$451,011.1
2012	\$43,654	\$85,003.0	\$40,625	\$469,260.8
2013	\$43,900	\$86,661.4	\$41,087	\$475,766.2
2014	\$45,431	\$90,936.5	\$42,740	\$496,069.1
2015	\$47,279	\$95,862.4	\$44,386	\$515,871.4
2016	\$48,153	\$98,819.3	\$45,204	\$526,177.2
2017	\$49,441	\$102,965.0	\$46,804	\$546,006.0
2018	\$51,114	\$107,553.9	\$48,728	\$569,184.0
2019	\$52,477	\$111,370.1	\$50,167	\$586,784.0
2020	N/A	N/A	\$53,296	\$623,206.7

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

Source: Bureau of Economic Analysis, U. S. Department of Commerce

In 2020, the Bureau of Economic Analysis revised the estimates for per capita and personal income for the years 2011 through 2019

	Employees (FTE's) 2011	% to Total	Name of Employer
	26,778	2.82%	Ohio State University
	26,728	2.82%	Ohio Health
	18,000	1.90%	State of Ohio
	13,217	4.39%	JPMorgan Chase & Co,
ance Co.	11,668	1.23%	Nationwide
	9,766	1.03%	Nationwide Children's Hospital
	9,766	1.03%	Kroger Co.
	8,592	0.91%	City of Columbus
Hospital	7,904	0.83%	L Brands, Inc.
	7,622	0.80%	Mount Carmel Health System

2020 Comprehensive Annual Financial Report, Page 318, Table 22

Source: "Largest Employers: Ranked by Number of Central Ohio Employees", Business First of Columbus, 2011. All rights reserved. Reprinted with permission.

Notes: Percentage calculated using Columbus MSA labor force number of 1,094,600 provided by the Census Bureau, combined labor force of Hocking, Morrow and Perry Counties, which is included in Columbus MSA.

Number of Employees (FTE's) 2011	% to Total
---	------------------

Name of Employer
Ohio State University
Ohio Health
State of Ohio
JPMorgan Chase & Co,
Nationwide
Nationwide Children's Hospital
Kroger Co.
City of Columbus
L Brands, Inc.
Mount Carmel Health System

Source of FTE's and Rank: "Largest Employers: Ranked by Number of Central Ohio Employees", Business First of Columbus. © Copyright 2020, Business First of Columbus Inc. All rights reserved. Reprinted with permission.

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Mid Ohio Regional Planning Commission

Table 10

Area in Square Miles by Member Jurisdiction

As of December 31, 2020 and 2011

<u>Governmental Unit</u>	<u>2011 Area In Square Miles</u>	<u>2020 Area In Square Miles</u>
Knox County	-	530.00
Fairfield County, less City of Lancaster	-	489.42
Logan County, less City of Bellefontaine	-	467.00
Hocking County	-	424.00
Perry County	-	412.00
Morrow County	-	407.00
Delaware County less Cities of Columbus, Delaware, Dublin, Powell, Westerville; Villages of Galena, Shawnee Hills, Sunbury	425.26	385.25
Union County, less Cities of Marysville, Dublin	-	381.11
City of Columbus	221.51	225.90
Unincorporated Franklin County		
Madison Township		23.60
Prairie Township		18.90
Jefferson Township		15.34
Plain Township		9.00
Franklin Township		6.71
Blendon Township		5.85
Wahington Township		2.69
Perry Township		2.15
Mifflin Township		2.00
Clinton Township		1.39
Truro Township		0.73
ALL OTHER TOWNSHIPS		94.34
Total Unincorporated Franklin County	192.10	182.70
Bloom Township	35.25	35.40
Jerome Township	-	34.39
Liberty Township		29.93
City of Pataskala	28.63	29.04
Violet Township	28.31	28.96
City of Dublin	25.71	24.91
Granville Township (Minus Heath, Newark and Granville)	21.14	21.06
Etna Township	20.76	20.76
City of Delaware	19.12	20.07
City of Lancaster	-	18.90
City of Grove City	16.42	17.68
City of New Albany	10.84	16.82
City of Marysville	16.22	16.56
City of Hilliard	15.52	14.39
City of Westerville	12.49	12.75
City of Gahanna	11.53	12.59
City of Reynoldsburg	16.88	11.34
City of Chillicothe	-	10.91
City of Pickerington	9.99	10.45
City of Bellefontaine	-	10.03
City of Upper Arlington	9.90	9.76
City of Groveport	9.32	8.81
City of Canal Winchester	13.17	7.86
City of Circleville	-	7.31
Village of Obetz	6.62	5.85
City of Powell	4.98	5.75
City of Worthington	6.40	5.55
City of Whitehall	5.34	5.33
Village of Granville	-	4.86
Village of Sunbury	-	4.82
Village of Johnstown	-	3.01
City of Bexley	2.45	2.44
Village of Plain City	2.49	2.40
Village of Lithopolis	2.71	2.25
Village of Ashville	2.21	2.23
Village of Galena	-	1.81
City of Grandview Heights	1.35	1.32
Village of Somerset	-	1.15
Village of Gambier	-	0.93
Village of Lockbourne	0.69	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	681.85	-
Pickaway County less South Bloomfield	502.55	-
City of London	8.36	-
Village of West Jefferson	7.05	-
Village of South Bloomfield	3.58	-
City of Baltimore	2.09	-
Village of Cardington	1.90	-
Village of Harrisburg	0.27	-
Village of Valleyview	0.14	-
Village of Brice	0.11	-
Total area in square miles	2,405.14	4,387.60

Source: County Engineers, MORPC and Member Communities

Certain 2011 estimates have been revised to correspond with current measurement methodology

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

Table 11

	2011	2012	2013	2014 (1)	2015	2016	2017	2018	2019	2020
Transportation	27.00	26.50	27.00	-	-	-	-	-	-	-
Center for Energy and Environment	23.00	21.00	22.50	-	-	-	-	-	-	-
Housing	8.00	11.25	10.50	-	-	-	-	-	-	-
Transportation Infrastructure & Development	-	-	-	16.75	14.50	17.50	18.00	18.50	15.00	16.30
Data & Mapping	-	-	-	7.00	7.00	6.50	6.25	7.25	7.50	7.00
Planning & Sustainability	-	-	-	7.75	8.50	9.50	9.25	7.00	12.55	11.25
Residential Services	-	-	-	23.50	21.00	19.75	20.50	21.50	16.10	17.10
Member Services and Administrative	19.00	18.50	19.50	16.00	17.00	18.25	16.75	21.50	21.50	22.80
Total	77.00	77.25	79.50	71.00	68.00	71.50	70.75	75.75	72.65	74.45

(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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Federal transportation projects completed	7	5	3	5	9	6	6	8	9	8
Cost of Fed transportation projects completed	\$ 3,689,195	\$ 4,360,609	\$ 3,827,864	\$ 4,325,383	\$5,062,584	\$4,378,713	\$4,628,796	\$5,277,238	\$5,386,611	\$5,392,081
Housing Repair Programs										
Franklin County Single Family Rehab units completed	16	17	8	16	7	N/A	N/A	N/A	N/A	N/A
Franklin County Urgent Repair Program	25	32	29	62	63	41	42	43	60	15
COCIC Exterior Home Repair	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4	8	2
PACT/Homeport Home Repair Program	N/A	N/A	N/A	N/A	4	4	15	18	N/A	N/A
United Way Home Repair Program	7	7	13	15	7	11	3	1	N/A	N/A
Weinland Park Home Repair Program	17	12	12	9	10	5	6	2	N/A	N/A
Homeport/Milo Grogan Home Repair Program	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	14	N/A
Home Weatherization Programs										
Home Weatherization Assistance Program (HWAP) Home visits	418	224	104	70	78	49	53	52	47	30
HWAP Home completed weatherizations	418	224	104	70	78	49	53	52	47	30
WarmChoice Program inspections	400	578	523	485	502	324	427	519	465	502
WarmChoice Program completions	471	518	586	351	505	421	402	506	415	325
AEP Community Assistance Program (Households) (1)	244	228	357	358	311	429	397	426	339	125
Electric Partnership Program (Households) (2)	174	218	163	63	229	328	104	231	409	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

	2011	2012	2013	2014	2015 (1)	2016	2017	2018	2019	2020
<u>Planning & Sustainability, Data & Mapping, and Transportation & Infrastructure Development (2)</u>										
Computers	38	39	37	37	15	15	15	15	15	15
Vehicles	1	1	1	1	1	1	1	1	1	1
<u>Residential Services - Weatherization (3)</u>										
Computers	27	30	23	23	2	2	2	2	2	2
Vehicles	13	13	13	13	13	13	13	11	9	11
Blower Door	13	13	13	13	-	-	-	-	-	-
Computer Analyzer	10	10	7	7	-	-	-	-	-	-
Infrared Cameras	10	10	10	10	10	10	10	10	10	10
<u>Residential Services - Housing</u>										
Computers	12	12	15	15	2	2	2	2	2	2
XRF Spectrum Analyzer	1	1	1	1	1	1	1	1	1	1
<u>All Other</u>										
Computers	61	68	63	64	19	19	20	24	26	26
EV Charging Stations	-	-	-	-	-	-	-	-	3	3
Vehicles	1	1	1	1	-	-	-	-	-	-

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 changes.

Mid-Ohio Regional Planning Commission

Schedule of Insurance Coverage

December 31, 2020

Existing coverage - policies in force (1)		Limits of liability
1.	Type Each Occurrence General Aggregate	Commercial Umbrella \$6,000,000 \$6,000,000
2.	Type General Aggregate (Other than Products-Completed Operations) Products-Completed Operations Aggregate Limit Personal and Advertising Injury Each Occurrence Fire Damage Limit (Any One Fire) Deductible	Commercial General Liability \$3,000,000 \$3,000,000 \$1,000,000 \$1,000,000 \$1,000,000 \$0
3.	Type Limit of Liability Deductible Insurance Company Expires	Public Officials \$2,000,000 \$10,000 <i>Darwin Select Insurance Company</i> <i>November 1, 2021</i>
4.	Type Employer's Liability Stop Gap Deductible	Employer's Liability \$1,000,000 \$0
5.	Type Aggregate Limit Each Claim Limit Deductible	Employee Benefits Liability \$3,000,000 \$1,000,000 \$1,000
6.	Type Limit of Liability Faithful Performance of Duty Finance Director Executive Director Accountants (2) Deductible	Crime Coverage \$250,000 \$25,000 \$75,000 (excess) \$75,000 (excess) \$25,000 (excess) \$5,000
7.	Type Aggregate Limit Each Claim Retention	Cyber Liability \$2,000,000 \$1,000,000 \$10,000
8.	Type Computer Coverage Camera Equipment Valuable Papers and Records - Cost of Research Fine Arts Miscellaneous Equipment Contractors' Equipment Coverage Deductible	Miscellaneous \$475,000 \$73,758 \$500,000 \$25,000 \$6,000 \$72,147 \$500

(continued)

Mid-Ohio Regional Planning Commission

Schedule of Insurance Coverage (continued)

December 31, 2020

Existing coverage - policies in force (1)		Limits of liability
9.	Type Blanket Buildings and Business Personal Property Personal Property - 111 Liberty Street Suite 100 Deductible	Commercial Property Coverage \$1,505,220 Included \$1,000
10.	Type General Aggregate General Aggregate Limit (Other than Products-Completed Operations) Products-Completed Operations Aggregate Limit Personal and Advertising Injury Each Occurrence Fire Damage Limit Medical Expense Limit Bodily Injury & Property Damage Deductible Insurance Company Expires	Lead Abatement Coverage \$1,000,000 \$1,000,000 \$1,000,000 \$1,000,000 \$50,000 \$5,000 \$5,000 <i>Admiral Insurance Company</i> <i>October 31, 2021</i>
11.	Type Limit of Liability Auto Medical Payments (Each Person) Deductible - Comprehensive Coverage Deductible - Collision Coverage	Automobile \$1,000,000 \$5,000 \$500 \$500
12.	Type Each Claim Annual Aggregate Deductible Insurance Company Expires	Architects & Engineers Errors & Omissions Insurance \$1,000,000 \$1,000,000 \$10,000 <i>The Hanover Insurance Group</i> <i>September 25, 2021</i>

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

Draft - for discussion only

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of
Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To Management and the Board of Commissioners
Mid-Ohio Regional Planning Commission

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Mid-Ohio Regional Planning Commission (the "Commission"), as of and for the year ended December 31, 2020 and the related notes to the financial statements, which comprise the basic financial statements of the Commission, and have issued our report thereon dated June 4, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Commission's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

June 4, 2021

Placeholder for Audit Report, Second page

Draft - for discussion only

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required
by the Uniform Guidance

Independent Auditor's Report

To the Board of Commissioners
Mid-Ohio Regional Planning Commission

Report on Compliance for Each Major Federal Program

We have audited Mid-Ohio Regional Planning Commission's (the "Commission") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on its major federal program for the year ended December 31, 2020. The Commission's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Commission's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Commission's compliance.

Opinion on Each Major Federal Program

In our opinion, the Commission complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of the Commission is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Commission's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control over compliance.

To the Board of Commissioners
Mid-Ohio Regional Planning Commission

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

June 4, 2021

MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year-to-Date as of December 31, 2020

Federal grantor / pass-through grantor / program title	Federal CFDA 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 2020	20.205	99035	\$ 800,000	\$ 396,335	\$ -
Rideshare Program FY 2021	20.205	99036	700,000	277,952	-
Supplemental Planning FY 2020	20.205	99110	350,000	224,988	-
Supplemental Planning FY 2021	20.205	99112	350,000	171,601	-
Air Quality Awareness FY 2020	20.205	99006	565,000	291,921	-
Air Quality Awareness FY 2021	20.205	99007	550,000	247,859	-
Paving the Way FY 2020	20.205	109287	150,000	38,821	-
Paving the Way FY 2021	20.205	109288	100,000	25,487	-
Consolidated Planning Grant FY 2020	20.205	109386	2,318,778	1,068,934	-
Consolidated Planning Grant FY 2021	20.205	111606	2,329,887	1,094,016	-
Central Ohio Regional Planning Organization FY 2020	20.205	109396	142,887	82,857	-
Central Ohio Regional Planning Organization FY 2021	20.205	109396	142,887	73,490	-
inSight2050 Technical Assistance 2020	20.205	110236	200,000	116,896	-
inSight2050 Technical Assistance 2021	20.205	110238	200,000	90,818	-
Rapid Speed Transit Initiative Feasibility Study	20.205	107716	250,000	10	-
Greenways Planning 2021	20.205	113121	200,000	55,942	-
Total Highway Planning and Construction Cluster				4,257,927	-
Federal Transit Administration:					
Transit Services Programs Cluster					
Enhanced Mobility for Seniors and Individuals With Disabilities FY 2018	20.513	(3)	516,806	61,817	61,817
Enhanced Mobility for Seniors and Individuals With Disabilities FY 2019-2021	20.513	(3)	1,455,645	263,587	94,689
Total Transit Services Programs Cluster				325,404	156,506
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 2019	14.218	(4)	10,000	6,262	-
Home Repair 2018	14.218	(4)	700,000	274,932	-
Home Repair 2019	14.218	(4)	800,000	118,821	-
Total CDBG - Entitlement Grants Cluster				400,015	-

(continued)

MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
Year-to-Date as of December 31, 2020

Federal grantor / pass-through grantor / program title	Federal CFDA Number	Grantor's Pass-through Number	Program or award amount	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Housing and Urban Development:					
Passed through Franklin County:					
Community Development Block Grants/State's Program and Non-Entitlement Grants - Neighborhood Stabilization Program 1 Program Income	14.228	(4)	-	1,650	(1) -
Total U.S. Department of Housing and Urban Development - CFDA No. 14.228				<u>1,650</u>	<u>-</u>
U.S. Department of Energy:					
Passed through Ohio Department of Development:					
Weatherization Assistance for Low-Income Persons FY 2019	81.042	D19-140	221,507	19,516	-
Weatherization Assistance for Low-Income Persons FY 2020	81.042	D20-140	249,363	183,190	-
Total U.S. Department of Energy - CFDA No. 81.042				<u>202,706</u>	<u>-</u>
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 2019	93.568	H19-140	343,689	289,036	(2) -
Weatherization Assistance for Low-Income Persons FY 2020	93.568	H20-140	346,286	24,861	-
Weatherization Assistance for Low-Income Persons - Enhancement FY 2019	93.568	HE19-140	119,055	30,080	-
Weatherization Assistance for Low-Income Persons - Enhancement FY 2020	93.568	HE20-140	120,259	27,640	-
Total U.S. Department of Health and Human Services - CFDA No. 93.568				<u>371,617</u>	<u>-</u>
U.S. Environmental Protection Agency					
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	(3)	600,000	\$ 11,003	\$ -
Total U.S. Environmental Protection Agency - CFDA No. 66.818				<u>11,003</u>	<u>-</u>
Total Federal Financial Assistance				<u><u>\$5,570,322</u></u>	<u><u>\$ 156,506</u></u>

Notes:

- (1) Excludes the write-off of homeowner mortgages for property originally purchased with federal funds.
- (2) Excludes program income received and expended.
- (3) Program funds are not passed through, but provided directly from the federal agency.
- (4) Not applicable - none assigned by pass-through agency.

MID-OHIO REGIONAL PLANNING COMMISSION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AS OF DECEMBER 31, 2020

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, 2020. 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, 2020.

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, 2020. The accompanying Schedule does not include the expenditure of non-federal matching funds.

Mid-Ohio Regional Planning Commission

Schedule of Findings and Questioned Costs

Year Ended December 31, 2020

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported
- Noncompliance material to financial statements noted? ☐ Yes ☒ None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? ☐ Yes ☒ None reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?

☐ Yes ☒ No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
20.205	Highway Planning and Construction Cluster

Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

☒ Yes ☐ No

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

None



MID-OHIO REGIONAL
MORPC
PLANNING COMMISSION

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MID-OHIO REGIONAL
MORPC
PLANNING COMMISSION

Mid-Ohio Regional Planning Commission Executive Committee Meeting Minutes

Date: May 6, 2021
Time: 1:30 p.m.
Location: Video/Audio Conference

Members Present

Chris Amorose Groomes
Karen Angelou
Jeff Benton
Franklin Christman

Jennifer Gallagher
Erik Janas
Greg Lestini
Kim Maggard

Rory McGuinness
David Scheffler
Joe Stefanov
Nancy White

MORPC Staff Present

Kerstin Carr
Thea Ewing
Ted Geer
Shawn Hufstедler
Niel Jurist

Eileen Leuby
Amanda McEldowney
William Murdock
Shari Saunders
Aaron Schill

Bevan Schneck
Susan Tsen
Hosana Tekie
Brandi Whetstone
Robert Williams

Welcome – Erik Janas

Executive Committee Chair Erik Janas called the meeting to order at 1:31 p.m.

Consent Agenda

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

Executive Director's Report – William Murdock

William Murdock reported MORPC's PPP loan for over \$400,000 was completely forgiven. The loan enabled us to keep all employees working and our services going. Mr. Murdock commended the Finance Team for a job well done.

Mr. Murdock reported our Local Government Summer Internship Program hit a record this year for the number of interns fully or partially subsidized for our local governments and for the number of local governments participating. Mr. Murdock thanked Eileen Leuby for leading the effort. Ms. Leuby will look into how many of the summer interns have been placed into permanent positions in any local government.

MORPC is preparing for reopening our offices. About a quarter of the staff have been working in the field throughout the pandemic. Office staff are organizing their offices, filing, purging, cleaning, etc. in preparation for June 1. On June 1 the renovation will be substantially complete and we will be reopening our offices to fully-vaccinated staff. Staff will be phased in a couple days a week. We will still be deploying remote work and hope within a month or so to be moving in more office employees. At this time there will be no in-person meetings. We are being overly cautious about meetings. We are looking at perhaps a return to in-person committee meetings in August.

Earlier this week, MORPC and several partner organizations published a series of COVID-19 Policy Briefs. This is local regional data about three to five key issues where we are seeing both social and economic impacts of COVID-19. More details will be shared at next week's Commission meeting.

As previously announced, MORPC's renovation will be substantially complete by June 1. Let Mr. Murdock know if you would like an opportunity to see the new space.

The Regional Sustainability Agenda, the last major pillar in MORPC's Strategic Framework, is being presented for adoption today. The other pillars, the Regional Data Agenda, the Public Policy Agenda, and the Metropolitan Transportation Plans are up to date. The other part of the framework is the broadband, housing and member resources focus areas. We recently held the third of three focus sessions on members resources and received a lot of feedback. We are reviewing ideas, seeking follow-up and continuing to hone ideas and develop programs to bring to you for reaction.

The Ohio Conference on Freight is May 20-21. MORPC is hosting the virtual conference and has secured enough sponsorship to make it a net positive event.

Air Quality Awareness Week is May 3-7. Air quality is a critical issue particularly for childhood health.

Four Easton Future Vision Fellows have been placed (Franklin County, Cities of Gahanna and Whitehall, and MORPC). They will focus on trail and equity issues. Easton and the OSU Knowlton School provide funding for this program.

Mr. Murdock was honored to announce that WTS Columbus awarded MORPC's Strategic Project Manager Dina Lopez with the 2020 Rosa Parks Diversity Leadership Award. Additional WTS Awards went to COTA CEO & President Joanna Pinkerton as 2020 Woman of the Year and to City of Dublin Deputy City Manager Megan O'Callaghan for the 2020 Innovative Transportation Solutions Award.

Thea Ewing is presenting at the May 19 CMC Forum: Trains and Transit, Past and Future. Other panelists include Derrick James from AMTRAK and Jeffrey Darbee from Benjamin D. Rickey & Co. Michelle Crandall is on next week's CMC Forum with SWACO. CMC Forums can be seen free via YouTube.

Regional Policy Roundtable – William Murdock

William Murdock reported the Regional Policy Roundtable met recently and heard from Franklin Soil and Water Director Jennifer Fish. The roundtable spent considerable time talking about federal updates.

The American Jobs Plan is the federal infrastructure package that touches every facet of our work with local governments. This is separate from a Surface Transportation Reauthorization Bill which funds a lot of MORPC's normal transportation programming. We have been reaching out to our congressional delegation and working with others to make sure we are staying on top of these.

MORPC held a special forum on the American Rescue Plan. Marcia Hale, former White House Intergovernmental Affairs Director, and others gave advice on how cities and counties can maximize use of funds. We still do not know whether townships will be provided relief dollars directly.

MORPC is assisting members with submitting earmark (now called member directed spending) projects and making sure they are meeting the requirement of the project being on MORPC's Transportation Improvement Plan (TIP). We are also working with the Columbus Region Coalition to make sure they are organized and advocating for member directed spending projects in the region.

RAISE, a new grant that replaces the BUILD grant, has been released. The grant has \$1 billion in discretionary grant funding for infrastructure projects. Additional components around climate and environment have been added. The application deadline is July 12.

MORPC provided testimony on the state operating budget. House Bill 2 passed. This bill creates the Ohio Residential Broadband Expansion Grant. A new distracted driving bill, HB 283, was introduced this week.

Sustainability Advisory Committee – Kerstin Carr

Kerstin Carr provided background on the proposed Regional Sustainability Agenda. The update to the agenda took almost a year to ensure the agenda is comprehensive and inclusive. Dr. Carr thanked the Executive Committee members and their staff for their participation and feedback. The agenda is strong and can be measured and tracked over time. The subcommittee was chaired by Justin Milam, City of Upper Arlington and co-chaired by Alex Slaymaker, Smart Columbus. Dr. Jason Reece from OSU City and Regional Planning Program and Kirwan Institute for Race and Ethnicity was hired to ensure equity stayed in the forefront. Dr. Carr commended MORPC Sustainability Officer Brandi Whetstone for her work on the agenda. Dr. Carr recognized the Communications & Engagement and Data & Mapping Departments for their feedback and input.

- **Proposed Resolution 06-21: “Adoption of MORPC’s 2021-2025 Regional Sustainability Agenda” – Brandi Whetstone**

Brandi Whetstone gave a presentation on the [2021-2025 Regional Sustainability Agenda](#). The Sustainability Advisory Committee recently approved the Regional Sustainability Agenda (RSA) and recommended moving it forward for adoption by the Commission. Each goal has measurable objectives and includes a list of strategies that can be implemented by Sustainable2050 members. Goal 1 is centered on improving air quality and reducing climate change impacts to protect public health and the environment. Goal 2 focuses on protecting and preserving natural resources by addressing waste reduction, water quality and consumption, natural areas, and farmland. Goal 3 addresses quality of life through sustainable and equitable communities. Goal 4 focuses on economic considerations through sustainable growth and development. The RSA represents the three main pillars of sustainability which are social, environmental and economic considerations.

From an advocacy perspective, the agenda can be used proactively as well as in response to what comes out of the Statehouse. Ms. Whetstone was in communication with Joe Garrity throughout the process to see where we could align the Public Policy Agenda and Regional Sustainability Agenda goals.

Joe Stefanov made a motion to approve Resolution 06-21, second by David Scheffler; motion passed.

Transportation Policy Committee – Thea Ewing

Thea Ewing reported next month MORPC will present a TIP amendment to cover the member directed spending projects submitted for the region. Those projects were added as locally funded. That does not mean that must be done that way. It means there is no committed funding. Chair Janas thanked Ms. Ewing for her assistance for those who needed help.

MORPC, with partners Clean Fuels Ohio and Smart Columbus, is pursuing a U.S. Department of Energy grant focused on electric vehicle charging. A concept paper is due in May. The application is due in July. MORPC is the lead applicant. The concept paper will be broad enough so our members can take advantage of electric charging through this grant.

Team Members are helping members with RAISE applications. Projects are in the \$25 million range. The twenty percent match can be eliminated if in an area of continuous poverty based on census data. MORPC can provide information and data for the applications.

The TRAC prioritization recommendations will be presented at next week's Commission meeting.

MORPC received our agreement from the U.S. Department of Economic Development Administration for us to kick-off our Community Economic Development Strategy (CEDS). MORPC is working with regional economic development officials to put together a CEDS Committee. One Columbus is collaborating with MORPC.

The Ohio Conference on Freight is in two weeks. Speakers have been booked from several organizations such as ODOT, the Rail Commission, Ohio Turnpike, and Drive Ohio to discuss the impact of COVID on the freight industry. We are still waiting to hear from federal leaders who have been invited to speak.

Proposed Resolution 05-21: “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” – Thea Ewing

This is the companion resolution to the annual Planning Work Program (PWP) approval.

Rory McGuinness made a motion to approve Resolution 05-21, second by Kim Maggard; motion passed.

Quarterly Membership Update – Eileen Leuby

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

- Summer Local Government Intern Program including the Easton Future Vision Fellows
- Regional Collaboration Northwest Meeting – Tuesday, May 18
- Targeted outreach to current members.
- Grant Camp Week – June 7-11
- Social Media Best Practices for Local Governments – August 4
- Rural Forums
 - Harvesting a Modern Rural Government – Tuesday, June 22
 - Cultivating Your Next Leader – Tuesday, July 13
 - How to Add Zoning Rules that Benefit Your Community – Tuesday, August 3
- Membership Visits

Quarterly Financial Statements – Shawn Hufstedler

Shawn Hufstedler reviewed the [March 2021 Financial Report](#) highlighting:

- Strong cash position – 54 days in the operating cash account.
- \$1.3 million loss - \$1.2 million of that is funds received in 2020 not spent in 2020. It shows up as income in 2020 and then reversed in 2021. The weatherization program had a loss of \$89,000. Projects for the first quarter are lower. We are doing fine on the intake and inspection side. We are having trouble getting enough contractors to do the work so we can finalize and close projects. We expect higher production in the second and third quarters.
- Members dues is under budget.
- The PPP loan was forgiven.
- Fringe and indirect rates were both unfavorable for the first quarter. That is typical for fringe. With overhead we had some front-loaded expenditures in the first quarter to make the indirect rate a little bit unfavorable. But there are no red flags at this point.
- Expenses are within appropriations.
- \$1.1 million is in the operating reserve.
- The annual dues resolution will be presented next month as well as a budget amendment. The budget amendment is primarily for new funding.

Mr. Murdock and Mr. Hufstedler shared a recommendation regarding the reserves. In late 2019 we transferred \$300,000 from the operating reserve to the operating cash account for cash flow purposes. The combination of the operating reserve and operating cash balances equates to about 75 days of expenditures which is greater than the 60-day target. About 21 days of that is sitting in the investment side. The Reserve & Investment Advisory Committee is meeting later this month to hear a recommendation to replenish the reserve and to stabilize the agency's reserve once again. We have an opportunity due to the number of transportation funds that have flowed in unexpectedly over the last few months. Knowing that these types of opportunities do not come around often, we would like to work with the Reserve & Investment Advisory Committee to allow those funds to partially offset member dues so that we can use member dues to replenish the reserve, paying back our own internal loan and strengthening the foundation. The overall amount we are suggesting is the \$300,000 that we borrowed from ourselves and \$150,000 from our last year. Since the Executive Committee is cornerstone to our financial governance, we wanted to make sure we were being transparent and getting it out in front of you as well.

Draft Commission Agenda

The Executive Committee reviewed the draft May 13, 2021 Commission Meeting Agenda.

Other Business

Chair Janas congratulated Mr. Murdock for being named one of Columbus's most influential leaders through the Columbus Business First Power 100.

The meeting adjourned at 2:30 p.m.



MID-OHIO REGIONAL
MORPC
PLANNING COMMISSION

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Memorandum

TO: Mid-Ohio Regional Planning Commission
Executive Committee

FROM: Shawn Hufstedler
Chief of Staff & Director of Operations

DATE: May 28, 2021

SUBJECT: Proposed Resolution EC-02-21: **“Authorizing the executive director to enter into agreement with the Central Ohio Health Care Consortium to provide health care coverage for MORPC employees”**

The Mid-Ohio Regional Planning Commission has offered employees a health care cost sharing plan for many years. Health care costs continue to rise for MORPC and its employees. In late 2019 and 2020, MORPC's Benefits & Compensation Committee reviewed MORPC's current health care plan and compared it with other options, and continues to do so in 2021. The Central Ohio Health Care Consortium offers a comparable plan anticipated to be at less cost to MORPC and its employees. This resolution authorizes the executive director to enter into agreement, if in the best interest of MORPC and MORPC employees and in consultation with the Benefits & Compensation Committee and the MORPC officers, with the Central Ohio Health Care Consortium.

MORPC's goals in reviewing health care options are to maintain a strong benefit plan for employees and evaluate cost affordability and savings options. Benefits cost estimates will continue to be included within annual budgets and approved by Executive Committee and Commission via budget resolution.

Franklin County's cooperative, MORPC's current health care program, requires 6 months' notice to leave the plan. As June is early for health care plans to develop rates for the following calendar year, analysis by the Central Ohio Health Care Consortium is not yet ready as of May 2021. As the Central Ohio Health Care Consortium is expected to have rates available in June 2021, this resolution seeks authorization to move to the consortium after evaluation of those rates as identified above.

Attachment: Resolution EC-02-21

RESOLUTION EC-02-21

“Authorizing the executive director to enter into agreement with the Central Ohio Health Care Consortium to provide health care coverage for MORPC employees”

WHEREAS, the Mid-Ohio Regional Planning Commission is firmly committed to providing strong health care benefits to its employees; and

WHEREAS, Resolutions AC-3-02 and AC-10-06 authorized an employee health care insurance cost sharing plan for all employees and authorized the executive director to adjust MORPC employee health care insurance cost sharing amounts; and

WHEREAS, the MORPC team members and the Benefits & Compensation Committee continues to evaluate options and may recommend changing plans; now therefore

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

- Section 1. That the executive director is authorized to exit the Franklin County Cooperative Health Benefits Program and enter into agreement with the Central Ohio Health Care Consortium, if in the best interest of MORPC and MORPC employees and in consultation with the Benefits & Compensation Committee and the MORPC officers.
- 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 committee.
- 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 committee finds and determines that all formal deliberations and actions of this committee concerning and relating to the adoption of this resolution were taken in open meetings of this committee.

Erik J. Janas, Chair
EXECUTIVE COMMITTEE

Effective date: June 3, 2021
Submitted by: Shawn Hufstedler, Chief of Staff & Director of Operations
Prepared by: Shawn Hufstedler, Chief of Staff & Director of Operations
Authority: Ohio Revised Code Section 713.21
For action date: June 3, 2021



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Memorandum

TO: Mid-Ohio Regional Planning Commission
Executive Committee

FROM: Robert Williams, Director
Residential Services

DATE: May 28, 2021

SUBJECT: Proposed Resolution EC-03-21: **“Authorizing the executive director to enter into agreements with the State of Ohio Development Services Agency (ODSA) for the 2021 Home Weatherization Assistance Program (HWAP) and to enter into related subcontracts”**

For many years MORPC has contracted with the Ohio Development Services Agency (ODSA) 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 the 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 grant agreement for PY2021, effective July 1, 2021, is \$621,042 for work performed through June 30, 2022.

Attachment: Resolution EC-03-21

RESOLUTION EC-03-21

“Authorizing the executive director to enter into agreements with the State of Ohio Development Services Agency (ODSA) for the 2021 Home Weatherization Assistance Program (HWAP) and to enter into related subcontracts”

WHEREAS, ODSA 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, ODSA 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 2021 program year is \$621,042 and will be leveraged with other funds from local utilities and other non-federal sources; 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 EXECUTIVE COMMITTEE OF THE MID-OHIO REGIONAL PLANNING COMMISSION:

- Section 1. That the executive director is authorized to enter into an agreement with ODSA for the PY2021 Home Weatherization Assistance Program in the amount up to \$621,042 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 Committee.
- 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 Committee finds and determines that all formal deliberations and actions of this Committee concerning and relating to the adoption of this resolution are taken in open meetings of this Committee.

Erik J. Janas, Cahir
EXECUTIVE COMMITTEE

Effective date:	June 3, 2021
Submitted by:	Robert Williams, Director, Residential Services
Prepared by:	Robert Williams, Director, Residential Services
Authority:	Ohio Revised Code Section 713.21
For action date:	June 3, 2021



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Memorandum

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

FROM: Shawn Hufstедler
Chief of Staff & Director of Operations

DATE: May 28, 2021

SUBJECT: Proposed Resolution 09-21: **“Establishing maximum per-capita fees for 2022 to 2026”**

Per the MORPC Bylaws, every five years “the COMMISSION shall establish a five-year fee schedule which it shall not exceed when adopting fees for each upcoming year.” The Commission will establish the actual membership fees for the following year by resolution each July. With each annual budget, a detailed budget for the uses of the per-capita membership fees is developed and presented for approval. The 2022 maximum members’ per-capita fees are proposed as \$0.60 with a \$1,000 minimum. The actual members’ per-capita fees that are being assessed in 2022 are also \$0.60.

Members’ per-capita fees have typically increased by \$0.01 - \$0.015 annually over the past five years.

Consistent with the above considerations, an estimated increase of \$0.015 per year for 2023-2026 is proposed, as further described in Proposed Resolution 07-21 for planning and reference purposes.

The maximum per-capita fees in the attached Proposed Resolution 09-21 begins with \$0.6000 in 2022, which is also the 2022 annual actual rate included within Proposed Resolution 07-21.

The proposed five-year maximum per-capita fees are:

2022	\$0.6000
2023	\$0.6300
2024	\$0.6600
2025	\$0.6900
2026	\$0.7200

This maximum per-capita fees schedule allows for additional fee increases beyond the estimated/planned rate in the event of additional need including any new initiatives the Commission would like to undertake.

Attachment: Resolution 09-21

RESOLUTION 09-21

“Establishing maximum per-capita membership fees for 2022-2026”

WHEREAS, the MORPC Bylaws require that every five years “the COMMISSION shall establish a five-year fee schedule which it shall not exceed when adopting fees for each upcoming year”; and

WHEREAS, the Commission will establish the actual per-capita membership fees by each July for the following calendar year; and

WHEREAS, the fees shown below are recommended by the staff and the Executive Committee; now therefore

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

Section 1. That the maximum per-capita membership fees over the next five years shall not exceed:

2022	\$0.6000
2023	\$0.6300
2024	\$0.6600
2025	\$0.6900
2026	\$0.7200

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: June 10, 2021
Submitted by: Executive Committee
Prepared by: Shawn Hufstedler, Chief of Staff & Director of Operations
Authority: Ohio Revised Code Section 713.21
For action date: June 10, 2021



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Memorandum

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

FROM: Shawn Hufstедler
Chief of Staff & Director of Operations

DATE: May 28, 2021

SUBJECT: Proposed Resolution 07-21: **“Adopting a fee schedule for use in assessing members in 2022”**

This resolution adopts the 2022 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 resolution proposes the 2022 rate in accordance with the five-year plan presented in Resolution 10-19 on June 13, 2019. The planned increase for 2021 was put on hold due to the pandemic, and this proposed resolution 07-21 reverts back to the planned dues rates for 2022 as presented on the June 13, 2019 resolution.

The current (2021) rate of \$0.575 includes \$0.07 restricted to building costs and/or operating reserve, \$0.195 for Metropolitan Planning Organization (MPO) federal matching fund requirements, and \$0.31 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 \$0.38, which excludes the MPO portion of the dues. The use of the building/operating reserve dues will be identified in the annual budget formally adopted by the Commission in December.

The 2021 Central Ohio Rural Planning Organization (CORPO) rate recommendation totals \$0.48 per capita including \$0.07 restricted to building costs and/or operating reserve, \$0.10 for CORPO matching fund requirements, and \$0.31 for MORPC services to members, development, and other local activities of the agency. This total CORPO applies only to member counties in areas that are outside the MPO and in the 7-County CORPO area.

The 2022 rate recommendation is \$0.60 including \$0.07 restricted to building costs and/or operating reserve, \$0.20 for Metropolitan Planning Organization (MPO) federal matching fund requirements, and \$0.33 for MORPC services to members, development, and other local activities of the agency. Members located outside of the MPO boundaries pay dues at the reduced rate of \$0.40, which excludes the MPO portion of the dues. The use of the building/operating reserve dues will be identified in the annual budget formally adopted by the Commission in December.

The 2022 Central Ohio Rural Planning Organization (CORPO) rate recommendation totals \$0.50 per capita including \$0.07 restricted to building costs and/or operating reserve, \$0.10 for CORPO matching fund requirements, and \$0.33 for MORPC services to members, development, and other local activities of the agency. This total CORPO 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 2022-2026 is presented below, represented in cents per capita.

Planned Rates	MPO Area Planned Rate	CORPO Area Planned Rate	RPC-Only Area Planned Rate
2022	60.00	50.00	40.00
2023	61.50	51.50	41.00
2024	63.00	53.00	42.50
2025	64.50	54.50	44.00
2026	66.00	56.00	45.50

The above is further detailed as follows to show the expected increase area in each year with actual 2021 rates included for comparison purposes:

	2021	2022	2023	2024	2025	2026
Building/ Reserve	7 cents	7 cents	7 cents	7 cents	7 cents	7 cents
RPC	<u>31 cents</u>	<u>33 cents</u>	<u>34 cents</u>	<u>35.5 cents</u>	<u>37 cents</u>	<u>38.5 cents</u>
Total RPC	38 cents	40 cents	41 cents	42.5 cents	44 cents	45.5 cents
CORPO	<u>10 cents</u>	<u>10 cents</u>	<u>10.5 cents</u>	<u>10.5 cents</u>	<u>10.5 cents</u>	<u>10.5 cents</u>
Total CORPO	48 cents	50 cents	51.5 cents	53 cents	54.5 cents	56 cents
MPO	<u>19.5 cents</u>	<u>20 cents</u>	<u>20.5 cents</u>	<u>20.5 cents</u>	<u>20.5 cents</u>	<u>20.5 cents</u>
Total MPO	57.5 cents	60 cents	61.5 cents	63 cents	64.5 cents	66 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 2021 and will show each members' dues amount for 2022. The 2022 projection will be presented as part of the process to establish and adopt the 2022 budget and will be presented for formal adoption by the Commission in December of this year.

Attachment: Resolution 07-21

RESOLUTION 07-21

“Adopting a fee schedule for use in assessing members in 2022”

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 are consistent with the five-year plan proposed in Resolution 10-19 on June 13, 2019 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 2022 through 2026 to help with long-term planning for both MORPC members and MORPC staff; and

WHEREAS, a 2022 project for member dues and related uses will be presented as part of the process to establish and adopt the 2022 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 2022 per-capita fee of \$0.60 with a minimum of \$1,000 is hereby adopted for members of the Metropolitan Planning Organization (MPO) for areas in the MPO boundaries, a 2022 per-capita fee of \$0.50 is hereby adopted for county members of the Central Ohio Rural Planning Organization (CORPO) for areas within the CORPO boundaries, and a reduced 2022 per-capita fee of \$0.40 with a minimum of \$1,000 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 \$0.60, \$0.50, and \$0.40 rates) of the dues for the building and operating reserve for 2022 is included to pay a portion of building lease payments and improvements and to fund the operating reserve as subsequently budgeted by this Commission and 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.

Karen Angelou, Chair
MID-OHIO REGIONAL PLANNING COMMISSION

Effective date:	June 10, 2021
Submitted by:	Shawn Hufstedler, Chief of Staff & Director of Operations
Prepared by:	Shawn Hufstedler, Chief of Staff & Director of Operations
Authority:	Ohio Revised Code Section 713.21
For action date:	June 10, 2021
Attachment:	Commission Membership – MPO vs. CORPO vs. RPC

**Commission Membership as of June 2021
MPO vs CORPO vs RPC**

Metropolitan Planning Organization (MPO) & Regional Planning Commission (RPC) Members	
2022 dues rate per-capita: \$0.60	
County Members:	
Delaware County	Franklin County
Municipal Members (Cities):	
Bexley	New Albany
Canal Winchester	Pataskala
Columbus	Pickerington
Delaware	Powell
Dublin	Reynoldsburg
Gahanna	Upper Arlington
Grandview Heights	Westerville
Grove City	Whitehall
Groveport	Worthington
Hilliard	
Municipal Members (Villages):	
Galena	Obetz
Lithopolis	Riverlea
Lockbourne	Shawnee Hills
Marble Cliff	Sunbury
Minerva Park	Urbancrest
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)
Jefferson Township (Franklin)	Violet Township (Fairfield)
Jerome Township (Union)	Washington Township (Delaware, Franklin, Union)
Liberty Township (Delaware)	
Madison Township (Franklin)	
Central Ohio Rural Planning Organization (CORPO) & Regional Planning Commission (RPC) Members	
2022 dues rate per-capita: \$0.50	
County Members:	
Fairfield County*	Morrow County
Knox County	Union County*
Regional Planning Commission (RPC) Only Members	
2022 dues rate per-capita: \$0.40	
County Members:	
Hocking County	Perry County
Logan County	
Municipal Members (Cities):	
Bellefontaine	Lancaster
Chillicothe	Marysville
Circleville	
Municipal Members (Villages):	
Ashville	Johnstown
Gambier	Plain City
Granville	Somerset
Hebron	
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 \$0.50 per-capita CORPO rate for the remainder of the County.	



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Memorandum

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

FROM: Shawn Hufstedler
Chief of Staff & Director of Operations

DATE: May 28, 2021

SUBJECT: Proposed Resolution 08-21: **“Acceptance of the mid-year revision of the fiscal budget and fund account appropriations for the operation of the Mid-Ohio Regional Planning Commission for 2021”**

This resolution establishes a revised agency operating revenue budget of \$19,287,830, an increase of \$872,200, and revises the authorized appropriation levels for the agency operating budget line items and transfers.

The appropriations have been adjusted based on the revised budget as a result of a few significant items including the partial repayment of the operating reserve funds borrowed in December 2019. The revision also includes some adjustments to sources and uses due to revised expectations as well as additional depreciation expense for furniture and equipment and leasehold improvements due to the building remodel.

The 2021 revised budget with supporting schedules is attached. The revised budget includes an executive summary with additional information.

Attachment: Resolution 08-21

RESOLUTION 08-21

“Acceptance of the revision to the fiscal budget and fund account appropriations for the operation of the Mid-Ohio Regional Planning Commission for 2021”

WHEREAS, the Commission annually adopts the agency budget and fund account appropriations; and

WHEREAS, the Commission adopted the 2021 budget on December 7, 2020 via Resolution 24-20; and

WHEREAS, the 2021 budget needs a revision to incorporate additional funding sources, the partial repayment of the operating reserve funds borrowed in December 2019, and additional adjustments for revised expectations of sources and uses of funds; and

WHEREAS, the finance team, working with the executive director, has formulated the 2021 revised budget and fund account appropriations; and

WHEREAS, the Executive Committee has reviewed the 2021 revised budget and fund account appropriations and recommends adoption; now therefore

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

- Section 1. That the attached revised operating budget is adopted.
- Section 2. That the finance director is hereby authorized and directed to adopt the revised 2021 fund appropriations as shown on the attached Revised 2021 Fund Account Appropriations Schedule and transfer funds up to the amounts listed in the transfer appropriation lines shown below.
- 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 the finance director is authorized and directed to make necessary allocation changes within a single fund of the appropriations up to five percent of the total appropriations to accommodate operating and accounting requirements of the Commission.
- Section 5. 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: June 10, 2021
Submitted by: Shawn Hufstedler, Chief of Staff & Director of Operations
Prepared by: Shawn Hufstedler, Chief of Staff & Director of Operations

Resolution 08-21

Page 2

Authority:	Ohio Revised Code Section 713.21
For action date:	June 10, 2021
Attachments:	2021 Revised Budget
	2021 Fund Account Appropriations Schedule



2021 REVISED BUDGET



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EXECUTIVE SUMMARY

The revised MORPC 2021 operating budget is \$19,287,830, an increase of \$872,200 (4.7%) from the original budget of \$18,415,630.

This increase in the 2021 operating budget is the result of a few significant items:

- Partial repayment of the operating reserve funds borrowed in December 2019, which will be replenished in 2021 and 2022 as advised by the Reserve and Investment Advisory Committee.
- Additional funding from FTA Section 5310 for subrecipients for enhanced mobility of seniors and individuals with disabilities.
- Depreciation expense for furniture and equipment and leasehold improvements due to the building remodel that was updated from the original budget.
- The budget revision also includes additional adjustments for revised expectations of sources and use of funds relating to better available estimates.

SOURCES (Funding Sources – Pages 7- 8)

The Transportation & Infrastructure Development sources increased by \$1,238,189 which is primarily due to the increase in FTA Section 5310 funding for subrecipients for enhance mobility of seniors and individuals with disabilities in the amount of \$1,574,572. There have been some new funds that have come to fruition and now separated to their own line items that were originally budgeted in Various Transportation & Infrastructure Development (NUC) line along with some projected items that are not going to happen this year.

Residential & Energy Efficiency Services decreased primarily due to a projected program that is not happening as originally anticipated in the budget.

Other sources increased by \$352,100 primarily as a result of the inclusion of \$225,000 for Operating Reserve replenishment, as well as sponsorship of funding for the Local Government Internship Program and some potential other funding.

USES (Page 4)

Services and Charges uses of funds increased by \$1,459,538 which is primarily due to the increase in FTA Section 5310 funding as noted above. Subcontractor costs decreased by \$923,950 due to originally anticipated new funding which has been removed from this revised budget. Uses of funds also includes the Additions to the Operating Reserve replenishment and additional Depreciation expense.

CAPITAL EXPENDITURES (Page 4)

No change.

USE OF MEMBER DUES (Page 5)

There was no adjustment made to the total use of members dues. The “Dues Local Match” use is broadened to include use Operating Reserve: “Dues-Local Match/Operating Reserve”.

APPROPRIATIONS (Page 6)

The appropriations closely mirror the revised agency operating expenses and capital expenditures, coming in at \$20,454,261.

OPERATING BUDGET

SOURCES	2021 BUDGET ORIGINAL	2021 BUDGET REVISED	INCREASE/ DECREASE
PLANNING, DATA AND TRANSPORTATION			
Jointly Funded Projects (MPO & CORPO)	\$3,147,519	\$3,147,519	\$0
Transportation & Infrastructure Development	\$3,616,365	\$4,854,554	\$1,238,189
Data and Mapping	\$297,837	\$297,837	\$0
Planning & Sustainability	\$1,949,337	\$1,949,337	\$0
SUBTOTAL PLANNING, DATA AND TRANSPORTATION	\$9,011,058	\$10,249,247	\$1,238,189
RESIDENTIAL SERVICES			
Residential Energy Efficiency	\$4,523,424	\$4,526,470	\$3,046
Housing & Rehab Services	\$2,148,132	\$1,426,999	(\$721,133)
SUBTOTAL RESIDENTIAL SERVICES	\$6,671,556	\$5,953,469	(\$718,087)
MEMBER SERVICES/DEVELOPMENT	\$990,714	\$990,714	\$0
OPERATING RESERVE	\$0	\$225,000	\$225,000
OTHER	\$1,742,301	\$1,869,401	\$127,100
TOTAL SOURCES	\$18,415,630	\$19,287,830	\$872,200

Detail Budgets provided on pages 7-8

USES	2021 BUDGET ORIGINAL	2021 BUDGET REVISED	INCREASE/ DECREASE
Salaries and Fringe Benefits	\$7,701,718	\$7,701,718	\$0
Materials and Supplies	\$437,781	\$479,386	\$41,605
Services - Subcontractors	\$5,453,108	\$4,529,158	(\$923,950)
Services & Charges	\$4,781,462	\$6,241,000	\$1,459,538
Additions to Operating Reserve	\$0	\$225,000	\$225,000
Depreciation	\$41,569	\$111,569	\$70,000
TOTAL USES	\$18,415,630	\$19,287,830	\$872,200
NET CHANGE	\$0	\$0	\$0

SCHEDULE OF CAPITAL EXPENDITURES

SOURCES	2021 BUDGET ORIGINAL	2021 REVISED BUDGET	INCREASE/ DECREASE
Cash *	\$1,278,000	\$1,278,000	\$0
TOTAL SOURCES	\$1,278,000	\$1,278,000	\$0
USES	2021 BUDGET ORIGINAL	2021 REVISED BUDGET	INCREASE/ DECREASE
Equipment, Vehicles & Other Assets	\$19,000	\$19,000	\$0
Furniture & Leasehold Improvements	\$1,259,000	\$1,259,000	\$0
TOTAL CAPITAL EXPENDITURES	\$1,278,000	\$1,278,000	\$0

* - Represents cash available and recoverable via grants as well as cash from prior year building members dues and building s

DETAIL OF MEMBER DUES

SOURCES:	2021 BUDGET ORIGINAL	2021 BUDGET REVISED	INCREASE/ DECREASE
RPC Member Dues (\$.31- 2020, \$.31 - 2021)	\$728,371	\$728,371	\$0
MPO Member Dues (\$.195 - 2020, \$.195 - 2021)	\$380,926	\$380,926	\$0
Associate Members	\$8,000	\$8,000	\$0
Building (\$.07 - 2020, \$.07 - 2021)	\$164,470	\$164,470	\$0
CORPO Local Match (\$.10 - 2020, \$.10 - 2021)	\$23,699	\$23,699	\$0
SUBTOTAL SOURCES	\$1,305,466	\$1,305,466	\$0
Withdrawals from Building Maintenance Funds	\$297,048	\$297,048	\$0
TOTAL SOURCES	\$1,602,514	\$1,602,514	\$0
USES:			
Transportation Match (MPO & CORPO)/Operating Reserve	\$314,752	\$314,752	\$0
SUBTOTAL LOCAL MATCH	\$314,752	\$314,752	\$0
Executive Director Services to Members	\$83,681	\$83,681	\$0
Proactive Legislative Activity	\$177,000	\$177,000	\$0
Public Policy & Multi-jurisdictional	\$199,293	\$199,293	\$0
Member Service Coordination	\$184,116	\$184,116	\$0
Annual Salary Survey	\$6,000	\$6,000	\$0
Mid-Ohio Finance Administrators (MOFA)	\$1,700	\$1,700	\$0
Other Services to Members	\$40,742	\$40,742	\$0
SUBTOTAL FOR SERVICES TO MEMBERS	\$692,532	\$692,532	\$0
Executive Director Development	\$81,602	\$81,602	\$0
Executive Director & Staff Travel & Registration	\$2,000	\$2,000	\$0
Board Travel & Registration	\$500	\$500	\$0
Other Development/Business Development	\$2,083	\$2,083	\$0
SUBTOTAL DEVELOPMENT FUND	\$86,185	\$86,185	\$0
Strategic Initiatives	\$0	\$0	\$0
Diversity & Inclusion	\$44,000	\$44,000	\$0
Miscellaneous	\$2,900	\$2,900	\$0
Contingency & Cost Overruns	\$627	\$627	\$0
SUBTOTAL OTHER	\$47,527	\$47,527	\$0
Building Lease Expense	\$164,470	\$164,470	\$0
Building Due Diligence	\$0	\$0	\$0
Furniture & Leasehold Improvements (Capital Expenditures)	\$297,048	\$297,048	\$0
SUBTOTAL OTHER	\$461,518	\$461,518	\$0
TOTAL USES OF MEMBER PER-CAPITA FEES	\$1,602,514	\$1,602,514	\$0

SCHEDULE OF APPROPRIATIONS

ACCT #	ACCOUNT TITLES	2021 BUDGET ORIGINAL	2021 BUDGET REVISED	INCREASE/ DECREASE
SALARIES				
	Salaries - Regular	\$5,586,446	\$5,586,446	\$0
	Salaries - PTO and Sick Leave Payout	\$64,500	\$64,500	\$0
510000	SUBTOTAL SALARIES	\$5,650,946	\$5,650,946	\$0
FRINGE BENEFITS				
	PERS - Regular	\$684,778	\$684,778	\$0
	PERS - PTO and Sick Leave Payout	\$9,029	\$9,029	\$0
	SUBTOTAL PERS	\$693,807	\$693,807	\$0
	Medicare Tax	\$71,859	\$71,859	\$0
	Unemployment Compensation	\$19,440	\$19,440	\$0
	Workers Compensation	\$64,646	\$64,646	\$0
	Fringe Benefits Other (includes group medical, dental, vision, life and disability)	\$1,201,020	\$1,201,020	\$0
515000	SUBTOTAL FRINGE BENEFITS	\$2,050,772	\$2,050,772	\$0
	TOTAL SALARIES & BENEFITS	\$7,701,718	\$7,701,718	\$0
MATERIALS, SERVICES & CHARGES				
	Materials & Supplies	\$437,781	\$479,386	\$41,605
	Services & Charges:			
	Subcontractors	\$5,453,108	\$4,529,158	(\$923,950)
	Services and Charges	\$4,072,126	\$5,531,663	\$1,459,537
	Additions to Operation Reserves	\$0	\$225,000	\$225,000
	Rent and Utilities	\$643,401	\$643,401	\$0
	Travel	\$65,935	\$65,935	\$0
	SUBTOTAL SERVICES & CHARGES & MATERIALS	\$10,672,351	\$11,474,543	\$802,192
520000	MATERIALS	\$10,672,351	\$11,474,543	\$802,192
	TOTAL OPERATING EXPENSES	\$18,374,069	\$19,176,261	\$802,192
Capital Expenditures				
	Equipment, Vehicles & Other Assets	\$19,000	\$19,000	\$0
	Leasehold Improvements	\$1,259,000	\$1,259,000	\$0
540000	TOTAL CAPITAL EXPENDITURES	\$1,278,000	\$1,278,000	\$0
	TOTAL	\$19,652,067	\$20,454,261	\$802,192

APPENDIX

DETAIL SOURCES BY DEPARTMENT

	2021 BUDGET ORIGINAL	2021 BUDGET REVISED	INCREASE/ DECREASE
MPO & CORPO (Jointly Funded Projects)			
Federal Highway Administration (MPO & CORPO)	\$2,518,015	\$2,518,015	\$0
Ohio Department of Transportation (MPO & CORPO)	\$314,752	\$314,752	\$0
MORPC Transportation Match (MPO & CORPO)	\$314,752	\$314,752	\$0
SUBTOTAL OF JOINTLY FUNDED PROJECTS	\$3,147,519	\$3,147,519	\$0
Transportation & Infrastructure Development			
Infrastructure Program	\$180,000	\$180,000	\$0
Gohio	\$722,301	\$722,301	\$0
Regional Supplemental Planning	\$184,127	\$184,127	\$0
FTA 5310 Designated Recipient - Enhanced Mobility Programs	\$550,645	\$2,125,217	\$1,574,572
LinkUS	\$0	\$125,577	\$125,577
Competitive and Economic Development & Fr. Co TID	\$446,689	\$446,689	\$0
Brownfield Grant	\$200,200	\$400,000	\$199,800
USEDA Grant	\$0	\$145,644	\$145,644
Local Forecasting/Modeling (NUC)	\$25,000	\$25,000	\$0
Various Transportation & Infrastructure Development Projects (NUC)	\$1,307,402	\$500,000	(\$807,402)
SUBTOTAL TRANSPORTATION & INFRASTRUCTURE DEV.	\$3,616,364	\$4,854,554	\$1,238,189
Planning & Sustainability			
Clean Ohio	\$29,000	\$29,000	\$0
Regional Supplemental Planning	\$105,591	\$105,591	\$0
Greenways Program	\$109,000	\$109,000	\$0
Impact on Trails	\$47,523	\$47,523	\$0
Housing Strategy	\$143,217	\$143,217	\$0
Air Quality Awareness	\$547,595	\$547,595	\$0
Technical Assistance	\$204,456	\$204,456	\$0
Greenways Planning	\$229,763	\$229,763	\$0
Insight 2050 Academy	\$4,000	\$4,000	\$0
Ohio EPA	\$134,692	\$134,692	\$0
Sustaining Scioto	\$85,000	\$85,000	\$0
Safety Implementation (NUC)	\$25,000	\$0	(\$25,000)
Various Planning & Sustainability Projects (NUC)	\$284,500	\$309,500	\$25,000
SUBTOTAL PLANNING & SUSTAINABILITY	\$1,949,337	\$1,949,337	\$0
Data & Mapping			
Paving the Way	\$88,999	\$88,999	\$0
Regional Supplemental Planning	\$94,208	\$94,208	\$0
Various Data & Mapping Projects (NUC)	\$114,630	\$114,630	\$0
SUBTOTAL DATA & MAPPING	\$297,837	\$297,837	\$0
TOTAL PLANNING, DATA & TRANSPORTATION	\$9,011,058	\$10,249,247	\$1,238,189

NUC = Not Under Contract

DETAIL SOURCES BY DEPARTMENT

	2021 BUDGET ORIGINAL	2021 BUDGET REVISED	INCREASE/ DECREASE
RESIDENTIAL SERVICES			
Energy Efficiency			
Columbia Gas WarmChoice	\$3,628,068	\$3,628,068	\$0
Home Weatherization Assistance Program	\$599,017	\$599,017	\$0
Home Weatherization Assistance Enhancement Program	\$120,461	\$120,461	\$0
WDBCO Workforce Wx Training	\$16,000	\$16,000	\$0
Columbus Shower Head Program	\$3,235	\$6,281	\$3,046
Potential Home Energy Funding (NUC)	\$156,642	\$156,642	\$0
SUBTOTAL ENERGY EFFICIENCY SERVICES	\$4,523,424	\$4,526,470	\$3,046
Residential Programs			
FC Home Repair Program	\$966,756	\$966,756	\$0
Mortgages Forgiven	\$7,925	\$7,925	\$0
FC Issuer Fees and Monitoring	\$7,254	\$7,254	\$0
Franklin County HAB	\$7,788	\$7,788	\$0
COCIC Home Repair	\$129,809	\$154,970	\$25,161
COCIC Home Repair (NUC)	\$250,000	\$250,000	\$0
FC Urgent Needs Program NSP2	\$32,306	\$32,306	\$0
Various Rehab Projects (NUC)	\$746,294	\$0	(\$746,294)
SUBTOTAL RESIDENTIAL PROGRAMS	\$2,148,133	\$1,426,999	(\$721,133)
TOTAL FOR RESIDENTIAL & ENERGY EFFICIENCY SERV.	\$6,671,556	\$5,953,469	(\$718,083)

NUC = Not Under Contract

	2021 BUDGET ORIGINAL	2021 BUDGET REVISED	INCREASE/ DECREASE
MEMBER SERVICES/DEVELOPMENT			
Services to Members	\$692,354	\$692,354	\$0
Development Fund	\$86,186	\$86,186	\$0
Building Lease Payments	\$164,470	\$164,470	\$0
Other	\$47,704	\$47,704	\$0
TOTAL MEMBER SERVICES/DEVELOPMENT (See Dues Page for Details)	\$990,714	\$990,714	\$0

	2021 BUDGET ORIGINAL	2021 BUDGET REVISED	INCREASE/ DECREASE
OTHER			
Local Government Internship Program	\$7,500	\$29,600	\$22,100
State of the Region Luncheon	\$58,600	\$58,600	\$0
Summit On Sustainability	\$86,999	\$86,999	\$0
Freight Conference	\$81,000	\$81,000	\$0
Operating Reserve	\$0	\$225,000	\$225,000
Other	\$107,000	\$212,000	\$105,000
Interest	\$3,600	\$3,600	\$0
Building Due Diligence, Furniture & Leasehold Improvements *	\$1,259,000	\$1,259,000	\$0
Indirect Costs Variance (carryforward from prior years)	\$18,028	\$18,028	\$0
Fringe Benefits Variance (carryforward from prior years)	\$120,574	\$120,574	\$0
TOTAL OTHER	\$1,742,301	\$2,094,400	\$352,100
GRAND TOTAL	\$18,415,630	\$19,287,830	\$872,200

* Funded from prior years' Member Dues, Furniture and leasehold improvements generally anticipated to depreciate over 10 years. Some lines have moved between departments for updated functional consistency.

SCHEDULE OF FUNDING SOURCES

FUNDING SOURCES	2021 BUDGET ORIGINAL	2021 BUDGET REVISED	INCREASE/ DECREASE
MEMBER DUES	\$1,305,466	\$1,305,466	\$0
FEDERAL FUNDING			
Federal Highway Administration (MPO & CORPO)	\$2,518,015	\$2,518,015	\$0
FTA/other FHWA	\$2,721,016	\$4,224,319	\$1,503,303
HUD - CDBG & Other	\$990,544	\$990,544	\$0
Neighborhood Stabilization Program 2	\$32,925	\$40,231	\$7,306
Home Weatherization Assistance Program	\$718,728	\$718,728	\$0
Brownfield Grant	\$200,200	\$400,000	\$199,800
USEDA Grant	\$0	\$145,644	\$145,644
Other Federal Funding NUC	\$1,130,000	\$0	(\$1,130,000)
SUBTOTAL FEDERAL FUNDING	\$8,311,428	\$9,037,481	\$726,053
STATE FUNDING			
Ohio Department of Transportation (MPO & CORPO funding)	\$314,752	\$314,752	\$0
Ohio Public Works Commission (Infrastructure/Clean Ohio)	\$80,000	\$80,000	\$0
Other State Funding	\$134,692	\$134,692	\$0
SUBTOTAL STATE FUNDING	\$529,444	\$529,444	\$0
UTILITIES	\$3,785,461	\$3,785,461	\$0
FOUNDATION/CORPORATE FUNDING	\$50,000	\$50,000	\$0
LOCAL & OTHER FUNDING			
Infrastructure Program & Clean Ohio	\$129,000	\$129,000	\$0
Summit on Sustainability	\$87,000	\$87,000	\$0
Housing Local Contracts	\$390,663	\$412,224	\$21,561
Transportation & Infrastructure Local Funds	\$1,430,761	\$1,175,203	(\$255,558)
Data & Mapping Local Funds	\$64,630	\$64,630	\$0
Planning & Sustainability Local Funds	\$564,240	\$589,239	\$24,999
Greenways Local Program	\$109,000	\$109,000	\$0
Columbus Showerhead Program	\$3,235	\$6,281	\$3,046
State of the Region	\$58,600	\$58,600	\$0
Local Government Internship Program	\$7,500	\$29,600	\$22,100
Other	\$1,446,999	\$1,776,999	\$330,000
Interest	\$3,600	\$3,600	\$0
SUBTOTAL LOCAL & OTHER FUNDING	\$4,295,228	\$4,441,376	\$146,148
Interperiod Overhead Receivable/(Reserve)	\$18,028	\$18,028	\$0
Interperiod Fringe Benefits Receivable/(Reserve)	\$120,574	\$120,574	\$0
TOTAL FUNDING SOURCES	\$18,415,630	\$19,287,830	\$872,200

NUC = Not Under Contract

SCHEDULE OF SUBCONTRACTORS

SUBCONTRACTORS BY DEPARTMENT	2021 BUDGET ORIGINAL	2021 BUDGET REVISED	INCREASE/ DECREASE
TRANSPORTATION			
Other/Local Transportation Projects (NUC)	\$565,000	\$70,000	(\$495,000)
Brownfield Grant	\$190,000	\$383,280	\$193,280
Regional Supplemental Planning FY 20	\$80,000	\$70,000	(\$10,000)
SUBTOTAL TRANSPORTATION	\$835,000	\$523,280	(\$311,720)
DATA & MAPPING			
Paving the Way SFY21/SFY22	\$50,000	\$45,000	(\$5,000)
Other/Local Data & Mapping Projects (NUC)	\$0	\$0	\$0
SUBTOTAL DATA & MAPPING	\$50,000	\$45,000	(\$5,000)
PLANNING & SUSTAINABILITY			
Rapid 5 Mobility Initiative (NUC)	\$250,000	\$250,000	\$0
Air Quality Awareness	\$77,310	\$77,310	\$0
Impact on Trails Study	\$20,000	\$20,000	\$0
Regional Housing Study	\$143,217	\$143,217	\$0
Local Government Energy Partnership AEP	\$0	\$0	\$0
Sustaining Scioto (NUC)	\$0	\$0	\$0
Greenways Branding (NUC)	\$0	\$0	\$0
SUBTOTAL PLANNING & SUSTAINABILITY	\$490,527	\$490,527	\$0
RESIDENTIAL & ENERGY EFFICIENCY SERVICES			
Columbia Gas Warmchoice	\$2,280,000	\$2,280,000	\$0
Home Weatherization Assistance Program	\$211,912	\$211,912	\$0
Home Weatherization Assistance Enhancement Program	\$102,237	\$102,583	\$346
American Electric Power CAP	\$0	\$0	\$0
Franklin County Urgent Repair Program	\$632,488	\$615,856	(\$16,632)
FC Urgent Needs Special Program	\$0	\$0	\$0
COCIC Home Repair	\$116,550	\$110,000	(\$6,550)
COCIC Home Repair (NUC)	\$200,000	\$150,000	(\$50,000)
Homeport Home Repair - Milo Grogan	\$0	\$0	\$0
Potential Rehab Programs NUC	\$534,394	\$0	(\$534,394)
SUBTOTAL RESIDENTIAL & ENERGY EFFICIENCY SERVICES	\$4,077,581	\$3,470,351	(\$607,230)
TOTAL SUBCONTRACTOR EXPENSES	\$5,453,108	\$4,529,158	(\$923,950)

NUC - Not Under Contract

Indirect Cost Allocation Budget
January 1, 2021 to December 31, 2021

	DIRECT LABOR & FRINGES	TOTAL INDIRECT COST ALLOCATION
Transportation & Infrastructure	\$2,056,146	\$1,274,810
Planning & Sustainability	\$1,135,762	\$713,994
Data & Mapping	\$694,275	\$430,451
Residential Services	\$1,248,511	\$764,160
Member Dues	\$424,127	\$262,959
Other Grants & Programs	\$52,300	\$32,426
Less: Estimated Turnover & Soft Funding	(\$257,570)	(\$159,693)
TOTAL GRANTS & PROGRAMS	\$5,353,549	\$3,319,107
Indirect Labor		
Information & Technology Services		\$454,331
Finance		\$590,937
Communications & Engagement		\$421,089
Executive Management		\$448,927
Human Resources & Facility		\$203,230
Contract & Proposal Development, Other Indirect Labor		\$70,155
Agency Administrative		\$30,330
Less: Estimated Turnover & Soft Funding		(\$72,833)
TOTAL INDIRECT LABOR		\$2,146,166
General Overhead Expenses		
Materials & Supplies		\$60,860
Services & Charges		\$577,692
Rent & Utilities		\$464,479
Other General Overhead		\$47,205
TOTAL GENERAL OVERHEAD		\$1,150,236
Retention/Severance		\$5,000
TOTAL INDIRECT COSTS		\$3,301,402
ACTUAL INDIRECT RATES		61.67%
Carry Forward Balance as of 12/31/19		\$18,029
ALLOCATED INDIRECT COSTS		\$3,319,431
ALLOCATED INDIRECT COSTS RATES		62.00%

	INDIRECT LABOR	GENERAL OVERHEAD	TOTAL
Information & Technology Services	\$454,331	\$282,302	\$736,633
Human Resources	\$132,997	\$131,214	\$264,211
Facility	\$70,233	\$479,700	\$549,933
Retention/Severance	\$0	\$5,000	\$5,000
Finance	\$590,937	\$194,496	\$785,433
Communications & Engagement	\$421,089	\$35,570	\$456,659
Executive Management	\$448,927	\$10,864	\$459,791
Contract & Proposal Development, Other Indirect Labor	\$70,155	\$15,890	\$86,045
Agency Administrative	\$30,330	\$200	\$30,530
Less: Estimated Turnover & Soft Funding	(\$72,833)	\$0	(\$72,833)
TOTAL INDIRECT COSTS	\$2,146,166	\$1,155,236	\$3,301,402



MID-OHIO REGIONAL
MORPC
PLANNING COMMISSION

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Revised 2021 Fund Account Appropriations Schedule

Fund No.	Org. No.	Franklin County Object Code	Account Title	2021 Appropriations Budget	Adjustment +/- 2/18/2021	Adjustment +/- 4/20/2021	Revised 2021 Appropriations	Mid-Year Budget Revision Appropriation Adjustments	Revised Appropriations As of 6/10/2021
9013	13570	510000	Salaries	\$5,650,946			\$5,650,946		\$5,650,946
9013	13570	515000	Fringe Benefits	2,050,772			2,050,772		2,050,772
9013	13570	520000	Services & Charges and Materials	9,794,349	(70,000)	(200,000)	9,524,349	-92,628	9,431,721
9013	13570	539500	Board Member Reimbursements	10,000			10,000		10,000
9013	13570	554000	Grants to Non-Profit Organizations	868,000	+70,000		938,000	+894,820	1,832,820
9013	13570	540000	Capital outlay – Furniture, Equipment, Property Acquisition & Rehab	19,000			19,000		19,000
9013	13570	540000	Capital outlay – Furniture & Leasehold Improvements	1,000,000		+200,0000	1,200,000		1,200,000
9043	43570	540000	Capital outlay – Furniture & Leasehold Improvements	259,000			259,000		259,000
			TOTAL	\$19,652,067	\$0	\$0	\$19,652,067	+802,192	\$20,454,259
			Initial Transfer(s):						
9043	43570	573300	Transfer Appropriation - Out	\$297,048			\$297,048		\$297,048
9013	13570	473300	Transfer Appropriation - In	\$297,048			\$297,048		\$297,048
9013	13570	573300	Transfer Appropriation – Out	\$100,000			\$100,000		\$100,000
9043	43570	473300	Transfer Appropriation - In	\$100,000			\$100,000		\$100,000
			Transfer for Operating Reserve						
9042	42570	573300	Transfer Appropriation – Out	\$500,000			\$500,000		\$500,000

Revised 2021 Fund Account Appropriations Schedule

9013	13570	473300	Transfer Appropriation – In	\$500,000			\$500,000		\$500,000
9013	13570	573300	Transfer Appropriation - Out	\$500,000			\$500,000		\$500,000
9042	42570	473300	Transfer Appropriation - In	\$500,000			\$500,000		\$500,000
			Transfer from Management Reserve						
9042	42570	573300	Transfer Appropriation – Out	\$100,000			\$100,000		\$100,000
9013	13570	473300	Transfer Appropriation – In	\$100,000			\$100,000		\$100,000
			Transfer to Management Reserve						
9013	13570	573300	Transfer Appropriation – Out	\$100,000			\$100,000		\$100,000
9042	42570	473300	Transfer Appropriation – In	\$100,000			\$100,000		\$100,000
			Transfer from Building Fund						
9042	42570	573300	Transfer Appropriation – Out	\$1,000,000			\$1,000,000		\$1,000,000
9013	13570	473300	Transfer Appropriation – In	\$1,000,000			\$1,000,000		\$1,000,000