



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
111 LIBERTY STREET, SUITE 100
COLUMBUS, OH 43215
*BOARD ROOM***

Thursday, November 3, 2022
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](#)

Meeting ID: 257 901 772 274

Passcode: yWnaK7

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: 981 722 311#

AGENDA

1. **Welcome** – Chris Amorose Groomes, Chair
2. **Consent Agenda**
 - Approval of **October 6, 2022 minutes**
3. **Executive Director’s Report** – William Murdock, Executive Director
 - **Strategic Framework – Build Value for Our Members**
4. **Committee Updates**
 - **Regional Policy Roundtable** – Joseph Garrity, Senior Director of Government Affairs & Community Relations
 - **Regional Data Advisory Committee** – Kerstin Carr, Chief Regional Strategy Officer & Senior Director of Planning
 - **Sustainability Advisory Committee** – Kerstin Carr, Chief Regional Strategy Officer & Senior Director of Planning

William Murdock, AICP
Executive Director

Erik J. Janas
Chair

Chris Amorose Groomes
Vice Chair

Michelle Crandall
Secretary

- **Transportation Policy Committee** – Thea Ewing, Chief Regional Development Officer & Senior Director of Programming
5. **Proposed Resolution 15-22: “Accepting the City of Heath as a member of the Mid-Ohio Regional Planning Commission (MORPC)”** – William Murdock, Executive Director
 6. **Quarterly Membership Update** – Eileen Leuby, Membership Services Officer
 7. **Quarterly Financial Statements** – Shawn Hufstedler, Chief Operating Officer
 8. **Draft Commission Agenda**
 9. **Other Business**
 10. **Executive Session – ORC Section 121.22 (G) (1)**
Purpose: to consider the appointment, employment, dismissal, discipline, promotion, demotion, or compensation of a public employee or official, or the investigation of charges or complaints against a public employee, official, licensee, or regulated individual, unless the public employee, official, licensee, or regulated individual requests a public hearing.

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

**The next Executive Committee Meeting is
Thursday, December 1, 2022 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. MORPC is accessible by COTA BUS. The closest bus stop to MORPC southbound is High Street & W. Blenkner Street. Buses that accommodate this stop are the 5 - West 5th Ave./Refugee, and the 8 - Karl/S. High/Parsons. The closest stop to MORPC northbound is High Street & E. Hoster Street. Buses that accommodate this stop are the 5 - West 5th Avenue/Refugee and the 8 - Karl/S. High/Parsons. Accessible from the Courthouse stop by a quick walk are COTA lines 1, 2, 4, and CMAX.



Mid-Ohio Regional Planning Commission Executive Committee Meeting Minutes

Date: October 6, 2022
Time: 1:30 p.m.
Location: MORPC Board Room

Members Attending in Person

Chris Amorose Groomes
Karen Angelou
Jeff Benton
Franklin Christman

Michelle Crandall
Erik Janas
Greg Lestini
Kim Maggard

Rory McGuiness
Joe Stefanov

Members Attending Remotely

David Scheffler

MORPC Staff Attending in Person

Kerstin Carr
Thea Ewing
Joe Garrity
Niel Jurist

Eileen Leuby
William Murdock
Adam Porr
Chuck Ratliff

Shari Saunders
Robert Williams

Welcome – Chris Amorose Groomes

Chair Chris Amorose Groomes called the meeting to order at 1:30 p.m.

Consent Agenda

Chris Amorose Groomes made a motion to approve the Consent Agenda, second by Joe Stefanov; motion passed.

Executive Director's Report – William Murdock

William Murdock reported the MORPC Team hit the ground running in September. Mr. Murdock was in five counties in the last five weeks. The Team held the Intel Forum, led the Regional Collaboration meeting, participated in media interviews, followed-up on the drive investment presentation, conducted an IT Assessment, and prepared for the upcoming Summit on Sustainability. This morning MORPC hosted the mayors of Cleveland, Cincinnati and Columbus to talk about passenger rail. MORPC hosted ODOT for their two-day conference for the state RTPOs. Shawn Hufstедler is not here today because he is being elected president of the Ohio Government Finance Officers Association (GFOA). Joe Garrity started Leadership Columbus this week; Niel Jurist was at the National Black Caucus in Washington, DC last weekend; and Thea Ewing led her team in the FHWA recertification. Mr. Murdock is serving on the ULI Columbus Governance Committee.

Attendance for next week's Summit on Sustainability is at 540. We received \$57,000 in sponsorships. Mr. Murdock is proud of the Team and their effort.

The annual Return on Investment letters, focusing on returning value to communities, are in the works. The letters categorize specific benefits to members.

The [2022 Annual Salary and Fringe Benefit Survey](#) was issued September 30. Thirty-eight communities participated. It includes a good range of urban, suburban, rural, large, small, village, township, counties and cities.

Upcoming Events:

- Rural Forum Series: Hometown Revitalizations Happen Here – October 27, Bellefontaine
- Inventive Recruiting & Retention Post Pandemic – November 3
- Intel Planning Mobility – November 17
- Regional Collaboration Southeast Area – November 29, Fairfield County Workforce Center

Every year MORPC picks a newly retired employee to honor by sponsoring an internship in their name for a MORPC member community. This year's honoree is Steve Garnack, a champion for housing who served on our Residential Services Team. MORPC employees raise the money through the Charitable Gift Campaign. The intern will be placed in a community as part of next summer's program.

Mr. Murdock highlighted the [Pay It Forward](#) pillar of MORPC's Strategic Framework. MORPC believes in public service. We pay it forward by investing in local members. Joe Garrity shared one way MORPC is investing in members and in our team is finding unique ways to partner with academic institutions offering discounts on several types of programs/degrees. Kerstin Carr shared MORPC, working with The Ohio State Knowlton School of Architecture, offers sustainability studios to all local communities as part of the Sustainable2050 program. Eileen Leuby reported 160 students have gone through the Summer Internship which began in 2015.

Niel Jurist and Robert Williams shared information on a new community partnership with the King Arts Complex kicking off next year. MORPC and the King Arts Complex are creating an incubator program targeting non-traditional students, students who are high performers but have no interest in school. The incubator program will focus on contractors. We will introduce the students to our weatherization and home repair programs and the associated trades. The goal of the program is to initially place invested youth in training and eventually in jobs through our, or another, weatherization program. Or students interested in the home repair program will work with current contractors for training and potential employment. Next steps include focusing on funding. There is federal funding available for this type of program. We are hoping to bring companies on in the second year for apprenticeships. Committee Members provided suggestions for other funding sources.

Regional Policy Roundtable – Joseph Garrity

Joe Garrity announced the 2023/2024 Public Policy Agenda Working Group, chaired by Lourdes Barroso de Padilla, is focusing on the three lead goals and will present the draft Public Policy Agenda to the Regional Policy Roundtable on November 15. The agenda will be presented to the Commission for adoption in December.

One of the Summit on Sustainability Breakout Sessions focuses on policy regarding sustainability and state government. Speakers include Representative Cedric Benson, ODNR Director Mary Mertz and Senator Bob Peterson.

The Central Ohio Defense Group and MORPC is making progressing in issuing an RFP to set up and plan for an Intergovernmental Support Agreement (IGSA). The IGSA allows procurement of services in partnership with MORPC rather than going through the Defense Department.

Election Day is November 8. Congress passed a resolution to fund the federal government until December 16. The Columbus Region Coalition is working to get earmarks funded before the end of this year.

Five sessions are scheduled for each Ohio Chamber during the lame duck session. The House needs to determine their next speaker.

Central Ohio Rural Planning Organization – Thea Ewing

Commissioner Mark Forrest will be at the Commission meeting to present the Central Ohio Rural Planning Organization report. MORPC is meeting with the rural counties. The meetings also act as rural consultations with ODOT.

Transportation Policy Committee – Thea Ewing

Thea Ewing gave a passenger rail update. At this morning's meeting with the Columbus, Cleveland, and Cincinnati mayors, they were asked three things:

- Bring forward staff who will work with MORPC to share the story
- Share the story
- Get involved and ride the rail

MORPC is submitting a letter of interest to the docket that states we have several lines in Central Ohio that we are interested in pursuing: 3C & D; Columbus, Toledo, Detroit, Canada; Columbus, Lancaster, Logan, Athens; Columbus, Chillicothe, Portsmouth; Midwest Connect; and the Zanesville Western Scenic Railroad. The two most important lines are the Midwest Connect and the 3C & D, the other lines mentioned are placeholders. The Ohio Mayors Alliance submitted a letter on the docket for the Columbus, Cleveland, Dayton, Cincinnati line.

On September 22, MORPC, ODOT and the Governor's Office held a meeting for entities within 20 minutes of the Intel site. These meetings will continue. The next one is in November. MORPC will receive funding from ODOT for land use planning.

The application deadline for the U.S. DOT Smart grant is coming up in November. Ms. Ewing encouraged communities to bring ideas forward for a regional application.

Proposed Resolution 14-22: "Establishing population estimates as a basis for 2023 annual participation fees to be assessed members" – Kerstin Carr

Kerstin Carr presented the [2022 Population Estimates](#). Since last year, about 5,000 people were added to the region within MORPC member communities. Since the 2020 Census, we've added close to 15,000 people. While the overall growth is slower than we experienced in the previous decade, periods of faster or slower growth are part of the normal cycle of the long-term growth in our region. The slow growth is due to several factors including abnormally low birth rates and in-migration and abnormally high death rates: all due in part to the lingering effects of the COVID-19 pandemic.

Our Team is updating long-term population forecasts, especially for the short- and mid-term. We still expect to see continued growth to a region of three million residents by 2050, but we assume that we might see higher upticks in growth in the next five to ten years due to the economic development opportunities driven by Intel Ohio.

Dr. Carr recognized Data & Research Officer Adam Porr, Ethan Hug and Sam McLaughlin for their work on this project.

Joe Stefanov made a motion to approve Resolution 14-22, second by Greg Lestini; motion passed.

Draft Commission Agenda

The Executive Committee reviewed the draft October 13, 2022 Commission Meeting Agenda.

Other Business

Michelle Crandall reported the Committee is using the same process as last year for William Murdock's performance evaluation. Mr. Murdock will complete a self-evaluation and a summary of 2022 accomplishments and 2023 goals for reference. Committee Members will receive an email in the next few days from Heidi Miller of Clemans Nelson with the evaluation. The evaluation is due October 20. Clemans Nelson will consolidate results and provide a report. The report will be discussed at the November meeting in Executive Session. This is also a contract year for Mr. Murdock. Traditionally, the Executive Committee weighs in on items to consider in the contract.

The meeting adjourned at 2:41 p.m.

Michelle Crandall, Secretary
Executive Committee



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Memorandum

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

FROM: William Murdock
Executive Director

DATE: October 28, 2022

SUBJECT: Proposed Resolution 15-22: **“Accepting the City of Heath as a member of the Mid-Ohio Regional Planning Commission (MORPC)”**

On October 3, 2022, the City Council of the City of Heath passed a resolution to join the Mid-Ohio Regional Planning Commission (MORPC). This resolution accepts the City of Heath as a member of MORPC, which helps meet the desire of MORPC’s membership to continue to grow the organization for the benefit of a stronger Central Ohio region.

The net dues will be pro-rated as of the date of membership and assessed to the City of Heath in the amount of \$696.

Attachment: Resolution 15-22

RESOLUTION 15-22

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

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

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

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

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

WHEREAS, the City of Heath will be assessed dues based on the 2021 population projections; and

WHEREAS, on October 3, 2022, the City Council of the City of Heath passed a resolution accepting the conditions of membership contained in MORPC’s Articles of Agreement; now therefore

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

- Section 1. That the City of Heath is accepted as a member of MORPC effective October 13, 2022.
- Section 2. That the Bylaws provide that two (2) representatives appointed by the City of Heath are eligible to serve as voting members on their behalf at the MORPC Commission meetings.
- Section 3. That net dues will be pro-rated as of the date of membership (November 9, 2022) and assessed to the City of Heath for 2022 in the amount of \$696.
- Section 4. That the City of Heath shall be entitled to the same regular services of MORPC as are other members and that any special services will be purchased by the City based on standard MORPC rates.
- Section 5. That the executive director is authorized to take such other action and execute and deliver such other documents as, acting with the advice of legal counsel, he shall deem necessary and appropriate to carry out the intent of this resolution.
- Section 6. That this Commission finds and determines that all formal deliberations and actions of this Commission concerning and relating to the adoption of this resolution were taken in open meetings of this Commission.

Erik J. Janas, Chair
MID-OHIO REGIONAL PLANNING COMMISSION

Resolution 15-22
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Effective date: November 9, 2022
Submitted by: William Murdock, Executive Director
Prepared by: Eileen Leuby, Membership Services Officer
Authority: Ohio Revised Code Section 713.21
For action date: November 9, 2022



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Memorandum

TO: William Murdock, Executive Director
Executive Committee

FROM: Shawn Hufstedler
Chief Operating Officer

DATE: October 28, 2022

SUBJECT: Financial Report – September 2022

Summary

As of September 30, 2022, our operating cash position was \$1,106,948 in the operating account. For the year-to-date ending September 30, 2022, the actual fringe and indirect rate variances were favorable. A net loss from all operations was recorded year-to-date as of September 30, 2022.

Operating Income (Change in Net Position)

There has been a decrease in net position (loss from operations) for the year ending September 30, 2022. For illustrative purposes only, the decrease is (342,798) if you exclude the impact of the end of 2021 accounting adjustment to record unspent COTA local funds as 2021 revenue. The decrease is primarily the result of:

- Costs that have not been recovered in the weatherization programs (a loss of \$278,408);
- A \$70,064 net gain year-to-date in the Rapid 5 Project Fund, which is held at the Columbus Foundation, but is in the process of being transferred to the Rapid 5 nonprofit and will ultimately result in no gain or loss for MORPC;
- A \$37,124 net loss year-to-date in the Central Ohio Greenways Fund, which is also held at the Columbus Foundation; and
- Total year-to-date depreciation related to leasehold improvements of (\$109,716).

When including the impact of the end of 2021 accounting adjustment (which is how MORPC reports net position on its ACFR), the decrease in net position is (\$3,845,845). The December 31, 2021 accounting adjustment records year-end unspent COTA local funds received in lieu of FTA Section 5307 funds as revenue in 2021, and thus reduces 2022 revenue accordingly (a reduction of \$3,503,047) (**this reduction is strictly due to the timing of the recording of revenue**).

Member Dues

Member dues revenue was 10.9% of total 2022 operating revenue for the year-to-date ending September 30, 2022. Use of member dues was under budget by \$82,800, excluding the prior year dues budgeted for building due diligence and leasehold improvements. In 2022, a \$225,000 transfer of dues from the main operating account to the operating reserve will be made to replenish and further bolster the operating reserve as approved in the 2021 revised budget. 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	\$528,515	\$534,087	(\$5,572)
Local Matching Funds/Reserve	249,503	178,573	70,930
Development Fund	73,073	69,508	3,565
Building Lease	123,328	123,328	0
Diversity, Equity, & Inclusion	33,975	29,773	4,202
Leasehold Improvements & Building Due Diligence	185,625	0	185,625
Other	12,176	2,500	9,676
Total	<u>\$1,206,195</u>	<u>\$937,770</u>	<u>\$268,425</u>

Fringe Benefit and Indirect (Overhead) Variances

Fringe Benefits

The actual fringe benefit cost rate for the year-to-date is 54.88%, which is lower than the budgeted rate of 57.00%, creating a favorable variance for the year-to-date of \$56,613

Indirect (Overhead)

The actual indirect cost variance for the year-to-date is 62.65% which is lower than the budgeted rate of 63.00%, resulting in a favorable variance for the year-to-date of \$50,101

Statement of Net Position

- Operating cash on hand was \$1,106,948, which was equal to 17 days of cash flow. The building reserve account balance is \$452,869; operating reserve account is \$1,334,748; and management reserve is \$109,712. The building improvement/maintenance fund holds \$194,127. The entire cash balance for the building reserve and \$190,000 of building improvement/maintenance fund were transferred to the operating fund in early October to cover expenses from that fund associated with the now completed building renovation project.
- The Central Ohio Greenways Fund and the Rapid 5 Project Fund are administered and held by the Columbus Foundation and have balances of \$30,511 and \$70,064, respectively, as of

September 30, 2022. The ownership of the Rapid 5 Project Fund has since been transferred to the Rapid 5 nonprofit as donations made to the fund were to benefit the Rapid 5 project.

- Accounts Receivable totaled \$3,262,706 compared to \$1,419,966 as of September 30, 2021. The difference compared to last year is largely due to outstanding receivable for grants. We are working with our funders and expect collection to occur soon.
- Accounts Payable plus Other Accrued Liabilities totaled \$1,019,382 compared to \$657,383 as of September 30, 2021.
- The GASB Statement 68 Pension liability of \$5,315,024 and the GASB 75 OPEB (other postemployment benefits, i.e. retiree healthcare) asset of \$625,863 represent estimates of the Commission's proportional share of the unfunded liabilities/assets 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 approximately \$7.7 million greater, or a positive balance of \$2,495,127 as of September 30, 2022.

Expenses and Appropriations

Expenses through quarter ending September 30, 2022 totaled \$10,902,435 or 49.27% of the total year's operating appropriations of \$22,127,185.

Operating Reserve

The \$1,334,748 balance of the invested operating reserve as of September 30, 2022 is held in STAROhio. \$300,000 was transferred from the operating reserve to the operating account in December 2019. In October 2021, we transferred from the operating account back to the operating reserve \$225,000 of the corresponding maximum \$450,000 authorized for that purpose in the 2021 revised budget. An additional \$225,000 is to be transferred from the operating account to the operating reserve in 2022 to fully replenish and further bolster it.

Combining both the operating reserve balance and the operating cash balance equates to 39 days of expenditures, which is 35% less than the 60-day target threshold per the Operating Reserve Policy. The combined balance is less than in past quarters due to some funders paying MORPC's AR invoices in a delayed manner. Interest earned and allocated to the operating reserve year-to-date through September 30, 2022 was \$12,892.

MORPC
Statement of Net Position
As of 09/30/22

	<u>Balance at</u> <u>09/30/2022</u>	<u>Balance at</u> <u>08/31/2022</u>	<u>Monthly</u> <u>Difference</u>	<u>Balance at</u> <u>09/30/2021</u>	<u>Yearly</u> <u>Difference</u>
Assets					
Current Assets					
Cash	1,106,948	1,197,886	(90,938)	3,525,195	(2,418,247)
Cash-Designated for Building Improvement	194,127	194,108	19	193,922	205
Cash-Operating Reserve	1,334,748	1,332,344	2,403	1,100,584	234,164
Cash-Building Reserve	452,869	452,045	824	449,660	3,209
Cash-Management Reserve	109,712	109,506	206	108,906	806
Cash with Trustee NSP1 Franklin Co	-	-	-	-	-
Cash- Greenways Fund	30,511	31,982	(1,471)	92,624	(62,113)
Cash-Rapid 5 Project Fund	70,064	70,025	39	0	70,064
Accounts Receivable	3,262,706	3,053,559	209,147	1,419,966	1,842,740
Prepaid Expenses	125,119	146,019	(20,901)	141,969	(16,850)
Intangible Asset Building/Equipment	5,778,975	5,819,866	(40,891)	0	5,778,975
Total Current Assets	<u>12,465,779</u>	<u>12,407,341</u>	<u>58,438</u>	<u>7,032,826</u>	<u>5,432,953</u>
Non-Current Assets					
Forgivable Mortgages	3,255	3,255	0	11,181	(7,925)
Fixed Assets	2,159,811	2,170,885	(11,075)	2,027,340	132,471
Contributed Assets	249,669	249,669	0	249,669	0
Accumulated Depreciation	(846,456)	(830,894)	(15,563)	(669,627)	(176,829)
Intangible Asset Building/Equipment	0	0	0	0	0
Total Non-Current Assets	<u>1,566,278</u>	<u>1,592,915</u>	<u>(26,637)</u>	<u>1,618,562</u>	<u>(52,284)</u>
Deferred Outflows of Resources					
GASB 68 Pension	1,050,632	1,050,632	0	1,334,304	(283,672)
GASB 75 OPEB	435,948	435,948	0	922,787	(486,839)
Total Deferred Outflows of Resources	<u>1,486,580</u>	<u>1,486,580</u>	<u>0</u>	<u>2,257,091</u>	<u>(770,511)</u>
Total Assets	<u>15,518,637</u>	<u>15,486,836</u>	<u>\$31,801</u>	<u>10,908,479</u>	<u>4,610,158</u>
Liabilities					
Current Liabilities					
Accounts Payable	441,613	327,293	\$114,320	\$135,566	\$306,047
Accrued Payroll	345,272	291,604	53,668	305,207	40,065
Accrued Fringe Benefits	99,298	88,558	10,740	85,120	14,178
Other Accrued Liabilities	33,200	29,558	3,643	31,490	1,710
Accrued PTO & Sick Leave	100,000	100,000	0	100,000	0
Unearned Revenue	3,676,232	3,842,059	(165,827)	4,269,841	(593,609)
Unearned Revenue-Member Dues	609,248	563,217	46,031	526,554	82,694
Unearned Revenue-Indirect Reserve	(52,977)	1,821	(54,798)	20,684	(73,661)
Unearned Revenue-Fringe Benefit Reserve	(37,557)	(46,330)	8,773	102,558	(140,115)
Accrued Building/Equipment Lease	136,023	175,623	(39,600)	0	136,023
PPP Forgivable Loan	0	0	0	0	0
Total Current Liabilities	<u>5,350,352</u>	<u>5,373,402</u>	<u>(23,050)</u>	<u>5,577,020</u>	<u>(226,668)</u>
Non-Current					
Accrued PTO & Sick Leave	528,849	511,335	17,514	553,665	(24,816)
HOPE 3 Deferred Income	0	0	0	0	0
Other Mortgages-Deferred Income	3,255	3,255	0	11,181	(7,925)
Accrued Building/Equipment Lease	5,654,474	5,654,474	0	0	5,654,474
GASB 68 Pension Liability	5,315,024	5,315,024	0	6,592,842	(1,277,818)
GASB 75 OPEB Liability	(625,863)	(625,863)	0	4,651,263	(5,277,126)
Total Non-Current	<u>10,875,739</u>	<u>10,858,225</u>	<u>17,514</u>	<u>11,808,951</u>	<u>(933,211)</u>
Deferred Inflows of Resources					
GASB 68 Pension	2,514,671	2,514,671	0	2,016,480	498,191
GASB 75 OPEB	2,024,186	2,024,186	0	936,725	1,087,461
Total Deferred Inflows of Resources	<u>4,538,857</u>	<u>4,538,857</u>	<u>0</u>	<u>2,953,205</u>	<u>1,585,652</u>
Total Liabilities	<u>20,764,948</u>	<u>20,770,485</u>	<u>(5,537)</u>	<u>20,339,176</u>	<u>425,773</u>
Net Position					
Beginning Net Position	(1,400,466)	(1,400,466)	0	(8,561,256)	7,160,790
Current YTD Net Income	(3,845,845)	(3,883,182)	37,337	(869,441)	(2,976,404)
Total Net Position	<u>(5,246,311)</u>	<u>(5,283,648)</u>	<u>37,337</u>	<u>(9,430,697)</u>	<u>4,184,386</u>
Total Liabilities and Net Position	<u>\$15,518,637</u>	<u>\$15,486,837</u>	<u>\$31,800</u>	<u>\$10,908,479</u>	<u>\$4,610,158</u>
Total Net Position Excluding Impact of GASB 68 & 75*	<u>2,495,127</u>	<u>2,457,790</u>	<u>37,337 #</u>	<u>2,509,522</u>	<u>(14,395)</u>

*This is for illustrative purposes only to aid the reader in the analysis of this report

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF REVENUES AND EXPENSES-BUDGET AND ACTUAL
FOR THE YEAR-TO-DATE ENDING September, 2022

	Year-to-Date <u>Actual</u>	Year-to-Date <u>Budget</u>	Variance <u>over / (under)</u>
Revenue			
Planning, Data & Transportation	\$ 6,273,219	\$ 9,108,845	\$ (2,835,627)
Residential Services	\$ 3,187,585	\$ 5,934,052	\$ (2,746,467)
Services to Members & Development	\$ 759,197	\$ 771,067	\$ (11,870)
Other	\$ (3,165,636)	\$ 683,702	\$ (3,849,338)
Total Operating Revenues	\$ 7,054,365	\$ 16,497,665	\$ (9,443,300)
Expenses			
Salaries and benefits	\$ 5,786,930	\$ 6,823,716	\$ (1,036,786)
Materials and Supplies	\$ 226,597	\$ 350,524	\$ (123,927)
Consultants, services and other	\$ 4,369,538	\$ 9,184,526	\$ (4,814,988)
Depreciation and Amortization	\$ 519,370	\$ 138,899	\$ 380,470
Total Expenses	\$ 10,902,435	\$ 16,497,665	\$ (5,595,230)
Operations income (loss)	\$ (3,848,070)	\$ (0)	\$ (3,848,070)
Interest Income	\$ 2,225	\$ 1,226	\$ 999
Increase (decrease) in net position	\$ (3,845,845)	\$ 1,226	\$ (3,847,071)

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF REVENUES AND EXPENSES-BUDGET AND ACTUAL - EXCLUDES THE IMPACT OF END OF 2021 ACCOUNTING ADJUSTMENT FOR REVENUE
FOR THE YEAR-TO-DATE ENDING September, 2022

	Year-to-Date <u>Actual</u>	Year-to-Date <u>Budget</u>	Variance <u>over / (under)</u>
Revenue			
Planning, Data & Transportation	\$ 6,273,219	\$ 9,108,845	\$ (2,835,627)
Residential Services	\$ 3,187,585	\$ 5,934,052	\$ (2,746,467)
Services to Members & Development	\$ 759,197	\$ 771,067	\$ (11,870)
Other	\$ 337,411	\$ 683,702	\$ (346,291)
Total Operating Revenues	\$ 10,557,412	\$ 16,497,666	\$ (5,940,254)
Expenses			
Salaries and benefits	\$ 5,786,930	\$ 6,823,716	\$ (1,036,786)
Materials and Supplies	\$ 226,597	\$ 350,524	\$ (123,927)
Consultants, services and other	\$ 4,369,538	\$ 9,184,526	\$ (4,814,988)
Depreciation and Amortization	\$ 519,370	\$ 138,899	\$ 380,470
Total Expenses	\$ 10,902,435	\$ 16,497,665	\$ (5,595,230)
Operations income (loss)	\$ (345,023)	\$ (0)	\$ (345,023)
Interest Income	\$ 2,225	\$ 1,226	\$ 999
Gain on Sale of Building	-	-	-
Increase (decrease) in net position	\$ (342,798)	\$ 1,226	\$ (344,024)

*This version excludes for illustrative purposes only the impact of the end of 2021 accounting adjustment to record unspent COTA local funds as 2021 revenue.