



OHIO AUDITOR OF STATE
KEITH FABER



**MID-OHIO REGIONAL PLANNING COMMISSION
FRANKLIN COUNTY
DECEMBER 31, 2024**

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MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year-to-Date as of December 31, 2024

Federal grantor / pass-through grantor / program title	Federal ALN Number	Grantor's Pass-through Number	Program or award amount	Federal Expenditures	Passed Through to Subrecipients
Federal Highway Administration:					
Passed through Ohio Department of Transportation:					
Highway Planning and Construction Cluster					
Highway Planning & Construction -					
Rideshare Program FY 2024	20.205	110232	750,000	367,746	-
Rideshare Program FY 2025	20.205	110233	750,000	336,659	-
Supplemental Planning FY 2024	20.205	110234	400,000	192,904	-
Supplemental Planning FY 2025	20.205	110235	400,000	221,021	-
Air Quality Awareness FY 2024	20.205	110225	575,000	283,741	-
Air Quality Awareness FY 2025	20.205	110227	575,000	287,163	-
Consolidated Planning Grant FY 2024	20.205	118130	3,305,447	1,945,567	-
Consolidated Planning Grant FY 2025	20.205	120581	3,246,511	1,652,423	-
Central Ohio Regional Planning Organization FY 2024	20.205	118375	178,609	88,259	-
Central Ohio Regional Planning Organization FY 2025	20.205	118375	178,609	90,712	-
inSight2050 Technical Assistance 2024	20.205	110241	275,000	136,590	-
inSight2050 Technical Assistance 2025	20.205	110242	275,000	166,608	-
Central Ohio Greenways Wayfinding Strategy	20.205	117035	230,000	35,387	-
Total Highway Planning and Construction Cluster				5,804,780	-
U.S. Department of Transportation Federal Highway Administration					
CORPO Safe Streets For All	20.939	(1)	200,000	159,574	-
Total U.S. Department of Transportation - ALN No. 20.939				159,574	-
Electric Vehicle Charger Reliability and Accessibility Accelerator	20.205	(1)	2,000,000	12,481	-
Total U.S. Department of Transportation - ALN No. 20.205				12,481	-
Federal Transit Administration:					
Transit Services Programs Cluster					
Enhanced Mobility for Seniors and Individuals With Disabilities FY 2022 - 2028	20.513	(1)	1,687,897	573,856	573,856
Enhanced Mobility for Seniors and Individuals With Disabilities FY 2022 - 2028	20.513	(1)	2,438,578	588,848	350,805
Enhanced Mobility for Seniors and Individuals With Disabilities FY 2019-2023	20.513	(1)	2,223,682	144,895	144,895
Total Transit Services Programs Cluster				1,307,599	1,069,555
U.S. Department of Housing and Urban Development:					
Passed through Franklin County:					
CDBG - Entitlement Grants Cluster					
Community Development Block Grant/Entitlement Grants -					
Home Repair 2017 - 2022	14.218	(2)	1,173,002	613,805	-
Total CDBG - Entitlement Grants Cluster				613,805	-
U.S. Department of Housing and Urban Development:					
Healthy Homes Production	14.913	(1)	2,000,000	945,948	-
Total U.S. Department of Housing and Urban Development - ALN No. 14.913				945,948	-

(continued)

MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year-to-Date as of December 31, 2024

Federal grantor / pass-through grantor / program title	Federal ALN Number	Grantor's Pass-through Number	Program or award amount	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Energy:					
Passed through Ohio Department of Development:					
Weatherization Assistance for Low-Income Persons FY 2023	81.042	D23-140	265,771	17,216	-
Weatherization Assistance for Low-Income Persons FY 2024	81.042	D24-240	255,517	182,234	-
Weatherization Assistance for Low-Income Persons FY 2023 <i>(Bipartisan Infrastructure Law)</i>	81.042	23-BIL-140	2,333,461	56,863	-
Weatherization Assistance for Low-Income Persons FY 2023 GLS <i>(Bipartisan Infrastructure Law)</i>	81.042	23-BIL-240	3,568,897	30,991	-
Weatherization Assistance for Low-Income Persons GLS FY 2023	81.042	D23-240	386,963	169,333	-
Weatherization Assistance for Low-Income Persons GLS FY 2024	81.042	D24-240	372,033	140,343	-
Total U.S. Department of Energy - ALN No. 81.042				596,981	-
U.S. Department of Health and Human Services:					
Passed through Ohio Department of Development:					
Low-Income Home Energy Assistance -					
Weatherization Assistance for Low-Income Persons FY 2023	93.568	H23-140	620,962	416,605	-
Weatherization Assistance for Low-Income Persons FY 2024	93.568	H24-140	390,884	163,829	-
Weatherization Assistance for Low-Income Persons GLS FY 2023	93.568	HE23-140	949,727	338,222	-
Weatherization Assistance for Low-Income Persons GLS FY 2024	93.568	HE24-140	597,835	101,350	-
Weatherization Assistance for Low-Income Persons - Enhancement FY 2023	93.568	HE23-140	423,954	118,399	-
Weatherization Assistance for Low-Income Persons - Enhancement FY 2024	93.568	HE24-140	280,555	79,717	-
Weatherization Assistance for Low-Income Persons - Enhancement GLS FY 2023	93.568	HE23-240	644,643	83,334	-
Weatherization Assistance for Low-Income Persons - Enhancement GLS FY 2024	93.568	HE24-240	432,055	73,867	-
Weatherization Assistance for Low-Income Persons - WRF 23	93.568	HR23-140	27,620	3,800	-
Weatherization Assistance for Low-Income Persons - WRF 24	93.568	HR24-140	27,620	5,598	-
Weatherization Assistance for Low-Income Persons GLS - WRF 23	93.568	HR23-240	42,243	1,505	-
Weatherization Assistance for Low-Income Persons GLS - WRF 24	93.568	HR24-240	42,243	275	-
Total U.S. Department of Health and Human Services - ALN No.				1,386,502	-
93.568					
U.S. Environmental Protection Agency					
Surveys, Studies, Investigations, Training Demonstrations and Educational Outreach Related to Environmental Information and the Release of Toxic Chemicals	66.034	(1)	500,000	223,111	-
Total U.S. Environmental Protection Agency - ALN No. 66.034				223,111	-
Geographic Programs – Gulf of America Program	66.475	(1)	75,000	21,094	-
Total U.S. Environmental Protection Agency - ALN No. 66.475				21,094	-
U.S. Environmental Protection Agency					
Passed through City of Columbus:					
Climate Pollution Reduction Control	66.046	(2)	167,500	47,697	-
Total U.S. Environmental Protection Agency - ALN No. 66.046				47,697	-

(continued)

MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year-to-Date as of December 31, 2024

Federal grantor / pass-through grantor / program title	Federal ALN Number	Grantor's Pass-through Number	Program or award amount	Federal Expenditures	Passed Through to Subrecipients
U.S. Department of Commerce					
Economic Development Assistance	11.307	(1)	400,000	<u>800</u>	<u>-</u>
Total U.S. Department of Commerce - ALN No. 11.307				<u>800</u>	<u>-</u>
Economic Development Support for Planning					
Total U.S. Department of Commerce - ALN No. 11.302	11.302	(1)	70,000	<u>14,991</u>	<u>-</u>
<u>14,991</u>					
U.S. Department of the Treasury:					
Passed through Franklin County:					
Coronavirus State and Local Fiscal Recovery Funds	21.027	(2)	1,847,000	<u>980,597</u>	<u>-</u>
Total U.S. Department of Treasury - ALN No. 21.027				<u>980,597</u>	<u>-</u>
Total Federal Financial Assistance				<u><u>12,115,960</u></u>	<u><u>1,069,555</u></u>

The accompanying notes are an integral part of this schedule.

Notes:

- (1) Program funds are not passed through, but provided directly from the federal agency.
- (2) Not applicable - none assigned by pass-through agency.

MID-OHIO REGIONAL PLANNING COMMISSION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AS OF DECEMBER 31, 2024

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, 2024. 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, 2024.

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, 2024. The accompanying Schedule does not include the expenditure of non-federal matching funds.



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Mid-Ohio Regional Planning Commission
Franklin County
111 Liberty Street # 100
Columbus, Ohio 43215

To the Board of Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, the financial statements of the Mid-Ohio Regional Planning Commission, Franklin County, Ohio (MORPC) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise MORPC's basic financial statements and have issued our report thereon dated June 5, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered MORPC'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 MORPC's internal control. Accordingly, we do not express an opinion on the effectiveness of MORPC'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 MORPC'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 or significant deficiencies may exist that were not identified.

Mid-Ohio Regional Planning Commission
Franklin County
Independent Auditor's Report On Internal Control Over
Financial Reporting And On Compliance And Other Matters
Required By *Government Auditing Standards*
Page 2

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether MORPC'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*.

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 MORPC's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering MORPC's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

June 5, 2025



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED
BY THE UNIFORM GUIDANCE**

Mid-Ohio Regional Planning Commission
Franklin County
111 Liberty Street # 100
Columbus, Ohio 43215

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Mid-Ohio Regional Planning Commission's, Franklin County, (MORPC) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the Mid-Ohio Regional Planning Commission's major federal programs for the year ended December 31, 2024. The Mid-Ohio Regional Planning Commission's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, the Mid-Ohio Regional Planning Commission complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

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 (*Government Auditing Standards*); 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* (*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 MORPC 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 MORPC's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

MORPC's 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 MORPC's federal programs.

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 MORPC'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 MORPC's compliance with the requirements of each 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 MORPC'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 MORPC'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 MORPC'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 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.

Mid-Ohio Regional Planning Commission

Franklin County

Independent Auditor's Report on Compliance with Requirements

Applicable to Each Major Federal Program and on Internal Control Over Compliance
and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Page 3

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.

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 this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Mid-Ohio Regional Planning Commission, Franklin County, (MORPC) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise MORPC's basic financial statements. We issued our unmodified report thereon dated June 5, 2025. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise MORPC's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

June 5, 2025

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MID-OHIO REGIONAL PLANNING COMMISSION
FRANKLIN COUNTY

SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31 2024

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	AL 14.913 Healthy Homes Production Program AL 20.513 Transit Services Programs Cluster AL 21.027 COVID-19 Coronavirus State and Local Fiscal Recovery Funds
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED DECEMBER 31, 2024



MID-OHIO REGIONAL
MORPC
PLANNING COMMISSION

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ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR
FISCAL YEAR ENDED DECEMBER 31, 2024

Prepared by

William Murdock
Executive Director

Shawn P. Hufstedler
Chief Operating Officer

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

Franklin County, Ohio

MID-OHIO REGIONAL PLANNING COMMISSION ANNUAL COMPREHENSIVE FINANCIAL REPORT

December 31, 2024

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I. INTRODUCTORY SECTION

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

June 05, 2025

Dear Residents of Central Ohio and
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, 2024. The MORPC Finance Team has prepared this report according to generally accepted accounting principles (GAAP) applicable to government entities. The management of MORPC is responsible for and affirms the adequacy of the agency's internal accounting control and the completeness of the material presented in this report. The report will be available on MORPC's website at www.morpc.org.

Management's discussion and analysis (MD&A) 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, established in 1969 as the successor to the Franklin County Regional Planning Commission under authority granted by Ohio Revised Code Section 713.21, is a regional planning commission comprising local governments in Central Ohio. Serving as the planning agency for the region, MORPC plays a pivotal role in preparing for Central Ohio's future. In 2024, our membership included 90 political subdivisions located in and around Delaware, Fairfield, Franklin, Hocking, Knox, Licking, Logan, Madison, Marion, Morrow, Perry, Pickaway, Ross, and Union Counties, Ohio. Additionally, MORPC operates an associate membership program with 8 participating regional organizations. As the federally designated Metropolitan Planning Organization (MPO) for the urbanized Columbus area, the state designated Regional Transportation Planning Organization for seven rural counties, and the federally designated Economic Development district (EDD) for eleven counties, MORPC's influence extends far and wide.

The Commission, the policy-making body of the organization and the oversight board is composed of representatives appointed by the member entities (176 seats as of December 31, 2024). MORPC, a political subdivision of Ohio and a non-profit organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, is proud to have its employees as 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 176 seats on MORPC's governing board;

William Murdock, AICP
Executive Director

Chris Amorose Groomes
Chair

Michelle Crandall
Vice Chair

Ben Kessler
Secretary

- MORPC is not fiscally dependent on Franklin County, and it does not provide a financial benefit to, nor impose a financial burden on, the County; and
- MORPC provides services to members outside of Franklin County.

MISSION

MORPC is the regional voice, trusted convener and catalyst bringing Central Ohio communities together to collaborate on best practice. As a regional council with 90 local governments and community partners, MORPC provides nonpartisan data analysis, community resources, and long range planning. Together, we drive the future prosperity and sustainability of the Central Ohio region.

2024 ACCOMPLISHMENTS

Mobility and 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 Years (SFY) 2024 and 2025, as well as the work described below.

Metropolitan Transportation Plan (MTP) — The MTP is the primary product of the MPO. It outlines the comprehensive transportation vision for the MPO area including goals, objectives, performance measures, and ultimately the strategies and road, transit, bike, pedestrian, and intermodal projects to achieve the vision. It is updated every four years with the previous one completed in 2020. Following an extensive development process, in 2024, the Draft MTP was published for public review and comment and staff presented the draft plan to nearly 50 different neighborhood and communities to share the plan and solicit comments. Comments were also collected via an interactive web map developed by MORPC's Data and Mapping team. The 2024-2050 MTP was adopted in May 2024. The MTP received an air quality conformity determination by the Federal Highway Administration in June 2024.

Federal Highway Funding — The Transportation Improvement Program (TIP) allocates federal funding to transportation projects in the region. In 2024, MORPC maintained the TIP for state fiscal years (SFYs 2024-2027) through amendments and administrative modifications as necessary. The TIP includes funding commitments of nearly \$2 billion for projects sponsored by the state, transit agencies, and local partners through MORPC. Included in the TIP is approximately \$50 million annually of MORPC-Attributable Funds. MORPC solicited applications for new funding commitments and updates to existing commitments in 2024.

Transit — MORPC receives Federal Transit Administration Section 5310 funding annually for projects focused on increasing mobility and accessibility for seniors and individuals with disabilities. In 2024, MORPC completed its annual project selection round for sub-recipients. These funds are to assist local agencies in purchasing and maintaining accessible transit vehicles and providing transportation services to their clients.

Transit Supportive Infrastructure (TSI) — Throughout 2024, MORPC staff worked with COTA, the City of Columbus, Franklin County, and over 35 local jurisdictions to identify 150 miles of transit-supportive infrastructure (TSI), such as new bikeways, sidewalks, and other bicycle and pedestrian connections to transit services. This capital improvement program (CIP) was approved by the TSI committees in September, and it

represents a planned \$260 million investment through 2030 for 83 TSI projects across the COTA service area.

In November, voters within the COTA service area approved a transit sales tax increase to support the \$8 billion LinkUS initiative and the TSI Program. Following this passage, MORPC began the process to formalize and administer the TSI Program, which will continue into 2025 and beyond as a permanent funding program.

Regional Mobility Plan — The 2021-2026 Regional Mobility Plan – completed by MORPC for ODOT Human Service Transportation Coordination Region 6 in 2021 – was developed with nine Central Ohio counties and identifies local transportation needs of people with disabilities, older adults, and those with low incomes. The plan is to provide strategies for meeting those needs, as well as prioritizing transportation services and projects for funding and implementation. In 2024, MORPC continued the steps to implement the Plan through continued discussion with the stakeholders in the nine-county area.

Statewide Congestion Mitigation Air Quality (CMAQ) — In 2024, 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. Seven projects from our transportation-planning area (five from MPO & two from CORPO) were submitted to TRAC during the 2024 application period. MORPC evaluated projects as part of its prioritization process. A public comment period was held during the summer, and a resolution with MORPC's prioritization of the projects within our planning area was adopted in September.

Competitive Advantage Projects (CAP) — MORPC's senior leadership shared factsheets on CAP projects during their meetings with public officials to better inform them on regional priorities. Staff worked on a program refresh and the CAP program relaunch is planned for Summer 2025.

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 2024, MORPC staff continued to maintain and develop ride-matching services by collaborating with the other MPO's through the Ohio Association of Regional Councils (OARC) to hold the Ohio Statewide Commuter Challenge in September, and introduced the creation of a new mobile app. MORPC staff completed the 2024 Fairfield County Vanpool Pilot Program to introduce the fair region to vanpool as a workforce mobility solution.

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 five years of service in 2024. 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.

Freight Planning — MORPC's Economic Development office continued with its freight planning work by organizing the Rickenbacker area Freight Alliance Workshop to share project updates and challenges stakeholders face in the region.

Downtown C-PASS — In 2018, MORPC partnered with the Central Ohio Transit Authority (COTA) and Capital Crossroads Special Improvement District (CCSID) to create a program for eligible downtown Columbus workers and 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. This program continues to use the Gohio system and support from MORPC team members to facilitate member management of the program.

Central Ohio Rural Planning Organization — MORPC collaborated with stakeholders from all CORPO counties to develop the first comprehensive Safety Action Plan for the CORPO Planning area using the \$200,000 Safe Streets and Roads for All funding award. An online interactive map and dashboard tool were also developed to allow anyone in the CORPO planning area to view key details of fatal and serious injury crashes in their community.

Comprehensive Economic Development Strategy and Economic Development District — MORPC drafted bylaws and established the Comprehensive Economic Development Strategy (CEDS) Committee to lead the CEDS implementation and revision efforts. Staff convened the inaugural meeting in August. This group, which includes leaders representing the region's broad economic interests, meets every quarter. MORPC was awarded a \$70,000 Planning Partnership Grant from US EDA. This award will support CEDS implementation and identified Economic Development District (EDD) activities. This funding will establish a framework for the EDD Governing Board and CEDS Advisory Committee, while providing grants coordination and planning assistance.

Grants Assistance — MORPC's Economic Development office directly assisted over 23 communities with grants coordination, including helping identify grants aligned with their projects, defining a project scope, and promoting their applications.

Technical Assistance Program (TAP) — MORPC staff worked closely with Jefferson Township and Franklin Township throughout 2024 to conduct active transportation planning activities for each community. Toward the end of 2024, applications were solicited for the 2025 TA Program cycle and four awardees were selected: the City of Gahanna, the City of Grove City, the City of Hilliard, and the Village of Galena.

Safety Planning — MORPC applied for and was awarded a *third* Safe Streets and Roads for All federal grant in collaboration with the Ohio State University Injury Biomechanics Research Center. The team was awarded \$2.12M for a Crash Analysis and Injury Research project.

Active Transportation Plan — The MORPC Complete Streets Policy was updated to align with the policies for managing MORPC-attributable funding and adopted in May 2024. MORPC paid for and hosted monthly professional development webinars from the Association of Pedestrian and Bicycle Professionals (APBP).

Intercity Passenger Rail — MORPC continued to work with the City of Fort Wayne, IN, the Southwestern Pennsylvania Commission (SPC), and project consultants to conduct activities under Step 1 of the federal Corridor Identification and Development Program (CIDP). These deliverables include a scope of work, schedule, and anticipated budget for service development planning of the Chicago-Fort Wayne-Columbus-Pittsburgh (Midwest Connect) corridor in the second Step of CIDP. Likewise, MORPC remained engaged with the Ohio Rail Development Commission for the Cleveland-Columbus-Dayton-Cincinnati (3C&D) corridor, which is on a similar schedule in the CIDP as the Midwest Connect corridor. In other accomplishments, the Central Ohio Passenger Rail Committee (COPRC) was established to convene local stakeholders to build local support for these passenger rail corridors and work with study teams through the CIDP process. MORPC, along with the Columbus Partnership, also led a knowledge exchange for local leaders to Florida to understand public and private passenger rail development in that state in recent years.

Staff also engaged with the FRA's Long-Distance Service Study, which concluded in 2024 and prioritized two potential passenger rail corridors through Central Ohio for further development.

Planning

Central Ohio Greenways (COG) Board — MORPC and the COG Board continued to host and coordinate trail-related educational outreach to promote land preservation, recreation, and stewardship along and within the region's waterways. The COG Board acknowledges the region's urbanized area is entering a transformative trail building era as a result of the increased funding available through COTA's LinkUS Transit Supportive Infrastructure program and MORPC's increased focus in funding walking and biking infrastructure with the Attributable Funding Program. In 2024, the COG Board encouraged rural and small towns to leverage the trail advancement happening in Franklin County by expanding the COG Vision to 15 Counties, adding more urban to rural connections, linking the trail network to State Parks, and ultimately adding hundreds of additional proposed trails to the Vision. With support from the Ohio Department of Transportation we completed a comprehensive Regional Wayfinding Strategy and nearly completed an assessment of Franklin County's natural resources resulting in an indexed score of our most environmentally sensitive land. In partnership with Experience Columbus, the Outdoor Trails Pass continued to reach new users. MORPC also engaged state and local stakeholders to work towards designating rivers in Franklin County as recreational waterways through our Blueways program. Finally, MORPC launched a Greenways Planning Studio to encourage bold regional greenspace collaboration and offer technical assistance to partners such as Rapid 5, a non-profit focused on creating the largest interconnected park system in the country by becoming a land trust.

Water Resources — MORPC continued to lead the Sustaining Scioto Board and support its Ag & Rural Communities Outreach Team. Through this board's effort, the Ohio EPA spearheaded a regional water study to evaluate water supply & demand and guide future investments in water infrastructure. MORPC continued to be a key partner during the study, especially around data & stakeholder engagement. MORPC also continued to support Ohio EPA's 208 planning work to encourage collaborative wastewater infrastructure planning, and convened a committee to determine whether MORPC should pursue 208 area wide planning agency designation. Finally, MORPC again celebrated Riverfest through a week of virtual messaging focused on engaging diverse populations in water conservation and recreation and partnered with Metro Parks to offer canoeing and kayaking opportunities at the Greater Columbus Arts Festival in June.

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

Community-Based Planning Assistance Program — MORPC continued work on their program that supports communities' efforts to envision and plan for the future. The Community-Based Planning Assistance Program provides a one-stop shop for MORPC member communities to help them with their community needs through a wide-range of assistance programs, including providing direct planning services around zoning and land use as well as connecting communities to consultant services. Over the past year, MORPC was able to assist multiple communities through this programming.

Air Quality Awareness — MORPC continued to provide air quality forecasts for the region and raise 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 also produced an

annual air quality report for central Ohio, summarizing air pollution trends from the previous year. MORPC also continued to partner with Franklin County Public Health to expand an air quality sensor network across the county to better understand pollution levels, sources, and disproportionate impacts across neighborhoods and provide information for decision-making.

Energy Planning — MORPC continued to serve as a regional expert when it comes to energy planning. We were able to provide resources, technical assistance, and support to MORPC members in advancing energy efficiency, electric vehicle infrastructure, and clean energy solutions. This work was done through hosting the Energy & Air Quality Working Group, participating in panel discussions at conferences and events, applying for and securing several large-scale grant opportunities (e.g. EVCRAA), and by advancing key projects. MORPC collaborated with City of Columbus and partners to complete a Priority Climate Action Plan, funded by the Climate Pollution Reduction Grant, and developed the regional greenhouse gas inventory for 10 counties, to inform the next phase of the work.

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

Clean Ohio Conservation Program — MORPC administers funding for the Clean Ohio Conservation Program on behalf of the Ohio Public Works Commission to protect conservation properties in perpetuity. In 2024, MORPC awarded nearly \$5 million for FY 2025 to projects in Franklin County. Additionally, the MORPC began providing administrative services to District 17 to administer funding for projects in Delaware, Knox, Morrow, Licking, Fairfield, Pickaway Counties.

Sustainability Advisory Committee (SAC) — MORPC continued to host regular meetings with a diverse group of stakeholders to guide the region's sustainability initiatives. With SAC input, staff supported the Summit on Sustainability and break-out sessions, attracting the highest attendance ever, with nearly 700 people.

Sustainable2050 — MORPC continued to host quarterly Sustainable2050 member meetings to provide a forum for sharing best practices. The team also worked with the City of Gahanna to help them successfully achieve the Gold Sustainable2050 certification, elevating their recognition level from Silver.

Regional Data Advisory Committee (RDAC) — This Committee continues to thrive and move important projects forward to reach the goals of the 2023-2025 Regional Data Agenda, including hosting the second (sold-out) Data Day in March. The team also stood up four new working groups focused on achieving the targeted objectives of the Regional Data Agenda. *Leaders Listen Surveys* — Over the past year, MORPC completed the third survey in the Leaders Listen series, focused on housing. Almost 2,000 residents participated and helped inform decision-makers on their experiences and preferences.

Online Data Information — MORPC continued to maintain and improve our Population Resource Hub (<https://www.morpc.org/popdata>) and made significant progress on the development of the MORPC Insights platform, which is intended to make more data-driven insights available. The platform will include data on a variety of topics summarized at the regional, county, and community levels and is intended to eventually feature additional data and insights from our partners.

Research and Education — MORPC partnered with The John Glenn College of Public Affairs at OSU to sponsor student research team's literature review of evidence-based housing policies and programs relevant to the Central Ohio housing market context. MORPC also collaborated with the Translational Data Analytics Institute at OSU to sponsor student capstone project analyzing tax-value-per acre for Delaware County, Ohio. MORPC partnered with the Center for Urban and Regional Analysis at OSU to facilitate a four-part fall

webinar series “Responding to the Housing Crisis.” This event featured both theoretical and practical insights on housing and it was attended by hundreds of participants from around the region and the country. MORPC presented at the NNIP national conference on original methods and analysis of the Leaders Listen survey series. MORPC Data and Mapping Team provided robust new data products around current and future demographics and land use to serve as the basis for planning scenarios in the 15-County regional water study.

Expansion of Travel Demand Model — MORPC partnered with a consultant to continue data collection within the 40-minute drive time of the New Albany Business Park, and expansion of the network for MORPC’s travel demand model from its current geography, with only three counties included in their entirety, to a 10-county area. This is a continuation of the “Get Ready” project work begun last year.

Residential Services

MORPC provided home energy-efficiency services for approximately 300 income-eligible households in the region through the Columbia Gas of Ohio’s WarmChoice Program and the federally funded Home Weatherization Assistance Program (HWAP). MORPC expanded the territory served in Franklin County for the HWAP program in 2024. MORPC also started the new Bipartisan Infrastructure Law (BIL) HWAP program. MORPC assisted approximately 90 homeowners at 80 percent or below of the median income guidelines with multiple home repair programs. In 2024, this included:

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

MORPC also weatherized HUD funded home repair recipients via the HWAP program. In addition to these Home Repair Programs, MORPC created, implemented and project managed a home repair program for the City of Westerville. MORPC anticipates completing 15 to 25 home repairs in the City of Westerville in this pilot program.

Residential Services also engaged in additional marketing and community outreach efforts utilizing:

- Radio
- TV
- Public service announcements with elected officials
- Post card mail drops
- Traditional billboards

Operations

Annual Salary and Fringe Benefits Survey — MORPC continued its tradition of collaborating with regional and local governments to compile the annual salary and fringe benefits survey. Thirty-six (36) member governments provided a variety of compensation and benefit data that was compiled for the use of our members. The survey is a valuable tool for determining how compensation structures compare across different organizations.

Convening Finance Directors — In 2024, 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 Ohio Association of Regional Councils (OARC) members to discuss topics of interest and share ideas. OARC members include MORPC, other regional councils, and regional transportation planning organizations.

Government Affairs & Community Relations

Government Affairs — In January, MORPC's Government Affairs team, joined by staff leaders and Executive Officers, traveled to Washington, D.C., for the National Association of Regional Councils' annual National Conference of Regions. During this important visit, they met with members of the Congressional delegation and their staff to provide updates on key regional priorities, including rail, infrastructure developments, and Competitive Advantage Projects. These efforts reflect our ongoing commitment to advocating for Central Ohio's interests at the federal level. Building on this momentum, the Regional Policy Roundtable adopted MORPC's 2025–2026 Public Policy Agenda. Developed through a series of collaborative meetings, the agenda was shaped by a dedicated working group of public and private sector representatives. This agenda will guide MORPC's advocacy over the next two years, supporting initiatives across state and federal landscapes.

Additionally, MORPC's Government Affairs team successfully advocated for the creation of a \$1.5 million Housing Technical Assistance Program at the Ohio Department of Development. This program will help communities across our region and our state update zoning codes to allow for more housing supply.

Events — As part of our ongoing efforts to learn from other regions, MORPC hosted a delegation of Central Ohio public and private sector leaders in Florida, where they explored the future of passenger rail and transit innovation. The group engaged with regional leaders in Orlando, Fort Lauderdale, and Miami to discuss transformative rail expansions and multimodal investments. Highlights included a tour of Orlando's new \$2.8 billion terminal and conversations with transit executives of Broward County Transit and Brightline, who shared insights on leveraging high-level passenger rail service to drive economic development.

Major regional events also played a key role in MORPC's 2024 calendar. On March 15, the State of the Region convened more than 900 community leaders, elected officials, and industry experts in Columbus to address the region's most pressing challenges. Urban revitalization strategist Majora Carter delivered a powerful keynote on equitable growth and sustainable development. The event displayed the future of transportation in Central Ohio, and unveiled results of the inaugural *Leaders Listen* survey, which explored local residents' experience and desires for transportation in the Central Ohio region. Later in the year, nearly 700 leaders gathered at the same venue for the 2024 Summit on Sustainability. This event featured a compelling lineup of speakers, including a panel of executive directors from regional councils in Houston, North Carolina, and Minnesota, and a keynote by urban planner and author Jeff Speck, who emphasized walkability and smart design. Attendees also participated in 15 breakout sessions focused on sustainability, economic growth, and regional collaboration. The conference also featured Pecha Kucha style presentations by local community leaders and the presentation of the Regional Sustainability Awards.

Throughout the year, MORPC continued to foster dialogue and partnerships through its Pre-Commission Luncheons. These gatherings offered valuable opportunities for members to hear directly from regional leaders. Speakers in 2024 included Joseph Nardone of the Columbus Regional Airport Authority, Colonel Andrew Powers of the Ohio Air National Guard, Emily Smith of Intel, OSU President Ted Carter, Jr., and Huntington Bank's Stephen Steinour, who spoke on behalf of the Columbus Partnership.

Member Services & Intern Program — Member engagement and development remained a top priority. MORPC welcomed two new members — Brown Township and the Village of Mount Sterling — bringing the

total membership to a record 90, with 100% member retention. Five Regional Planning Area meetings were held, each offering targeted updates to different segments of our 15-county service area. Members continued to benefit from programs such as a monthly newsletter, access to HBCU Connect for job postings, grant-finding tools, and training opportunities through educational partnerships with institutions including Capital University, Columbus College of Art & Design, Franklin University, The Ohio State University, Otterbein University, and Ohio University, among others.

Our Local Government Summer Internship Program grew significantly, thanks in part to the addition of a dedicated Internship Program Coordinator. This role enhanced the program's visibility at career fairs and improved overall coordination. In 2024, MORPC facilitated 48 summer interns and three year-round placements, supported by \$83,000 in scholarships and \$206,000 in local government contributions. A partnership with OSU's Knowlton School and the Easton Community Foundation sponsored three Easton Future Vision Fellows placed with the City of Columbus, COTA, and MORPC.

The Rural Forum Series further deepened regional engagement, with four events exploring workforce mobility, intergenerational housing, downtown revitalization, and zoning innovation. A joint session with the Mid-Ohio Development Exchange tackled the vital link between schools and community planning.

Drive Investment — On the investment front, MORPC expanded its “Drive Investment” strategy through consistent outreach and education. The “Money Mondays” series offered 50 sessions exploring themes such as housing, transportation, sustainability, and service delivery. These were complemented by new resources, including a dedicated YouTube portal, a Drive Investment Newsletter, and the eSource Newsletter. In partnership with the Columbus Partnership, MORPC also supported efforts that secured \$140 million in capital funding.

Through the Columbus Region Coalition’s advocacy efforts, the coalition successfully secured over \$25 million for 19 community projects through the appropriations committee. These wins reflect the strength of collaborative partnerships across Central Ohio. Advocacy efforts will aim to ensure that these projects receive funding in the final FY25 budget, reinforcing MORPC’s commitment to driving investment and delivering results for the region.

Communications & Engagement

Marketing & Outreach — In 2024, MORPC communicated and promoted its initiatives, programs, and services to the Central Ohio region and communities it serves through traditional media outreach efforts including print and radio. Additionally, staff participated in community panels and presentations to committees, in addition to virtual engagement opportunities. This effort included execution of a brand awareness campaign for the Gohio Program, which utilized the following platforms for advertising the program: local radio advertising, Google ads and social media.

Communications & Engagement continued to promote a variety of public engagement opportunities throughout the year through social media and the monthly Regional eSource Newsletter. See [Public Engagement & Involvement](#) section for more information.

In addition to the promotion of public engagement opportunities, the department highlights various topics through social media throughout the year, including: home repair & weatherization, air quality awareness week, infrastructure week, bike safety week, small business week, National Lead Prevention Week, Pedestrian Safety Month, Firewood Awareness Month, 2024 local government summer internship program, weatherization, Sustainable 2050, LinkUS, and MORPC’s direct service programs (Gohio Commute & Gohio Mobility, and Air Quality).

Enhancing Community Involvement in Transportation Planning — MORPC's Community Advisory Committee (CAC) is comprised of volunteer residents with an interest in transportation planning and programming areas. The purpose of the CAC is to provide community participation in transportation planning, priorities, funding, processes, and programs.

Workforce, Leadership & Public Involvement — This past year, MORPC continued its commitment to advancing & educating staff with personal development efforts, including facilitated staff trainings in partnership with the YWCA of Columbus. MORPC previously established a partnership with HBCU Connect, the world's largest pool of Historically Black College & University graduates and students, to facilitate the agency's outreach to local and national students and graduates of HBCUs. In 2024, the partnership was expanded to provide a new member benefit allowing MORPC and its members to post executive-level and niche positions on HBCU Connect's job portal at no additional cost.

The Communications & Engagement team organized and hosted a Supplier Diversity & Procurement Fair, along with the City of Columbus, Franklin County, Columbus City Schools, and the Columbus Metropolitan Library. This event connected small and minority-owned businesses with procurement professionals from across the region; 19 state agencies, local governments, community organizations, and private sector companies participated with more than 50 people in attendance. MORPC hosted a number of meetings and events that amplified the agency's outreach efforts, including: Conference of Minority Transportation Officials (COMTO) meetings, and the Community Organizational Leaders Forum. The Communications & Engagement team also represented the agency at various community related events and meetings throughout the year, including:

- Columbus Partnership Leaders Forum
- Central Ohio Diversity Consortium
- Franklin County Board of Commissioners Small Business Procurement event

Communications & Engagement hosted various public information campaigns and events including lunch & learns and panel discussions for recognitions such as National Hispanic Heritage Month, Women's History Month, and Asian American and Pacific Islander Month.

Public Involvement & Engagement — Communications & Engagement is constantly striving to advance the agency's presence in the Central Ohio community to strengthen inclusivity in its outreach and engagement efforts. Events provide the opportunity for staff to engage with community members, share information about the agency's programs and services, recruit potential employees and interns, and promote public engagement opportunities. In 2024, C&E participated in 32 events including:

- 614 Day: MORPC was a featured agency at this event that drew over 4,000 attendees with 40 local vendors.
- Affordable Housing Fair
- Asian American & Pacific Islander Heritage Month Celebration
- Capitol Square Power Up Career Expo
- Classic for Columbus Resource Fair
- The Crane Group x MBK Community & Career Fair HBCU Classic
- Franklin County Auditor's Affordable Housing Fair
- Franklin County DE&I Conference
- Franklin County Engineer's Office Touch-A-Truck
- Hilliard City Schools Career Day and HBCU Panel
- National African American Male Wellness Agency's Wellness Walk:
- National County Government Open House
- OhioMBE Procurement Fair

- The Ohio State University Career Day
- Riverfest at the Columbus Arts Festival, hosted annually by MORPC and partners
- Senior Community Resource Fair
- Small and Emerging Business Enterprise Mixer
- State of Ohio MBE Expo
- YWCA Columbus Activists and Agitators

The following public participation opportunities were promoted in 2024 via social media, the monthly Regional eSource newsletter, and via print/digital media:

- 5310 applications
- Attributable Funds projects
- Central Ohio Rural Transportation Planning Organization (CORPO) draft Transportation Plan
- Climate Pollution Reduction Grant (CPRG) public comment period and survey,
- Columbus Climate Action Plan
- Leaders Listen Survey Series
- MORPC Messaging Survey
- MTP Draft Regional Transportation Plan Objectives and Performance Measures
- PRO Housing Grant Application Draft Proposal
- Promoting Infrastructure Survey
- Regional Investment Survey
- RFPs and RFQs
- Technical Assistance Program
- TRAC projects

MORPC hosted a number of open houses and public meetings in 2024, including:

- CORPO Public Meeting
- Transportation Improvement Program (TIP) Open House

Events — MORPC hosted **Data Day** which drew data professionals from across Central Ohio, and provided attendees with the opportunity to learn more about what the Columbus region is doing to promote data-driven decision-making and how various communities are using, securing, visualizing, and governing data.

The MORPC Annual **Social Media Summit** was held on August 6, and it gathered several communications professionals for presentations that focused on best practices around social media. It included topics on AI and Chat GPT, by presenters from Canvas Consulting and the Ohio Department of Transportation. The **Regional Transportation Safety Forum** — Provided an opportunity for MORPC members and regional partners to discuss safety priorities and hear from experts on their experiences working to improve roadway safety throughout Central Ohio.

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. According to a 2020 U.S. Census Bureau estimate, Columbus is the 14th largest city in the United States, with 905,748 residents in the city proper and over 2.1 million in the Metropolitan Statistical Area. This places Columbus just behind Fort Worth, Texas, and just ahead of Indianapolis, Indiana, in the national rankings by population.

Population growth in Columbus since the 2010 census through 2020 is 15 percent, which is a greater rate of growth than any other city in the Northeast or Midwest regions of the U. S. having a population of 125,000 or more. According to 2020 decennial national census results, which were released by the U.S. Census Bureau in August 2021, state-level aggregate data indicates that Ohio's population has grown only 2.3% from 2010 to 2020, to 11,799,448, and Ohio has lost a seat in the U.S. House of Representatives. The City of Columbus is one of the largest cities in the United States with an AAA bond rating from Standard & Poor's Corporation and an Aaa rating from Moody's Investors Services, Inc. Franklin County also enjoys these high bond ratings.

Unemployment rates for the last five years were as follows:

	2020	2021	2022	2023	2024
United States	8.1%	5.3%	3.6%	3.6%	4.0%
Ohio	8.2%	5.3%	4.0%	3.7%	4.3%
Columbus MSA	7.1%	4.8%	3.4%	3.3%	4.0%

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 exceed the corresponding averages. The region is bouncing back from the negative economic impacts of the COVID pandemic. The Central Ohio region is well-positioned to take advantage of future economic growth opportunities. This has most recently included the announcements of billions of dollars in investment in the region by the following private corporations: Intel, Anduril, and Honda.

Other governments, including counties, townships, and municipalities, continue to express interest in joining MORPC, enhancing MORPC's prospects for further growth within its geographic region.

FINANCIAL INFORMATION

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

- Salaries
- Benefits
- Services and charges, and materials
- Board Member Reimbursements
- Grants to Non-Profit Organizations and Governments
- Capital expenditures

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

MORPC operates like a consulting business, with most of its revenue received under actual cost reimbursement contracts or from programs like 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 an 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 referenced above, MORPC is an association of local governments comprised of counties, cities, villages, townships, and other regional governments with governmental and non-profit status. It operates similarly 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 2024.

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 \$12,115,960 or 69.3% of its 2024 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 the comparative results of operations and the 2024 budget:

	2023 Actual	2024 Actual	2025 Budget
Revenues			
Federal grants and contracts	\$9,062,347	\$12,115,960	\$21,861,781
State grants and contracts	985,476	1,169,033	\$833,570
Members' per-capita fees	1,492,125	1,577,677	\$1,666,761
Utility contracts	1,722,742	922,105	\$1,482,042
Local contracts and other	1,709,190	1,609,429	\$4,486,484
Foundations/corporate contributions	158,396	95,883	\$105,721
Total Revenues	\$15,130,276	\$17,490,087	\$30,436,359
Expenses			
Salaries and benefits	\$ 7,954,952	\$ 9,039,739	\$10,343,936
Pension and other postemployment benefits	1,062,327	1,309,236	1,134,977
Consultants and subcontracts	2,998,916	3,623,293	11,473,672
Amortization and Depreciation	866,416	882,555	795,559
Other expenses	3,155,632	3,524,887	6,688,215
Total Expenses	\$16,038,243	\$18,379,710	\$30,436,359
Operating income (loss)	(907,966)	(889,623)	0
Interest income	93,710	100,829,	98,354
Interest expense on leases and SBITAs	(116,409)	(103,258)	0
Change in Net Position			
	<u>\$930,665)</u>	<u>(\$892,052)</u>	<u>\$98,354</u>
Capital expenditures	\$473,697	\$24,045	\$97,500

Members' per-capita fees of \$1,577,677 were leveraged by a factor of over 11 to 1 in 2024, resulting in total operating revenues of \$17,490,087. The increase in revenue is attributed to several key factors. MORPC received increased funding from the Federal Highway Administration through the Highway Planning and Construction Cluster Consolidated Planning Grant, as well as increased support from the Federal Transit Administration, particularly for the Enhanced Mobility for Seniors and Individuals with Disabilities Program. Additional federal funding was secured for the Home Weatherization program due to an expansion of service territory. In 2024, there was also a significant ramp-up in both the Ambient Air Monitoring Program and the Ohio Department of Development's Lead Safe Program, contributing to the overall rise in federal revenue.

Overall, operating revenue increased in 2024 by \$2,359,811 (15.6%) to \$17,490,087. Most of the 2024 increase was due to an increase in federal revenues of 33.7% or \$3,053,613. The increase in federal revenues was partially offset by a decrease in nonfederal revenues associated mainly with utility company contracts, which decreased by 46.5% or \$800,637.

The following program and activity revenues were under budget by \$100,000 or more in 2024:

	<u>\$ Amount Under Budget</u>
Bipartisan Infrastructure Law Home Weatherization	1,292,399
Home Weatherization Assistance Program	1,106,150
FTA 5310 Designated Recipient	958,631
Columbia Gas Warm Choice	955,989
Growth and Major Economic Development	396,577
Franklin County Urgent Home Repair	318,856
Brownfield	199,992
Ohio EPA Water Study	119,317
Central Ohio Community Improvement Corporation	100,379

Available amounts for most of the above programs and activities were under contract with funders and were available to be earned in 2024, some at lower-than-expected amounts. Some were anticipated but not funded in 2024. The largest under budget items for the two home weatherization programs and FTA Section 5310 are the result of expanded and multi-year weatherization program over-estimates and significant backlog in availability of vehicles to enhance the mobility of seniors and individuals with disabilities respectively.

BUILDING LEASE — MORPC leases approximately 26,849 square feet of office space to house the MORPC office staff and public meeting areas. The lease commenced on November 1, 2017, was amended effective November 1, 2019, and has an expiration date, including probable extensions, of October 31, 2032. Other information regarding this lease can be found in notes 2, 3 and 8 to the financial statements.

INDEPENDENT AUDIT — The financial statements are presented annually for independent audit in accordance with Ohio Revised Code Section 115.56 and OMB Uniform Requirements. The report of the Ohio Auditor of State is included in the financial section of this report and is unmodified.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING — The Government Finance Officers Association of the United States and Canada (“GFOA”) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Mid-Ohio Regional Planning Commission for its comprehensive annual financial report for the fiscal year ended December 31, 2023. MORPC has received a Certificate of Achievement for the last thirty-six consecutive years. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for the preparation of state and local government financial reports.

To be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual comprehensive financial report that satisfies both generally accepted accounting principles and applicable legal requirements.

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

ACKNOWLEDGMENTS — The timely preparation of this report could not have been accomplished without the cooperation and dedicated services of staff members of MORPC and the Ohio Auditor of State, our independent auditors. We want 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, AICP
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, 2023

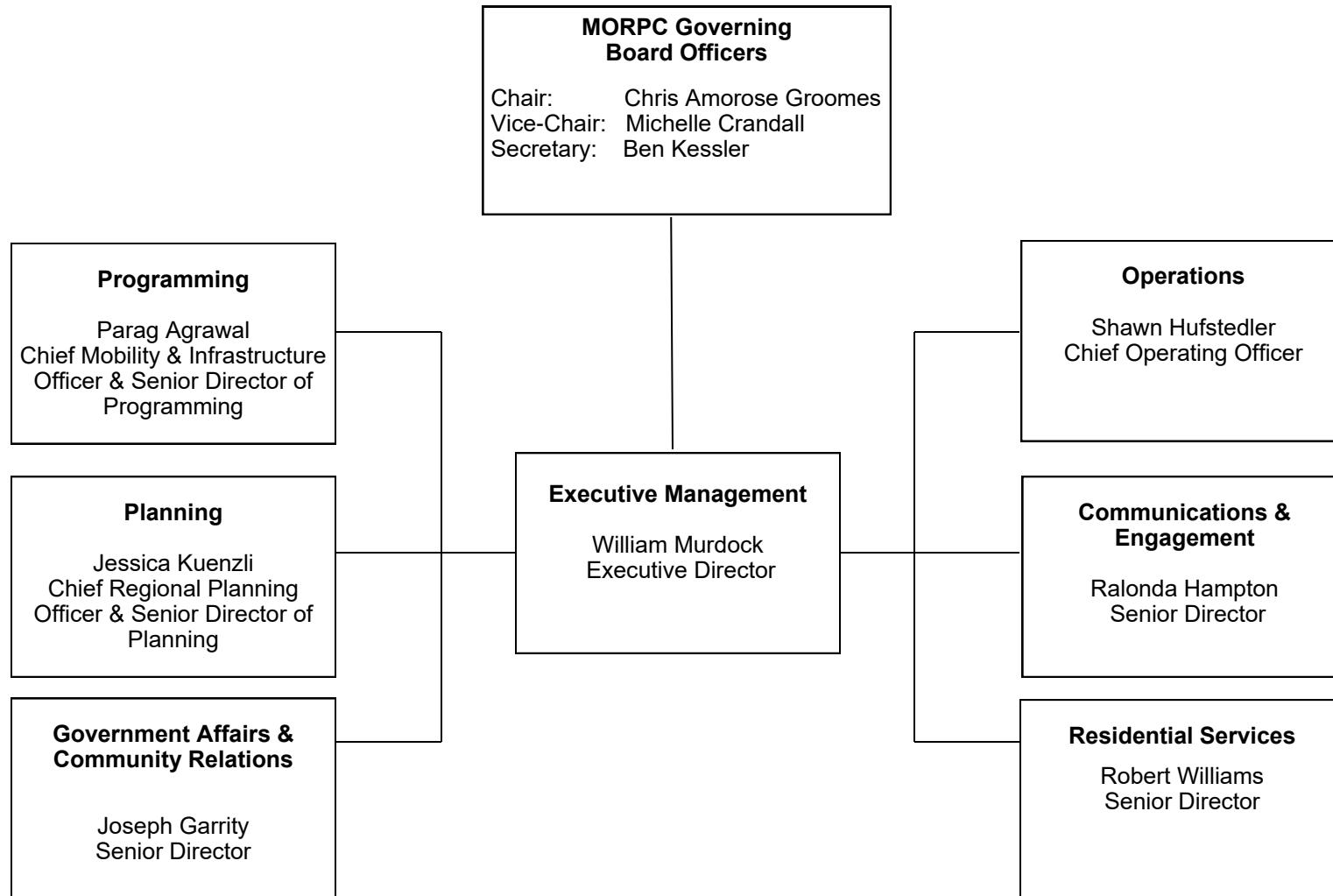
Christopher P. Monell

Executive Director/CEO



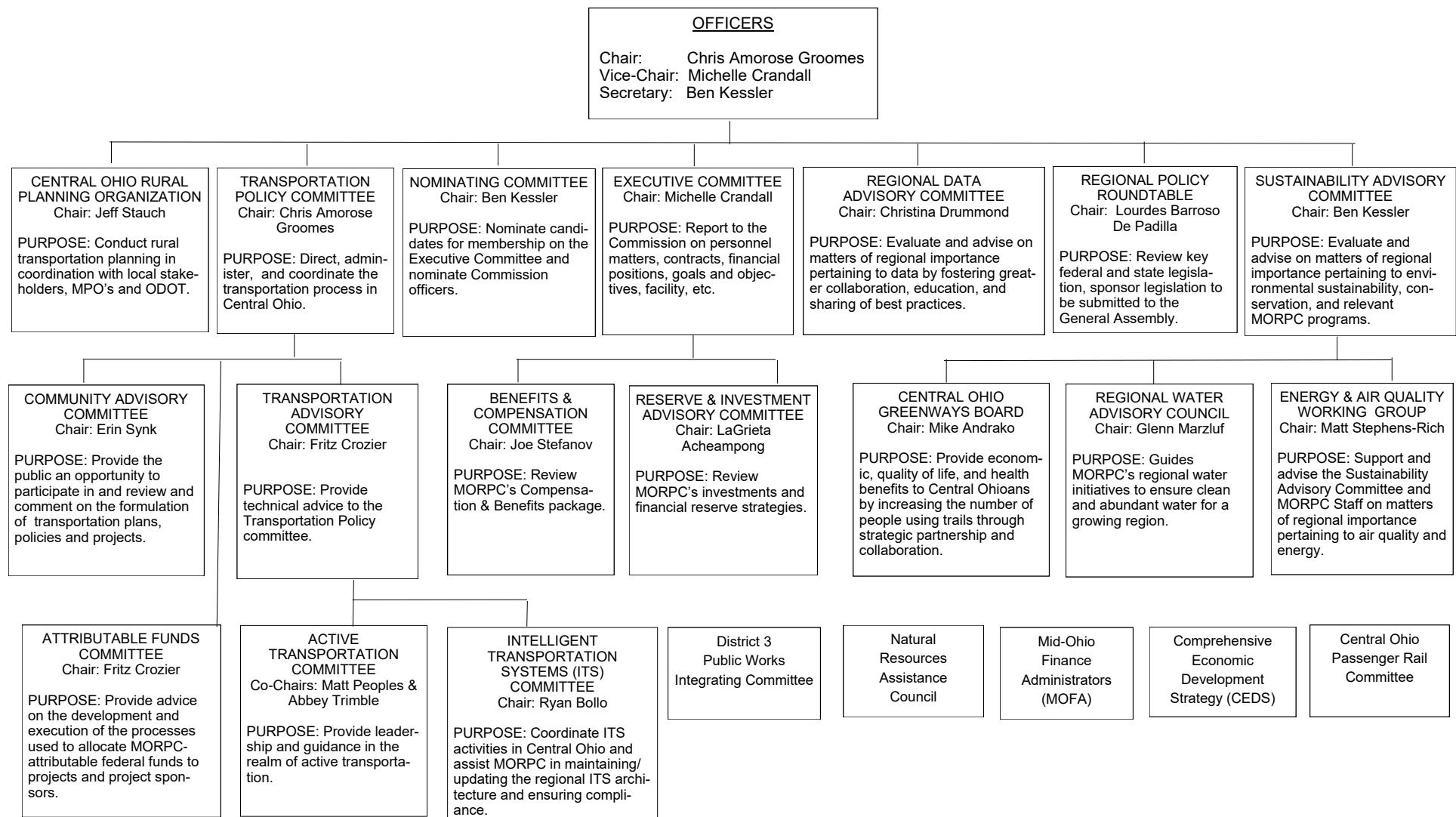
Organizational Chart—Management Staff

As of December 31, 2024





Committees as of December 31, 2024



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II. FINANCIAL SECTION

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65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT AUDITOR'S REPORT

Mid-Ohio Regional Planning Commission
Franklin County
111 Liberty Street # 100
Columbus, Ohio 43215

To the Board of Commissioners:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Mid-Ohio Regional Planning Commission, Franklin County, Ohio (MORPC), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise MORPC's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Mid-Ohio Regional Planning Commission, Franklin County, Ohio as of December 31, 2024, and the changes in financial position and its cash flows for the year then ended in accordance with the 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 MORPC, 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 MORPC's ability to continue as a going concern for twelve 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.

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 MORPC'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 MORPC'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 Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit 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 who 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 supplementary 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise MORPC's basic financial statements. The Schedule of Revenues and Expenses – Budget and Actual, Schedule of Indirect Cost Allocation and Fringe Benefits Allocation, Schedule of Revenues and Expenses for U.S. Department of Transportation, and Schedule of Costs by Subcategory for U.S. Department of Transportation Funded Activities are presented for purposes 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. 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 Schedule of Revenues and Expenses – Budget and Actual, Schedule of Indirect Cost Allocation and Fringe Benefits Allocation, Schedule of Revenues and Expenses for U.S. Department of Transportation, and Schedule of Costs by Subcategory for U.S. Department of Transportation Funded Activities are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does 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 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 5, 2025, on our consideration of MORPC's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and 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 MORPC'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 MORPC's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 5, 2025

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MANAGEMENT'S DISCUSSION AND ANALYSIS

(Unaudited)

The following Management's Discussion and Analysis (MD&A) provides an overview of the Mid-Ohio Regional Planning Commission's (MORPC) financial performance and introduces the financial statements for the year ended December 31, 2024. The information contained in the MD&A should be considered in conjunction with the information presented in MORPC's financial statements and corresponding notes to the financial statements.

Financial Highlights

- Net position decreased by \$892,052 in 2024. This decrease was due mostly to: 1) net loss of \$659,769 associated with the spending of local revenues received from the Central Ohio Transit Authority (COTA) in lieu of Federal Transit Administration (FTA) National Transit Database (NTD) funding (the revenue was recognized in prior years); 2) \$334,519 in charges associated with MORPC's calculations of the year-end 2024 net pension liability and net OPEB liability; 3) operating deficits totaling \$217,526 from residential weatherization programs; and 4) \$162,666 in depreciation related to leasehold improvements. The losses are partially offset by gains of 1) \$370,989 of unused member dues in 2024, which will be used to bolster the operating reserve and 2) \$100,829 in investment income.
- In 2024, MORPC implemented GASB Statement No. 100, Accounting Changes and Error Corrections, and GASB Statement No. 101, Compensated Absences. The implementation of both standards did not result in any changes to MORPC's financial statements or accounting practices for the fiscal year.
- Operating revenue increased by 15.6% (\$2,359,811) to \$17,490,087. Most of the increase was due to a 33.7% (\$3,053,613) rise in federal revenues. Nonfederal revenues also increased slightly by \$169,348. These increases were partially offset by a (\$62,513) decline in foundation and corporate contributions and a (\$800,637) decrease in utility company revenues.
- The operating expenses increased by 14.6% or \$2,341,468 from \$16,038,242 in 2023 to \$18,379,710 in 2024. This increase was primarily driven by 1) an increase in salaries and benefits expenses of 13.6% or \$1,084,787, 2) an increase in consultants and subcontractors' expenses by 20.8% or \$624,377, and 3) an increase in pension and OPEB expenses, which increased by 23.2% or \$246,909.
- Cash and cash equivalents on December 31, 2024 were \$3,445,342 showing increase from the 2023 ending balance of \$2,726,246.
- MORPC reported an operating loss of \$889,623 in 2024. The 2024 loss was primarily attributable to the same factors that decreased the net position as discussed above.

Overview of the Financial Statements

MORPC's financial statements are prepared in accordance with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB). MORPC is structured as a single enterprise (proprietary) fund with revenues recognized when earned and expenses when incurred. Capital assets are capitalized and are depreciated over their useful lives. See the notes to the financial statements for a summary of MORPC's significant accounting policies.

Following this MD&A are the basic financial statements of MORPC together with notes, which are essential to a full understanding of the data contained in these statements. Included in the financial statements for MORPC are the following:

Statement of Net Position – This statement presents information on all MORPC's 1) assets and deferred outflows of resources, and 2) liabilities and deferred inflows of resources, with the difference between the two reported as net position.

Statement of Revenue, Expenses and Changes in Net Position – This statement measures the success of operations and can be used to determine whether MORPC successfully recovered all of its costs through federal, State of Ohio, local government, and utility company contracts, members' per capita fees, and other contributions and revenues.

Statement of Cash Flows – This statement reports cash receipts, cash disbursements, and net changes in cash resulting from operating activities, investing activities, and capital and related financing activities. This statement provides answers to such questions as: from where the cash came, for what was cash used, and what was the net change in cash for each of the reporting periods. Reconciliation of operating income with net cash is also provided.

Net Financial Position

The following represents MORPC's net position as of the years ended December 31, 2024, and 2023:

Condensed Statement of Net Position

	2024	2023
ASSETS		
Current assets	\$ 7,165,328	\$ 6,521,793
Capital assets, net of accumulated depreciation	5,785,629	6,669,421
Net OPEB asset	334,971	0
Total Assets	<u>\$ 13,285,928</u>	<u>\$ 13,191,214</u>
DEFERRED OUTFLOWS OF RESOURCES		
Pension and OPEB	\$ 4,031,694	\$ 4,635,594
LIABILITIES		
Current liabilities	\$ 3,500,542	\$ 2,758,193
Net pension liability	10,052,318	9,943,599
Other noncurrent liabilities	4,766,340	5,191,567
Total Liabilities	<u>\$ 18,319,200</u>	<u>\$ 17,893,359</u>
DEFERRED INFLOWS OF RESOURCES		
Pension and OPEB	\$ 309,161	\$ 352,136
NET POSITION		
Net investment in capital assets	\$ 1,133,549	\$ 1,380,411
Restricted	1,686,045	2,373,198
Unrestricted	(4,130,333)	(4,172,296)
Total Net Position	<u><u>\$ (1,310,739)</u></u>	<u><u>\$ (418,687)</u></u>

The net pension liability and lease liability on December 31, 2023, and 2024 are the most significant liabilities reported.

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

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

Pensions are reported pursuant to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*, and OPEB are reported as per the similar-in-concept GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (OPEB, i.e. retiree healthcare benefits). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of MORPC's actual financial condition by adding deferred inflows related to pension and OPEB, and the net pension liability to the reported net position, and then subtracting net OPEB asset and deferred outflows related to pension and OPEB.

GASB standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs prior to 2015, the now-superseded GASB Statement No. 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. GASB Statements Nos. 68 and 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension system – the Ohio Public Employees' Retirement System (OPERS) – and state law governing the system, requires additional explanation in order to properly understand the information presented in these statements.

Under the standards required by GASB Statements Nos. 68 and 75, the net pension and net OPEB liability equal MORPC's proportionate share of OPERS' collective present value of estimated future pension and OPEB benefits attributable to active and inactive employees' past service; minus plan assets available to pay these benefits.

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

parties enter the employment exchange with notice as to the law. OPERS is responsible for the administration of the plan.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension and net OPEB liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension and net OPEB liabilities but are outside the control of MORPC. If contributions, investment returns, and other changes are insufficient to keep up with required pension payments, state statute does not assign/identify the party responsible 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 \$643,535 (9.9%) in 2024 from 2023. This can mostly be attributed to increases in cash balance \$719,096 which was offset by a slight decrease in account receivables (\$98,766) and increase in prepaid expenses \$23,205.

Capital assets, net of accumulated depreciation and amortization, decreased by \$883,792 during 2024. The decrease was primarily due to depreciation and amortization expenses exceeding capital asset additions for the year.

Other noncurrent assets include Net OPEB assets of \$334,971, which is described more fully in note 5 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 2024 proportional share was calculated from OPERS' total net unfunded OPEB asset as of the December 31, 2023 plan measurement date (the most recent). In 2024, OPERS reported a change from net OPEB liability of \$902.5 million to a net asset of \$2.3 billion. Changes in the 2024 asset resulted from changes in assumptions, difference between projected and actual investment earnings, differences in experience, and changes in MORPC's OPERS proportionate share (from 0.032% in 2023 to 0.037% in 2024).

Deferred outflows of resources are described more fully in note 5 to the financial statements. Changes in the 2024 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 (\$917,211 in 2024 compared to \$830,406 in 2023); 2) MORPC's proportionate share of OPERS' total cumulative unamortized difference arising from changes in actuarial assumptions (\$0 in 2024 vs. \$102,899 in 2023); 3) the cumulative unamortized net difference (\$633,792 in 2024 vs. \$0 in 2023), 4) the difference between projected and actual earnings (\$2,028,986 in 2024 vs. \$2,776,277 in 2023), and 5) the difference between expected and actual experience (\$164,296 in 2024 vs. \$323,530 in 2023).

Current liabilities increased by \$742,349 (26.9%) in 2024 from 2023. This can essentially be attributed to the increase in unearned revenue and increase in accounts payable.

Net pension liability is described more fully in note 5 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 2024 proportionate share was calculated from OPERS' total net unfunded pension liability as of December 31, 2023, plan measurement date (the most recent). Changes in the 2024 liability resulted primarily from the GASB Statement No. 68-calculated pension expense of \$1,323,222 less a \$159,234 due to differences in experience, plus the difference in changes in

contributions subsequent to measurement date of \$86,805, less a \$747,291 in the difference between projected and actual investment earnings, less a \$102,899 difference due to changes in assumptions, and plus MORPC's \$438,909 increase in its OPERS proportionate share (from 0.033% in 2023 to 0.038% in 2024).

Net OPEB liability in 2024, OPERS reported a change from a Net OPEB liability to a Net OPEB asset.

Deferred inflows of resources are described more fully in note 5 to the financial statements. Changes in GASB Statements No. 68- and GASB Statement No. 75-mandated deferred inflows of resources for pension and OPEB resulted from MORPC's total unamortized change in the proportionate share of the pension and OPEB liability (\$86,405 in 2024 compared to \$281,289 in 2023), the proportionate share of cumulative unamortized differences between expected and actual experience (\$47,766 in 2024 as against \$50,724 in 2023), change in assumptions (\$143,994 in 2024 vs. \$16,343 in 2023), and the proportionate share of cumulative unamortized differences between projected and actual earnings (\$31,086 in 2024 compared to \$3,780 in 2023).

Net investment in capital assets decreased by \$246,862 in 2024 due to: (1) \$195,740 - depreciation with minimal offsetting activity in purchasing new assets, and (2) \$51,122 - variance between lease liability and lease asset.

Restricted net position cannot be used to finance day-to-day operations due to external constraints, imposed by the entities providing those resources, specifying the purposes for which the net position may be used (restricted for regional transportation-related programs). In 2021, additional restricted local revenue was received from COTA in lieu of FTA NTD monies, as additional NTD funds were made available to COTA under the federal CARES Act of 2020 as well as the federal CRSSA and ARPA Acts of 2021.

Unrestricted net position is the part of net position that can be used to finance day-to-day operations without such external constraints, and increased by \$41,963 from 2023 to 2024, primarily due to 1) the results of operating activities in 2024, 2) the GASB Statement No. 68-mandated net pension expense, and 3) the GASB Statement No. 75-mandated net OPEB expense previously discussed.

The following represents MORPC's revenues, expenses, and changes in net position for the years ended December 31, 2024, and 2023:

Condensed Statement of Revenues, Expenses and Changes in Net Position

OPERATING REVENUES	2024	2023
Federal	\$12,115,960	\$9,062,347
Nonfederal	4,356,139	4,186,791
Foundations and corporations	95,883	158,396
Utility company	922,105	1,722,742
Total Operating Revenues	17,490,087	15,130,276
<hr/>		
OPERATING EXPENSES		
Salaries and benefits	9,039,739	7,954,952
Pension and OPEB	1,309,236	1,062,327
Consultants and subcontractors	3,623,293	2,998,916
Depreciation and Amortization	882,555	866,416
Other expenses	3,524,887	3,155,631
Total Operating Expenses	18,379,710	16,038,242
<hr/>		
OPERATING GAIN/(LOSS)	(889,623)	(907,966)
Interest expense on leases	(103,258)	(116,409)

Interest Income	100,829	93,710
CHANGE IN NET POSITION	(892,052)	(930,665)
Net Position, Beginning of Year	<u>(418,687)</u>	<u>511,978</u>
Net Position, End of Year	<u><u>\$1,310,739</u></u>	<u><u>\$418,687</u></u>

Operating revenues increased by \$2,359,811 (15.6%) in 2024 compared to 2023. Federal revenue increased by \$3,053,613 due to new grant programs and increases to existing programs. Nonfederal revenue remained steady, increasing slightly by \$169,348 in 2024. Utility funding decreased by (\$800,637) in 2024 as the level of weatherization work declined.

Operating expenses increased by \$2,341,468 (14.6%) in 2024. The change can be attributed to 1) Salaries and benefits increased by \$1,084,787 as payroll expenses increased; 2) consultants and subcontractors increased by \$624,377 due to increased home repair work; 3) other expenses increased by \$369,256; 4) a \$246,909 increase in pension and OPEB expenses due to the increase in the GASB Statement Nos. 68- and 75-mandated proportional share of OPERS' unfunded actuarial liabilities; and 5) depreciation and amortization increased by \$16,139 due to the purchase of new assets in prior years and minimal purchase of assets during current year.

Capital Assets

As of December 31, 2024, the net book value of capital assets for MORPC totaled \$5,785,629, compared to \$6,669,421 at December 31, 2023. This represents a net decrease of \$883,792 over the year. The decrease primarily reflects annual depreciation and amortization expense of \$882,555, which significantly outpaced current year asset additions of \$24,045. The difference also includes net asset disposals and reclassifications totaling \$25,282.

Long-Term Liabilities

Under the Ohio Revised Code, MORPC does not have authority to incur long-term debt; however, MORPC continues to maintain obligations under lease agreements accounted for under GASB Statement No. 87, *Leases*.

MORPC has previously entered into subscription-based information technology arrangements (SBITAs) subject to GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. While these arrangements have been recognized in prior periods, MORPC had no future SBITA obligations as of December 31, 2024.

Additional details regarding lease liabilities are provided in Notes 2,3, and 8 to the financial statements.

Economic Conditions

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

Transportation grants have historically been, and remain, the largest funding sources of MORPC. The primary source for these funds is the Highway Trust Fund (HTF), which is included with legislation authorizing federal transportation programs. The most recent transportation authorization law is the Infrastructure Investment and Jobs Act (IIJA), also known as the Bipartisan Infrastructure Law (BIL), which was signed into law by President Biden on November 15, 2021. The BIL authorizes \$1.2 trillion for

transportation and infrastructure spending with \$550 billion of that figure going toward “new” investments and programs. The BIL provides a massive increase in funding for transportation and infrastructure, including energy and power infrastructure, access to broadband internet, water infrastructure, and more.

Current funding for the HTF, primarily from fuel taxes, is not sufficient to provide current levels of funding for the authorized BIL programs, thus requiring subsidies from the general fund; Congress last raised the federal gasoline tax to its current level of \$0.183 per gallon in 1993. Additionally, in 2020 slackening sales of gasoline due to COVID-19 pandemic-driven travel reductions put additional downward pressure on gasoline tax collections. This left a structural deficit in the fund, with the tax only covering about \$36 billion of the \$45 billion the federal government was authorized to spend on roads annually in each of the six federal fiscal years 2016-2021. Transfers from the general fund have taken place in most federal fiscal years since 2008; the BIL continued transfer of funds to the HTF.

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

Local and state funding is received for various other transportation initiatives or federal grant matching. In 2019, MORPC renewed a five-year contract with the Central Ohio Transit Authority to receive local funds from COTA in lieu of receiving FTA Section 5307 funding. Revenue from this agreement has totaled over \$6 million since 2015 (this includes local funds received in lieu of federal COVID-related funding), including \$316,353 in 2024. MORPC is in the process of again renewing the contract with COTA to extend it through 2030. Due to updates in the data used in the FTA formula, the 2024 amount is expected to dip, and is anticipated to begin gradually increasing in 2025 and beyond.

Contacting MORPC

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

MID-OHIO REGIONAL PLANNING COMMISSION

STATEMENT OF NET POSITION

AS OF DECEMBER 31, 2024

2024

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:

Assets:

Current assets -	
Cash and cash equivalents	\$ 3,445,342
Accounts receivable	3,557,329
Other prepaid expenses	<u>162,657</u>
Total current assets	7,165,328
Noncurrent assets -	
Capital assets — net of accumulated depreciation and amortization	5,785,629
Net OPEB Asset	<u>334,971</u>
Total noncurrent assets	<u>6,120,600</u>
Total assets	13,285,928
Deferred Outflows of Resources:	
Pension and OPEB	<u>4,031,694</u>
Total assets and deferred outflows of resources	<u>\$ 17,317,622</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION:

Liabilities:

Current liabilities -	
Accounts payable	\$ 1,607,951
Accrued payroll and fringe benefits	407,791
Accrued PTO and sick leave	107,000
Right to Use Leases and Subscriptions	548,566
Unearned revenue	<u>829,235</u>
Total current liabilities	3,500,543
Noncurrent liabilities -	
Accrued PTO and sick leave	586,333
Right to Use Leases and Subscriptions	4,103,514
Unearned Revenue	76,492
Net Pension Liability	<u>10,052,318</u>
Total noncurrent liabilities	<u>14,818,657</u>
Total liabilities	18,319,200

Deferred Inflows of Resources:

Pension and OPEB	309,161
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Net Position:

Net investment in capital assets	1,133,549
Restricted for regional transportation programs	1,686,045
Unrestricted	<u>(4,130,333)</u>
Total net position	<u>(1,310,739)</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 17,317,622</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, 2024

2024

OPERATING REVENUES:

Governmental:	
Federal grants	\$ 12,115,960
Nonfederal:	
Members' per capita fees	1,577,677
State grants and contracts	1,169,033
Local contracts and other	<u>1,609,429</u>
Total nonfederal	4,356,139
Foundations/corporate contributions	95,883
Utility company contracts	<u>922,105</u>
Total operating revenues	17,490,087

OPERATING EXPENSES:

Salaries and benefits, excluding pensions and other postemployment benefits	9,039,739
Pensions and other postemployment benefits	1,309,236
Consultants and subcontractors	3,623,293
Other services	1,506,504
Grant pass-through costs to subrecipients	1,124,605
Conferences and events	239,799
Materials and supplies	182,262
Advertising	100,000
Travel	96,230
Insurance	94,244
Utilities	29,262
Depreciation and amortization	882,555
Other	<u>151,981</u>
Total operating expenses	<u>18,379,710</u>

OPERATING LOSS

(889,623)

NON-OPERATING REVENUES(EXPENSES):

Interest expense on leases and SBITAs	(103,258)
Interest income	<u>100,829</u>
Total non-operating revenues(expenses):	<u>(2,429)</u>

CHANGE IN NET POSITION

(892,052)

NET POSITION — Beginning of year

(418,687)

NET POSITION — End of year

\$ (1,310,739)

See notes to financial statements.

MID-OHIO REGIONAL PLANNING COMMISSION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2024

	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Received from federal operating grants	\$ 12,399,093
Received from state, local, utility company operating grants, contracts, and other	5,600,828
Payments for salaries and benefits	(9,871,838)
Payments for consultants and subcontractors	(3,558,059)
Other payments	<u>(3,212,964)</u>
Net cash received by operating activities	1,357,060
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest received	100,829
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Additions to property and equipment	(1,825)
Interest on leases	(103,258)
Principal paid on leases	<u>(633,710)</u>
Net cash used by capital and related financing activities	<u>(738,793)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
	0
INCREASE IN CASH DEPOSITS	
	719,096
CASH DEPOSITS — Beginning of year (including \$73	
in cash, board designated for building repairs and replacement	
at January 1, 2024)	<u>\$ 2,726,246</u>
CASH DEPOSITS — End of year	
	<u>\$ 3,445,342</u>
RECONCILIATION OF OPERATING LOSS TO	
NET CASH RECEIVED FROM OPERATING ACTIVITIES —	
Operating income/(loss)	\$ (889,623)
Adjustments to reconcile to cash used by operating activities:	
Depreciation and amortization	882,555
Changes in assets, deferred outflows, liabilities and deferred inflows:	
Accounts receivable	98,766
Other prepaid expenses	(23,205)
Accounts payable	400,513
Accrued payroll liabilities	142,467
Unearned revenue	411,068
Pension and OPEB	<u>334,519</u>
Total adjustments	<u>2,246,683</u>
Net cash provided by operating activities	<u>\$ 1,357,060</u>

See notes to financial statements.

MID-OHIO REGIONAL PLANNING COMMISSION

NOTES TO FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

- MORPC is a separate legal entity, established under Section 713.21 of the Ohio Revised Code (“ORC”).
- The County holds only 12 of 176 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.

MORPC does not have any component units.

Basis of Accounting — In accordance with accounting principles generally accepted in the United States of America for governmental entities such as MORPC, a proprietary fund is used to account for operations since they are financed and operated in a manner similar to private business enterprises. The intent of MORPC is to recover costs of the services provided to its members, the federal government, the state, and all other contracting organizations. The proprietary fund is accounted for on the accrual basis of accounting, using a flow of economic resources measurement focus. Revenue is recognized in the period earned and expenses are recognized in the period incurred.

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

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

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

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

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

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

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

Subscription-Based Information Technology Arrangements — MORPC is committed under various subscription-based information technology arrangements (SBITAs). As of December 31, 2024, MORPC has two qualifying SBITAs under GASB 96 in which it is the end user. Under GASB 96, MORPC initially measures the SBITA liability at the present value of payments expected to be made during the lease term. Subsequently, the SBITA liability is reduced by the principal portion of SBITA payments made. The SBITA asset is initially measured at the initial amount of the SBITA liability, adjusted for SBITA payments made at or before the lease commencement date, plus capitalizable initial implementation costs. Subsequently, the SBITA asset is amortized on a straight-line basis over the shorter of the subscription term or the useful life of the underlying IT asset.

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

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

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 2024, 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, 2024, 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 \$3,445,342 at December 31, 2024 and bank balances of \$3,445,342 at December 31, 2024. 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, 2024, these proceeds were invested in a separate account in STAR Ohio. In total, the investment balance was \$1,749,321 at December 31, 2024. The STAR Ohio account is considered to be a cash equivalent and the balance is included in the cash balances carried by Franklin County as noted above.

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

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

Debt — The ORC does not provide MORPC the power to incur debt other than for leases for the purchase of equipment or property and buildings for housing commission operations.

Cash Equivalents — For purposes of the statements of cash flows, MORPC considers all cash deposits held by the Franklin County Treasurer and investments on behalf of MORPC in STAR Ohio to be cash equivalents since they are available to MORPC upon demand.

Compensated Absences — MORPC employees are granted annual leave (Paid Time Off or PTO) and, prior to 2016, sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated annual leave and a percentage of accumulated sick leave.

Sick leave benefits are accrued using the vesting method in accordance with GASB Statement No. 16, *Accounting for Compensated Absences*. An accrual for earned sick leave is reduced to the maximum amount allowed as a termination payment. The liability is based on the probability that individual employees will become eligible to receive termination payments.

MORPC allows employees to annually convert unused PTO and sick leave hours to cash compensation with various quantity and usage restrictions. The amount employees converted in 2024 was approximately \$109,108, reducing MORPC's liability.

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

Other Postemployment Benefits — For purposes of measuring the net other postemployment benefit (OPEB) liability/asset deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPERS OPEB plan and additions to/deductions from OPERS' fiduciary net position have been determined on the same basis as they are reported by OPERS. OPERS uses the economic resources measurement focus and the full accrual basis of accounting. For this purpose, OPERS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows of Resources — In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period and so will not be recognized as an outflow of resources (expense/ expenditure) until then. MORPC reports deferred outflows of resources for certain pension-related and OPEB-related amounts, such as change in expected and actual experience, changes in assumptions, and certain contributions made to the plan subsequent to the measurement date. More detailed information can be found in note 5.

Deferred Inflows of Resources — In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. MORPC reports deferred inflows of resources for certain pension-related and OPEB-related amounts, such as the difference between projected and actual earnings of the plan's investments. More detailed information can be found in note 5.

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

Net investment in capital assets, consisting of capital assets net of accumulated depreciation, as well as the variance between lease asset and lease liability as of the end of the current fiscal year.

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

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

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

Adoption of New Accounting Pronouncements – As of December 31, 2024, the GASB issued the following statements implemented by MORPC:

GASB Statement No. 99, Omnibus 2022, addresses a variety of accounting and reporting issues, with provisions that became effective at different times. Items effective upon issuance—such as those related to LIBOR, SNAP distributions, nonmonetary transactions, pledges of future revenues, and terminology updates—were reviewed and found to have no impact on MORPC.

Provisions related to leases, PPPs, and SBITAs became effective for fiscal years beginning after June 15, 2022, and were implemented through the prior adoption of GASB Statements No. 87, 94, and 96. The remaining provisions, including those related to financial guarantees and derivative instruments under GASB Statement No. 53, became effective for fiscal years beginning after June 15, 2023. MORPC has evaluated these and determined they are not applicable to its financial activities.

Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62. –

During the current fiscal year, MORPC adopted GASB Statement No. 100, Accounting Changes and Error Corrections - an Amendment of GASB Statement No. 62. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement also prescribes the accounting and financial report for each type of accounting change as well as error corrections.

In accordance with the requirements of this Statement, MORPC evaluated its accounting practices and financial reporting for the current fiscal year. As a result of this evaluation, MORPC identified no changes in accounting principles, no changes in accounting estimates, no changes to or within the financial reporting entity, and no corrections of prior period errors that would require disclosure or restatement under the provisions of GASB Statement No. 100.

Compensated Absences – During the current fiscal year, MORPC adopted GASB Statement No. 101, Compensated Absences, requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. GASB Statement No. 101 establishes guidance for measuring a liability that has not been used, generally using an employee's pay rate as of the date of the financial statements. In addition, certain salary-related payments that are directly and incrementally associated with the payments for leave should be included in the measurement of the liability.

In accordance with GASB Statement No. 101, MORPC reviewed its existing policies and accounting treatment of compensated absences. The organization's current practices have historically aligned with the recognition and measurement requirements outlined in this Statement, including the use of employees' pay rates as of the financial statement date and the inclusion of directly and incrementally associated salary-related payments in the liability calculation.

As a result, the implementation of GASB Statement No. 101 did not result in any changes to MORPC's financial statements or accounting practices for fiscal year 2024.

Future Pronouncements – The GASB has issued the following statements:

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

GASB Statement No. 103, Financial Reporting Model Improvements, revises the requirements for management's discussion and analysis with the goal of making it more readable and understandable, requires unusual or infrequent items to be presented separately, defines operating and nonoperating revenues, includes a new section for noncapital subsidies for proprietary funds' statement of revenues, expenses and changes in net position, removes the option to disclose major component information in the notes and requires them to be shown individually or in combine financial statements following the fund financial statements and requires budgetary comparisons to be presented as RSI with new columns for variances between original-to-final budget and final budget-to-actual results. This statement is effective for fiscal years beginning after June 15, 2025.

GASB Statement No. 104, Disclosure of Certain Capital Assets, establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note. These items include disclosing separate lease assets, intangible right-to-use assets, subscription assets and intangible assets. In addition, additional disclosures will be required for capital assets held for sale. This statement is effective for fiscal years beginning after June 15, 2025.

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

2. LEASES AND SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITAS)

GASB Statement No. 87 requires a lessee to recognize a lease liability and an intangible right-to-use asset. For the fiscal year ended December 31, 2023, MORPC implemented the provisions of GASB Statement No. 96, *SBITA*, which requires reporting of certain SBITA liabilities not previously reported.

MORPC leases approximately 26,849 square feet of office space to house the MORPC office staff and public meeting areas. Additionally, MORPC has agreements for copier leases and one vehicle. The lease costs incurred in 2024 were \$630,268. They included principal payments of \$529,639 and interest payments of \$100,629.

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

Year Ending December 31	Principal	Interest	Total
<u>2025</u>	\$ 548,566	\$ 89,268	\$ 637,834
<u>2026</u>	565,081	77,510	642,591
<u>2027</u>	576,629	65,652	642,281
<u>2028</u>	585,083	53,907	638,990
<u>2029</u>	605,156	42,023	647,179
<u>2030-2032</u>	1,771,565	50,919	1,822,483
Total Future Leases			
Payments	\$ 4,652,080	\$ 379,278	\$ 5,031,358

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

The SBITA costs incurred in 2024 were \$106,700. They included principal payments of \$104,071 and interest payments of \$2,629. Additionally, during 2024, the initial SBITA asset and related liability were reduced by \$3,062 due to a contract adjustment. This adjustment decreased the total liability for the year beyond scheduled principal payments.

As of December 31, 2024, MORPC does not have any future payments related to existing subscription-based information technology arrangements (SBITAs). Any new contracts entered in 2025 will be identified and reported accordingly in future financial statements.

3. CAPITAL ASSETS

The following schedule reflects changes in capital assets during the year ended December 31, 2024

	Balance December 31, 2023	Additions	Deletions/ Remeasur- ements	Balance December 31, 2024
Capital assets, being depreciated and amortized:				
Leasehold improvements	\$ 892,640	\$ -	\$ -	\$ 892,640
Furniture and equipment	1,453,348	24,045	(27,775)	1,449,618
Automobiles and light trucks	181,387	-	-	181,387
Right to use asset - leases	6,179,224	-	-	6,179,224
Right to use asset - SBITA	261,666	-	(3,062)	258,604
Total depreciable and amortized capital assets	8,968,265	24,045	(30,837)	8,961,473
Less accumulated depreciation and amortization:				
Leasehold improvements	253,619	74,323	-	327,942
Furniture and equipment	621,715	113,058	5,555	729,218
Automobiles and light trucks	166,089	10,185	-	176,274
Right to use asset - leases	1,151,771	581,873	-	1,733,644
Right to use asset - SBITA	105,650	103,116	-	208,766
Total accumulated depreciation and amortization	2,298,844	882,555	5,555	3,175,844
Total depreciable and amortized capital assets - net	\$ 6,669,421	\$ (858,510)	\$ (25,282)	\$ 5,785,629

4. ACCOUNTS RECEIVABLE

A schedule of MORPC's accounts receivable as of December 31, 2024, is as follows:

	<u>2024</u>
Federal grants	\$ 2,378,501
State and local grants and contracts	1,127,765
Utility company contracts	<u>51,063</u>
Total	\$ 3,557,329

5. EMPLOYEE PENSION AND OTHER POSTEMPLOYMENT BENEFIT PLANS

a. Net Pension Liability and Net OPEB Asset

In 2024, OPERS reported a net OPEB asset. 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 represents 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 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 these liabilities 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* on the accrual basis of accounting. Any liability for the contractually-required pension and OPEB contribution outstanding at the end of the year is included as a payable on the accrual basis of accounting.

Plan Description - MORPC employees, through Franklin County, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. OPERS also provides postemployment health care benefits (OPEB), including Medicare B premiums, to members who elect to receive them. While members (e.g. MORPC employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosures focus on the traditional pension plan only.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by

writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS' ACFR referenced above for additional information).

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements:	Age and Service Requirements:	Age and Service Requirements:
Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age 57 with 25 years of service credit or Age 62 with 5 years of service credit.
Formula:	Formula:	Formula:
2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35

Final average salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career. Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

2024 Statutory Maximum Contribution Rates:

Employer	14.0%
Employee	10.0%

2024 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 \$917,211 for pensions and \$-0- for OPEB in 2024, of which \$-0- is reported as payable at December 31, 2024.

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, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Contributions made by MORPC after the measurement date of the net pension liability but before the end of MORPC's reporting period will be recognized as a reduction of the net pension liability in the subsequent fiscal period, rather than in the current period. MORPC's proportion of the net pension liability was based on its share of contributions to the pension plan relative to the contributions of all participating entities. The following presents information related to MORPC's proportionate share and pension expense:

OPERS	
Proportionate share of the net pension liability	\$10,052,318
Proportion of the net pension liability	0.03839634%
Pension expense/income	\$1,323,222

At December 31, 2024, MORPC reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

OPERS	
<u>Deferred outflows of resources:</u>	
Differences between expected and actual experience	\$164,296
Net differences between expected and actual earning	2,028,986
Change in assumptions	0
Change in proportional share	633,792
MORPC contributions subsequent to the measurement date	917,211
Total deferred outflows of resources	<u><u>\$3,744,285</u></u>

OPERS	
<u>Deferred inflows of resources:</u>	
Change in proportionate share	86,405
Total deferred inflows of resources	<u><u>\$ 86,405</u></u>

\$917,211 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

OPERS	
Year Ending December 31:	
2025	\$862,087
2026	872,718

2027	1,294,786
2028	(288,922)
Total	<u>\$2,740,669</u>

d. Net OPEB Liabilities, 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, 2023, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to December 31, 2023. 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	(\$334,971)
Proportion of the net OPEB asset OPEB expense	0.03711490% (\$71,339)

At December 31, 2024, MORPC reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
<u>Deferred outflows of resources:</u>	
Difference between projected and actual earnings	201,170
Change in assumptions	86,238
Difference between expected and actual experience	0
Total deferred outflows of resources	<u>\$ 287,408</u>

	<u>OPERS</u>
<u>Deferred inflows of resources:</u>	
Differences between expected and actual experience	\$ 47,676
Change in proportionate share	31,086
Change in assumptions	143,994
Total deferred inflows of resources	<u>\$ 222,756</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:

	<u>OPERS</u>
Year Ending December 31:	
2025	(28,696)
2026	4,682
2027	156,592
2028	(67,926)
Total	<u>\$ 64,652</u>

e. **Actuarial Assumptions – OPERS and OPEB**

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	Individual Entry Age
Actuarial Cost Method	
Single Discount Rate	5.70
Investment Rate of Return (for pension)	6.00
Municipal Bond Rate	3.77
Future Salary Increases, including inflation	2.75 percent to 10.75 percent
Wage Inflation	2.75 percent
Health Care Cost Trend Rate	5.50 initial, 3.50 ultimate in 2038

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of the above tables.

The long-term expected rate of return on pension plan investments 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 percentages, adjusted to inflation. A summary of best estimates of the long-term expected geometric real rates of return for each major asset class as of December 31, 2023 (measurement date) are summarized as follows:

OPERS

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	2.85%
Domestic Equities	21.00	4.27
Real Estate	13.00	4.46
Private Equity	15.00	7.52
International Equities	20.00	5.16

Risk Parity	2.00	4.38
Other Investments	<u>5.00</u>	<u>3.46</u>
Total	<u>100.00%</u>	

OPEB

<u>Asset Class</u>	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	37.00%	2.82%
Domestic Equities	25.00	4.27
REIT's	5.00	4.68
International Equities	25.00	5.16
Risk Parity	3.00	4.38
Other Investments	<u>5.00</u>	<u>2.43</u>
Total	<u>100.00%</u>	

Discount Rate OPERS - A discount rate used to measure the total pension liability was 6.9 percent. The projections of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate OPEB - A discount rate used to measure the total OPEB liability at December 31, 2023 was 5.7 percent. The projection of cash flows used to determine the discount rate assumed that contributions from employers and from members would be computed based on contribution requirements as stipulated by state statute.

Sensitivity of MORPC's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents MORPC's proportionate share of OPERS' net pension liability calculated using the current period discount rate assumption of 6.9 percent, as well as what MORPC's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease 5.9%	Current Discount Rate 6.9%	1% Increase 7.9%
MORPC's proportionate share of the net pension liability	\$15,825,052	\$10,052,318	\$5,251,083

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 5.7 percent, as well as what MORPC's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (4.7 percent) or one-percentage-point higher (6.7 percent) than the current rate:

	1% Decrease 4.7%	Current Discount Rate 5.7%	1% Increase 6.7%
MORPC's proportionate share of the net OPEB liability/(asset)	\$184,090	(\$334,971)	(\$764,938)

Sensitivity of MORPC's Proportionate Share of the Net OPEB Asset to Changes in the Healthcare Cost Trend Rate

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 5.7 percent, as well as what MORPC's proportionate share of the net OPEB liability would be if it were calculated using a trend rate that is one-percentage-point lower (4.7 percent) or one-percentage-point higher (6.7 percent) than the current rate:

	1% Decrease 4.7%	Current Trend Rate 5.7%	1% Increase 6.7%
MORPC's proportionate share of the net OPEB liability/(asset)	(\$348,880)	(\$334,971)	(\$319,188)

6. 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.

7. 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, 2024 was approximately \$470 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 2024. During 2024, insurance coverage, after meeting any applicable deductibles, was sufficient to cover all losses.

8. NONCURRENT LIABILITIES

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

During 2024, MORPC maintained lease agreements for office space, one vehicle, and two copier machines under the provisions of GASB Statement No. 87. The building lease commenced on November 1, 2017, was amended effective November 1, 2019, and extends through October 31, 2032, inclusive of renewal periods that MORPC is reasonably certain to exercise. The vehicle lease spans September 1, 2023, through August 31, 2026, and the copier lease, covering two machines under one contract, runs from November 1, 2023, to October 30, 2027. Lease liabilities include only the fixed payments specified in the contracts. Any variable payments, such as usage-based charges or separately invoiced services, are excluded from the lease liability and recognized as period expenses. MORPC applies a 2% discount rate to leases initiated in 2022 and a 5% rate to those beginning in 2023. No new lease agreements were entered into during 2024. Additional lease recognition details and balances are provided in Notes 1, 2, 3, and 8.

MORPC also maintained two subscription-based information technology arrangements (SBITAs) during 2024, originally initiated in 2023 and accounted for under GASB Statement No. 96. These agreements include a license for ArcGIS and a regional RideAmigos platform supporting multimodal transportation planning and user engagement. Both contracts span from 2023 to 2025 and use a 5% discount rate. As of December 31, 2024, MORPC reported no outstanding liabilities related to these SBITA agreements.

The changes in MORPC's noncurrent liabilities for the year ended December 31, 2024, are as follows:

	Beginning Balance December 31, 2023	Additions	Reductions	Ending Balance December 31, 2024	Current Portion December 31, 2024
Paid Time Off (PTO)	\$ 612,089	\$ 690,441	\$ (621,792)	\$ 680,738	\$ 97,000
Sick leave	27,398	-	(14,803)	12,595	10,000
Accrued PTO and sick leave	639,487	690,441	(636,595)	693,333	107,000
Unearned Revenue	494,659	905,727	(494,659)	905,727	829,235
Lease Liability	5,181,719	-	(529,639)	4,652,080	548,566
SBITA Liability	107,289	-	(107,289)	-	-
Net pension liability	9,740,248	312,070	-	10,052,318	-
Net OPEB liability	203,351	-	(203,351)	-	-
 Total noncurrent liabilities	 \$ 16,366,753	 \$ 1,908,238	 \$ (1,971,533)	 \$ 16,303,458	 \$ 1,484,801

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 TEN YEARS (1)

	2023	2022	2021 (6)	2020 (5)	2019 (4)	2018 (3)	2017	2016 (2)	2015	2014
MORPC's proportion of the net pension liability:	0.03839634%	0.03297303%	0.03550718%	0.03589335%	0.03335500%	0.03804571%	0.03290582%	0.03163505%	0.03127997%	0.03519806%
MORPC's proportionate share of the net pension liability:	\$10,052,318	\$9,740,248	\$3,089,268	\$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:	\$6,551,507	\$5,305,693	\$5,007,979	\$5,033,357	\$5,083,621	\$4,501,479	\$4,193,685	\$4,031,617	\$3,895,282	\$4,297,843
MORPC's proportionate share of the net pension liability as a % of covered payroll:	153.44%	183.58%	61.69%	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:	79.01%	75.74%	92.62%	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.

(2) In 2016, OPERS revised actuarial assumptions which impacted the net pension liability valuation. The most significant changes in assumptions were: wage inflation was reduced from 3.75% to 3.25%; the range of projected salary increases was revised from 4.25 - 10.05% to 3.25% - 10.75%; the actuarial rate of return on investments was reduced from 8.00% to 7.50%; and the RP-2014 Healthy Annuitant mortality tables replaced the RP-2000 mortality tables used in previous years.

(3) In 2018, OPERS revised actuarial assumptions which impacted the net pension liability valuation. The actuarial rate of return on investments and the discount rate were reduced from 7.50% to 7.20%.

(4) In 2019, OPERS revised actuarial assumptions which impacted the net pension liability valuation. The cost-of-living adjustments for post-1/7/2013 retirees was reduced from 3.00% prior to 2018 and 2.15% afterwards, to 1.40% prior to 2020 and 2.15% afterwards.

(5) In 2020, OPERS revised actuarial assumptions which impacted the net pension liability valuation. The cost-of-living adjustments for post-1/7/2013 retirees was reduced from 1.40% prior to 2019 and 2.15% afterwards, to 0.5% prior to 2021 and remain the same 2.15% afterwards.

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

MID-OHIO REGIONAL PLANNING COMMISSION

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutory required contribution	\$ 917,211	\$ 830,406	\$ 742,797	\$ 701,117	\$ 704,670	\$ 711,707	\$ 630,207	\$ 545,179	\$ 483,794	\$ 467,525
Contributions in relation to the statutory required contribution	\$ (917,211)	\$ (830,406)	\$ (742,797)	\$ (701,117)	\$ (704,670)	\$ (711,707)	\$ (630,207)	\$ (545,179)	\$ (483,794)	\$ (467,525)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MORPC covered payroll	\$ 6,551,507	\$ 5,931,471	\$ 5,305,693	\$ 5,007,979	\$ 5,033,357	\$ 5,083,621	\$ 4,847,746	\$ 4,543,158	\$ 3,896,043	\$ 4,297,105
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	13.00%	12.00%	12.42%	10.88%

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 SEVEN YEARS (1)

	<u>2023 (7)</u>	<u>2022 (6)</u>	<u>2021 (5)</u>	<u>2020 (4)</u>	<u>2019 (3)</u>	<u>2018 (2)</u>	<u>2017(1)</u>
MORPC's proportion of the net OPEB liability (asset):	0.03711490%	0.03225137%	0.03475358%	0.03512965%	0.03367407%	0.03730121%	0.03225737%
MORPC's proportionate share of the net OPEB liability (asset):	\$ (334,971)	\$ 203,351	\$ (1,088,535)	\$ (625,863)	\$ 4,651,263	\$ 4,863,198	\$ 3,502,913
MORPC's covered payroll:	\$ 5,931,471	\$ 5,305,693	\$ 5,007,979	\$ 5,033,357	\$ 5,083,621	\$ 4,501,479	\$ 4,193,685
MORPC's proportionate share of the net OPEB liability (asset): as a % of covered payroll:	-5.65%	3.83%	-21.74%	-12.43%	91.50%	108.04%	83.53%
Plan fiduciary net position as a % of the total OPEB liability (asset):	107.76%	94.79%	128.23%	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.
- (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) In 2020, OPERS reported a change from a net OPEB liability of \$13.8 billion to a net asset of \$1.8 billion. This also resulted in a large increase in deferred inflows.
- (5) In 2021, OPERS revised several actuarial assumptions which impacted the net OPEB liability valuation. The most significant change in assumptions was: the health care cost trend rate was reduced from an initial rate of 8.5% down to 5.50%, then 3.50% through 2034.
- (6) In 2022, the net OPEB liability for OPERS was measured as of December 31, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to December 31, 2022. The OPEB liability exceeded the Plan Fiduciary Net Position resulting in a net OPEB liability this year, which is a change from the previous year in which the Plan Fiduciary Net Position Exceeded the OPEB liability resulting in an OPEB asset.
- (7) In 2023, OPERS reported a change from a net OPEB liability of approximately \$630.5 million to a net asset of \$902.5 million.

MID-OHIO REGIONAL PLANNING COMMISSION

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021 (1)</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Statutory required contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the statutory required contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
 MORPC covered payroll	 \$ 6,551,507	 \$ 5,931,471	 \$ 5,305,693	 \$ 5,007,979	 \$ 5,033,357	 \$ 5,083,621	 \$ 4,501,479
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	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, 2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance over / (under)</u>
Revenue			
Planning, Mapping & Transportation	\$ 10,030,655	\$ 12,827,838	\$ (2,797,183)
Residential Services	5,728,712	8,640,685	(2,911,973)
Services to Members & Development	1,184,318	1,153,431	30,887
Other	546,402	964,665	(418,263)
Total operating revenues	17,490,087	23,586,618	(6,096,531)
Expenses			
Salaries and benefits	10,348,975	10,983,466	(634,491)
Materials and Supplies	182,262	307,517	(125,255)
Consultants, services and other	6,965,918	12,148,751	(5,182,833)
Depreciation and Amortization	882,555	189,684	692,871
Total operating expenses	18,379,710	23,629,418	(5,249,708)
Operating gain/(loss)	(889,623)	(42,800)	(846,823)
Interest income	100,829	42,800	58,029
Interest expense on leases	(103,258)		(103,258)
Decrease in net position	\$ (892,052)	\$ -	\$ (892,052)

MID-OHIO REGIONAL PLANNING COMMISSION

BUDGETARY ACCOUNTING

The accounting principles employed by MORPC in its budgetary accounting and reporting are the same as those used to present financial statements in accordance with generally accepted accounting principles. Outlined below are the annual procedures MORPC follows to establish the expense budget data.

By December of the preceding year, the Finance Director develops a comprehensive operating and capital budget for the following calendar year with detailed estimated revenue and expenses by source for each half calendar year. Detailed direct and indirect cost allocations by grant are included. This budget, including appropriations, is presented to MORPC's Executive Committee of the Commission for review and then submitted to the full Commission for adoption.

MORPC appropriates at the major account group level, which includes personal services, materials and supplies, services and charges, capital expenditures, debt service, and interfund transfer. The Executive Committee can approve transfers among the appropriation accounts within the total appropriated by MORPC, which is the legal spending limit.

Each spring the federal transportation planning work program is submitted along with contract applications for federal planning funds for the next July through June fiscal year. The indirect cost allocation plan is submitted for negotiation in the summer or autumn, for the following calendar year.

If necessary during the year, MORPC's calendar year budget and appropriations are revised by the Finance Director, reviewed by the Executive Committee and adopted by the full Commission.

Appropriations lapse at year-end. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is employed in conjunction with the Franklin County Auditor as an extension of formal budgetary control.

Interim financial statements comparing budget to actual in the same level of detail as the budget are prepared monthly on the accrual basis. These statements, along with narrative variance analyses, are reviewed four times during the year by the Executive Committee.

MID-OHIO REGIONAL PLANNING COMMISSION

Details of Indirect Cost Allocation and Fringe Benefits Allocation

Year-to-date as of December 31, 2024

	Estimated CY 2024	Actual CY 2024	Difference (Over Bdgt.) Under Bdgt.
Wages paid for time worked:			
Direct Labor	\$ 4,665,337	\$ 4,558,289	\$ 107,049
Indirect Labor	\$ 1,872,346	\$ 1,684,492	\$ 187,854
Total Labor - base for fringe allocation	\$ 6,537,683	\$ 6,242,780	\$ 294,903
Fringe Benefits			
PTO leave	\$ 407,173	\$ 397,390	\$ 9,783
Holidays, funeral, jury, other leave	\$ 339,740	\$ 311,378	\$ 28,362
Sick Leave	\$ 4,309	\$ 13,319	\$ (9,010)
Retirement PTO/Sick Leave	\$ 13,856	\$ (741)	\$ 14,597
PTO/Sick Carryover	\$ 233,103	\$ 293,052	\$ (59,949)
Subtotal Fringe Benefit Wages	\$ 998,181	\$ 1,014,398	\$ (16,217)
Other Fringe Benefits			
OPERS	\$ 1,083,211	\$ 974,563	\$ 108,648
Workers Comp	\$ 93,949	\$ 65,221	\$ 28,729
Unemployment Compensation	\$ 17,100	\$ 14,101	\$ 2,999
Medicare	\$ 111,084	\$ 98,027	\$ 13,057
Group Medical Insurance	\$ 1,406,203	\$ 1,344,401	\$ 61,802
Group EAP Insurance	\$ 83,195	\$ 77,868	\$ 5,327
Group Life Insurance	\$ 4,182	\$ 4,033	\$ 149
Group Optical Insurance	\$ 12,346	\$ 11,784	\$ 562
Group Dental Insurance	\$ 66,109	\$ 63,236	\$ 2,873
Group Prescription Insurance	\$ 357,226	\$ 341,459	\$ 15,767
Benefits Administrative Fee	\$ 69,892	\$ 66,426	\$ 3,466
Employee Health Incentive	\$ 500	\$ -	\$ 500
Employee Group Insurance Cost Sharing	\$ (397,534)	\$ (369,711)	\$ (27,823)
ST/LT Disability Insurance	\$ 60,000	\$ 64,649	\$ (4,649)
Benefit Consultant for Alternatives		\$ -	\$ -
Estimated Employee Turnover	\$ (185,683)	\$ -	\$ (185,683)
Prior Year Rate Adjustment (use only with fixed rate)	\$ (20,789)	\$ (20,789)	\$ -
Subtotal Other Fringe Benefits	\$ 2,760,991	\$ 2,735,268	\$ 25,722
TOTAL FRINGE BENEFITS	\$ 3,759,172	\$ 3,749,666	\$ 9,506
Indirect Costs			
Salaries - Indirect Only	\$ 1,872,346	\$ 1,684,492	\$ 187,854
Fringe Benefits for Indirect Salaries	\$ 1,076,599	\$ 1,011,775	\$ 64,824
Materials & Supplies	\$ 164,130	\$ 104,518	\$ 59,612
Services & Charges	\$ 900,200	\$ 938,764	\$ (38,564)
Rent & Utilites	\$ 496,973	\$ 488,848	\$ 8,125
Other General Overhead	\$ 35,234	\$ 18,343	\$ 16,891
Prior Year Rate Adjustment (use only with fixed rate)	\$ 46,957	\$ 46,957	\$ -
TOTAL INDIRECT COSTS	\$ 4,592,439	\$ 4,293,696	\$ 298,743
Direct Labor Costs by Department:			
Transportation Infrastructure & Development	\$ 3,640,320	\$ 3,191,138	\$ 449,182
Residential Services	\$ 1,047,401	\$ 1,017,537	\$ 29,864
Member Dues	\$ 305,811	\$ 303,329	\$ 2,482
Other Grants/Programs	\$ 36,761	\$ 46,285	\$ (9,524)
Less Estimated Turnover	\$ (364,955)	\$ -	\$ (364,955)
TOTAL DIRECT LABOR COSTS	\$ 4,665,338	\$ 4,558,289	\$ 107,050

MID-OHIO REGIONAL PLANNING COMMISSION

Details of Indirect Cost Allocation and Fringe Benefits Allocation

Year-to-date as of December 31, 2024

	Estimated CY 2024	Actual CY 2024	Difference (Over Bdgt.) Under Bdgt.
Calculated Direct vs. Indirect Fringe Benefits Costs			
Direct Labor Fringe Benefits	\$ 2,682,569	\$ 2,737,890	\$ (55,321)
Indirect Labor Fringe Benefits	\$ 1,076,600	\$ 1,011,775	\$ 64,825
TOTAL FRINGE BENEFITS	\$ 3,759,172	\$ 3,749,666	\$ 9,505
Fringe Benefit Cost Rate Computation			
TOTAL Fringe Benefit Costs /	\$ 3,759,172	\$ 3,749,666	
TOTAL Labor Costs (Direct & Indirect)	\$ 6,537,683	\$ 6,242,780	
= Fringe Benefit Cost Rate	57.50%	60.06%	
Estimated Fringe Benefit Cost Recovery Comparison (Direct Labor Portion Only)			
Should have recovered in fiscal year	\$ 2,737,890		60.06% of Direct Labor
Amount actually recovered in fiscal year	\$ 2,621,016		57.50% of Direct Labor
Prior Year Net (Over) / Under Recovery	\$ (20,789)		
Prior Year (Over) / Under Recovery Posted to Cost Pool	\$ (20,789)		
Total - (Over)/Under Recovery of Fringe Benefits	\$ 116,875	A (over)/under	
Indirect Cost Rate Computation			
TOTAL Indirect Costs /	\$ 4,592,439	\$ 4,293,696	
DIRECT Labor + Direct Labor Fringe Benefits	\$ 7,347,906	\$ 7,296,179	
= Indirect Cost Rate	62.50%	58.85%	
Estimated Indirect Cost Recovery Comparison (All Indirect Costs, Indirect Labor & Indirect Labor Fringe Benefits)			
Should have recovered in fiscal year ((Actual Direct Labor + Actual Direct Labor Fringe Benefits)	\$ 4,293,696		of Direct Labor + Direct Labor Fringe Benefits
Amount actually recovered in fiscal year ((Actual Direct Labor + Direct Labor Fringe Benefits)	\$ 4,487,063		58.85% of Direct Labor + Direct Labor Fringe Benefits
Prior Year Net (Over) / Under Recovery	\$ 46,957		
Prior Year (Over) / Under Recovery Posted to Cost Pool	\$ 46,957		
Total - (Over)/Under Recovery of Indirect Costs	\$ (193,367)	B (over)/under	
Estimated			
Fringe Benefit Cost (Over)/Under Recovery	\$ 116,875	A (over)/under	
Indirect Cost (Over)/Under Recovery	\$ (193,367)	B (over)/under	
Net (Over)/Under Recovery	\$ (76,492)		
	CY 2024 Estimated	CY 2024 Actual	
Summary			
Fringe Benefit Rate	57.50%	60.06%	
Indirect Cost Rate	62.50%	58.85%	
Total Overhead Cost Rate	120.00%	118.91%	

MID-OHIO REGIONAL PLANNING COMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION
For Year Ended December 31, 2024

	Federal Highway Administration/Ohio Department of Transportation 118130 Consolidated Planning Grant SFY24	Federal Highway Administration/Ohio Department of Transportation 120581 Consolidated Planning Grant SFY25	Federal Highway Administration/Ohio Department of Transportation 118375 Central Ohio Rural Planning Organization SFY24	Federal Highway Administration/Ohio Department of Transportation 118375 Central Ohio Rural Planning Organization SFY25
Revenues:				
Federal	\$ 1,945,567	1,652,423	88,259	90,712
State	243,193	206,553	11,032	11,339
Local	243,189	206,549	11,032	11,338
TOTAL REVENUES	\$ 2,431,948	2,065,524	110,323	113,389
Expenditures:				
Salaries and benefits	\$ 1,465,232	1,212,386	67,536	69,453
Consultants	19,523	52,406	-	-
Other Direct	31,423	42,991	576	532
Indirect Costs	915,770	757,741	42,211	43,408
TOTAL EXPENDITURES	\$ 2,431,948	2,065,524	110,323	113,393

MID-OHIO REGIONAL PLANNING COMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION
For Year Ended December 31, 2024

	Federal Highway Administration/Ohio Department of Transportation 110232	Federal Highway Administration/Ohio Department of Transportation 110233	Federal Highway Administration/Ohio Department of Transportation 110234	Federal Highway Administration/Ohio Department of Transportation 110235
	Rideshare Program SFY24	Rideshare Program SFY25	Supplemental Planning SFY24	Supplemental Planning SFY25
Revenues:				
Federal	\$ 367,746	336,659	192,904	221,021
State	-	-	-	-
Local	-	-	-	-
TOTAL REVENUES	\$ 367,746	336,659	192,904	221,021
Expenditures:				
Salaries and benefits	\$ 171,032	146,584	105,625	115,168
Consultants	80,792	84,689	21,186	33,874
Other Direct	9,027	13,771	78	-
Indirect Costs	106,895	91,615	66,015	71,980
TOTAL EXPENDITURES	\$ 367,746	336,659	192,904	221,021

MID-OHIO REGIONAL PLANNING COMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION
For Year Ended December 31, 2024

	Federal Highway Administration/Ohio Department of Transportation 110225 Air Quality Awareness SFY24	Federal Highway Administration/Ohio Department of Transportation 110227 Air Quality Awareness SFY25	Federal Highway Administration/Ohio Department of Transportation 110241 Insight2050 Technical Assistance SFY24	Federal Highway Administration/Ohio Department of Transportation 110242 Insight2050 Technical Assistance SFY25
Revenues:				
Federal	\$ 283,741	287,163	136,590	166,608
State	-	-	-	-
Local	-	-	-	-
TOTAL REVENUES	\$ 283,741	287,163	136,590	166,608
Expenditures:				
Salaries and benefits	\$ 147,093	148,499	83,322	101,344
Consultants	42,186	44,234	525	355
Other Direct	2,528	1,619	668	1,568
Indirect Costs	91,933	92,811	52,076	63,340
TOTAL EXPENDITURES	\$ 283,741	287,163	136,590	166,608

MID-OHIO REGIONAL PLANNING COMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION
For Year Ended December 31, 2024

Federal Highway
Administration/Ohio
Department of Transportation
117035
Central Ohio Greenways
Wayfinding Strategy

Revenues:	
Federal	\$ 35,387
State	-
Local	-
TOTAL REVENUES	\$ 35,387
Expenditures:	
Salaries and benefits	\$ -
Consultants	10,389
Other Direct	24,998
Indirect Costs	
TOTAL EXPENDITURES	\$ 35,387

MID-OHIO REGIONAL PLANNING COMMISSION

**SCHEDULE OF COSTS BY SUBCATEGORY FOR
US DEPARTMENT OF TRANSPORTATION FUNDED ACTIVITIES
AS DEPICTED IN THE SFY 24 AND SFY 25 PLANNING WORK PROGRAMS
Year Ended December 31, 2024**

	<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 24	\$ 170,881	\$ 21,360	\$ 21,360	\$ -	\$ -	\$ 213,601
	Short Range Planning SFY 25	\$ 200,793	\$ 25,099	\$ 25,099	\$ -	\$ -	\$ 250,991
	Short Range Planning - CORPO SFY 24	\$ 17,240	\$ 2,155	\$ 2,155	\$ -	\$ -	\$ 21,550
	Short Range Planning - CORPO SFY 25	\$ 18,560	\$ 2,320	\$ 2,320	\$ -	\$ -	\$ 23,200
602	Transportation Improvement Program SFY 24	\$ 164,906	\$ 20,613	\$ 20,613	\$ -	\$ -	\$ 206,132
	Transportation Improvement Program SFY 25	\$ 135,627	\$ 16,953	\$ 16,953	\$ -	\$ -	\$ 169,533
	Transportation Improvement Program CORPO SFY 24	\$ 19,426	\$ 2,428	\$ 2,428	\$ -	\$ -	\$ 24,282
	Transportation Improvement Program CORPO SFY 25	\$ 22,569	\$ 2,821	\$ 2,821	\$ -	\$ -	\$ 28,211
605	Continuing Planning - Surveillance SFY 24	\$ 629,030	\$ 78,626	\$ 78,625	\$ -	\$ -	\$ 786,281
	Continuing Planning - Surveillance SFY 25	\$ 623,662	\$ 77,957	\$ 77,957	\$ -	\$ -	\$ 779,576
	Continuing Planning - Surveillance CORPO SFY 24	\$ 11,935	\$ 1,492	\$ 1,492	\$ -	\$ -	\$ 14,919
	Continuing Planning - Surveillance CORPO SFY 25	\$ 23,175	\$ 2,897	\$ 2,897	\$ -	\$ -	\$ 28,969
610	Long Range Planning SFY 24	\$ 467,542	\$ 58,443	\$ 58,443	\$ -	\$ -	\$ 584,428
	Long Range Planning SFY 25	\$ 421,515	\$ 52,690	\$ 52,688	\$ -	\$ -	\$ 526,893
	Long Range Planning CORPO SFY 24	\$ 39,658	\$ 4,957	\$ 4,957	\$ -	\$ -	\$ 49,572
	Long Range Planning CORPO SFY 25	\$ 26,407	\$ 3,301	\$ 3,301	\$ -	\$ -	\$ 33,009
625	Service SFY 24	\$ 436,374	\$ 54,547	\$ 54,547	\$ -	\$ -	\$ 545,468
	Service SFY 25	\$ 202,218	\$ 25,277	\$ 25,277	\$ -	\$ -	\$ 252,772
665	Special Studies -						
	Insight2050 - Technical Assistance SFY 24	\$ -	\$ -	\$ -	\$ -	\$ 136,590	\$ 136,590
	Insight2050 - Technical Assistance SFY 25	\$ -	\$ -	\$ -	\$ -	\$ 166,608	\$ 166,608
	Regional Supplemental Planning SFY 24	\$ -	\$ -	\$ -	\$ -	\$ 192,904	\$ 192,904
	Regional Supplemental Planning SFY 25	\$ -	\$ -	\$ -	\$ -	\$ 221,021	\$ 221,021
	COG Wayfinding Strategy SFY23	\$ -	\$ -	\$ -	\$ -	\$ 35,387	\$ 35,387
667	Gohio Activities SFY 24	\$ -	\$ -	\$ -	\$ 367,747	\$ -	\$ 367,747
	Gohio Activities SFY 25	\$ -	\$ -	\$ -	\$ 336,659	\$ -	\$ 336,659
	Air Quality SFY 24	\$ -	\$ -	\$ -	\$ 283,741	\$ -	\$ 283,741
	Air Quality SFY 25	\$ -	\$ -	\$ -	\$ 287,163	\$ -	\$ 287,163
697	Program Administration SFY 24	\$ 76,834	\$ 9,604	\$ 9,604	\$ -	\$ -	\$ 96,042
	Program Administration SFY 25	\$ 68,608	\$ 8,576	\$ 8,576	\$ -	\$ -	\$ 85,760
	Total	\$ 3,776,960	\$ 472,116	\$ 472,113	\$ 1,275,310	\$ 752,510	\$ 6,749,009

III. STATISTICAL SECTION

Mid-Ohio Regional Planning Commission

Statistical Section

This part of MORPC's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about MORPC's overall financial health. These tables are presented in accordance with Governmental Accounting Standards Board (GASB) Statement No. 44, *Economic Condition Reporting: The Statistical Section*.

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

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

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

	2015	2016	2017 (1)	2018	2019	2020	2021	2022	2023	2024
Net investment in capital assets	\$ 203,061	\$ 127,540	\$ 84,438	\$ 131,338	\$ 113,458	\$ 1,024,304	\$ 1,584,979	\$ 1,448,135	\$ 1,380,411	\$ 1,133,549
Restricted for community development projects	-	-	-	-	-	-	-	-	-	-
Restricted for regional transportation programs	-	-	-	157,586	193,592	1,371,773	\$ 3,696,639	\$ 3,226,073	\$ 2,373,198	\$ 1,686,045
Unrestricted	468,671	68,161	(3,841,545)	(4,906,790)	(8,139,267)	(10,957,333)	(6,682,084)	(4,162,230)	(4,172,296)	(4,130,333)
Total net position	<u>\$ 671,732</u>	<u>\$ 195,701</u>	<u>\$ (3,757,107)</u>	<u>\$ (4,617,866)</u>	<u>\$ (7,832,217)</u>	<u>\$ (8,561,256)</u>	<u>\$ (1,400,466)</u>	<u>\$ 511,978</u>	<u>\$ (418,687)</u>	<u>\$ (1,310,739)</u>

(1) 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 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)

	2015	2016	2017 (3)	2018	2019	2020	2021	2022	2023	2024
Revenue										
Transportation (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Infrastructure & Development, Planning & Sustainability, Data & Mapping (1)	5,103,694	5,616,497	6,565,020	6,870,247	7,398,240	6,606,985	7,385,643	8,419,221	8,038,910	10,030,655
Center for Energy and Environment (1)	-	-	-	-	-	-	-	-	-	-
Energy & Air Quality (1)	3,888,322	3,428,978	3,863,710	4,588,226	-	3,312,042	2,719,687	3,046,061	3,171,315	3,188,849
Residential Services - Weatherization (1)	-	-	-	-	1,171,071	909,541	457,523	644,957	1,645,919	2,905,588
Residential Services - Housing Rehabilitation	1,294,752	1,072,460	761,578	1,173,160	1,535,060	1,990,121	4,315,949	1,609,880	1,783,249	2,823,124
All Other	613,352	171,563	1,376,128	1,328,518	-	-	-	-	2,119,268	1,730,720
Total Operating Revenues	\$ 10,900,120	\$ 10,289,498	\$ 12,566,436	\$ 13,958,062	\$ 13,154,883	\$ 11,774,316	\$ 15,392,610	\$ 14,846,335	\$ 15,130,276	\$ 17,490,087
Expenses										
Transportation (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Infrastructure & Development, Planning & Sustainability, Data & Mapping (1)	5,116,383	5,582,701	6,479,282	6,866,645	7,397,208	6,606,739	7,324,918	8,451,417	8,613,838	10,405,886
Center for Energy and Environment (1)	-	-	-	-	-	-	-	-	-	-
Energy & Air Quality (1)	3,877,695	3,795,914	4,141,726	4,768,357	-	4,069,916	3,000,858	3,237,359	3,171,856	3,482,299
Residential Services - Weatherization (1)	-	-	-	-	1,173,160	909,615	457,523	644,924	1,626,418	3,123,114
Residential Services - Housing Rehabilitation	1,655,871	1,070,943	762,223	1,173,160	1,535,060	1,990,121	4,315,949	1,609,880	1,783,249	2,823,124
All Other	708,157	329,781	1,972,250	2,070,727	4,066,779	2,459,177	(2,490,085)	(413,419)	2,158,856	2,027,586
Total Operating Expenses	\$ 11,358,106	\$ 10,779,339	\$ 13,355,481	\$ 14,878,889	\$ 16,443,518	\$ 12,524,297	\$ 8,717,116	\$ 12,836,273	\$ 16,038,242	\$ 18,379,710
Operating Income (Loss)	\$ (457,986)	\$ (489,841)	\$ (789,045)	\$ (920,827)	\$ (3,288,635)	\$ (749,981)	\$ 6,675,494	\$ 2,010,062	\$ (907,966)	\$ (889,623)
Interest Income	2,419	13,810	35,011	60,068	74,284	20,942	23,610	20,014	93,710	100,829
Interest expense on leases	-	-	-	-	-	-	-	(117,632)	(116,409)	(103,258)
Federal SBA Paycheck Protection Program Loan	-	-	-	-	-	-	461,686	-	-	-
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Increase (Decrease) in net position	\$ (455,567)	\$ (476,031)	\$ (754,034)	\$ (860,759)	\$ (3,214,351)	\$ (729,039)	\$ 7,160,790	\$ 1,912,444	\$ (930,665)	\$ (892,052)
Net Postion - beginning of year	\$ 1,127,299	\$ 671,732	\$ 195,701	\$ (3,757,107)	\$ (4,617,866)	\$ (7,832,217)	\$ (8,561,256)	\$ (1,400,466)	\$ 511,978	\$ (418,687)
Change in Accounting Principle	-	-	(3,198,774)	-	-	-	-	-	-	-
Net Position - end of year	\$ 671,732	\$ 195,701	\$ (3,757,107)	\$ (4,617,866)	\$ (7,832,217)	\$ (8,561,256)	\$ (1,400,466)	\$ 511,978	\$ (418,687)	\$ (1,310,739)

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

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

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

Table 3

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

	2015	2016	2017 (3)	2018	2019	2020	2021	2022	2023	2024
Revenue										
Federal grants and contracts	\$ 5,943,391	\$ 5,352,234	\$ 6,134,429	\$ 6,550,872	\$ 6,561,391	\$ 5,579,546	\$ 6,561,472	\$ 8,590,996	\$ 9,062,346	\$ 12,115,960
Members' per capita fees	895,596	935,719	1,010,708	1,098,711	1,205,596	1,302,023	1,305,458	1,400,304	1,492,125	1,577,677
State grants and contracts	404,367	426,498	560,566	560,408	613,564	411,798	506,793	746,617	985,476	1,169,033
Local contracts and other	634,199	571,356	1,720,386	2,203,898	1,923,491	2,233,834	4,694,505	2,182,228	1,709,190	1,609,430
Foundations/corporate contributions	208,055	584,907	347,729	222,988	179,236	41,572	76,237	116,135	158,396	95,883
Utility company contracts	2,814,512	2,418,784	2,792,618	3,321,185	2,671,605	2,205,543	2,248,145	1,810,054	1,722,742	922,105
Total Operating Revenues	\$ 10,900,120	\$ 10,289,498	\$ 12,566,436	\$ 13,958,062	\$ 13,154,883	\$ 11,774,316	\$ 15,392,610	\$ 14,846,335	\$ 15,130,276	\$ 17,490,087
Expenses										
Transportation (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation Infrastructure & Development, Planning & Sustainability, Data & Mapping (1)	5,116,383	5,582,701	6,479,282	6,866,645	7,397,208	6,606,739	7,324,918	8,451,417	8,613,838	10,405,886
RideSolutions *	-	-	-	-	-	-	-	-	-	-
Center for Energy and Environment (1)	3,877,695	3,795,914	4,141,726	4,768,357	-	-	-	-	-	-
Energy & Air Quality (1)	-	-	-	-	-	-	-	-	-	-
Air Quality Awareness/Greenways**	-	-	-	-	-	-	-	-	-	-
Residential Energy Conservation**	-	-	-	-	-	-	-	-	-	-
Residential Services-Weatherization (1)	-	-	-	-	4,069,916	3,000,858	3,237,358	3,171,856	3,482,299	3,123,114
Residential Services-Housing Rehabilitation (1)	1,655,871	1,070,943	762,223	1,173,160	909,615	457,523	644,925	1,626,418	1,783,249	2,823,124
All Other	708,157	329,781	1,972,250	2,070,727	4,066,779	2,459,177	(2,490,085)	(413,419)	2,158,856	2,027,586
Total Operating Expenses	\$ 11,358,106	\$ 10,779,339	\$ 13,355,481	\$ 14,878,889	\$ 16,443,518	\$ 12,524,297	\$ 8,717,116	\$ 12,836,273	\$ 16,038,242	\$ 18,379,710
Operating Income (Loss)	\$ (457,986)	\$ (489,841)	\$ (789,045)	\$ (920,827)	\$ (3,288,635)	\$ (749,981)	\$ 6,675,494	\$ 2,010,062	\$ (907,966)	\$ (889,623)
Interest Income	2,419	13,810	35,011	60,068	74,284	20,942	23,610	20,014	93,710	100,829
Interest expense on leases	-	-	-	-	-	-	-	(117,632)	(116,409)	(103,258)
Federal SBA Paycheck Protection Program Loan	-	-	-	-	-	-	461,686	-	-	-
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Gain on Sale of Building	-	-	-	-	-	-	-	-	-	-
Increase (Decrease) in net position	\$ (455,567)	\$ (476,031)	\$ (754,034)	\$ (860,759)	\$ (3,214,351)	\$ (729,039)	\$ 7,160,790	\$ 1,912,444	\$ (930,665)	\$ (892,052)
Net Postion - beginning of year	\$ 1,127,299	\$ 671,732	\$ 195,701	\$ (3,757,107)	\$ (4,617,866)	\$ (7,832,217)	\$ (8,561,256)	\$ (1,400,466)	\$ 511,978	\$ (418,687)
Change in Accounting Principle	-	-	(3,198,774)	-	-	-	-	-	-	-
Net Postion - end of year	\$ 671,732	\$ 195,701	\$ (3,757,107)	\$ (4,617,866)	\$ (7,832,217)	\$ (8,561,256)	\$ (1,400,466)	\$ 511,978	\$ (418,687)	\$ (1,310,739)

(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.

Table 4

MID-OHIO REGIONAL PLANNING COMMISSION Revenue Base and Revenue Rates										
Estimated Population by Member Jurisdiction Used for Per Capita Membership Fees										
Governmental Unit	2015	2016	2017 (2)	2018	2019	2020	2021 (3)	2022	2023 (6)	2024
Cities										
• Bellefontaine	-	-	-	-	-	13,174	13,174	14,025	13,996	13,993
Bexley	13,074	13,074	13,233	13,278	13,386	13,370	13,370	13,862	13,517	13,379
Canal Winchester	7,385	7,750	7,919	8,679	8,828	9,093	9,093	9,469	9,604	9,703
• Chillicothe	-	-	-	-	-	21,342	21,342	21,940	21,811	21,859
• Circleville	-	-	-	-	-	13,610	13,610	13,873	13,862	14,317
Columbus	810,200	818,912	861,141	881,859	902,674	914,450	914,450	909,686	912,274	913,985
Delaware	35,885	36,263	37,853	39,214	39,937	41,407	41,407	42,252	44,122	45,726
Dublin	44,375	44,641	47,325	48,550	49,905	50,593	50,593	49,221	48,807	48,930
Gahanna	33,359	33,382	33,984	34,194	36,075	36,018	36,018	35,746	34,778	34,424
Grandview Heights	6,645	6,859	7,284	7,860	8,483	8,559	8,559	8,078	8,370	8,309
Grove City	36,459	36,720	37,138	41,546	42,400	42,766	42,766	41,323	42,757	43,341
Groveport	5,597	5,604	5,638	5,801	5,867	5,860	5,860	5,981	6,127	6,093
• Heath	-	-	-	-	-	-	-	10,430	10,402	10,506
Hilliard	28,952	29,331	30,694	37,109	38,106	38,244	38,244	37,094	37,639	37,558
• Johnstown	4,944	4,944	4,973	5,340	5,390	5,491	5,491	5,315	5,868	6,022
• Lancaster	-	-	-	40,391	40,888	40,561	40,561	40,813	41,219	41,934
• London	-	-	-	-	-	-	-	10,424	10,112	10,378
• Marysville	22,765	23,023	23,286	23,559	24,224	24,505	24,505	25,873	28,081	29,241
• Mount Vernon	-	-	-	-	-	-	-	16,991	17,028	17,084
New Albany	8,953	9,101	9,457	10,717	10,897	10,980	10,980	10,863	11,188	11,172
• Newark	-	-	-	-	-	-	-	49,842	50,468	-
Obetz	4,591	4,591	4,665	5,069	5,226	5,339	5,339	5,632	5,324	6,351
Pataskala	15,392	15,508	15,611	17,175	17,565	18,426	18,426	18,079	18,634	18,902
Pickerington	19,316	19,508	19,718	21,219	22,443	23,096	23,096	23,395	24,923	25,915
Powell	12,660	12,983	13,153	14,238	14,464	14,613	14,613	14,192	14,455	15,269
Reynoldsburg	36,102	36,185	36,540	37,168	37,571	37,650	37,650	40,901	40,548	40,593
Sunbury	4,928	5,022	5,085	5,219	5,457	6,028	6,028	6,955	6,846	7,641
Upper Arlington	33,964	33,976	34,562	35,207	35,555	35,542	35,542	36,618	35,694	35,329
Westerville	36,918	37,272	37,895	38,623	39,955	40,656	40,656	39,163	38,498	39,251
Whitehall	18,091	18,091	18,433	18,388	18,531	19,406	19,406	20,254	19,968	19,751
Worthington	13,596	13,596	13,650	14,303	14,440	14,509	14,509	14,709	14,359	14,211
Total Cities	1,254,351	1,266,336	1,319,237	1,404,706	1,438,267	1,505,288	1,505,288	1,543,157	1,600,653	1,611,635
Villages										
• Ashville	4,104	4,104	4,104	4,133	4,088	4,104	4,104	4,518	4,488	4,605
Brice	114	114	114	-	-	-	-	-	-	-
• Buckeye Lake	-	-	-	-	-	-	-	2,559	2,568	2,619
Crooksville	-	-	2,478	2,499	-	-	-	-	-	-
Galena	747	763	781	799	823	865	865	1,014	1,916	1,596
• Gambier	-	-	-	-	-	2,414	2,414	2,212	2,222	2,229
• Granville	-	-	-	-	-	6,292	6,292	5,942	6,057	6,142
Harrisburg	320	320	320	325	-	-	-	-	-	-
• Hebron	-	-	-	-	-	2,449	2,449	2,345	2,518	2,657
Lithopolis	1,250	1,250	1,399	1,492	1,545	1,668	1,668	2,223	2,388	2,520
Lockbourne	237	237	237	241	276	276	276	235	234	232
Marble Cliff	573	573	573	583	587	586	586	630	622	614
Minerva Park	1,272	1,272	1,272	1,359	1,557	1,554	1,554	2,069	2,034	2,018
• Mount Sterling	-	-	-	-	-	-	-	-	-	2,007
New Lexington	4,768	4,768	-	-	-	-	-	4,407	4,405	4,426
• Plain City	-	-	-	-	4,460	4,623	4,623	4,208	4,487	4,687
Riverlea	548	548	548	564	569	568	568	596	581	578
Shawnee Hills	745	765	776	800	805	808	808	831	832	852
• Somerset	1,466	1,466	1,466	1,517	1,517	1,514	1,514	1,472	1,471	1,478
• South Bloomfield	-	-	-	-	-	-	-	-	3,119	3,143
Urbancrest	960	960	967	981	991	989	989	1,025	1,022	1,016
• West Jefferson	4,226	-	-	-	-	-	-	-	-	4,407
Total Villages	21,330	17,140	15,035	15,293	17,218	26,261	28,710	36,286	40,964	47,826
Townships										
Bloom	7,124	7,136	7,218	7,494	7,623	7,601	7,601	7,677	7,592	7,724
Blenden	7,808	7,808	7,866	7,978	8,054	8,055	8,055	8,105	7,922	7,858
Brown	-	-	-	-	-	-	-	-	-	2,647
Clinton	4,109	4,109	4,130	4,193	4,226	4,221	4,221	4,476	4,374	4,341
Etna	8,723	8,847	8,928	9,538	9,801	9,942	9,942	9,882	9,991	10,062
Franklin	-	-	-	-	-	9,813	9,905	9,887	10,445	10,200
• Granville	4,190	4,225	4,259	4,322	4,375	4,432	4,432	4,319	4,317	4,357
Jackson	-	-	-	-	-	-	-	4,235	4,154	4,124
Jefferson	-	-	-	12,124	12,612	13,281	13,281	13,830	14,211	14,283
Jerome	5,407	5,844	6,210	6,309	6,970	8,173	8,173	9,048	11,270	13,230
Liberty	16,000	16,212	16,525	16,894	17,338	17,677	17,677	-	-	-
Madison	10,800	10,807	10,814	11,008	11,101	11,087	11,087	11,041	10,780	10,685
Mifflin	2,462	2,466	2,470	2,513	2,533	2,531	2,531	2,625	2,600	2,595
Perry	3,641	3,641	3,661	3,717	3,749	3,745	3,745	4,210	4,420	4,434
Plain	2,142	2,142	2,149	2,236	2,256	2,267	2,267	1,977	1,943	1,919
Prairie	16,498	16,505	16,681	16,790	16,946	16,931	16,931	17,406	17,041	16,896
Truro	-	-	-	-	-	1,334	1,334	1,379	1,379	1,523
Violet	-	-	-	20,240	20,540	20,429	20,429	20,432	21,360	21,730
Washington	19,349	19,420	19,602	-	-	1,018	1,018	1,002	981	970
Total Townships	108,253	109,162	110,513	135,169	138,029	142,611	142,611	149,801	134,535	139,474
Counties (1)										
Delaware County	118,659	120,224	122,210	124,763	127,294	124,541	124,541	124,789	132,436	137,346
Fairfield County	-	-	-	-	-	81,399	81,399	82,098	82,692	84,217
Franklin County	102,468	102,664	103,598	106,217	108,030	103,478	103,478	105,285	104,163	103,719
• Hocking County	-	-	-	21,544	21,544	21,146	21,146	20,637	20,531	20,340
• Knox County	-	-	-	-	45,347	43,670	43,670	45,790	46,096	46,249
• Licking County	-	-	-	-	-	-	-	85,860	86,144	87,233
• Logan County	-	-	-	-	32,802	31,485	31,485	31,872	32,014	32,005
• Madison County (5)	-	-	-	-	-	-	-	33,850	33,420	34,348
• Marion County	-	-	-	-	-	-	-	-	29,095	29,190
• Morrow County	-	-	-	-	35,192	35,193	35,193	34,960	35,313	35,750
• Perry County	-	-	35,945	36,182	36,172	36,103	36,103	35,460	35,441	35,609
Ross County	56,335	56,392	56,571	58,266	-	-	-	-	-	-
• Union County	29,802	30,364	31,364	29,446	30,331	31,349	31,349	33,198	34,555	37,210
Total County	307,264	309,644	349,688	376,418	436,712	508,363	508,363	633,799	671,900	683,216
Total full member population (4)	1,691,198	1,702,282	1,794,473	1,931,586	2,030,226	2,182,523	2,184,972	2,363,043	2,448,052	2,482,151
MPO member per capita rate	\$ 0.505	\$ 0.520	\$ 0.5375	\$ 0.555	\$ 0.565	\$ 0.575	\$ 0.575	\$ 0.600	\$ 0.615	\$ 0.640
Non-MPO per capita rate	\$ 0.310	\$ 0.325	\$ 0.3425	\$ 0.360	\$ 0.370	\$ 0.380	\$ 0.380	\$ 0.400	\$ 0.410	\$ 0.430
CORPO per capita rate	\$ -	\$ -	\$ -	\$ -	\$ 0.470	\$ 0.480	\$ 0.480	\$ 0.500	\$ 0.515	\$ 0.535

Notes (1) Above county populations exclude city populations. Beginning in 2014, the counties' members dues calculations used the non-city population plus an additional 10% of the populations of cities located within the county.

(2) Beginning in 2017, net international migration population from U.S. Census estimates is included in all jurisdictions.

(3) Population estimates were not updated for purposes of charging membership fees in 2021 so as to provide members with financial relief during the COVID pandemic.

(4) The total full member population will double count the populations for villages and townships that are members because they are also included in the population figures for counties that are members.

(5) Full member in 2022. Previously, it was a limited member only involved in CORPO.

* 2023 Non-MPO members - These members are outside the Metropolitan Planning Organization (MPO) area and pay the Non-MPO rate.

** 2023 CORPO members - Non-MPO member is in the Central Ohio Rural Planning Organization, with CORPO rates beginning in 2022.

(6) Population estimates were prepared with an updated methodology for 2023 that included other year-over-year changes such as household size, housing occupancy, migration estimates, and housing construction permits which contributed to the change in overall amounts in member population from prior year's estimates.

Table 5
 Mid-Ohio Regional Planning Commission
 Benefits of Membership - Flow of Funds
 Year Ended December 31, 2024

Members/Governmental Unit	Member Dues Billed & Investments	Return Flow of Funds from Federal, State and Utility Companies				
		TOTAL	Transportation	Infrastructure & Conservation	Housing Rehabilitation	Residential Weatherization*
Dues						
The City of Bellefontaine	\$6,018	\$0	\$0	\$0	\$0	\$0
The City of Bexley	\$8,651	\$5,440,179	\$0	\$5,411,860	\$0	\$28,319
The City of Canal Winchester	\$6,147	\$106,873	\$0	\$99,999	\$0	\$6,874
The City of Chillicothe	\$9,379	\$0	\$0	\$0	\$0	\$0
The City of Circleville	\$5,961	\$0	\$0	\$0	\$0	\$0
The City of Columbus	\$583,855	\$37,245,383	\$29,244,616	\$7,790,580	\$39,160	\$171,027
The City of Delaware	\$28,238	\$0	\$0	\$0	\$0	\$0
The City of Dublin	\$31,236	\$0	\$0	\$0	\$0	\$0
The City of Gahanna	\$22,258	\$82,119	\$0	\$0	\$42,425	\$39,694
The City of Grandview Heights	\$5,357	\$0	\$0	\$0	\$0	\$0
The City of Grove City	\$27,364	\$4,033,832	\$0	\$4,000,000	\$0	\$33,832
The City of Groveport	\$3,921	\$1,771,326	\$0	\$1,713,471	\$48,670	\$9,185
The City of Heath	\$4,473	\$0	\$0	\$0	\$0	\$0
The City of Hilliard	\$24,089	\$304,541	\$180,000	\$0	\$109,351	\$15,190
The City of Johnstown	\$2,523	\$0	\$0	\$0	\$0	\$0
The City of Lancaster	\$17,724	\$0	\$0	\$0	\$0	\$0
The City of London	\$4,348	\$0	\$0	\$0	\$0	\$0
The City of Marysville	\$12,075	\$0	\$0	\$0	\$0	\$0
The City of Mount Vernon	\$7,322	\$0	\$0	\$0	\$0	\$0
The City of New Albany	\$7,160	\$0	\$0	\$0	\$0	\$0
The City of Newark	\$21,432	\$0	\$0	\$0	\$0	\$0
The City of Obetz	\$3,407	\$179,124	\$0	\$0	\$71,800	\$107,324
The City of Pataskala	\$11,926	\$0	\$0	\$0	\$0	\$0
The City of Pickerington	\$15,951	\$0	\$0	\$0	\$0	\$0
The City of Powell	\$9,251	\$0	\$0	\$0	\$0	\$0
The City of Reynoldsburg	\$25,951	\$13,218	\$0	\$0	\$0	\$13,218
The City of Sunbury	\$4,381	\$0	\$0	\$0	\$0	\$0
The City of Upper Arlington	\$22,844	\$49,495	\$0	\$0	\$49,495	\$0
The City of Westerville	\$24,639	\$38,449	\$0	\$0	\$34,224	\$4,225
The City of Whitehall	\$12,780	\$4,394,737	\$0	\$3,759,312	\$615,640	\$19,785
The City of Worthington	\$9,190	\$2,491	\$0	\$0	\$0	\$2,491
The Village of Ashville	\$1,930	\$0	\$0	\$0	\$0	\$0
The Village of Buckeye Lake	\$1,250	\$0	\$0	\$0	\$0	\$0
The Village of Galena	\$1,250	\$0	\$0	\$0	\$0	\$0
The Village of Gambier	\$1,250	\$0	\$0	\$0	\$0	\$0
The Village of Granville	\$2,605	\$0	\$0	\$0	\$0	\$0
The Village of Hebron	\$1,250	\$0	\$0	\$0	\$0	\$0
The Village of Lithopolis	\$1,528	\$0	\$0	\$0	\$0	\$0
The Village of Lockbourne	\$1,250	\$0	\$0	\$0	\$0	\$0
The Village of Marble Cliff	\$1,250	\$0	\$0	\$0	\$0	\$0
The Village of Minerva Park	\$1,302	\$0	\$0	\$0	\$0	\$0
The Village of Mount Sterling	\$936	\$0	\$0	\$0	\$0	\$0
The Village of New Lexington	\$1,894	\$0	\$0	\$0	\$0	\$0
The Village of Plain City	\$1,929	\$0	\$0	\$0	\$0	\$0
The Village of Riverlea	\$1,250	\$0	\$0	\$0	\$0	\$0
Village of Shawnee Hills	\$1,250	\$0	\$0	\$0	\$0	\$0
The Village of Somerset	\$1,250	\$0	\$0	\$0	\$0	\$0
The Village of South Bloomfield	\$1,341	\$0	\$0	\$0	\$0	\$0
The Village of Urbancrest	\$1,250	\$2,586	\$0	\$0	\$0	\$2,586
The Village of West Jefferson	\$1,731	\$0	\$0	\$0	\$0	\$0
Blendon Township	\$5,070	\$0	\$0	\$0	\$0	\$0
Bloom Township	\$4,859	\$0	\$0	\$0	\$0	\$0
Brown Township	\$1,683	\$0	\$0	\$0	\$0	\$0
Clinton Township	\$2,799	\$821,912	\$0	\$589,752	\$232,160	\$0
Etna Township	\$6,394	\$0	\$0	\$0	\$0	\$0
Franklin Township	\$6,528	\$234,718	\$0	\$0	\$234,718	\$0
Granville Township	\$1,856	\$0	\$0	\$0	\$0	\$0
Jackson Township	\$2,659	\$141,200	\$0	\$0	\$141,200	\$0
Jefferson Township	\$9,095	\$27,850	\$0	\$0	\$27,850	\$0
Jerome Township	\$7,213	\$0	\$0	\$0	\$0	\$0
Madison Township	\$6,899	\$740,096	\$0	\$419,215	\$320,881	\$0
Mifflin Township	\$1,664	\$167,301	\$0	\$0	\$167,301	\$0
Perry Township	\$2,829	\$82,300	\$0	\$0	\$82,300	\$0
Plain Township	\$1,250	\$0	\$0	\$0	\$0	\$0
Prairie Township	\$10,906	\$175,522	\$0	\$0	\$175,522	\$0
Truro Township	\$1,250	\$341,853	\$0	\$119,797	\$222,056	\$0
Violet Township	\$13,670	\$0	\$0	\$0	\$0	\$0
Washington Township	\$1,250	\$0	\$0	\$0	\$0	\$0
Unincorporated Franklin County	\$144,843	\$13,995,566	\$0	\$13,995,566	\$0	\$0
Delaware County	\$90,800	\$0	\$0	\$0	\$0	\$0
Fairfield County	\$52,230	\$0	\$0	\$0	\$0	\$0
Hocking County	\$9,139	\$0	\$0	\$0	\$0	\$0
Knox County	\$25,572	\$0	\$0	\$0	\$0	\$0
Licking County	\$43,844	\$0	\$0	\$0	\$0	\$0
Logan County	\$14,368	\$0	\$0	\$0	\$0	\$0
Madison County	\$18,421	\$0	\$0	\$0	\$0	\$0
Marion County	\$17,461	\$0	\$0	\$0	\$0	\$0
Morrow County	\$18,892	\$0	\$0	\$0	\$0	\$0
Perry County	\$15,240	\$0	\$0	\$0	\$0	\$0
Union County	\$21,453	\$0	\$0	\$0	\$0	\$0
Associate Members	\$10,000	\$0	\$0	\$0	\$0	\$0
Subtotal	\$1,577,685	\$70,392,671	\$29,424,616	\$37,899,552	\$2,614,753	\$453,752
Returns-not broken out by community						
COTA and DCT	na	\$37,107,222	\$37,107,222	na	na	na
Other/Regional **	na	\$175,849,221	175,421,209	\$428,012	na	na
Subtotal	na	\$212,956,443	\$212,528,431	\$428,012	\$0	\$0
Investments						
MORPC Transportation Planning	\$4,987,262	na	na	na	na	na
MORPC Housing Admin	\$220,816	na	na	na	na	na
MORPC Infrastructure & Clean Ohio Admin	\$147,080	na	na	na	na	na
MORPC Energy Conservation Admin	\$2,019,125	na	na	na	na	na
Subtotal	\$7,374,284	na	na	na	na	na
GRAND TOTAL	\$8,951,969	\$283,349,114	\$241,953,047	\$38,327,564	\$2,614,753	\$453,752

na = not applicable

*Residential Weatherization flow of funds by governmental unit are estimated.

**Some activities represented under one governmental unit have benefits regionally that are not included in other governmental unit lines.

This report is compiled from accounting and other financial data and should be considered a non-GAAP report.

Table 6

MID-OHIO REGIONAL PLANNING COMMISSION
Principal Payers - Members' Per Capita Fees

Governmental Unit	2015	% of full members' dues		Governmental Unit	2024	% of full members' dues	
		2015	% of full members' dues			2024	% of full members' dues
1. Columbus	\$ 409,151	45.7%		1. Columbus	\$ 583,855	37.0%	
2. Unincorporated Franklin County	106,801	11.9%		2. Franklin County	144,843	9.2%	
3. Delaware County excluding cities	63,338	7.1%		3. Delaware County	90,800	5.8%	
4. Dublin	22,409	2.5%		4. Fairfield County	52,230	3.3%	
5. Westerville	18,644	2.1%		5. Licking County	43,844	2.8%	
6. Grove City	18,412	2.1%		6. Dublin	31,236	2.0%	
7. Reynoldsburg	18,232	2.0%		7. Delaware, City of	28,238	1.8%	
8. Ross County	18,144	2.0%		8. Grove City	27,364	1.7%	
9. Delaware, City of	18,122	2.0%		9. Reynoldsburg	25,951	1.6%	
10. Upper Arlington	17,152	1.9%		10. Knox County	25,572	1.6%	

Source: MORPC Finance

Mid-Ohio Regional Planning Commission
MORPC Membership Population
Columbus M.S.A. Estimated Civilian Labor Force
and Annual Average Unemployment Rates
2015-2024

Table 7

Year	MORPC Membership Population (4)	(Labor Force in Thousands)					
		Columbus M.S.A. (1)		Ohio		U. S.	
		Labor force (2)	Unemployment rate (3)	Labor force (2)	Unemployment rate (3)	Labor force (2)	Unemployment rate (3)
2015	1,629,159	1,042.8	4.2	5,725.8	5.0		5.3
2016	1,639,446	1,060.7	4.2	5,771.5	5.0		4.9
2017	1,730,525	1,081.2	4.1	5,816.1	4.9		4.4
2018	1,779,073	1,089.4	3.8	5,813.6	4.5		3.9
2019	1,922,494	1,108.6	3.6	5,871.3	4.1		3.7
2020	2,048,895	1,099.9	7.1	5,732.7	8.2		8.1
2021	2,278,446	1,111.6	4.8	5,718.3	5.3		5.3
2022	2,363,043	1,118.7	3.4	5,744.7	4.0		3.6
2023	2,448,052	1,137.1	3.3	5,819.7	3.7		3.6
2024	2,482,151	1,159.0	4.0	5,898.6	4.3		4.0

- (1) The Columbus M.S.A. includes Delaware, Fairfield, Franklin, Hocking, Licking, Madison, Morrow, Perry, Pickaway and Union counties.
- (2) Civilian labor force is the estimated number of persons 16 years of age and over, who are working or seeking work.
- (3) The unemployment rate is equal to the estimate of unemployed persons divided by the estimated civilian labor force.
- (4) The MORPC membership population is the unduplicated population of MORPC's current member jurisdictions.

Sources: Membership population, MORPC
 Columbus City ACFR 2024, Table 23, page 314 (Source : Ohio Department of Job and Family Services, Bureau of Labor Market Information)

Mid-Ohio Regional Planning Commission
Per Capita Income and Total Personal Income
2015-2024

Table 8

Year	Columbus M.S.A. (1)		Ohio	
	Per Capita Income	Total Personal Income (Millions)	Per Capita Income	Total Personal Income (Millions)
2015	\$46,931	\$95,257.0	\$43,801	\$515,871.4
2016	\$47,740	\$98,107.1	\$44,576	\$526,177.2
2017	\$49,080	\$102,377.8	\$46,116	\$546,006.0
2018	\$50,564	\$106,583.8	\$47,822	\$569,184.0
2019	\$52,014	\$110,690.3	\$49,395	\$586,784.0
2020	\$55,801	\$119,520.6	\$52,842	\$623,206.7
2021	\$60,921	\$130,792.3	\$57,340	\$665,374.4
2022	\$62,311	\$134,720.3	\$58,391	\$724,779.0
2023	\$65,227	\$142,321.7	\$61,495	\$738,641.6
2024	N/A	N/A	N/A	\$763,207.0

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

(2) Information updated: new statistics for 2023; revised statistics for 2015-2022

Source: U.S. Department of Commerce, Bureau of Economic Analysis,
 City of Columbus ACFR, Table 25, page 316

Table 9

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

Name of Employer	Number of Employees		Name of Employer	Number of Employees	
	(FTE's)	%		(FTE's)	%
	2015	Total		2024	Total
1. Ohio State University	30,963	3.04%	Ohio State University	36,433	3.27%
2. State of Ohio	23,859	2.34%	Ohio Health	24,662	2.21%
3. OhioHealth Corp.	19,936	1.96%	State of Ohio	24,217	2.17%
4. JPMorgan Chase & Co.	19,200	1.88%	JPMorgan Chase & Co,	18,600	1.67%
5. Nationwide Mutual Insurance Co.	12,200	1.20%	Nationwide Children's Hospital	14,037	1.26%
6. Kroger Co.	10,242	1.01%	Kroger Co.	14,006	1.26%
7. Mount Carmel Health System	8,818	0.87%	Nationwide Mutual Insurance Co.	11,000	0.99%
8. City of Columbus	8,510	0.84%	Amazon	9,262	0.83%
9. Nationwide Children's Hospital	8,508	0.83%	City of Columbus	9,150	0.82%
10. Honda North America, Inc	7,800	0.77%	Mount Carmel Health System	8,200	0.74%

Source: City of Columbus 2024 Annual Comprehensive Financial Report, Page 31, Table 22

Source of FTE's and Rank: "Largest Central Ohio Employers Ranked by Number of Central Ohio Employees", Business First of Columbus. © Copyright 2024, Business First of Columbus Inc. All rights reserved. Reprinted with permission.

Source of 2024 "% to Total": Percentage calculated using Columbus MSA labor force number of 1,159,200 provided by the City of Columbus, minus 44,400 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, 2024 and 2015

Governmental Unit	2015 Area In Square Miles	2024 Area In Square Miles
Licking County		555.71
Knox County		518.61
Logan County, less City of Bellefontaine		456.72
Madison County		445.13
Hocking County		423.48
Delaware County less Cities of Columbus, Delaware, Dublin, Powell, Sunbury, Westerville; Villages of Galena, Shawnee Hills	388.86	414.02
Perry County		409.46
Fairfield County, less City of Lancaster		408.91
Morrow County		407.34
Marion County		404.23
Union County, less Cities of Marysville and Dublin, and Township of Jerome	382.39	385.26
Ross County less City of Chillicothe	682.11	
City of Columbus	224.21	227.65
Unincorporated Franklin County		
Blendon Township	2.65	5.65
Brown Township		19.17
Clinton Township	1.39	1.38
Franklin Township		6.67
Jackson Township		16.43
Jefferson Township		14.25
Madison Township	24.15	22.87
Mifflin Township	2.06	1.91
Perry Township	1.97	2.24
Plain Township	10.49	8.65
Prairie Township	18.70	18.39
Truro Township		0.51
Washington Township		2.63
ALL OTHER TOWNSHIPS	120.49	56.33
Total Unincorporated Franklin County	181.90	177.08
Bloom Township	35.61	35.37
Jerome Township	33.61	33.29
City of Pataskala	29.09	29.05
Violet Township	29.47	28.80
City of Dublin	25.80	24.91
City of New Albany	12.95	21.90
City of Newark		21.51
Liberty Township	27.58	
Granville Township, less Cities of Heath, Newark; Village of Granville	21.11	21.05
City of Delaware	19.37	20.74
Etna Township	20.77	20.54
City of Lancaster		19.17
City of Grove City	16.79	19.04
City of Marysville	16.22	17.39
City of Hilliard	15.62	14.47
City of Westerville	12.62	12.76
City of Gahanna	11.54	12.60
City of Heath		12.27
City of Reynoldsburg	11.93	11.58
City of Chillicothe		10.82
City of Pickerington	9.74	10.19
City of Mt. Vernon		10.06
City of Bellefontaine		10.02
Village of West Jefferson	7.02	9.99
City of Upper Arlington	9.91	9.77
City of Groveport		8.89
City of London		8.41
City of Canal Winchester	7.47	8.19
City of Circleville		7.31
City of Obetz	6.62	6.13
City of Powell	5.46	5.81
City of Worthington	6.41	5.56
City of Whitehall	5.34	5.34
City of Sunbury		5.22
Village of Granville		4.91
Village of South Bloomfield		4.00
City of Johnstown	3.01	3.49
Village of Hebron		3.33
Village of Plain City		3.31
Village of Ashville	2.21	2.47
City of Bexley	2.45	2.44
Village of Lithopolis	2.19	2.28
Village of Buckeye Lake		1.99
Village of New Lexington	1.85	1.85
Village of Galena	1.70	1.82
Village of Mount Sterling		1.68
City of Grandview Heights	1.35	1.32
Village of Somerset	1.15	1.15
Village of Gambier		0.93
Village of Lockbourne	0.74	0.93
Village of Minerva Park	0.49	0.65
Village of Urbancrest	0.49	0.58
Village of Shawnee Hills	0.44	0.44
Village of Marble Cliff	0.31	0.28
Village of Riverlea	0.20	0.15
Village of Harrisburg	0.14	
Village of Brice	0.11	
Total area in square miles	2,276.10	5,771.75

Source: County Engineers, MORPC and Member Communities

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

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

Table 11

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Transportation Infrastructure & Development	14.50	17.50	18.00	18.50	15.00	16.30	16.50	20.00	19.00	19.50
Data & Mapping	7.00	6.50	6.25	7.25	7.50	7.00	6.00	13.50	11.50	12.25
Planning & Sustainability	8.50	9.50	9.25	7.00	12.55	11.25	10.50	10.75	10.50	12.50
Residential Services	21.00	19.75	20.50	21.50	16.10	17.10	15.75	16.75	16.50	17.25
Member Services and Administrative	17.00	18.25	16.75	21.50	21.50	22.80	20.50	23.00	25.25	23.75
Total	68.00	71.50	70.75	75.75	72.65	74.45	69.25	84.00	82.75	85.25

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**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Federal transportation projects completed	9	6	6	8	9	8	8	7	6	7
Cost of Fed transportation projects completed	\$5,062,584	\$4,378,713	\$4,628,796	\$5,277,238	\$5,386,611	\$5,392,081	\$4,572,774	\$4,789,750	\$4,731,613	\$6,645,071
Housing Repair Programs										
Franklin County Single Family Rehab units completed	7	N/A								
Franklin County Urgent Repair Program	63	41	42	43	60	15	17	61	67	35
COCIC Exterior Home Repair	N/A	N/A	N/A	4	8	2	5	9	9	5
ODH Lead Remediation	0	0	0	0	0	0	0	0	13	8
Healthy Homes Production Program	0	0	0	0	0	0	0	0	17	58
Westerville Home Repair	N/A	N/A	N/A	N/A	14	N/A	N/A	N/A	N/A	5
Franklin County ODOD Lead Safe	N/A	N/A	N/A	N/A	14	N/A	N/A	N/A	N/A	21
Affordable Housing Trust	N/A	N/A	N/A	N/A	14	N/A	N/A	N/A	N/A	1
PACT/Homeport Home Repair Program	4	4	15	18	N/A	N/A	N/A	N/A	N/A	N/A
United Way Home Repair Program	7	11	3	1	N/A	N/A	N/A	N/A	N/A	N/A
Weinland Park Home Repair Program	10	5	6	2	N/A	N/A	N/A	N/A	N/A	N/A
Homeport/Milo Grogan Home Repair Program	N/A	N/A	N/A	N/A	14	N/A	N/A	N/A	N/A	N/A
Home Weatherization Programs										
Home Weatherization Assistance Program (HWAP) completed weatherizations	78	49	53	52	47	30	49	59	88	112
WarmChoice Program inspections	502	324	427	519	465	502	546	393	302	180
WarmChoice Program completions	505	421	402	506	415	325	538	419	378	173
AEP Community Assistance Program (Households) (1)	311	429	397	426	339	125	N/A	N/A	N/A	N/A
Electric Partnership Program (Households) (2)	229	328	104	231	409	N/A	N/A	N/A	N/A	N/A

Notes:

(1) Program was discontinued during 2020
 (2) Program was discontinued in 2019, and closed in 2020

Source: Mid-Ohio Regional Planning Commission Residential Services department

Table 13

Mid-Ohio Regional Planning Commission
Capital Assets
Last Ten Years

	2015 (1)	2016	2017	2018	2019	2020	2021(4)	2022(5)	2023(6)	2024
<u>Planning & Sustainability, Data & Mapping, and Transportation & Infrastructure Development (2)</u>										
Computers	15	15	15	15	15	15	-	-	1	1
SBITAs	-	-	-	-	-	-	-	-	2	2
Vehicle Lease	-	-	-	-	-	-	-	-	1	1
Vehicles	1	1	1	1	1	1	-	-	-	-
Eco-counter	-	-	-	-	-	-	2	2	3	2
<u>Residential Services - Weatherization (3)</u>										
Computers	2	2	2	2	2	2	-	-	-	-
Vehicles	13	13	13	11	9	11	3	8	7	7
Blower Door	-	-	-	-	-	-	-	-	-	-
Computer Analyzer	-	-	-	-	-	-	-	-	-	-
Infrared Cameras	10	10	10	10	10	10	-	-	-	-
<u>Residential Services - Housing</u>										
Computers	2	2	2	2	2	2	-	-	-	-
XRF Spectrum Analyzer	1	1	1	1	1	1	-	1	1	1
Vehicles	-	-	-	-	-	-	1	2	2	2
<u>All Other</u>										
Computers	19	19	20	24	26	26	5	5	5	6
EV Charging Stations	-	-	-	-	3	3	3	3	3	3
Building Lease	-	-	-	-	-	-	-	1	1	1
Copier Leases	-	-	-	-	-	-	-	2	2	2
Leasehold Improvements	-	-	-	-	-	-	13	15	17	18

Notes:

- (1) In 2015, the expenditure threshold was increased from \$1,000 to \$5,000 for an item to be recorded as a capital asset. As a result, all previously-capitalized assets with both an acquisition cost of <\$5,000 and a net book value of \$-0- at January 1, 2015 were written off. Capital assets remaining on the books and included herein either have an acquisition cost of >\$5,000 or were still being depreciated as of January 1, 2015.
- (2) The name for this group was changed to Planning & Sustainability, Data & Mapping, and Transportation & Infrastructure Development in 2019 to reflect organizational changes.
- (3) The name for this group was changed to Residential Services - Weatherization in 2019 to reflect organizational changes.
- (4) In 2021, the building and contents were renovated and fully depreciated equipment was disposed.
- (5) In 2022, MORPC implemented GASB Statement No. 87, Leases. According to this Statement, the lessee should recognize an intangible Right-to-Use lease asset as a capital lease. As a result, certain leases for buildings and equipment are now included as part of capital assets.
- (6) In 2023, MORPC implemented GASB Statement No. 96, Subscription-Based Information Technology Arrangements. According to this Statement, the lessee should recognize an intangible Right-to-Use asset for certain software subscriptions. As a result, certain software subscriptions are now included as part of capital assets.

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

Mid-Ohio Regional Planning Commission
 Schedule of Insurance Coverage
 December 31, 2024

Existing coverage - policies in force (1)		Limits of liability
1.	Type	Commercial Umbrella
	Each Occurrence	\$6,000,000
	General Aggregate	\$6,000,000
2.	Type	Commercial General Liability
	General Aggregate (Other than Products-Completed Operations)	\$3,000,000
	Products-Completed Operations Aggregate Limit	\$3,000,000
	Personal and Advertising Injury	\$1,000,000
	Each Occurrence	\$1,000,000
	Fire Damage Limit (Any One Fire)	\$1,000,000
	Deductible	\$0
3.	Type	Public Officials
	Limit of Liability	\$2,000,000
	Deductible	\$10,000
	Insurance Company	<i>Greenwich Insurance Company</i>
	Expires	<i>November 1, 2025</i>
4.	Type	Employer's Liability
	Employer's Liability Stop Gap	\$1,000,000
	Deductible	\$0
5.	Type	Employee Benefits Liability
	Aggregate Limit	\$3,000,000
	Each Claim Limit	\$1,000,000
	Deductible	\$1,000
6.	Type	Crime Coverage
	Limit of Liability	\$250,000
	Faithful Performance of Duty	\$25,000
	Finance Director	\$75,000 (excess)
	Executive Director	\$75,000 (excess)
	Accountants (2)	\$25,000 (excess)
	Deductible	\$5,000
7.	Type	Cyber Liability
	Aggregate Limit	\$2,000,000
	Each Claim	\$1,000,000
	Retention	\$2,500
	Insurance Company	<i>Spinnaker Insurance Company</i>
	Expires	<i>November 3, 2025</i>
8	Type	Miscellaneous
	Computer Coverage	\$650,000
	Camera Equipment	\$73,758
	Valuable Papers and Records - Cost of Research	\$500,000
	Fine Arts	\$25,000
	Miscellaneous Equipment	\$100,000
	Contractors' Equipment Coverage	\$247,466
	Deductible	\$1,000

Mid-Ohio Regional Planning Commission
 Schedule of Insurance Coverage (continued)
 December 31, 2024

Existing coverage - policies in force (1)		Limits of liability
9.	Type	Commercial Property Coverage
	Blanket Buildings and Business Personal Property	\$2,640,056
	Personal Property - 111 Liberty Street	Included
	Deductible	\$1,000
10.	Type	Lead Abatement Coverage
	General Aggregate	
	General Aggregate Limit (Other than Products-Completed Operations)	\$1,000,000
	Products-Completed Operations Aggregate Limit	\$1,000,000
	Personal and Advertising Injury	\$1,000,000
	Each Occurrence	\$1,000,000
	Fire Damage Limit	\$50,000
	Medical Expense Limit	\$5,000
	Bodily Injury & Property Damage Deductible	\$5,000
	Insurance Company	<i>Admiral Insurance Company</i>
	Expires	<i>October 31, 2025</i>
11.	Type	Automobile
	Limit of Liability	\$1,000,000
	Auto Medical Payments (Each Person)	\$5,000
	Deductible - Comprehensive Coverage	\$500
	Deductible - Collision Coverage	\$500
12.	Type	Architects & Engineers Errors & Omissions Insurance
	Each Claim	\$1,000,000
	Annual Aggregate	\$1,000,000
	Deductible	\$10,000
	Insurance Company	<i>Hanover</i>
	Expires	<i>November 1, 2025</i>

Notes: (1) Unless indicated otherwise, all policies are carried by the *Selective Insurance Company* and all coverage expires on November 1, 2025. MORPC does not engage in risk financing activities where it retains the risk (i.e., self-insurance).

Source: MORPC insurance policies.



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 6/24/2025

65 East State 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