



MID-OHIO REGIONAL
MORPC
PLANNING COMMISSION

111 Liberty St., Suite 100
Columbus, Ohio 43215
www.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, June 6, 2024
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.

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[\(888\) 596-2819](tel:(888)5962819) United States (Toll-free)

Phone conference ID: 149 314 722#

AGENDA

1. **Welcome** – Michelle Crandall, Chair
2. **Draft Audited Financial Statements Introduction** – Shawn Hufstedler, Chief Operating Officer; Kimberly Blake, Auditor of State Office, Senior Audit Manager Central Region; & Kevin Robertson, Auditor of State Office, Audit Manager

- **Executive Session – ORC Section 121.22 (D)(2) & (G)(5)**

Purpose: audit conference conducted by Auditor of State with matters required to be kept confidential by federal law or regulations or state statutes.

3. **Consent Agenda**

- **Approval of [May 2, 2024 minutes](#)**

William Murdock, AICP
Executive Director

Chris Amorose Groomes
Chair

Michelle Crandall
Vice Chair

Ben Kessler
Secretary

4. **Executive Director's Report** – William Murdock, Executive Director
 - **LinkUS Update**
5. **Committee Updates**
 - **Nominating Committee** – Ben Kessler, Chair
 - **Regional Data Advisory Committee** – Dave Dixon, Interim Senior Director of Planning & Director of Data Analytics & Strategy
 - **Sustainability Advisory Committee** – Dave Dixon, Interim Senior Director of Planning & Director of Data Analytics & Strategy
 - **Regional Policy Roundtable** – Joseph Garrity, Senior Director of Government Affairs & Community Relations
 - **Transportation Policy Committee** – Parag Agrawal, Chief Mobility & Infrastructure Officer & Senior Director of Programming
6. **Proposed Resolution 08-24: “Adopting a fee schedule for use in assessing members in 2025”** – Shawn Hufstedler, Chief Operating Officer
7. **Proposed Resolution 09-24: “Authorizing the executive director to accept funding to launch the Greenways Planning Studio and to perform technical support services”** – Dave Dixon, Interim Senior Director of Planning & Director of Data Analytics & Strategy
8. **Proposed Resolution 10-24: “Authorizing the executive director to enter into an agreement with a contractor to provide air quality modeling and technical services”** – Dave Dixon, Interim Senior Director of Planning & Director of Data Analytics & Strategy
9. **Proposed Resolution 11-24: “Authorizing the executive director to enter into agreements with, and receive funds from the U.S. Department of Transportation, Ohio Department of Transportation, and local jurisdictions and procure consulting services to execute the 2023 Safe Streets and Roads for All (SS4A) Funding Award”** – Parag Agrawal, Chief Mobility & Infrastructure Officer & Senior Director of Programming
10. **Proposed Resolution 12-24: “Authorizing the executive director to enter into agreements with the Ohio Department of Development (ODOD) for the 2024 Home Weatherization Assistance Program (HWAP) and to enter into related subcontracts”** – Robert Williams, Senior Director of Residential Services
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 1, 2024 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.

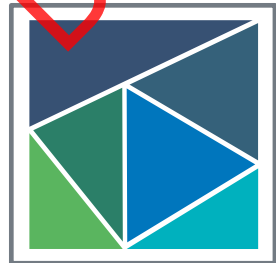
Indoor bike parking is available for MORPC guests.

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.



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED DECEMBER 31, 2023



MID-OHIO REGIONAL
MORPC
PLANNING COMMISSION

111 Liberty Street, Suite 100
Columbus, Ohio 43215
614.228.2663
morpc.org

DRAFT - FOR DISCUSSION ONLY

ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR
FISCAL YEAR ENDED DECEMBER 31, 2023

Prepared by

William Murdock
Executive Director

Shawn P. Hufstедler
Chief Operating Officer

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

Franklin County, Ohio

**MID-OHIO REGIONAL PLANNING COMMISSION
ANNUAL COMPREHENSIVE FINANCIAL REPORT
December 31, 2023**

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I. INTRODUCTORY SECTION

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MID-OHIO REGIONAL
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111 Liberty St., Suite 100
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June XX, 2024

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

We are pleased to present the Annual Comprehensive Financial Report (ACFR) of the Mid-Ohio Regional Planning Commission (MORPC) for the year ended December 31, 2023. This report has been prepared by the MORPC Finance Team according to generally accepted accounting principles (GAAP) 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 2023, membership included 78 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 (171 seats as of December 31, 2023) 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 171 seats on MORPC's governing board;

William Murdock, AICP
Executive Director

Chris Amorose Groomes
Chair

Michelle Crandall
Vice Chair

Ben Kessler
Secretary

- 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.

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, trusted convener and catalyst, bringing Central Ohio communities together to collaborate on best practices and plan for the future growth and sustainability of the region.

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.

2023 ACCOMPLISHMENTS

Programming / Transportation Infrastructure & Development

Metropolitan Planning Organization (MPO) Summary – MORPC serves as the federally designated MPO for the Columbus urbanized 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, 2022, and ending June 30, 2023. The quadrennial United States Department of Transportation certification of the MPO planning process was completed in 2022.

Metropolitan Transportation Plan (MTP) – The MTP is the primary product of the MPO. It outlines the comprehensive transportation vision for the MPO area including goals, objectives, performance measures, and ultimately the strategies and road, transit, bike, pedestrian, and intermodal projects to achieve the vision. It is updated every four years with the last one completed in 2020. In 2023 the 2050 population and employment projections were updated and candidate projects were identified and evaluation of them begin as development of the 2024-2050 MTP continued.

Federal Highway Funding – The Transportation Improvement Program (TIP) allocates federal funding to transportation projects in the region. In 2023, MORPC completed the TIP for state fiscal years (SFYs 2024-2027) updated it through amendments and administrative modifications as necessary. The TIP includes funding commitments of nearly \$2 billion for projects sponsored by the state, transit agencies, and local partners through MORPC. The MORPC funding includes approximately \$50 million annually with completion of the biennial process to solicit and select projects to use MORPC-attributable funding completed in 2023.

Transit – MORPC receives Federal Transit Administration Section 5310 funding annually for projects that are focused on providing public transit accessibility to seniors and individuals with disabilities. In 2023, MORPC completed its project-selection round for sub-recipients. These funds are to assist local non-profit agencies in purchasing and maintaining accessible transit vehicles, and in providing transportation services to their clients.

Transit Supportive Infrastructure (TSI) – In conjunction with the LinkUS initiative and LinkUS partners of COTA, City of Columbus and Franklin County, MORPC in 2023 began development of a TSI program of projects to utilize potential funding from an increase in COTA sales tax that will be on the ballot in November 2024. The process involved development of program structure, policies, identifying projects and organizing several working groups of communities throughout COTA’s service area to guide the activity.

Regional Mobility Plan – The 2021-2026 Regional Mobility Plan – completed by MORPC for ODOT Human Service Transportation Coordination Region 6 in 2021 – was developed with nine Central Ohio counties and identifies local transportation needs of people with disabilities, older adults, and those with low incomes. The plan is providing strategies for meeting those needs, as well as prioritizing transportation services and projects for funding and implementation. In 2023, MORPC continued the steps to implement the Plan through continued discussion with the stakeholders in the nine-county area.

Statewide Congestion Mitigation Air Quality (CMAQ) – In 2023, 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) – MORPC assisted members with providing project status updates, funding requests, and public involvement. Eleven projects from our transportation-planning area (Ten from MPO & one from CORPO) were submitted to TRAC during the 2023 application period. MORPC evaluated projects as part of its prioritization process. A public comment period was held during the summer, and a resolution with MORPC’s prioritization of the projects within our planning area was adopted in September.

Competitive Advantage Projects (CAP) – In even numbered years, MORPC updates the CAP listing to advance strategic infrastructure investments across the Columbus region. In 2023, MORPC to highlight and worked with economic development leaders to pursue funding opportunities for the CAP list of prioritized infrastructure projects for road, water, fiber, utility and planning projects seeking capital funds.

Gohio Commute – MORPC’s regional rideshare and mobility program, Gohio Commute, provides customized transportation services, programs, and projects that promote use of transit, walking, biking, carpooling, and vanpooling. In 2023, MORPC continued to maintain the development and deployment of software and a ride- matching services for their combined rideshare/mobility programs statewide, under the Gohio brand umbrella with RideAmigos as the contractor that was selected in 2021. This activity is in collaboration with the other MPOs through the Ohio Association of Regional Councils (OARC) and ODOT.

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 four years of service in 2023. The FCTID is a government body intended to fund transportation projects under its own bonding authority. The MORPC team serves as administration for the FCTID. Team members hosted monthly meetings for the district.

Hickenbacker 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 2023, MORPC team members

continued to meet with stakeholders to implement strategies and projects from the plan, such as the groundbreaking for COTA's Rickenbacker Mobility Center and Alum Creek Drive project development.

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 continues to use the Gohio system and support from MORPC team members for tracking riders.

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). MORPC, on behalf of CORPO, annually develops, maintains and reports to the community on the required CORPO-specific Planning Work Program (PWP). In 2023, CORPO completed the 2023-2050 CORPO Transportation Plan, the first update since the original plan was completed in 2028. CORPO also selected three projects to use almost \$1 million in CORPO dedicated funding made available through the biennial ODOT transportation budget.

Comprehensive Economic Development Strategy – MORPC recently led the development of the region's Comprehensive Economic Development Strategy (CEDS) in partnership with One Columbus, the region's economic development organization. This process brought together economic developers, workforce development stakeholders, transportation officials, higher education representatives, and many others for a set of key conversations about Central Ohio's economic development strengths and opportunities. In 2022, MORPC submitted the application with the U.S. Economic Development Administration for Economic Development District (EDD) designation for the central Ohio region. In 2023 MORPC was designated as an EDD by the US EDA and continued meeting with various stakeholders on setting up the EDD.

Technical Assistance Program (TAP) – In 2023, the previous TAP cycle concluded providing technical planning assistance to four communities within the MPO area. The next cycle began with an update to the policies and a call for projects occurred in Summer of 2023. Two communities were selected for the next round of technical assistance.

Safety Planning – MORPC continued efforts to support safety improvements throughout the region. MORPC continued its collaboration with Columbus on its Vision Zero initiative, and with ODOT, the Ohio Association of Regional Councils (OARC), and its local government members assisted with data analysis, safety planning, and safety awareness.

Active Transportation Plan – The 2020-2050 Active Transportation Plan (ATP) was adopted by Commission at its December 2021 meeting. Throughout 2023, the resources, including the Bicycle Level of Traffic Stress analysis and a companion story map was promoted throughout the region. The ATP advances the regional priorities of the Metropolitan Transportation Plan and helps communities within the Metropolitan Planning Organization area to plan for and implement projects that include pedestrian, bicycle, and transit infrastructure in the region.

Intercity Passenger Rail – In 2023, MORPC worked with the City of Fort Wayne Indiana to submit the Chicago-Fort Wayne-Columbus-Pittsburgh corridor for the federal Corridor Identification and Development (CID) program. We also provided support to the Ohio Rail Development Commission's application for the Cleveland-Columbus-Dayton-Cincinnati (3C&D) corridor. In 2023, both corridors were selected to begin project development activities. MORPC also worked with the Federal Railroad Administration (FRA) and other

regional stakeholders to provide input on the FRA's ongoing Long-Distance Service Study, which included multiple potential passenger rail corridors through Central Ohio for further development.

Planning & Sustainability

Central Ohio Greenways (COG) Board – MORPC and the COG Board continued to host and coordinate trail-related educational outreach to promote land preservation, recreation, and stewardship along and within the region's waterways. Together, we added an urban Trail Town Framework Report and nearly completed a regional trail wayfinding study. In partnership with Experience Columbus, the Outdoor Trails Pass continued to reach new users. MORPC also engaged state and local stakeholders to work towards designating rivers in Franklin County as designated waterways through our Blueways program. Finally, MORPC continue to provide staff support to RAPID 5, a non-profit focused on creating the largest interconnected park system in the country by becoming a land trust.

Regional Housing Support & Outreach – MORPC and its members continued to advance the priority actions of the Regional Housing Strategy, particularly for housing-supportive updates to comprehensive plans and zoning codes, and policies that protect residents from source-of-income discrimination. To assist members with implementing these and other actions, MORPC team members updated communications and outreach with storytelling and workshops focused on the imperative for more housing of all types and prices to meet the needs of our diverse and growing communities.

Community-Based Planning Assistance Program – MORPC launched a new program that supports communities' efforts to envision and plan for their future. It provides a one-stop shop for MORPC member communities to help them with their community needs through a wide-range of assistance programs, including providing direct planning services around zoning and land use as well as connecting communities to consultant services.

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. With the Canadian wildfires last year, we had to issue significant more Air Quality Alerts in 2023 than in previous year. MORPC also continued to partner with Franklin County Public Health to analyze mobile air quality monitors in select locations to better understand disproportionate impacts across neighborhoods. Finally, the team continued to move forward a new US EPA grant funded project to significantly expand the neighborhood air monitoring work in Franklin County.

Energy Planning – MORPC continued to serve as a regional expert when it comes to energy planning. We were able to provide resources, technical assistance, and support to MORPC members in advancing energy efficiency and clean energy solutions. This work was done through hosting open conversations, applying for several large-scale grant opportunities (e.g. CFI and CPRG), and by advancing key projects, such as the Regional Community Energy Strategy (ReCES) which would add solar to public and residential buildings.

Greenhouse Gas Inventory – MORPC worked again with the City of Columbus Department of Public Utilities to collect and update greenhouse gas emissions data and created the final analysis and report.

Water Resources – MORPC continued to lead the Sustaining Scioto Board and support its Ag & Rural Communities Outreach Team. Through this board's effort, the Ohio EPA is now spearheading a regional water study that will look at water supply & demand now and in the future. MORPC will be a key partner

during the study, esp. around data & stakeholder engagement. MORPC also continued to support Ohio EPA's 208 planning work, which included the development of an interactive online map and updates to the Licking and Delaware county plans. Finally, MORPC again celebrated Riverfest through a week of virtual messaging focused on engaging diverse populations in water conservation and recreation and partnered with RAPID 5 and Metro Parks to offer canoeing and kayaking opportunities at the Greater Columbus Arts Festival in June.

Sustainability Advisory Committee (SAC) – MORPC continued to host regular meetings with a diverse group of stakeholders to guide the region's sustainability initiatives. With SAC input, staff supported the Summit on Sustainability and break-out sessions, attracting the highest attendance ever, with nearly 650 people.

Sustainable2050 – MORPC continued to host quarterly Sustainable2050 member meetings to provide a forum for sharing best practices. The team also partnered again with OSU's City and Regional Planning program and Sustainability Institute to support members with technical assistance projects through planning studios and capstone courses.

Regional Data Advisory Committee (RDAC) – This Committee continues to thrive and move important projects forward, including hosting the first (sold-out) Data Day in March 2023. The team also updated the Regional Data Agenda to be a document that reflects the needs of the region around data and its outcomes can not only be measured but also are useful to data professionals and decision-makers. It resulted in new working groups around AI and cyber security and more.

Leaders Listen Surveys – Over the past year, MORPC launched 2 new public surveys, one around transportation and one around sustainability, that attracted over 2,000 responses and helped inform decision-makers on how their constituents think about these issues.

Online Data Information – MORPC continued to maintain and improve our Population Resource Hub (<https://www.morpc.org/popdata>) and also began working on implementing an online insights platform which will be a web application whose purpose is to improve access to a curated set of data and analyses from MORPC, and eventually from our partners. The platform will include data on a variety of topics summarized at the regional, county, and community levels.

Residential Services

MORPC provided home energy efficiency services for approximately 400 income-eligible households in the region through the Columbia Gas of Ohio's WarmChoice Program and the federally funded Home Weatherization Assistance Program (HWAP). MORPC also assisted individuals at 80 percent or below of the median income guidelines with multiple home repair programs. In 2023, this included:

- Franklin County Urgent Home Repair
- Central Ohio Community Improvement Corporation (COCIC)
- Franklin County Public Health-Ohio Department of Health Lead-Safe Home Fund Program
- Healthy Homes Program
- Affordable Housing Trust

Other major highlights for Residential Services for 2023:

- Continued COVID-19 protocols to keep employees and clients safe
- Creation of Home Repair Program for the City of Westerville

- Creation of Universal General Contractor application in Spanish
- Continued creation of funding pool to expedite General Contractor payments
- Implemented new phone system to streamline intake process for weatherization
- Created ASHRAE fan installation process to produce a revenue stream for Residential Services

Operations

Annual Salary and Fringe Benefit Survey – MORPC continued its tradition of collaborating with local governments in the region to compile the annual salary and fringe benefits survey. Forty member governments provided a variety of compensation and benefit data that was compiled for the use of our members. The survey is a valuable tool for use in determining how compensation structures compare across different organizations.

Convening Finance Directors – In 2023, MORPC collaborated with other organizations' finance directors across Central Ohio and throughout the state. As part of this effort, MORPC convened the Mid-Ohio Finance Administrators (MOFA) to discuss current topics of interest and share ideas with other local governments in Central Ohio. Similarly, MORPC convened the finance directors from members of the Ohio Association of Regional Councils (OARC) to discuss topics of interest and share ideas. OARC members include MORPC and other regional councils and regional transportation planning organizations.

Government Affairs & Community Relations

Government Affairs – In January, a group of MORPC staff leaders and Executive Officers traveled to Washington D.C. for the National Association of Regional Councils annual National Conference of Regions. This group of MORPC leaders shared critical updates on Amtrak, Infrastructure, Competitive Advantage Projects and more with Congressional delegation members and staff.

2023 also marked the beginning of a new Congress and Ohio General Assembly, during which Ohio's state lawmakers passed transportation and operating budgets for fiscal years 2024 and 2025. MORPC advocated on both bills, including for several provisions included in the final budget (increases to competitive bidding thresholds, funding for regional transportation planning organizations, a state low-income housing tax credit, a new round of sewer and water funds, rail safety funding, and a renewal of the Brownfield Remediation and Demolition Programs). The Ohio Senate also created a Select Committee on Housing, at which several MORPC communities and partner organizations offered testimony. As a result of MORPC advocacy, the committee's final report included a recommendation to create a housing technical assistance grant for locally led zoning code reform.

As part of MORPC's commitment to strengthening Central Ohio as a defense community, our team convened a first-of-its-kind summit in July with leaders in the Rickenbacker area to discuss opportunities for cooperation and collaboration. Community members discussed joint procurement opportunities, energy, and workforce training, and laid groundwork for service agreements.

At the federal level, in collaboration with the Columbus Region Coalition (CRC), MORPC successfully advocated for more than \$10.4 million in Congressionally Directed Spending and Community Project Funding for eight local projects in federal fiscal year 2024.

Build Value for Our Members – In 2023, MORPC had four new communities join as members: Marion County, City of Newark, Village of South Bloomfield, and Village of West Jefferson. Staff also convened five Regional Collaborations, and four Rural Forums on Mobility, Housing, Sustainable Community Development and Trails and Tourism Economy. Our members services team visited 85 member governments.

This past year, MORPC convened five pre-Commission luncheons with critical regional leaders:

- Ohio University President Hugh Sherman
- Rail Safety Forum with Senator Bill Reinke and staff from Senator Brown and Senator Vance's offices
- Districted Driving Primary Offense
- Holiday Board Recognition Luncheon
- Brookings Institute Luncheon with Tracy Hadden-Loh

Drive Investment –

Monday Mondays: With historical federal funding available for our communities the Government Affairs & Community Relations team proactively created Money Mondays. The sessions are designed to add investment value for our members, by discussing relevant topics related to our members' community needs. We hosted 40 Money Monday sessions in 2023. Funding opportunities related to the topics were also presented. For example, topics ranged from mobility/transportation, historic preservation, affordable housing, utilizing A.I. to enhance grant applications, and federal public safety funding.

To strengthen MORPC's drive investment approach MORPC staff were assertive in advocating for strategic investment in the region. MORPC leads a group called the Columbus Region Coalition which is a coalition of 16 partners that advocates collectively for investment in the region. Last year the Columbus Region Coalition endorsed 18 community projects for congressional directed spending. Of those 18 projects, 11 were funded, two of which were Competitive Advantage Projects. In the year end federal omnibus budget bill totaling over \$26 million in investment. Earlier, in the year, MORPC staff worked closely with the Central Ohio General Assembly Delegation and regional partners to ensure the State Capital Budget bill maximizes economic and sustainable development opportunities for our region.

In November of 2023, MORPC applied for the Electric Vehicle Charger Reliability and Accessibility Accelerator grant through FHWA. MORPC was awarded two million dollars to repair and/or replace hundreds of EV charging stations within a 15-county area. This is a prime example of federal discretionary grant dollars making tangible changes to Central Ohio's transportation infrastructure and driving investments into our region.

Pay it Forward – MORPC staff led the Local Government Summer Intern Program and placed 51 interns at local government members. These experiences help shape the next generation of public servants in Central Ohio. Staff continued to promote our partnerships with universities, building value for our members. Among the most popular is the partnership with Franklin University which experienced the highest enrollment from MORPC members since we began our partnership, with 38 local government employees participating.

Communications & Engagement

Marketing & Outreach - In 2023, MORPC communicated and promoted its initiatives, programs, and services to the communities it serves through traditional media outreach efforts including print and radio. Additionally, staff participated in community panels and presentations to committees, in addition to virtual engagement opportunities. This effort included execution of a brand awareness campaign for the Gohio

Program, which utilized the following platforms for advertising the program: local radio advertising, Google ads and social media.

MORPC continued to promote a variety of public engagement opportunities throughout the year through social media and the monthly Regional eSource Newsletter. In addition to the promotion of public involvement and engagement opportunities (see below), the department highlights various topics through social media throughout the year, including: air quality awareness week, infrastructure week, bike safety week, small business week, National Lead Prevention Week, Pedestrian Safety Month, Firewood Awareness Month, 2023 local government summer internship program, weatherization, Sustainable 2050, LinkUS, and MORPC's direct service programs (Home repair & weatherization programs, Gohio Commute & Gohio Mobility, and Air Quality).

Enhancing Community Involvement in Transportation Planning - MORPC's Community Advisory Committee (CAC) is comprised of volunteer residents with an interest in transportation planning and programming areas. The purpose of the CAC is to provide community participation in transportation planning, priorities, funding, processes, and programs. In 2023, CAC was comprised of 21 members, and 16 transportation-related resolutions were brought forward and adopted.

Diversity, Equity, & Inclusion (DE&I) - This past year, MORPC continued its commitment to diversity, equity, and inclusion efforts within the agency and beyond. MORPC facilitated staff diversity training in partnership with YWCA of Columbus; the training was related to YWCA's Undesign the Redline exhibit, which focused on how historic planning efforts and institutionalized racism led to the discriminatory practice of redlining, and how it affects the community to this day.

In 2023, a new Minority Business Enterprise (MBE) Strategy was launched, with a focus on supplier diversity and procurement to attract and retain minority-owned businesses and meet the agency's MBE goals, which is a 5% annual spend with minority-owned businesses. In 2022, MORPC established a partnership with HBCU Connect, the world's largest pool of Historically Black College University graduates and students, to facilitate the agency's outreach to local and national students and graduates of HBCUs. In 2023, the partnership was expanded to provide a new member benefit and expand MORPC's own recruitment of minority applicants through a new career portal, which allows MORPC and its members to post executive-level and niche positions to HBCU Connect's job boards at no additional cost to our members per posting.

The Communications & Engagement team organized and hosted the inaugural Supplier Diversity & Procurement Fair, which connected small and minority-owned businesses with procurement professionals from across the region: 19 state agencies, local governments, community organizations, and private sector companies participated with more than 50 people in attendance. MORPC hosted a number of meetings and events that amplified the agency's DE&I efforts, including Conference of Minority Transportation Officials (COMTO) meetings and Community Organizations DE&I Leaders Forum. MORPC team members also represented the agency at various DE&I-related events and meetings throughout the year, including:

- Columbus Partnership DE&I Leaders Forum
- Central Ohio Diversity Consortium
- Franklin County Board of Commissioners Office of Diversity, Equity, and Inclusion's emerging small business procurement event
- ODOT Division of Opportunity, Diversity & Inclusion MBE and Diverse Business Opportunity Expo

Communications & Engagement hosted various public information campaigns and events throughout 2023, including lunch & learns and panel discussions for recognitions such as Celebrate Diversity Month, National

Hispanic Heritage Month, Black History Month, Women's History Month, and Asian American and Pacific Islander Month.

The internal DE&I committee, chaired by diversity, inclusion & engagement officer Ralonda Hampton, held six meetings in 2023. Additionally, senior director Niel Jurist leads the National Association of Regional Councils' (NARC) national DE&I committee; she also was a panelist for a community discussion hosted by the Central Ohio American Heart Association, centered around neighborhood quality and heart health.

Public Involvement & Engagement - MORPC is constantly striving to advance the agency's presence in the Central Ohio community to strengthen inclusivity in its outreach and engagement efforts. Events provide the opportunity for staff to engage with community members, share information about the agency's programs and services, recruit potential employees and interns, and promote public engagement opportunities. In 2023, MORPC participated in 24 events (vs. 14 events in 2022, a 171% increase in community engagement), including:

- 614 Day: MORPC was a featured agency at this event that drew over 4,000 attendees with 40 local vendors.
- Affordable Housing Fair
- Advancing Diversity and Fostering a Culturally Inclusive Workplace Panel
- Asian American & Pacific Islander Heritage Month Celebration
- Capitol Square Power Up Career Expo
- Classic for Columbus Resource Fair
- The Crane Group x MBK Community & Career Fair HBCU Classic
- Franklin County Auditor's Fall Affordable Housing Fair
- Franklin County DE&I Conference
- Franklin County Engineer's Office Touch-A-Truck
- Franklin County Faith Leaders Forum and resource fair, hosted by the Franklin County Commissioners
- Hilliard City Schools Career Day and HBCU Panel
- King Arts Complex's 2023 MLK Day Open House
- National African American Male Wellness Agency's 20th annual African American Male Wellness Walk (MORPC was a sponsor and participant of this year's walk, which drew over 35,000 attendees)
- National County Government Open House
- New Albany Kids Fest
- OhioMBE Procurement Fair
- The Ohio State University Office of Diversity and Inclusion Career Day
- The Ohio State University National Conference on Race Diversity and Learning
- Riverfest at the Columbus Arts Festival, hosted annually by MORPC and partners
- Senior Community Resource Fair
- Small and Emerging Business Enterprise Mixer
- State of Ohio MBE Expo
- YWCA Columbus Activists and Agitators

The following public participation opportunities were promoted in 2023 via social media, the monthly Regional eSource newsletter, and via print/digital media:

- 5310 applications
- Attributable Funds projects
- Central Ohio Rural Transportation Planning Organization (CORPO) draft Transportation Plan
- Climate Pollution Reduction Grant (CPRG) public comment period and survey

- Columbus Climate Action Plan
- Leaders Listen Survey Series
- MORPC Messaging Survey
- MTP Draft Regional Transportation Plan Objectives and Performance Measures
- PRO Housing Grant Application Draft Proposal
- Promoting Infrastructure Survey
- Regional Investment Survey
- RFPs and RFQs
- Technical Assistance Program
- TRAC projects

MORPC hosted three open houses and public meetings in 2023, including:

- CORPO Public Meeting
- PRO Housing Grant Application Open House
- Transportation Improvement Program (TIP) Open House

Events – In addition to the events already mentioned, MORPC held some of our regional and signature events.

MORPC held its annual State of the Region, Powering Our Region Forward, on March 31, 2023. The event featured keynote speaker Deputy Assistant Secretary Charles Small, United States Department of Transportation, with nearly 1,000 local leaders and changemakers in attendance. The event featured an innovative holographic experience displaying the future of transportation in Central Ohio, and unveiled results of the inaugural Leaders Listen survey, which was the first in a series, and explored local residents' experiences and desires for transportation in the Central Ohio region.

The MORPC Annual Social Media Summit was held on August 1, bringing municipal communications professionals together for presentations that focused on best practices around social media, including AI and Chat GPT, by presenters from the Marketing AI Institute, Hunter Marketing, and the Village of Somerset.

The Regional Transportation Safety Forum took place on September 21, 2023. The event provides an opportunity for MORPC members and regional partners to discuss safety priorities and hear from experts on their experiences working to improve roadway safety throughout Central Ohio. Keynote speaker Councilor John Barth, City of Indianapolis followed his remarks with a fireside chat, and the program featured a panel of faculty members from The Ohio State University.

On October 26, MORPC hosted the annual Summit on Sustainability - Collaborate. Innovate. Inspire. - MORPC's signature environmental conference. The event drew nearly 600 attendees, and featured keynote speaker Todd Brady, Chief Sustainability Officer and Vice President of Global Public Affairs for Intel Corporation, who discussed Intel's global sustainability initiatives, including climate, energy, water, green buildings, and circular economy. The conference featured breakout sessions, speakers throughout the day, including Pecha Kucha style presentations by local community leaders and lunch speaker Mitchell Silver, and the presentation of the Regional Sustainability Awards.

Special Projects -

Justice40 - On January 27, 2021, Presidential Executive Order (E.O. 14008) – Tackling the Climate Crisis at Home and Abroad was issued. E.O. 14008, known as Justice40, mandates at least 40 percent of the overall benefits of certain Federal investments must go to disadvantaged communities that are marginalized, underserved, and overburdened by pollution. In 2023 MORPC, along with partners COTA and the Columbus

Partnership, initiated efforts to prioritize the Justice40 initiative to ensure that Central Ohio is not only competitive in its pursuits of federal dollars, but ensures that the region is planning for a more equitable future. MORPC worked with consultant Cityfi to develop training for MORPC staff and local business, higher education, corporate, and nonprofit leaders to educate them on the history and implications of the Justice40 initiative, as well as how they can ensure that efforts to obtain federal grants meet Justice40 requirements. The initial efforts will be bolstered by planned expanded work throughout 2024.

Brand Messaging - MORPC partnered with consultants to develop a new, fresh messaging framework to better represent the agency, and to better align with the Strategic Framework that was finalized in 2022. The project included interviews with local leaders, members, and other stakeholders to gauge their perception of MORPC and its work. Additionally, a survey was made available to the public to measure public perception of the agency to further refine the new messaging. This work resulted in updated agency mission and vision, as well as a new tagline and the who, what, and why of MORPC.

Website Refresh - In summer 2023, MORPC's website update was rolled out to include a new, fresh look and format, as well as more advanced editing functionality. The new website design is data-driven and features a more responsive, and modern user experience.

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 2020 U.S. Census Bureau estimate (the most recent available), with 905,748 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 Indianapolis, Indiana in the national rankings by population.

Population growth in Columbus since the 2010 census through 2020 is 15 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. According to 2020 decennial national census results, which were released by the U.S. Census Bureau in August 2021, state-level aggregate data indicates that Ohio's population has grown only 2.3% from 2010 to 2020, to 11,799,448, and Ohio has lost 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:

	2019	2020	2021	2022	2023
United States	3.5%	6.7%	3.9%	3.5%	3.7%
Ohio	4.1%	5.6%	4.5%	4.1%	3.6%
Columbus MSA	3.2%	4.4%	2.9%	3.1%	2.7%

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 bouncing back from the negative economic impacts of the COVID pandemic. The Central Ohio region is well-positioned to take advantage of future economic growth opportunities. This has most recently included

the announcements of billions of dollars in investment in the region by the following private corporations: Intel, Hyperion, and Honda.

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
- Board Member Reimbursements
- Grants to Non-Profit Organizations and Governments
- Capital expenditures

A more detailed level within each appropriation is accounted for and reported internally and at the Executive Committee. 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. Various 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 2023.

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 \$9,062,347 or 59.9% of its 2023 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 2024 budget:

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Budget</u>
Revenues			
Federal grants and contracts	\$8,590,996	\$9,062,347	\$15,210,779
State grants and contracts	746,617	985,476	\$1,492,087
Members' per-capita fees	1,400,304	1,492,125	\$1,576,319
Utility contracts	1,810,054	1,722,742	\$2,095,620
Local contracts and other	2,182,229	1,709,190	\$3,125,841
Foundations/corporate contributions	116,135	158,396	\$128,772
Total Revenues	\$14,846,335	\$15,130,276	\$23,629,418
Expenses			
Salaries and benefits	\$ 7,105,711	\$ 7,954,952	\$10,983,466
Pension and other postemployment benefits	(1,485,539)	1,062,327	1,083,211
Consultants and subcontracts	2,941,707	2,998,916	6,996,347
Amortization and Depreciation	760,151	866,416	687,528

Other expenses	3,514,243	3,155,632	3,878,866
Total Expenses	\$12,836,273	\$16,038,243	\$23,629,418
Operating income (loss)	2,010,062	(907,966)	0
Interest income	20,014	93,710	42,800
Interest expense on leases and SBITAs	(117,632)	(116,409)	
Change in net position	\$1,912,444	\$(930,665)	\$42,800
Capital expenditures	\$132,046	\$473,697	\$120,000

Members' per-capita fees of \$1,492,125 were leveraged by a factor of over 10 to 1 in 2023, resulting in total operating revenues of \$15,130,276. Total federal revenues increased as commuter-related program activities increased as travel demand rebounded from 2020 reductions related to COVID, as the housing rehabilitation and weatherization programs rebounded (production was hampered in 2020 due to COVID), and as MORPC implemented new federally-funded programs/activities. Local contracts revenue decreased to the level observed in pre-pandemic years. MORPC received a large influx of revenues in 2020-2021 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 due to a reduction in weatherization work.

Overall, operating revenue increased in 2023 by \$283,941 (1.9%) to \$15,130,276. Most of the 2023 increase was due to an increase in federal revenues of 5.5% or \$471,351. The increase in federal revenues was partially offset by a decrease in nonfederal revenues associated with various grants, which decreased by 3.3% or \$142,359.

The following program and activity revenues were under budget by \$100,000 or more in 2023:

	<u>\$ Amount</u> <u>Under Budget</u>
FTA Section 5310 Designated Recipient	1,797,709
Electric Vehicle Climate Change	1,000,000
Ohio Department of Health Lead Remediation	656,108
Growth & Major Economic Development	515,068
HUD Healthy Homes Production Program	361,614
Columbia Gas Warm Choice	353,016
Planning Grant NUC	350,000
Appalachian/Thriving Communities Grant NUC	250,000
HWAP BIL	196,530
Brownfield NUC	166,846

Available amounts for most of the above programs and activities were under contract with funders and were available to be earned in 2023, some at lower-than-expected amounts. Some were anticipated but not funded in 2023. The largest under budget item for FTA Section 5310 is the result of significant backlog in availability of vehicles to enhance the mobility of seniors and individuals with disabilities.

BUILDING LEASE: MORPC leases approximately 26,849 square feet of office space to house the MORPC office staff and public meeting areas. The lease commenced on November 1, 2017, was amended effective November 1, 2019, and has an expiration date, including probable extensions, of October 31, 2032. Other information regarding this lease can be found in notes 3,4, and 9 to the financial statements.

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 Ohio Auditor of State 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, 2022. MORPC has received a Certificate of Achievement for the last thirty-five 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 annual comprehensive 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 annual comprehensive 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 staff members of MORPC and the Ohio Auditor of State, 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 Operating Officer



Government Finance Officers Association

Certificate of
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Reporting

Presented to

Mid-Ohio Regional Planning Commission

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

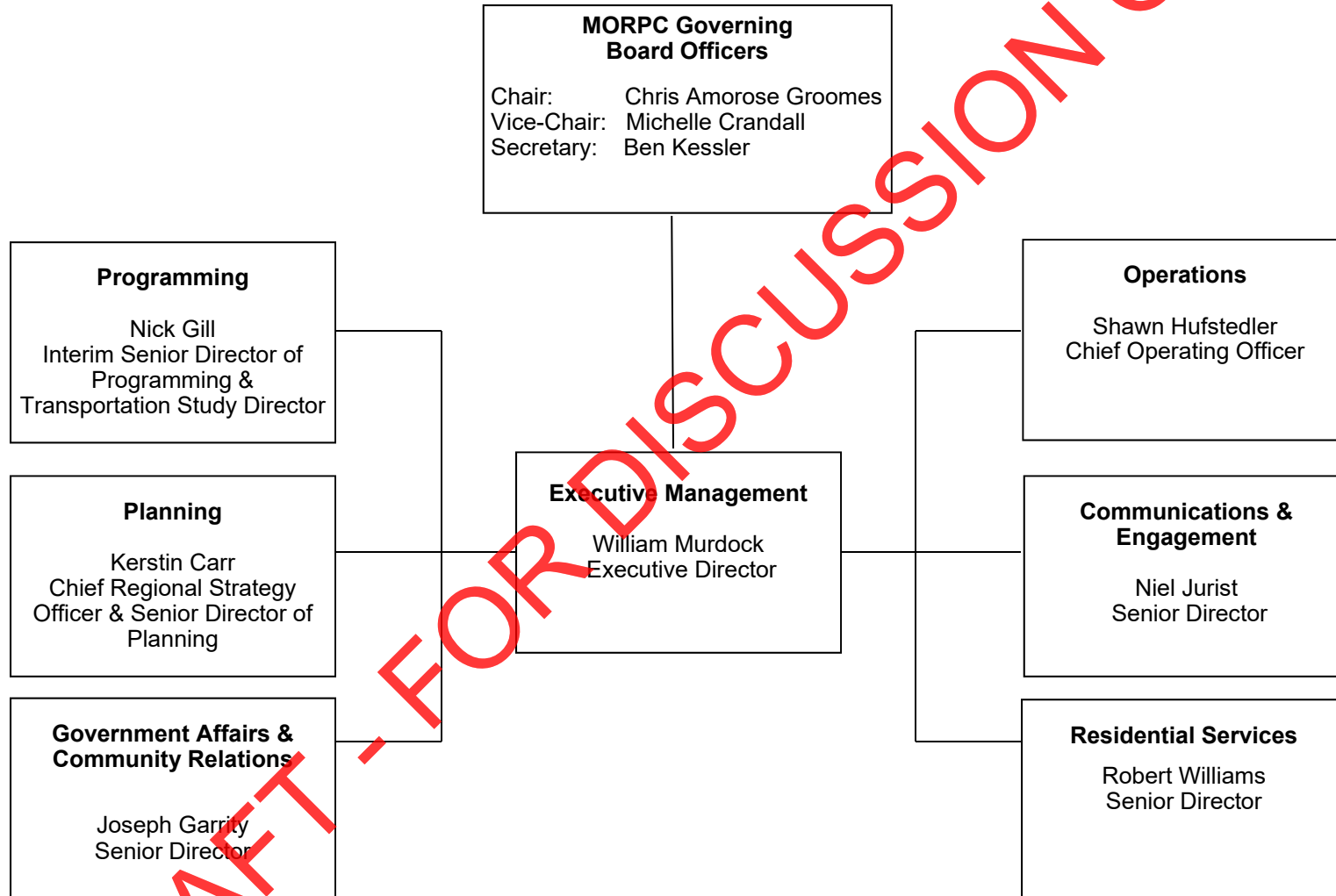
Christopher P. Morrill

Executive Director/CEO



Organizational Chart—Management Staff

As of December 31, 2023

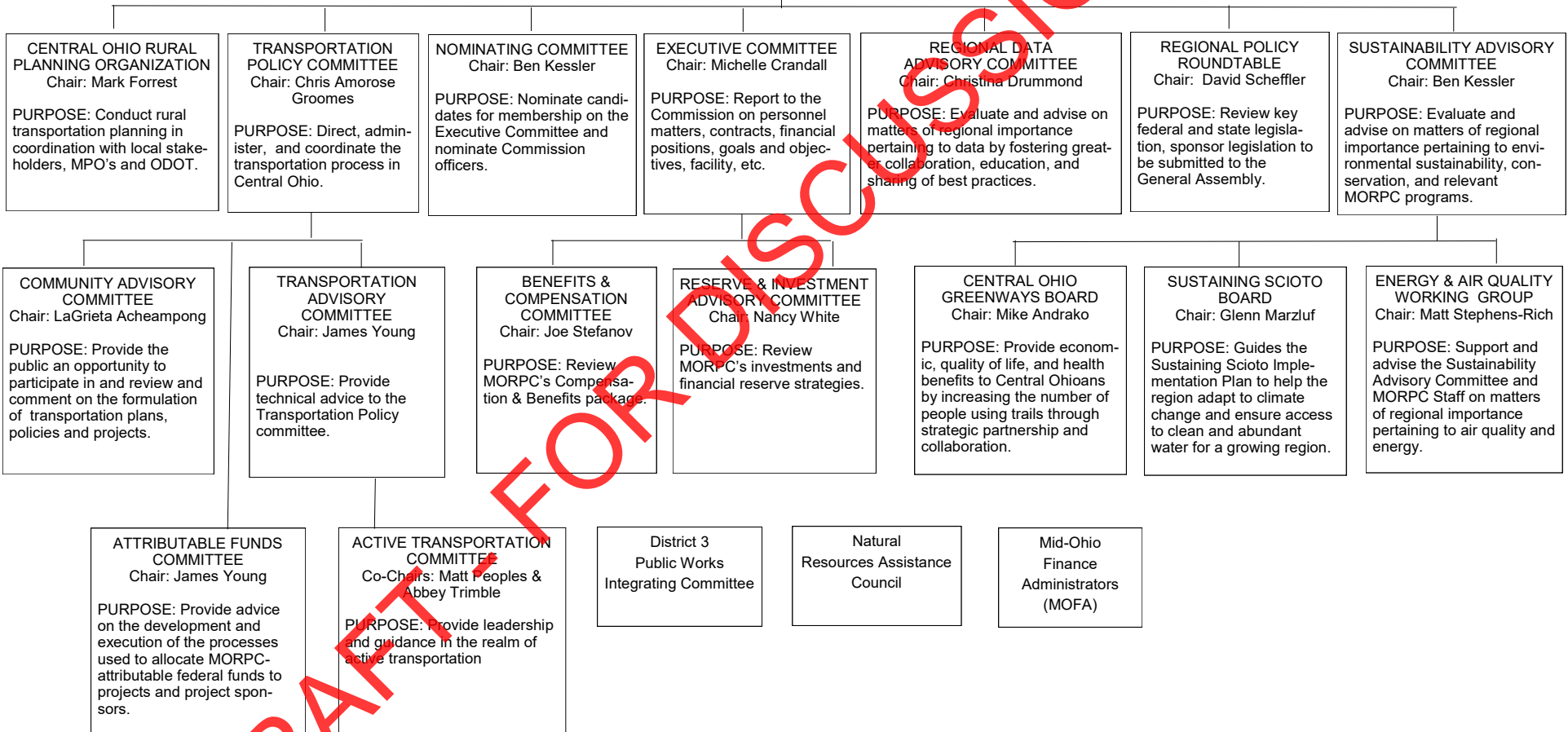


DRAFT - FOR DISCUSSION ONLY



Committees as of December 31, 2023

OFFICERS
 Chair: Chris Amorose Groomes
 Vice-Chair: Michelle Crandall
 Secretary: Ben Kessler



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II. FINANCIAL SECTION

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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 introduces the financial statements for the year ended December 31, 2023. 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 \$930,665 in 2023. This decrease was due mostly to: 1) net loss of \$853,157 associated with the spending of local revenues received from the Central Ohio Transit Authority (COTA) in lieu of Federal Transit Administration (FTA) National Transit Database (NTD) funding (the revenue was recognized in prior years); 2) \$190,211 in charges associated with MORPC's calculations of the year-end 2023 net pension liability and net OPEB liability; 3) operating deficits totaling \$182,213 from residential weatherization programs; 4) \$156,299 in depreciation related to leasehold improvements. The losses are partially offset by gains of 1) \$257,340 of unused member dues in 2023, which will be used to bolster the operating reserve, 2) \$100,165 gain in miscellaneous local programs; 3) \$93,710 in investment income.
- In 2023, MORPC adopted GASB 96, Subscription-Based Information Technology Arrangements (SBITA). GASB 96 requires reporting lease assets and liabilities for most subscription-based information technology arrangements on the statement of Net Position. In this statement of Net Position, the impact on GASB 96 can be seen in the new line items "Capital assets – net of accumulated amortization," "Current Liability – Right to Use Leases and Subscriptions," and "Noncurrent liabilities – Right to Use Leases and Subscriptions." These changes reflect the recognition of SBITA assets and SBITA liabilities on the statement of Net Position for the first time.
- Operating revenue increased in 2023 by \$283,941 (1.9%) to \$15,130,276. Most of the 2023 increase was due to an increase in federal revenues of 5.5% or \$471,351. The increase in federal revenues was partially offset by a decrease in nonfederal revenues associated with various grants, which decreased by 3.3% or \$142,358.
- The operating expenses increased by 24.9% or \$3,201,969 from \$12,836,273 in 2022 to \$16,038,242 in 2023. This increase was primarily driven by 1) an increase in pension and OPEB expenses, which increased by \$2,547,866 from negative expense (\$1,485,539) in 2022 to a positive \$1,062,327 in 2023; 2) an increase in salaries and benefits expenses of 12% or \$849,241, 3) an increase in consultants and subcontractors' expenses by 1.9% or \$57,209 and 4) an increase in amortization expense of 18% or \$103,764. These increases in expense were partially offset by 5) decreases in other expenses by 10.2% or \$358,612 from \$3,514,243 in 2022 to \$3,155,631 in 2023.
- Cash and cash equivalents at December 31, 2023 were \$2,726,246 consistent with prior year, showing only a slight increase from the 2022 ending balance of \$2,627,206
- MORPC reported an operating loss of \$907,966 in 2023. The 2023 loss was primarily attributable to the same factors that decreased the 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 these statements. Included in the financial statements for MORPC are the following:

Statement of Net Position – This statement presents information on all MORPC's 1) assets and deferred outflows of resources, and 2) 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 from where the cash came, for what was cash used, and what was the net change in cash for each of the reporting periods. 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, 2023, and 2022:

Condensed Statement of Net Position

	<u>2023</u>	<u>2022</u>
ASSETS		
Current assets	\$ 6,521,793	\$ 6,440,926
Capital assets, net of accumulated depreciation	6,669,421	7,062,140
Net OPEB asset	0	1,088,535
Total Assets	<u>\$ 13,191,214</u>	<u>\$ 14,591,601</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension and OPEB	\$ 4,635,594	\$ 1,451,923
LIABILITIES		
Current liabilities	\$ 2,758,193	\$ 1,888,808
Net pension and OPEB liability	9,943,599	3,089,268
Other noncurrent liabilities	5,191,567	5,632,349
Total Liabilities	<u>\$ 17,893,359</u>	<u>\$ 10,610,425</u>
DEFERRED INFLOWS OF RESOURCES		
Pension and OPEB	\$ 352,136	\$ 4,921,120

NET POSITION

Net investment in capital assets	\$ 1,380,411	\$ 1,448,135
Restricted	2,373,198	3,226,073
Unrestricted	(4,172,296)	(4,162,230)
Total Net Position	<u>\$ (418,687)</u>	<u>\$ 511,978</u>

The net pension liability and lease liability on December 31, 2022, and 2023 are the most significant liabilities reported.

Subscription based information technology arrangements (SBITA) are reported pursuant to GASB Statement No. 96, *SBITA*. Statement No. 96 requires the recognition of certain SBITA assets and liabilities for SBITA that were previously classified as software subscriptions expense and recognizes an inflow or outflow of resources based on the payment provisions of the subscription contract. This standard establishes one model for SBITA accounting based on the principle that a software subscription is a financing of the right to use an underlying asset. The software user is required to recognize a SBITA liability and an intangible right-to-use SBITA asset.

Leases are reported pursuant to GASB Statement No. 87, *Leases*. Statement No. 87 requires the recognition of certain lease assets and liabilities for leases that were previously classified as operating leases and recognizes an inflow or outflow of resources based on the payment provisions of the contract. This standard establishes one model for lease accounting based on the principle that a lease is a financing of the right to use an underlying asset. The lessee is required to recognize a lease liability and an intangible right-to-use lease asset.

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, and the net pension liability to the reported net position, and then subtracting net OPEB asset and 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 present value of estimated future pension and OPEB benefits attributable to active and inactive employees' past service; 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 asset, and deferred inflows and outflows of resources related to pension and OPEB on the accrual basis of accounting.

Current assets increased by \$80,868 (1.3%) in 2023 from 2022. This can mostly be attributed to slight increases in cash balance \$99,040 and account receivables \$22,869 and decrease in prepaid expenses (\$38,788).

Capital assets, net of accumulated depreciation and amortization, decreased by \$392,719 as depreciation for fix assets outweighed activity or costs incurred on 1) leasehold improvements and the replacement of furniture and fixtures and 2) amortization for Right to Use Assets and SBITAs outweighed the additions during 2023.

Deferred outflows of resources are described more fully in note 6 to the financial statements. Changes in the 2023 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 (\$830,406 in 2023 compared to \$742,797 in 2022); 2) MORPC's proportionate share of OPERS' total cumulative unamortized difference arising from changes in actuarial assumptions (\$301,517 in 2023 vs. \$386,309 in 2022); and 3) the cumulative unamortized net difference (\$0 in 2023 vs. \$165,330 in 2022), 4) difference between projected and actual earnings \$3,180,141 in 2023 vs. \$0 in 2022), and 5) difference between expected and actual experience (323,530 in 2023 vs. 157,487 in 2022).

Current liabilities increased by \$869,385 (46.0%) in 2023 from 2022. This can essentially be attributed to the fact that SBITA are now reported pursuant to GASB Statement No. 96, SBITA and an increase in accounts payable.

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 2023 proportionate share was calculated from OPERS' total net unfunded

pension liability as of December 31, 2022, plan measurement date (the most recent). Changes in the 2023 liability resulted primarily from the GASB Statement No. 68-calculated pension expense of \$513,316, plus \$233,799 due to differences in experience, plus the difference in changes in contributions subsequent to measurement date of \$87,609, plus \$6,450,851 in the difference between projected and actual investment earnings, less a \$283,410 difference due to changes in assumptions, and less MORPC's \$351,184 decrease in its OPERS proportionate share (from 0.033% in 2022 to 0.036% in 2023).

Net OPEB liability increased (\$203,351 in 2023 vs. negative (\$1,088,535) in 2022), which 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 2023 proportionate share was calculated from OPERS' total net unfunded OPEB asset as of the December 31, 2022, plan measurement date (the most recent). In 2022, OPERS reported a change from a net OPEB asset of \$1.8 billion to a net liability of \$630 million. Changes in the 2023 asset resulted from 1) changes in assumptions, 2) differences between projected and actual investment earnings, differences in experience, and 3) change in MORPC's OPERS proportionate share (from 0.035% in 2022 to 0.032% in 2023).

Deferred inflows of resources are described more fully in note 6 to the financial statements. Changes in GASB Statements No. 68- and GASB Statement No. 75-mandated deferred inflows of resources for pension and OPEB resulted from MORPC's total unamortized change in the proportionate share of the pension and OPEB liability (\$281,289 in 2023 compared to \$54,112 in 2022), the proportionate share of cumulative unamortized differences between expected and actual experience (\$50,724 in 2023 as against \$232,869 in 2022), change in assumptions (\$16,343 in 2023 vs. 440,626 in 2022), and the proportionate share of cumulative unamortized differences between projected and actual earnings (\$3,780 in 2023 compared to \$4,193,513 in 2022).

Net investment in capital assets decreased by \$67,722 in 2023 due to: (1) \$47,751 - minimal activity in purchasing new assets, and (2) \$19,971 - variance between lease liability and lease asset.

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 2021, 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 as well as the federal CRSSA and ARPA Acts of 2021.

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 \$10,066 from 2022 to 2023, primarily due to 1) the results of operating activities in 2023, 2) the GASB Statement No. 68-mandated net pension expense, and 3) 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, 2023, and 2022:

Condensed Statement of Revenues, Expenses and Changes in Net Position

OPERATING REVENUES	2023	2022
Federal	\$9,062,347	\$8,590,996
Nonfederal	4,186,791	4,329,150
Foundations and corporations	158,396	116,135
Utility company	1,722,742	1,810,054
Total Operating Revenues	15,130,276	14,846,335

OPERATING EXPENSES		
Salaries and benefits	7,954,952	7,105,711
Pension and OPEB	1,062,327	(1,485,539)
Consultants and subcontractors	2,998,916	2,941,707
Depreciation and Amortization	866,416	760,151
Other expenses	3,155,631	3,514,243
Total Operating Expenses	<u>16,038,242</u>	<u>12,836,273</u>
OPERATING GAIN/(LOSS)		
	(907,966)	2,010,062
Interest expense	(116,409)	(117,632)
Interest Income	93,710	20,014
CHANGE IN NET POSITION	<u>(930,665)</u>	<u>1,912,444</u>
Net Position, Beginning of Year	<u>511,978</u>	<u>(1,400,466)</u>
Net Position, End of Year	<u><u>\$(418,687)</u></u>	<u><u>\$11,973</u></u>

Operating revenues increased by \$283,941 (1.9%) in 2023 compared to 2022. Local revenues decreased by \$142,359 in 2023 as they returned to more standard levels following a large influx of local revenues received from the Central Ohio Transit Authority (COTA) in lieu of Federal Transit Administration (FTA) National Transit Database (NTD) funding during 2020-2021. Utility funding also decreased by \$87,312 in 2023 as the level of weatherization work declined. Partially offsetting these decreases, federal revenues increased by \$471,351 due to new grant programs and increases to existing programs, and foundation revenue increased by \$42,261.

Operating expenses increased by \$3,201,969 (24.9%) in 2023. The change can be attributed to 1) a \$2,547,866 increase in pension and OPEB expenses due to the increase in the GASB Statement Nos. 68- and 75-mandated proportional share of OPERS' unfunded actuarial liabilities. 2) Salaries and benefits also increased by \$849,241 as payroll expenses increased; 3) consultants and subcontractors increased by \$57,209 due to increased home repair work; 4) other expenses decreased by \$358,612, and 5) depreciation and amortization increased by \$106,265 due to the purchase of new assets in prior years and adoption of GASB 96, *SBITA*.

Capital Assets

Capital assets of MORPC totaled \$6,669,421 and \$7,062,140 as of December 31, 2023, and 2022, respectively (net of accumulated depreciation) and decreased by \$392,719 in 2023 as depreciation expense of \$866,416 exceeded new asset additions of \$473,697 in 2023. Additional information on capital assets can be found in note 4 to the financial statements.

Long-Term Liabilities

Under the Ohio Revised Code, MORPC does not have authority to incur long-term debt; however, MORPC may enter into leases. For the fiscal year ended December 31, 2023, MORPC implemented the provisions of GASB Statement No. 96, *SBITA*, which requires reporting of certain software subscription liabilities not previously reported. The standard is based on the foundational principle that software subscriptions are financing the right to use an underlying asset. The software-based information technology agreement requires MORPC to make payments over a specific period of time. The present value of the *SBITA* payments has been recorded as a liability on the balance sheet as of December 31, 2023. MORPC has complied with all applicable GASB 96 requirements in recognizing and disclosing this *SBITA* in the financial statements. Additional information on Long-Term Debt related to *SBITA* can be found in notes 3 and 9 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. The most recent transportation authorization law is the Infrastructure Investment and Jobs Act (IIJA), also known as the Bipartisan Infrastructure Law (BIL) which was signed into law by President Biden on November 15, 2021. The BIL authorizes \$1.2 trillion for transportation and infrastructure spending with \$550 billion of that figure going toward "new" investments and programs. The BIL provides a massive increase in funding for transportation and infrastructure, including energy and power infrastructure, access to broadband internet, water infrastructure, and more.

Current funding for the HTF, primarily from fuel taxes, is not sufficient to provide current levels of funding for the authorized BIL 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 left a structural deficit in the fund, with the tax only covering about \$36 billion of the \$45 billion the federal government was authorized to spend on roads annually in each of the six federal fiscal years 2016-2021. Transfers from the general fund have taken place in most federal fiscal years since 2008; the BIL continued transfer of funds to the HTF.

The transportation funds received by MORPC are dependent upon the amount of federal funding received by Ohio. For state fiscal year (SFY) 2023, BIL apportionments of highway program funds were higher than that of the previous fiscal year. These 2023 BIL funding levels continued for SFY 2024 & SFY 2025. Additionally, for SFY 2025, the results from the 2020 U. S. Census was incorporated into formulas used to distribute these funds throughout Ohio. Due to Central Ohio's growth outpacing other parts of the state, MORPC received an increased funding in SFY 2025. It is expected that the SFY 2025 funding will be the base level moving through the remainder of the BIL.

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 \$6 million since 2015 (this includes local funds received in lieu of federal COVID-related funding), including \$480,967 in 2023. MORPC is in the process of again renewing the contract with COTA to extend it through 2030. Due to updates in the data used in the FTA formula, the 2024 amount is expected to dip and will gradually increase over the next few years is anticipated to begin gradually increasing in 2025 and beyond.

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 Operating Officer, Mid-Ohio Regional Planning Commission, 111 Liberty Street, Suite 100, Columbus, Ohio, 43215 or on the internet at www.morpc.org.

MID-OHIO REGIONAL PLANNING COMMISSION

STATEMENT OF NET POSITION

AS OF DECEMBER 31, 2023

	<u>2023</u>
<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</u>	
<u>Assets:</u>	
Current assets -	
Cash and cash equivalents	\$ 2,726,173
Cash — board designated for building repairs and replacements	73
Accounts receivable	3,656,095
Other prepaid expenses	139,452
Mortgage notes receivable	
Total current assets	<u>6,521,793</u>
Noncurrent assets -	
Capital assets — net of accumulated depreciation and amortization	6,669,421
Total noncurrent assets	<u>6,669,421</u>
Total assets	13,191,214
<u>Deferred Outflows of Resources:</u>	
Pension and OPEB	4,635,594
Total assets and deferred outflows of resources	<u>\$ 17,826,808</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION:</u>	
<u>Liabilities:</u>	
Current liabilities -	
Accounts payable	\$ 1,207,438
Accrued payroll and fringe benefits	319,168
Accrued PTO and sick leave	100,000
Right to Use Leases and Subscriptions	636,928
Unearned revenue	494,659
Total current liabilities	<u>2,758,193</u>
Noncurrent liabilities -	
Accrued PTO and sick leave	539,487
Right to Use Leases and Subscriptions	4,652,080
Net pension liability	9,943,599
Total noncurrent liabilities	<u>15,135,166</u>
Total liabilities	17,893,359
<u>Deferred Inflows of Resources:</u>	
Pension and OPEB	352,136
<u>Net Position:</u>	
Net investment in capital assets	1,380,411
Restricted for regional transportation programs	2,373,198
Unrestricted	<u>(4,172,296)</u>
Total net position	<u>(418,687)</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 17,826,808</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, 2023

	<u>2023</u>
OPERATING REVENUES:	
Governmental:	
Federal grants	\$ 9,062,347
Nonfederal:	
Members' per capita fees	1,492,125
State grants and contracts	935,476
Local contracts and other	<u>1,709,190</u>
Total nonfederal	4,186,791
Foundations/corporate contributions	158,396
Utility company contracts	<u>1,722,742</u>
Total operating revenues	15,130,276
OPERATING EXPENSES:	
Salaries and benefits, excluding pensions and other postemployment benefits	7,954,952
Pensions and other postemployment benefits	1,062,327
Consultants and subcontractors	2,998,916
Other services	1,897,935
Grant pass-through costs to subrecipients	436,651
Conferences and events	231,467
Materials and supplies	139,914
Advertising	110,122
Insurance and bonding	85,040
Travel	72,684
Utilities	41,656
Depreciation and amortization	866,416
Other	<u>140,162</u>
Total operating expenses	<u>16,038,242</u>
OPERATING LOSS	(907,966)
NON-OPERATING REVENUES(EXPENSES):	
Interest expense	(116,409)
Interest income	<u>93,710</u>
Total non-operating revenues(expenses):	(22,699)
CHANGE IN NET POSITION	(930,665)
NET POSITION — Beginning of year	<u>511,978</u>
NET POSITION — End of year	<u>\$ (418,687)</u>

See notes to financial statements.

MID-OHIO REGIONAL PLANNING COMMISSION

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Received from federal operating grants	\$ 8,925,170
Received from state, local, utility company operating grants, contracts, and other	6,148,612
Received from fiduciary activities	0
Payments for salaries and benefits	(8,793,193)
Payments for consultants and subcontractors	(3,001,628)
Payments for fiduciary activities	0
Other payments	<u>(2,358,529)</u>
Net cash used by operating activities	920,432
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest received	93,710
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Additions to property and equipment	(190,381)
Interest on leases and SBITAs	(116,409)
Principal paid on leases and SBITAs	<u>(608,312)</u>
Net cash used by capital and related financing activities	<u>(915,102)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	0
INCREASE IN CASH DEPOSITS	99,040
CASH DEPOSITS — Beginning of year (including \$193,977 in cash, board designated for building repairs and replacement at January 1, 2023)	<u>\$ 2,627,206</u>
CASH DEPOSITS — End of year (including \$4,534 in cash, board designated for building repairs and replacement at December 31, 2023)	<u>\$ 2,726,246</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES —	
Operating gain/(loss)	\$ (907,966)
Adjustments to reconcile to cash used by operating activities:	
Depreciation and amortization	866,416
Changes in assets and liabilities:	
Accounts receivable	(22,872)
Other prepaid expenses	38,785
Mortgage notes receivable	2,255
Accounts payable	753,347
Accrued liabilities	33,875
Unearned revenue	(33,619)
Pension and OPEB	<u>190,211</u>
Total adjustments	<u>1,828,398</u>
Net cash used by operating activities	<u>\$ 920,432</u>

MID-OHIO REGIONAL PLANNING COMMISSION

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization — The Mid-Ohio Regional Planning Commission (“MORPC”) was created in 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 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 171 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.

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.

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 U.S. Department of Housing and Urban Development, the U.S. Department of Commerce, the U.S. Environmental Protection Agency, the U.S. Department of the Treasury, 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. MORPC is reporting an intangible right to use assets related to leased building and equipment. These intangible assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Leases – MORPC is a party to several contracts as a lessee for noncancelable leases of building and equipment. GASB Statement No. 87 requires a lessee to recognize a lease liability and an intangible right-to-use asset (lease asset).

At lease commencement, MORPC initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured at the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Key estimates and judgments related to leases include how the MORPC determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

When the interest rate charged by the lessor is not provided, MORPC generally uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the non-cancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that MORPC is reasonably certain to exercise. MORPC monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Subscription-Based Information Technology Arrangements – MORPC is committed under various subscription-based information technology arrangements (SBITAs). As of December 31, 2023, MORPC has two qualifying SBITAs under GASB 96 in which it is the end user. Under GASB 96, MORPC initially measures the SBITA liability at the present value of payments expected to be made during the lease term. Subsequently, the SBITA liability is reduced by the principal portion of SBITA payments made. The SBITA asset is initially measured at the initial amount of the SBITA liability, adjusted for SBITA payments made at or before the lease commencement date, plus capitalizable initial implementation costs. Subsequently, the SBITA asset is amortized on a straight-line basis over the shorter of the subscription term or the useful life of the underlying IT asset.

When the interest rate charged by the SBITA vendor is not provided, MORPC generally uses its estimated incremental borrowing rate as the discount rate for the SBITA. The SBITA term includes the non-cancelable period of the SBITA. MORPC monitors changes in circumstances that would require a remeasurement of the SBITA asset and liability if those changes are expected to significantly affect the amount of the lease liability.

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 2023, 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, 2023, 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 \$2,726,246 at December 31, 2023 and bank balances of \$2,726,246 at December 31, 2023. Included in these bank balances are \$73 at December 31, 2023, 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, 2023, these proceeds were invested in a separate account in STAR Ohio. In total, the investment balance was \$1,658,454 at December 31, 2023. 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 AAA 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.

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 2023 was approximately \$108,251, 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/asset deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPERS OPEB 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 assets 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 assets 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, as well as the variance between lease asset and lease liability as of the end of the current fiscal year.

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.

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.

Adoption of New Accounting Pronouncements – As of December 31, 2023, the GASB issued the following statements implemented by MORPC:

Accounting for SBITAs– During the current fiscal year, MORPC adopted GASB Statement No. 96, Software Based Information Technology Arrangements (SBITAs). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA.

As a result, MORPC now includes liability for the present value of payments expected to be made and software right-to-use asset. SBITA activity is further described in Notes 3, 4, and 9.

Public-Private and Public-Public Partnerships and availability payment arrangements – During the current fiscal year, MORPC adopted GASB Statement No. 94 Public-Private and Public-Public Partnerships and availability payment arrangements. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs) whereas a government contracts with an operator (public or private entity) to provide public services by conveying control of the right to use a nonfinancial asset, such as infrastructure or other capital asset for a period of time in an exchange or exchange-like transaction. Statement 94 was evaluated for implementation by MORPC for the year ended December 31, 2023. MORPC has not entered into any PPPs; therefore, adoption of this statement does not have an impact on MORPC's financial statements.

Future Pronouncements – The GASB has issued the following statements:

Statement No. 99 "OMNIBUS 2022." The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Statement No. 100 "Accounting Changes and Error Corrections-An Amendment of GASB Statement N0.02". The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Statement No. 101 "Compensated absences". The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter.

Statement No. 102 "Certain Risk Disclosures". The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter.

Earlier application of these statements is encouraged. All these statements will be implemented at the required time. Management has not yet determined the impact any of these statements will have on its financial statements.

2. CASH DESIGNATED FOR REPLACEMENTS

During 2023, 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 \$73 as of December 31, 2023.

3. LEASES AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITAs)

GASB Statement No. 87 requires a lessee to recognize a lease liability and an intangible right-to-use asset. For the fiscal year ended December 31, 2023, MORPC implemented the provisions of GASB Statement No. 96, *SBITA*, which requires reporting of certain SBITA liabilities not previously reported. These standards are based on the foundational principle that leases and SBITA are financing of the right to use an underlying asset. The present value of future lease and SBITA payments over the entirety of the lease term, which includes extension periods if it is probable the extension will be exercised, are reported as lease assets and lease liabilities. For Leases starting at 2022, MORPC uses a 2% rate for discounting payments to their present value. For Leases and SBITAs started in 2023, MORPC uses a 5% rate for discounting payments to their present value.

MORPC leases approximately 26,849 square feet of office space to house the MORPC office staff and public meeting areas. Additionally, MORPC has agreements for copier leases and one vehicle. The lease costs incurred in 2023 were \$614,721. They included principal payments of \$506,244 and interest payments of \$108,477.

Future principal and interest payments, by year, under all leases are as follows:

<u>Year Ending December 2023</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 529,639	\$ 100,629	\$ 630,268
2025	548,565	89,268	637,833
2026	566,081	77,510	642,591
2027	576,629	65,652	642,281
2028	583,083	53,908	638,991
2029-2032	2,376,721	92,941	2,469,662
<u>Total Future Lease and SBITA Payments</u>	<u>\$ 5,181,718</u>	<u>\$ 479,908</u>	<u>\$ 5,661,626</u>

MORPC has two SBITA agreements, one for Geographic Information System license (ArcGIS) and one for RideAmigos Regional License, personally branded, mobile-responsive web interface that integrates transportation program data, multimodal trip planning, trip logging, map layers, and information into a single platform.

The SBITA costs incurred in 2023 were \$110,000. They included principal payments of \$102,068 and interest payments of \$7,932.

Future principal and interest payments, by year, under all SBITA are as follows:

<u>Year Ending December 2023</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 107,290	\$ 2,710	\$ 110,000
2025	0	0	0
2026	0	0	0
2027	0	0	0
2028	0	0	0
2029-2032	0	0	0
<u>Total Future Lease and SBITA Payments</u>	<u>\$ 107,290</u>	<u>\$ 2,710</u>	<u>\$ 110,000</u>

4. CAPITAL ASSETS

The following schedule reflects changes in capital assets during the year ended December 31, 2023

	Balance December 31, 2022	Additions	Deletions	Balance December 31, 2023
Capital assets, being depreciated and amortized:				
Leasehold improvements	\$ 861,240	\$ 31,400	\$ -	\$ 892,640
Furniture and equipment	1,346,675	106,673	-	1,453,348
Automobiles and light trucks	181,387	-	-	181,387
Right to use asset - leases	6,105,266	73,958	-	6,179,224
Right to use asset - SBITA	-	261,666	-	261,666
Total depreciable and amortized capital assets	<u>8,494,568</u>	<u>473,697</u>	<u>-</u>	<u>8,968,265</u>
Less accumulated depreciation and amortization:				
Leasehold improvements	181,486	72,133	-	253,619
Furniture and equipment	518,210	103,505	-	621,715
Automobiles and light trucks	155,904	10,185	-	166,089
Right to use asset - leases	576,828	574,943	-	1,151,771
Right to use asset - SBITA	-	105,650	-	105,650
Total accumulated depreciation and amortization	<u>1,432,428</u>	<u>866,416</u>	<u>-</u>	<u>2,298,844</u>
Total depreciable and amortized capital assets - net	<u>\$ 7,062,140</u>	<u>\$ (392,719)</u>	<u>\$ -</u>	<u>\$ 6,669,421</u>

5. ACCOUNTS RECEIVABLE

A schedule of MORPC's accounts receivable as of December 31, 2023, is as follows:

	<u>2023</u>
Federal grants	\$ 2,653,273
State and local grants and contracts	899,382
Utility company contracts	<u>103,440</u>
Total	<u>\$ 3,656,095</u>

6. EMPLOYEE PENSION AND OTHER POSTEMPLOYMENT BENEFIT PLANS

a. Net Pension Liability and Net OPEB Asset

In 2023, OEPRS reported increased Pension liability and net OPEB liability. This also resulted in an decrease in deferred inflows of resources. The net pension liability, and the net other postemployment benefits (OPEB) asset, reported on the statement of net position represents a liability/asset 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 liability and net OPEB asset represent 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 liability and OPEB asset 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.

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

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

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' ACFR 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 and Service Requirements:	Age and Service Requirements:
Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age 57 with 25 years of service credit or Age 62 with 5 years of service credit.
Formula:	Formula:	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	2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	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 2019, the COLA will be 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:

2023 Statutory Maximum Contribution Rates:

Employer	14.0%
Employee	10.0%

2023 Actual Contribution Rates:

Employer:	
Pension	14.0%
OPEB	0.0%
Total Employer	<u>14.0%</u>
Employee	<u>10.0%</u>

2023 Actual Contribution Rates for Combined Plan:

Employer:	
Pension	12.0%
OPEB	2.0%
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 \$830,406 for pensions and \$-0- for OPEB in 2023, of which \$-0- is reported as payable at December 31, 2023.

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, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Contributions made by MORPC after the measurement date but before the end of the respective reporting period will be recognized as a reduction of the Net Pension Liability in the subsequent fiscal period. 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	\$9,740,248
Proportion of the net pension liability	0.03297303%
Pension expense	\$513,316

At December 31, 2023, 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>	
Differences between expected and actual experience	\$323,530
Net differences between expected and actual earning	\$2,776,277
Change in assumptions	102,899
MORPC contributions subsequent to the measurement date	830,406
Total deferred outflows of resources	<u>\$4,033,112</u>

<u>Deferred inflows of resources:</u>	
Change in proportionate share	281,289
Total deferred inflows of resources	<u>\$ 281,289</u>

\$830,406 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, 2023. 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>
2024	182,051
2025	562,158
2026	817,195
2027	1,360,013
Total	<u>\$2,921,417</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, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to December 31, 2022. 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. The OPEB liability exceeded the Plan Fiduciary Net Position resulting in a net OPEB liability this year, which is a change from the previous year in which the Plan Fiduciary Net Position Exceeded the OPEB liability resulting in an OPEB asset. Following is information related to MORPC's proportionate share and OPEB expense:

	<u>OPERS</u>
Proportionate share of the net OPEB Liability	\$203,351
Proportion of the net OPEB liability OPEB expense	0.03225137%
	(\$323,105)

At December 31, 2023, 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>	

Difference between projected and actual earnings	\$ 403,864
Change in assumptions	198,618
Difference between expected and actual experience	0
Total deferred outflows of resources	\$ 602,482

Deferred inflows of resources:

Differences between expected and actual experience	\$ 50,724
Change in proportionate share	3,780
Change in assumptions	16,343
Total deferred inflows of resources	\$ 70,847

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:

Year Ending December 31:	OPERS
2024	83,505
2025	147,092
2026	125,939
2027	195,099
Total	\$ 531,635

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 total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method	Individual Entry Age
Investment Rate of Return	6.90
Future Salary Increases, including inflation	2.75 percent to 10.75 percent
Wage Inflation	2.75 percent
Cost of Living Adjustments	Pre 1/7/2013 Retirees: 3.00 percent, simple Post 1/7/2013 Retirees: 3.00 percent, simple Through 2023, then 2.05 simple

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males

and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of the above tables.

The most recent experience study was completed for the five year period ended December 31, 2020. The long term expected rate of return on defined benefit 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.

The long-term expected rate of return on pension plan investments was determined using a building-block approach and assumes a time horizon, as defined in the OP&F's Statement of Investment Policy. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted average of the expected real return premiums for each asset class, adding the projected inflation rate and adding the expected return from rebalancing uncorrelated asset classes. A summary of best estimates of the long-term expected geometric real rates of return for each major asset class as of December 31, 2022 (measurement date) are summarized as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	22.00%	2.62%
Domestic Equities	22.00	4.60
Real Estate	13.00	3.27
Private Equity	15.00	7.53
International Equities	21.00	5.51
Risk Parity	2.00	4.37
Other Investments	5.00	3.27
Total	<u>100.00%</u>	

Discount Rate - A discount rate used to measure the total pension liability was 6.90 percent. The projections 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 contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's 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.

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 6.9 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 (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
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	5.9%	6.9%	7.9%
MORPC's proportionate share of the net pension liability	\$14,590,566	\$9,740,248	\$5,705,653

Sensitivity of MORPC's Proportionate Share of the Net OPEB Asset 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 6 percent, as well as what MORPC's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5 percent) or one-percentage-point higher (7 percent) than the current rate:

	1% Decrease 4.22%	Current Discount Rate 5.22%	1% Increase 6.22%
MORPC's proportionate share of the net OPEB liability	\$692,114	\$203,351	(\$199,958)

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 5.22 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 (4.22 percent) or one-percentage-point higher (6.22 percent) than the current rate:

	1% Decrease 4.5%	Current Trend Rate 5.5%	1% Increase 6.5%
MORPC's proportionate share of the net OPEB liability	\$190,606	\$203,351	\$217,697

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 that 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, 2023, was approximately \$110 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 2023. During 2023, insurance coverage, after meeting any applicable deductibles, was sufficient to cover all losses.

9. NONCURRENT LIABILITIES

In compliance with GASB Statement No. 87 and GASB Statement No. 96, MORPC has reported obligations for leases and SBITAs payable in the schedule below. For the current SBITAs, MORPC does not have non-current liabilities payable.

The changes in MORPC's noncurrent liabilities for the year ended December 31, 2023, are as follows:

	Beginning Balance December 31, 2022	Additions	Reductions	Ending Balance December 31, 2023	Current Portion December 31, 2023
Paid Time Off (PTO)	\$ 584,931	\$ 606,860	\$ (579,702)	\$ 612,089	\$ 90,000
Sick leave	35,102	18,729	(26,433)	27,398	10,000
Accrued PTO and sick leave	620,033	625,589	(606,135)	639,487	100,000
Lease Liability	5,614,005	73,958	(506,244)	5,181,719	529,639
SBITA Liability	0	209,357	(102,068)	107,289	107,289
Net pension and Net OPEB liability	3,089,268	6,854,331	-	9,943,599	-
Total noncurrent liabilities	\$ 9,323,206	\$ 7,763,235	\$ (1,214,447)	\$ 15,872,094	\$ 736,928

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
LAST EIGHT YEARS (1)**

	<u>2022</u>	<u>2021 (6)</u>	<u>2020 (5)</u>	<u>2019 (4)</u>	<u>2018 (3)</u>	<u>2017</u>	<u>2016 (2)</u>	<u>2015</u>
MORPC's proportion of the net pension liability:	0.03297303%	0.03550718%	0.03589335%	0.03335500%	0.03804571%	0.03290582%	0.03163505%	0.03127997%
MORPC's proportionate share of the net pension liability:	\$9,740,248	\$3,089,268	\$5,315,024	\$6,592,842	\$10,419,950	\$5,162,285	\$7,183,782	\$5,418,085
MORPC's covered payroll:	\$5,305,693	\$5,007,979	\$5,033,357	\$5,082,621	\$4,501,479	\$4,193,685	\$4,031,617	\$3,896,043
MORPC's proportionate share of the net pension liability as a % of covered payroll:	183.58%	61.69%	102.06%	129.69%	231.48%	123.10%	178.19%	139.07%
Plan fiduciary net position as a % of the total pension liability:	75.74%	92.62%	86.88%	82.17%	74.70%	84.66%	77.39%	81.08%

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-1/7/2013 retirees was reduced from 3.00% prior to 2018 and 2.15% afterwards, to 1.40% prior to 2020 and 2.15% afterwards.
- (5) In 2020, OPERS revised actuarial assumptions which impacted the net pension liability valuation. The cost-of-living adjustments for post-1/7/2013 retirees was reduced from 1.40% prior to 2019 and 2.15% afterwards, to 0.5% prior to 2021 and remain the same 2.15% afterwards.
- (6) In 2021, OPERS revised actuarial assumptions which impacted the net pension liability valuation. The cost-of-living adjustments for post-1/7/2013 retirees was increased from 0.5% prior to 2020 and 2.15% afterwards, to 3.0% prior to 2022 and decreased to 2.05% afterwards. Investment rate of return decreased from 7.2% down to 6.9%. Wage inflation decreased from 3.25% down to 2.75%.

MID-OHIO REGIONAL PLANNING COMMISSION

REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF MORPC PENSION CONTRIBUTIONS TO THE
 OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM
 LAST EIGHT YEARS

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Statutory required contribution	\$ 830,406	\$ 742,797	\$ 701,117	\$ 704,670	\$ 711,707	\$ 630,207	\$ 545,179	\$ 483,794
Contributions in relation to the statutory required contribution	\$ (830,406)	\$ (742,797)	\$ (701,117)	\$ (704,670)	\$ (711,707)	\$ (630,207)	\$ (545,179)	\$ (483,794)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MORPC covered payroll	\$ 5,931,471	\$ 5,305,693	\$ 5,007,979	\$ 5,033,357	\$ 5,083,621	\$ 4,847,746	\$ 4,543,158	\$ 3,895,282
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%	14.00%	13.00%	12.00%	12.42%

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MID-OHIO REGIONAL PLANNING COMMISSION

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

	<u>2022</u>	<u>2021 (4)</u>	<u>2020 (3)</u>	<u>2019 (2)</u>	<u>2018 (1)</u>
MORPC's proportion of the net OPEB liability (asset):	0.03225137%	0.03475358%	0.03512965%	0.03367407%	0.03730121%
MORPC's proportionate share of the net OPEB liability (asset):	\$ 203,351	\$ (1,088,535)	\$ (625,863)	\$4,651,263	\$4,863,198
MORPC's covered payroll:	\$ 5,305,693	\$ 5,007,979	\$ 5,033,357	\$5,083,621	\$4,501,479
MORPC's proportionate share of the net OPEB liability (asset): as a % of covered payroll:	3.83%	-21.74%	-12.43%	91.50%	108.04%
Plan fiduciary net position as a % of the total OPEB liability (asset):	94.79%	128.23%	115.57%	47.80%	46.33%

Notes:

- (1) 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%.
- (2) 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%.
- (3) In 2020, OPERS reported a change from a net OPEB liability of \$13.8 billion to a net asset of \$1.8 billion. This also resulted in a large increase in deferred inflows.
- (4) In 2021, OPERS revised several actuarial assumptions which impacted the net OPEB liability valuation. The most significant change in assumptions was: the health care cost trend rate was reduced from an initial rate of 8.5% down to 5.50%, then 3.50% through 2034.
- (5) In 2022, the net OPEB liability for OPERS was measured as of December 31, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to December 31, 2022. The OPEB liability exceeded the Plan Fiduciary Net Position resulting in a net OPEB liability this year, which is a change from the previous year in which the Plan Fiduciary Net Position Exceeded the OPEB liability resulting in an OPEB asset.

MID-OHIO REGIONAL PLANNING COMMISSION

REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF MORPC OPEB CONTRIBUTIONS TO THE
 OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM
 LAST FIVE YEARS

	<u>2023</u>		<u>2022</u>		<u>2021</u>		<u>2020</u>		<u>2019</u>	
statutory required contribution	\$	-	\$	-	\$	-	\$	-	\$	-
Contributions in relation to the statutory required contribution	\$	-	\$	-	\$	-	\$	-	\$	-
Contribution deficiency (excess)	\$	-	\$	-	\$	-	\$	-	\$	-
MORPC covered payroll	\$	5,931,471	\$	5,305,693	\$	5,007,979	\$	5,033,357	\$	5,083,621
Contributions as a percentage of covered payroll		0.00%		0.00%		0.00%		0.00%		0.00%

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OTHER SUPPLEMENTARY INFORMATION

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MID-OHIO REGIONAL PLANNING COMMISSION

**SCHEDULE OF REVENUES AND EXPENSES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Actual</u>	<u>Budget</u>	<u>Variance over / (under)</u>
Revenue			
Planning, Mapping & Transportation	\$ 8,038,910	\$ 14,492,452	\$ (6,453,542)
Residential Services	4,972,098	6,567,881	(1,595,783)
Services to Members & Development	1,213,038	1,221,486	(8,448)
Other	906,230	934,380	(28,150)
Total operating revenues	15,130,276	23,216,198	(8,085,922)
Expenses			
Salaries and benefits	8,827,068	9,919,582	(1,092,514)
Materials and Supplies	139,914	201,977	(62,063)
Consultants, services and other	6,204,844	12,921,924	(6,717,080)
Depreciation and Amortization	866,416	188,231	678,185
Total operating expenses	16,038,242	23,231,714	(7,193,472)
Operating gain/(loss)	(907,966)	(15,516)	(892,450)
Interest income	93,710	15,516	78,194
Interest expense on leases	(116,409)		(116,409)
Decrease in net position	<u>\$ (930,665)</u>	<u>\$ -</u>	<u>\$ (930,665)</u>

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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, 2023

	Estimated CY 2023	Actual CY 2023	Difference (Over Bdgt.) Under Bdgt.
Wages paid for time worked:			
Direct Labor	\$ 4,284,207	\$ 3,972,898	\$ 311,309
Indirect Labor	\$ 1,657,089	\$ 1,543,997	\$ 113,092
Total Labor - base for fringe allocation	\$ 5,941,296	\$ 5,516,895	\$ 424,401
Fringe Benefits			
PTO leave	\$ 347,295	\$ 367,140	\$ (19,845)
Holidays, funeral, jury, other leave	\$ 305,839	\$ 270,551	\$ 35,288
Sick Leave	\$ 18,150	\$ 21,756	\$ (3,606)
Retirement PTO/Sick Leave	\$ 5,500	\$ (3,027)	\$ 8,527
PTO/Sick Carryover	\$ 226,410	\$ 239,720	\$ (13,310)
Subtotal Fringe Benefit Wages	\$ 903,194	\$ 896,140	\$ 7,054
Other Fringe Benefits			
OPERS	\$ 990,866	\$ 872,116	\$ 118,750
Workers Comp	\$ 88,376	\$ 58,224	\$ 30,152
Unemployment Compensation	\$ 17,100	\$ 12,447	\$ 4,653
Medicare	\$ 102,106	\$ 87,428	\$ 14,678
Group Medical Insurance	\$ 1,276,873	\$ 1,172,006	\$ 104,867
Group EAP Insurance	\$ 57,350	\$ 60,336	\$ (2,986)
Group Life Insurance	\$ 3,835	\$ 3,538	\$ 277
Group Optical Insurance	\$ 10,633	\$ 9,812	\$ 821
Group Dental Insurance	\$ 58,919	\$ 54,086	\$ 4,833
Group Prescription Insurance	\$ 267,577	\$ 245,576	\$ 22,001
Benefits Administrative Fee	\$ 67,984	\$ 62,942	\$ 5,042
Employee Health Incentive	\$ 5,000	\$ -	\$ 5,000
Employee Group Insurance Cost Sharing	\$ (371,720)	\$ (326,151)	\$ (45,569)
ST/LT Disability Insurance	\$ 50,000	\$ 57,887	\$ (7,887)
Benefit Consultant for Alternatives	\$ -	\$ -	\$ -
Estimated Employee Turnover	\$ (223,283)	\$ -	\$ (223,283)
<i>Prior Year Rate Adjustment (use only with fixed rate)</i>	\$ 111,435	\$ 111,435	\$ -
Subtotal Other Fringe Benefits	\$ 2,513,051	\$ 2,481,702	\$ 31,348
TOTAL FRINGE BENEFITS	\$ 3,416,245	\$ 3,377,842	\$ 38,402
Indirect Costs			
Salaries - Indirect Only	\$ 1,657,089	\$ 1,543,997	\$ 113,092
Fringe Benefits for Indirect Salaries	\$ 952,826	\$ 945,356	\$ 7,470
Materials & Supplies	\$ 140,460	\$ 106,685	\$ 33,775
Services & Charges	\$ 857,303	\$ 959,832	\$ (102,529)
Rent & Utilites	\$ 435,850	\$ 512,957	\$ (77,107)
Other General Overhead	\$ 32,803	\$ 26,299	\$ 6,504
<i>Prior Year Rate Adjustment (use only with fixed rate)</i>	\$ 140,936	\$ 140,936	\$ 0
TOTAL INDIRECT COSTS	\$ 4,217,267	\$ 4,236,061	\$ (18,794)
Direct Labor Costs by Department:			
Transportation Infrastructure & Development	\$ 3,350,042	\$ 2,729,932	\$ 620,110
Residential Services	\$ 891,563	\$ 872,203	\$ 19,360
Member Dues	\$ 336,489	\$ 337,745	\$ (1,256)
Other Grants/Programs	\$ 24,004	\$ 33,018	\$ (9,014)
Less Estimated Turnover	\$ (317,891)	\$ -	\$ (317,891)
TOTAL DIRECT LABOR COSTS	\$ 4,284,207	\$ 3,972,898	\$ 311,309

MID-OHIO REGIONAL PLANNING COMMISSION
Details of Indirect Cost Allocation and Fringe Benefits Allocation
Year-to-date as of December 31, 2023

	Estimated CY 2023	Actual CY 2023	Difference (Over Bdgt.) Under Bdgt.
Calculated Direct vs. Indirect Fringe Benefits Costs			
Direct Labor Fringe Benefits	\$ 2,463,419	\$ 2,432,486	\$ 30,933
Indirect Labor Fringe Benefits	\$ 952,827	\$ 945,356	\$ 7,472
TOTAL FRINGE BENEFITS	\$ 3,416,245	\$ 3,377,842	\$ 38,402
Fringe Benefit Cost Rate Computation			
TOTAL Fringe Benefit Costs /	\$ 3,416,245	\$ 3,377,842	
TOTAL Labor Costs (Direct & Indirect)	\$ 5,941,296	\$ 5,516,895	
= Fringe Benefit Cost Rate	57.50%	61.23%	
Estimated Fringe Benefit Cost Recovery Comparison (Direct Labor Portion Only)			
Should have recovered in fiscal year	\$ 2,432,486	61.23%	of Direct Labor
Amount actually recovered in fiscal year	\$ 2,284,416	57.50%	of Direct Labor
Prior Year Net (Over) / Under Recovery	\$ 111,435		
Prior Year (Over) / Under Recovery Posted to Cost Pool	\$ 111,435		
Total - (Over)/Under Recovery of Fringe Benefits	\$ 148,070		A (over)/under
Indirect Cost Rate Computation			
TOTAL Indirect Costs /	\$ 4,217,267	\$ 4,236,061	
DIRECT Labor + Direct Labor Fringe Benefits	\$ 6,747,626	\$ 6,405,384	
= Indirect Cost Rate	62.50%	66.13%	
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)	\$ 4,236,061	66.13%	of Direct Labor + Direct Labor Fringe Benefits
Amount actually recovered in fiscal year ((Actual Direct Labor + Direct Labor Fringe Benefits)	\$ 3,910,822	62.50%	of Direct Labor + Direct Labor Fringe Benefits
Prior Year Net (Over) / Under Recovery	\$ 140,936		
Prior Year (Over) / Under Recovery Posted to Cost Pool	\$ 140,936		
Total - (Over)/Under Recovery of Indirect Costs	\$ 325,239		B (over)/under
Estimated			
Fringe Benefit Cost (Over)/Under Recovery		\$ 148,070	A (over)/under
Indirect Cost (Over)/Under Recovery		\$ 325,239	B (over)/under
Net (Over)/Under Recovery		\$ 473,309	
Summary			
Fringe Benefit Rate	57.50%	61.23%	
Indirect Cost Rate	62.50%	66.13%	
Total Overhead Cost Rate	120.00%	127.36%	

MID-OHIO REGIONAL PLANNING COMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION
For Year Ended December 31, 2023

	Federal Highway Administration/Ohio Department of Transportation 116044 Consolidated Planning Grant SFY23	Federal Highway Administration/Ohio Department of Transportation 118130 Consolidated Planning Grant SFY24	Federal Highway Administration/Ohio Department of Transportation 114263 Central Ohio Rural Planning Organization SFY23	Federal Highway Administration/Ohio Department of Transportation 118375 Central Ohio Rural Planning Organization SFY24
Revenues:				
Federal	\$ 1,589,373	1,360,002	83,758	90,352
State	198,673	169,932	10,470	11,294
Local	198,701	169,928	10,469	11,293
TOTAL REVENUES	\$ 1,986,747	1,699,862	104,697	112,939
Expenditures:				
Salaries and benefits	\$ 1,189,175	1,002,502	63,786	69,020
Consultants	25,237	42,607	381	-
Other Direct	29,100	28,189	664	781
Indirect Costs	743,235	626,564	39,866	43,138
TOTAL EXPENDITURES	\$ 1,986,747	1,699,862	104,697	112,939

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MID-OHIO REGIONAL PLANNING COMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION
For Year Ended December 31, 2023

	Federal Highway Administration/Ohio Department of Transportation 105638	Federal Highway Administration/Ohio Department of Transportation 110232	Federal Highway Administration/Ohio Department of Transportation 105645	Federal Highway Administration/Ohio Department of Transportation 110234
	Rideshare Program SFY23	Rideshare Program SFY24	Supplemental Planning SFY23	Supplemental Planning SFY24
Revenues:				
Federal	\$ 317,318	374,667	185,594	207,096
State	-	-	-	-
Local	-	-	-	-
TOTAL REVENUES	\$ 317,318	374,667	185,594	207,096
Expenditures:				
Salaries and benefits	\$ 153,479	185,715	106,720	117,898
Consultants	61,942	59,349	12,143	15,492
Other Direct	5,972	13,531	31	20
Indirect Costs	95,925	116,072	66,700	73,686
TOTAL EXPENDITURES	\$ 317,318	374,667	185,594	207,096

DRAFT - FOR DISCUSSION ONLY

MID-OHIO REGIONAL PLANNING COMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION
For Year Ended December 31, 2023

	Federal Highway Administration/Ohio Department of Transportation 105649 Air Quality Awareness SFY23	Federal Highway Administration/Ohio Department of Transportation 110225 Air Quality Awareness SFY24	Federal Highway Administration/Ohio Department of Transportation 110240 Insight2050 Technical Assistance SFY23	Federal Highway Administration/Ohio Department of Transportation 110241 Insight2050 Technical Assistance SFY24
Revenues:				
Federal	\$ 273,430	274,163	128,872	138,401
State	-	-	-	-
Local	-	-	-	-
TOTAL REVENUES	\$ 273,430	274,163	128,872	138,401
Expenditures:				
Salaries and benefits	\$ 132,097	142,482	78,942	84,518
Consultants	55,606	40,937	-	188
Other Direct	3,166	1,693	591	871
Indirect Costs	82,561	89,051	49,339	52,824
TOTAL EXPENDITURES	\$ 273,430	274,163	128,872	138,401

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MID-OHIO REGIONAL PLANNING COMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION
For Year Ended December 31, 2023

	Federal Highway Administration/Ohio Department of Transportation 117035 Central Ohio Greenways Wayfinding Strategy	Federal Highway Administration/Ohio Department of Transportation 115208 LinkUS Regional Corridors Planning SF23
Revenues:		
Federal	\$ 194,562	131,955
State	-	-
Local	-	-
TOTAL REVENUES	\$ 194,562	131,955
Expenditures:		
Salaries and benefits	\$ -	81,169
Consultants	191,660	-
Other Direct	2,902	55
Indirect Costs	-	50,731
TOTAL EXPENDITURES	\$ 194,562	131,955

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MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF COSTS BY SUBCATEGORY FOR
US DEPARTMENT OF TRANSPORTATION FUNDED ACTIVITIES
AS DEPICTED IN THE SFY 23 AND SFY 24 PLANNING WORK PROGRAMS
Year Ended December 31, 2023

<u>SUBCATEGORIES</u>		<u>FHWA</u>	<u>ODOT</u>	<u>MORPC</u>	<u>CMAQ</u>	<u>STP</u>	<u>TOTAL</u>
		80.00%	10.00%	10.00%	100.00%	100.00%	100.00%
601	Short Range Planning SFY 23	\$ 160,905	\$ 20,113	\$ 20,113	\$ -	\$ -	\$ 201,131
	Short Range Planning SFY 24	\$ 154,171	\$ 19,258	\$ 19,259	\$ -	\$ -	\$ 192,688
	Short Range Planning - CORPO SFY 23	\$ 20,201	\$ 2,525	\$ 2,525	\$ -	\$ -	\$ 25,251
	Short Range Planning - CORPO SFY 24	\$ 14,086	\$ 1,761	\$ 1,761	\$ -	\$ -	\$ 17,608
602	Transportation Improvement Program SFY 23	\$ 134,460	\$ 16,808	\$ 16,808	\$ -	\$ -	\$ 168,076
	Transportation Improvement Program SFY 24	\$ 135,470	\$ 16,920	\$ 16,920	\$ -	\$ -	\$ 169,310
	Transportation Improvement Program CORPO SFY 23	\$ 18,687	\$ 2,336	\$ 2,336	\$ -	\$ -	\$ 23,359
	Transportation Improvement Program CORPO SFY 24	\$ 19,546	\$ 2,443	\$ 2,443	\$ -	\$ -	\$ 24,432
605	Continuing Planning - Surveillance SFY 23	\$ 645,015	\$ 80,627	\$ 80,606	\$ -	\$ -	\$ 806,248
	Continuing Planning - Surveillance SFY 24	\$ 587,440	\$ 73,389	\$ 73,387	\$ -	\$ -	\$ 734,216
	Continuing Planning - Surveillance CORPO SFY 23	\$ 5,930	\$ 741	\$ 741	\$ -	\$ -	\$ 7,412
	Continuing Planning - Surveillance CORPO SFY 24	\$ 21,436	\$ 2,680	\$ 2,679	\$ -	\$ -	\$ 26,795
610	Long Range Planning SFY 23	\$ 552,787	\$ 66,599	\$ 66,650	\$ -	\$ -	\$ 666,036
	Long Range Planning SFY 24	\$ 271,843	\$ 33,980	\$ 33,980	\$ -	\$ -	\$ 339,803
	Long Range Planning CORPO SFY 23	\$ 38,940	\$ 4,868	\$ 4,867	\$ -	\$ -	\$ 48,675
	Long Range Planning CORPO SFY 24	\$ 35,284	\$ 4,411	\$ 4,409	\$ -	\$ -	\$ 44,104
625	Service SFY 23	\$ 94,133	\$ 11,767	\$ 11,765	\$ -	\$ -	\$ 117,665
	Service SFY 24	\$ 176,091	\$ 22,011	\$ 22,010	\$ -	\$ -	\$ 220,112
665	Special Studies -						
	LinkUS 2022	\$ 131,955	\$ -	\$ -	\$ -	\$ -	\$ 131,955
	Insight2050 - Technical Assistance SFY 23	\$ -	\$ -	\$ -	\$ -	\$ 128,872	\$ 128,872
	Insight2050 - Technical Assistance SFY 24	\$ -	\$ -	\$ -	\$ -	\$ 138,401	\$ 138,401
	Regional Supplemental Planning SFY 23	\$ -	\$ -	\$ -	\$ -	\$ 185,594	\$ 185,594
	Regional Supplemental Planning SFY 24	\$ -	\$ -	\$ -	\$ -	\$ 207,096	\$ 207,096
	COG Wayfinding Strategy SFY23	\$ -	\$ -	\$ -	\$ -	\$ 194,562	\$ 194,562
667	Gohio Activities SFY 23	\$ -	\$ -	\$ -	\$ 317,318	\$ -	\$ 317,318
	Gohio Activities SFY 24	\$ -	\$ -	\$ -	\$ 374,667	\$ -	\$ 374,667
	Air Quality SFY 23	\$ -	\$ -	\$ -	\$ 273,430	\$ -	\$ 273,430
	Air Quality SFY 24	\$ -	\$ -	\$ -	\$ 274,163	\$ -	\$ 274,163
							\$ -
697	Program Administration SFY 23	\$ 22,073	\$ 2,759	\$ 2,759	\$ -	\$ -	\$ 27,591
	Program Administration SFY 24	\$ 34,987	\$ 4,373	\$ 4,373	\$ -	\$ -	\$ 43,733
Total		\$ 3,255,440	\$ 390,369	\$ 390,391	\$ 1,239,578	\$ 854,525	\$ 6,130,303

III. STATISTICAL SECTION

DRAFT - FOR DISCUSSION ONLY

Mid-Ohio Regional Planning Commission

Statistical Section

This part of MORPC's annual comprehensive 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*.

<u>Contents</u>	<u>Tables</u>
Financial Trends These schedules contain trend information to help understand how MORPC's financial performance and wellbeing have changed over time.	1 - 3
Revenue Capacity These schedules contain information to help assess MORPC's most significant local revenue sources. MORPC does not have the authority to assess property taxes.	4 - 5
Debt Capacity The Ohio Revised Code does not provide MORPC the power to incur debt.	N/A
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which MORPC's financial activities take place.	6 - 10
Operating Information 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.	11 - 14

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

DRAFT FOR DISCUSSION ONLY

Mid-Ohio Regional Planning Commission
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2013	2014 (1)	2015	2016	2017 (2)	2018	2019	2020	2021	2022
Net investment in capital assets	\$ 220,167	\$ 218,275	\$ 203,061	\$ 127,540	\$ 84,438	\$ 131,338	\$ 113,458	\$ 1,024,304	\$ 1,584,979	\$ 1,448,135
Restricted for community development projects	73,049	255,750	-	-	-	-	-	-	-	-
Restricted for regional transportation programs	-	-	-	-	-	157,586	193,592	1,371,773	\$ 3,696,639	\$ 3,226,073
Unrestricted	4,598,325	653,274	468,671	68,161	(3,841,545)	(4,906,790)	(8,139,267)	(10,957,333)	(6,682,084)	(4,162,230)
Total net position	\$ 4,891,541	\$ 1,127,299	\$ 671,732	\$ 195,701	\$ (3,757,107)	\$ (4,617,866)	\$ (7,832,217)	\$ (8,561,256)	\$ (1,400,466)	\$ 511,978

(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)**

	2014 (2)	2015	2016	2017 (3)	2018	2019	2020	2021	2022	2023
Revenue										
Transportation (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	7,385,643	8,419,221	8,038,910
Center for Energy and Environment (1)	-	-	-	-	-	-	-	-	-	-
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	3,046,061	3,171,315	3,188,849
Residential Services - Housing Rehabilitation	2,665,982	1,294,752	1,072,460	761,578	1,171,071	909,541	457,523	644,957	1,645,919	1,783,249
All Other	992,318	613,352	171,563	1,376,128	1,323,518	1,535,060	1,990,121	4,315,949	1,609,880	2,119,268
Total Operating Revenues	\$ 11,849,574	\$ 10,900,120	\$ 10,289,498	\$ 12,566,436	\$ 13,958,062	\$ 13,154,883	\$ 11,774,316	\$ 15,392,610	\$ 14,846,335	\$ 15,130,276
Expenses										
Transportation (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	7,324,918	8,451,417	8,613,838
Center for Energy and Environment (1)	-	-	-	-	-	-	-	-	-	-
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	3,237,359	3,171,856	3,482,299
Residential Services - Housing Rehabilitation	2,493,046	1,655,871	1,070,943	762,223	1,173,160	909,615	457,523	644,924	1,626,418	1,783,249
All Other	1,079,474	708,157	329,781	1,972,250	2,070,727	4,066,779	2,459,177	(2,490,085)	(413,419)	2,158,856
Total Operating Expenses	\$ 11,982,023	\$ 11,358,106	\$ 10,779,339	\$ 13,355,481	\$ 14,878,889	\$ 16,443,518	\$ 12,524,297	\$ 8,717,116	\$ 12,836,273	\$ 16,038,242
Operating Income (Loss)	\$ (132,449)	\$ (457,986)	\$ (489,841)	\$ (789,045)	\$ (920,827)	\$ (3,288,635)	\$ (749,981)	\$ 6,675,494	\$ 2,010,062	\$ (907,966)
Interest Income	1,859	2,419	13,810	35,011	60,068	74,284	20,942	23,610	20,014	93,710
Interest expense on leases	-	-	-	-	-	-	-	-	(117,632)	(116,409)
Federal SBA Paycheck Protection Program Loan	-	-	-	-	-	-	-	461,686	-	-
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Increase (Decrease) in net position	\$ (130,590)	\$ (455,567)	\$ (476,031)	\$ (754,034)	\$ (860,759)	\$ (3,214,351)	\$ (729,039)	\$ 7,160,790	\$ 1,912,444	\$ (930,665)
Net Position - beginning of year	\$ 4,891,541	\$ 1,127,299	\$ 671,732	\$ 195,701	\$ (3,757,107)	\$ (4,617,866)	\$ (7,832,217)	\$ (8,561,256)	\$ (1,400,466)	\$ 511,978
Change in Accounting Principle	(3,633,652)	-	-	(3,198,774)	-	-	-	-	-	-
Net Position - end of year	\$ 1,257,889	\$ 671,732	\$ 195,701	\$ (3,757,107)	\$ (4,617,866)	\$ (7,832,217)	\$ (8,561,256)	\$ (1,400,466)	\$ 511,978	\$ (418,687)

(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.

Table 3

Mid-Ohio Regional Planning Commission
Changes in Net Position - Revenue by Source, Expense by Program
Last Ten Years
(accrual basis of accounting)

	2014 (2)	2015	2016	2017 (3)	2018	2019	2020	2021	2022	2023
Revenue										
Federal grants and contracts	\$ 6,607,866	\$ 5,943,391	\$ 5,352,234	\$ 6,134,429	\$ 6,550,872	\$ 6,561,391	\$ 5,579,546	\$ 6,561,472	\$ 8,590,996	\$ 9,062,346
Members' per capita fees	839,887	895,596	935,719	1,010,708	1,098,711	1,205,596	1,302,023	1,305,458	1,400,304	1,492,125
State grants and contracts	646,189	404,367	426,498	560,566	560,408	613,564	41,798	506,793	746,617	985,476
Local contracts and other	1,277,348	634,199	571,356	1,720,386	2,203,898	1,923,491	2,233,834	4,694,505	2,182,228	1,709,190
Foundations/corporate contributions	341,525	208,055	584,907	347,729	222,988	179,236	41,572	76,237	116,135	158,396
Utility company contracts	2,136,759	2,814,512	2,418,784	2,792,618	3,321,185	2,671,605	2,205,543	2,248,145	1,810,054	1,722,742
Total Operating Revenues	\$ 11,849,574	\$ 10,900,120	\$ 10,289,498	\$ 12,566,436	\$ 13,958,062	\$ 13,154,883	\$ 11,774,316	\$ 15,392,610	\$ 14,846,335	\$ 15,130,276
Expenses										
Transportation (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	7,324,918	8,451,417	8,613,838
RideSolutions *	-	-	-	-	-	-	-	-	-	-
Center for Energy and Environment (1)	-	-	-	-	-	-	-	-	-	-
Energy & Air Quality (1)	3,230,208	3,877,695	3,795,914	4,141,726	4,768,357	-	-	-	-	-
Air Quality Awareness/Greenways**	-	-	-	-	-	-	-	-	-	-
Residential Energy Conservation**	-	-	-	-	-	-	-	-	-	-
Residential Services-Weatherization (1)	-	-	-	-	-	4,069,916	3,000,858	3,237,358	3,171,856	3,482,299
Residential Services-Housing Rehabilitation (1)	2,493,046	1,655,871	1,070,943	762,223	1,173,160	909,615	457,523	644,925	1,626,418	1,783,249
All Other	1,079,474	708,157	329,781	1,972,250	2,070,727	4,066,779	2,459,177	(2,490,085)	(413,419)	2,158,856
Total Operating Expenses	\$ 11,982,023	\$ 11,358,106	\$ 10,779,339	\$ 13,355,481	\$ 14,878,889	\$ 16,443,518	\$ 12,524,297	\$ 8,717,116	\$ 12,836,273	\$ 16,038,242
Operating Income (Loss)	\$ (132,449)	\$ (457,986)	\$ (489,841)	\$ (789,045)	\$ (920,827)	\$ (3,288,635)	\$ (749,981)	\$ 6,675,494	\$ 2,010,062	\$ (907,966)
Interest Income	1,859	2,419	13,810	35,011	60,068	74,284	20,942	23,610	20,014	93,710
Interest expense on leases	-	-	-	-	-	-	-	-	(117,632)	(116,409)
Federal SBA Paycheck Protection Program Loan	-	-	-	-	-	-	-	461,686	-	-
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Gain on Sale of Building	-	-	-	-	-	-	-	-	-	-
Increase (Decrease) in net position	\$ (130,590)	\$ (455,567)	\$ (476,031)	\$ (754,034)	\$ (860,759)	\$ (3,214,351)	\$ (729,039)	\$ 7,160,790	\$ 1,912,444	\$ (930,665)
Net Position - beginning of year	\$ 4,891,541	\$ 1,127,299	\$ 671,732	\$ 195,701	\$ (3,757,107)	\$ (4,617,866)	\$ (7,832,217)	\$ (8,561,256)	\$ (1,400,466)	\$ 511,978
Change in Accounting Principle	(3,633,652)	-	-	(3,198,774)	-	-	-	-	-	-
Net Position - end of year	\$ 1,127,299	\$ 671,732	\$ 195,701	\$ (3,757,107)	\$ (4,617,866)	\$ (7,832,217)	\$ (8,561,256)	\$ (1,400,466)	\$ 511,978	\$ (418,687)

(1) MORPC reorganized several departments in 2014 and 2019 as reflected in the table.

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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	2014	2015	2016	2017 (2)	2018	2019	2020	2021 (3)	2022	2023 (6)
Cities										
* Bellefontaine	-	-	-	-	-	-	13,174	13,174	14,025	13,996
Bexley	13,070	13,074	13,074	13,233	13,278	13,386	13,370	13,370	13,862	13,517
Canal Winchester	7,326	7,385	7,750	7,919	8,679	8,828	9,093	9,093	9,469	9,604
* Chillicothe	-	-	-	-	-	-	21,342	21,342	21,940	21,811
* Circleville	-	-	-	-	-	-	13,610	13,610	13,873	13,862
Columbus	802,912	810,200	818,912	861,141	881,859	902,674	914,450	914,450	909,686	912,274
Delaware	35,469	35,885	36,263	37,853	39,214	39,937	41,407	41,407	42,252	44,122
Dublin	43,648	44,375	44,641	47,325	48,550	49,905	50,593	50,593	49,221	48,807
Gahanna	33,323	33,359	33,382	33,984	34,194	36,075	36,018	36,018	35,746	34,778
Grandview Heights	6,840	6,845	6,859	7,284	7,860	8,483	8,559	8,559	8,078	8,370
Grove City	36,079	36,459	36,720	37,138	41,546	42,400	42,766	42,766	41,323	42,757
Groveport	5,540	5,597	5,604	5,638	5,801	5,867	5,860	5,860	5,981	6,127
* Heath	-	-	-	-	-	-	-	-	10,430	10,402
Hilliard	28,723	28,952	29,331	30,694	37,109	38,106	38,244	38,244	37,094	37,639
* Johnstown	4,922	4,944	4,944	4,973	5,340	5,390	5,491	5,491	5,315	5,868
* Lancaster	-	-	-	-	40,391	40,888	40,561	40,561	40,813	41,219
* London	-	-	-	-	-	-	-	-	10,424	10,112
* Marysville	22,534	22,765	23,023	23,286	23,559	24,224	24,505	24,505	25,873	28,081
* Mount Vernon	-	-	-	-	-	-	-	-	16,991	17,028
New Albany	8,391	8,953	9,101	9,457	10,717	10,897	10,980	10,980	10,863	11,188
* Newark	-	-	-	-	-	-	-	-	-	49,842
Obetz	4,564	4,591	4,591	4,665	5,069	5,226	5,339	5,339	5,632	5,324
Pataskala	15,281	15,392	15,508	15,611	17,175	17,565	18,426	18,426	18,079	18,634
Pickerington	18,938	19,316	19,508	19,718	21,219	22,443	23,096	23,096	23,395	24,923
Powell	12,429	12,660	12,983	13,153	14,238	14,464	14,613	14,613	14,192	14,455
Reynoldsburg	36,013	36,102	36,185	36,540	37,168	37,571	37,650	37,650	40,901	40,548
Sunbury	-	4,928	5,022	5,085	5,219	5,457	6,028	6,028	6,955	6,846
Upper Arlington	33,895	33,964	33,976	34,562	35,207	35,555	35,542	35,542	36,618	35,694
Westerville	36,876	36,918	37,272	37,895	38,623	39,955	40,656	40,656	39,163	38,498
Whitehall	18,084	18,091	18,091	18,433	18,388	18,531	19,406	19,406	20,254	19,968
Worthington	13,581	13,596	13,596	13,650	14,303	14,440	14,509	14,509	14,709	14,359
Total Cities	1,238,438	1,254,351	1,266,336	1,319,237	1,404,706	1,438,267	1,505,288	1,505,288	1,543,157	1,600,653
Villages										
* Ashville	4,097	4,104	4,104	4,104	4,133	4,088	4,104	4,104	4,518	4,488
Brice	114	114	114	114	-	-	-	-	-	-
* Buckeye Lake	-	-	-	-	-	-	-	-	2,559	2,568
Crooksville	-	-	-	2,478	2,499	-	-	-	-	-
Galena	-	747	763	781	799	823	865	865	1,014	1,916
* Gambier	-	-	-	-	-	-	2,414	2,414	2,212	2,222
* Granville	-	-	-	-	-	-	6,292	6,292	5,942	6,057
Harrisburg	320	320	320	320	325	-	-	-	-	-
* Hebron	-	-	-	-	-	-	-	2,449	2,345	2,518
Lithopolis	1,206	1,250	1,250	1,399	1,492	1,545	1,668	1,668	2,223	2,388
Lockbourne	237	237	237	237	241	276	276	276	235	234
Marble Cliff	573	573	573	573	583	587	586	586	630	622
Minerva Park	1,272	1,272	1,272	1,272	1,359	1,557	1,554	1,554	2,069	2,034
* New Lexington	-	4,768	4,768	-	-	-	-	-	4,407	4,405
* Plain City	-	-	-	-	-	4,460	4,623	4,623	4,208	4,487
Riverlea	548	548	548	548	564	569	568	568	596	581
Shawnee Hills	729	745	765	776	800	805	808	808	831	832
* Somerset	-	1,466	1,466	1,466	1,517	1,517	1,514	1,514	1,472	1,471
* South Bloomfield	-	-	-	-	-	-	-	-	-	3,119
Urbancrest	960	960	960	967	981	991	989	989	1,025	1,022
West Jefferson	4,222	4,226	-	-	-	-	-	-	-	-
Total Villages	14,278	21,330	17,140	15,035	15,293	17,218	26,261	28,710	36,286	40,964
Townships										
Bloom	7,085	7,124	7,136	7,218	7,494	7,623	7,601	7,601	7,677	7,592
Blendon	7,808	7,808	7,808	7,866	7,978	8,054	8,055	8,055	8,105	7,922
Clinton	4,109	4,109	4,109	4,130	4,193	4,226	4,221	4,221	4,476	4,374
Etna	8,657	8,723	8,847	8,928	9,538	9,801	9,942	9,942	9,882	9,991
Franklin	-	-	-	-	9,813	9,905	9,887	9,887	10,445	10,200
* Granville	4,187	4,190	4,225	4,259	4,322	4,375	4,432	4,432	4,319	4,317
Jackson	-	-	-	-	-	-	-	-	4,235	4,154
Jefferson	-	-	-	-	12,124	12,612	13,281	13,281	13,830	14,211
Jerome	-	5,407	5,844	6,210	6,309	6,970	8,173	8,173	9,048	11,270
Liberty	-	16,000	16,212	16,525	16,894	17,338	17,677	17,677	17,677	-
Madison	10,800	10,800	10,807	10,814	11,008	11,101	11,087	11,087	11,041	10,780
Mifflin	2,462	2,462	2,466	2,470	2,513	2,533	2,531	2,531	2,625	2,600
Perry	3,637	3,641	3,641	3,661	3,717	3,749	3,745	3,745	4,210	4,420
Plain	2,142	2,142	2,142	2,149	2,236	2,256	2,267	2,267	1,977	1,943
Prairie	16,498	16,498	16,505	16,681	16,790	16,946	16,931	16,931	17,406	17,041
Truro	-	-	-	-	-	-	1,334	1,334	1,414	1,379
Violet	-	-	-	-	20,240	20,540	20,429	20,429	20,432	21,360
Washington	19,249	19,349	19,420	19,602	-	-	1,018	1,018	1,002	981
Total Townships	86,634	108,253	109,162	110,513	135,169	138,029	142,611	142,611	149,801	134,535
Counties (1)										
Delaware County	116,777	118,659	120,224	122,210	124,763	127,294	124,541	124,541	124,789	132,436
** Fairfield County	-	-	-	-	-	-	81,399	81,399	82,098	82,692
Franklin County	102,230	102,468	102,664	103,598	106,217	108,030	103,478	103,478	105,285	104,163
* Hocking County	-	-	-	-	21,544	21,544	21,146	21,146	20,637	20,531
** Knox County	-	-	-	-	-	45,347	43,670	43,670	45,790	46,096
Licking County	-	-	-	-	-	-	-	-	85,860	86,144
* Logan County	-	-	-	-	-	32,802	31,485	31,485	31,872	32,014
** Madison County (5)	-	-	-	-	-	-	-	-	33,850	33,420
** Marion County	-	-	-	-	-	-	-	-	-	29,095
** Morrow County	-	-	-	-	-	35,192	35,193	35,193	34,960	35,313
* Perry County	-	-	-	35,945	36,182	36,172	36,103	36,103	35,460	35,441
Ross County	56,163	56,335	56,392	56,571	58,266	-	-	-	-	-
** Union County	29,190	29,802	30,364	31,364	29,446	30,331	31,349	31,349	33,198	34,555
Total County	304,360	307,264	309,644	349,688	376,418	436,712	508,363	508,363	633,799	671,900
Total full member population (4)	1,643,710	1,691,198	1,702,282	1,794,473	1,931,586	2,030,226	2,182,523	2,184,972	2,363,043	2,448,052
MPO member per capita rate	\$ 0.490	\$ 0.505	\$ 0.520	\$ 0.5375	\$ 0.555	\$ 0.565	\$ 0.575	\$ 0.575	\$ 0.600	\$ 0.615
Non-MPO per capita rate	\$ 0.310	\$ 0.310	\$ 0.325	\$ 0.3425	\$ 0.360	\$ 0.370	\$ 0.380	\$ 0.380	\$ 0.400	\$ 0.410
CORPO per capita rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.470	\$ 0.480	\$ 0.480	\$ 0.500	\$ 0.515

Notes (1) Above county populations exclude city populations. Beginning in 2014, the counties' members dues calculations used the non-city population plus an additional 10% of the populations of cities located within the county.
 (2) Beginning in 2017, net international migration population from U.S. Census estimates is included in all jurisdictions.
 (3) Population estimates were not updated for purposes of charging membership fees in 2021 so as to provide members with financial relief during the COVID pandemic.
 (4) The total full member population amounts will double count the populations for villages and townships that are members because they are also included in the population figures for counties that are members.
 (5) Full member in 2022. Previously, it was a limited member only involved in CORPO.
 * 2023 Non-MPO members - These members are outside the Metropolitan Planning Organization (MPO) area and pay the Non-MPO rate.
 ** 2023 CORPO members - Non-MPO member is in the Central Ohio Rural Planning Organization, with CORPO rates beginning in 2022.
 (6) Populations estimates were prepared with an updated methodology for 2023 that included other year-over-year changes such as household size, housing occupancy, migration estimates, and housing construction permits which contributed to the decreased overall amounts in member population from prior year's estimates.

Mid-Ohio Regional Planning Commission
Benefits of Membership - Flow of Funds
Year Ended December 31, 2023

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						
The City of Bellefontaine	\$5,754	\$0	\$0	\$0	\$0	\$0
The City of Bexley	\$8,462	\$28,145	\$0	\$0	\$28,145	\$0
The City of Canal Winchester	\$5,821	\$6,990	\$0	\$0	\$0	\$6,990
The City of Chillicothe	\$8,993	\$0	\$0	\$0	\$0	\$0
The City of Circleville	\$5,783	\$0	\$0	\$0	\$0	\$0
The City of Columbus	\$558,657	\$29,229,397	\$20,299,138	\$7,816,435	\$32,800	\$1,081,024
The City of Delaware	\$26,321	\$18,609,158	\$18,609,158	\$0	\$0	\$0
The City of Dublin	\$30,129	\$100,686	\$100,000	\$0	\$0	\$686
The City of Gahanna	\$21,729	\$999,999	\$0	\$999,999	\$0	\$0
The City of Grandview Heights	\$5,398	\$2,729,696	\$0	\$2,725,993	\$0	\$3,703
The City of Grove City	\$25,556	\$3,534,555	\$0	\$3,499,999	\$0	\$34,556
The City of Groveport	\$3,675	\$71,918	\$68,318	\$0	\$0	\$3,600
The City of Heath	\$4,972	\$0	\$0	\$0	\$0	\$0
The City of Hilliard	\$22,744	\$118,492	\$72,000	\$0	\$29,174	\$17,318
The City of Johnstown	\$2,225	\$0	\$0	\$0	\$0	\$0
The City of Lancaster	\$16,852	\$0	\$0	\$0	\$0	\$0
The City of London	\$4,274	\$0	\$0	\$0	\$0	\$0
The City of Marysville	\$11,450	\$0	\$0	\$0	\$0	\$0
The City of Mount Vernon	\$6,966	\$0	\$0	\$0	\$0	\$0
The City of New Albany	\$6,716	\$0	\$0	\$0	\$0	\$0
The City of Newark	\$15,390	\$0	\$0	\$0	\$0	\$0
The City of Obetz	\$3,333	\$220,511	\$90,986	\$0	\$129,525	\$0
The City of Pataskala	\$11,240	\$0	\$0	\$0	\$0	\$0
The City of Pickerington	\$14,732	\$0	\$0	\$0	\$0	\$0
The City of Powell	\$8,781	\$414,697	\$414,697	\$0	\$0	\$0
The City of Reynoldsburg	\$25,280	\$26,398	\$0	\$0	\$0	\$26,398
The City of Sunbury	\$4,132	\$0	\$0	\$0	\$0	\$0
The City of Upper Arlington	\$22,346	\$5,459,918	\$5,453,209	\$0	\$0	\$6,709
The City of Westerville	\$23,933	\$64,478	\$48,800	\$0	\$0	\$15,678
The City of Whitehall	\$12,325	\$4,118,350	\$0	\$3,793,085	\$325,265	\$0
The City of Worthington	\$8,985	\$19,325	\$0	\$0	\$0	\$19,325
The Village of Ashville	\$1,879	\$0	\$0	\$0	\$0	\$0
The Village of Buckeye Lake	\$1,049	\$0	\$0	\$0	\$0	\$0
The Village of Galena	\$1,000	\$0	\$0	\$0	\$0	\$0
The Village of Gambier	\$1,000	\$0	\$0	\$0	\$0	\$0
The Village of Granville	\$2,502	\$0	\$0	\$0	\$0	\$0
The Village of Hebron	\$1,000	\$0	\$0	\$0	\$0	\$0
The Village of Lithopolis	\$1,314	\$0	\$0	\$0	\$0	\$0
The Village of Lockbourne	\$1,000	\$0	\$0	\$0	\$0	\$0
The Village of Marble Cliff	\$1,000	\$0	\$0	\$0	\$0	\$0
The Village of Minerva Park	\$1,220	\$0	\$0	\$0	\$0	\$0
The Village of New Lexington	\$1,802	\$0	\$0	\$0	\$0	\$0
The Village of Plain City	\$1,702	\$0	\$0	\$0	\$0	\$0
The Village of Riverlea	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Shawnee Hills	\$1,000	\$0	\$0	\$0	\$0	\$0
The Village of Somerset	\$1,000	\$0	\$0	\$0	\$0	\$0
The Village of South Bloomfield	\$750	\$0	\$0	\$0	\$0	\$0
The Village of Urbancrest	\$1,000	\$39,875	\$0	\$0	\$39,875	\$0
Blendon Township	\$4,950	\$0	\$0	\$0	\$0	\$0
Bloom Township	\$4,688	\$0	\$0	\$0	\$0	\$0
Clinton Township	\$2,734	\$99,750	\$0	\$0	\$99,750	\$0
Etna Township	\$6,123	\$0	\$0	\$0	\$0	\$0
Franklin Township	\$6,380	\$250,925	\$0	\$0	\$250,925	\$0
Granville Township	\$1,772	\$0	\$0	\$0	\$0	\$0
Jackson Township	\$2,587	\$122,175	\$0	\$0	\$122,175	\$0
Jefferson Township	\$8,662	\$0	\$0	\$0	\$0	\$0
Jerome Township	\$5,665	\$0	\$0	\$0	\$0	\$0
Madison Township	\$6,746	\$104,923	\$0	\$0	\$104,923	\$0
Mifflin Township	\$1,617	\$131,557	\$0	\$0	\$131,557	\$0
Perry Township	\$2,571	\$0	\$0	\$0	\$0	\$0
Plain Township	\$1,204	\$0	\$0	\$0	\$0	\$0
Prairie Township	\$10,645	\$87,045	\$0	\$0	\$87,045	\$0
Truro Township	\$1,000	\$86,903	\$0	\$0	\$86,903	\$0
Violet Township	\$8,264	\$0	\$0	\$0	\$0	\$0
Washington Township	\$1,000	\$0	\$0	\$0	\$0	\$0
Unincorporated Franklin County	\$139,571	\$6,808,957	\$0	\$6,808,957	\$0	\$0
Delaware County	\$85,019	\$0	\$0	\$0	\$0	\$0
Fairfield County ***	\$4,442	\$0	\$0	\$0	\$0	\$0
Fairfield County	\$49,703	\$750,000	\$750,000	\$0	\$0	\$0
Hocking County	\$8,788	\$0	\$0	\$0	\$0	\$0
Knox County	\$24,524	\$0	\$0	\$0	\$0	\$0
Licking County	\$41,698	\$0	\$0	\$0	\$0	\$0
Logan County	\$13,702	\$0	\$0	\$0	\$0	\$0
Madison County	\$17,970	\$0	\$0	\$0	\$0	\$0
Marion County	\$15,630	\$0	\$0	\$0	\$0	\$0
Morrow County	\$18,097	\$0	\$0	\$0	\$0	\$0
Perry County	\$14,502	\$0	\$0	\$0	\$0	\$0
Union County	\$19,492	\$0	\$0	\$0	\$0	\$0
Associate Members	\$8,000	\$0	\$0	\$0	\$0	\$0
Subtotal	\$1,492,202	\$74,234,823	\$45,906,306	\$25,644,468	\$1,468,062	\$1,215,987
Returns-not broken out by community						
COTA and DCT	na	\$40,106,430	\$40,106,430	na	na	na
Other/Regional **	na	\$539,645,887	\$29,836,930	\$9,808,957	na	na
Subtotal	na	\$579,752,317	\$569,943,360	\$9,808,957	\$0	\$0
Investments						
MORPC Transportation Planning	\$3,931,566	na	na	na	na	na
MORPC Housing Admin	\$552,841	na	na	na	na	na
MORPC Infrastructure & Clean Ohio Admin	\$128,355	na	na	na	na	na
MORPC Energy Conservation Admin	\$1,567,474	na	na	na	na	na
Subtotal	\$6,180,236	na	na	na	na	na
GRAND TOTAL	\$7,672,439	\$653,987,140	\$615,849,666	\$35,453,425	\$1,468,062	\$1,215,987

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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.
 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		2013	% of full members' dues	Governmental Unit		2022	% of full members' dues
1.	Columbus	\$ 377,604	51.4%	1.	Columbus	\$ 545,812	42.1%
2.	Delaware County excluding cities	54,228	7.4%	2.	Franklin County	136,462	10.5%
3.	Unincorporated Franklin County	44,344	6.0%	3.	Delaware County	80,395	6.2%
4.	Dublin	20,474	2.8%	4.	Fairfield County	48,355	3.7%
5.	Westerville	17,502	2.4%	5.	Dublin	29,533	2.3%
6.	Ross County excluding City of Chillicothe	17,411	2.4%	6.	Delaware City	25,351	2.0%
7.	Reynoldsburg	17,066	2.4%	7.	Grove City	24,794	1.9%
8.	Grove City	17,013	2.3%	8.	Reynoldsburg	24,541	1.9%
9.	Delaware City	16,673	2.3%	9.	Knox County	23,742	1.8%
10.	Upper Arlington	16,089	2.3%	10.	Westerville	23,498	1.8%

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
2014-2023**

Table 7

Year	MORPC Membership Population (4)	(Labor Force in Thousands)				
		Columbus Labor force (2)	M.S.A. (1) Unem- ployment rate (3)	Ohio Labor force (2)	Ohio Unem- ployment rate (3)	U. S. Unem- ploymen rate (3)
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
2021	2,278,446	1,121.1	2.9	5,741.3	4.5	3.9
2022	2,363,043	1,118.6	3.1	5,484.5	4.1	3.5
2023	2,482,305	1,119.4	2.7	5,793.7	3.6	3.7

- (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 working or seeking work.
- (3) The unemployment rate is equal to the estimate of unemployed persons divided by the estimated civilian labor force.
- (4) 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

**Mid-Ohio Regional Planning Commission
Per Capita Income and Total Personal Income
2014-2023**

Year	Columbus M.S.A. (1)		Ohio	
	Per Capita Income	Total Personal Income (Millions)	Per Capita Income	Total Personal Income (Millions)
2014	\$45,181	\$90,513.7	\$42,278	\$496,069.1
2015	\$46,931	\$95,257.0	\$43,801	\$515,871.4
2016	\$47,740	\$98,107.1	\$44,576	\$526,177.2
2017	\$49,080	\$102,377.8	\$46,116	\$546,006.0
2018	\$50,564	\$106,583.8	\$47,822	\$569,184.0
2019	\$52,018	\$110,697.6	\$49,404	\$586,784.0
2020	\$55,902	\$119,727.8	\$52,879	\$623,206.7
2021	\$60,579	\$130,059.5	\$57,026	\$665,374.4
2022	\$61,228	\$132,344.1	\$57,777	\$680,435.4
2023	N/A	N/A	\$60,402	\$711,894.8

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

(2) Information updated: new statistics for 2022; revised statistics for 2014-2021

Source: U.S. Department of Commerce, Bureau of Economic Analysis, City of Columbus ACFR, Table 25, page 314

**MID-OHIO REGIONAL PLANNING COMMISSION
Principal Employers in the Greater Columbus Area**

Name of Employer	Number of Employees (FTE's)		Name of Employer	Number of Employees (FTE's)	
	2014	% to Total		2023	% to Total
1. Ohio State University	28,710	2.97%	Ohio State University	34,661	3.20%
2. State of Ohio	23,692	2.45%	State of Ohio	23,410	2.16%
3. JPMorgan Chase & Co.	20,475	2.12%	OhioHealth Corp.	21,950	2.02%
4. OhioHealth Corp.	19,652	2.03%	JPMorgan Chase & Co.	18,600	1.71%
5. Nationwide Mutual Insurance Co.	12,433	1.29%	Nationwide Children's Hospital	14,242	1.31%
6. Kroger Co.	11,068	1.15%	Nationwide Mutual Insurance Co.	11,000	1.01%
7. Mount Carmel Health System	8,362	0.87%	Kroger Co.	10,925	1.01%
8. Nationwide Children's Hospital	8,243	0.85%	Amazon	9,262	0.85%
9. Columbus City Schools	8,195	0.85%	City of Columbus	8,855	0.82%
10. Honda North America, Inc	7,900	0.82%	Columbus City Schools	8,235	0.76%

Source: City of Columbus 2023 Annual Comprehensive Financial Report, Page 311, Table 22

Source of FTE's and Rank: "Largest Central Ohio Employers Ranked by Number of Central Ohio Employees", Business First of Columbus. © Copyright 2023, Business First of Columbus Inc. All rights reserved. Reprinted with permission.

Source of 2023 "% to Total": Percentage calculated using Columbus MSA labor force number of 1,129,200 provided by the City of Columbus, minus 44,500 combined labor force of Hocking, Morrow and Perry Counties, which is included in Columbus MSA but not in Business First data.

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MID-OHIO REGIONAL PLANNING COMMISSION

Area in Square Miles by Member Jurisdiction

As of December 31, 2022 and 2013

Governmental Unit	2013	2022
	Area In Square Miles	Area In Square Miles
Licking County		674.50
Knox County		529.60
Fairfield County, less City of Lancaster		508.44
Logan County, less City of Bellefontaine		467.00
Delaware County less Cities of Columbus, Delaware, Dublin, Powell, Sunbury, Westerville; Villages of Galena, Shawnee Hills	423.38	457.40
Hocking County		423.40
Perry County		412.70
Morrow County		407.50
Madison County		404.10
Union County, less Cities of Marysville and Dublin, and Township of Jerome	416.00	383.84
City of Columbus	233.77	226.47
Unincorporated Franklin County		
Madison Township		23.06
Prairie Township		18.69
Jefferson Township		14.25
Plain Township		8.93
Franklin Township		6.70
Blendon Township		5.74
Washington Township		2.67
Perry Township		2.24
Mifflin Township		1.92
Clinton Township		1.38
Truro Township		0.51
ALL OTHER TOWNSHIPS		<u>92.82</u>
Total Unincorporated Franklin County	183.14	178.91
Bloom Township	35.61	35.36
Jerome Township		34.30
City of Pataskala	28.85	29.04
Violet Township	29.53	28.85
City of Dublin	25.78	24.90
Village of New Lexington		21.32
Granville Township, less Cities of Heath, Newark; Village of Granville	21.09	21.06
Etna Township	20.76	20.55
City of Delaware	19.12	20.12
City of Lancaster		19.10
City of Grove City	16.68	18.78
City of New Albany	10.93	16.95
City of Marysville	16.22	16.85
Jackson Township		16.72
City of Hilliard	15.53	14.39
City of Westerville	12.50	12.75
City of Gahanna	11.54	12.60
City of Reynoldsburg	11.92	11.57
City of Heath		11.50
City of Chillicothe		10.64
City of Pickerington	9.68	10.14
City of Bellefontaine		10.02
City of Mt. Vernon		9.86
City of Upper Arlington	9.91	9.77
City of Groverport	9.32	8.89
City of London		8.41
City of Canal Winchester	7.46	8.19
City of Circleville		7.31
City of Obetz	6.62	6.05
City of Powell	5.19	5.81
City of Worthington	6.40	5.55
City of Whitehall	5.34	5.34
Village of Granville		4.86
City of Sunbury		4.82
City of Johnstown		3.01
Village of Hebron		2.96
Village of Plain City	2.49	2.78
City of Bexley	2.45	2.44
Village of Ashville	2.21	2.38
Village of Lithopolis	2.91	2.28
Village of Buckeye Lake		1.99
Village of Galena		1.82
City of Grandview Heights	1.35	1.32
Village of Somerset		1.15
Village of Gambier		0.93
Village of Lockbourne	0.74	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	682.32	-
Village of West Jefferson	7.02	-
City of Baltimore	2.14	-
Village of Harrisburg	0.14	-
Village of Brice	0.11	-
Total area in square miles	2,298.08	5,509.31

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Source: County Engineers, MORPC and Member Communities

Certain 2013 estimates have been revised to correspond with current measurement methodology.

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

Table 11

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Transportation Infrastructure & Development	16.75	14.50	17.50	18.00	18.50	15.00	16.30	16.50	20.00	19.00
Data & Mapping	7.00	7.00	6.50	6.25	7.25	7.50	7.00	6.00	13.50	11.50
Planning & Sustainability	7.75	8.50	9.50	9.25	7.00	12.55	11.25	10.50	10.75	10.50
Residential Services	23.50	21.00	19.75	20.50	21.50	16.10	17.10	15.75	16.75	16.50
Member Services and Administrative	16.00	17.00	18.25	16.75	21.50	21.50	22.80	20.50	23.00	25.25
Total	71.00	68.00	71.50	70.75	75.75	72.65	74.45	69.25	84.00	82.75

Source: Mid-Ohio Regional Planning Commission, Operations Department
Method: Percentage of time generally worked in area.

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**Mid-Ohio Regional Planning Commission
Operating Indicators
Last Ten Years**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Federal transportation projects completed	5	9	6	6	8	9	8	8	7	6
Cost of Fed transportation projects completed	\$ 4,325,383	\$5,062,584	\$4,378,713	\$4,628,796	\$5,277,238	\$5,386,611	\$5,392,081	\$4,572,774	\$4,789,750	\$4,731,613
Housing Repair Programs										
Franklin County Single Family Rehab units completed	16	7	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Franklin County Urgent Repair Program	62	63	41	42	43	60	15	17	61	67
COCIC Exterior Home Repair	N/A	N/A	N/A	N/A	4	8	2	5	9	9
ODH Lead Remediation	0	0	0	0	0	0	0	0	0	13
Healthy Homes Production Program	0	0	0	0	0	0	0	0	0	17
PACT/Homeport Home Repair Program	N/A	4	4	15	18	N/A	N/A	N/A	N/A	N/A
United Way Home Repair Program	15	7	11	3	1	N/A	N/A	N/A	N/A	N/A
Weinland Park Home Repair Program	9	10	5	6	2	N/A	N/A	N/A	N/A	N/A
Homeport/Milo Grogan Home Repair Program	N/A	N/A	N/A	N/A	N/A	14	N/A	N/A	N/A	N/A
Home Weatherization Programs										
Home Weatherization Assistance Program (HWAP) completed weatherizations	70	78	49	53	52	47	30	49	59	88
WarmChoice Program inspections	485	502	324	427	519	465	502	546	393	302
WarmChoice Program completions	351	505	421	402	506	415	325	538	419	378
AEP Community Assistance Program (Households) (1)	358	311	429	397	426	339	125	N/A	N/A	N/A
Electric Partnership Program (Households) (2)	63	229	328	104	231	409	N/A	N/A	N/A	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

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**Mid-Ohio Regional Planning Commission
Capital Assets
Last Ten Years**

	2014	2015 (1)	2016	2017	2018	2019	2020	2021(4)	2022(5)	2023(6)
<u>Planning & Sustainability, Data & Mapping, and Transportation & Infrastructure Development (2)</u>										
Computers	37	15	15	15	15	15	15	-	-	1
SBITAs	-	-	-	-	-	-	-	-	-	2
Vehicle Lease	-	-	-	-	-	-	-	-	-	1
Vehicles	1	1	1	1	1	1	1	-	-	-
Eco-counter	-	-	-	-	-	-	-	2	2	3
<u>Residential Services - Weatherization (3)</u>										
Computers	23	2	2	2	2	2	2	-	-	-
Vehicles	13	13	13	13	11	9	11	3	8	7
Blower Door	13	-	-	-	-	-	-	-	-	-
Computer Analyzer	7	-	-	-	-	-	-	-	-	-
Infrared Cameras	10	10	10	10	10	10	10	-	-	-
<u>Residential Services - Housing</u>										
Computers	15	2	2	2	2	2	2	-	-	-
XRF Spectrum Analyzer	1	1	1	1	1	1	1	-	1	1
Vehicles	-	-	-	-	-	-	-	1	2	2
<u>All Other</u>										
Computers	64	19	19	20	24	26	26	5	5	5
EV Charging Stations	-	-	-	-	-	3	3	3	3	3
Building Lease	-	-	-	-	-	-	-	-	1	1
Copier Leases	-	-	-	-	-	-	-	-	2	2
Leasehold Improvements	-	-	-	-	-	-	-	13	15	17

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.
- (4) In 2021, the building and contents were renovated and fully depreciated equipment was disposed.
- (5) In 2022, MORPC implemented GASB Statement No. 87, Leases. According to this Statement, the lessee should recognize an intangible Right-to-Use lease asset as a capital lease. As a result, certain leases for buildings and equipment are now included as part of capital assets.
- (6) In 2023, MORPC implemented GASB Statement No.96, Subscription-Based Information Technology Arrangements. According to this Statement, the lessee should recognize an intangible Right-to-Use asset for certain software subscriptions. As a result, certain software subscriptions are now included as part of capital assets.

Source: Mid-Ohio Regional Planning Commission capital asset records.

Mid-Ohio Regional Planning Commission
 Schedule of Insurance Coverage
 December 31, 2023

Existing coverage - policies in force (1)	Limits of liability
1. Type	Commercial Umbrella
Each Occurrence	\$6,000,000
General Aggregate	\$6,000,000
2. Type	Commercial General Liability
General Aggregate (Other than Products-Completed Operations)	\$3,000,000
Products-Completed Operations Aggregate Limit	\$3,000,000
Personal and Advertising Injury	\$1,000,000
Each Occurrence	\$1,000,000
Fire Damage Limit (Any One Fire)	\$1,000,000
Deductible	\$0
3. Type	Public Officials
Limit of Liability	\$2,000,000
Deductible	\$10,000
Insurance Company	<i>Darwin Select Insurance Company</i>
Expires	<i>October 31, 2024</i>
4. Type	Employer's Liability
Employer's Liability Stop Gap	\$1,000,000
Deductible	\$0
5. Type	Employee Benefits Liability
Aggregate Limit	\$3,000,000
Each Claim Limit	\$1,000,000
Deductible	\$1,000
6. Type	Crime Coverage
Limit of Liability	\$250,000
Faithful Performance of Duty	\$25,000
Finance Director	\$75,000 (excess)
Executive Director	\$75,000 (excess)
Accountants (2)	\$25,000 (excess)
Deductible	\$5,000
7. Type	Cyber Liability
Aggregate Limit	\$2,000,000
Each Claim	\$1,000,000
Retention	\$10,000
8. Type	Miscellaneous
Computer Coverage	\$475,000
Camera Equipment	\$73,758
Valuable Papers and Records - Cost of Research	\$500,000
Fine Arts	\$25,000
Miscellaneous Equipment	\$6,000
Contractors' Equipment Coverage	\$72,147
Deductible	\$500

(continued)

Mid-Ohio Regional Planning Commission

Schedule of Insurance Coverage (continued)

December 31, 2023

Existing coverage - policies in force (1)	Limits of liability
9. Type	Commercial Property Coverage
Blanket Buildings and Business Personal Property	\$1,505,220
Personal Property - 111 Liberty Street	Included
Deductible	\$1,000
10. Type	Lead Abatement Coverage
General Aggregate	
General Aggregate Limit (Other than Products-Completed Operations)	\$1,000,000
Products-Completed Operations Aggregate Limit	\$1,000,000
Personal and Advertising Injury	\$1,000,000
Each Occurrence	\$1,000,000
Fire Damage Limit	\$50,000
Medical Expense Limit	\$5,000
Bodily Injury & Property Damage Deductible	\$5,000
Insurance Company	<i>Admiral Insurance Company</i>
Expires	<i>October 31, 2024</i>
11. Type	Automobile
Limit of Liability	\$1,000,000
Auto Medical Payments (Each Person)	\$5,000
Deductible - Comprehensive Coverage	\$500
Deductible - Collision Coverage	\$500
12. Type	Architects & Engineers Errors & Omissions Insurance
Each Claim	\$1,000,000
Annual Aggregate	\$1,000,000
Deductible	\$10,000
Insurance Company	<i>The Hanover Insurance Group</i>
Expires	<i>October 31, 2024</i>

Notes: (1) Unless indicated otherwise, all policies are carried by the *Selective Insurance Company* and all coverage expires on November 1, 2024. 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

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**MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year-to-Date as of December 31, 2023**

Federal grantor / pass-through grantor / program title	Federal ALN 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 2023	20.205	105638	700,000	317,318	-
Rideshare Program FY 2024	20.205	110232	750,000	374,667	-
Supplemental Planning FY 2023	20.205	105645	350,000	185,594	-
Supplemental Planning FY 2024	20.205	110234	400,000	207,096	-
Air Quality Awareness FY 2023	20.205	105649	550,000	273,430	-
Air Quality Awareness FY 2024	20.205	110225	575,000	274,163	-
Consolidated Planning Grant FY 2023	20.205	116044	2,703,004	1,589,373	-
Consolidated Planning Grant FY 2024	20.205	118130	3,305,447	1,360,002	-
Central Ohio Regional Planning Organization FY 2023	20.205	114263	178,609	83,758	-
Central Ohio Regional Planning Organization FY 2024	20.205	118375	178,609	90,352	-
inSight2050 Technical Assistance 2023	20.205	110240	250,000	128,872	-
inSight2050 Technical Assistance 2024	20.205	110241	275,000	138,401	-
Central Ohio Greenways Wayfinding Strategy	20.205	117035	290,000	194,562	-
Linkus Regional Corridors Planning	20.205	115208	500,000	131,955	-
Total Highway Planning and Construction Cluster				5,349,542	-
U.S. Department of Transportation Federal Highway Administration					
CORPO Safe Streets For All	20.939	(1)	200,000	41,858	-
Total U.S. Department of Transportation Federal Highway ALN No.20.939				41,858	-
Federal Transit Administration:					
Transit Services Programs Cluster					
Enhanced Mobility for Seniors and Individuals With Disabilities FY 2022 - 2028	20.513	(1)	516,806	132,567	-
Enhanced Mobility for Seniors and Individuals With Disabilities FY 2022 - 2028	20.513	(1)	2,031,581	418,978	394,690
Enhanced Mobility for Seniors and Individuals With Disabilities FY 2019-2023	20.513	(1)	1,155,277	41,307	41,307
Total Transit Services Programs Cluster				592,852	435,997
U.S. Department of Housing and Urban Development:					
Passed through Franklin County:					
CDBG - Entitlement Grants Cluster					
Community Development Block Grant/Entitlement Grants -					
Home Repair 2020	14.211	(2)	800,000	150,579	-
Home Repair 2021	14.211	(2)	925,000	559,810	-
Home Repair 2019	14.211	(2)	800,000	10,945	-
Home Repair 2023	14.211	(2)	940,000	387,730	-
Total CDBG - Entitlement Grants Cluster				1,109,064	-

DRAFT - FOR DISCUSSION ONLY

(continued)

**MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
Year-to-Date as of December 31, 2023**

Federal grantor / pass-through grantor / program title	Federal ALN Number	Grantor's Pass-through Number	Program or award amount	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Housing and Urban Development:					
Healthy Homes Production	14.913	(1)	2,000,000	214,812	-
Total U.S. Department of Housing and Urban Development - ALN No. 14.913				214,812	-
U.S. Department of Energy:					
Passed through Ohio Department of Development:					
Weatherization Assistance for Low-Income Persons FY 2022	81.042	D22-140	249,128	73,187	-
Weatherization Assistance for Low-Income Persons FY 2023	81.042	D23-140	265,771	248,555	-
Weatherization Assistance for Low-Income Persons GLS FY 2023	81.042	D23-240	386,963	165,455	-
Total U.S. Department of Energy - ALN No. 81.042				487,197	-
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 2022	93.568	H22-140	367,974	328,191	-
Weatherization Assistance for Low-Income Persons FY 2023	93.568	H22-140	620,962	202,898	-
Weatherization Assistance for Low-Income Persons GLS FY 2023	93.568	H23-240	949,727	98,809	-
Weatherization Assistance for Low-Income Persons - Enhancement FY 2022	93.568	HE22-140	254,432	168,966	-
Weatherization Assistance for Low-Income Persons - Enhancement FY 2023	93.568	HE22-140	423,954	87,817	-
Weatherization Assistance for Low-Income Persons - Enhancement GLS FY 2023	93.568	HE23-240	644,643	79,702	-
Weatherization Assistance for Low-Income Persons - WRF 22	93.568	HR22-140	12,525	12,525	-
Weatherization Assistance for Low-Income Persons - WRF 23	93.568	HR23-140	27,620	-	-
Weatherization Assistance for Low-Income Persons GLS - WRF	93.568	HR23-240	42,243	-	-
Total U.S. Department of Health and Human Services - ALN No. 93.568				978,909	-
U.S. Environmental Protection Agency					
Ambient Air Monitoring in Underserved Communities 2023-26	66.034	(1)	600,000	7,682	-
Total U.S. Environmental Protection Agency - ALN No. 66.034				7,682	-
American Farmland Trust	66.475	(2)	75,000	23,728	-
Total U.S. Environmental Protection Agency - ALN No. 66.475				23,728	-
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	(1)	600,000	33,139	-
Total U.S. Environmental Protection Agency - ALN No. 66.818				33,139	-
Climate Pollution Reduction Grant	66.046	(2)		19,850	-
Total U.S. Environmental Protection Agency - ALN No.66.046				19,850	-
U.S. Department of Commerce					
Economic Adjustment Development Assistance	11.307	(1)	400,000	156,948	-
Total U.S. Department of Commerce - ALN No. 11.307				156,948	-
U.S. Department of the Treasury:					
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds ARPA	21.027	(3)		44,510	-
Total U.S. Department of Treasury - ALN No. 21.027				44,510	-
Total Federal Financial Assistance				9,060,091	435,997

Notes:

- (1) Program funds are not passed through, but provided directly from the federal agency.
- (2) Not applicable - none assigned by pass-through agency.
- (3) Non applicable - none assigned by pass-through agency, cash not received by MORPC, but instead received and disbursed by Franklin County.

MID-OHIO REGIONAL PLANNING COMMISSION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AS OF DECEMBER 31, 2023

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, 2023. 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, 2023.

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, 2023. The accompanying Schedule does not include the expenditure of non-federal matching funds.

**MID-OHIO REGIONAL PLANNING COMMISSION
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2023**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Highway Planning and Construction Cluster
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR § 200.520?	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.



MID-OHIO REGIONAL
MORPC
PLANNING COMMISSION

Mid-Ohio Regional Planning Commission

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Mid-Ohio Regional Planning Commission Executive Committee Meeting Minutes

Date: May 2, 2024
Time: 1:30 p.m.
Location: MORPC Board Room

Members Attending in Person

LaGrieta Acheampong	Kris Long	Joe Stefanov
Chris Amorose Groomes	Hayley Lupton	

Members Attending Remotely

Laurie Jadwin

MORPC Staff Attending in Person

Parag Agrawal	Eileen Leuby	Jack Wagoner
Steve Armstrong	Kelsey Matson	Brandi Whetstone
Dave Dixon	William Murdock	Robert Williams
Joe Garrity	Alisa Obukhova	
Níel Jurist	Shari Saunders	

Welcome – Chris Amorose Groomes

MORPC 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 LaGrieta Acheampong; motion passed.

Executive Director's Report – William Murdock

William Murdock congratulated MORPC Team Member Jack Wagoner who is retiring at the end of May after 34 years of service in residential services. Robert Williams commented that Mr. Wagoner is a steady force in the department. He has worked the second most years at MORPC behind Bill Habig. Chair Amorose Groomes thanked Mr. Wagoner for his service.

Mr. Murdock welcomed and introduced MORPC's new Finance Director, Steve Armstrong. Mr. Armstrong started almost two weeks ago and comes to us from Lutheran Social Services as Director of Finance and Accounting. He also worked at AAA and spent the bulk of his career at JP Morgan Chase. Mr. Armstrong is happy to be at MORPC.

Mr. Murdock announced that Brandi Whetstone and Dave Dixon are the Interim Co-Leads of the Planning Department in Kerstin Carr's absence.

Mr. Murdock attended the American Planning Conference in Minneapolis two weeks ago. Minneapolis is a colder, larger version of Columbus. They are growing steadily and a little further ahead. You can see what LinkUs might be able to do because of what Minneapolis is doing with bus rapid transit and bike/pedestrian investments. Mr. Murdock was able to see in person what we are working towards.

MORPC helped initiate a national housing conversation through the National Association of Regional Councils (NARC). The second convening was last week with over 40 regional councils virtually around the country learning best practices.

NARC invited Mr. Murdock to Infrastructure Week in the middle of May to talk about MORPC's experience with the onslaught of federal funds for transportation. He will also have the opportunity to represent MORPC before the House Transportation & Infrastructure Committee.

Mr. Murdock shared engagements in the last month included a mobility forum, a diversity forum, member visits, and regional sessions.

MORPC is in the middle of the annual audit. This year the Auditor of State switched auditors, so it has been an enormous learning process for the auditors and MORPC. We are confident about the process, but it is a lot of extra work.

The Regional Water Study kicked off in April. Over 150 participants were on the first informational webinar session last week. MORPC is hosting webinars on a regular basis with updates from the study. MORPC is supporting the Ohio EPA and the consultant team lead by Hazen and Sawyer on the engagement piece. We are also providing data support by working to model water quantity and quality – where assets are now and, in the future, plans for future use, etc. Slides and the webinar recording are available.

MORPC provided a draft 208 sewer district dispute resolution process to Ohio EPA. We will convene a committee at MORPC to review the process once we hear back from Ohio EPA.

Terry Emery, City of Marysville City Manager, is chairing the passenger rail committee. We identified and invited communities along the route as well as other organizations to participate.

Mr. Murdock shared the deadline for the RFQ that was issued last month for the Midwest Connect route is tomorrow. We are working with the City of Fort Wayne. The project selection committee is established and is meeting the third week of May with the project kick-off in June. We are hoping for a six-month study so we can start phase two early next year. Ohio is publishing their RFQ for the 3C+D route this month.

COTA's Board is moving forward with ballot language for LinkUS at their May meeting. The Transit Supportive Infrastructure (TSI) Committees continue to meet on program prioritization and adopting Program Policies. The policies will help develop the regional capital improvement plan for the projects. The working groups are looking at 125 projects across four quadrants. Community and public engagement includes a virtual open house in early June, an interactive map with project profiles, public comment periods, updated website, and working with COTA on an immersive experience for leaders. The updated bus rapid transit corridors map shows the planned corridors. The darker colored routes are well into design. The routes in lighter blue are the next wave of corridors to be studied. The green corridors are identified through the Metropolitan Transportation Plan for future study. Engagement efforts are ramping up. Partners met last Friday with the Columbus Dispatch Editorial Board.

Upcoming Events:

- Supplier Diversity & Procurement Summit – May 15, 9 a.m., Columbus Metropolitan Library
- Transportation Innovation Forum – May 16, 2 p.m., MORPC

Quarterly Financial Statements – Steve Armstrong

Steve Armstrong presented the [Quarterly Financial Report 2024 Q1](#) highlighting:

- Budget vs. Expenses - underspent
- Operating Reserve – 57 days
- Net loss year-to-date – programs funded in prior years, expenses recognized this year
- Fringe and indirect rates – on target
- Accounts Receivable – large volume of unpaid invoices from funders, expect to be caught up next month

- Impact of Government Account Standards Board mandates on financial statements
- Member dues

The full March 2024 Financial Report is available [here](#).

Regional Data Advisory Committee – Dave Dixon

Dave Dixon reported a significant change in the number of resources and engagement going toward housing questions. The Data Team, with support from Jonathan Miller, is fielding member requests, media requests, speaking engagements, and supporting other departments. Conversations with stakeholders include the possibility of retaining a housing researcher at MORPC, looking at what data MORPC has that can help with site selection, and focusing on walkable communities. The Leaders Listen Survey Report comes out in about a month. Mr. Dixon reminded members MORPC is a resource available for them. We might already have the data analysis they need.

Regional Policy Roundtable – Joe Garrity

Joe Garrity gave the legislative update highlighting:

- Select Committee on Housing – language for housing technical assistance grant included in HB 315
- Capital Budget – could be something before July 4 break
- One Time Strategic Community Investment Fund – expect legislation by end of June
- Congressional Directed Spending – Columbus Region Coalition endorsed 19 community projects
- Defense – met with Lt. General of the Army who oversees the Defense Logistics Agency regarding intergovernmental support agreements
- DC Fly-In June 11-12

The next Regional Policy Roundtable meeting is May 23. It includes the kick-start of the Public Policy Agenda Working Group led by New Albany Mayor Sloan Spalding.

Sustainability Advisory Committee – Brandi Whetstone

Brandi Whetstone reported the next Sustainability Advisory Committee meeting is June 5. The Summit on Sustainability is October 29. Later this summer, the Sustainability Advisory Committee will kick-off the subcommittee to update the Regional Sustainability Agenda.

Central Ohio Rural Planning Organization – Parag Agrawal

Parag Agrawal reported the Central Ohio Rural Planning Organization (CORPO) meets twice a year and is chaired by Madison County Commissioner Mark Forrest. The next meeting is May 6 and includes the proposed adoption of the following:

- CORPO 2024 Safety Action Plan
- CORPO-Dedicated Funds Commitments – \$1.1 million helping fund five projects from five different sponsoring organizations
- CORPO FY 2025 Planning Work Program – identifies projects CORPO staff are working on next year

While CORPO items are not brought before the Transportation Committees for vote, Team Members do provide an update at the committee meetings.

Transportation Policy Committee – Parag Agrawal

Parag Agrawal announced the Community Advisory Committee's (CAC) new chair is Helen Rollins and the new vice chair is Erin Synk. We will give Ms. Rollins an opportunity to speak at a future Transportation Policy Committee meeting. William Murdock thanked former CAC Chair LaGrieta Acheampong for her service in that role.

Mr. Agrawal reported the following items will be presented at the Transportation Policy Committee Meeting for adoption:

- 2024-2050 Metropolitan Transportation Plan (MTP) – This is the 25-year vision of transportation investments in the region. The Community Advisory Committee wants more funding for transit operations. Looking at comparable regions, we spend the highest percentage (30 percent of total transportation investments in the region) on transit. CAC adopted the MTP with a split vote, 7-4. Transit will improve as LinkUS moves forward.
- MORPC Complete Streets Policy – Trying to make our roads safer not only for cars but for all road users.
- Policies for Managing MORPC-Attributable Funds
- MORPC Fiscal Year 2025 Planning Work Program – Mr. Parag gave a presentation at last month's Commission meeting.

The deadline for responses to the passenger rail RFQ released last month is tomorrow. We are moving along, but it is a long process.

Proposed Resolution 07-24: "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" – Parag Agrawal

Joe Stefanov made a motion to approve Resolution 07-24, second by Kris Long; motion passed.

Quarterly Membership Update – Eileen Leuby

Eileen Leuby presented the [Member Services Report](#) highlighting:

- Member Benefit of the Month
- Member Services Summary
- Upcoming Events
- MORPC Night at the Clippers
- Membership Newsletter
- Summer Intern Program

Draft Commission Agenda

The Executive Committee reviewed the draft May 9, 2024 Commission Meeting Agenda.

MORPC Chair Chris Amorose Groomes thanked the members for attending today.

The meeting adjourned at 2:36 p.m.



MID-OHIO REGIONAL
MORPC
PLANNING COMMISSION

111 Liberty St., Suite 100
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Memorandum

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

FROM: Shawn Hufstedler
Chief Operating Officer

DATE: May 31, 2024

SUBJECT: Proposed Resolution 08-24: **“Adopting a fee schedule for use in assessing members in 2025”**

This resolution adopts the 2025 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 year’s resolution follows this past practice. Additionally, the proposed rates for 2025 are consistent with the 2025 planned rates presented in the planned five-year dues rates schedule presented a year ago in June.

The current (2024) rate of \$0.64 includes \$0.07 restricted to building costs, \$0.21 for Metropolitan Planning Organization (MPO) federal matching fund and reserve needs, and \$0.36 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 \$0.43, which excludes the MPO portion of the dues.

The current (2024) Central Ohio Rural Planning Organization (CORPO) rate totals \$0.535 per capita, including \$0.07 restricted to building costs, \$0.105 for CORPO matching fund requirements, and \$0.36 for MORPC services to members, development, and other local activities of the agency. This CORPO rate applies only to member counties in areas that are outside the MPO and in the 7-County CORPO area.

The 2025 rate recommendation is \$0.665 including \$0.07 restricted to building costs, \$0.215 for Metropolitan Planning Organization (MPO) federal matching fund and reserve needs, and \$0.38 for MORPC services to members, development, and other local activities of the agency. Members located outside of the MPO boundaries would pay dues at the reduced rate of \$0.45, which excludes the MPO portion of the dues.

The 2025 Central Ohio Rural Planning Organization (CORPO) rate recommendation totals \$0.56 per capita, including \$0.07 restricted to building costs, \$0.11 for CORPO matching fund requirements, and \$0.38 for MORPC services to members, development, and other local activities

William Murdock, AICP
Executive Director

Chris Amorose Groomes
Chair

Michelle Crandall
Vice Chair

Ben Kessler
Secretary

of the agency. This total CORPO rate 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 2025-2029 is presented below, represented in cents per capita.

Planned Rates	MPO Area Planned Rate	CORPO Area Planned Rate	RPC-Only Area Planned Rate
2025	66.50	56.00	45.00
2026	69.00	58.00	47.00
2027	71.50	60.50	49.00
2028	74.00	62.50	51.00
2029	76.50	65.00	53.00

The above is further detailed as follows to show the expected increase area in each year with actual 2023 rates included for comparison purposes:

	2024	2025	2026	2027	2028	2029
Building	7 cents	7 cents	7 cents	7 cents	7 cents	7 cents
RPC	<u>36 cents</u>	<u>38 cents</u>	<u>40 cents</u>	<u>42 cents</u>	<u>44 cents</u>	<u>46 cents</u>
Total RPC	43 cents	45 cents	47 cents	49 cents	51 cents	53 cents
CORPO	<u>10.5 cents</u>	<u>11 cents</u>	<u>11 cents</u>	<u>11.5 cents</u>	<u>11.5 cents</u>	<u>12 cents</u>
Total CORPO	53.5 cents	56 cents	58 cents	60.5 cents	62.5 cents	65 cents
MPO	<u>21 cents</u>	<u>21.5 cents</u>	<u>22 cents</u>	<u>22.5 cents</u>	<u>23 cents</u>	<u>23.5 cents</u>
Total MPO	64 cents	66.5 cents	69 cents	71.5 cents	74 cents	76.5 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 2024 and will show each members' dues amount for 2025. The 2025 projection will be presented as part of the process to establish and adopt the 2025 budget and will be presented for formal adoption by the Commission by December of this year.

Attachment: Resolution 08-24

RESOLUTION 08-24

“Adopting a fee schedule for use in assessing members in 2025”

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 include 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 2025 through 2029 to help with long-term planning for both MORPC members and MORPC staff; and

WHEREAS, a 2025 projection for member dues and related uses will be presented as part of the process to establish and adopt the 2025 budget and will be presented for formal adoption by the Commission by December; now therefore

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

- Section 1. That a 2025 per-capita fee of \$0.665 with a minimum of \$1,250 is hereby adopted for members of the Metropolitan Planning Organization (MPO) for areas in the MPO boundaries, a 2025 per-capita fee of \$0.56 is hereby adopted for county members of the Central Ohio Rural Planning Organization (CORPO) for areas within the CORPO boundaries, and a reduced 2025 per-capita fee of \$0.45 with a minimum of \$1,250 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 \$0.665, \$0.56, and \$0.45 rates) of the dues for the building for 2025 is included to pay a portion of building lease payments and improvements 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.

Chris Amorose Groomes, Chair
MID-OHIO REGIONAL PLANNING COMMISSION

Effective date: June 13, 2024
Submitted by: Shawn Hufstedler, Chief Operating Officer
Prepared by: Shawn Hufstedler, Chief Operating Officer
Authority: Ohio Revised Code Section 713.21
For action date: June 13, 2024
Attachment: Commission Membership as of June 2024

**Commission Membership as of June 2024
MPO vs CORPO vs RPC**

Metropolitan Planning Organization (MPO) & Regional Planning Commission (RPC) Members 2025 dues rate per-capita: \$0.665		
County Members:		
Delaware County	Franklin County	
Municipal Members (Cities):		
Bexley	Grove City	Powell
Canal Winchester	Groveport	Reynoldsburg
Columbus	Hilliard	Sunbury
Delaware	New Albany	Upper Arlington
Dublin	Obetz	Westerville
Gahanna	Pataskala	Whitehall
Grandview Heights	Pickerington	Worthington
Municipal Members (Villages):		
Galena	Marble Cliff	Shawnee Hills
Lithopolis	Minerva Park	Urbancrest
Lockbourne	Riverlea	
Township Members:		
Blendon Township (Franklin)	Madison Township (Franklin)	
Bloom Township (Fairfield)	Mifflin Township (Franklin)	
Brown Township (Franklin)	Perry Township (Franklin)	
Clinton Township (Franklin)	Plain Township (Franklin)	
Etna Township (Licking)	Prairie Township (Franklin)	
Franklin Township (Franklin)	Truro Township (Franklin)	
Jackson Township (Franklin)	Violet Township (Fairfield)	
Jefferson Township (Franklin)	Washington Township (Delaware, Franklin, Union)	
Jerome Township (Union)		
Central Ohio Rural Planning Organization (CORPO) & Regional Planning Commission (RPC) Members 2025 dues rate per-capita: \$0.56		
County Members:		
Fairfield County*	Marion County	
Knox County	Morrow County	
Licking County	Union County*	
Madison County		
Regional Planning Commission (RPC) Only Members 2025 dues rate per-capita: \$0.45		
County Members:		
Hocking County	Perry County	
Logan County		
Municipal Members (Cities):		
Bellefontaine	Johnstown	Mount Vernon
Chillicothe	Lancaster	Newark
Circleville	London	
Heath	Marysville	
Municipal Members (Villages):		
Ashville	Hebron	Somerset
Buckeye Lake	Mount Sterling	South Bloomfield
Gambier	New Lexington	West Jefferson
Granville	Plain City	
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 pay the CORPO rate for the remainder of the County.		



MID-OHIO REGIONAL
MORPC
PLANNING COMMISSION

111 Liberty St., Suite 100
Columbus, Ohio 43215
www.morpc.org

Memorandum

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

FROM: Brandi Whetstone, Interim Sr. Director of Planning
Planning Department

DATE: May 31, 2024

SUBJECT: Proposed Resolution 09-24: **“Authorizing the executive director to accept funding to launch the Greenways Planning Studio and to perform technical support services”**

The purpose of resolution 09-24 is to authorize the executive director to enter into an agreement with Rapid 5 to provide technical support services from July 1 – December 31, 2024. RAPID 5 will pay MORPC \$50,000 for six months of services. Included in the agreement is an option to renew for a full one-year term in January 2025 at a rate of \$100,000.

MORPC is a trusted regional leader known in Central Ohio for developing lasting partnerships across all sectors and levels of government. MORPC’s successful Central Ohio Greenways (COG) program has substantially advanced outdoor recreation, active transportation, and sustainability initiatives in the region. Standing on the foundation established by COG and other regional partners, RAPID 5 is well positioned to develop the “largest interconnected greenspace system in the country” accessible by every Central Ohioan. MORPC is prepared to expand the region’s long-standing COG program into a comprehensive Greenways Planning Studio (GPS) to serve as the technical support center for RAPID 5. GPS will provide expertise, guidance, and advocacy to RAPID 5 with the following services: GIS Database Host, Technical Assistance, and Regional Coordination.

Attachment: Resolution 09-24

William Murdock, AICP
Executive Director

Chris Amorose Groomes
Chair

Michelle Crandall
Vice Chair

Ben Kessler
Secretary

RESOLUTION 09-24

“Authorizing the executive director to accept funding to launch the Greenways Planning Studio and to perform technical support services”

WHEREAS, MORPC is a trusted regional leader known in Central Ohio for developing lasting partnerships across all sectors and levels of government; and

WHEREAS, MORPC’s successful Central Ohio Greenways (COG) program has substantially advanced outdoor recreation, active transportation, and sustainability initiatives in the region; and

WHEREAS, RAPID 5, with support from the foundation established by COG and its partners, is well positioned to develop the “largest interconnected greenspace system in the country” accessible by every Central Ohioan; and

WHEREAS, MORPC is prepared to expand the region’s long-standing COG program into a comprehensive Greenways Planning Studio (GPS) to serve as the technical support center for RAPID 5; now therefore

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

- Section 1. That the executive director is hereby authorized to enter into an agreement with RAPID 5 to offer technical support services anticipated to begin July 1, 2024, for a fee of approximately \$50,000, for six months of services. With an option to renew for a full one-year term for 2025 at a rate of approximately \$100,000.
- Section 2. That the executive director is authorized to approve one or more extensions for performance of services under the foregoing agreements and change orders for amounts up to the financial authorization levels in the MORPC bylaws without further authorization from this Commission.
- Section 3. That the executive director is authorized to take such other action and execute and deliver such other documents as, acting with the advice of legal counsel, he shall deem necessary and appropriate to carry out the intent of this resolution.
- Section 4. That this Commission finds and determines that all formal deliberations and actions of this Commission concerning and relating to the adoption of this resolution were taken in open meetings of this Commission.

Chris Amorose Groomes, Chair
MID-OHIO REGIONAL PLANNING COMMISSION

Effective date: June 13, 2024
Submitted by: Brandi Whetstone, Interim Sr. Director of Planning
Prepared by: Melinda Vonstein, Central Ohio Greenways Program Manager
Authority: Ohio Revised Code Section 713.21
For action date: June 13, 2024



MID-OHIO REGIONAL
MORPC
PLANNING COMMISSION

111 Liberty St., Suite 100
Columbus, Ohio 43215
www.morpc.org

Memorandum

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

FROM: Brandi Whetstone, Interim Sr. Director of Planning

DATE: May 31, 2024

SUBJECT: Proposed Resolution 10-24: **“Authorizing the executive director to enter into an agreement with a contractor to provide air quality modeling and technical services”**

The purpose of resolution 10-24 is to authorize the executive director to enter into an agreement with a contractor to assist with data collection, monitoring, and modeling of PM_{2.5} air quality data. MORPC aims to leverage and expand on the previous low-cost air quality monitoring work with additional technical support and modeling with funding from U.S. EPA.

MORPC’s neighborhood air quality monitoring project, titled the Community Led Enhanced Air Quality Network (CLEAN), in partnership with Franklin County Public Health (FCPH), measures air pollution across neighborhoods in Franklin County. By gathering more data at the local level, this project will help provide a baseline understanding of pollution concentrations comparing across a variety of locations and with regulatory monitors, increase awareness about local air quality and the potential health impacts, and guide the strategies that go into making the region’s air healthier and easier to breathe.

The consultant will provide technical services including data collection and analysis, photochemical air modeling, development of a public-facing dashboard, and reporting. The consultant will attend quarterly Project Advisory Committee (PAC) meetings, and with input from the PAC, advise on sensor siting using a data driven approach primarily focused on disadvantaged populations with elevated health risks from pollution exposure. The data generated by the sensors and photochemical model will be used to compare pollution levels at established time increments between sensor locations and with Ohio EPA’s continuously reporting PM_{2.5} monitors, and provide data on pollution patterns and potential sources (such as vehicles, industry, or wildfires).

Attachment: Resolution 10-24

William Murdock, AICP
Executive Director

Chris Amorose Groomes
Chair

Michelle Crandall
Vice Chair

Ben Kessler
Secretary

RESOLUTION 10-24

“Authorizing the executive director to enter into an agreement with a contractor to provide air quality modeling and technical services”

WHEREAS, MORPC secured funding through the EPA’s Enhanced Air Monitoring for Communities competitive grant program to enhance ambient air quality monitoring in and near underserved communities; and

WHEREAS, MORPC’s neighborhood air quality monitoring project, titled the Community Led Enhanced Air Quality Network (CLEAN), in partnership with Franklin County Public Health (FCPH), measures particulate matter pollution (PM_{2.5}) across several neighborhoods in Franklin County; and

WHEREAS, MORPC and FCPH seek to leverage and expand the impact of previous low-cost air monitoring with technical support from a contractor to assist with data collection, monitoring, and modeling of PM_{2.5} air quality data; and

WHEREAS, by gathering more data at the local level, this project will help provide a baseline understanding of pollution concentrations comparing across a variety of locations, increase awareness about local air quality and the health effects, and guide the strategies that go into making the region’s air healthier and easier to breathe; now therefore

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

- Section 1. That the executive director is hereby authorized to enter into an agreement with a contractor to offer technical support services for up to \$221,000 for services beginning July 2024 through June 30, 2026.
- Section 2. That the executive director is authorized to approve one or more extensions for performance of services under the foregoing agreements and change orders for amounts up to the financial authorization levels in the MORPC bylaws without further authorization from this Commission.
- Section 3. That the executive director is authorized to take such other action and execute and deliver such other documents as, acting with the advice of legal counsel, he shall deem necessary and appropriate to carry out the intent of this resolution.
- Section 4. That this Commission finds and determines that all formal deliberations and actions of this Commission concerning and relating to the adoption of this resolution were taken in open meetings of this Commission.

Chris Amorose Groomes, Chair
MID-OHIO REGIONAL PLANNING COMMISSION

Effective date: June 13, 2024
Submitted by: Brandi Whetstone, Interim Sr. Director of Planning
Prepared by: Brandi Whetstone
Authority: Ohio Revised Code Section 713.21
For action date: June 13, 2024



MID-OHIO REGIONAL
MORPC
PLANNING COMMISSION

111 Liberty St., Suite 100
Columbus, Ohio 43215
www.morpc.org

Memorandum

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

FROM: Nick Gill, Transportation Study Director

DATE: May 31, 2024

SUBJECT: Proposed Resolution 11-24: **“Authorizing the executive director to enter into agreements with, and receive funds from the U.S. Department of Transportation, Ohio Department of Transportation, and local jurisdictions and procure consulting services to execute the 2023 Safe Streets and Roads for All (SS4A) Funding Award”**

In December 2023, MORPC was awarded a federal discretionary Safe Streets and Roads for All (SS4A) planning and demonstration project award in the amount of \$1,032,000. MORPC, ODOT, and local jurisdictions are providing \$258,000 in matching funds or in-kind services for the award. The activity is included in the MORPC Metropolitan Planning Organization State Fiscal Year 2025 Planning Work Program adopted in May. The work element for the activity is included as an attachment to the resolution.

Resolution 11-24 authorizes the executive director to enter into agreement with the U.S. Department of Transportation to receive the funds and enter into necessary agreements with local jurisdictions for their contributions and implementation of demonstration projects. A portion of the work will also include consulting services and Resolution 11-24 authorizes the executive director to enter into agreement(s) with consultant(s).

NTG

Attachment: Resolution 11-24

William Murdock, AICP
Executive Director

Chris Amorose Groomes
Chair

Michelle Crandall
Vice Chair

Ben Kessler
Secretary

RESOLUTION 11-24

“Authorizing the executive director to enter into agreements with, and receive funds from the U.S. Department of Transportation, Ohio Department of Transportation, and local jurisdictions and procure consulting services to execute the 2023 Safe Streets and Roads for All (SS4A) Funding Award”

WHEREAS, the Secretary of the U.S. Department of Transportation (U.S. DOT) is authorized to make grants for transportation planning funds consistent with the Infrastructure Investment and Jobs Act (IIJA), also known as the “Bipartisan Infrastructure Law”; and

WHEREAS, in 2023 MORPC applied for Safe Streets and Roads for All (SS4A) Planning and Demonstration funding; and

WHEREAS, in December 2023 U.S. DOT announced an award of \$1,032,000 in federal funds with \$258,000 in matching funds or in-kind services for the award provided by MORPC, ODOT, and local jurisdictions; and

WHEREAS, the MORPC Metropolitan Planning Organization State Fiscal Year 2025 Planning Work Program (PWP) includes the Safe Streets and Roads for All (SS4A) Action Plan and Demonstration Activities as shown in the attached work element; and

WHEREAS, a portion of the activity will utilize consultant activities; now therefore

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

- Section 1. That the executive director is authorized to accept funding and execute the grant agreement with the U.S. DOT for the 2023 Safe Streets and Roads for All (SS4A) funding award.
- Section 2. That the executive director is authorized to accept funding from the Ohio Department of Transportation and local jurisdictions for their matching contributions to the federal funds.
- Section 3. That the executive director is hereby authorized to enter into any agreements with the funding agencies and with any consultants, subcontractors, or vendors necessary to undertake the activities in connection with the Safe Streets and Roads for All (SS4A) funding award.
- Section 4. That the executive director is authorized to furnish such additional information as U.S. DOT or ODOT may require in connection with the Safe Streets and Roads for All (SS4A) funding award.
- Section 5. That the executive director is authorized to approve one or more extensions for performance of services under the foregoing agreements and change orders for amounts up to the financial authorization levels in the MORPC bylaws without further authorization from this Commission.
- Section 6. 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 7. 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.

Chris Amorose Groomes, Chair
MID-OHIO REGIONAL PLANNING COMMISSION

Effective date: June 13, 2024
Submitted by: Nick Gill, Transportation Study Director
Prepared by: Nick Gill, Transportation Study Director
Authority: Ohio Revised Code Section 713.21
For action date: June 13, 2024
Attachment: Safe Streets and Road for All (SS4A) Action Plan and Demonstration Activities Work Element

665-Special Studies**66584-3000 - Safe Streets For All Action Plan and Demonstration Activities****Primary Contact:** Lauren Cardoni

In 2023, MORPC applied to USDOT's Safe Streets and Roads for All (SS4A) discretionary grant program for safety planning funds. In December 2023, MORPC received notification of the award. These funds will be used to update the Central Ohio Transportation Safety Plan and conduct the following supplemental planning activities:

- Advance MORPC's Regional Non-Motorized Volume Data Program
- Develop a regional Complete Streets Safety Audit Program
- Conduct Pedestrian Safety Improvement demonstration projects

Product/Method	Agencies	Schedule
<p>Safety Plan Update</p> <p>Complete an update to Central Ohio Transportation Safety Plan in accordance with the funding program guidelines and requirements.</p>	Local Governments, MORPC, ODOT	Spring 2025
<p>Non-Motorized Volume Data Program</p> <p>Collaborate with local and state partners to enhance MORPC's existing non-motorized volume data program.</p>	MORPC, ODOT	2026
<p>Complete Streets Safety Audit Program</p> <p>Collaborate with local partners to enhance existing initiatives focused on conducting walk audits and identifying proven safety countermeasures for implementation.</p>	MORPC, Public Health	2026
<p>Pedestrian Safety Demonstration Projects</p> <p>Collaborate with local partners to install quick-build, low-cost, high-impact pedestrian safety countermeasures at 20 priority locations throughout the region.</p>	Local Agencies, MORPC	2026

Related Activities

60135-3000 - Safety Planning

Budget

Total Work Element Budget: \$1,290,000

Spent Previous Year: \$0

Remaining Work Element Budget: \$1,290,000

Funding Sources: FHWA: \$1,032,000, ODOT: \$90,300, MORPC: \$70,705, Local: \$96,995

Budget Note: N/A



MID-OHIO REGIONAL
MORPC
PLANNING COMMISSION

111 Liberty St., Suite 100
Columbus, Ohio 43215
www.morpc.org

Memorandum

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

FROM: Robert Williams, Senior Director
Residential Services

DATE: May 31, 2024

SUBJECT: Proposed Resolution 12-24: **“Authorizing the executive director to enter into agreements with the Ohio Department of Development (ODOD) for the 2024 Home Weatherization Assistance Program (HWAP) and to enter into related subcontracts”**

For many years MORPC has contracted with the Ohio Department of Development (ODOD) 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 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 PY2024, effective July 1, 2024, is estimated to be up to \$4,203,000 for work performed through June 30, 2025. These funds represent a combined amount that includes funds for territories previously serviced by the provider GLS. MORPC intends to apply for and become the permanent provider of HWAP services in the territories previously served by GLS.

Attachment: Resolution 12-24

William Murdock, AICP
Executive Director

Chris Amorose Groomes
Chair

Michelle Crandall
Vice Chair

Ben Kessler
Secretary

RESOLUTION 12-24

“Authorizing the executive director to enter into agreements with the Ohio Department of Development (ODOD) for the 2024 Home Weatherization Assistance Program (HWAP) and to enter into related subcontracts”

WHEREAS, ODOD 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, ODOD 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 2024 program year is estimated to be up to \$4,203,000 and will be leveraged with other funds from local utilities and other non-federal sources; and that these funds represent a combined amount that includes funds for traditional MORPC HWAP territories as well as territories previously serviced by the provider GLS; 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 MID-OHIO REGIONAL PLANNING COMMISSION:

- Section 1. That the executive director is authorized to enter into an agreement(s) with ODOD for the PY2024 Home Weatherization Assistance Program in the amount up to \$4,203,000 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 Commission.
- Section 3. That the executive director is authorized to take such other action and execute and deliver such other documents as, acting with the advice of legal counsel, he shall deem necessary and appropriate to carry out the intent of this resolution.
- Section 4. That this Commission finds and determines that all formal deliberations and actions of this Commission concerning and relating to the adoption of this resolution were taken in open meetings of this Commission.

Chris Amorose Groomes, Chair
MID-OHIO REGIONAL PLANNING COMMISSION

Effective date: June 13, 2024
Submitted by: Robert Williams, Senior Director, Residential Services
Prepared by: Robert Williams, Senior Director, Residential Services
Authority: Ohio Revised Code Section 713.21
For action date: June 13, 2024