



MID-OHIO REGIONAL
MORPC
PLANNING COMMISSION

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

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

NOTICE OF A MEETING

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

Thursday, August 5, 2021
1:30 p.m.

Remote Option

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

[Join Microsoft Teams Meeting](#)

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

[+1 614-362-3056](#) United States, Columbus
[\(888\) 596-2819](#) United States (Toll-free)
Phone Conference ID: 231 115 650#

AGENDA

Members are welcome to come early (1 p.m.) or stay after the meeting for a 15-minute building tour.

1. **Welcome** – Erik Janas, Chair
2. **Consent Agenda**
 - Approval of **June 3, 2021 minutes**
3. **Executive Director’s Report** – William Murdock
4. **Committee Updates**
 - **Central Ohio Rural Planning Organization** – Thea Ewing
 - **Regional Policy Roundtable** – Joe Garrity
 - **Transportation Policy Committee** – Thea Ewing
5. **Proposed Resolution EC-04-21:** ”Authorizing the executive director to enter into agreements for July 1, 2021 through June 30, 2023, with the Franklin County Board of Commissioners for a home repair program and to administer the joint Columbus and

William Murdock, AICP
Executive Director

Karen J. Angelou
Chair

Erik J. Janas
Vice Chair

Chris Amorose Grooms
Secretary

Franklin County Housing Advisory Board for the period of July 1, 2021 through December 31, 2022” – William Murdock and Robert Williams

6. **Quarterly Membership Update** – Eileen Leuby
7. **Quarterly Financial Statements** – Shawn Hufstedler
8. **Draft Commission Agenda**
9. **Other Business**

Please RSVP to Shari Saunders at 614-233-4169 or ssaunders@morpc.org to let us know if you are attending in-person or remotely.

**The next Executive Committee Meeting is
Thursday, September 2, 2021 at 1:30 p.m.
111 Liberty Street, Suite 100
Columbus, Ohio 43215**

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

Indoor bike parking is available for MORPC guests.

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



Mid-Ohio Regional Planning Commission Executive Committee Meeting Minutes

Date: June 3, 2021
Time: 1:30 p.m.
Location: Video/Audio Conference

Members Present

Karen Angelou	Jennifer Gallagher	Joe Stefanov
Jeff Benton	Erik Janas	Nancy White
Franklin Christman	Rory McGuinness	
Michelle Crandall	David Scheffler	

MORPC Staff Present

Kerstin Carr	Betsy Hunkar	Aaron Schill
Thea Ewing	Hosana Josephat	Bevan Schneck
Amanda Frey	Niel Jurist	Steve Sova
Joe Garrity	Amanda McEldowney	Susan Tsen
Ted Geer	William Murdock	Robert Williams
Shawn Hufstedler	Shari Saunders	

Guests Present

Kristin Hunt, Plante Moran
Joshua Louge, Plante Moran

Welcome – Erik Janas

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

Audited Financial Statements – Shawn Hufstedler; Kristin Hunt and Joshua Louge, Plante Moran

Shawn Hufstedler thanked the Plante Moran Team and MORPC's Steve Sova, Susan Tsen and the Finance Team for their work on the virtual audit. The audit is also a product of the whole agency in terms of the departments providing information and program operations.

Kristin Hunt thanked Susan Tsen and Steve Sova for their cooperation during the audit. Though the audit was conducted remotely, auditing standards did not change. While the financial statements being presented are in draft format, they are for all intents and purposes in final form. They are subject to approval by this board and submittal to the State Auditor's Office.

Two audits are performed – a financial statement audit and a single audit that is a compliance audit because MORPC spends more than \$750,000 in federal grant expenditures. The end of audit letter is standard. Plante Moran has no findings and no audit or proposed adjustments. The audit letter identifies insignificant items that are not material enough to record in the financial statements.

Ms. Hunt also thanked William Murdock and Shawn Hufstedler for their support in the audit process and for being available as needed.

Josh Louge highlighted portions of the financial report which provides an unmodified opinion, the best assurance level available. The condensed statement of net position in the MDNA provides an overview of the changes in net position from the prior year. The way MORPC is required to report OPERS causes a negative position. Even though the PPP loan is a forgivable loan, it is recorded as a liability in this report with the revenues being recognized in 2021. The

drop in revenues for 2020 are related to delayed programs due to COVID-19 for parts of the year. On page 32 there is a COVID-19 disclosure this year which calls out the risks, uncertainties, and impacts. Also disclosed is adoption of GASB 84. The disclosures did not significantly change accounting.

The Single Audit Section begins on page 73. The report on internal controls noted no issues. The report on compliance for each federal program issued a clean opinion. A summary of the auditor's results is on page 80.

Karen Angelou made a motion to accept and submit MORPC's 2020 Comprehensive Annual Financial Report in substantially the form presented today to the Auditor of State for approval, second by Nancy White; motion passed.

Consent Agenda

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

Executive Director's Report – William Murdock

William Murdock thanked the Plante Moran Audit Team and MORPC's Finance Team for their work on the 2020 audit.

Mr. Murdock reminded members there is no July Executive Committee meeting.

Mr. Murdock shared a few initiatives MORPC is working on:

- Reviewing feedback about strategic planning and looking at how to address and communicate what we have heard.
- Focusing on our rural and outlying communities over the coming months. As a regional organization, we want to make sure we are providing value to the rural organizations.
- Monitoring and working with communities on potential federal opportunities.
- Pursuing passenger rail.
- Looking at new ways to bring added value to members.

The August Executive Committee and Commission meetings will likely be hybrid in-person meetings, depending on if the communications equipment is ready. Either way, we will have an opportunity to welcome you back in the building in August. We are also reviewing in-person options with a possible hybrid component for the Summit on Sustainability in the fall. We will continue to use Microsoft Teams and other venues as we are determining long-term strategies.

MORPC opened our offices to vaccinated employees on June 1 as the next phase of our return to work. The renovation is substantially complete. There are minor things to be done and more unpacking. The return to work will continue in phases over the summer as we get to a more permanent schedule and look at being able to open for public meetings.

MORPC and Ohio University have extended the \$1,000 scholarship program to include a new Masters of Sustainability, Security and Resilience which is now available for members and their employees. A certification component is also available.

Grant Camp is June 7-11. There is a short session each day on different funding opportunities. There is still time to register. Anyone in your organization can attend any or all the sessions. So

far 300 people have registered. Mr. Murdock thanked Amanda McEldowney and Eileen Leuby for their work putting the camp together.

The June 22 Regional Housing Peer Exchange features Central Ohio School Superintendents and how the housing issue relates to schools.

MORPC Friends, Family and Alumni Night at the Columbus Clippers is August 12. MORPC Secretary Chris Amorose Groomes is throwing out the first pitch.

Mr. Murdock congratulated Niel Jurist for being honored at the June 18 Central Ohio Honors 2021. Ms. Jurist is about to complete Leadership Columbus. Mr. Murdock is proud of her accomplishments.

Mr. Murdock announced Susan Tsen is retiring the end of July. She is the foundation for how MORPC excels in managing our finances and is an all-around great individual. Ms. Tsen thanked Mr. Murdock for his kind words. She noted it has been an honor and pleasure to work at MORPC.

Mr. Murdock announced Aaron Schill is leaving Central Ohio later this summer. We will share more as his plans materialize.

Chair Janas congratulated Ms. Tsen and Mr. Schill – they will be missed.

- **Residential Services Update – Robert Williams**

Robert Williams gave a [Residential Services Update](#). The current residential services programs are for weatherization and home repair. Weatherization is funded by Columbia Gas of Ohio (WarmChoice) and the State of Ohio (HWAP). Home Repair is funded by Franklin County and COCIC, also known as the City Landbank.

The weatherization program helps low-income families gain energy savings through furnace repair and replacement, hot water tank repair and replacement, and safety checks on all gas appliances. MORPC is on pace to reach the Columbia Gas goal and we feel confident about reaching our internal goal. We project to complete 52 of 57 units for HWAP this year. The difference of five is due to dropouts of clients that we have not been able to get through the entire process. Mr. Williams shared successes and challenges for the weatherization program. Mr. Williams is proud of his team for their work through the COVID-19 challenges. The primary challenge facing weatherization is the lack of contractors to do the backend piece of the work.

MORPC is on track to meet the COCIC obligations. The Franklin County Home Repair Rehab Program is more robust. The 2019 round was extended. All units for 2019 have been identified and 13 units are started. Properties are being identified for the 2020 funding round. Key staff additions and promotions helped continue the home repair work. COVID-19 significantly impacted this program.

- Huge increase in completion time due to COVID concerns for clients and contractors.
- 4½ month delay when unable to work in homes.
- Significant material and labor costs increase.
- Waiting list of 205 applicants is roughly a 3-4 year wait.

Next steps for Residential Services include:

- Contractor and vendor recruitment to complete backend work.
- Workforce development to spark interest and provide job training.
- Look and apply for grant and other funding opportunities.
- Work on post COVID community engagement strategy.
- Continue process and production improvement.

Reserve & Investment Advisory Committee – William Murdock

Mr. Murdock is giving the Reserve & Investment Advisory Committee report on behalf of Committee Chair Kim Maggard who is unable to attend today. The committee met last month to discuss investment options and replenishment of the reserves. The Committee recommends keeping MORPC funds in StarOhio. The Committee also recommends replenishing the reserves through partial replenishment of \$225,000 in 2021 and 2022. This will be done by broadening the dues match line in the budget to be both match and operating reserve. This is included in the budget amendment later in this meeting.

Regional Policy Roundtable – Joe Garrity

Joe Garrity reported the Senate moved a little on the State Operating Budget. MORPC submitted written testimony. The sub-bill includes language ending remote meeting authority June 30, 2021. MORPC will monitor the budget bill as it moves to conference committee.

HB 2, which creates the residential broadband expansion program, was signed into law last month. MORPC will continue to advocate for creation of regional broadband councils to fund mechanisms at Regional Councils throughout the state.

The deadline to provide Senator Sherrod Brown with earmark projects is June 9.

The deadline for RAISE grant applications is July 12. We should know by the end of the month what INFRA grant applications received awards.

The Central Ohio Defense Group joined the American Association of Defense Communities, which helps U.S. installations elevate their work.

Sustainability Advisory Committee – Kerstin Carr

Kerstin Carr reported MORPC applied for a grant with The Columbus Foundation to conduct a Trail Town Initiative which will provide a strategy for small towns along the Ohio to Erie Trail in Knox, Delaware, Franklin and Madison Counties. The Town Guide will include information about wayfinding, an art installation, the type of infrastructure that should be installed, how to best collaborate with and show off local business within the trail towns, and available tourism activities. The guide will also provide recommendations for ongoing trail town support such as how to collect trail use data, how to address maintenance, and how to cultivate grassroots support. If awarded, we will hire a consultant to help with part of the work. The Ohio to Erie Trail Board wants to partner on the project.

Transportation Policy Committee – Thea Ewing

Thea Ewing reported MORPC is working with TMACOG and ODOT on a US 23 Study for a better free flow access between Columbus and Toledo. The project was included in the TRAC proposal for \$1.5 million in preliminary engineering. The project will eventually be over \$12

million. ODOT is in the public process engagement with an online public input tool and conducting public meetings.

MORPC is meeting with Brightline tomorrow. Brightline provides rail services in Florida and is working on a Los Angeles to Las Vegas route.

MORPC rarely does a Metropolitan Transportation Plan (MTP) amendment but will have one in August to coordinate with COTA on LinkUS efforts. This will allow COTA to go after capital investment dollars from FTA.

MORPC is assisting applicants around the region on RAISE grant applications. MORPC is planning to apply for a planning grant for interregional connections specifically focused on urban and rural origin destinations. We are not only looking at transit, but trail and broadband as part of the approach.

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”**

The Benefits & Compensation Committee has been reviewing MORPC’s health care expenses for the last 18 months. We have been doing due diligence working with a consultant, looking at other options and working with Human Resources and Finance Directors from around the region. We have a narrow window of opportunity. MORPC’s current benefit program is with the Franklin County Cooperative. Last year the Central Ohio Health Care Consortium offered a comparable plan for less cost to MORPC and its employees. This resolution authorizes MORPC to enter into agreement with the consortium if it is determined to be in MORPC and its employees’ best interest. If we determine to leave Franklin County Cooperative, we must provide six months’ notice. Franklin County has been involved with the evaluation from the beginning and has been a great help. The analysis for the consortium 2022 rates should come in this month. The Committee will make their decision based on what is best for MORPC and its employees.

Joe Stefanov made a motion to approve Resolution EC-02-21, second by Nancy White; motion passed. Erik Janas abstained.

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

Karen Angelou made a motion to approve Resolution EC-03-21, second by Nancy White; motion passed.

Proposed Resolution 09-21: “Establishing maximum per-capita membership fees for 2022-2026” – William Murdock and Shawn Hufstedler

By tradition the agency reviews its dues structure so communities have plenty of notice for next year’s budget. The Bylaws state the dues schedule is to be set by July 31. The Bylaws also state we need to set a 5-year maximum dues schedule every five years which this resolution does. The maximum dues are usually higher than anticipated future actual rates. That provides

flexibility should the Commission want to undertake anything that might require additional funds. Resolution 07-21 sets next year's rate. Every year we also provide a non-binding estimate of what the next five years look like and shows what we expect the actual increase to be each year.

David Scheffler made a motion to approve Resolution 09-21, second by Franklin Christman; motion passed.

Proposed Resolution 07-21: "Adopting a fee schedule for use in assessing members in 2022" – William Murdock and Shawn Hufstedler

William Murdock reminded members the planned increase for 2021 was put on hold due to COVID-19. This resolution reverts back to the planned 2022 rates adopted in 2019.

Karen Angelou made a motion to approve Resolution 07-21, second by Nancy White; motion passed.

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

Resolution 08-21 is in part due to additional funding and increases the total budget to \$19,287,630. The revised budget includes additional funding from FTA Section 5310, replenishing the operating reserve, updating depreciation expense with leasehold improvements/purchased furniture and equipment, and revising expectations of funding sources and uses.

Joe Stefanov made a motion to approve Resolution 08-21, second by Rory McGuinness; motion passed.

Chair Janas thanked committee members for their patience today.

Draft Commission Agenda

The Executive Committee reviewed the draft June 10, 2021 Commission Meeting Agenda.

MORPC is going to take advantage of the transition to in-person meetings to see if we can improve Commission meetings by looking at additional things we can do or not do to make the meetings more relevant and more timely for you. If you have any ideas, please pass them on.

Chair Janas thanked MORPC for recognizing Commissioner Brown at the June Commission meeting.

The meeting adjourned at 2:56 p.m.



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Memorandum

TO: Mid-Ohio Regional Planning Commission
Executive Committee

FROM: Robert Williams, Director
Residential Services

DATE: July 30, 2021

SUBJECT: Proposed Resolution EC-04-21: **“Authorizing the executive director to enter into agreements for July 1, 2021 through June 30, 2023, with the Franklin County Board of Commissioners for a home repair program and to administer the joint Columbus and Franklin County Housing Advisory Board for the period of July 1, 2021 through December 31, 2022”**

Franklin County accepted applications for continued funding of CDBG HUD-funded programs for 2021-2023. The Mid-Ohio Regional Planning Commission (MORPC) submitted applications to the Franklin County Commissioners for continued CDBG funding for the Home Repair Program, the Joint Columbus and Franklin County Board of Commissioners for each of the following programs as they are approved by the Franklin County Commissioners and the Economic Development and Planning Department (EDP).

URGENT REPAIR. MORPC applied to Franklin County for funds to continue the administration of a home repair program for an amount up to \$925,000 to complete urgent home repairs. These units consist of urgent and emergency health-and-safety related home repairs, handicapped accessible modifications, home sewage disposal and/or private water system repairs, nuisance abatement, and major rehabilitation for homes in Franklin County outside the City of Columbus. Where possible, MORPC will leverage funds through its residential energy efficiency programs and from other agencies.

JOINT COLUMBUS AND FRANKLIN COUNTY HOUSING ADVISORY BOARD. MORPC will continue to serve as the administrator of the Joint Columbus and Franklin County Housing Advisory Board (HAB) as designated by the City and County since 1993. MORPC' staff serves as the HAB secretary with responsibility to receive and review all applications and provide project information to the full board. MORPC also prepares an annual report, monitors projects annually for affordability requirements, and maintains an active role in the affordable housing community. Funding for the HAB will include \$10,000 from the County and \$10,500 in issuer fees.

Attachment: Resolution EC-04-21

RESOLUTION EC-04-21

“Authorizing the executive director to enter into agreements for July 1, 2021 through June 30, 2023, with the Franklin County Board of Commissioners for a home repair program and to administer the joint Columbus and Franklin County Housing Advisory Board for the period of July 1, 2021 through December 31, 2022”

WHEREAS, the Franklin County Board of Commissioners administers the Federal Community Development Block Grant (CDBG) funding awarded by the U.S. Department of Housing and Urban Development (HUD) as an entitlement community authorized under Title I of the Housing and Community Development Act of 1974, Public Law 93-383, as amended; and

WHEREAS, the Mid-Ohio Regional Planning Commission (MORPC) submitted applications to the Franklin County Board of Commissioners and was awarded a contract to administer a Home Repair Program for home safety improvements, emergency repairs, home sewage disposal and/or private water system repairs, and major rehabilitation; and

WHEREAS, MORPC submitted an application to the Franklin County Board of Commissioners and was awarded a contract to administer the Joint Columbus and Franklin County Housing Advisory Board; and

WHEREAS, the services performed pursuant to the contracts for Home Repair 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; and

WHEREAS, the services performed pursuant to the contract for the Joint Columbus and Franklin County Housing Advisory Board will be to administer all board activities including meetings, board appointments, project application review, monitoring of completed projects and other related activities; now therefore,

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

- Section 1. That the executive director is hereby authorized to enter into agreements with the Franklin County Board of Commissioners for the work described in the contracts awarded for the Home Repair Program in the amount up to \$925,000 and the Joint Columbus and Franklin County Housing Advisory Board in the amount up to \$20,500.
- 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: August 5, 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: August 5, 2021



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Memorandum

TO: William Murdock, Executive Director
Executive Committee

FROM: Shawn Hufstedler
Chief of Staff & Director of Operations

DATE: July 30, 2021

SUBJECT: Financial Report – June 2021

Summary

As of June 30, 2021 our cash position was \$2,544,122 in the operating account. For the year-to-date ending June 30, 2021, both the actual fringe rate variance and the indirect rate variance were unfavorable. A net loss from all operations was recorded year-to-date as of June 30, 2021.

Operating Income (Change in Net Position)

There has been a decrease in net position (loss from operations) for the year-to-date ending June 30, 2021 of (\$1,194,097). This is primarily the result of:

- a December 31, 2020 accounting adjustment that recorded year-end unspent COTA local funds received in lieu of FTA Section 5307 funds as revenue in 2020, and which has thus reduced 2021 revenue accordingly (a reduction of \$1,178,183),
- costs that have not been recovered in the weatherization programs (a loss of \$230,971),
- a \$99,000 net gain year-to-date in the Central Ohio Greenways Fund, which is held at The Columbus Foundation, and
- a reimbursement from our landlord, of previous costs incurred in 2020 for the downstairs office expansion, that exceeded current year costs incurred by \$102,532.

In April 2021, we submitted an application to the U.S. Small Business Administration requesting that the federal government forgive the \$461,686 Payroll Protection Program loan we received in 2020, as we did not reduce staffing last year. The request was approved, and we will reclassify the loan balance as revenue in 2021.

Member Dues

Member dues revenue was 12.9% of total 2021 operating revenue for the year-to-date ending June 30, 2021. Use of member dues was under budget by \$17,908 excluding the prior year dues budgeted

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Secretary

for building due diligence and leasehold improvements. Use of all current year and prior year member dues, including building due diligence and office improvement activities were as follows:

<u>Use of Member Dues</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance (Over) Under</u>
Services to Members	\$254,208	\$251,173	\$ 3,035
Local Matching Funds	157,376	145,664	11,712
Development Fund	43,093	44,119	(1,026)
Building Lease	82,174	82,174	-
Member Services Coordination	92,058	82,141	9,917
Leasehold Improvements & Building Due Diligence	148,524	54,067	94,457
Other	23,450	29,180	(5,730)
Total	\$880,883	\$688,518	\$112,365

Fringe Benefit and Indirect (Overhead) Variances

Fringe Benefits

The actual fringe benefit cost rate for the year-to-date is 58.74% which is higher than the budgeted rate of 58.00%, creating an unfavorable variance for the year-to-date of \$(12,445).

Indirect (Overhead)

The actual indirect cost variance for the year-to-date is 63.24% which is higher than the budgeted rate of 62.00%, resulting in an unfavorable variance for the year-to-date of \$(40,971).

Statement of Net Position

- Operating cash on hand is \$2,544,122 which was equal to 50 days of cash flow. The building reserve account balance is \$449,575; operating reserve account is at \$1,100,376; and management reserve is \$108,884. The building improvement/maintenance fund holds \$193,855. The Central Ohio Greenways fund is administered and held by the Columbus Foundation and had a balance of \$113,328.
- Accounts Receivable totaled \$1,521,557 compared to \$1,157,380 as of June 30, 2020.
- Accounts Payable plus Other Accrued Liabilities totaled \$272,859 compared to \$255,456 as of June 30, 2020.
- The GASB Statement 68 Pension liability of \$6,592,842 and the GASB 75 OPEB (other postemployment benefits, i.e. retiree healthcare) liability of \$4,651,263 represent estimates of the Commission's proportional share of the unfunded liabilities of the Ohio Public Employees Retirement System (OPERS). The Government Accounting Standards Board mandates that these amounts be shown in the financial statements, but such amounts do not represent an actual legal liability of MORPC to OPERS, as per State of Ohio law. Excluding the

impact of GASB Statements 68 and 75, net position would be nearly \$12 million greater, or a positive balance of \$2,184,864 as of June 30, 2021.

Expenses and Appropriations

Expenses through the second quarter of 2021 totaled \$6,213,435 or 33.7% of the total year's operating appropriations of \$18,415,630.

Operating Reserve

The \$1,100,376 balance of the invested operating reserve as of June 30, 2021 is held in STAROhio and is net of the outstanding transfer-out of \$300,000 to the operating account in December 2019. In the third quarter 2021 we anticipate transferring, from the operating account back to the operating reserve, a portion of the corresponding maximum \$450,000 authorized for that purpose in the second half-year budget.

Combining both the operating reserve balance and the operating cash balance equates to 72 days of expenditures, which is greater than the 60-day target threshold per the Operating Reserve Policy. Interest earned and allocated to the operating reserve year-to-date through June 30, 2021 was \$475.

MORPC
Statement of Net Position
As of 06/30/2021

1468614.07

	<u>Balance at</u> <u>06/30/2021</u>	<u>Balance at</u> <u>05/31/2021</u>	<u>Monthly</u> <u>Difference</u>	<u>Balance at</u> <u>06/30/2020</u>	<u>Yearly</u> <u>Difference</u>
Assets					
Current Assets					
Cash	\$2,544,122	\$2,788,757	(\$244,635)	\$2,261,441	\$282,681
Cash-Designated for Building Improvement	193,890	193,879	11	522,129	(328,239)
Cash-Operating Reserve	1,100,376	1,100,305	71	1,098,621	1,755
Cash-Building Reserve	449,575	449,545	30	1,077,177	(627,602)
Cash-Management Reserve	108,884	108,876	8	108,701	183
Cash with Trustee NSP1 Franklin Co	0	0	0	38,689	(38,689)
Investments Greenways Fund	113,238	155,301	(42,063)	12,789	100,449
Accounts Receivable	1,521,557	1,727,001	(205,444)	1,157,380	364,177
Prepaid Expenses	<u>222,014</u>	<u>153,710</u>	<u>68,304</u>	<u>139,850</u>	<u>82,164</u>
Total Current Assets	6,253,656	6,677,375	(423,719)	6,416,779	(163,123)
Non-Current Assets					
Forgivable Mortgages	11,181	13,351	(2,170)	19,106	(7,925)
Fixed Assets	2,213,719	2,159,977	53,742	779,774	1,433,945
Contributed Assets	249,669	249,669	0	249,669	0
Accumulated Depreciation	<u>(876,302)</u>	<u>(873,728)</u>	<u>(2,574)</u>	<u>(845,419)</u>	<u>(30,883)</u>
Total Non-Current Assets	1,598,267	1,549,268	48,999	203,129	1,395,137
Deferred Outflows of Resources					
GASB 68 Pension	1,334,304	1,334,304	0	3,687,608	(2,353,304)
GASB 75 OPEB	<u>922,787</u>	<u>922,787</u>	<u>0</u>	<u>754,849</u>	<u>167,938</u>
Total Deferred Outflows of Resources	<u>2,257,091</u>	<u>2,257,091</u>	<u>0</u>	<u>4,442,457</u>	<u>(2,185,366)</u>
Total Assets	<u>\$10,109,014</u>	<u>\$10,483,734</u>	<u>(\$374,720)</u>	<u>\$11,062,365</u>	<u>(\$953,352)</u>
Liabilities					
Current Liabilities					
Accounts Payable	\$243,208	\$432,470	(\$189,262)	\$233,856	\$9,352
Accrued Payroll	369,055	345,599	23,456	335,779	33,276
Accrued Fringe Benefits	96,748	91,186	5,562	94,351	2,397
Other Accrued Liabilities	29,651	47,428	(17,777)	21,600	8,051
Accrued PTO & Sick Leave	100,000	100,000	0	100,000	0
Unearned Revenue	2,961,941	3,039,946	(78,005)	2,024,838	937,103
Unearned Revenue-Member Dues	676,709	784,218	(107,509)	695,461	(18,752)
Unearned Revenue-Indirect Reserve	29,079	19,930	9,149	(90,469)	119,548
Unearned Revenue-Fringe Benefit Reserve	62,636	56,652	5,984	(14,047)	76,683
PPP Forgivable Loan	<u>461,686</u>	<u>461,686</u>	<u>0</u>	<u>0</u>	<u>461,686</u>
Total Current Liabilities	5,030,713	5,379,115	(348,402)	3,401,370	1,629,343
Non-Current					
Accrued PTO & Sick Leave	625,164	603,332	21,832	536,784	88,380
HOPE 3 Deferred Income	0	0	0	0	0
Other Mortgages-Deferred Income	11,181	13,351	(2,170)	19,106	(7,925)
Accrued Building Lease Expense	0	0	0	0	0
GASB 68 Pension Liability	6,592,842	6,592,842	0	10,419,950	(3,827,108)
GASB 75 OPEB Liability	<u>4,651,263</u>	<u>4,651,263</u>	<u>0</u>	<u>4,863,198</u>	<u>(211,935)</u>
Total Non-Current	11,880,450	11,860,788	19,662	15,839,038	(3,958,588)
Deferred Inflows of Resources					
GASB 68 Pension	2,016,480	2,016,480	0	136,821	1,879,659
GASB 75 OPEB	<u>936,725</u>	<u>936,725</u>	<u>0</u>	<u>13,195</u>	<u>923,530</u>
Total Deferred Inflows of Resources	<u>2,953,205</u>	<u>2,953,205</u>	<u>0</u>	<u>150,016</u>	<u>2,803,189</u>
Total Liabilities	19,864,368	20,193,108	(328,740)	19,390,424	473,944
Net Position					
Beginning Net Position	(8,561,256)	(8,561,256)	0	(7,832,218)	(729,038)
Current YTD Net Income	<u>(1,194,097)</u>	<u>(1,148,118)</u>	<u>(45,979)</u>	<u>(495,841)</u>	<u>(698,256)</u>
Total Net Position	<u>(9,755,353)</u>	<u>(9,709,375)</u>	<u>(45,980)</u>	<u>(8,328,059)</u>	<u>(1,427,296)</u>
Total Liabilities and Net Position	<u>\$10,109,014</u>	<u>\$10,483,734</u>	<u>(\$374,720)</u>	<u>\$11,062,365</u>	<u>(\$953,351)</u>

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF REVENUES AND EXPENSES-BUDGET AND ACTUAL
FOR THE YEAR-TO-DATE ENDING JUNE 30, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Variance over / (under)</u>
Revenue			
Planning, Data & Transportation	\$ 3,620,283	\$ 4,505,529	\$ (885,246)
Residential Services	1,738,628	3,335,778	(1,597,150)
Services to Members & Development	645,385	495,357	150,028
Other	(997,843)	286,784	(1,284,627)
Total Operating Revenues	\$ 5,006,452	\$ 8,623,448	\$ (3,616,996)
Expenses			
Salaries and benefits	\$ 3,721,120	\$ 3,850,859	\$ (129,739)
Materials and Supplies	60,044	218,891	(158,847)
Consultants, services and other	2,416,830	5,117,281	(2,700,451)
Depreciation	15,441	20,785	(5,344)
Total Expenses	\$ 6,213,435	\$ 9,207,815	\$ (2,994,380)
Operations income (loss)	\$ (1,206,984)	\$ (584,367)	(622,617)
Interest Income	12,887	3,600	9,287
Increase (decrease) in net position	\$ (1,194,097)	\$ (580,767)	\$ (613,330)