



# ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED DECEMBER 31, 2021



MID-OHIO REGIONAL  
**MORPC**  
PLANNING COMMISSION

COLUMBUS, OHIO



OHIO AUDITOR OF STATE  
KEITH FABER



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Board of Commissioners  
Mid-Ohio Regional Planning Commission  
111 Liberty St. #100  
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We have reviewed the *Independent Auditor's Report* of the Mid-Ohio Regional Planning Commission, Franklin County, prepared by Plante & Moran, PLLC, for the audit period January 1, 2021 through December 31, 2021. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Mid-Ohio Regional Planning Commission is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

June 17, 2022

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**ANNUAL COMPREHENSIVE FINANCIAL REPORT**  
**FOR**  
**FISCAL YEAR ENDED DECEMBER 31, 2021**

Prepared by

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**MID-OHIO REGIONAL PLANNING COMMISSION  
ANNUAL COMPREHENSIVE FINANCIAL REPORT  
December 31, 2021**

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## **I. INTRODUCTORY SECTION**



MID-OHIO REGIONAL  
**MORPC**  
PLANNING COMMISSION

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June 2, 2022

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, 2021. 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](http://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 2021, membership included 68 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 (150 seats as of December 31, 2021) 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 150 seats on MORPC's governing board;
- MORPC is not fiscally dependent on Franklin County, and it does not provide a financial benefit to, nor impose a financial burden on, the County; and
- MORPC provides services to members outside of Franklin County.

**William Murdock, AICP**  
Executive Director

**Erik J. Janas**  
Chair

**Chris Amorose Grooms**  
Vice Chair

**Michelle Crandall**  
Secretary

Accordingly, MORPC, including the Hope for Homeownership of Single-Family Homes Program (“HOPE 3”) Trust (see note 1 to the financial statements), is the sole organization of the reporting entity. HOPE 3 is a component unit of MORPC, as MORPC is its exclusive beneficiary. All HOPE 3 Trust assets, liabilities, net position, and results of operations have been blended in with those of MORPC in the accompanying financial statements. There are no agencies or organizations other than HOPE 3 for which MORPC is considered the primary government.

## MISSION

At MORPC, our board members and staff work collectively to advance the organization’s mission and achieve our aspirations. MORPC’s mission is to be the regional voice and a catalyst to drive sustainability and economic prosperity in order to secure a competitive advantage for Central Ohio.

MORPC is a dynamic organization that must continually adapt to changing regional, state, national and global conditions. The need for our regional leadership has never been more important given our current national and local economic issues, development trends and changing demographics.

## 2021 ACCOMPLISHMENTS

### 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, 2021 and ending June 30, 2022. The Public Participation Plan and Title VI Non-Discrimination Program were both updated in 2021.

**Federal Highway Funding** – The Transportation Improvement Program (TIP) allocates federal funding to transportation projects in the region. In 2020, MORPC adopted the TIP for the next four state fiscal years (SFYs 2021-2024). 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 \$37 million annually and requires quarterly review between plan updates. The development of the 2023-2026 TIP began in 2021. The TIP is updated and adopted every two years.

**Transit** – MORPC receives Federal Transit Administration Section 5310 funding annually for projects that are focused on providing public transit accessibility to seniors and individuals with disabilities. In 2021, 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.

**Regional Mobility Plan** – The 2021-2026 Regional Mobility Plan – completed by MORPC for ODOT Human Service Transportation Coordination Region 6 – 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.

**Statewide Congestion Mitigation Air Quality (CMAQ)** – In 2021, 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. Nine projects from our transportation-planning area were submitted to TRAC during the 2021 application period. MORPC evaluated projects as part of its prioritization process. A public comment period was held during the month of April, and a resolution with MORPC's prioritization of the projects within our planning area was adopted in May.

**Competitive Advantage Projects (CAP)** – In even numbered years, MORPC updates the CAP listing to advance strategic infrastructure investments across the Columbus region. In 2021, MORPC worked to educate regional leaders about the prioritized important infrastructure projects for road, water, fiber, utility and planning projects seeking capital funds. The team worked with economic development leaders in MORPC counties to update and elevate these important infrastructure priorities and work toward making the projects a reality.

**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 2021, MORPC issued a request for proposal with other MPOs in the Ohio Association of Regional Councils (OARC) to continue the development and deployment of software and ride-matching services for their combined rideshare/mobility programs statewide, under the Gohio brand umbrella. The group selected RideAmigos as their contractor for the next contract, which starts in 2022.

**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 two years of service in 2021. 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 and wrote a successful grant for the FCTID in 2021.

**Rickenbacker Area Study** – MORPC partnered with multiple stakeholders in the Rickenbacker International Airport area on a community-driven study to provide a strategy to help Central Ohio better position the area as a successful international logistics hub. This plan was completed in 2019. In 2021, MORPC team members continued to meet with stakeholders to implement strategies and projects from the plan.

**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 2021, each of the seven counties worked to prioritize and identify projects for new state funding available in 2022.

**Comprehensive Economic Development Strategy** – MORPC recently led the development of 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.

## **Planning & Sustainability**

**Central Ohio Greenways (COG) Board** – MORPC and the COG Board completed an Impact of Trails Study to quantify the return on investment of building the COG Vision. MORPC, together with Franklin County & City of Columbus also completed a Trail Prioritization effort that resulted in a story map. In addition, MORPC and the COG Board kicked off a Trail Town Planning project that will develop a framework for communities along the COG Trail network to identify and/or augment opportunities associated with trail tourism and active transportation. Related to trail tourism, a collaboration with Experience Columbus led to the development and launch of the Outdoor Trails pass virtual passport. Furthermore, a collaborative trail monitoring pilot project was initiated to evaluate new count equipment and technology on trails. Finally, MORPC partnered with ULI (Urban Land Institute) Columbus to launch the RAPID 5 Project and hired five exceptional design firms who created visions along Franklin County’s river corridors about how these corridors could be reimaged, activated, and preserved.

**Regional Housing Strategy** – MORPC and its members continued to advance the priority actions of the Regional Housing Strategy. MORPC hosted a year-long Speaker Series: monthly panels and conversations that brought together local and national leaders to discuss a variety of housing-related topics, with a focus on innovative solutions. MORPC team members participated in local housing dialogues, workshops, and task forces with member communities and partner organizations across the region as well as presented to numerous audiences.

**insight2050 Technical Assistance Program (TAP)** – Cycle 1 of the TAP concluded in 2021, providing technical planning assistance to five communities within the MPO area. In response to member feedback, the TAP was updated for Cycle 2 to advance the goals of the Metropolitan Transportation Plan (MTP) through implementation of specific MTP strategies focused on improving active transportation and transit infrastructure. With this focus, the Cycle 2 call for projects was announced in December 2021.

**Safety Planning** – MORPC hosted the second annual Safety Forum with expanded breakout sessions for rural and urban communities. 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 meeting. With new resources, including the Bicycle Level of Traffic Stress analysis and a companion story map. 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.

**Air Quality Awareness** – MORPC continued to provide air quality forecasts for the region and raised awareness about air pollution and air-friendly transportation choices through a variety of strategies, including press releases, social media, media interviews, and community presentations. MORPC was also able to partner with Franklin County Public Health to put out mobile air quality monitors in select locations; data will be used to better understand disproportionate impacts across neighborhoods. For the first time since monitoring air quality levels, MORPC was able to report zero (0) air quality alerts in 2021.

**Energy Planning** – MORPC continued to serve as a regional expert when it comes to energy planning. Through the Local Government Energy Partnership, we were able to provide resources, technical assistance, and tools to support MORPC members in advancing energy efficiency and clean energy solutions. Examples include online Energy Academy forums, a four-day series of online Solar forums, and the Solar Toolkit. MORPC also achieved the Silver SolSmart designation for regional organizations and kicked off efforts to increase the number of local communities achieving SolSmart designation, which is a national program that recognizes communities for making it faster and easier for residents and businesses to go solar. Finally, MORPC convened members through an online Energy Aggregation Forum to highlight successful examples in

Central Ohio and to introduce the benefits of adopting a regional approach to increase local renewable energy purchasing.

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

**Water Resources** – MORPC continued to lead the Sustaining Scioto Board and support its working group. The board focused on gathering information and insights through an agricultural and rural communities survey to inform future outreach efforts. MORPC also partnered with Franklin Soil and Water Conservation District to host an online forum, with over 80 people in attendance, to focus on needs and potential options for creating updated precipitation data to inform infrastructure planning and investments. MORPC also continued to support the Ohio EPA's 208 planning work within Logan, Champaign, and Marion counties. MORPC again celebrated Riverfest through a week of virtual messaging focused on engaging diverse populations in water conservation and recreation, including a video that featured an interview with the African American Male Wellness Agency.

**Sustainability Advisory Committee** – MORPC continued to host regular meetings with a diverse group of stakeholders to guide the region's sustainability initiatives. More specifically, staff facilitated an update of the Regional Sustainability Agenda with support of the committee that was adopted by MORPC's Commission in May 2021, as well as supported the Summit on Sustainability and break-out sessions, attracting over 300 people.

#### **Data & Mapping**

**Central Ohio Population Resource Hub (<https://www.morpc.org/popdata>)** – In response to requests from members for a one stop location for data related to population estimates and forecast data, MORPC launched an online, interactive Population Resource Hub featuring information specific to Central Ohio communities and targeted toward local governments. The site includes annual population estimates, county level projections, population forecasts out to 2050, and links to decennial census and American Community Survey data.

**Census Redistricting Data (<https://public-morpc.hub.arcgis.com/>)** – Due to popular demand, within 24 hours of the new Census redistricting data being released, Data & Mapping staff had scripted, downloaded, processed, simplified, and joined the new census data to 3 different geographies and shared via our Mid-Ohio Open Data (MOOD) site as an interactive web map and in an Excel table format.

**COVID-19 Resource Hub (<https://central-ohio-covid19-morpc.hub.arcgis.com/>)** – The COVID-19 Resource Hub, created in 2020, was updated to include relevant information to assist our members, including maps showing vaccine rates for Central Ohio as well as updates to government resources and COVID-related cases and deaths.

**COVID-19 Research Briefs – ([morpc.org/covid19policybriefs](https://morpc.org/covid19policybriefs))** – MORPC released the Central Ohio COVID-19 Policy Briefs with the following topics: Economic & Community Development, Employment & Small Businesses, Housing, Social Sector, Transportation, and Public Health. The briefs include data and analyses that examine the most pressing issues for each topic – especially as they relate to factors contributing to racial and income inequities that were exacerbated by the pandemic. In addition to policymakers, the briefs will help nonprofit organizations, issue-based advocates, and community leaders ensure a successful recovery for Central Ohio.

**2020 PUMA Delineation** – Staff assisted the Ohio Department of Development (ODOD, fka ODAS) in reviewing and submitting changes to the PUMA geographies for Central Ohio. ODOD will be compiling all the suggested changes for Ohio and submitting to the Census Bureau.

**Mid-Ohio Open Data (MOOD) (<https://public-morpc.hub.arcgis.com/>)** – In a continuing effort to make data and information easily accessible, MORPC added a membership web map to the gallery as well as made



many other data layers available. One such data layer is related to the Paving the Way construction information, which allows interested parties to connect to that data in their own application.

**StoryMaps to support project work** – Staff worked with our Planning & Sustainability Department to create the Central Ohio Greenways Story Map for the Trail Vision Prioritization Project and the Designing for a Low Stress Active Transportation Network Story Map for the Active Transportation Plan.

**Regional Data Advisory Committee (RDAC)** – The Committee updated and approved the 2021/2022 Regional Data Agenda: <https://www.morpc.org/news/regional-data-agenda-updated-looking-to-future/> Some members terms were expiring and replacements were found. Three working groups were created and members from RDAC assigned:

- Capacity Building & Partnership
- Local Government Resources
- Regional Municipal Fiber

**User Groups** – Quarterly meetings were held for both the Central Ohio GIS User Group (COGUG) and the Regional Information & Data Group (RIDG) with an average attendance of 45-50 people from the Central Ohio area. Presentations on a variety of topics were given and group breakouts provided an outlet for discussion and exchange of information.

### **Residential Services**

MORPC provided home energy-efficiency services for hundreds of income-eligible households in the region through the Columbia Gas of Ohio's Warm Choice Program and the federally funded Home Weatherization Assistance Program (HWAP).

MORPC also assisted individuals at 80 percent of the median income guidelines or below with multiple home repair programs funded in 2021 through:

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

Other major highlights for Residential Services for 2021:

- MORPC weatherized 538 homes through the Columbia Gas Warm Choice Program
- Weatherized 49 homes through the HWAP Program
- Continued COVID-19 protocols to keep employees and clients safe
- Implemented new Franklin County Lead Program as part of our Home Repair Program

### **Operations**

**Office Renovations** – In 2020, MORPC began constructing major permanent improvements to its office space, located at 111 Liberty Street in Columbus, that it has occupied and leased since 2007; much of the existing furniture and workstations dated from decades earlier. Staff offices, meeting rooms, storage and public gathering spaces have been re-designed, completely re-imagined and brought to 21<sup>st</sup> century standards. The project was completed in 2021 with some additional state-of-the-art technology improvements expected to be completed in early 2022.

**Convening Finance Directors** – In 2021, 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.

## **Communications & Engagement**

**Marketing & Outreach** – In 2021, MORPC communicated and promoted its initiatives, programs, and services to the communities it serves through traditional media outreach efforts including print, radio and web, social media, participation in community panels and presentations to committees, and through virtual/online engagement opportunities. This effort included forging partnerships with local business leaders, nonprofit organizations, diverse organizations, government officials, universities and colleges, and private foundations – especially as MORPC continued to operate remotely to adjust to the new COVID safety protocols.

**Enhancing Community Involvement in Transportation Planning** – MORPC’s Community Advisory Committee (CAC) is comprised of volunteer residents from the transportation planning and programming areas. The purpose of the CAC is to provide community participation in transportation planning, priorities, funding, processes, and programs. In 2021, the committee adopted 16 transportation-related resolutions. Meetings were held virtually for the first part of the year but transitioned to in-person meetings for the remainder of the year.

**Diversity, Equity, & Inclusion (DE&I)** – In 2021, MORPC strengthened its DE&I efforts through a new partnership between the YWCA of Columbus and the Kirwan Institute to provide trainings to our staff, members, and community partners to focus on:

- Racial Equity Foundations and Applications
- The Making of Metropolitan Inequality: The Formation of Metropolitan Space

Additionally, MORPC partnered with the Atlanta Regional Council (ARC) to host a six-week conversation on race and equity with MPO/Regional Councils across the nation to focus on eliminating racism and addressing inequalities. These efforts lead to the creation of a toolkit to serve as guide for organizations to host these critical conversations in their communities. As a result, MORPC and ARC were awarded the National Association of Regional Council’s 2021 Achievement Award. Additionally, our Director of Communications & Engagement was selected to lead NARC’s new DE&I work group.

**Public Involvement & Engagement** – To strengthen MORPC’s inclusiveness in its outreach and engagement efforts, MORPC participated in panels with Columbus Public Health on the social determinants of health, the Columbus Urban League and Delta Sigma Theta, Sorority, Incorporated to discuss housing. MORPC also participated in the African American Male Wellness Walk to obtain feedback on plans requesting public comment and to share information about MORPC’s direct service programs: Gohio Commute, Air Quality Alerts and Home Repair & Weatherization.

MORPC also held virtual open houses to provide information about opportunities for public comment on the Regional Mobility Plan.

**Events** – MORPC held its annual State of the Region celebration on March 31, 2021. The event was held virtually and featured Pecha Kucha style speakers from across Central Ohio that highlighted diversity, equity, and inclusion. In addition, to the Pecha Kucha speakers, the State of the Region featured Jonathan Rose (American Urban Planner and Real Estate Developer, Jonathan Rose Companies). Mr. Rose discussed communities being developed and reformed into an ecological, social, and economic landscape of opportunity for all.

MORPC also held a virtual three-part web series. The series attracted an average of 60 attendees per session. The web series highlighted data privacy, rural broadband, and smart cities.



The annual Summit on Sustainability was held in-person on October 15 and featured Dana Bourland, Vice President of the Environment at the JPB Foundation during the Morning Plenary Session as the keynote speaker. Bourland shared potential strategies to help solve our housing and climate challenges and advance racial, economic, and environmental justice. The closing plenary session featured Pecha Kucha style presentations from leaders across Central Ohio who are focused on moving the needle on sustainability. The conference featured 19 breakout sessions focused on MORPC's sustainability programs and initiatives.

## 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 14<sup>th</sup> 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 will lose a seat in the U.S. House of Representatives. The City of Columbus is one of the largest cities in the United States with an AAA bond rating from Standard & Poor's Corporation and an Aaa rating from Moody's Investors Services, Inc. Franklin County also enjoys these high bond ratings.

Unemployment rates for the last five years were as follows:

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
United States	4.1%	3.9%	3.7%	6.7%	3.9%
Ohio	4.9%	4.6%	3.8%	5.6%	4.5%
Columbus MSA	3.7%	4.1%	3.2%	4.4%	2.9%

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 appears to be well-positioned to take advantage of future economic growth opportunities.

Interest in joining MORPC as a member continues to be expressed by other governments, including counties, townships and municipalities, enhancing MORPC's prospects for further growth within its geographic region.

## FINANCIAL INFORMATION

**DISCUSSION OF CONTROLS:** MORPC adopts its annual appropriated budget in December for the following year and makes a mid-year revision if needed. Budgetary control is maintained using the following appropriation accounts:

- Salaries
- Benefits
- Services and charges, and materials
- Capital expenditures

A more detailed level within each appropriation is accounted for and reported internally and at the Executive Committee level. The budget and appropriations are adopted by resolution of the MORPC Commission. The Commission has delegated to the Finance Director limited authority to transfer amounts among the appropriation accounts within the total appropriated.

MORPC operates like a consulting business, with most of its revenue received under actual cost reimbursement contracts or from programs like the fixed price home weatherization contracts. As a result of this funding structure, MORPC accounts for its operations as a single enterprise fund, following generally accepted accounting principles (GAAP) on the accrual basis. The budget is also developed on the GAAP basis and is detailed in six-month periods by each contract or other source of funds, and includes only those amounts estimated to be earned during the budget period. MORPC's financial information system performs budgetary control and activity-based cost accounting in order to manage the financially critical task of staying within budget for each contracted activity. GAAP financial statements and comprehensive budget-to-actual performance reports, with explanations of major variances, are prepared monthly and presented to the Executive Committee quarterly.

The Executive Committee authorizes each individual contract in excess of \$75,000 if the expense is included in the current budget. 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 2020.

Members participate in the funding of MORPC on a per-capita basis at rates determined by the MORPC Commission each year. Other revenues flow from contracts for specific services to be rendered on an actual cost basis with no provision for profit, or based on completed units. Costs are allocated in accordance with policies and procedures specified by OMB Uniform Requirements using a single organization-wide cost allocation plan for which the U.S. Department of Transportation is the oversight agency. MORPC received \$6,561,472 or 42.6% of its 2021 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 2022 budget:

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>
<b>Revenues</b>			
Federal grants and contracts	\$5,579,546	\$6,561,472	\$11,034,881
State grants and contracts	411,798	506,793	\$1,675,368
Members' per-capita fees	1,302,023	1,305,458	\$1,360,759
Utility contracts	2,205,543	2,248,145	\$3,366,677
Local contracts and other	2,233,834	4,694,505	\$4,457,564
Foundations/corporate contributions	41,572	76,237	\$100,000
Total Revenues	<u>\$11,774,316</u>	<u>\$15,392,610</u>	<u>\$21,995,249</u>
<b>Expenses</b>			
Salaries and benefits	\$ 6,480,445	\$ 6,706,284	\$ 9,098,288
Pension and other postemployment benefits	\$1,680,355	(3,463,611)	-0-
Consultants and subcontracts	1,952,839	2,182,120	6,553,444
Depreciation	29,169	98,551	185,199
Other expenses	2,381,489	3,193,772	6,159,953
Total Expenses	<u>\$12,524,297</u>	<u>\$8,717,116</u>	<u>\$21,996,884</u>
Operating income	(749,981)	6,675,494	(1,635)
Federal SBA Paycheck Protection Loan	-0-	461,686	-0-
Interest income	20,942	23,610	1,635
Change in net position	<u>\$(729,039)</u>	<u>\$7,160,790</u>	<u>\$ -0-</u>
Capital expenditures	\$910,846	\$560,675	\$315,500

Members' per-capita fees of \$1,305,458 were leveraged by a factor of over 10 to 1 in 2021 resulting in total operating revenues of \$15,392,610. 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 increased mostly due to additional amounts received from the Central Ohio Transit Authority (COTA) for its local funds in lieu of Federal Transit Administration (FTA) National Transit Database funding as a result of additional FTA apportionments received by COTA. Utility contract revenue increased only slightly as weatherization work continued to be impacted by COVID-related supply chain issues.

Overall, 2021 Operating revenue increased in 2021 by \$3,618,294 (30.7%) to \$15,392,610. Most of the 2021 increase was due to an influx of local COVID-related funds from COTA (\$1,340,284 increase); newly established revenue sources (\$877,701); and an increase in existing weatherization funding (\$308,179 increase).

Operating expenses decreased by \$3,807,181 (30.4%) in 2021. The change can entirely be attributed to a

\$5,143,966 decrease in pension and OPEB expenses due to the decrease in the GASB Statement Nos. 68- and 75-mandated proportional share of OPERS' unfunded actuarial liabilities. This completely offset an increase in salaries and benefits of \$225,839; a \$229,281 increase in consultants and subcontractors expenses due mostly to the increased use of contractors for new grants; an increase in other services of \$471,352; an increase in conference expense of \$93,531 and an \$69,382 increase in depreciation due to the purchase of new assets.

The following program and activity revenues were under budget by \$100,000 or more in 2021:

	<b><u>\$ Amount</u></b> <b><u>Under Budget</u></b>
FTA Section 5310 Designated Recipient	\$1,548,036
Columbia Gas Warm Choice	1,345,267
Building Leasehold Improvements	1,127,703
Franklin County Home Repair Program	434,477
Central Ohio Community Improvement Corp. (COCIC)	
Home Repair Program	336,466
Brownfield Grant	156,707
Regional Housing Program	137,767

Available amounts for most of the above programs and activities were under contract with funders and were available to be earned in 2021, some at lower than expected amounts. Expenditures, however, were also lower than the budgets for these activities in 2021 due in large part to impacts resulting from COVID.

**BUILDING LEASE:** MORPC leases 26,849 square feet of office space under a five-year operating lease extension with two remaining five-year options to renew, which began November 1, 2017 (and was amended with an effective date of November 1, 2019). Other information regarding this lease can be found in note 5 of the financial statements.

**TRUST FOR BENEFIT OF MORPC - HOPE 3:** A trust for the benefit of MORPC was created in 1995 to hold title to houses and otherwise facilitate the implementation of the federal Home Ownership for People Everywhere ("HOPE3") program. The trust also similarly facilitates the implementation of the Neighborhood Stabilization Program, is controlled by MORPC and has been included in MORPC's financial statements. In 2020, MORPC closed the Trust, terminated its agreement with the Trustee, and liquidated the Trust's cash assets as the program's activities were concluded.

**INDEPENDENT AUDIT:** The financial statements are presented annually for independent audit in accordance with Ohio Revised Code Section 115.56 and OMB Uniform Requirements. The report of the independent auditors, Plante & Moran PLLC, is included in the financial section of this report and is unmodified.

**CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING:** The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the Mid-Ohio Regional Planning Commission for its comprehensive annual financial report for the fiscal year ended December 31, 2020. MORPC has received a Certificate of Achievement for the last thirty-three 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.

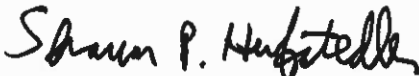
A Certificate of Achievement is valid for a period of one year only. We believe our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

**ACKNOWLEDGMENTS:** The timely preparation of this report could not have been accomplished without the cooperation and dedicated services of MORPC staff members and Plante & Moran PLLC, our independent auditors. We would like to express sincere appreciation to all those who assisted and contributed to its preparation. Appreciation is also extended to the MORPC Executive Committee and officers for their interest and support in planning and conducting the financial operations of MORPC in a responsible and professional manner.

Respectfully submitted,



William Murdock  
Executive Director



Shawn P. Hufstedler, CPA, CGFM  
Chief Operating Officer



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Mid-Ohio Regional Planning Commission**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

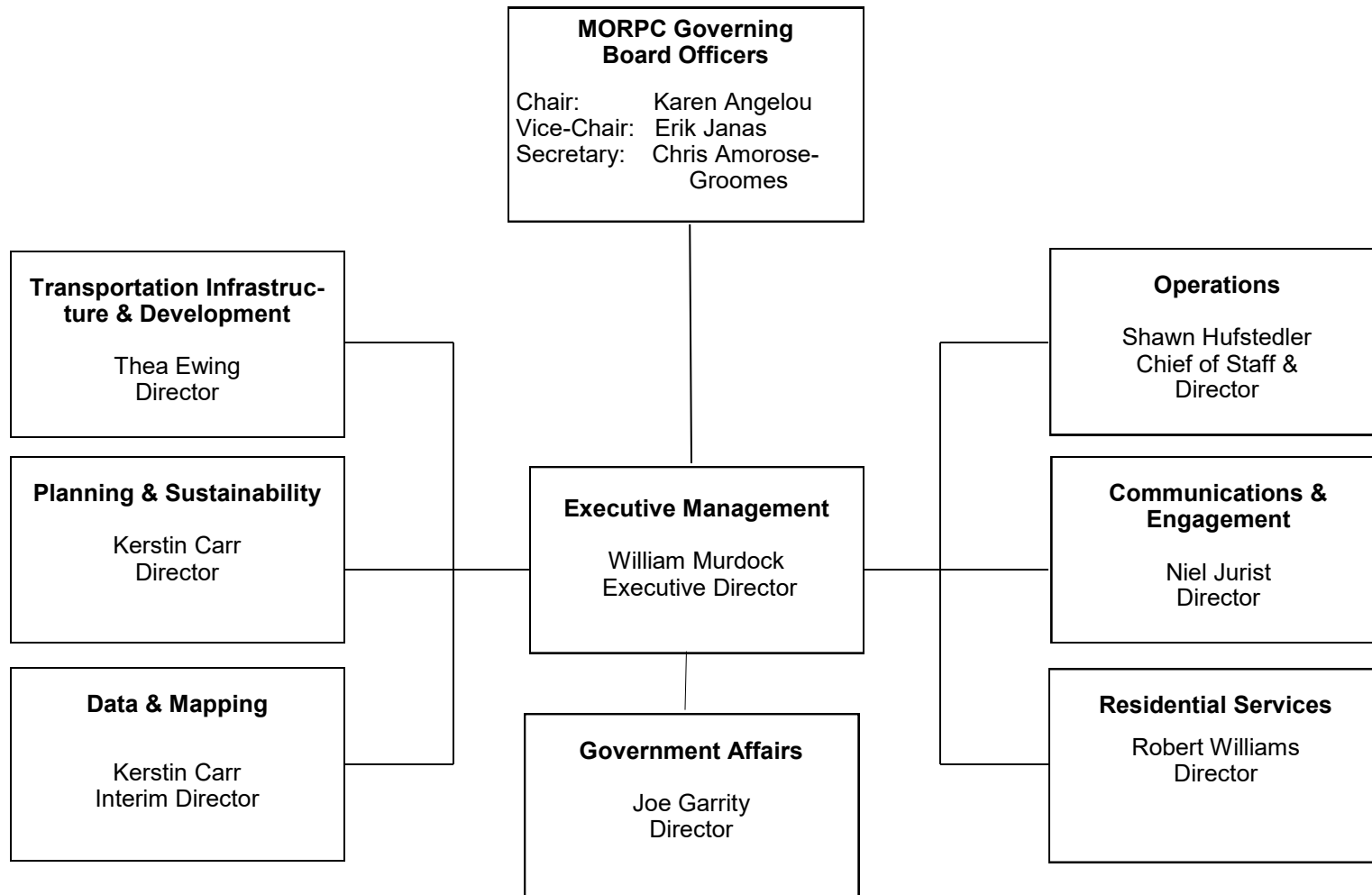
*Christopher P. Morrill*

Executive Director/CEO

# MID-OHIO REGIONAL PLANNING COMMISSION

## Organizational Chart—Management Staff

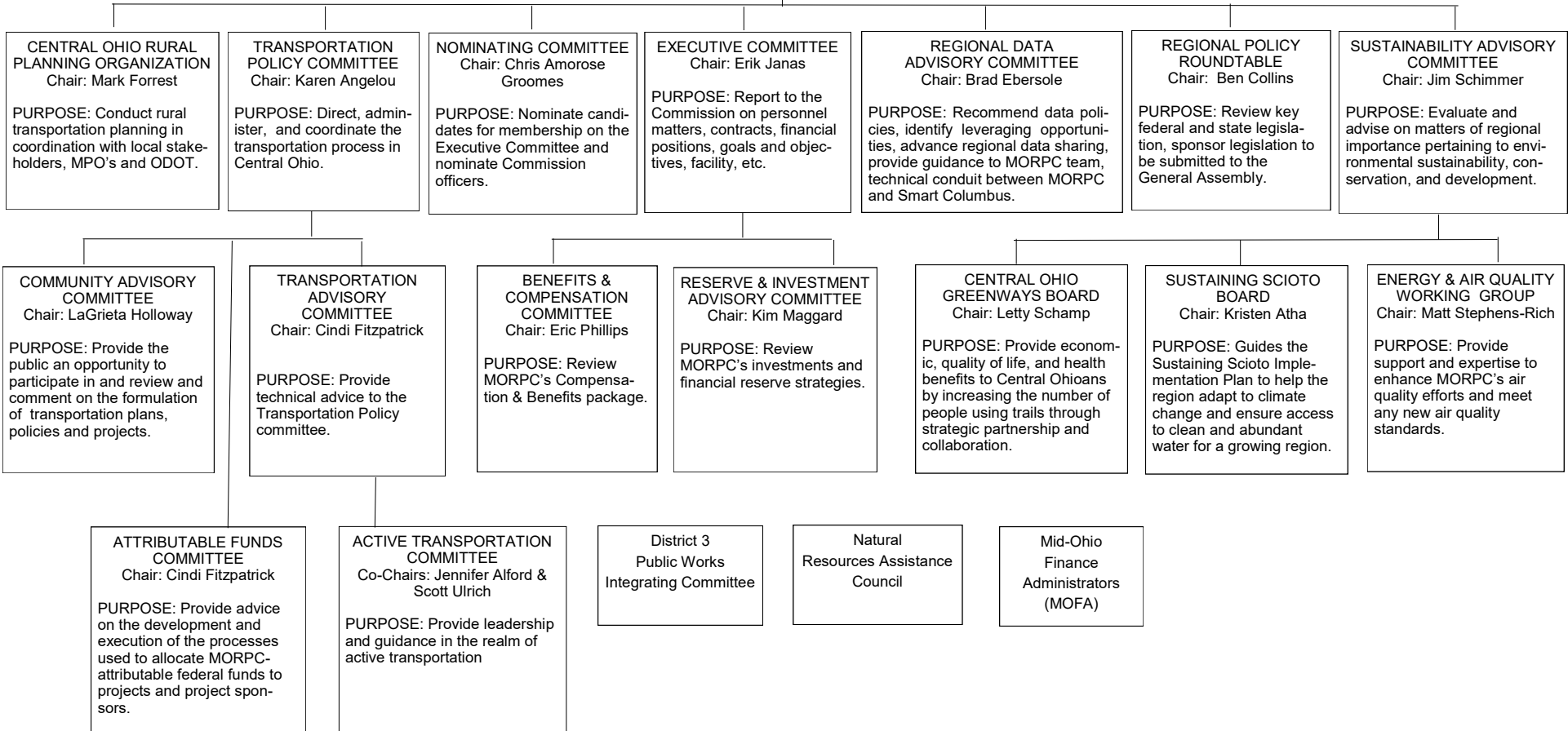
### As of December 31, 2021





# Committees as of December 31, 2021

OFFICERS  
 Chair: Karen Angelou  
 Vice-Chair: Erik Janas  
 Secretary: Chris Amorose Grooms





## **II. FINANCIAL SECTION**

## Independent Auditor's Report

To the Board of Commissioners  
Mid-Ohio Regional Planning Commission

### Report on the Audit of the Financial Statements

#### **Opinion**

We have audited the accompanying financial statements of the Mid-Ohio Regional Planning Commission (the "Commission") as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Commission as of December 31, 2021 and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Commission and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

To the Board of Commissioners  
Mid-Ohio Regional Planning Commission

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

#### ***Required Supplemental Information***

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

#### ***Supplemental Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The other supplementary information, as identified in the table of contents, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"), are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Except for data identified as budgeted or estimated, the information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information, except for the data identified as budgeted or estimated, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

To the Board of Commissioners  
Mid-Ohio Regional Planning Commission

**Other Information**

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the introductory section, statistical section, and data identified as budgeted or estimated in the other supplementary information but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements or whether the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 2022 on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.



June 2, 2022

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

(Unaudited)

The following Management's Discussion and Analysis (MD&A) provides an overview of the Mid-Ohio Regional Planning Commission's (MORPC) financial performance and provides an introduction to the financial statements for the year ended December 31, 2021. 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 increased by \$7,160,790 in 2021. The 2021 increase was due mostly to: \$4,198,781 in charges associated with MORPC's calculations of the year-end 2021 net pension liability and net OPEB asset; and \$2,324,865 in local revenues received from the Central Ohio Transit Authority (COTA) in lieu of Federal Transit Administration (FTA) National Transit Database (NTD) funding. MORPC also had \$461,686 in payroll and operating costs in 2020 that were funded by a Paycheck Protection Program Loan, authorized by the federal "Coronavirus Aid, Relief and Economic Security" (CARES) Act. The loan was originally received in 2020 from the U.S. Small Business Administration (SBA). The loan was subsequently forgiven by the SBA in April 2021. The balance forgiven \$461,686 is recorded as non-operating income from debt cancellation. Finally, MORPC had approximately \$298,000 in unused member dues in 2021, of which \$59,300 will be used in 2022 to bolster the Operating Reserve account and operating deficits totaling \$191,298 from residential weatherization programs for the year.
- Operating revenue increased in 2021 by \$3,618,294 (31%) to \$15,392,610. Most of the 2021 increase was due to an influx of \$1,340,284 of additional funds from COTA, \$877,701 from new established revenue sources, and \$308,179 increase in existing weatherization funding.
- Cash and investments at December 31, 2021 were \$4,598,268, an increase from the 2020 ending balance of \$3,912,245. This was the result of an influx of local COTA funding in lieu of federal COVID-related funds and normal business fluctuations in accounts payable, receivables, prepaid expenses, accrued liabilities, capital assets and unearned revenue in addition to losses from fee-for-service programs.
- MORPC reported an operating gain of \$6,675,494 in 2021. The 2021 gain was primarily attributable to the same factors that increased 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 the financial statements. Included in the financial statements for MORPC are the following:

**Statement of Net Position** – This statement presents information on all MORPC's assets and deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the two reported as net position.

**Statement of Revenue, Expenses and Changes in Net Position** – This statement measures the success of operations and can be used to determine whether MORPC successfully recovered all of its costs

through federal, State of Ohio, local government and utility company contracts, members' per capita fees and other contributions and revenues.

Statement of Cash Flows – This statement reports cash receipts, cash disbursements, and net changes in cash resulting from operating activities, investing activities, and capital and related financing activities. This statement provides answers to such questions as: from where did the cash come, 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, 2021 and 2020:

### Condensed Statement of Net Position

	<u>2021</u>	<u>2020</u>
<b>ASSETS</b>		
Current assets	\$ 6,611,736	\$ 5,435,581
Capital assets, net of accumulated depreciation	1,584,979	1,024,304
Other noncurrent assets	628,118	7,681
<b>Total Assets</b>	<u>\$ 8,824,834</u>	<u>\$ 6,467,566</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension and OPEB	\$ 1,486,580	\$ 2,257,091
<b>LIABILITIES</b>		
Current liabilities	\$ 1,317,398	\$ 2,300,995
Net pension liability	5,315,024	6,592,842
Net OPEB liability	0	4,651,263
Other noncurrent liabilities	540,602	787,608
<b>Total Liabilities</b>	<u>\$ 7,173,024</u>	<u>\$ 14,332,708</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension and OPEB	\$ 4,538,857	\$ 2,953,205
<b>NET POSITION</b>		
Net investment in capital assets	\$ 1,584,979	\$ 1,024,304
Restricted	3,696,639	1,371,773
Unrestricted	(6,682,084)	(10,957,333)
<b>Total Net Position</b>	<u>\$ (1,400,466)</u>	<u>\$ (8,561,256)</u>

The net pension liability on December 31, 2020 and 2021, and the net OPEB liability on December 31, 2020 are the most significant liabilities reported. 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 1) present value of estimated future pension and OPEB benefits attributable to active and inactive employees' past service; 2) minus plan assets available to pay these benefits.

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and OPEB. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, MORPC is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by state statute. A change in these caps requires action of both houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by state statute. Furthermore, OPEB are not mandated by state law and could be rescinded in a similar manner. An employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is currently no legal means to enforce the unfunded liability of the pension system against the public employer. State law operates to mitigate or lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. OPERS is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension and net OPEB liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension and net OPEB liabilities but are outside the control of MORPC. If contributions, investment returns, and other changes are insufficient to keep up with required pension payments, state statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension and net OPEB liability is satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position. In accordance with GASB Statements Nos. 68 and 75, MORPC's statements include an annual pension and OPEB expense for its proportionate share of OPERS' *change* in net pension and net OPEB liabilities not accounted for as deferred inflows or deferred outflows. Also, in accordance with GASB Statements Nos. 68 and 75, MORPC is reporting a net pension liability, a net OPEB asset, and deferred inflows and outflows of resources related to pension and OPEB on the accrual basis of accounting.

**Current assets** increased by \$1,176,155 (21.64%) in 2021 from 2020. This is mostly attributable to an increase in local revenues received from the Central Ohio Transit Authority (COTA) in lieu of Federal Transit Administration (FTA) National Transit Database (NTD) funding.

**Capital assets**, net of accumulated depreciation, increased by \$560,675 due mostly to costs incurred on an improvement project to fully renovate MORPC's leased office spaces and the related replacement of furniture and fixtures, which commenced in 2020. The project was completed in 2021 with some additional state-of-the-art technology improvements expected to be completed in early 2022.

**Other noncurrent assets** include mortgage note receivable \$2,255; and Net OPEB asset \$625,863, which is described more fully in note 6 to the financial statements. GASB Statement No. 75-mandated net OPEB asset 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 2021 proportionate share was calculated from OPERS' total net unfunded OPEB asset as of the December 31, 2021 plan measurement date (the most recent). In 2021, OPERS reported a change from a net OPEB liability of \$13.8 billion to a net asset of \$1.8 billion. Changes in the 2021 asset resulted from changes in assumptions, differences between projected and actual investment earnings, differences in experience, and changes in MORPC's OPERS proportionate share (from 0.033% in 2019 to 0.036% in 2020).

**Deferred outflows of resources** are described more fully in note 6 to the financial statements. GASB Statement No. 68- and GASB Statement No. 75-mandated deferred outflows of resources for pensions and OPEB are mostly comprised of 1) MORPC's contractually required pension payments to OPERS made subsequent to the plan measurement date (\$701,117 in 2021 compared to \$704,670 in 2020); 2) MORPC's proportionate share of OPERS' total cumulative unamortized difference arising from changes in actuarial assumptions (\$657,196 in 2021 vs. \$1,088,380 in 2020); and 3) the cumulative unamortized net difference due to the 0.004% decrease in MORPC's proportionate share from the prior year (\$128,266 in 2021 vs. \$463,196 in 2020).

**Current liabilities** decreased by \$983,597 (42.8%) in 2021 from 2020. This is mostly attributable to a forgiveness of a Paycheck Protection Program loan (\$461,686), authorized by the federal "Coronavirus Aid, Relief and Economic Security" (CARES) Act and received from the U.S. Small Business Administration (SBA) to help cover payroll and certain operating costs during a three-month period when MORPC weatherization operations were suspended due to the pandemic. The loan was subsequently forgiven by the SBA in April 2021. Current liabilities also decreased in 2021 due to a reduction 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 2021 proportionate share was calculated from OPERS' total net unfunded pension liability as of the December 31, 2020 plan measurement date (the most recent). Changes in the 2021 liability resulted primarily from the GASB Statement No. 68-calculated pension expense of \$495,955, plus \$138,975 due to differences in experience, less \$756,514 in the difference between projected and actual investment earnings, less a \$352,135 difference due to changes in assumptions, less MORPC's \$469,314 increase in its OPERS proportionate share (from 0.033% in 2020 to 0.036% in 2021).

**Net OPEB liability** – in 2021, OPERS reported a change from a Net OPEB liability to a Net OPEB asset.

**Deferred inflows of resources** are described more fully in note 6 to the financial statements. GASB Statements No. 68- and GASB Statement No. 75-mandated deferred inflows of resources for pension and OPEB represent MORPC's total unamortized change in the proportionate share of the pension and OPEB liability (\$332,624 in 2021 compared to \$784,170 in 2020), the proportionate share of cumulative unamortized differences between expected and actual experience (\$787,170 in 2021 as against \$508,736 in 2020), and the proportionate share of cumulative unamortized differences between projected and actual earnings (\$2,404,982 in 2021 compared to \$1,551,965 in 2020), as the cumulative unamortized difference was instead a deferred outflow of resources in 2020).

**Net investment in capital assets** increased by \$560,675 in 2021, mostly from costs incurred in the office renovation project as discussed previously.

**Restricted net position** cannot be used to finance day-to-day operations due to external constraints, imposed by the entities providing those resources, specifying the purposes for which the net position may be used (restricted for regional transportation-related programs). In 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 increased by \$4,275,249 from 2020 to 2021, primarily due to the results of operating activities in 2021, the GASB Statement No. 68-mandated net pension expense, and the GASB Statement No. 75-mandated net OPEB expense previously discussed.

The following represents MORPC's revenues, expenses and changes in net position for the years ended December 31, 2021 and 2020:

**Condensed Statement of Revenues, Expenses and Changes in Net Position**

<b>OPERATING REVENUES</b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Federal	\$ 6,561,472	\$ 5,579,546
Nonfederal	6,506,756	3,947,655
Foundations and corporations	76,237	41,572
Utility company	2,248,145	2,205,543
<b>Total Operating Revenues</b>	<b><u>15,392,610</u></b>	<b><u>11,774,316</u></b>
<b>OPERATING EXPENSES</b>		
Salaries and benefits	6,706,284	6,480,445
Pension and OPEB	(3,463,611)	1,680,355
Consultants and subcontractors	2,182,120	1,952,839
Depreciation	98,551	29,169
Other expenses	3,193,772	2,381,489
<b>Total Operating Expenses</b>	<b><u>8,717,116</u></b>	<b><u>12,524,297</u></b>
<b>OPERATING GAIN/(LOSS)</b>	<b>6,675,494</b>	<b>(749,981)</b>
Interest Income	23,610	20,942
Federal SBA Paycheck Protection Program Loan	461,686	0
<b>CHANGE IN NET POSITION</b>	<b><u>7,160,790</u></b>	<b><u>(729,039)</u></b>
<b>Net Position, Beginning of Year</b>	<b><u>(8,561,256)</u></b>	<b><u>(7,832,217)</u></b>
<b>Net Position, End of Year</b>	<b><u><u>\$(1,400,466)</u></u></b>	<b><u><u>\$(8,561,256)</u></u></b>

**Operating revenues** increased by \$3,618,294 (30.7%) in 2021 compared to 2020. Federal revenues increased by \$981,926 due to new grant programs; an increase in local revenues of \$2,559,101 due to an influx of local COTA funds in lieu of federal COVID funding; an increase in foundation revenue of \$34,665 and an increase in utility revenue of \$42,602 for the Columbia Gas Warm Choice Program.

**Operating expenses** decreased by \$3,807,181 (30.4%) in 2021. The change can entirely be attributed to a \$5,143,965 decrease in pension and OPEB expenses due to the decrease in the GASB Statement Nos. 68- and 75-mandated proportional share of OPERS' unfunded actuarial liabilities. This completely offset an increase in salaries and benefits of \$225,839; a \$229,281 increase in consultants and subcontractors expenses due mostly to the increased use of contractors

for new grants; an increase in other services of \$471,352; an increase in conference expense of \$93,531 and a \$69,382 increase in depreciation due to the purchase of new assets.

### **Capital Assets**

Capital assets of MORPC totaled \$1,584,979 and \$1,024,304 as of December 31, 2021 and 2020, respectively (net of accumulated depreciation) and increased by \$560,675 in 2021 as \$713,754 in capitalization of new costs exceeded depreciation expense of \$98,551 and disposals of \$54,528. The project was completed in 2021 with some additional state-of-the-art technology improvements expected to be completed in early 2022.

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

### **Long-Term Debt**

MORPC recorded no long-term debt outstanding at December 31, 2021 and 2020. Under the Ohio Revised Code, MORPC does not have authority to incur long-term debt; however, MORPC may enter into capital leases. There was no debt relating to capital leases in 2021 or 2020.

### **Economic Conditions**

MORPC relies heavily on federal, state and local grants and contracts and utility company contracts along with members' dues to fund its many programs. At present these revenue sources appear to be secure in the short term; however, legislative action and national and state economic conditions can affect each of these revenue streams in both the short term and the long term.

Transportation grants have historically been, and remain, the largest funding sources of MORPC. The primary source for these funds is the Highway Trust Fund (HTF), which is included with legislation authorizing federal transportation programs. In 2015, the Fixing America's Surface Transportation (FAST) Act (Pub. L. No. 114-94) was signed into law. The FAST Act authorized \$305 billion over federal fiscal years 2016 through 2020 for highway, highway and motor vehicle safety, public transportation, motor carrier safety, hazardous materials safety, rail, and research, technology, and statistics programs. In October 2020, the U.S. Congress passed a Continuing Resolution (CR) to extend the FAST Act authorization one additional year, through the end of federal fiscal year 2021. It was further extended until the Infrastructure Investment and Jobs Act (IIJA), a.k.a Bipartisan Infrastructure Law (BIL), 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 FAST Act and 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 has left a structural deficit in the fund, with the tax only covering about \$36 billion of the \$45 billion the federal government is authorized to spend on roads annually in each of the six federal fiscal years 2016-2021. Transfers from the general fund have taken place in most federal fiscal years since 2008; the FAST Act authorized transfers to the HTF through the end of federal fiscal year 2020.

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

A special federal subsidy for transportation planning that MORPC receives is Congestion Mitigation and Air Quality funding (CMAQ) via the HTF. MORPC uses the funds to support Air Quality and Travel Demand Management programming and capital projects that have an impact on these. For 2021, CMAQ funding will remain at similar levels to those in the past - approximately \$1.25 million. MORPC also receives Federal Transportation Administration (FTA) Section 5310 grants to fund operating and capital costs for regional providers of transportation services to seniors and individuals with disabilities. Over \$325,000 was received from FTA Section 5310 grants in 2021. This funding resource is expected to continue in future years.

Local and state funding is received for various other transportation initiatives or federal grant matching. In 2019 MORPC renewed a five-year contract with the Central Ohio Transit Authority to receive local funds from COTA in lieu of receiving FTA Section 5307 funding. Revenue from this agreement has totaled over \$6,452,526 million since 2015, including \$3,066,918 in 2021 (this includes local funds received in lieu of federal COVID-related funding), and additional amounts will be received annually through 2024.

### **COVID-19 Impacts**

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

### **Contacting MORPC**

This financial report is designed to provide our members, grantors, federal and state oversight agencies and the citizens of Central Ohio with a general overview of MORPC's finances and to show MORPC's accountability for the money it receives. Additional financial information can be obtained by contacting the Chief Operating Officer, Mid-Ohio Regional Planning Commission, 111 Liberty Street, Suite 100, Columbus, Ohio, 43215 or on the internet at [www.morpc.org](http://www.morpc.org).

# MID-OHIO REGIONAL PLANNING COMMISSION

## STATEMENT OF NET POSITION

AS OF DECEMBER 31, 2021

	<u>2021</u>
<b><u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</u></b>	
<b><u>Assets:</u></b>	
Current assets -	
Cash and cash equivalents	\$ 4,404,291
Cash — board designated for building repairs and replacements	193,977
Accounts receivable	1,848,113
Other prepaid expenses	159,930
Mortgage notes receivable	5,425
Total current assets	<u>6,611,736</u>
Noncurrent assets -	
Capital assets — net of accumulated depreciation	1,584,979
Net OPEB Asset	625,863
Mortgage notes receivable	2,255
Total noncurrent assets	<u>2,213,097</u>
Total assets	8,824,834
<b><u>Deferred Outflows of Resources:</u></b>	
Pension and OPEB	<u>1,486,580</u>
Total assets and deferred outflows of resources	<u>\$ 10,311,414</u>
<b><u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION:</u></b>	
<b><u>Liabilities:</u></b>	
Current liabilities -	
Accounts payable	\$ 429,433
Accrued payroll and fringe benefits	256,783
Accrued vacation and sick leave	100,000
Unearned revenue	531,182
Total current liabilities	1,317,398
Noncurrent liabilities -	
Accrued vacation and sick leave	540,602
Net pension liability	5,315,024
Total noncurrent liabilities	<u>5,855,626</u>
Total liabilities	7,173,024
<b><u>Deferred Inflows of Resources:</u></b>	
Pension and OPEB	4,538,857
<b><u>Net Position:</u></b>	
Net investment in capital assets	1,584,979
Restricted for regional transportation programs	3,696,639
Unrestricted	<u>(6,682,084)</u>
Total net position	<u>(1,400,466)</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 10,311,414</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, 2021

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	<u>2021</u>
<b>OPERATING REVENUES:</b>	
Governmental:	
Federal grants	\$ 6,561,472
Nonfederal:	
Members' per capita fees	1,305,458
State grants and contracts	506,793
Local contracts and other	<u>4,694,505</u>
Total nonfederal	6,506,756
Foundations/corporate contributions	76,237
Utility company contracts	<u>2,248,145</u>
Total operating revenues	15,392,610
<b>OPERATING EXPENSES:</b>	
Salaries and benefits, excluding pensions and other postemployment benefits	6,706,284
Pensions and other postemployment benefits	(3,463,611)
Consultants and subcontractors	2,182,120
Other services	1,638,625
Rent and utilities	623,270
Grant pass-through costs to subrecipients	286,184
Materials and supplies	203,243
Insurance and bonding	78,567
Advertising	96,440
Depreciation	98,551
Conference and event sponsorship	118,830
Travel	14,725
Other	<u>133,888</u>
Total operating expenses	<u>8,717,116</u>
<b>OPERATING GAIN</b>	6,675,494
<b>NON-OPERATING INCOME:</b>	
Federal SBA Paycheck Protection Program Loan Forgiveness	461,686
Interest income	<u>23,610</u>
<b>CHANGE IN NET POSITION</b>	7,160,790
<b>NET POSITION — Beginning of year</b>	<u>(8,561,256)</u>
<b>NET POSITION — End of year</b>	<u>\$ (1,400,466)</u>

See notes to financial statements.

**MID-OHIO REGIONAL PLANNING COMMISSION**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

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	<u>2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Received from federal operating grants	\$ 5,798,964
Received from state, local, utility company operating grants, contracts, and other	8,853,320
Received from fiduciary activities	50,000
Payments for salaries and benefits	(7,455,332)
Payments for consultants and subcontractors	(2,150,853)
Payments for fiduciary activities	(70,000)
Other payments	<u>(3,649,932)</u>
Net cash provided by operating activities	1,376,167
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	
Interest received	23,610
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Additions to property and equipment	(713,754)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>	0
<b>INCREASE IN CASH DEPOSITS</b>	686,023
<b>CASH DEPOSITS — Beginning of year</b> (including \$199,875 in cash, board designated for building repairs and replacement at January 1, 2021)	<u>3,912,245</u>
<b>CASH DEPOSITS — End of year</b> (including \$193,977 in cash, board designated for building repairs and replacement at December 31, 2021)	<u>\$ 4,598,268</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES —</b>	
Operating gain	\$ 6,675,494
Adjustments to reconcile to cash used by operating activities:	
Depreciation	98,551
Changes in assets and liabilities:	
Accounts receivable	(470,996)
Other prepaid expenses	(21,636)
Mortgage notes receivable	7,925
Accounts payable	(431,183)
Accrued liabilities	(13,877)
Unearned revenue	(269,330)
Pension and OPEB	<u>(4,198,781)</u>
Total adjustments	<u>(5,299,327)</u>
Net cash provided by operating activities	<u>\$ 1,376,167</u>
<b>Supplemental Information</b>	
Noncash Activities	
Federal SBA Paycheck Protection Program Loan Forgiveness	<u>\$ (461,686)</u>

See notes to financial statements.

## MID-OHIO REGIONAL PLANNING COMMISSION

### NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2021

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#### 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Organization** — The Mid-Ohio Regional Planning Commission (“MORPC”) was created in December 1969 as the successor to the Franklin County Regional Planning Commission under authority granted by state statute. MORPC is a regional planning agency composed of representatives from political subdivisions in and around Franklin County, Ohio. These representatives gain membership in MORPC by satisfying certain eligibility and conditional requirements. MORPC serves communities in Central and South-central Ohio by supervising, monitoring, and performing planning activities affecting the present and future environmental, social, economic, and government characteristics of the region. MORPC is not subject to federal or state income taxes.

In accordance with Government Accounting Standards Board (“GASB”) Statement No. 14, *The Financial Reporting Entity*, GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, an amendment of GASB Statement No. 14, Statement No. 61, *Omnibus—an amendment of GASB Statements No. 14 and No. 34*, and Statement No. 80, *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14*, MORPC is not considered part of the Franklin County (the “County”) financial reporting entity as a result of the following:

- MORPC is a separate legal entity, established under Section 713.21 of the Ohio Revised Code (“ORC”).
- The County holds only 12 of 150 seats on MORPC’s governing Board.
- MORPC is not fiscally dependent on the County, and it does not provide a financial benefit to, nor impose a financial burden on, the County.
- MORPC provides services to members outside of the County.

Accordingly, MORPC, including the Hope for Homeownership of Single-Family Homes Program (“HOPE 3”) Trust, is the sole organization of the reporting entity. HOPE 3 is a component unit of MORPC, as MORPC is its exclusive beneficiary, described further below in Note 1. All HOPE 3 Trust assets, liabilities, net position, and results of operations have been blended in with those of MORPC in the accompanying financial statements. There are no agencies or organizations other than HOPE 3 for which MORPC is considered the primary government.

**Basis of Accounting** — In accordance with accounting principles generally accepted in the United States of America for governmental entities such as MORPC, a proprietary fund is used to account for operations since they are financed and operated in a manner similar to private business enterprises. The intent of MORPC is to recover costs of the services provided to its members, the federal government, the state, and all other contracting organizations. The proprietary fund is accounted for on the accrual basis of accounting, using a flow of economic resources measurement focus. Revenue is recognized in the period earned and expenses are recognized in the period incurred. The financial statements include both MORPC and the HOPE 3 Trust, a blended component unit, which was established principally for the purpose of holding title to certain real estate for MORPC.

**Revenue Recognition** — Revenue is derived from federal, state, county, and local funding, as well as foundations, corporations, and utility company contracts. MORPC members are charged an annual fee on a per-capita basis as determined by MORPC pursuant to the Articles of Agreement of MORPC. In addition, MORPC receives federal grants, which include amounts from the U.S. Department of Housing and Urban Development, the U.S. Economic Development Administration, the U.S. Environmental Protection Agency, the Federal Transit Administration, the Federal Highway Administration (in conjunction with the Ohio Department of Transportation), the U.S. Department of Energy and the U.S. Department of Health and Human Services (both in conjunction with the Ohio Department of Development).

Revenues are recognized in the statement of revenues, expenses, and changes in net position when earned. Cash received, for which all revenue recognition eligibility requirements have not been met as defined in GASB Statement No. 33, are recorded as unearned grant and contract revenue in the statement of net position.

Proprietary funds distinguish operating revenues from non-operating revenues. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. MORPC receives revenue from those who directly benefit from the services of MORPC and receives revenue from other governments restricted to a specific program or programs. Revenue from these sources has been classified as operating revenue.

**Property and Equipment** — MORPC capitalizes at cost all purchased property and equipment costing \$5,000 and greater and with a useful life greater than one year. Depreciation is provided on the straight-line method over the estimated useful lives of the assets ranging from four to ten years. Leasehold improvements are amortized over the lesser of the useful life of the asset or term of the lease. Donated property and equipment are recorded at acquisition value on the date of donation. Upon sale or disposition of property and equipment, the cost and related depreciation are removed from the accounts and any gain or loss is recognized.

**Cash Deposits and Cash Equivalents** — As required by ORC Section 713.21, MORPC must deposit all receipts in the Franklin County Treasury. The County Treasurer maintains a cash and investment pool used for all County Treasury activities.

Pursuant to ORC Section 135.181, the County's deposits are covered by collateral held by third-party trustees in collateral pools securing all public funds on deposits with specific depository institutions. There is no regulatory oversight for the pool. A portion of the deposits is held in the County's name in non-interest-bearing demand deposit accounts in institutions with branches in Franklin County. A portion of the deposits is in time certificates of deposit registered in the County's name and is held by the County.

During 2021, 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, 2021, 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 \$4,598,268 at December 31, 2021 and bank balances of \$4,598,268 at December 31, 2021. Included in these bank balances are



\$193,977 at December 31, 2021, 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, 2021 these proceeds were invested in a separate account in STAR Ohio. In total, the investment balance was \$1,884,487 at December 31, 2021. The STAR Ohio account is considered to be a cash equivalent and the balance is included in the cash balances carried by Franklin County as noted above.

**Interest Rate Risk** — Investments held by Franklin County on behalf of MORPC are required to mature within five years unless matched to a specific obligation of the agency. To the extent possible, the agency will attempt to match its investments with anticipated cash flow requirements.

**Credit Risk** — STAR Ohio carries a rating of AAAM by Standard and Poor's. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. For funds invested by Franklin County on behalf of MORPC, safety of principal is the foremost objective of the investment program. Investments of the agency shall be undertaken in a manner that ensures the preservation of capital in the overall portfolio. At no time will the safety of the portfolio's principal be impaired or jeopardized. Safety is defined as the certainty of receiving interest, plus full par value at the security's legal final maturity.

**Debt** — The ORC does not provide MORPC the power to incur debt other than for leases for the purchase of equipment or property and buildings for housing commission operations. However, during 2020 the Ohio Auditor of State determined that MORPC was eligible to obtain a loan under the federal Small Business Administration's Paycheck Protection Program, as the forgivable nature of the funding was in compliance with ORC Section 713.21. Accordingly, as described further in footnote 10, in May 2020 MORPC applied for and received a \$461,686 forgivable loan under the program. The loan was subsequently forgiven by the SBA in April 2021.

**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 2021 was approximately \$104,000, reducing MORPC's liability.

**Pensions** – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Ohio Public Employees Retirement System (OPERS) pension plan and additions to/deductions from OPERS' fiduciary net position have been determined on the same basis as they are reported by OPERS. OPERS uses the economic resources measurement focus and the full accrual basis of accounting. Contribution revenue is recorded as contributions are due, pursuant to legal requirements. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. OPERS reports investments at fair value.

**Other Postemployment Benefits** – For purposes of measuring the net other postemployment benefit (OPEB) liability/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 position that applies to a future period and so will not be recognized as an outflow of resources (expense/ expenditure) until then. MORPC reports deferred outflows of resources for certain pension-related and OPEB-related amounts, such as change in expected and actual experience, changes in assumptions, and certain contributions made to the plan subsequent to the measurement date. More detailed information can be found in note 6.

**Deferred Inflows of Resources** – In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. MORPC reports deferred inflows of resources for certain pension-related and OPEB-related amounts, such as the difference between projected and actual earnings of the plan's investments. More detailed information can be found in note 6.

**Net position** – Net position reflects the accumulated difference between the costs of providing services and the revenues generated from those services, plus general revenues. Net position is comprised of the following:

Net investment in capital assets, consisting of capital assets net of accumulated depreciation.

Restricted, consisting of net position for which the use is limited to specific purposes by the external party providing the resources. When both restricted and unrestricted amounts are available for use, MORPC's policy is to use restricted net position first, then unrestricted.

Unrestricted, consisting of net position that does not meet the definition of net investment in capital assets or restricted.

**HOPE 3 and NSP Programs** — MORPC manages the Hope for Homeownership of Single-Family Homes (HOPE 3) Program and the Neighborhood Stabilization Program (NSP) in which MORPC acquired homes with federal monies, refurbished the homes, and then sold them to qualified buyers in exchange for mortgage notes. In accordance with the mortgage note, a percentage of the mortgage

note is forgiven if the owner continues to live in the home for a specified time. Management expects the notes to be fully forgiven over time.

Real estate held for resale is stated at cost and includes the costs associated with renovating the homes. Real estate held for resale consists of single-family homes, which are to be sold to qualifying participants under the NSP and HOPE 3 programs as established by the United States Department of Housing and Urban Development. MORPC held no real estate for resale as of December 31, 2021.

HOPE 3 and NSP mortgage notes receivable represent amounts due from homeowners resulting from the sale of homes under the HOPE 3 and NSP programs. These notes receivable are collateralized by second mortgages and are due upon the subsequent sale of the homes, or the amounts are forgiven pursuant to HOPE 3 and NSP guidelines. MORPC has recorded unearned revenues in amounts equal to the mortgage loans receivable. These unearned revenues represent amounts advanced by the United States Department of Housing and Urban Development to fund the HOPE 3 and NSP programs. Upon forgiveness of the mortgage notes receivable such amounts are charged against unearned revenue.

During 2020 MORPC terminated the HOPE 3 Trust Agreement with its Trustee, liquidated remaining cash balances held by the Trustee, and permanently closed activities in the NSP program. Related annual mortgage note forgiveness will continue to be recorded until all outstanding mortgage balances are fully amortized in 2023.

**Use of Estimates** – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

**Other Risks and Uncertainties** – In March 2020, the World Health Organization declared the outbreak of a respiratory disease caused by a new coronavirus as a “pandemic.” First identified in late 2019 and known as COVID-19, national, state and local governments have implemented measures to counteract the outbreak and the resulting economic impacts that have been experienced worldwide. MORPC’s operations were not significantly impeded by local restrictions, as staff pivoted to working remotely from home. No staff layoffs due to service delivery disruption were implemented, as MORPC received a U.S. Small Business Administration Paycheck Protection Program loan for \$461,686 which is described further in note 10. While MORPC’s results of operations, cash flows, and financial position were not significantly affected in 2020 and 2021, the extent of any possible future impacts cannot be reasonably estimated. MORPC’s management continues to monitor and assess the situation.

**Adoption of GASB Statement No. 98** – During 2021, MORPC adopted GASB Statement No. 98, The Annual Comprehensive Financial Report. MORPC updated the title of the Commission’s Annual Comprehensive Financial Report.

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

statement are effective for MORPC's financial statements for the year ending December 31, 2022, as revised by Statement No. 95.

The GASB has also issued Statement No. 91, *Conduit Debt Obligations*, Statement No. 92, *Omnibus 2020*, Statement No. 93, *Replacement of Interbank Offered Rates*; Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; and Statement No. 96, *Subscription-Based Information technology Arrangements*. The provisions of these statements are effective for MORPC's financial statements for various future fiscal years beginning January 1, 2022, or later. All these statements will be implemented at the required time, as revised by Statement No. 95. Management has not yet determined the impact any of these statements will have on its financial statements.

## 2. CASH DESIGNATED FOR REPLACEMENTS

During 2021, 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 \$193,977 as of December 31, 2021.

## 3. PROPERTY AND EQUIPMENT

The changes in capital assets during the year ended December 31, 2021 are as follows:

	Balance December 31, 2020	Reclass/ Transfer of Office Improvement Completion	Additions	Deletions	Balance December 31, 2021
Capital assets being depreciated					
Leasehold improvements	\$ 134,078	\$547,756	\$ 252,059	\$ 81,722	\$ 852,171
Furniture and equipment	608,855	373,412	461,695	220,264	1,223,699
Automobiles and light trucks	221,064	-	-	-	221,064
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total capital assets being depreciated	963,997	921,168	713,754	301,986	2,296,934
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Less accumulated depreciation:					
Leasehold improvements	121,612	-	36,321	47,728	110,205
Furniture and equipment	564,038	-	52,045	199,730	416,353
Automobiles and light trucks	175,211	-	10,185	-	185,396
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total accumulated depreciation	860,861	-	98,551	247,458	711,954
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Total capital assets being depreciated – net	<u>\$103,136</u>	<u>921,168</u>	<u>615,203</u>	<u>54,528</u>	<u>1,584,979</u>
Capital assets not being depreciated:					
Office improvements under construction:	<u>921,168</u>	<u>(921,168)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital assets	<u>\$1,024,304</u>	<u>-</u>	<u>\$ 615,203</u>	<u>\$54,528</u>	<u>\$1,584,979</u>

Office improvement capital project was completed in 2021 with some additional state-of-the-art technology improvements expected to be completed in early 2022.

#### 4. ACCOUNTS RECEIVABLE

A schedule of MORPC's accounts receivable as of December 31, 2021 is as follows:

	<u>2021</u>
Federal grants	\$ 1,432,777
State and local grants and contracts	228,682
Utility company contracts	<u>186,654</u>
Total	\$ <u>1,848,113</u>

#### 5. LEASES

MORPC leases approximately 26,849 square feet of office space to house the MORPC office staff and public meeting areas. The operating lease commenced on November 1, 2017, was amended effective November 1, 2019, and has an expiration date of October 31, 2027 (with an option for a five-year renewal at that point). The related lease expense was \$582,702 in 2021. Additionally, MORPC entered into two new copier leases during 2020. One copier lease expires during 2023 and the other during 2024. The related expense for all copier leases was \$15,600 in 2021. Future minimum payments, by year, under all leases consisted of the following as of December 31, 2021:

2022	\$ 605,418
2023	\$ 611,376
2024	\$ 612,063
2025	\$ 612,032
2026	\$ 619,738

Future minimum lease payments for 2027 and future years are \$627,598 (the building lease expires in 2027 but has a renewal option).

## 6. EMPLOYEE PENSION AND OTHER POSTEMPLOYMENT BENEFIT PLANS

### a. Net Pension Liability and Net OPEB Asset

In 2021, OPERS reported a change from a net OPEB liability to a net OPEB asset. This also resulted in an increase 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).

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
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
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b>	<b>Age and Service Requirements:</b>	<b>Age and Service Requirements:</b>
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.
<b>Formula:</b>	<b>Formula:</b>	<b>Formula:</b>
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 2021, the COLA was based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

**Funding Policy** - The Ohio Revised Code (ORC) provides statutory authority for local government members and employer contributions to OPERS as follows:

2021 Statutory Maximum Contribution Rates:

Employer	14.0%
Employee	10.0%

2021 Actual Contribution Rates:

Employer:

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

Employer contribution rates are actuarially determined using the entry age normal cost method and are expressed as a percentage of covered payroll. MORPC's actuarially and statutorily required contribution was \$701,117 for pensions and \$-0- for OPEB in 2021, of which \$-0- is reported as a payable at December 31, 2021.

**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, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. MORPC's proportion of the net pension liability was based on MORPC's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to MORPC's proportionate share and pension expense:

	<u>OPERS</u>
Proportionate share of the net pension liability	\$5,315,024
Proportion of the net pension liability	0.03589335%
Pension expense	(\$495,955)

At December 31, 2021, MORPC reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>
<u>Deferred outflows of resources:</u>	
Change in assumptions	\$ 0
Change in proportionate share	349,515
MORPC contributions subsequent to the measurement date	701,117
Total deferred outflows of resources	<u>\$1,050,632</u>
<u>Deferred inflows of resources:</u>	
Net difference between projected and actual earnings	\$ 2,071,639
Change in proportionate share	220,700
Differences between expected and actual experience	222,332
Total deferred inflows of resources	<u>\$ 2,514,671</u>

\$701,117 reported as deferred outflows of resources related to pension resulting from MORPC contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2021. Other amounts reported as deferred outflows



of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	<u>OPERS</u>
2022	(863,393)
2023	(174,750)
2024	(844,471)
2025	(282,542)
Total	<u>\$(2,165,156)</u>

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

The net OPEB asset for OPERS was measured as of December 31, 2020, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to the measurement date. MORPC's proportion of the net OPEB asset was based on MORPC's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to MORPC's proportionate share and OPEB expense:

	<u>OPERS</u>
Proportionate share of the net OPEB Asset	\$625,863
Proportion of the net OPEB asset	0.03512965%
OPEB expense	(\$3,702,826)

At December 31, 2021, MORPC reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
<u>Deferred outflows of resources:</u>	
Change in assumptions	\$ 307,683
Change in proportionate share	128,265
Difference between expected and actual experience	0
Total deferred outflows of resources	<u>\$ 435,948</u>
<u>Deferred inflows of resources:</u>	
Differences between expected and actual experience	\$ 564,839
Change in proportionate share	111,922
Difference between projected and actual earnings	333,343
Change in assumptions	1,014,086
Total deferred inflows of resources	<u>\$ 2,024,186</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense in future years as follows:

Year Ending December 31:	OPERS
2022	(869,058)
2023	(535,047)
2024	(144,858)
2025	(39,279)
Total	\$ (1,588,238)

**e. Actuarial Assumptions - OPERS**

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The OPERS net pension liability in the December 31, 2020, actuarial valuation and the net OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.25%
Future Salary Increases	3.25% to 10.75% including wage inflation
Cost of Living Adjustments	Pre- 1/7/2013 retirees – 3.00% simple Post- 1/7/2013 retirees – .50% simple through 2021; then afterwards 2.15% simple
Investment Rate of Return-pension	7.20%
Investment Rate of Return-OPEB	6.00%
Health care cost trend rate	8.5% initial; declining to 3.50% through 2035
Actual Cost Method	Individual Entry Age

Pre-retirement mortality rates were based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates were based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees were based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year were determined by applying the MP-2015 mortality improvement scale to all the above described tables.

The long-term expected rate of return on defined benefit pension and OPEB investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

OPERS manages investments in three investment portfolios: the Defined Benefit portfolio, Health Care portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the long-term weighted average rate of return is considered to be the same for all plans within the portfolio. The long-term weighted average rate of return was 7.2% in 2020 for the Defined Benefit portfolio and 6% for the Health Care portfolio in 2020.

The allocation of investment assets with the Defined Benefit portfolio and Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2020 and the long-term expected real rates of return.

<u>Asset Class</u>	<u>Defined Benefit portfolio</u>		<u>Health Care portfolio</u>	
	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	25.00%	1.32%	34.00%	1.07%
Domestic Equities	21.00	5.64	25.00	5.64
Real Estate	10.00	5.39	0.00	0.00
Private Equity	12.00	10.42	0.00	0.00
International Equities	23.00	7.36	25.00	7.36
REITs	0.00	0.00	7.00	6.48
Other Investments	<u>9.00</u>	<u>4.75</u>	<u>9.00</u>	<u>4.02</u>
Total	<u>100.00%</u>	<u>5.43%</u>	<u>100.00%</u>	<u>4.43%</u>

**Discount Rate** - The discount rate used to measure the total pension liability was 7.20%. This is the same rate used in the prior year valuation. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, OPERS' fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The discount rate used to measure the total OPEB liability was 6.00%; this is an increase from the 3.16% used in the previous year's valuation. This single discount rate was based on the actuarial

assumed long-term rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 2.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the actuarially-determined contribution rate. Based on those assumptions, OPERS' fiduciary net position and future contributions were sufficient to finance health care costs through the year 2120. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2120, for the duration of the project period through which projected health care payments are fully funded.

**Sensitivity of MORPC's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** - The following table presents MORPC's proportionate share of OPERS' net pension liability calculated using the current period discount rate assumption of 7.2 percent, as well as what MORPC's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

	1% Decrease 6.20%	Current Discount Rate 7.20%	1% Increase 8.20%
MORPC's proportionate share of the net pension liability	\$10,138,436	\$5,315,024	\$1,304,364

**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 5.00%	Current Discount Rate 6.00%	1% Increase 7.00%
MORPC's proportionate share of the net OPEB asset	\$155,624	\$625,863	\$1,012,437

**Sensitivity of MORPC's Proportionate Share of the Net OPEB Asset to Changes in the Healthcare Cost Trend Rate** - The following table presents MORPC's proportionate share of OPERS' net OPEB asset calculated using the current healthcare cost trend rate of 8.5 percent, as well as what MORPC's proportionate share of the net OPEB asset would be if it were calculated using a trend rate that is one-percentage-point lower (7.5 percent) or one-percentage-point higher (9.5 percent) than the current rate:

	1% Decrease 7.50%	Current Trend Rate 8.50%	1% Increase 9.50%
MORPC's proportionate share of the net OPEB asset	\$641,116	\$625,863	\$608,797

## 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, 2021 was approximately \$660 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 2021. During 2021, insurance coverage, after meeting any applicable deductibles, was sufficient to cover all losses.

## 9. NONCURRENT LIABILITIES

The changes in MORPC's noncurrent liabilities for the year ended December 31, 2021 are as follows:

	Beginning Balance December 31, <u>2020</u>	<u>Additions</u>	<u>Reductions</u>	Ending Balance December 31, <u>2021</u>	Current Portion December 31, <u>2021</u>
Paid Time Off (PTO)	\$ 603,956	\$ 511,930	\$ (524,827)	\$ 591,059	\$ 90,000
Sick leave	<u>55,254</u>	<u>0</u>	<u>(5,710)</u>	<u>49,544</u>	<u>10,000</u>
Accrued PTO and sick leave	659,210	511,930	(530,537)	640,602	100,000
Net pension liability	6,592,842	0	(1,277,818)	5,315,024	0
Net OPEB liability	<u>4,651,263</u>	<u>0</u>	<u>(4,651,263)</u>	<u>0</u>	<u>0</u>
Total noncurrent liabilities	<u>\$ 11,903,315</u>	<u>\$ 511,930</u>	<u>\$ (6,459,618)</u>	<u>\$ 5,955,626</u>	<u>\$ 100,000</u>

## **10. PAYCHECK PROTECTION PLAN LOAN**

In May 2020, MORPC applied for and was awarded a loan for \$461,686 under the federal Paycheck Protection Program. The program was authorized in the Coronavirus Aid, Relief and Economic Security Act and is administered by the U. S. Small Business Administration (SBA). Under the terms of the program, the loan may be fully forgiven if the loan proceeds are spent on qualifying expenses and if staffing level and salary maintenance requirements are met. Management believes that all program requirements were met, and that MORPC expended the proceeds on qualifying expenses over a covered period of 12 weeks which ended in August 2020. During 2021, the Commission applied for and received notification of forgiveness of the loan from the SBA. Loan forgiveness in the amount of \$461,686 has been recorded as non-operating income on the statement of revenues, expenses, and changes in net position. Initial eligibility for the loan may be subject to review by SBA up to six years following forgiveness.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**MID-OHIO REGIONAL PLANNING COMMISSION**

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

	<u>2020</u>	<u>2019 (4)</u>	<u>2018 (3)</u>	<u>2017</u>	<u>2016 (2)</u>	<u>2015</u>	<u>2014</u>
MORPC's proportion of the net pension liability:	0.03589335%	0.03335500%	0.03804571%	0.03290582%	0.03163505%	0.03127997%	0.03519806%
MORPC's proportionate share of the net pension liability:	5,315,024	\$6,592,842	\$10,419,950	\$5,162,285	\$7,183,782	\$5,418,085	\$4,245,280
MORPC's covered payroll:	5,207,884	\$5,083,621	\$4,501,479	\$4,193,685	\$4,031,617	\$3,896,043	\$4,297,843
MORPC's proportionate share of the net pension liability as a % of covered payroll:	102.06%	129.69%	231.48%	123.10%	178.19%	139.07%	98.78%
Plan fiduciary net position as a % of the total pension liability:	86.88%	82.17%	74.70%	84.66%	77.39%	81.08%	86.45%

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.



**MID-OHIO REGIONAL PLANNING COMMISSION**

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Statutorily required contribution	\$ 701,117	\$ 704,670	\$ 711,707	\$ 630,207	\$ 545,179	\$ 483,794	\$ 467,525	\$ 515,741
Contributions in relation to the statutorily required contribution	\$ (701,117)	\$ (704,670)	\$ (711,707)	\$ (630,207)	\$ (545,179)	\$ (483,794)	\$ (467,525)	\$ (515,741)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MORPC covered payroll	\$ 5,207,884	\$ 5,033,357	\$ 5,083,621	\$ 4,501,479	\$ 4,193,685	\$ 4,031,617	\$ 3,896,043	\$ 4,297,843
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%	13.00%	12.00%	12.00%	12.00%

Notes:

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

**MID-OHIO REGIONAL PLANNING COMMISSION**

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

	<u>2020 (4)</u>	<u>2019 (3)</u>	<u>2018 (2)</u>	<u>2017</u>
MORPC's proportion of the net OPEB liability (asset):	0.03512965%	0.03367407%	0.03730121%	0.03225737%
MORPC's proportionate share of the net OPEB liability (asset):	\$ (625,863)	\$4,651,263	\$4,863,198	\$3,502,913
MORPC's covered payroll:	\$ 5,207,884	\$5,083,621	\$4,501,479	\$4,193,685
MORPC's proportionate share of the net OPEB liability (asset): as a % of covered payroll:	-12.02%	91.50%	108.04%	83.53%
Plan fiduciary net position as a % of the total OPEB liability (asset):	115.57%	47.80%	46.33%	54.14%

Notes:

- (1) Amounts are calculated as of the OPERS measurement date, which is December 31 of the calendar year shown. MORPC's corresponding net OPEB liability is as of December 31 of the succeeding fiscal year. Data prior to 2016 is not available.
- (2) In 2018, OPERS revised several actuarial assumptions which impacted the net OPEB liability valuation. The most significant changes in assumptions were: the health care cost trend rate was reduced from an initial rate of 10.00% down to 7.50%, then declining to 3.25% through 2029; the actuarial rate of return on investments was reduced from 6.50% to 6.00%; and the discount rate was increased from 3.85% to 3.96%.
- (3) In 2019, OPERS revised several actuarial assumptions which impacted the net OPEB liability valuation. The most significant changes in assumptions were: the health care cost trend rate was increased from an initial rate of 10.00% to 10.50%, then declining to 3.50% through 2030; and the discount rate was decreased from 3.96% to 3.16%.
- (4) 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.

**MID-OHIO REGIONAL PLANNING COMMISSION**

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

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	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Statutorily required contribution	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the statutorily required contribution	\$ -	\$ -	\$ -	\$ -
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 MORPC covered payroll	 \$ 5,207,884	 \$ 5,033,357	 \$ 5,083,621	 \$ 4,501,479
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%

(1) Information prior to 2017 is not presented as Governmental Accounting Standards Board Statement No. 75 was implemented in 2018, resulting in restatement of 2017 balances. Balances prior to 2017 were not restated.

## **OTHER SUPPLEMENTARY INFORMATION**

**MID-OHIO REGIONAL PLANNING COMMISSION**

**SCHEDULE OF REVENUES AND EXPENSES-BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Actual</u>	<u>Budget</u>	<u>Variance over / (under)</u>
Revenue			
Sustainability, Mapping & Transportation	\$ 7,385,643	\$ 10,249,247	\$ (2,863,604)
Residential Services	3,229,332	5,953,469	(2,724,137)
Services to Members & Development	998,677	990,714	7,963
Other	<u>3,778,958</u>	<u>2,090,801</u>	<u>1,688,157</u>
Total operating revenues	15,392,610	19,284,231	(3,891,621)
Expenses			
Salaries and benefits	3,242,673	7,701,718	(4,459,045)
Materials and Supplies	203,243	479,386	(276,143)
Consultants, services and other	5,172,649	10,995,158	(5,822,509)
Depreciation	<u>98,551</u>	<u>111,569</u>	<u>(13,018)</u>
Total operating expenses	8,717,116	19,287,831	(10,570,715)
Operating gain/(loss)	<u>6,675,494</u>	<u>(3,600)</u>	<u>6,679,094</u>
Federal SBA Paycheck Protection Program Loan	461,686	-	461,686
Interest income	23,610	3,600	20,010
Increase in net position	<u>\$ 7,160,790</u>	<u>\$ -</u>	<u>\$ 7,160,790</u>

## **MID-OHIO REGIONAL PLANNING COMMISSION**

### **BUDGETARY ACCOUNTING**

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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, 2021**

	<b>Estimated CY 2021</b>	<b>Actual CY 2021</b>	<b>Difference (Over Bdgt.) Under Bdgt.</b>
<b>Wages paid for time worked:</b>			
Direct Labor	\$ 3,388,553	\$ 3,300,811	\$ 87,742
Indirect Labor	\$ 1,358,334	\$ 1,333,055	\$ 25,279
<b>Total Labor - base for fringe allocation</b>	<b>\$ 4,746,887</b>	<b>\$ 4,633,866</b>	<b>\$ 113,021</b>
<b>Fringe Benefits</b>			
PTO leave	\$ 215,067	\$ 306,021	\$ (90,954)
Holidays, funeral, jury, other leave	\$ 222,377	\$ 243,782	\$ (21,405)
Sick Leave	\$ 15,000	\$ 24,214	\$ (9,214)
Retirement PTO/Sick Leave	\$ 10,500	\$ (3,987)	\$ 14,487
PTO/Sick Carryover	\$ 232,232	\$ 205,908	\$ 26,324
<b>Subtotal Fringe Benefit Wages</b>	<b>\$ 695,176</b>	<b>\$ 775,939</b>	<b>\$ (80,763)</b>
<b>Other Fringe Benefits</b>			
OPERS	\$ 693,808	\$ 735,169	\$ (41,361)
Workers Comp	\$ 64,646	\$ 49,904	\$ 14,742
Unemployment Compensation	\$ 19,440	\$ 14,319	\$ 5,121
Medicare	\$ 71,859	\$ 74,600	\$ (2,741)
Group Medical Insurance	\$ 1,112,448	\$ 980,705	\$ 131,743
Group EAP Insurance	\$ 40,068	\$ 38,787	\$ 1,281
Group Life Insurance	\$ 2,251	\$ 2,048	\$ 203
Group Optical Insurance	\$ 10,355	\$ 9,165	\$ 1,190
Group Dental Insurance	\$ 56,425	\$ 49,733	\$ 6,692
Group Prescription Insurance	\$ 210,394	\$ 185,458	\$ 24,936
Benefits Administrative Fee	\$ 68,731	\$ 60,717	\$ 8,014
Employee Health Incentive	\$ 5,000	\$ -	\$ 5,000
Employee Group Insurance Cost Sharing	\$ (352,652)	\$ (300,052)	\$ (52,600)
ST/LT Disability Insurance	\$ 48,000	\$ 47,034	\$ 966
Benefit Consultant for Alternatives		\$ -	\$ -
Estimated Employee Turnover	\$ (113,324)	\$ -	\$ (113,324)
<i>Prior Year Rate Adjustment (use only with fixed rate)</i>	\$ 120,574	\$ 120,574	\$ -
<b>Subtotal Other Fringe Benefits</b>	<b>\$ 2,058,023</b>	<b>\$ 2,068,162</b>	<b>\$ (10,140)</b>
<b>TOTAL FRINGE BENEFITS</b>	<b>\$ 2,753,199</b>	<b>\$ 2,844,101</b>	<b>\$ (90,903)</b>
<b>Indirect Costs</b>			
Salaries - Indirect Only	\$ 1,358,334	\$ 1,333,055	\$ 25,279
Fringe Benefits for Indirect Salaries	\$ 787,834	\$ 818,196	\$ (30,362)
Materials & Supplies	\$ 60,860	\$ 109,423	\$ (48,563)
Services & Charges	\$ 577,692	\$ 615,156	\$ (37,464)
Rent & Utilites	\$ 464,479	\$ 443,228	\$ 21,251
Other General Overhead	\$ 52,205	\$ 37,329	\$ 14,876
<i>Prior Year Rate Adjustment (use only with fixed rate)</i>	\$ 18,029	\$ 18,029	\$ -
<b>TOTAL INDIRECT COSTS</b>	<b>\$ 3,319,433</b>	<b>\$ 3,374,416</b>	<b>\$ (54,983)</b>
<b>Direct Labor Costs by Department:</b>			
Transportation Infrastructure & Development	\$ 2,430,210	\$ 2,259,882	\$ 170,328
Residential Services	\$ 831,422	\$ 754,400	\$ 77,022
Member Dues	\$ 268,435	\$ 265,585	\$ 2,850
Other Grants/Programs	\$ 21,273	\$ 20,944	\$ 329
Less Estimated Turnover	\$ (162,787)	\$ -	\$ (162,787)
<b>TOTAL DIRECT LABOR COSTS</b>	<b>\$ 3,388,553</b>	<b>\$ 3,300,811</b>	<b>\$ 87,742</b>

**MID-OHIO REGIONAL PLANNING COMMISSION**  
**Details of Indirect Cost Allocation and Fringe Benefits Allocation**  
**Year-to-date as of December 31, 2021**

	Estimated CY 2021	Actual CY 2021	Difference (Over Bdgt.) Under Bdgt.
<b>Calculated Direct vs. Indirect Fringe Benefits Costs</b>			
Direct Labor Fringe Benefits	\$ 1,965,361	\$ 2,025,905	\$ (60,545)
Indirect Labor Fringe Benefits	\$ 787,835	\$ 818,196	\$ (30,361)
<b>TOTAL FRINGE BENEFITS</b>	<b><u>\$ 2,753,199</u></b>	<b><u>\$ 2,844,101</u></b>	<b><u>\$ (90,903)</u></b>
<b>Fringe Benefit Cost Rate Computation</b>			
TOTAL Fringe Benefit Costs /	\$ 2,753,199	\$ 2,844,101	
TOTAL Labor Costs (Direct & Indirect)	\$ 4,746,887	\$ 4,633,866	
<b>= Fringe Benefit Cost Rate</b>	<b>58.00%</b>	<b>61.38%</b>	
<b>Estimated Fringe Benefit Cost Recovery Comparison (Direct Labor Portion Only)</b>			
Should have recovered in fiscal year		\$ 2,025,905	61.38% of Direct Labor
Amount actually recovered in fiscal year		\$ 1,914,470	58.00% of Direct Labor
Prior Year Net (Over) / Under Recovery		\$ 120,574	
Prior Year (Over) / Under Recovery Posted to Cost Pool		\$ 120,574	
<b>Total - (Over)/Under Recovery of Fringe Benefits</b>		<b><u>\$ 111,435</u></b>	<b>A (over)/under</b>
<b>Indirect Cost Rate Computation</b>			
TOTAL Indirect Costs /	\$ 3,319,433	\$ 3,374,416	
DIRECT Labor + Direct Labor Fringe Benefits	\$ 5,353,914	\$ 5,326,716	
<b>= Indirect Cost Rate</b>	<b>62.00%</b>	<b>63.35%</b>	
<b>Estimated Indirect Cost Recovery Comparison (All Indirect Costs, Indirect Labor &amp; Indirect Labor Fringe Benefits)</b>			
Should have recovered in fiscal year ((Actual Direct Labor + Actual Direct Labor Fringe Benefits)		\$ 3,374,416	63.35% of Direct Labor + Direct Labor Fringe Benefits
Amount actually recovered in fiscal year ((Actual Direct Labor + Direct Labor Fringe Benefits)		\$ 3,233,480	62.00% of Direct Labor + Direct Labor Fringe Benefits
Prior Year Net (Over) / Under Recovery		\$ 18,029	
Prior Year (Over) / Under Recovery Posted to Cost Pool		\$ 18,029	
<b>Total - (Over)/Under Recovery of Indirect Costs</b>		<b><u>\$ 140,936</u></b>	<b>B (over)/under</b>
<b>Estimated</b>			
Fringe Benefit Cost (Over)/Under Recovery		\$ 111,435	A (over)/under
Indirect Cost (Over)/Under Recovery		\$ 140,936	B (over)/under
<b>Net (Over)/Under Recovery</b>		<b><u>\$ 252,371</u></b>	
<b>Summary</b>			
	CY 2021 Estimated	CY 2021 Actual	
Fringe Benefit Rate	58.00%	61.38%	
Indirect Cost Rate	62.00%	63.35%	
<b>Total Overhead Cost Rate</b>	<b><u>120.00%</u></b>	<b><u>124.72%</u></b>	



**MID-OHIO REGIONAL PLANNING COMISSION**  
**SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION**  
**For Year Ended December 31, 2021**

	Federal Highway Administration/Ohio Department of Transportation 136147 Consolidated Planning Grant SFY21	Federal Highway Administration/Ohio Department of Transportation 136411 Consolidated Planning Grant SFY22	Federal Highway Administration/Ohio Department of Transportation 136056 Central Ohio Rural Planning Organization Pilot SFY21	Federal Highway Administration/Ohio Department of Transportation 136434 Central Ohio Rural Planning Organization SFY22
Revenues:				
Federal	\$ 1,235,875	964,370	67,984	74,225
State	154,485	120,547	8,498	9,278
Local	154,481	120,544	8,498	9,278
<b>TOTAL REVENUES</b>	<b>\$ 1,544,841</b>	<b>1,205,461</b>	<b>84,980</b>	<b>92,780</b>
Expenditures:				
Salaries and benefits	\$ 932,129	723,129	52,149	57,179
Consultants	-	-	-	-
Other Direct	34,792	33,992	498	150
Indirect Costs	577,920	448,340	32,333	35,451
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,544,841</b>	<b>1,205,461</b>	<b>84,980</b>	<b>92,780</b>

**MID-OHIO REGIONAL PLANNING COMISSION**  
**SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION**  
**For Year Ended December 31, 2021**

	Federal Highway Administration/Ohio Department of Transportation 460204	Federal Highway Administration/Ohio Department of Transportation 460042	Federal Highway Administration/Ohio Department of Transportation 460209	Federal Highway Administration/Ohio Department of Transportation 460044
	Rideshare Program SFY21	Rideshare Program SFY22	Supplemental Planning SFY21	Supplemental Planning SFY22
Revenues:				
Federal	\$ 373,681	269,604	178,399	158,090
State	-	-	-	-
Local	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 373,681</b>	<b>269,604</b>	<b>178,399</b>	<b>158,090</b>
Expenditures:				
Salaries and benefits	\$ 207,589	150,627	98,007	95,197
Consultants	-	-	19,628	3,871
Other Direct	37,387	25,588	-	-
Indirect Costs	128,705	93,389	60,764	59,022
<b>TOTAL EXPENDITURES</b>	<b>\$ 373,681</b>	<b>269,604</b>	<b>178,399</b>	<b>158,090</b>

**MID-OHIO REGIONAL PLANNING COMISSION**  
**SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION**  
**For Year Ended December 31, 2021**

	Federal Highway Administration/Ohio Department of Transportation 460203	Federal Highway Administration/Ohio Department of Transportation 460046	Federal Highway Administration/Ohio Department of Transportation 468271	Federal Highway Administration/Ohio Department of Transportation 136460
	Air Quality Awareness SFY21	Air Quality Awareness SFY22	Paving the Way SFY21	Paving the Way SFY22
Revenues:				
Federal	\$ 279,284	220,290	43,849	3,345
State	-	-	-	-
Local	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 279,284</b>	<b>220,290</b>	<b>43,849</b>	<b>3,345</b>
Expenditures:				
Salaries and benefits	\$ 134,224	96,219	27,067	2,065
Consultants	36,938	40,158	-	-
Other Direct	24,903	24,257	-	-
Indirect Costs	83,219	59,656	16,782	1,280
<b>TOTAL EXPENDITURES</b>	<b>\$ 279,284</b>	<b>220,290</b>	<b>43,849</b>	<b>3,345</b>

**MID-OHIO REGIONAL PLANNING COMISSION**  
**SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION**  
**For Year Ended December 31, 2021**

	Federal Highway Administration/Ohio Department of Transportation 460211 Insight2050 Technical Assistance SFY21	Federal Highway Administration/Ohio Department of Transportation 136461 Technical Assisstance SFY22	Federal Highway Administration/Ohio Department of Transportation 460352 LinkUS Regional Corridors Planning SF21	Federal Highway Administration/Ohio Department of Transportation 113121 Central Ohio Greenways Planning SFY21
Revenues:				
Federal	\$ 99,397	82,988	93,402	144,058
State	-	-	-	-
Local	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 99,397</b>	<b>82,988</b>	<b>93,402</b>	<b>144,058</b>
Expenditures:				
Salaries and benefits	\$ 61,356	51,227	57,548	88,925
Consultants	-	-	-	-
Other Direct	-	-	175	-
Indirect Costs	38,041	31,761	35,680	55,133
<b>TOTAL EXPENDITURES</b>	<b>\$ 99,397</b>	<b>82,988</b>	<b>93,402</b>	<b>144,058</b>

**MID-OHIO REGIONAL PLANNING COMMISSION**  
**SCHEDULE OF COSTS BY SUBCATEGORY FOR**  
**US DEPARTMENT OF TRANSPORTATION FUNDED ACTIVITIES**  
**AS DEPICTED IN THE SFY 21 AND SFY 22 PLANNING WORK PROGRAMS**  
**Year Ended December 31, 2021**

<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 21	\$ 393,005	\$ 49,126	\$ 49,124	\$ -	\$ -	\$ 491,255
	Short Range Planning SFY 22	\$ 157,268	\$ 19,658	\$ 19,658	\$ -	\$ -	\$ 196,584
	Short Range Planning - CORPO SFY 21	\$ 5,129	\$ 641	\$ 641	\$ -	\$ -	\$ 6,411
	Short Range Planning - CORPO SFY 22	\$ 16,101	\$ 2,013	\$ 2,013	\$ -	\$ -	\$ 20,127
602	Transportation Improvement Program SFY 21	\$ 101,302	\$ 12,663	\$ 12,662	\$ -	\$ -	\$ 126,627
	Transportation Improvement Program SFY 22	\$ 86,733	\$ 10,842	\$ 10,842	\$ -	\$ -	\$ 108,417
	Transportation Improvement Program CORPO SFY 21	\$ 23,305	\$ 2,913	\$ 2,913	\$ -	\$ -	\$ 29,131
	Transportation Improvement Program CORPO SFY 22	\$ 17,164	\$ 2,146	\$ 2,145	\$ -	\$ -	\$ 21,455
605	Continuing Planning - Surveillance SFY 21	\$ 472,981	\$ 59,123	\$ 59,122	\$ -	\$ -	\$ 591,226
	Continuing Planning - Surveillance SFY 22	\$ 450,006	\$ 56,251	\$ 56,250	\$ -	\$ -	\$ 562,507
	Continuing Planning - Surveillance CORPO SFY 21	\$ 19,475	\$ 2,434	\$ 2,434	\$ -	\$ -	\$ 24,343
	Continuing Planning - Surveillance CORPO SFY 22	\$ 15,196	\$ 1,899	\$ 1,899	\$ -	\$ -	\$ 18,994
610	Long Range Planning SFY 21	\$ 150,033	\$ 18,754	\$ 18,754	\$ -	\$ -	\$ 187,541
	Long Range Planning SFY 22	\$ 151,826	\$ 18,978	\$ 18,978	\$ -	\$ -	\$ 189,782
	Long Range Planning CORPO SFY 21	\$ 20,075	\$ 2,509	\$ 2,509	\$ -	\$ -	\$ 25,093
	Long Range Planning CORPO SFY 22	\$ 25,764	\$ 3,220	\$ 3,220	\$ -	\$ -	\$ 32,204
625	Service SFY 21	\$ 78,260	\$ 9,782	\$ 9,782	\$ -	\$ -	\$ 97,824
	Service SFY 22	\$ 68,508	\$ 8,564	\$ 8,563	\$ -	\$ -	\$ 85,635
665	Special Studies -						
	LinkUS 2022	\$ 93,402	\$ -	\$ -	\$ -	\$ -	\$ 93,402
	Insight2050 - Technical Assistance SFY 21	\$ -	\$ -	\$ -	\$ -	\$ 99,397	\$ 99,397
	Insight2050 - Technical Assistance SFY 22	\$ -	\$ -	\$ -	\$ -	\$ 82,988	\$ 82,988
	Regional Supplemental Planning SFY 21	\$ -	\$ -	\$ -	\$ -	\$ 178,399	\$ 178,399
	Regional Supplemental Planning SFY 22	\$ -	\$ -	\$ -	\$ -	\$ 158,090	\$ 158,090
	Paving the Way SFY 21	\$ -	\$ -	\$ -	\$ -	\$ 43,849	\$ 43,849
	Paving the Way SFY 22	\$ -	\$ -	\$ -	\$ -	\$ 3,345	\$ 3,345
	Greenways Planning SFY 21	\$ -	\$ -	\$ -	\$ -	\$ 144,058	\$ 144,058
667	Gohio Activities SFY 21	\$ -	\$ -	\$ -	\$ 373,681	\$ -	\$ 373,681
	Gohio Activities SFY 22	\$ -	\$ -	\$ -	\$ 269,604	\$ -	\$ 269,604
	Air Quality SFY 21	\$ -	\$ -	\$ -	\$ 279,284	\$ -	\$ 279,284
	Air Quality SFY 22	\$ -	\$ -	\$ -	\$ 220,290	\$ -	\$ 220,290
697	Program Administration SFY 21	\$ 40,294	\$ 5,037	\$ 5,037	\$ -	\$ -	\$ 50,368
	Program Administration SFY 22	\$ 50,029	\$ 6,254	\$ 6,253	\$ -	\$ -	\$ 62,536
<b>Total</b>		<b>\$ 2,435,856</b>	<b>\$ 292,807</b>	<b>\$ 292,799</b>	<b>\$ 1,142,859</b>	<b>\$ 710,126</b>	<b>\$ 4,874,447</b>

### **III. STATISTICAL SECTION**

# Mid-Ohio Regional Planning Commission

<b>Statistical Section</b>
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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*.

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

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

	2012	2013	2014 (1)	2015	2016	2017 (2)	2018	2019	2020	2021
Net investment in capital assets	\$ 234,794	\$ 220,167	\$ 218,275	\$ 203,061	\$ 127,540	\$ 84,438	\$ 131,338	\$ 113,458	\$ 1,024,304	\$ 1,584,979
Restricted for community development projects	1,388,327	73,049	255,750	-	-	-	-	-	-	-
Restricted for regional transportation programs	-	-	-	-	-	-	157,586	193,592	1,371,773	\$ 3,696,639
Unrestricted	4,856,252	4,598,325	653,274	468,671	68,161	(3,841,545)	(4,906,790)	(8,139,267)	(10,957,333)	(6,682,084)
<b>Total net position</b>	<b>\$ 6,479,373</b>	<b>\$ 4,891,541</b>	<b>\$ 1,127,299</b>	<b>\$ 671,732</b>	<b>\$ 195,701</b>	<b>\$ (3,757,107)</b>	<b>\$ (4,617,866)</b>	<b>\$ (7,832,217)</b>	<b>\$ (8,561,256)</b>	<b>\$ (1,400,466)</b>

(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)**

	2012	2013	2014 (2)	2015	2016	2017 (3)	2018	2019	2020	2021
<b>Revenue</b>										
Transportation (1)	\$ 3,353,832	\$ 3,533,513	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Infrastructure & Development, Planning & Sustainability, Data & Mapping (1)	-	-	5,193,972	5,103,694	5,616,497	6,565,020	6,870,247	7,398,240	6,606,985	7,385,643
Center for Energy and Environment (1)	5,770,537	5,026,526	-	-	-	-	-	-	-	-
Energy & Air Quality (1)	-	-	2,997,302	3,888,322	3,428,978	3,863,710	4,588,226	-	-	-
Residential Services - Weatherization (1)	-	-	-	-	-	-	-	3,312,042	2,719,687	3,046,061
Residential Services - Housing Rehabilitation	4,076,124	1,975,036	2,665,982	1,294,752	1,072,460	761,578	1,171,071	909,541	457,523	644,957
All Other	1,624,624	702,720	992,318	613,352	171,563	1,376,128	1,328,518	1,535,060	1,990,121	4,315,949
<b>Total Operating Revenues</b>	<b>\$ 14,825,117</b>	<b>\$ 11,237,795</b>	<b>\$ 11,849,574</b>	<b>\$ 10,900,120</b>	<b>\$ 10,289,498</b>	<b>\$ 12,566,436</b>	<b>\$ 13,958,062</b>	<b>\$ 13,154,883</b>	<b>\$ 11,774,316</b>	<b>\$ 15,392,610</b>
<b>Expenses</b>										
Transportation (1)	\$ 3,355,699	\$ 3,533,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Infrastructure & Development, Planning & Sustainability, Data & Mapping (1)	-	-	5,179,295	5,116,383	5,582,701	6,479,282	6,866,645	7,397,208	6,606,739	7,324,918
Center for Energy and Environment (1)	5,995,747	5,184,431	-	-	-	-	-	-	-	-
Energy & Air Quality (1)	-	-	3,230,208	3,877,695	3,795,914	4,141,726	4,768,357	-	-	-
Residential Services - Weatherization (1)	-	-	-	-	-	-	-	4,069,916	3,000,858	3,237,359
Residential Services - Housing Rehabilitation	3,713,684	3,444,390	2,493,046	1,655,871	1,070,943	762,223	1,173,160	909,615	457,523	644,924
All Other	1,661,164	664,850	1,079,474	708,157	329,781	1,972,250	2,070,727	4,066,779	2,459,177	(2,490,085)
<b>Total Operating Expenses</b>	<b>\$ 14,726,294</b>	<b>\$ 12,827,536</b>	<b>\$ 11,982,023</b>	<b>\$ 11,358,106</b>	<b>\$ 10,779,339</b>	<b>\$ 13,355,481</b>	<b>\$ 14,878,889</b>	<b>\$ 16,443,518</b>	<b>\$ 12,524,297</b>	<b>\$ 8,717,116</b>
Operating Income (Loss)	\$ 98,823	\$ (1,589,741)	\$ (132,449)	\$ (457,986)	\$ (489,841)	\$ (789,045)	\$ (920,827)	\$ (3,288,635)	\$ (749,981)	\$ 6,675,494
Interest Income	3,009	1,909	1,859	2,419	13,810	35,011	60,068	74,284	20,942	23,610
Federal SBA Paycheck Protection Program Loan Capital Contributions	-	-	-	-	-	-	-	-	-	461,686
Increase (Decrease) in net position	\$ 101,832	\$ (1,587,832)	\$ (130,590)	\$ (455,567)	\$ (476,031)	\$ (754,034)	\$ (860,759)	\$ (3,214,351)	\$ (729,039)	\$ 7,160,790
Net Position - beginning of year	\$ 6,377,541	\$ 6,479,373	\$ 4,891,541	\$ 1,127,299	\$ 671,732	\$ 195,701	\$ (3,757,107)	\$ (4,617,866)	\$ (7,832,217)	\$ (8,561,256)
Change in Accounting Principle	-	-	(3,633,652)	-	-	(3,198,774)	-	-	-	-
<b>Net Position - end of year</b>	<b>\$ 6,479,373</b>	<b>\$ 4,891,541</b>	<b>\$ 1,127,299</b>	<b>\$ 671,732</b>	<b>\$ 195,701</b>	<b>\$ (3,757,107)</b>	<b>\$ (4,617,866)</b>	<b>\$ (7,832,217)</b>	<b>\$ (8,561,256)</b>	<b>\$ (1,400,466)</b>

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

(2) MORPC implemented the provisions of GASB Statement No. 68 in 2015 and as a result of the change in accounting principle, recorded a restatement of 2014 net position.

(3) MORPC implemented the provisions of GASB Statement No. 75 in 2018 and as a result of the change in accounting principle, recorded a restatement of 2017 net position.

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

	2012	2013	2014 (2)	2015	2016	2017 (3)	2018	2019	2020	2021
<b>Revenue</b>										
Federal grants and contracts	\$ 8,767,346	\$ 5,782,052	\$ 6,607,866	\$ 5,943,391	\$ 5,352,234	\$ 6,134,429	\$ 6,550,872	\$ 6,561,391	\$ 5,579,546	\$ 6,561,472
Members' per capita fees	708,877	734,539	839,887	895,596	935,719	1,010,708	1,098,711	1,205,596	1,302,023	1,305,458
State grants and contracts	496,836	481,608	646,189	404,367	426,498	560,566	560,408	613,564	411,798	506,793
Local contracts and other	837,190	885,917	1,277,348	634,199	571,356	1,720,386	2,203,898	1,923,491	2,233,834	4,694,505
Foundations/corporate contributions	1,513,572	255,682	341,525	208,055	584,907	347,729	222,988	179,236	41,572	76,237
Utility company contracts	2,501,296	3,097,997	2,136,759	2,814,512	2,418,784	2,792,618	3,321,185	2,671,605	2,205,543	2,248,145
<b>Total Operating Revenues</b>	<b>\$ 14,825,117</b>	<b>\$ 11,237,795</b>	<b>\$ 11,849,574</b>	<b>\$ 10,900,120</b>	<b>\$ 10,289,498</b>	<b>\$ 12,566,436</b>	<b>\$ 13,958,062</b>	<b>\$ 13,154,883</b>	<b>\$ 11,774,316</b>	<b>\$ 15,392,610</b>
<b>Expenses</b>										
Transportation (1)	\$ 3,355,699	\$ 3,533,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Infrastructure & Development, Planning & Sustainability, Data & Mapping (1)	-	-	5,179,295	5,116,383	5,582,701	6,479,282	6,866,645	7,397,208	6,606,739	7,324,918
RideSolutions *	-	-	-	-	-	-	-	-	-	-
Center for Energy and Environment (1)	5,995,747	5,184,431	-	-	-	-	-	-	-	-
Energy & Air Quality (1)	-	-	3,230,208	3,877,695	3,795,914	4,141,726	4,768,357	-	-	-
Air Quality Awareness/Greenways**	-	-	-	-	-	-	-	-	-	-
Residential Energy Conservation**	-	-	-	-	-	-	-	-	-	-
Residential Services-Weatherization (1)	-	-	-	-	-	-	-	4,069,916	3,000,858	3,237,358
Residential Services-Housing Rehabilitation (1)	3,713,684	3,444,390	2,493,046	1,655,871	1,070,943	762,223	1,173,160	909,615	457,523	644,925
All Other	1,661,164	664,850	1,079,474	708,157	329,781	1,972,250	2,070,727	4,066,779	2,459,177	(2,490,085)
<b>Total Operating Expenses</b>	<b>\$ 14,726,294</b>	<b>\$ 12,827,536</b>	<b>\$ 11,982,023</b>	<b>\$ 11,358,106</b>	<b>\$ 10,779,339</b>	<b>\$ 13,355,481</b>	<b>\$ 14,878,889</b>	<b>\$ 16,443,518</b>	<b>\$ 12,524,297</b>	<b>\$ 8,717,116</b>
<b>Operating Income (Loss)</b>	<b>\$ 98,823</b>	<b>\$ (1,589,741)</b>	<b>\$ (132,449)</b>	<b>\$ (457,986)</b>	<b>\$ (489,841)</b>	<b>\$ (789,045)</b>	<b>\$ (920,827)</b>	<b>\$ (3,288,635)</b>	<b>\$ (749,981)</b>	<b>\$ 6,675,494</b>
Interest Income	3,009	1,909	1,859	2,419	13,810	35,011	60,068	74,284	20,942	23,610
Federal SBA Paycheck Protection Program Loan	-	-	-	-	-	-	-	-	-	461,686
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Gain on Sale of Building	-	-	-	-	-	-	-	-	-	-
<b>Increase (Decrease) in net position</b>	<b>\$ 101,832</b>	<b>\$ (1,587,832)</b>	<b>\$ (130,590)</b>	<b>\$ (455,567)</b>	<b>\$ (476,031)</b>	<b>\$ (754,034)</b>	<b>\$ (860,759)</b>	<b>\$ (3,214,351)</b>	<b>\$ (729,039)</b>	<b>\$ 7,160,790</b>
<b>Net Postion - beginning of year</b>	<b>\$ 6,377,541</b>	<b>\$ 6,479,373</b>	<b>\$ 4,891,541</b>	<b>\$ 1,127,299</b>	<b>\$ 671,732</b>	<b>\$ 195,701</b>	<b>\$ (3,757,107)</b>	<b>\$ (4,617,866)</b>	<b>\$ (7,832,217)</b>	<b>\$ (8,561,256)</b>
<b>Change in Accounting Principle</b>	<b>-</b>	<b>-</b>	<b>(3,633,652)</b>	<b>-</b>	<b>-</b>	<b>(3,198,774)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Postion - end of year</b>	<b>\$ 6,479,373</b>	<b>\$ 4,891,541</b>	<b>\$ 1,127,299</b>	<b>\$ 671,732</b>	<b>\$ 195,701</b>	<b>\$ (3,757,107)</b>	<b>\$ (4,617,866)</b>	<b>\$ (7,832,217)</b>	<b>\$ (8,561,256)</b>	<b>\$ (1,400,466)</b>

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

(2) MORPC implemented the provisions of GASB Statement No. 68 in 2015 and as a result of the change in accounting principle, recorded a restatement of 2014 net position.

(3) MORPC implemented the provisions of GASB Statement No. 75 in 2018 and as a result of the change in accounting principle, recorded a restatement of 2017 net position.

**MID-OHIO REGIONAL PLANNING COMMISSION**  
**Revenue Base and Revenue Rates**  
 Estimated Population by Member Jurisdiction Used for Per Capita Membership Fees

Table 4

Governmental Unit	2012	2013	2014	2015	2016	2017 (2)	2018	2019	2020	2021 (3)
<b>Cities</b>										
* Bellefontaine	-	-	-	-	-	-	-	-	13,174	13,174
Bexley	13,064	13,067	13,070	13,074	13,074	13,233	13,278	13,386	13,370	13,370
Canal Winchester	7,161	7,262	7,326	7,385	7,750	7,919	8,679	8,828	9,093	9,093
* Chillicothe	-	-	-	-	-	-	-	-	21,342	21,342
* Circleville	-	-	-	-	-	-	-	-	13,610	13,610
Columbus	790,498	794,956	802,912	810,200	818,912	861,141	881,859	902,674	914,450	914,450
Delaware	34,982	35,102	35,469	35,885	36,263	37,853	39,214	39,937	41,407	41,407
Dublin	42,038	43,103	43,648	44,375	44,641	47,325	48,550	49,905	50,593	50,593
Gahanna	33,262	33,288	33,323	33,359	33,382	33,984	34,194	36,075	36,018	36,018
Grandview Heights	6,538	6,837	6,840	6,845	6,859	7,284	7,860	8,483	8,559	8,559
Grove City	35,708	35,817	36,079	36,459	36,720	37,138	41,546	42,400	42,766	42,766
Groveport	5,415	5,505	5,540	5,597	5,604	5,638	5,801	5,867	5,860	5,860
Hilliard	28,524	28,595	28,723	28,952	29,331	30,694	37,109	38,106	38,244	38,244
* Lancaster	-	-	-	-	-	-	40,391	40,888	40,561	40,561
* Marysville	22,187	22,306	22,534	22,765	23,023	23,286	23,559	24,224	24,505	24,505
New Albany	8,068	8,255	8,391	8,953	9,101	9,457	10,717	10,897	10,980	10,980
Pataskala	15,092	15,154	15,281	15,392	15,508	15,611	17,175	17,565	18,426	18,426
Pickerington	18,396	18,632	18,938	19,316	19,508	19,718	21,219	22,443	23,096	23,096
Powell	12,011	12,171	12,429	12,660	12,983	13,153	14,238	14,464	14,613	14,613
Reynoldsburg	35,913	35,929	36,013	36,102	36,185	36,540	37,168	37,571	37,650	37,650
Upper Arlington	33,825	33,871	33,895	33,964	33,976	34,562	35,207	35,555	35,542	35,542
Westerville	36,250	36,846	36,876	36,918	37,272	37,895	38,623	39,955	40,656	40,656
Whitehall	18,066	18,078	18,084	18,091	18,091	18,433	18,388	18,531	19,406	19,406
Worthington	13,579	13,581	13,581	13,596	13,596	13,650	14,303	14,440	14,509	14,509
<b>Total Cities</b>	<b>1,210,577</b>	<b>1,218,355</b>	<b>1,228,952</b>	<b>1,239,888</b>	<b>1,251,779</b>	<b>1,304,514</b>	<b>1,389,078</b>	<b>1,422,194</b>	<b>1,488,430</b>	<b>1,488,430</b>
<b>Villages</b>										
* Ashville	4,097	4,097	4,097	4,104	4,104	4,104	4,133	4,088	4,104	4,104
Baltimore	2,968	2,968	-	-	-	-	-	-	-	-
Brice	114	114	114	114	114	114	-	-	-	-
Crooksville	-	-	-	-	-	2,478	2,499	-	-	-
Galena	-	-	-	747	763	781	799	823	865	865
* Gambier	-	-	-	-	-	-	-	-	2,414	2,414
* Granville	-	-	-	-	-	-	-	-	6,292	6,292
Harrisburg	320	320	320	320	320	320	325	-	-	-
* Hebron	-	-	-	-	-	-	-	-	-	2,449
* Johnstown	-	-	4,922	4,944	4,944	4,973	5,340	5,390	5,491	5,491
Lithopolis	1,127	1,162	1,206	1,250	1,250	1,399	1,492	1,545	1,668	1,668
Lockbourne	237	237	237	237	237	237	241	276	276	276
Marble Cliff	573	573	573	573	573	573	583	587	586	586
Minerva Park	1,272	1,272	1,272	1,272	1,272	1,272	1,359	1,557	1,554	1,554
Mount Sterling	-	-	-	-	-	-	-	-	-	-
New Lexington	-	-	-	4,768	4,768	-	-	-	-	-
Obetz	4,537	4,551	4,564	4,591	4,591	4,665	5,069	5,226	5,339	5,339
* Plain City	4,225	4,307	-	-	-	-	-	4,460	4,623	4,623
Riverlea	545	545	548	548	548	548	564	569	568	568
Shawnee Hills	706	713	729	745	765	776	800	805	808	808
* Somerset	-	-	-	1,466	1,466	1,466	1,517	1,517	1,514	1,514
South Bloomfield	-	-	-	-	-	-	-	-	-	-
Sunbury	-	-	-	4,928	5,022	5,085	5,219	5,457	6,028	6,028
Urbancrest	960	960	960	960	960	967	981	991	989	989
Valleyview	-	-	-	-	-	-	-	-	-	-
West Jefferson	4,222	4,222	4,222	4,226	-	-	-	-	-	-
<b>Total Villages</b>	<b>25,903</b>	<b>26,041</b>	<b>23,764</b>	<b>35,793</b>	<b>31,697</b>	<b>29,758</b>	<b>30,921</b>	<b>33,291</b>	<b>43,119</b>	<b>45,568</b>
<b>Townships</b>										
Bloom	7,062	7,082	7,085	7,124	7,136	7,218	7,494	7,623	7,601	7,601
Blendon	-	-	7,808	7,808	7,808	7,866	7,978	8,054	8,055	8,055
Clinton	-	-	4,109	4,109	4,109	4,130	4,193	4,226	4,221	4,221
Etna	8,417	8,566	8,657	8,723	8,847	8,928	9,538	9,801	9,942	9,942
Franklin	-	-	-	-	-	-	9,813	9,905	9,887	9,887
* Granville	4,160	4,174	4,187	4,190	4,225	4,259	4,322	4,375	4,432	4,432
Jefferson	-	-	-	-	-	-	12,124	12,612	13,281	13,281
Jerome	-	-	-	5,407	5,844	6,210	6,309	6,970	8,173	8,173
Liberty	-	-	-	16,000	16,212	16,525	16,894	17,338	17,677	17,677
Madison	-	-	10,800	10,800	10,807	10,814	11,008	11,101	11,087	11,087
Mifflin	-	-	2,462	2,462	2,466	2,470	2,513	2,533	2,531	2,531
Perry	-	-	3,637	3,641	3,641	3,661	3,717	3,749	3,745	3,745
Plain	-	-	2,142	2,142	2,142	2,149	2,236	2,256	2,267	2,267
Prairie	-	-	16,498	16,498	16,505	16,681	16,790	16,946	16,931	16,931
Truro	-	-	-	-	-	-	-	-	1,334	1,334
Violet	-	-	-	-	-	-	20,240	20,540	20,429	20,429
Washington	19,040	19,090	19,249	19,349	19,420	19,602	-	-	1,018	1,018
<b>Total Townships</b>	<b>38,679</b>	<b>38,912</b>	<b>86,634</b>	<b>108,253</b>	<b>109,162</b>	<b>110,513</b>	<b>135,169</b>	<b>138,029</b>	<b>142,611</b>	<b>142,611</b>
<b>Counties (1)</b>										
Delaware County	105,333	106,753	116,777	118,659	120,224	122,210	124,763	127,294	124,541	124,541
** Fairfield County	-	-	-	-	-	-	-	-	81,399	81,399
Franklin County	93,253	93,355	102,230	102,468	102,664	103,598	106,217	108,030	103,478	103,478
* Hocking County	-	-	-	-	-	-	21,544	21,544	21,146	21,146
** Knox County	-	-	-	-	-	-	-	45,347	43,670	43,670
* Logan County	-	-	-	-	-	-	-	32,802	31,485	31,485
** Morrow County	-	-	-	-	-	-	-	35,192	35,193	35,193
* Perry County	-	-	-	-	-	35,945	36,182	36,172	36,103	36,103
Pickaway County	36,543	36,546	-	-	-	-	-	-	-	-
Ross County	56,163	56,163	56,163	56,335	56,392	56,571	58,266	-	-	-
** Union County	-	28,056	29,190	29,802	30,364	31,364	29,446	30,331	31,349	31,349
<b>Total County</b>	<b>291,292</b>	<b>320,873</b>	<b>304,360</b>	<b>307,264</b>	<b>309,644</b>	<b>349,688</b>	<b>376,418</b>	<b>436,712</b>	<b>508,363</b>	<b>508,363</b>
<b>Total full member population (4)</b>	<b>1,566,451</b>	<b>1,604,181</b>	<b>1,643,710</b>	<b>1,691,198</b>	<b>1,702,282</b>	<b>1,794,473</b>	<b>1,931,586</b>	<b>2,030,226</b>	<b>2,182,523</b>	<b>2,184,972</b>
MPO member per capita rate	\$ 0.460	\$ 0.475	\$ 0.490	\$ 0.505	\$ 0.520	\$ 0.5375	\$ 0.555	\$ 0.565	\$ 0.575	\$ 0.575
Non-MPO per capita rate	\$ 0.310	\$ 0.310	\$ 0.310	\$ 0.310	\$ 0.325	\$ 0.3425	\$ 0.360	\$ 0.370	\$ 0.380	\$ 0.380

Notes (1) Beginning in 2014 the counties' members dues calculations use the above listed Population Base plus an additional 10% of the populations of cities located within the county. Prior to 2014, the members dues fee methodology for counties excluded city populations.  
 (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 not to burden members with increased fees 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.  
 \* 2021 Non-MPO members - These members are outside the Metropolitan Planning Organization (MPO) area and pay the Non-MPO rate.  
 \*\* 2021 CORPO members - Non-MPO member is in the Central Ohio Rural Planning Organization and paid an additional \$0.10 per-capita rate.

## MID-OHIO REGIONAL PLANNING COMMISSION

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

December 31, 2021

#### **Sources of Estimates**

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

The revised methodology starts first by utilizing the county total household populations from the most recent decennial U. S. Census as a baseline. Second, we add and subtract the Ohio Department of Health (ODH) recorded county births and deaths, and net migration (determined from the Census Population Estimate Program) for each year since the base year Census through January 1 of the year of estimate. Third, the sub-county jurisdictions' new housing permit data are utilized to proportion the household population growth to the sub-county jurisdictions from the county's change in household population. These housing permits are then converted to estimated population by multiplying those new number of housing units by the average household size and occupancy rate (from the ACS) for the sub-county jurisdiction. Finally, an estimate of those living in "group quarters" (ACS) (correctional facilities, student dormitories, senior assisted-living facilities, and other nontraditional households) is added to complete the total population estimate. This results in sub-county population estimates that are based on more reliable and consistent data about annual births, deaths and migration, compared to the pre-2018 methodology.

The methodology used for estimating population for years prior to 2018 added population to each jurisdiction by multiplying the number of new housing units built each year by the average household size indicated in the 2010 U. S. Census. The population living in "group quarters" was assumed to stay constant from 2010 Census data. In 2017 MORPC began including the U. S. Census' estimates of the annual net international immigration population relocating to the Central Ohio region. Based on these estimates, approximately 40,000 international residents settled in MORPC member jurisdictions between 2010 and 2017. This total is reflected in the 2017 population estimates, but previous years' estimates have not been revised.

Mid-Ohio Regional Planning Commission  
Benefits of Membership - Flow of Funds  
Year Ended December 31, 2021

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*
<b>Dues</b>						
City of Bellefontaine	\$5,006	\$0	\$0	\$0	\$0	\$0
City of Bexley	\$7,688	\$4,964,866	\$2,567	\$4,914,246	\$0	\$48,053
City of Canal Winchester	\$5,228	\$7,934	\$0	\$0	\$0	\$7,934
City of Chillicothe	\$8,110	\$0	\$0	\$0	\$0	\$0
City of Circleville	\$5,172	\$0	\$0	\$0	\$0	\$0
City of Columbus	\$525,809	\$19,398,430	\$8,369,939	\$9,513,631	\$0	\$1,514,860
City of Delaware	\$23,809	\$2,388,454	\$2,388,454	\$0	\$0	\$0
City of Dublin	\$29,091	\$1,148,791	\$1,135,614	\$0	\$0	\$13,177
City of Gahanna	\$20,710	\$219,434	\$0	\$200,000	\$0	\$19,434
City of Grandview Heights	\$4,921	\$201,155	\$201,155	\$0	\$0	\$0
City of Grove City	\$24,590	\$4,121,690	\$0	\$4,095,349	\$0	\$26,341
City of Groveport	\$3,370	\$4,189	\$0	\$0	\$0	\$4,189
City of Hilliard	\$21,990	\$12,082	\$0	\$0	\$0	\$12,082
City of Lancaster	\$15,413	\$0	\$0	\$0	\$0	\$0
City of Marysville	\$9,312	\$0	\$0	\$0	\$0	\$0
City of New Albany	\$6,311	\$0	\$0	\$0	\$0	\$0
City of Pataskala	\$10,595	\$0	\$0	\$0	\$0	\$0
City of Pickerington	\$13,280	\$0	\$0	\$0	\$0	\$0
City of Powell	\$8,402	\$0	\$0	\$0	\$0	\$0
City of Reynoldsburg	\$21,649	\$2,274,652	\$0	\$2,258,048	\$0	\$16,604
City of Upper Arlington	\$20,437	\$16,147	\$0	\$0	\$0	\$16,147
City of Westerville	\$23,377	\$1,014,687	\$0	\$1,000,000	\$0	\$14,687
City of Whitehall	\$11,158	\$6,002,703	\$1,254,392	\$4,596,780	\$53,740	\$97,791
City of Worthington	\$8,343	\$8,343	\$0	\$0	\$0	\$8,343
Village of Ashville	\$1,560	\$0	\$0	\$0	\$0	\$0
Village of Galena	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Gambier	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Granville	\$2,391	\$0	\$0	\$0	\$0	\$0
Village of Hebron	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Harrisburg	\$0	\$3,363	\$0	\$0	\$0	\$3,363
Village of Johnstown	\$2,087	\$0	\$0	\$0	\$0	\$0
Village of Lithopolis	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Lockbourne	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Marble Cliff	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Minerva Park	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Obetz	\$3,070	\$0	\$0	\$0	\$0	\$0
Village of Plain City	\$1,757	\$0	\$0	\$0	\$0	\$0
Village of Riverlea	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Shawnee Hills	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Somerset	\$1,000	\$0	\$0	\$0	\$0	\$0
Village of Sunbury	\$3,466	\$0	\$0	\$0	\$0	\$0
Village of Urbancrest	\$1,000	\$0	\$0	\$0	\$0	\$0
Blendon Township	\$4,632	\$0	\$0	\$0	\$0	\$0
Bloom Township	\$4,371	\$0	\$0	\$0	\$0	\$0
Clinton Township	\$2,427	\$69,393	\$0	\$0	\$69,393	\$0
Etna Township	\$5,717	\$0	\$0	\$0	\$0	\$0
Franklin Township	\$5,685	\$110,776	\$0	\$0	\$110,776	\$0
Granville Township	\$1,684	\$0	\$0	\$0	\$0	\$0
Jefferson Township	\$7,637	\$30,928	\$0	\$0	\$25,066	\$5,862
Jerome Township	\$4,699	\$0	\$0	\$0	\$0	\$0
Liberty Township	\$10,164	\$0	\$0	\$0	\$0	\$0
Madison Township	\$6,375	\$55,881	\$0	\$0	\$55,881	\$0
Mifflin Township	\$1,455	\$21,859	\$0	\$0	\$21,859	\$0
Perry Township	\$2,153	\$0	\$0	\$0	\$0	\$0
Plain Township	\$1,304	\$0	\$0	\$0	\$0	\$0
Prairie Township	\$9,735	\$0	\$0	\$0	\$0	\$0
Truro Township	\$1,000	\$0	\$0	\$0	\$0	\$0
Violet Township	\$11,747	\$0	\$0	\$0	\$0	\$0
Washington Township	\$1,000	\$1,500,000	\$0	\$1,500,000	\$0	\$0
Unincorporated Franklin County	\$132,923	\$5,671,272	\$0	\$5,583,364	\$87,908	\$0
Delaware County	\$79,899	\$0	\$0	\$0	\$0	\$0
Fairfield County	\$45,897	\$0	\$0	\$0	\$0	\$0
Hocking County	\$8,290	\$0	\$0	\$0	\$0	\$0
Knox County	\$21,767	\$0	\$0	\$0	\$0	\$0
Logan County	\$12,465	\$0	\$0	\$0	\$0	\$0
Madison County ***	\$7,500	\$0	\$0	\$0	\$0	\$0
Morrow County	\$16,892	\$0	\$0	\$0	\$0	\$0
Perry County	\$13,719	\$0	\$0	\$0	\$0	\$0
Union County	\$17,230	\$0	\$0	\$0	\$0	\$0
Associate Members	\$8,000	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>	<b>\$1,305,469</b>	<b>\$49,247,029</b>	<b>\$13,352,121</b>	<b>\$33,661,418</b>	<b>\$424,623</b>	<b>\$1,808,867</b>
<b>Returns-not broken out by community</b>						
COTA and DCT	na	\$51,001,917	\$51,001,917	na	na	na
Other/Regional **	na	\$215,238,305	\$213,295,908	\$1,942,397	na	na
<b>Subtotal</b>	<b>na</b>	<b>\$266,240,222</b>	<b>\$264,297,825</b>	<b>\$1,942,397</b>	<b>na</b>	<b>na</b>
<b>Investments</b>						
MORPC Transportation Planning	\$3,201,347	na	na	na	na	na
MORPC Housing Admin	\$136,349	na	na	na	na	na
MORPC Infrastructure & Clean Ohio Admin	\$193,187	na	na	na	na	na
MORPC Energy Conservation Admin	\$1,603,923	na	na	na	na	na
<b>Subtotal</b>	<b>\$5,134,806</b>	<b>na</b>	<b>na</b>	<b>na</b>	<b>na</b>	<b>na</b>
<b>GRAND TOTAL</b>	<b>\$6,440,275</b>	<b>\$315,487,251</b>	<b>\$277,649,946</b>	<b>\$35,603,815</b>	<b>\$424,623</b>	<b>\$1,808,867</b>

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.  
 \*\*\*Subject to an annual fixed fee instead of a per capita fee.  
 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**

<b>Governmental Unit</b>		<b>2012</b>	<b>% of full members' dues</b>	<b>Governmental Unit</b>		<b>2021</b>	<b>% of full members' dues</b>
1.	Columbus	\$ 363,629	51.3%	1.	Columbus	\$ 525,809	40.5%
2.	Delaware County excluding cities	51,809	7.3%	2.	Franklin County	132,923	10.2%
3.	Unincorporated Franklin County	42,611	6.0%	3.	Delaware County	79,899	6.2%
4.	Dublin	19,337	2.7%	4.	Fairfield County	45,897	3.5%
5.	Westerville	16,675	2.4%	5.	Dublin	29,091	2.2%
6.	Ross County excluding City of Chillicothe	17,411	2.5%	6.	Grove City	24,590	1.9%
7.	Reynoldsburg	16,520	2.3%	7.	Delaware City	23,809	1.8%
8.	Grove City	16,426	2.3%	8.	Westerville	23,377	1.8%
9.	Delaware City	16,092	2.3%	9.	Hilliard	21,990	1.7%
10.	Upper Arlington	15,560	2.2%	10.	Knox County	21,767	1.7%

Source: MORPC Finance Department

**Mid-Ohio Regional Planning Commission  
MORPC Membership Population  
Columbus M.S.A. Estimated Civilian Labor Force  
and Annual Average Unemployment Rates  
2012-2021**

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- ployment rate (3)
2012	1,566,451	969.5	6.1	5,748.0	7.2	8.1
2013	1,604,181	987.9	6.2	5,766.0	7.4	7.4
2014	1,608,742	1,034.1	3.9	5,725.8	5.1	5.6
2015	1,629,159	1,044.8	3.9	5,694.0	4.8	5.0
2016	1,639,446	1,049.1	3.9	5,686.7	5.0	4.7
2017	1,730,525	1,080.0	3.7	5,782.0	4.9	4.1
2018	1,779,073	1,087.9	4.1	5,757.5	4.6	3.9
2019	1,922,494	1,105.9	3.2	5,811.8	4.1	3.5
2020	2,048,895	1,105.5	4.4	5,763.3	5.6	6.7
2021	2,278,446	1,121.1	2.9	5,741.3	4.5	3.9

- (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) For 2013 and prior years, the MORPC membership population was based on the estimated populations shown on Table 4. For 2014 and after, the MORPC membership population is the unduplicated population of MORPC's current member jurisdictions.

Sources: Membership population, MORPC  
Labor statistics, U. S. Bureau of Labor Statistics

**Mid-Ohio Regional Planning Commission  
Per Capita Income and Total Personal Income  
2011-2021**

Year	Columbus M.S.A. (1)		Ohio	
	Per Capita Income	Total Personal Income (Millions)	Per Capita Income	Total Personal Income (Millions)
2011	\$41,200	\$79,365.3	\$39,063	\$451,011.1
2012	\$43,654	\$85,003.0	\$40,625	\$469,260.8
2013	\$43,900	\$86,661.4	\$41,087	\$475,766.2
2014	\$45,431	\$90,936.5	\$42,740	\$496,069.1
2015	\$47,279	\$95,862.4	\$44,386	\$515,871.4
2016	\$48,153	\$98,819.3	\$45,204	\$526,177.2
2017	\$49,441	\$102,965.0	\$46,804	\$546,006.0
2018	\$51,114	\$107,553.9	\$48,728	\$569,184.0
2019	\$52,477	\$111,370.1	\$50,167	\$586,784.0
2020	\$56,252	\$120,320.5	\$53,296	\$623,206.7
2021	N/A	N/A	\$56,483	\$665,374.4

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

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



**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)	
	2012	% to Total		2021	% to Total
1. Ohio State University	27,404	2.90%	Ohio State University	35,210	3.33%
2. State of Ohio	24,748	2.62%	State of Ohio	24,897	2.36%
3. JPMorgan Chase & Co.	19,200	2.03%	OhioHealth	24,512	2.32%
4. OhioHealth	14,025	1.49%	JPMorgan Chase & Co,	17,480	1.66%
5. Nationwide Mutal Insurance Co.	11,316	1.20%	Nationwide Mutual Insurance Co.	16,000	1.52%
6. Kroger Co.	10,031	1.06%	Nationwide Children's Hospital	13,161	1.25%
7. Columbus City Schools	9,753	1.03%	Kroger Co.	12,018	1.14%
8. City of Columbus	8,455	0.90%	Amazon	9,200	0.87%
9. Mount Carmel Health System	7,961	0.84%	City of Columbus	8,705	0.82%
10. L Brands, Inc	7,800	0.83%	Mount Carmel Health System	8,182	0.77%

Source: City of Columbus 2021 Annual Comprehensive Financial Report, Page 330, Table 22

Source of FTE's and Rank: "Largest Central Ohio Employers Ranked by Number of Central Ohio Employees", Business First of Columbus. © Copyright 2021, Business First of Columbus Inc. All rights reserved. Reprinted with permission.

Source of 2021 % to Total: Percentage calculated using Columbus MSA labor force number of 1,101,600 provided by the City of Columbus, minus 45,400 combined labor force of Hocking, Morrow and Perry Counties, which is included in Columbus MSA but not in Business First data.

MID-OHIO REGIONAL PLANNING COMMISSION

Table 10

Area in Square Miles by Member Jurisdiction

As of December 31, 2021 and 2012

<u>Governmental Unit</u>	<u>2012 Area In Square Miles</u>	<u>2021 Area In Square Miles</u>
Licking County	-	687
Knox County	-	530.00
Fairfield County, less City of Lancaster	-	489.47
Madison County	-	467.46
Logan County, less City of Bellefontaine	-	467.00
Delaware County less Cities of Columbus, Delaware, Dublin, Powell, Westerville; Villages of Galena, Shawnee Hills, Sunbury	425.24	457.4
Hocking County	-	424.00
Perry County	-	412.00
Morrow County	-	407.00
Union County, less Cities of Marysville, Dublin	-	384.16
City of Columbus	223.69	226.14
Unincorporated Franklin County		
Madison Township	-	23.50
Prairie Township	-	18.73
Jefferson Township	-	15.34
Plain Township	-	9.00
Franklin Township	-	6.71
Blendon Township	-	5.85
Washington Township	-	2.66
Perry Township	-	2.22
Mifflin Township	-	1.99
Clinton Township	-	1.39
Truro Township	-	0.52
ALL OTHER TOWNSHIPS	-	<u>92.70</u>
Total Unincorporated Franklin County	183.44	180.61
Bloom Township	35.22	35.36
Jerome Township	-	33.46
City of Pataskala	28.85	29.04
Violet Township	29.56	28.85
Liberty Township	-	26.88
City of Dublin	25.77	24.91
Granville Township (Minus Heath, Newark and Granville)	21.09	21.06
Etna Township	20.76	20.55
City of Delaware	19.12	20.12
City of Lancaster	-	19.02
City of Grove City	16.42	17.72
City of New Albany	10.84	16.94
City of Marysville	16.22	16.44
City of Hilliard	15.52	14.39
City of Westerville	12.49	12.75
City of Gahanna	11.54	12.60
City of Reynoldsburg	16.88	11.55
City of Chillicothe	-	10.82
City of Pickerington	9.99	10.14
City of Bellefontaine	-	10.02
City of Upper Arlington	9.90	9.77
City of Groveport	9.32	8.88
City of Canal Winchester	13.17	7.95
City of Circleville	-	7.28
Village of Obetz	6.62	6.05
City of Powell	4.98	5.81
City of Worthington	6.40	5.56
City of Whitehall	5.34	5.34
Village of Granville	-	4.86
Village of Sunbury	-	4.82
Village of Johnstown	-	3.01
City of Bexley	2.45	2.44
Village of Plain City	2.49	2.40
Village of Lithopolis	2.71	2.27
Village of Ashville	2.21	2.23
Village of Galena	-	1.82
City of Grandview Heights	1.35	1.31
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	-
Pickaway County less South Bloomfield	502.15	-
Village of West Jefferson	7.02	-
City of Baltimore	2.09	-
Village of Harrisburg	0.14	-
Village of Brice	0.11	-
<b>Total area in square miles</b>	<b>2,386.08</b>	<b>5,611.58</b>

Source: County Engineers, MORPC and Member Communities

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

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

Table 11

	2012	2013	2014 (1)	2015	2016	2017	2018	2019	2020	2021
Transportation	26.50	27.00	-	-	-	-	-	-	-	-
Center for Energy and Environment	21.00	22.50	-	-	-	-	-	-	-	-
Housing	11.25	10.50	-	-	-	-	-	-	-	-
Transportation Infrastructure & Development	-	-	16.75	14.50	17.50	18.00	18.50	15.00	16.30	16.5
Data & Mapping	-	-	7.00	7.00	6.50	6.25	7.25	7.50	7.00	6
Planning & Sustainability	-	-	7.75	8.50	9.50	9.25	7.00	12.55	11.25	10.5
Residential Services	-	-	23.50	21.00	19.75	20.50	21.50	16.10	17.10	15.75
Member Services and Administrative	18.50	19.50	16.00	17.00	18.25	16.75	21.50	21.50	22.80	20.5
<b>Total</b>	<b>77.25</b>	<b>79.50</b>	<b>71.00</b>	<b>68.00</b>	<b>71.50</b>	<b>70.75</b>	<b>75.75</b>	<b>72.65</b>	<b>74.45</b>	<b>69.25</b>

(1) MORPC reorganized several departments in 2014 as reflected above.

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

Table 12

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Federal transportation projects completed</b>	5	3	5	9	6	6	8	9	8	8
Cost of Fed transportation projects completed	\$ 4,360,609	\$ 3,827,864	\$ 4,325,383	\$5,062,584	\$4,378,713	\$4,628,796	\$5,277,238	\$5,386,611	\$5,392,081	\$4,572,774
<b>Housing Repair Programs</b>										
Franklin County Single Family Rehab units completed	17	8	16	7	N/A	N/A	N/A	N/A	N/A	N/A
Franklin County Urgent Repair Program	32	29	62	63	41	42	43	60	15	17
COCIC Exterior Home Repair	N/A	N/A	N/A	N/A	N/A	N/A	4	8	2	5
PACT/Homeport Home Repair Program	N/A	N/A	N/A	4	4	15	18	N/A	N/A	N/A
United Way Home Repair Program	7	13	15	7	11	3	1	N/A	N/A	N/A
Weinland Park Home Repair Program	12	12	9	10	5	6	2	N/A	N/A	N/A
Homeport/Milo Grogan Home Repair Program	N/A	N/A	N/A	N/A	N/A	N/A	N/A	14	N/A	N/A
<b>Home Weatherization Programs</b>										
Home Weatherization Assistance Program (HWAP)										
Home visits	224	104	70	78	49	53	52	47	30	49
HWAP Home completed weatherizations	224	104	70	78	49	53	52	47	30	49
WarmChoice Program inspections	578	523	485	502	324	427	519	465	502	546
WarmChoice Program completions	518	586	351	505	421	402	506	415	325	538
AEP Community Assistance Program (Households) (1)	228	357	358	311	429	397	426	339	125	N/A
Electric Partnership Program (Households) (2)	218	163	63	229	328	104	231	409	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

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

	2012	2013	2014	2015 (1)	2016	2017	2018	2019	2020	2021
<u>Planning &amp; Sustainability, Data &amp; Mapping, and Transportation &amp; Infrastructure Development (2)</u>										
Computers	39	37	37	15	15	15	15	15	15	-
Vehicles	1	1	1	1	1	1	1	1	1	-
Eco-counter	-	-	-	-	-	-	-	-	-	2
<u>Residential Services - Weatherization (3)</u>										
Computers	30	23	23	2	2	2	2	2	2	-
Vehicles	13	13	13	13	13	13	11	9	11	3
Blower Door	13	13	13	-	-	-	-	-	-	-
Computer Analyzer	10	7	7	-	-	-	-	-	-	-
Infrared Cameras	10	10	10	10	10	10	10	10	10	-
<u>Residential Services - Housing</u>										
Computers	12	15	15	2	2	2	2	2	2	-
XRF Spectrum Analyzer	1	1	1	1	1	1	1	1	1	-
Vehicles	-	-	-	-	-	-	-	-	-	1
<u>All Other</u>										
Computers	68	63	64	19	19	20	24	26	26	5
EV Charging Stations	-	-	-	-	-	-	-	3	3	3
Vehicles	1	1	1	-	-	-	-	-	-	-
Renovation	-	-	-	-	-	-	-	-	-	13

## 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.

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

**Mid-Ohio Regional Planning Commission**  
 Schedule of Insurance Coverage  
 December 31, 2021

<b>Existing coverage - policies in force (1)</b>	<b>Limits of liability</b>
<b>1. Type</b>	<b>Commercial Umbrella</b>
Each Occurrence	\$6,000,000
General Aggregate	\$6,000,000
<b>2. Type</b>	<b>Commercial General Liability</b>
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
<b>3. Type</b>	<b>Public Officials</b>
Limit of Liability	\$2,000,000
Deductible	\$10,000
Insurance Company	<i>Darwin Select Insurance Company</i>
Expires	<i>November 1, 2021</i>
<b>4. Type</b>	<b>Employer's Liability</b>
Employer's Liability Stop Gap	\$1,000,000
Deductible	\$0
<b>5. Type</b>	<b>Employee Benefits Liability</b>
Aggregate Limit	\$3,000,000
Each Claim Limit	\$1,000,000
Deductible	\$1,000
<b>6. Type</b>	<b>Crime Coverage</b>
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
<b>7. Type</b>	<b>Cyber Liability</b>
Aggregate Limit	\$2,000,000
Each Claim	\$1,000,000
Retention	\$10,000
<b>8. Type</b>	<b>Miscellaneous</b>
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, 2021

<b>Existing coverage - policies in force (1)</b>	<b>Limits of liability</b>
<b>9. Type</b>	<b>Commercial Property Coverage</b>
Blanket Buildings and Business Personal Property	\$1,505,220
Personal Property - 111 Liberty Street Suite 100	Included
Deductible	\$1,000
<b>10. Type</b>	<b>Lead Abatement Coverage</b>
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, 2021</i>
<b>11. Type</b>	<b>Automobile</b>
Limit of Liability	\$1,000,000
Auto Medical Payments (Each Person)	\$5,000
Deductible - Comprehensive Coverage	\$500
Deductible - Collision Coverage	\$500
<b>12. Type</b>	<b>Architects &amp; Engineers Errors &amp; Omissions Insurance</b>
Each Claim	\$1,000,000
Annual Aggregate	\$1,000,000
Deductible	\$10,000
Insurance Company	<i>The Hanover Insurance Group</i>
Expires	<i>September 25, 2021</i>

Notes: (1) Unless indicated otherwise, all policies are carried by the *Selective Insurance Company* and all coverage expires on November 1, 2021. MORPC does not engage in risk financing activities where it retains the risk (i.e., self-insurance).

Source: MORPC insurance policies.

**IV. SINGLE AUDIT SECTION**



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

**Independent Auditor's Report**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Mid-Ohio Regional Planning Commission (the "Commission"), as of and for the year ended December 31, 2021 and the related notes to the financial statements, which comprise the basic financial statements of the Commission, and have issued our report thereon dated June 2, 2022.

**Report on Internal Control Over Financial Reporting**

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

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

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

**Report on Compliance and Other Matters**

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

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

**Purpose of This Report**

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

*Plante & Moran, PLLC*

June 2, 2022

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

**Independent Auditor's Report**

To the Board of Commissioners  
Mid-Ohio Regional Planning Commission

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the Mid-Ohio Regional Planning Commission's (the "Commission") compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on its major federal program for the year ended December 31, 2021. The major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Commission complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2021.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the Mid-Ohio Regional Planning Commission and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Mid-Ohio Regional Planning Commission's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Commission's federal program.

To the Board of Commissioners  
Mid-Ohio Regional Planning Commission

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Mid-Ohio Regional Planning Commission's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Mid-Ohio Regional Planning Commission's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Mid-Ohio Regional Planning Commission's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Mid-Ohio Regional Planning Commission's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Mid-Ohio Regional Planning Commission's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

To the Board of Commissioners  
Mid-Ohio Regional Planning Commission

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

*Plante & Moran, PLLC*

June 2, 2022

**MID-OHIO REGIONAL PLANNING COMMISSION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year-to-Date as of December 31, 2021**

Federal grantor / pass-through grantor / program title	Federal CFDA Number	Grantor's Pass-through Number	Program or award amount	Federal Expenditures	Passed Through to Subrecipients
<b>Federal Highway Administration:</b>					
<b>Passed through Ohio Department of Transportation:</b>					
<b>Highway Planning and Construction Cluster</b>					
Highway Planning & Construction - Rideshare Program FY 2021	20.205	99036	\$ 700,000	\$ 373,681	\$ -
Rideshare Program FY 2022	20.205	105637	700,000	269,604	-
Supplemental Planning FY 2021	20.205	99112	350,000	178,399	-
Supplemental Planning FY 2022	20.205	105644	350,000	158,090	-
Air Quality Awareness FY 2021	20.205	99007	550,000	279,284	-
Air Quality Awareness FY 2022	20.205	105648	550,000	220,290	-
Paving the Way FY 2021	20.205	109288	100,000	43,849	-
Paving the Way FY 2022	20.205	110228	50,000	3,345	-
Consolidated Planning Grant FY 2021	20.205	111606	2,329,887	1,235,875	-
Consolidated Planning Grant FY 2022	20.205	114262	2,247,613	964,370	-
Central Ohio Regional Planning Organization FY 2021	20.205	109396	142,887	67,984	-
Central Ohio Regional Planning Organization FY 2022	20.205	114263	142,887	74,225	-
inSight2050 Technical Assistance 2021	20.205	110238	200,000	99,397	-
inSight2050 Technical Assistance 2022	20.205	110239	250,000	82,988	-
Greenways Planning 2021	20.205	113121	200,000	144,058	-
LinkUS 2022	20.205	115208	500,000	93,402	-
<b>Total Highway Planning and Construction Cluster</b>				<b>4,288,841</b>	<b>-</b>
<b>Federal Transit Administration:</b>					
<b>Transit Services Programs Cluster</b>					
Enhanced Mobility for Seniors and Individuals With Disabilities FY 2016	20.513	(1)	851,219	25,771	25,771
Enhanced Mobility for Seniors and Individuals With Disabilities FY 2017	20.513	(1)	143,943	9,998	9,998
Enhanced Mobility for Seniors and Individuals With Disabilities FY 2018	20.513	(1)	516,806	-	-
Enhanced Mobility for Seniors and Individuals With Disabilities FY 2019-2021	20.513	(1)	1,455,645	462,514	201,622
<b>Total Transit Services Programs Cluster</b>				<b>498,283</b>	<b>237,391</b>
<b>U.S. Department of Housing and Urban Development:</b>					
<b>Passed through Franklin County:</b>					
<b>CDBG - Entitlement Grants Cluster</b>					
Community Development Block Grant/Entitlement Grants - Housing Advisory Board FY 2021	14.218	(2)	10,000	5,284	-
Home Repair 2018	14.218	(2)	700,000	50,374	-
Home Repair 2019	14.218	(2)	800,000	351,829	-
Home Repair 2020	14.218	(2)	800,000	130,078	-
<b>Total CDBG - Entitlement Grants Cluster</b>				<b>537,565</b>	<b>-</b>

(continued)

**MID-OHIO REGIONAL PLANNING COMMISSION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)**  
**Year-to-Date as of December 31, 2021**

Federal grantor / pass-through grantor / program title	Federal CFDA Number	Grantor's Pass-through Number	Program or award amount	Federal Expenditures	Passed Through to Subrecipients
<b>U.S. Department of Housing and Urban Development:</b>					
<b>Passed through Franklin County:</b>					
Community Development Block Grants/State's Program and Non-Entitlement Grants - Neighborhood Stabilization Program 1 Program Income	14.228	(2)	36,215	36,215 (3)	-
<b>Total U.S. Department of Housing and Urban Development - CFDA No. 14.228</b>				<u>36,215</u>	<u>-</u>
<b>U.S. Department of Energy:</b>					
<b>Passed through Ohio Department of Development:</b>					
Weatherization Assistance for Low-Income Persons FY 2020	81.042	D20-140	249,363	66,150	-
Weatherization Assistance for Low-Income Persons FY 2021	81.042	D21-140	261,894	212,733	-
<b>Total U.S. Department of Energy - CFDA No. 81.042</b>				<u>278,883</u>	<u>-</u>
<b>U.S. Department of Health and Human Services:</b>					
<b>Passed through Ohio Department of Development:</b>					
Low-Income Home Energy Assistance - Weatherization Assistance for Low-Income Persons FY 2020	93.568	H20-140	346,286	284,132	-
Weatherization Assistance for Low-Income Persons FY 2021	93.568	H21-140	359,148	7,630	-
Weatherization Assistance for Low-Income Persons - Enhancement FY 2020	93.568	HE20-140	120,259	64,996	-
Weatherization Assistance for Low-Income Persons - Enhancement FY 2021	93.568	HE21-140	1,156,174	154,542	-
<b>Total U.S. Department of Health and Human Services - CFDA No. 93.568</b>				<u>511,300</u>	<u>-</u>
<b>U.S. Environmental Protection Agency</b>					
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	(1)	600,000	\$ 243,293	\$ -
<b>Total U.S. Environmental Protection Agency - CFDA No. 66.818</b>				<u>243,293</u>	<u>-</u>
<b>U.S. Department of Commerce</b>					
Economic Adjustment Development Assistance	11.307	(1)	400,000	\$ 80,070	\$ -
<b>Total U.S. Department of Commerce - CFDA No. 11.307</b>				<u>80,070</u>	<u>-</u>
<b>U.S. Department of the Treasury:</b>					
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds					
Franklin County Vaccine Incentive Program	21.027	(4)	78,116	\$ 78,116	\$ -
<b>Total U.S. Department of Treasury - CFDA No. 21.027</b>				<u>78,116</u>	<u>-</u>
<b>Total Federal Financial Assistance</b>				<u>\$ 6,552,566</u>	<u>\$ 237,391</u>

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) Excludes the write-off of homeowner mortgages for property originally purchased with federal funds.
- (4) Not 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, 2021

### 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, 2021. 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, 2021.

### 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, 2021. The accompanying Schedule does not include the expenditure of non-federal matching funds.



**Mid-Ohio Regional Planning Commission**

**Schedule of Findings and Questioned Costs**

**Year Ended December 31, 2021**

**Section I - Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes      X   No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes      X   None reported
- Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? \_\_\_\_\_ Yes      X   No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
20.205	Highway Planning and Construction Cluster	Unmodified

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?   X   Yes    \_\_\_\_\_ No

**Section II - Financial Statement Audit Findings**

Reference Number	Finding
Current Year	None

**Section III - Federal Program Audit Findings**

Reference Number	Finding	Questioned Costs
Current Year	None	



MID-OHIO REGIONAL  
**MORPC**  
PLANNING COMMISSION

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# OHIO AUDITOR OF STATE KEITH FABER



**MID-OHIO REGIONAL PLANNING COMMISSION**

**FRANKLIN COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 6/30/2022**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)