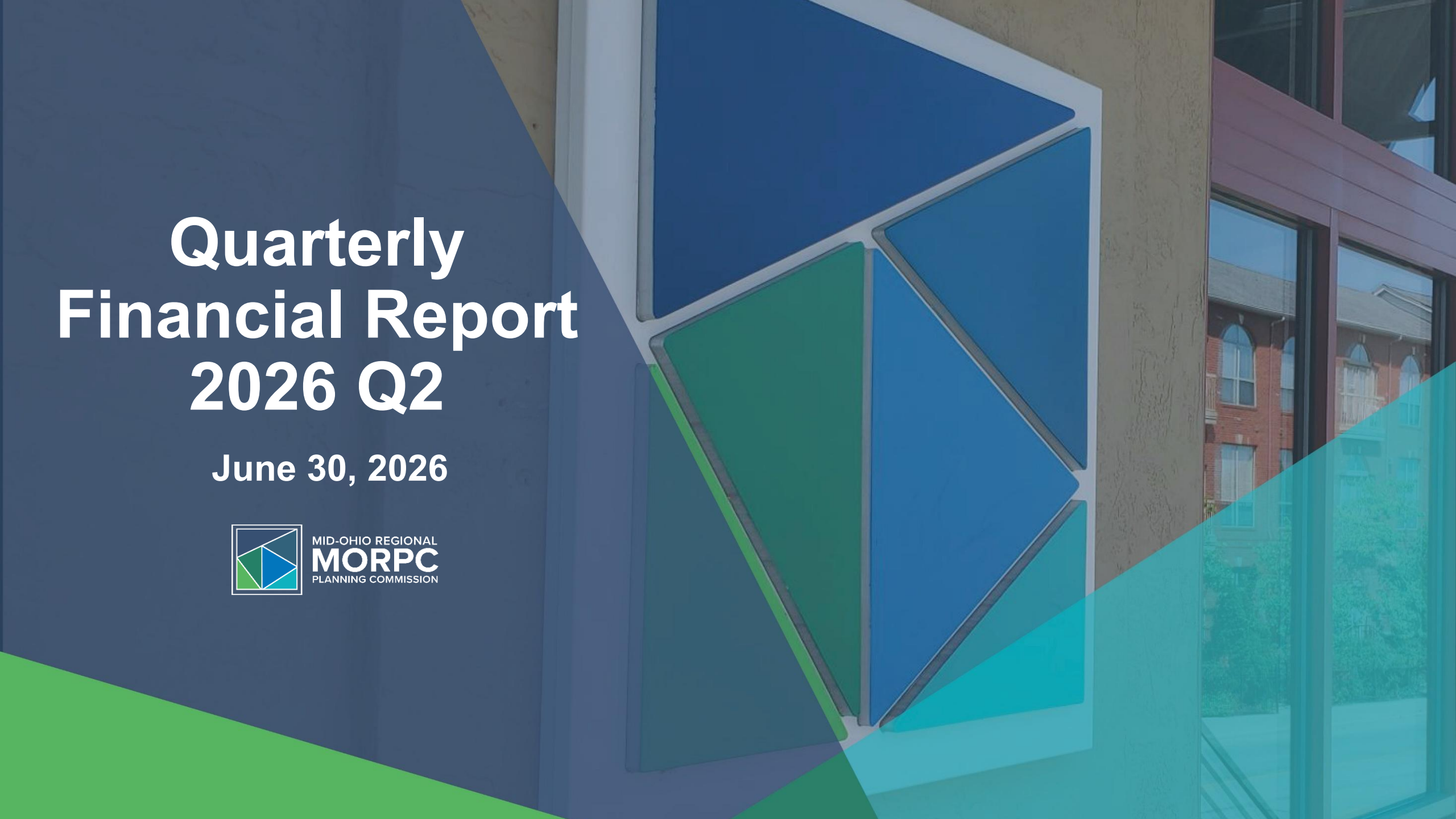
Quarterly Financial Report 2026 Q2

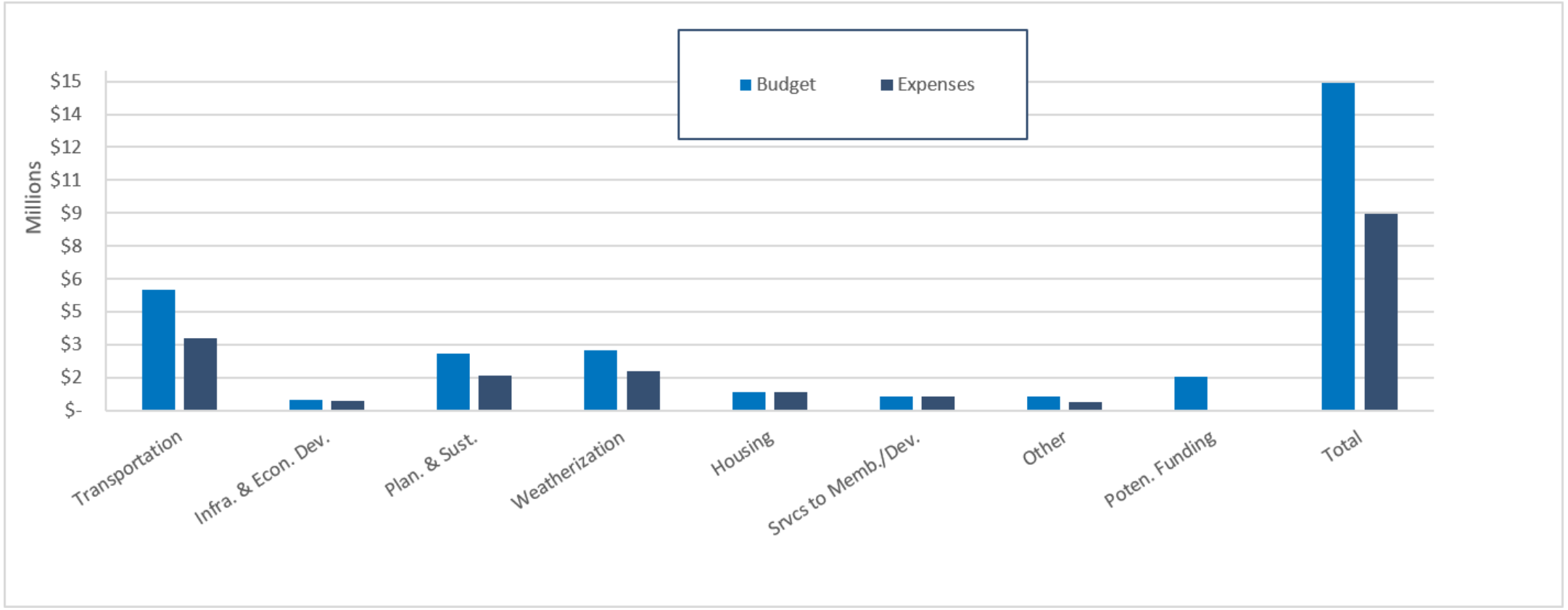
June 30, 2026

MID-OHIO REGIONAL
MORPC
PLANNING COMMISSION



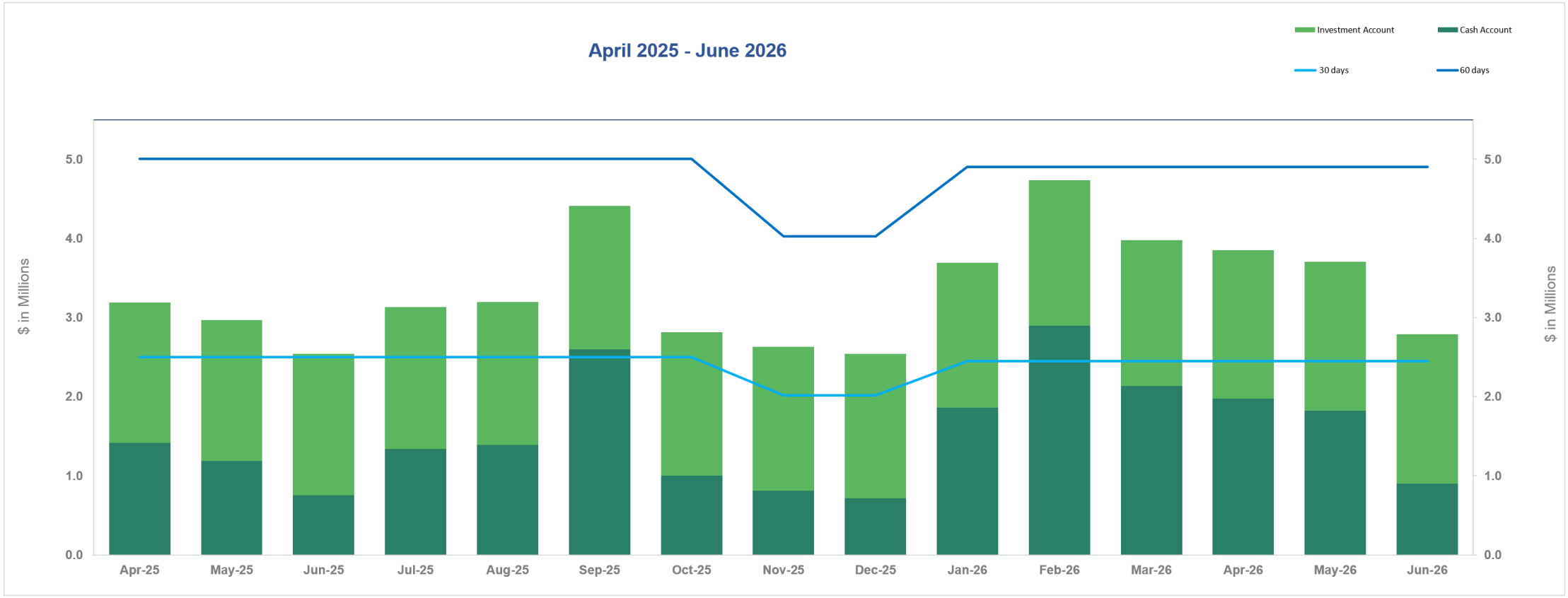
Budget vs. Expenses
(year-to-date through 6/30/2026)

MID-OHIO REGIONAL MORPC PLANNING COMMISSION



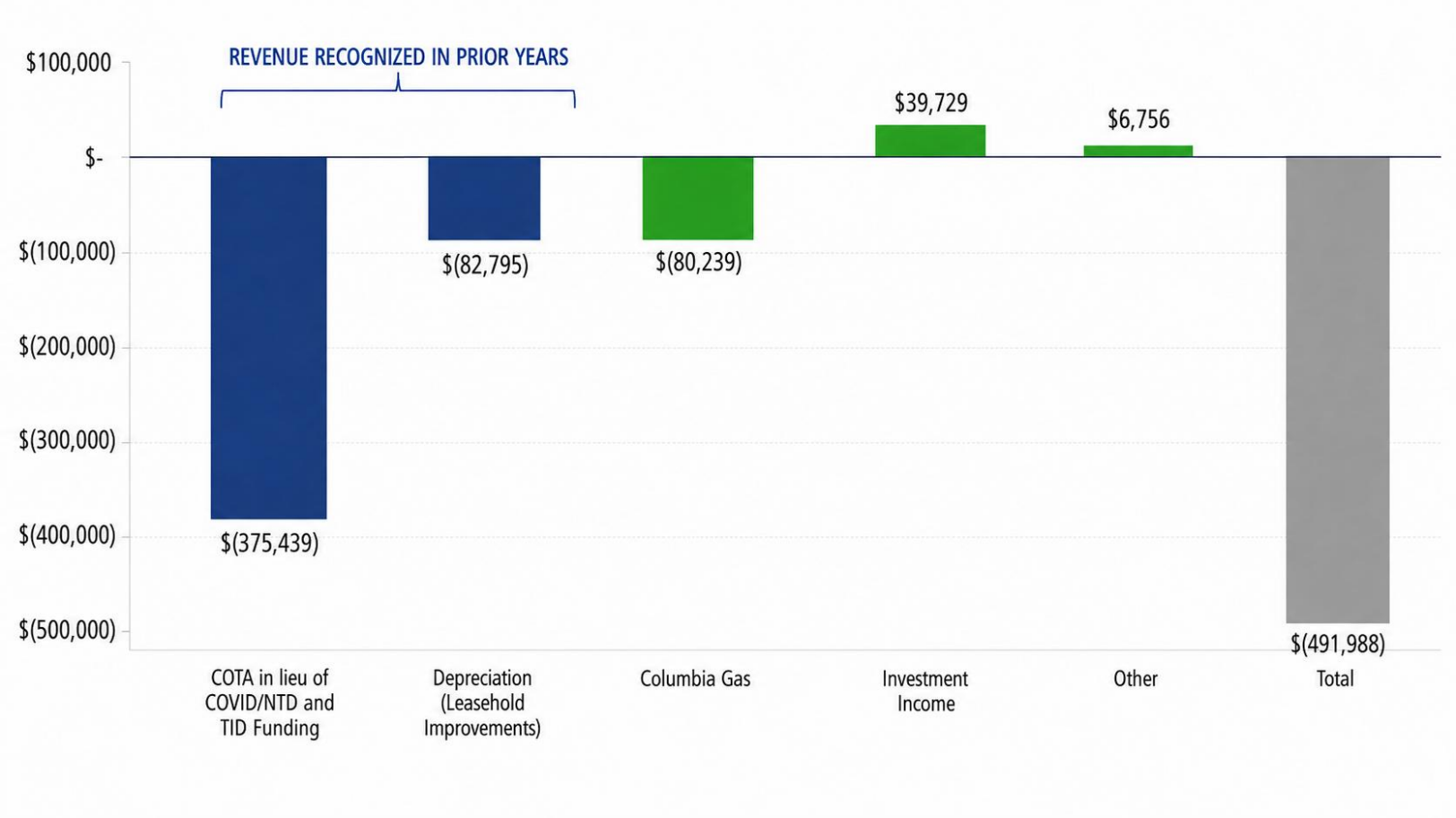
Operating Reserve by Month (2025 - 2026)

MID-OHIO REGIONAL MORPC PLANNING COMMISSION



Gain/(Loss) Amount
(year-to-date through 6/30/2026)

MID-OHIO REGIONAL MORPC PLANNING COMMISSION



Other Items to Highlight

MID-OHIO REGIONAL MORPC PLANNING COMMISSION

- The net loss year-to-date for programs funded by COTA in lieu of COVID/ NTD, and TID (Transportation Improvement District) funding is simply due to revenue was recognized in prior years for current year expenses, as expected.
- For the Columbia Gas Program, the year-to-date loss is $80,239, reflecting a gain of $18,542 in the second quarter. This loss is primarily attributable to a lower customer count in 2026. Better leveraging of the Columbia Gas program accounted for the second quarter gain, which is anticipated to continue in the second half of 2026.
- Investment income is $39,729.
- Actual fringe and indirect rates variance are favorable for the year-to-date.

Other Items to Highlight

MID-OHIO REGIONAL MORPC PLANNING COMMISSION

- Accounts Receivable totaled 4,019,276 as of June 30, 2026 compared to $3,558,029 a year ago.
- The Government Accounting Standards Board (GASB) mandates that liabilities/assets for pension/retiree healthcare be shown in the financial statements, but these amounts do not represent an actual legal liability of MORPC to OPERS, as per State of Ohio law. Excluding the impact of this net liability, net position would be approximately $6 million greater, or a positive balance of $4,099,645 as of June 30, 2026.
- Member dues was under budget for the year-to-date by $64,436.