
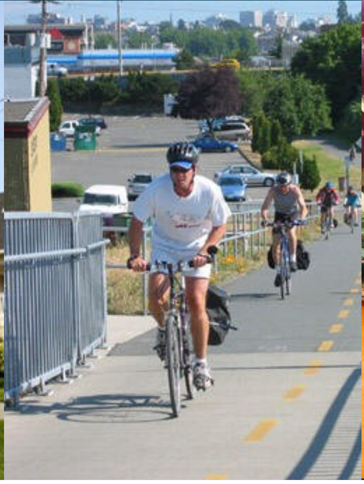
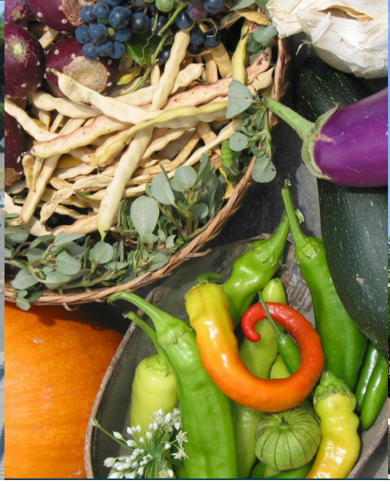


Mid-Ohio Regional Planning Commission

# Comprehensive Annual Financial Report

Columbus, Ohio

Fiscal Year Ended December 31, 2012

morpc

Mid-Ohio Regional Planning Commission

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

We have reviewed the *Independent Auditor's Report* of the Mid-Ohio Regional Planning Commission, Franklin County, prepared by Kennedy Cottrell Richards LLC, for the audit period January 1, 2012 through December 31, 2012. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

Dave Yost

Dave Yost
Auditor of State

July 15, 2013

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR**

# FISCAL YEAR ENDED DECEMBER 31, 2012

Prepared by

William Murdock
Executive Director

Shawn P. Hufstedler
Chief of Staff & Finance Director

MORPC

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

# MID-OHIO REGIONAL PLANNING COMMISSION

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# I. INTRODUCTORY SECTION

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May 23, 2013

To the Citizens of Central and South-Central Ohio and
The Honorable Members of the Mid-Ohio Regional Planning Commission

We are pleased to present the Comprehensive Annual Financial Report of the Mid-Ohio Regional Planning Commission (MORPC) for the year ended December 31, 2012. This report has been prepared by the MORPC finance staff according to generally accepted accounting principles applicable to governmental entities. The management of MORPC is responsible for and affirms the adequacy of the agency's internal accounting control and the completeness of the material presented in this report.

The report will be available on MORPC's website at www.morpc.org.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

MORPC was created in 1969 as the successor to the Franklin County Regional Planning Commission under authority granted by Ohio Revised Code Section 713.21. MORPC is a voluntary association of local governments in central and south Central Ohio and a regional planning agency. In 2012, membership included 42 political subdivisions in and around Franklin, Ross, Fayette, Delaware, Pickaway, Madison, Licking, and Fairfield counties, Ohio. MORPC is the federally designated Metropolitan Planning Organization (MPO) for the Columbus urbanized area.

The member governments appoint representatives (currently 84) who make up the Commission, the policy-making body of the organization, and the oversight board. MORPC is 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. MORPC employees are members of the Ohio Public Employee Retirement System.

In accordance with Statement of Governmental Accounting Standards 14, *The Financial Reporting Entity* and GASB 39, *Determining Whether Certain Organizations are Component Units, an Amendment of GASB Statement 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 13 of 84 seats on MORPC's governing board;
- MORPC is not fiscally dependent on Franklin County; and
- MORPC provides services to members outside of Franklin County.

Accordingly, MORPC, including the Hope for Homeownership of Single Family Homes Program ("HOPE 3") Trust (see Note 1), is the sole organization of the reporting entity. There are no agencies or organizations other than HOPE 3 for which MORPC is considered the primary government.

## MISSION, ASPIRATIONS AND PRIORITIES

At the Mid-Ohio Regional Planning Commission (MORPC), our board members and staff work collectively to advance the organization's mission and achieve our aspirations.

### MISSION

MORPC will be the regional voice and a catalyst to drive sustainability and economic prosperity in order to secure a competitive advantage for Central Ohio.

### ASPIRATIONS:

For our community we aspire to...
Be the respected regional voice, serving as the expert.
Be the regional convener, serving as the honest broker.
Be bold and entrepreneurial, addressing needs creatively.
Affect regional, state and national policies, changing the ground rules for our work.
Provide inspiration for building a better region, opening minds to possibilities.

For our members we aspire to...
Provide value to our membership, demonstrating relevance and responsiveness to them.
Increase membership, elevating our regional capacity.
Foster a diverse participation, reflecting the interests and complexity of the region.

For our staff we aspire to...
Facilitate engaging meetings at all levels, gaining active participation.
Maintain a facility that reflects the values of the organization, meaning what we say.
Build and maintain staff that reflects the mission, aligning the resources.
Provide meaningful programs and services, serving the regional needs.

### Regional Leadership

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

## 2012 ACCOMPLISHMENTS

### A Year of Global Focus

During the April State of the Region luncheon MORPC kicked off a year of global focus starting with highlighting the Global Report produced by Columbus Council on World Affairs and MORPC. The report highlights the extent of our region's global assets, and positions our region to thrive in our global society.

### EcoSummit 2012

From September 30-October 5, the world's preeminent leaders in ecological sciences convened in Columbus, Ohio, for the 4th International EcoSummit. The event was sponsored, managed and presented jointly by MORPC and The Ohio State University. Held for the first time ever in the United States, EcoSummit featured over 1,600 delegates from 76 countries. Notable keynote speakers included Pulitzer-Prize winners E.O. Wilson and Jared Diamond, Iceland's President Olafur R. Grimsson, and futurist Stewart Brand.

Legacies of EcoSummit 2012 include partnerships which have been formed that will be of long-term benefit to the region, including the Sustainability and Materials Management Green Events Guide developed by MORPC, SWACO, and the Ohio Environmental Protection Agency (EPA). The guide sets the standard for sustainable conferences in the region and into the future.

### New Executive Director

After a nationwide search, extensive research, interviews and much conversation among the Executive Director Search Committee, led by former MORPC chair Derrick Clay, William Murdock was selected as the next Executive Director. Mr. Murdock came to MORPC well prepared to lead the organization into the future, having worked at the state of Ohio and in local government.

## Strategy – Advancing sustainable prosperity.

- **Balanced Growth Planning in Central Ohio** – MORPC is the facilitator of the Balanced Growth Planning Process, which brings communities in a watershed together to plan for land uses that protect areas requiring conservation while encouraging cost-effective development to accommodate future growth. Balanced Growth Planning considers how development impacts water quality and demands on the transportation system in a collaborative framework. In 2012, MORPC undertook Balanced Growth plans in five watersheds (Olentangy, Big Walnut, Walnut Creek, Upper Scioto, Whetstone) covering nearly 1,500 square miles. Communities that approve a Balanced Growth Plan are eligible for a variety of funding incentives from the State of Ohio.

- **Weinland Park Project** - MORPC secured funding from the US Department of Housing and Urban Development (HUD) for a project that seeks to incorporate all aspects of local food into the revitalization of Weinland Park. MORPC partnered with the Godman Guild to transform a dormant non-profit corporation into the Community Economic Development Corporation of Ohio (CEDCO) which established an operational council, hired business consultants, and began business planning for food processing at The Food District @ Weinland Park, a food processing, distribution and retail hub. CEDCO also is working to ensure that The Food District and the jobs it creates are fully integrated into the broader, regional food system that MORPC seeks to develop. The HUD funded plan will be finished in the summer of 2013.

  In addition to the local food component, MORPC responded to traffic safety concerns along Summit and Fourth Streets as part of the community's Weinland Park Mobility Plan. The community sought funding to give the streets a "road diet", converting them from one-way to two-way and adding bicycle lanes, thus reducing speeds and improving safety. MORPC formed a steering committee and drafted a letter of recommendation to the Ohio Department of Transportation (ODOT), resulting in a $1 million grant awarded for the project.

- **Education Forums** - Bi-monthly education forums were hosted for MORPC member governments and the community at-large with topics focused on the ten goals of the Central Ohio Green Pact.

- **Residential Energy** - MORPC completed energy efficient improvements for 741 individual households through the Home Weatherization Assistance Program (HWAP) and the Columbia

Gas WarmChoice program. These energy efficient improvements saved households an annual average of $120 on their natural gas bills. For the region, this is a total household savings of nearly $97,000 that can be used by the households for other expenses (based upon current natural gas prices).

- **Summit on Sustainability & the Environment** - MORPC hosted the sixth annual Summit on Sustainability & the Environment. It is the only conference in Ohio that spotlights sustainable practices regarding air, water, land, energy, local food and materials management. It brought together hundreds of community leaders from the public and private sector to explore going green and share best practices.

- **Green Event Guide and Waste Reduction** - The Green Event Guide developed through efforts by MORPC's Materials Management Working Group and spearheaded by SWACO was used to reduce 65 percent of the waste generated from EcoSummit 2012 through recycling and composting. *The Sustainability & Materials Management Green Events Guide* was developed to assist event planners, venues, suppliers/vendors, exhibitors, and hotels in implementing sustainable practices to make events and services greener. The guide includes a menu of actions and recommendations based on the ASTM (American Society for Testing and Materials) Standards for Environmentally Sustainable Meetings, Events, Trade Shows and Conferences, the United Nations' Green Meeting Guide, and the experience of venues such as the Greater Columbus Convention Center.

- **Local Food Information Hub** - MORPC launched www.centralohiolocalfood.org to make food system information widely available in the region. MORPC was awarded a one-year environmental education grant from Ohio EPA to conduct a series of 15 workshops for local elected officials and stakeholders to combine effective balanced growth planning with the goals of strengthening agricultural economic development. This project, "Balancing Growth and Conservation," will concentrate on preserving farmland through the economic viability of farms, especially in the production, processing and distribution of local food.

- **Five Days of Freedom** – Once again, MORPC developed a ground-breaking, creative community campaign to raise awareness about the air quality benefits of driving less. MORPC's Five Days of Freedom campaign challenged Central Ohioans to leave the car at home and spend five days biking, walking, using transit or carpooling. From April through October, 550 people made the pledge. The effort was aimed at people of all ages and backgrounds and was intended to gather information about the ease or difficulty in spending five days without driving alone. It was also designed to make people aware of transportation options and the connections to improving air quality.

**Strategy - Supporting personal and freight mobility choices.**

- **2012-2035 Metropolitan Transportation Plan (MTP)** - MORPC created and adopted a long-range transportation plan that prioritizes transportation improvements in the Columbus region for the next 20 years. Once added to the MTP, transportation projects and strategies are eligible for federal transportation funds. With the increase in budget cuts of local communities, now more than ever, the availability of federal funds will prove paramount to the maintenance and safety of our transportation system.

- **Transportation and Infrastructure Funding** - Infrastructure programming including the Transportation Improvement Program (TIP) allocates funding to local communities seeking federal assistance. While the demand outweighs the supply of available funding, projects approved for federal funding remain highly competitive. In 2012, 10 transportation projects were completed involving approximately $30 million.

- **Transportation Review Advisory Council (TRAC)** - MORPC achieved regional consensus on prioritizing three Central Ohio transportation projects to compete for funding through the TRAC process administered by the Ohio Department of Transportation (ODOT). MORPC and its partners were successful in achieving state funding for some phase of all three projects. Priority projects include Rickenbacker (Pickaway East-West) Intermodal Connector, I-70/I-71/SR 315 Interchange Improvements, I-270/US 33 Interchange Improvements (Dublin), and I-270/US 23/SR 315.

- **Transportation Investment Generating Economic Recovery (TIGER)** - A $16 million TIGER grant was secured for the Rickenbacker (Pickaway East-West) Intermodal Connector. A win for Central Ohio, the highly competitive TIGER grant will provide federal funding for road improvements connecting Rickenbacker, the Norfolk Southern railroad yard and the Heartland Corridor to US 23.

- **RideSolutions** - MORPC's RideSolutions program has been in existence since the 1980's with a clear mission to reduce the number of commuters that travel to work alone. In addressing the travel needs of individual commuters, RideSolutions provides customized transportation programs involving carpooling and vanpooling. RideSolutions also works closely with the local transit agencies to promote services to those living along bus routes. MORPC's 34 vanpools reduced vehicle miles traveled by 14,284,800 miles, reduced gasoline use by 571,392 gallons and $CO_2$ emissions by 5,536 tons. MORPC worked with 66 new employers to encourage employees to car and vanpool.

- **Ohio Public Works Commission (OPWC) District 3 Integrating Committee** – Administered by MORPC, the committee awarded $31.5 million in 14 projects for local infrastructure.

- **DataSource** - A new data visualization tool for local governments and businesses, launched in partnership with Community Research Partners (CRP), is available online through MORPC's Dataport and through CRP's website.

- **Active Transportation** - MORPC continues to encourage and promote bicycling as a viable alternative to automobile travel. MORPC updated and published the 2012 Columbus Metro Bike Users Map. The "Bicentennial" edition provided updates to the 2010 map based on the new information from local communities, bicycle groups and the public.

- **Complete Streets** - Complete Streets are roadways designed to safely and comfortably accommodate all users. MORPC published the Complete Streets Toolkit designed to be a guide and resource for planning, designing, constructing, and maintaining Complete Streets.

- **Regional Walk to School Days** - Coordinated regional Walk to School Days in May and October with participation from school districts around Central Ohio.

**Strategy – Advocating on public policy issues.**

- **Government Affairs**: 2012 was a year of strengthening and deepening MORPC's legislative and public policy leadership. MORPC selected the Columbus-based law firm of Kegler, Brown, Hill & Ritter to work with the Board and staff to successfully promote and achieve legislative and public policy goals. In the 2012 Public Policy Agenda, a new "Top Advocacy Items" framework was developed and put into action to ensure time-sensitive, high priority matters to our local government members would be achieved. At the Ohio State House and U.S. Capitol, MORPC assertively provided education and advocacy on the issues, policies and interests of Central Ohio local governments. Some of the 2012 accomplishments included:

- **E-911 Reauthorization –** The law authorizing the collection of fees to support Ohio's 911 system was set to expire at the end of 2012. MORPC actively worked with partners representing safety groups to support and ultimately achieve reauthorization of this funding.
- **Secured Appropriations for Clean Ohio Fund –** MORPC testified at the Statehouse with fellow statewide coalition members for full funding of the Clean Ohio Conservation Fund in Governor Kasich's Mid-Biennium Review (HB487). The final bill included $36 million to the Clean Ohio Conservation Fund and $6 million for the Agricultural Easement Fund.
- **Regional Interests Protected in New Federal Transportation Bill –** Educated MORPC's congressional members about concerning language in proposed federal transportation bill (MAP-21) that would make changes to metropolitan planning organizations' structure and authority. This burdensome language was ultimately removed from the final bill.

▪ **Regional Policy Roundtable** - The Regional Policy Roundtable held regular meetings in order to provide guidance and input to MORPC's government affairs and advocacy efforts.

▪ **Shared Services** - The need to do more with less is a challenge shared by both the region's local governments and school districts. In response, MORPC and the Educational Services Center of Central Ohio formed the Central Ohio Regional Shared Services Steering Committee. The Committee brings together regional leaders to find new ways to collaborate and share services, increase efficiency, and reduce costs to provide higher level services to constituents. The Committee meetings covered a variety of opportunities and topics in 2012 including:
  - Sharing information technology (IT) services –A shared IT model by the City of Marysville, Union County and Marysville School District;
  - Cooperative Healthcare Plans and Partnerships; and
  - Local Government Reform and Shared Services Policy Initiatives of the State of Ohio

**Strategy – Facilitating a comprehensive housing and community development agenda.**

▪ **Housing & Community Services** - For over 30 years, MORPC has partnered with local governments and the private and non-profit sectors to create housing services and community development programs that improve the quality of life for residents. In 2012, MORPC assisted Central Ohioans in not only becoming successful homeowners but also in improving homes through programs designed to revitalize neighborhoods around the region. Funders of MORPC's housing services and community development programs include Franklin County Commissioners, The Columbus Foundation, United Way, the Ohio Development Services Agency, Third Federal, the Ohio Housing Finance Agency and the U.S. Department of Housing and Urban Development (HUD). MORPC is a HUD-approved housing counseling agency.

- **Housing Counseling Programs** - Homebuyer counseling is provided for new homebuyers who want to be successful long- term homeowner through one-on-one counseling and through homebuyer classes. Foreclosure prevention counseling is available to people who are facing foreclosure or loss of their home.

- **Neighborhood Stabilization Program** - MORPC administered the Neighborhood Stabilization Program (NSP) for several Central Ohio communities to help revitalize areas affected by foreclosure and create new opportunities for homeownership. NSP provides federal funds to local jurisdictions and their partners for the purchase and renovation of foreclosed or vacant homes. MORPC completed renovation on a total of 13 NSP homes in the City of Whitehall, Prairie Township and Mifflin Township in partnership with Franklin County and the City of Columbus. MORPC also partnered with the Ohio Development Services Agency to use NSP funds to develop and sell homes in the City of Marysville and Ross County; MORPC also partnered with non-profit developers to build, rehab and sell five houses in Newark and Lancaster. While a safe and healthy home increases the value of a house and improves the quality of residents' lives, it also brings added value to the neighborhood. In addition, the program grants opportunities for the homebuyer, including low down payments and other financial assistance.

- **Housing Rehabilitation Programs** - MORPC assisted low- and moderate-income homeowners with maintaining and improving their homes. With funding provided by multiple agencies, MORPC administered programs to help with exterior repairs, emergency repairs and whole home rehabilitation. Basic program eligibility requirements are based on total household income, ownership of the home and area of residency.

- **Community Housing Improvement Program** (**CHIP**) - The CHIP provided grants to eligible communities interested in undertaking housing-related activities, including necessary infrastructure repairs. These State funds are used to address home repair, full house rehabilitation, down payment assistance and other services. The grants are awarded competitively and encourage a flexible, community-wide approach to the improvement and provision of affordable housing for low- and moderate-income individuals. In 2012, MORPC assisted Ross County, City of Pataskala, Pickaway County and City of Marysville with their CHIP projects.

## 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 and is the 15th largest city in the United States, per the 2000 census. 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 2009, 2010, 2011 and 2012 were as follows:

| | 2009 | 2010 | 2011 | 2012 |
|---|---|---|---|---|
| United States | 9.3% | 9.6% | 8.9% | 8.1% |
| Ohio | 10.2% | 10.1% | 8.6% | 7.2% |
| Central and south-Central Ohio | 8.4% | 8.6% | 7.5% | 6.1% |

As reported by Business First, Columbus's economic strength ranked fourth of the 102 largest metropolitan areas in the country at the end of 2012 based on the On Numbers Economic Index. The index calculates eighteen components primarily focused on employment and house values. The regional unemployment rate has continued to compare favorably to the national unemployment rate in the current post-recession period.

Total MORPC membership in 2012 was 42 local governments and, while some recent members have been unable to continue membership as a result of economic downturn, interest in membership continues to be expressed by other governments, indicating prospects for further geographical growth. One new member has joined since the end of 2012.

MORPC's total 2012 revenue increased by 13.8% to $14,825,117, the highest in the history of the agency for the fifth consecutive year. The 2013 operating revenue budget is $15,342,239. From 2010 through early 2013, MORPC expects to receive approximately $4.25 million in federal funds, from Housing and Economic Recovery Act (HERA) and the American Recovery and Reinvestment Act (ARRA), to provide housing services through the Neighborhood Stabilization Programs. This additional federal funding will approximately double the size of MORPC's weatherization and housing funding from all sources.

## FINANCIAL INFORMATION

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

- Salaries and benefits
- Materials and supplies
- Services and charges
- Capital expenditures

A more detailed level within each appropriation is accounted for and reported internally and at the Administrative Committee level. The budget and appropriations are adopted by resolution of the MORPC Commission. The Commission has delegated to its Administrative Committee the authority to transfer amounts among the appropriation accounts within the total appropriated. The Administrative Committee must report any such actions at the next Commission meeting.

MORPC operates like a consulting business, with approximately 90% of its revenue received under actual cost reimbursement contracts or from programs like the fixed price, non-profit home weatherization contracts. As a result of this funding structure, MORPC accounts for its operations as a single enterprise fund, following generally accepted accounting principles (GAAP) on the accrual basis. The budget is also developed on the GAAP basis and is detailed in six-month periods by each contract or other source of funds, and includes only those amounts estimated to be earned during the budget period. MORPC's computerized 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 presented to management monthly.

The Administrative Committee authorizes each individual contract in excess of $75,000 if the expense is included in the current budget. A myriad of financial status reports are periodically submitted to grantors according to their requirements. The 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 OMB Circulars A-102 and A-87, the terms and conditions of the many contracts, as well as the Commission's own adopted policies and procedures, which are periodically reviewed and updated. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. The accountants' report on internal control appears at the beginning of the Single Audit Section of this report and discloses no condition considered to be a material weakness.

PROPRIETARY OPERATIONS: As discussed above, MORPC is a voluntary association of local governments with governmental and non-profit status. It operates like 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 2012.

Members participate in the funding of MORPC on a per-capita basis at rates determined by the MORPC board each year. Members' per-capita fees totaled $708,877 in 2012 with $55,516 designated for building related expenditures and the remaining amount available for operating use. 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 Circular A-87 using a single organization-wide cost allocation plan for which the U.S. Department of Transportation is the oversight agency. MORPC received $8,767,346 or 59.1% of its 2012 revenue from federal sources under contracts directly with the federal government or indirectly under contracts with third parties, principally the State of Ohio and Franklin County.

The following is a summary of comparative results of operations and the 2013 budget:

| | 2011 Actual | 2012 Actual | 2013 Budget |
|---|---|---|---|
| Revenues: | | | |
| Federal grants and contracts | $8,199,084 | $8,767,346 | $9,378,111 |
| State grants and contracts | 559,895 | 496,836 | 714,169 |
| Member's per-capita fees | 702,698 | 708,877 | 735,140 |
| Utility contracts | 2,130,496 | 2,501,296 | 3,490,511 |
| Other local contracts | 710,153 | 837,190 | 644,914 |
| Foundation/Corporate Contributions | 726,445 | 1,513,572 | 379,394 |
| Total Revenues | 13,028,771 | 14,825,117 | 15,342,239 |
| Expenses: | | | |
| Salaries and benefits | 5,692,671 | 5,800,796 | 6,121,845 |
| Consultants and subcontracts | 3,261,623 | 3,202,465 | 5,673,579 |
| Depreciation | 137,495 | 118,457 | 120,550 |
| Other expenses | 3,245,807 | 5,604,576 | 2,844,415 |
| Total Expenses | 12,337,596 | 14,726,294 | 14,760,389 |
| Operating income (Loss) | 691,175 | 98,823 | 581,850 |
| Interest income | 11,151 | 3,009 | 7,200 |
| Capital contributions | 3,280 | 0 | 100,000 |
| Net change in net position | $705,606 | $101,832 | $689,050 |
| Capital expenditures | $70,618 | $32,730 | $280,000 |

Members' per-capita fees of $708,877, were leveraged by a factor of 20 to 1 in 2012 to bring in total operating revenues of $14,825,117. Total federal revenue increased $568,262 (6.9%) primarily due to an increase in the US EPA clean diesel project. Utility contract revenue increased by $370,800 (17.4%) as a result of increased funding from Columbia Gas which continues to invest in home weatherization. Foundation/Corporate Contributions increased by $787,127 (108.4%) primarily as a result of funding for new and expanded projects in the Center for Energy and Environment and for the EcoSummit 2012 event, an international scientific conference held in Columbus in the Fall of 2012 that MORPC co-hosted, bringing in over 1,500 people from around the world to focus on ecological sustainability.

Total staff salaries and benefits in 2012 increased by $108,125 (1.9%) from the prior year as a result of increased benefit costs in addition to typical staffing changes. Other expenses increased by $2,358,769 (72.7%) primarily as a result of additional clean diesel program and EcoSummit 2012 expenses.

Overall, 2012 operating revenue increased $1,796,346 (13.8%) from the prior year. Total operating revenue was under budget by $2,055,158 or 12.2% of the budget of $16,880,275 primarily as a result of under-spending on consultant and services costs because of conservatively high estimates as to how soon work could be performed and delays in project start dates. Operating revenue is budgeted to increase by $517,122 or 3.5% in 2013 compared to 2012 actual revenue. The following programs and activities were under budget by $100,000 or more in 2012:

| | Amount Under |
|---|---|
| Federal Highway Administration | $104,362 |
| Regional Transportation Planning Supplement | $230,505 |
| Effects of Climate Change | $202,530 |
| HUD Community Challenge – Weinland Park | $323,982 |
| US EPA Climate Showcase | $305,559 |
| Home Weatherization Assistance Program | $168,899 |
| USF Electric Power Program | $142,430 |
| AEP Electric Baseload Program | $179,827 |
| Franklin County Demolition Demonstration Program | $124,219 |
| Franklin County Home Repair Program | $423,478 |

Funding for the above program and activities were under contract with funders and available to be earned, some at lower than expected amounts. Expenditures, however, were lower than the budgets for these activities.

Capital expenditures for equipment and leasehold improvements in 2012 totaled $32,730. Total depreciation expense was $118,457. Net capital assets at year-end were $234,794.

**BUILDING LEASE:** MORPC leases 21,449 square feet of office space under a 10 year operating lease, which can be canceled by MORPC anytime after three years. Other information regarding this lease can be found in footnote 5 of the financial statements.

**TRUST for benefit of MORPC - HOPE 3:** A trust for the benefit of MORPC was created in 1995 to hold title to houses and otherwise facilitate the implementation of the federal Home Ownership for People Everywhere ("HOPE3") program. As of 2012, the trust also similarly facilitates the implementation of the Neighborhood Stabilization Program. Assets totaling $1,465,926 at December 31, 2012 were held by the trustee, are controlled by MORPC and have been included on MORPC's balance sheet. At December 31, 2012, $1,388,327 of the trust assets were properties held by the trust with the balance of $77,599 held in cash.

**INDEPENDENT AUDIT:** The financial statements are presented annually for independent audit in accord with Ohio Revised Code Section 115.56 and OMB Circular A-133. The report of the independent auditors, Kennedy Cottrell Richards, is included in the financial section of this report and is unqualified.

**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, 2011. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. MORPC has received a Certificate of Achievement for the last 24 consecutive years. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

**ACKNOWLEDGMENTS:** The timely preparation of this report could not have been accomplished without the cooperation and dedicated services of the staff in MORPC's finance department, and Kennedy Cottrell Richards, the independent auditors. We would like to express sincere appreciation to all those who assisted and contributed to its preparation. Appreciation is also extended to the MORPC Administrative Committee and officers for their interest and support in planning and conducting the financial operations of MORPC in a responsible and professional manner.

Respectfully submitted,

William Murdock, Executive Director

Shawn P. Hufstedler, CPA, Chief of Staff & Finance Director

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

## Mid-Ohio Regional Planning Commission

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2011

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GOVERNMENT FINANCE OFFICERS ASSOCIATION OF THE UNITED STATES AND CANADA CORPORATION SEAL CHICAGO

Christopher P Morrill
President

Jeffrey R. Esser
Executive Director

# MID-OHIO REGIONAL PLANNING COMMISSION
## Organizational Chart—Management Staff
### As of December 31, 2012

**MORPC Governing Board Officers**

Chair: Marilyn Brown
Vice-Chair: Eric Phillips
Secretary: Matt Greeson

**Executive Management**

Robert Lawler
Interim Executive Director

**Transportation**

Robert Lawler
Director

**Housing & Community Services**

Kathy Werkmeister
Director

**Human Resources, Administrative Services & Information Technology**

Deborah Murphy
Director

**Finance**

Shawn Hufstedler
Chief of Staff &
Finance Director

**Public & Government Affairs**

Laura Koprowski
Director

**Center for Energy & Environment**

Robert Lawler
Interim Director

# MID-OHIO REGIONAL PLANNING COMMISSION
## Committees

**As of December 31, 2012**

OFFICERS

Chair: Marilyn Brown
Vice-Chair: Eric Phillips
Secretary: Matt Greeson

POLICY COMMITTEE
Chair: Marilyn Brown

PURPOSE: Direct, administer, and coordinate the transportation process in central Ohio.

ADMINSTRATIVE COMMITTEE
Chair: Eric Phillips

PURPOSE: Report to the Commission on personnel matters, contracts, financial positions, goals and objectives, facility, etc.

REGIONAL POLICY ROUNDTABLE
Chair: Marilee Chinnici-Zuercher

PURPOSE: Review key federal and state legislation, sponsor legislation to be submitted to the General Assembly.

NOMINATING COMMITTEE
Chair: Eric Phillips

PURPOSE: Nominate candidates for membership on the Administrative Committee and nominate Commission officers.

CITIZEN ADVISORY COMMITTEE ON THE PUBLIC INVOLVEMENT PROCESS

Chair: Ira Weiss

PURPOSE: Provide the public an opportunity to participate in and review and comment on the formulation of transportation plans, policies and projects.

TRANSPORTATION ADVISORY COMMITTEE

Chair: Susan Banbury

PURPOSE: Provide technical advice to the Policy committee.

COMPENSATION & BENEFIT COMMITTEE

Chair:
Joe Stefanov

PURPOSE: To review MORPC's Compensation & Benefits package.

BYLAWS & ARTICLES OF AGREEMENT COMMITTEE

Chair: William Yaple

PURPOSE: To review MORPC's current Articles of Agreement and Bylaws.

BUILDING COMMITTEE

Chair: William Yaple

PURPOSE: Looking at options for future MORPC headquarters.

CENTER ADVISORY COUNCIL

Chair: Mike Shelton

PURPOSE: Provide guidance, focus and fiscal sustainability to the Center for Energy & Environment.

GREENWAYS WORKING GROUP

Chair: Maryellen O'Shaughnessy

PURPOSE: Forge a better understanding of and appreciation for the role waterways play in our environment, resulting in their long-term protection.

ENERGY & AIR QUALITY WORKING GROUP

Chair: David Celebrezze

PURPOSE: Provide support and expertise to enhance MORPC's air quality efforts and meet any new air quality standards.

AGRICULTURE & LOCAL FOODS WORKING GROUP

Chair: Christy Cook

PURPOSE: Promote the production, processing, distribution and consumption of food within the region.

SUSTAINABLE GROWTH WORKING GROUP

Chair: Terry Foegler

PURPOSE: Implementing outreach to member governments on where and how development would be most positive within the region.

MATERIALS MANAGEMENT WORKING GROUP

Chair: Angel Arroyo-Rodriguez

District 3 Public Works Integrating Committee

Mid-Ohio Finance Administrators (MOFA)

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# II. FINANCIAL SECTION

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# INDEPENDENT AUDITOR'S REPORT

To the Board and Members of the
Mid-Ohio Regional Planning Commission
Franklin County
111 Liberty Street, Suite 100
Columbus, Ohio 43215

### *Report on the Financial Statements*

We have audited the accompanying financial statements of the business-type activities of the Mid-Ohio Regional Planning Commission, Franklin County, Ohio (the Commission), as of and for the years ended December 31, 2012 and 2011, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Commission's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Commission's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

### *Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Mid-Ohio Regional Planning Commission, Franklin County, Ohio, as of December 31, 2012 and 2011, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with the accounting principles generally accepted in the United States of America.

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

*Supplementary and Other Information*

Our audit was conducted to opine on the Commission's basic financial statements taken as a whole. The introductory section, supplementary information, schedule of expenditures of federal awards, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The supplementary information and the schedule of expenditures of federal awards are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this 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, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 23, 2013, on our consideration of the Commission'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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

Kennedy Cottrell Richards LLC

Kennedy Cottrell Richards LLC
May 23, 2013

## 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 (the Commission) financial performance and provides an introduction to the financial statements for the year ended December 31, 2012. The information contained in the MD&A should be considered in conjunction with the information presented in the Commission's financial statements and corresponding notes to the financial statements.

### Financial Highlights

- Net position increased by $101,832 in 2012 and by $705,606 in 2011. The goal of the Commission is to provide the maximum level of service to Commission members within available funding, while achieving a small increase in net assets each year. The 2012 increase in net assets was primarily due to revenue from the real estate held for resale from the U.S. Department of Housing and Urban Development Neighborhood Stabilization Program (NSP) partially offset by losses and expenses incurred in 2012 for revenues earned in prior years. The 2011 relatively large increase in net assets was primarily due to revenue of over $740,000 for the real estate held for resale from the U.S. Department of Housing and Urban Development Neighborhood Stabilization Program (NSP).

- Revenue increased in 2012 by $1,796,346 or 13.8% to $14,825,117, the highest amount in the history of the agency, surpassing the previous high in 2011. The increase was primarily due to continued increase in stimulus funding for the NSP program and energy and environment funding for various programs such as diesel retrofit and climate change projects. Revenue increased in 2011 by $2,116,641 or 19.4% to $13,028,771. The increase was also primarily due to increased stimulus funding for the NSP program and energy and environment funding for various programs such as diesel retrofit and climate change projects.

- Cash and investments at December 31, 2012 were $4,242,741, down $169,028 from 2011. Cash and investments at December 31, 2011 were $4,411,769, down $79,385 from 2010.The changes over these periods were the result of normal business fluctuations in accounts payable, receivables, prepaid expenses, accrued liabilities, and unearned revenue.

- The Commission had operating income of $98,823 in 2012. This income includes $411,958 from revenue for the net change in real estate held for resale, partially offset by depreciation expense of $118,457, expenses in current year for which revenues were recognized in prior years and losses incurred in current year. The Commission had operating income of $691,175 in 2011. This income includes $740,775 from revenue for the purchase and rehabilitation costs of real estate held for resale, partially offset by depreciation expense of $137,495 and cost of sales of one NSP property of $129,487.

## Overview of the Financial Statements

The Commission's financial statements are prepared in accordance with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB). The Commission 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 the Commission's significant accounting policies.

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

Statement of Net Position – This statement presents information on all the Commission's assets and liabilities, 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 the Commission 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 where did the cash come from, what was cash used for, and what was the net change in cash for each of the reporting periods. A reconciliation of operating income with net cash is also provided.

## Financial Position

The following represents the Commission's financial position for the years ended December 31:

### Condensed Statement of Net Position

| | 2012 | 2011 | 2010 |
|---|---|---|---|
| **ASSETS** | | | |
| Current assets | 7,923,399 | 7,892,367 | 6,982,165 |
| Capital assets, net of accumulated depreciation | 234,794 | 320,521 | 401,900 |
| Other noncurrent assets | 1,503,477 | 1,120,306 | 563,637 |
| **Total Assets** | 9,661,670 | 9,333,194 | 7,947,702 |
| **LIABILITIES** | | | |
| Current liabilities | 2,555,832 | 2,282,569 | 1,607,680 |
| Noncurrent liabilities | 626,465 | 673,084 | 668,087 |
| **Total Liabilities** | 3,182,297 | 2,955,653 | 2,275,767 |
| **NET POSITION** | | | |
| Net investment in capital assets | 234,794 | 320,521 | 401,900 |
| Restricted for community development projects | 1,388,327 | 976,369 | 365,081 |
| Unrestricted | 4,856,252 | 5,080,651 | 4,904,954 |
| **Total Net Position** | 6,479,373 | 6,377,541 | 5,671,935 |

**Current assets** have remained consistent at year end from 2011 to 2012. The $910,202 (13.0%) increase from 2010 to 2011 is the result of an increase in account receivable.

**Other noncurrent assets** increased by $383,171 (34.2%) from 2011 to 2012 and $556,669 (98.8%) from 2010 to 2011. The increases are primarily the results of the net change in new assets held for resale from the NSP program of $411,958 in 2012 and $611,288 in 2011.

**Current Liabilities** increased by $273,263 (12.0%) from 2011 to 2012 and $674,889 (42.0%) from 2010 to 2011. The increases are primarily the result of an increase in accounts payable as process were temporarily slowed at year end while volume increased due to additional programming.

**Net investment in capital assets** decreased by $85,727 (26.7%) from 2011 to 2012 and $81,379 from 2010 to 2011. The decrease is a result of higher depreciation than acquisitions during 2011. There was no capital related debt during these periods.

**Net position restricted for community development projects** increased by $411,958 (42.2%) from 2011 to 2012 and $611,288 from 2010 to 2011. The entire balance relates to purchases and rehabilitation of houses held for resale funded by the NSP program for 2010 through 2012. The 2012 increase includes a partial offset by the cost of sales of properties of $465,228 and the 2011 increase includes a partial offset by the cost of sale of one property in the amount of $129,487.

**Unrestricted net position,** the part of net assets that can be used to finance day-to-day operations without external constraints, decreased by $224,399 (4.4%) from 2011 to 2012 and increased by $175,697 from 2010 to 2011, primarily due to the effect of operating activities in each year.

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

| | 2012 | 2011 | 2010 |
|---|---|---|---|
| REVENUE | | | |
| Federal | 8,767,346 | 8,199,084 | 6,540,474 |
| Nonfederal | 2,042,903 | 1,972,746 | 2,122,786 |
| Foundations/Corporations | 1,513,572 | 726,445 | 301,954 |
| Utility company | 2,501,296 | 2,130,496 | 1,946,916 |
| **Total Revenues** | 14,825,117 | 13,028,771 | 10,912,130 |
| EXPENSES | | | |
| Salaries and benefits | 5,800,796 | 5,692,671 | 5,531,253 |
| Consultants and subcontractors | 3,202,465 | 3,261,623 | 2,792,923 |
| Depreciation | 118,457 | 137,495 | 152,615 |
| Other expenses | 5,604,576 | 3,245,807 | 2,123,858 |
| **Total Expenses** | 14,726,294 | 12,337,596 | 10,600,649 |
| OPERATING INCOME (LOSS) | 98,823 | 691,175 | 311,481 |
| **Interest Income** | 3,009 | 11,151 | 46,074 |
| INCOME (LOSS) BEFORE CONTRIBUTIONS | 101,832 | 702,326 | 357,555 |
| **Capital Contributions** | 0 | 3,280 | 11,647 |
| INCREASE IN NET POSITION | 101,832 | 705,606 | 369,202 |
| **Net Position, Beginning of Year** | 6,377,541 | 5,671,935 | 5,302,733 |
| **Net Position, End of Year** | 6,479,373 | 6,377,541 | 5,671,935 |

**Operating revenues** increased by $1,796,346 (13.8%) in 2012 and $2,116,641 (19.4%) in 2011. The increase in each year was primarily due to increased funding from ARRA stimulus funding for the NSP program and energy and environment funding for various programs including diesel retrofit, agrarian overlay in an urban setting, and climate change projects.

**Operating expenses** increased by $2,388,698 (19.4%) in 2012 and $1,736,947 (16.4%) in 2011. The increase in each year were primarily due to additional spending for the NSP program and other federal funding for energy and environmental activities.

## Capital Assets

Capital assets of the Commission as of December 31, 2012 totaled $234,794 (net of accumulated depreciation). The capital assets are primarily computer equipment and vehicles. In 2012 the Commission acquired $32,730 in new assets. 2012 depreciation expense was $118,457. There were no disposals recorded in 2012.

Capital assets of the Commission as of December 31, 2011 totaled $320,521 (net of accumulated depreciation). The capital assets are primarily computer equipment and vehicles. In 2011 the Commission acquired $70,617 in new assets. 2011 depreciation expense was $137,495. Disposals of $125,975 were recorded in 2011.

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

## Long Term Debt

Long term debt at December 31, 2012 and December 31, 2011 was $-0-. Under Ohio Revised Code, the Commission does not have authority to incur debt; however, the Commission may enter into capital leases. There was no debt for capital leases in 2012 or 2011.

## Economic Conditions

The Commission relies heavily on federal, state and local grants and contracts and utility company contracts along with member's 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.

MORPC operated programs such as the Home Weatherization Assistance Program (HWAP), operated under contract with the Ohio Development Services Agency, and the Neighborhood Stabilization Program funding through Community Development Block Grants have seen significant increases in funding as a result of ARRA and the Housing and Economic Recovery Act (HERA) funding. The HWAP funding has approximately tripled in size for three year period ending March 2012 and MORPC's housing programs in total approximately doubled from 2010 through early 2013. The HWAP funding has decreased significantly since the ARRA funds ended, with Columbia Gas utility funds increasing significantly over the past two years.

The transportation program has historically been the largest program of the agency. Federal transportation funding has been provided to MORPC's Center for Energy and Environment to almost entirely fund its air quality and regional development projects. The main sources for these as well as the transportation department funding come from the Highway Trust Fund

(HTF) with legislation authorizing the federal transportation programs (MAP-21, the Moving Ahead for Progress in the 21st Century Act (P.L. 112-141), which was signed into law by President Obama on July 6, 2012.) Funding surface transportation programs at over $105 billion for fiscal years (FFY) 2013 and 2014, MAP-21 is the first highway authorization enacted since 2005.

MAP-21 authorizes federal surface transportation programs including MORPC's Metropolitan Planning Organization (MPO) planning for two years. The previous legislation was not renewed on time (delayed three years) and being renewed for only two years signals continuing disagreement in congress over the direction the nation should take in its transportation programs. Since expiration of the previous legislation, continuing authorizations have taken place, and one lapse in authorization has occurred. Work has begun on the next reauthorization, but it remains controversial.

Current funding for the HTF, primarily from fuel taxes, is not sufficient to provide current levels of funding for the HTF programs thus requiring subsidies from the general fund. The shortfall in the HTF results from no increase in revenue sources since the 1990's, higher fuel efficiency, and the poor economy which has resulted in lower or flat miles driven. With the emphasis on deficit reduction and a reluctance to increase taxes or user fees it is unclear if the expenditures from the HTF can be maintained. As much as a third of the expenditures from the HTF could be reduced if no new funding is provided and general fund subsidies cease.

The transportation funds received by MORPC are dependent upon the amount of funding received by Ohio. Because the funding MORPC uses for its transportation funding is from formulas derived from the HTF, MORPC could see a reduction in funding of a third or more. Beginning in state fiscal year (SFY) 2012 and continuing into SFY 2013 MORPC's share of Ohio's transportation planning funding was almost 20% more than it had received in SFY 2011 because its region has continued to grow more rapidly than most other parts of the state, as documented in the 2010 US Census. Formulas used to distribute these planning funds rely on population, so an increased share of the total population means an increase in planning funding as well. This share will continue until the next US Census subject to changes in federal law.

## Contacting the Commission

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 the Commission's finances and to show the Commission's accountability for the money it receives. Additional financial information can be obtained by contacting the Chief of Staff & Finance Director, Mid-Ohio Regional Planning Commission, 111 Liberty Street, Suite 100, Columbus, Ohio, 43215 or on the web at www.morpc.org.

# MID-OHIO REGIONAL PLANNING COMMISSION

## STATEMENTS OF NET POSITION
## AS OF DECEMBER 31, 2012 AND 2011

| | 2012 | 2011 |
|---|---|---|
| **ASSETS** | | |
| CURRENT ASSETS: | | |
| Cash and cash equivalents | $ 3,312,798 | $ 3,467,991 |
| Cash — board designated for building repairs and replacements | 929,943 | 943,778 |
| Accounts receivable | 3,530,802 | 3,312,639 |
| Other prepaid expenses | 71,354 | 92,208 |
| Mortgage notes receivable | 78,502 | 75,751 |
| Total current assets | 7,923,399 | 7,892,367 |
| NONCURRENT ASSETS: | | |
| Capital assets — net of accumulated depreciation | 234,794 | 320,521 |
| Real estate held for resale | 1,388,327 | 976,369 |
| Mortgages notes receivable | 99,250 | 141,747 |
| Other prepaid expense | 15,900 | 2,190 |
| Total noncurrent assets | 1,738,271 | 1,440,827 |
| TOTAL | $ 9,661,670 | $ 9,333,194 |
| **LIABILITIES AND NET POSITION** | | |
| LIABILITIES: | | |
| Current liabilities: | | |
| Accounts payable | $ 1,667,475 | $ 1,014,248 |
| Accrued — payroll and fringe benefits | 220,157 | 223,801 |
| Accrued — vacation and sick leave | 21,000 | 35,300 |
| Unearned revenue — federal | 246,222 | 215,849 |
| Unearned revenue — nonfederal | 400,978 | 793,371 |
| Total current liabilities | 2,555,832 | 2,282,569 |
| Noncurrent liabilities: | | |
| Accrued vacation and sick leave | 370,388 | 369,396 |
| Accrued building lease expense | 168,119 | 167,883 |
| Unearned revenue — federal | 87,958 | 135,805 |
| Total noncurrent liabilities | 626,465 | 673,084 |
| Total liabilities | 3,182,297 | 2,955,653 |
| NET POSITION: | | |
| Net investment in capital assets | 234,794 | 320,521 |
| Restricted for community development projects | 1,388,327 | 976,369 |
| Unrestricted | 4,856,252 | 5,080,651 |
| Total net position | 6,479,373 | 6,377,541 |
| TOTAL | $ 9,661,670 | $ 9,333,194 |

See notes to financial statements.

## MID-OHIO REGIONAL PLANNING COMMISSION

### STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
### FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

| | 2012 | 2011 |
|---|---|---|
| REVENUES: | | |
| Governmental: | | |
| Federal grants and contracts | $ 8,767,346 | $ 8,199,084 |
| Nonfederal: | | |
| Members' per capita fees | 708,877 | 702,698 |
| State grants and contracts | 496,836 | 559,895 |
| Local contracts and other | 837,190 | 710,153 |
| Total nonfederal | 2,042,903 | 1,972,746 |
| Foundations/corporate contributions | 1,513,572 | 726,445 |
| Utility company contracts | 2,501,296 | 2,130,496 |
| Total revenues | 14,825,117 | 13,028,771 |
| EXPENSES: | | |
| Salaries and benefits | 5,800,796 | 5,692,671 |
| Consultants and subcontractors | 3,202,465 | 3,261,623 |
| Other services | 3,276,272 | 1,750,899 |
| Rent and utilities | 426,333 | 388,516 |
| Materials and supplies | 477,236 | 405,682 |
| Printing | 54,592 | 50,973 |
| Travel | 69,127 | 90,360 |
| Depreciation | 118,457 | 137,495 |
| Advertising | 133,817 | 66,183 |
| Cost of sales - Neighborhood Stabilization Program Properties | 465,228 | 129,487 |
| Other | 701,971 | 363,707 |
| Total expenses | 14,726,294 | 12,337,596 |
| OPERATING INCOME (LOSS) | 98,823 | 691,175 |
| NON-OPERATING INCOME | | |
| Interest Income | 3,009 | 11,151 |
| Income (Loss) before contributions | 101,832 | 702,326 |
| Capital Contributions | 0 | 3,280 |
| CHANGE IN NET POSITION | 101,832 | 705,606 |
| NET POSITION — Beginning of year | 6,377,541 | 5,671,935 |
| NET POSITION — End of year | $ 6,479,373 | $ 6,377,541 |

See notes to financial statements.

## MID-OHIO REGIONAL PLANNING COMMISSION

### STATEMENTS OF CASH FLOWS
### FOR THE YEARS ENDED DECEMBER 31, 2012 AND 2011

| | 2012 | 2011 |
|---|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Received from federal grants and contracts | $ 9,048,118 | $ 7,155,586 |
| Received from state, local, utility company grants and contracts, and other | 5,134,069 | 4,957,850 |
| Payments for salaries and benefits | (5,817,748) | (5,630,815) |
| Payments for consultants and subcontractors | (2,831,802) | (2,872,780) |
| Other payments | (5,671,944) | (3,646,544) |
| Net cash provided by (used in) operating activities | (139,307) | (36,703) |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| Interest received | 3,009 | 24,655 |
| Investment purchases | 0 | 0 |
| Investment sales | 0 | 2,700,000 |
| Net cash provided by (used in) investing activities | 3,009 | 2,724,655 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | |
| Additions to property and equipment | (32,730) | (70,617) |
| Capital contributions | 0 | 3,280 |
| Net cash used in capital and related financing activities | (32,730) | (67,337) |
| (DECREASE) INCREASE IN CASH DEPOSITS | (169,028) | 2,620,615 |
| CASH DEPOSITS — Beginning of year (including $943,778 and $940,066 in cash, board designated for building repairs and replacement at January 1, 2012 and 2011, respectively) | 4,411,769 | 1,791,154 |
| CASH DEPOSITS — End of year (including $929,943 and $943,778 in cash, board designated for building repairs and replacements at December 31, 2012 and 2011, respectively) | $ 4,242,741 | $ 4,411,769 |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES — Operating income (loss) | $ 98,823 | $ 691,175 |
| Adjustments to reconcile to cash provided by operating activities: | | |
| Depreciation | $ 118,457 | $ 137,495 |
| Changes in assets and liabilities: | | |
| Accounts receivable | (218,163) | (1,004,809) |
| Real estate held for resale | (411,958) | (611,288) |
| Other prepaid expenses | 7,144 | (7,066) |
| Accounts payable | 653,227 | 518,615 |
| Accrued liabilities | (16,716) | 52,097 |
| Unearned grants and contract revenue and mortgage notes receivable | (370,121) | 187,078 |
| Total adjustments | (238,130) | (727,878) |
| Net cash provided by (used in) operating activities | $ (139,307) | $ (36,703) |

See notes to financial statements.

## 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

***Organization*** — The Mid-Ohio Regional Planning Commission ("MORPC") was created in December 1969 as the successor to the Franklin County Regional Planning Commission under authority granted by state statute. MORPC is a regional planning agency composed of representatives from political subdivisions in and around Franklin County, Ohio. These representatives gain membership in MORPC by satisfying certain eligibility and conditional requirements. MORPC serves communities in central and south-central Ohio by supervising, monitoring, and performing planning activities affecting the present and future environmental, social, economical, 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,* and GASB Statement No. 39, *Determining Whether Certain Organizations are 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 13 of 84 seats on MORPC's governing Board.
- MORPC is not fiscally dependent on the County.
- MORPC provides services to members outside of the County.

Accordingly, MORPC, including the Hope for Homeownership of Single Family Homes Program ("HOPE 3") Trust (see Note 1), is the sole organization of the reporting entity. There are no agencies or organizations other than HOPE 3 for which MORPC is considered the primary government.

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

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

Revenues are recognized in the statements of revenues, expenses, and changes in net assets when earned. Cash received for which applicable services have not been performed are recorded as unearned grant and contract revenue in the statements of net assets.

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 $1,000 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 4 to 10 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 fair market value on date donated. Upon sale or disposition of property and equipment, the cost and related depreciation are removed from the accounts and any gain or loss is recognized.

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

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

During 2012 and 2011, Franklin County held investments on behalf of MORPC in the State Treasury Asset Reserve of Ohio (STAROhio). STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the state to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investments could be sold for on December 31, 2012 and December 31, 2011.

MORPC' s deposits with Franklin County have carrying amounts of $4,242,741 and bank balances of $4,242,741 at December 31, 2012. At December 31, 2011, MORPC's deposits with Franklin County had a carrying amount of $4,411,769 and bank balances of $4,411,673. Included in these bank balances are $929,943 and $943,778 for December 31, 2012and 2011 respectively, which is designated by the MORPC Board for building repairs and replacements. Franklin County's deposits of MORPC funds are held by third-party trustees, pursuant to ORC Section 135.181, in collateral pools securing all public monies on deposit with specific depository institutions. The fair value of the position in this external investment pool is the same as the value of the pool shares. MORPC's deposits relating to the HOPE 3 Trust had carrying amounts of $77,599 and $136,251 at December 31, 2012 and 2011, respectively. The bank balances were $77,599 and $136,251 at December 31, 2012 and 2011, respectively.

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, $-0- of 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 sale of the MORPC office building were invested by the County on behalf of MORPC with all the proceeds from the investments flowing to MORPC. The $2.9 million proceeds from the sale of the MORPC office building were invested in a separate account in the Ohio State Treasurer's investment pool (STAROhio) and in a certificate of deposit with The Huntington Bank with a maturity date of May 5, 2011. The deposit was placed by The Huntington Bank, through the Certificate of Deposit Account Registry Services (CDARS), with 29 FDIC-insured depository institutions.  Through CDARS the agency investments were fully protected by FDIC insurance. The certificate of deposit was fully collateralized in the name of Franklin County. Once the Certificate of Depost matured on May 5, 2011, the funds were transferred to STAROhio. A portion of these funds were temporarily transferred to the operating account, with the balance in STAROhio at December 31, 2012 of $2,301,558. The balance in STAROhio is considered a cash equivalent and 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*** — STAROhio carries a rating of AAAm by Standard and Poor's. Ohio law requires that STAROhio 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 Treasury, investments on behalf of MORPC in the State Treasury Asset Reserve of Ohio (STAROhio) and the HOPE 3 deposits, to be cash equivalents since they are available to MORPC upon demand.

***Compensated Absences*** — MORPC employees are granted annual leave (vacation) and 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 up to one year's worth of unused annual leave and sick leave to cash compensation with various restrictions. The amount employee's converted in 2011 and 2010 was approximately $55,000 and $34,000, respectively, reducing MORPC's liability.

***HOPE 3 and NSP Programs*** — MORPC manages the Hope for Homeownership of Single Family Homes (HOPE 3) Program and the Neighborhood Stabilization Program (NSP) in which MORPC acquires homes with federal monies, refurbishes the homes, and then sells them to qualified buyers in exchange for mortgage notes. In accordance with the mortgage note, a percentage of the mortgage note is forgiven as long as the owner continues to live in the home. Management expects the notes to be fully forgiven over time.

Real estate held for resale is stated at cost and includes the costs associated with renovating the homes. Real estate held for resale consists of single-family homes, which are to be sold to qualifying participants under the NSP and HOPE 3 program as established by the United States Department of Housing and Urban Development. MORPC held no real estate for resale as of December 31, 2012 and 2011 for the HOPE 3 program and held $1,388,327 of real estate for resale as of December 31, 2012 for NSP and $976,369 as of December 31, 2011.

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

***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.

***Reclassifications*** — Certain reclassifications were made to the prior year amounts to conform to the current year presentation.

***New Accounting Pronouncements*** — In November 2010, the GASB issued Statement No. 61, *Omnibus—an amendment of GASB Statements No. 14 and No. 34*. The objective of this Statement is to improve financial reporting for a governmental financial reporting entity. The requirements of Statement No. 14, The Financial Reporting Entity, and the related financial reporting requirements of Statement No. 34, Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments, were amended to better meet user needs and to address reporting entity issues that have arisen since the issuance of those Statements.

This Statement modifies certain requirements for inclusion of component units in the financial reporting entity. For organizations that previously were required to be included as component units by meeting the fiscal dependency criterion, a financial benefit or burden relationship also would need to be present between the primary government and that organization for it to be included in the reporting entity as a component unit. Further, for organizations that do not meet the financial accountability criteria for inclusion as component units but that, nevertheless, should be included because the primary government's management determines that it would be misleading to exclude them, this Statement clarifies the manner in which that determination should be made and the types of relationships that generally should be considered in making the determination.

This Statement also amends the criteria for reporting component units as if they were part of the primary government (that is, blending) in certain circumstances. For component units that currently are blended based on the "substantively the same governing body" criterion, it additionally requires that (1) the primary government and the component unit have a financial benefit or burden relationship or (2) management (below the level of the elected officials) of the primary government have operational responsibility (as defined in paragraph 8a) for the activities of the component unit. New criteria also are added to require blending of component units whose total debt outstanding is expected to be repaid entirely or almost entirely with resources of the primary government. The blending provisions are amended to clarify that funds of a blended component unit have the same financial reporting requirements as a fund of the primary government. Lastly, additional reporting guidance is provided for blending a component unit if the primary government is a business-type activity that uses a single column presentation for financial reporting.

This Statement also clarifies the reporting of equity interests in legally separate organizations. It requires a primary government to report its equity interest in a component unit as an asset.

The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2012, with earlier application encouraged. Management has not yet determined the impact this statement will have on its financial statements.

In March 2012, the GASB issued Statement No. 66, *Technical Corrections—2012—an amendment of GASB Statements No. 10 and No. 62.*

The objective of this Statement is to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.*

This Statement amends Statement No. 10, *Accounting and Financial Reporting for Risk*

*Financing and Related Insurance Issues,* by removing the provision that limits fund-based reporting of an entity's risk financing activities to the general fund and the internal service fund type. As a result, governments should base their decisions about fund type classification on the nature of the activity to be reported, as required in Statement 54 and Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments.*

This Statement also amends Statement 62 by modifying the specific guidance on accounting for (1) operating lease payments that vary from a straight-line basis, (2) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans, and (3) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current (normal) servicing fee rate. These changes clarify how to apply Statement No. 13, *Accounting for Operating Leases with Scheduled Rent Increases,* and result in guidance that is consistent with the requirements in Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues,* respectively.

The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2012. The provisions of this Statement generally are required to be applied retroactively for all periods presented.

In June 2012, the GASB issued Statement No. 67, *Financial Reporting for Pension Plans – An amendment of GASB Statement No. 25* and Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27.*

The objective of these Statements is to improve financial reporting by state and local governmental pension plans. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. Statement No. 67 replaces the requirements of Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and No. 50, *Pension Disclosures* while Statement No. 68 replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers,* as well as the requirements of Statement No. 50, *Pension Disclosures,* as they relate to pension plans that are administered through trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements 25, 27 and 50 remain applicable to pension plans that are not administered through trusts covered by the scope of this Statement and to defined contribution plans that provide postemployment benefits other than pensions.

These Statements establish a definition of a pension plan that reflects the primary activities associated with the pension arrangement—determining pensions, accumulating and managing assets dedicated for pensions, and paying benefits to plan members as they come due. The scope of these Statements addresses accounting and financial reporting for the activities of pension plans that are administered through trusts that have the following characteristics:

- Contributions from employers and nonemployer contributing entities to the pension plan and earnings on those contributions are irrevocable.

- Pension plan assets are dedicated to providing pensions to plan members in accordance with the benefit terms.

- Pension plan assets are legally protected from the creditors of employers, nonemployer contributing entities, and the pension plan administrator. If the plan is a defined benefit pension plan, plan assets also are legally protected from creditors of the plan members.

For defined benefit pension plans, these Statements establish standards of financial reporting for separately issued financial reports and specifies the required approach to measuring the pension liability of employers and nonemployer contributing entities for benefits provided through the pension plan (the net pension liability), about which information is required to be presented. Distinctions are made regarding the particular requirements depending upon the type of pension plan administered, as follows:

- Single-employer pension plans—those in which pensions are provided to the employees of only one employer (as defined in this Statement)

- Agent multiple-employer pension plans (agent pension plans)—those in which plan assets are pooled for investment purposes but separate accounts are maintained for each individual employer so that each employer's share of the pooled assets is legally available to pay the benefits of only its employees

- Cost-sharing multiple-employer pension plans (cost-sharing pension plans)—those in which the pension obligations to the employees of more than one employer are pooled and plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.

These Statements also detail the note disclosure requirements for defined contribution pension plans administered through trusts that meet the identified criteria.

The provisions of Statement No. 67 are effective for financial statements for periods beginning after June 15, 2013. The provisions of Statement No. 68 are effective for financial statements for periods beginning after June 15, 2014. Management has not yet determined the impact these statements will have on its financial statements.

In January 2012, the GASB issued Statement No. 69, *Government Combinations and Disposals of Government Operations.* This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term *government combinations* includes a variety of transactions referred to as mergers, acquisitions, and transfers of operations.

A disposal of a government's operations results in the removal of specific activities of a government. This Statement provides accounting and financial reporting guidance for disposals of government operations that have been transferred or sold.

This Statement requires disclosures to be made about government combinations and disposals of government operations to enable financial statement users to evaluate the nature and financial effects of those transactions.

The requirements of this Statement are effective for government combinations and disposals of government operations occurring in financial reporting periods beginning after December 15, 2013, and should be applied on a prospective basis. Management has not yet determined the impact this statement will have on its financial statements.

In April 2013, the GASB also issued Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees.* This Statement requires a government that extends a nonexchange financial guarantee to recognize a liability when qualitative factors and historical data, if any, indicate that it is more likely than not that the government will be required to make a payment on the guarantee. The amount of the liability to be recognized should be the discounted present value of the best estimate of the future outflows related to the guarantee expected to be incurred. When there is no best estimate but a range of the estimated future outflows can be established, the amount of the liability to be recognized should be the discounted present value of the minimum amount within the range.

This Statement requires a government that has issued an obligation guaranteed in a nonexchange transaction to recognize revenue to the extent of the reduction in its guaranteed liabilities. This Statement also requires a government that is required to repay a guarantor for making a payment on a guaranteed obligation or legally assuming the guaranteed obligation to continue to recognize a liability until legally released as an obligor. When a government is released as an obligor, the government should recognize revenue as a result of being relieved of the obligation. This Statement also provides additional guidance for intra-entity nonexchange financial guarantees involving blended component units.

This Statement specifies the information required to be disclosed by governments that extend nonexchange financial guarantees. In addition, this Statement requires new information to be disclosed by governments that receive nonexchange financial guarantees.

The provisions of this Statement are effective for reporting periods beginning after June 15, 2013. Management has not yet determined the impact this statement will have on its financial statements.

In March 2012, GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities.* This statement establishes accounting and financial reporting standards that reclassify certain items that were previously reported as assets and liabilities. This statement is effective for periods beginning after December 15, 2012. MORPC implemented this effective reporting period ending December 31, 2012 for financial reporting consistency.

## 2. CASH DESIGNATED FOR REPLACEMENTS

During 2012 and 2011, MORPC held monies with the Franklin County Treasury, which are designated to be used for major replacements, repairs and maintenance of its office facility, which totaled $929,943 and $943,778 at December 31, 2012 and 2011, respectively.

## 3. PROPERTY AND EQUIPMENT

The change in capital assets during the year ended December 31, 2012 and 2011 are as follows:

| | Balance December 31, 2011 | Additions | Deletions | Balance December 31, 2012 |
|---|---|---|---|---|
| Capital assets being depreciated: | | | | |
| Leasehold improvements | $ 49,947 | $ 0 | $ 0 | $ 49,947 |
| Furniture and equipment | 875,842 | 32,730 | 0 | 908,572 |
| Automobiles and light trucks | 236,769 | 0 | 0 | 236,769 |
| Total capital assets being depreciated | 1,162,558 | 32,730 | 0 | 1,195,288 |
| Less accumulated depreciation: | | | | |
| Leasehold improvements | 34,707 | 4,549 | 0 | 39,256 |
| Furniture and equipment | 607,476 | 96,836 | 0 | 704,312 |
| Automobiles and light trucks | 199,854 | 17,072 | 0 | 216,926 |
| Total accumulated depreciation | 842,037 | 118,457 | 0 | 960,494 |
| Total capital assets — net of depreciation | $ 320,521 | $ (85,727) | $ 0 | $ 234,794 |

| | Balance December 31, 2010 | Additions | Deletions | Balance December 31, 2011 |
|---|---|---|---|---|
| Capital assets being depreciated: | | | | |
| Leasehold improvements | $ 49,947 | $ 0 | $ 0 | $ 49,947 |
| Furniture and equipment | 932,288 | 50,498 | 106,944 | 875,842 |
| Automobiles and light trucks | 235,680 | 20,120 | 19,031 | 236,769 |
| Total capital assets being depreciated | 1,217,915 | 70,618 | 125,975 | 1,162,558 |
| Less accumulated depreciation: | | | | |
| Leasehold improvements | 24,744 | 9,963 | 0 | 34,707 |
| Furniture and equipment | 599,573 | 114,845 | 106,942 | 607,476 |
| Automobiles and light trucks | 191,698 | 12,687 | 4,531 | 199,854 |
| Total accumulated depreciation | 816,015 | 137,495 | 111,473 | 842,037 |
| Total capital assets — net of depreciation | $ 401,900 | $ (66,877) | $ 14,502 | $ 320,521 |

## 4. ACCOUNTS RECEIVABLE

A schedule of MORPC's accounts receivable as of December 31, 2012 and 2011, are as follows:

| | 2012 | 2011 |
|---|---|---|
| Federal grants and contracts | $ 2,280,224 | $ 2,593,370 |
| State and local contracts | 724,593 | 378,373 |
| Utility company contracts | 525,985 | 340,896 |
| Total | $ 3,530,802 | $ 3,312,639 |

## 5. LEASES

MORPC leases office space to house the MORPC office staff under an operating lease that was entered into on November 1, 2007 for approximately 21,449 square feet of rentable area. The operating lease has an initial term of 10 years and can be canceled after three years. The cost for the lease was $367,550 in 2012 and $344,149 in 2011. Additionally, MORPC entered into copier leases during 2011. The cost for the copier leases was $6,652 in 2011. Future minimum payments, by year, under these leases consisted of the following at December 31, 2012:

| | |
|---|---|
| 2013 | $423,496 |
| 2014 | $423,496 |
| 2015 | $416,844 |
| 2016 | $407,531 |
| 2017 | $339,609 |

MORPC leases warehouse space for the home weatherization program under an annual operating lease with no contingent rentals. The cost for the lease was $12,000 in 2012 and $12,000 in 2011.

## 6. OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM

All MORPC employees participate, through Franklin County, in the statewide Ohio Public Employees Retirement System ("OPERS"). OPERS administers three separate pension plans as described below:

I. The Traditional Pension Plan – a cost sharing, multiple-employer defined benefit pension plan.

2. The member-Directed Plan – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan, members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.

3. The Combined Plan – a cost sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and define contribution plan. Under the Combined

Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost-of living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.

Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting https://www.opers.org/investments/cafr.shtml, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642, or calling 614-222-5601 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2012 member and employer contribution rates were consistent across all three plans. Members in local divisions may participate in all three plans. In 2012, 2011, and 2010 local government employer units were required to contribute 14.00% of covered payroll. Member contribution rates were 10.0% in each of those years.

Total required employer contributions billed to the MORPC are equal to 100% of employer charges and were approximately $565,000, $546,000, and $525,000 for the years ending December 31, 2012, 2011, and 2010, respectively.

OPERS also maintains a cost-sharing multiple employer defined benefit post-employment health care plan, which included a medical plan, prescription drug program and Medicare Part B premium reimbursement, to qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees, under the Traditional Pension and the Combined Plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB 45.

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling 614-222-5601 or 1-800-222-7377.

The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2012, local government employers contributed at a rate of 14.00% of covered payroll. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed

14.0% of covered payroll for local employer units. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. For 2012 and 2011 the portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0%. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar year 2012 and 2011. Payment amounts vary depending on the number of covered dependents and the coverage selected. The portion of MORPC's 2012, 2011 and 2010 contributions that were used to fund postemployment benefits was \$161,000, \$155,000 and \$190,000, respectively. The ORC provides the statutory authority requiring public employers to fund postretirement health care through their contributions to OPERS.

## 7. CONTINGENCIES

Federal and state 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, which would lead to such a claim. In addition, based upon prior experience and audit results, management believes that such disallowances, if any, would be immaterial.

In the normal course of its business activities, MORPC may become subject to claims and litigation relating to contract, employment or other matters. In the opinion of management, the resolution of any such claims pending would not likely have a material impact on MORPC's financial position.

## 8. RISK MANAGEMENT

MORPC is exposed to various risks of losses related to torts, theft or damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters.

As required by state law, MORPC is insured through the State of Ohio Bureau of Workers' Compensation for injuries to its employees through the County. The County allocates the claim liability between all agencies that participate through them. MORPC's current claims liability as of December 31, 2012 and 2011, respectively, was approximately \$13,000 and \$30,000 and is included in accrued liabilities — payroll and fringe benefits balance.

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 2012 and 2011. During the past three years insurance coverage, after meeting any applicable deductibles, was sufficient to cover all losses.

## 9. FEDERAL GRANTS AND CONTRACTS REVENUE

Federal grants and contracts revenue for the years ended December 31, 2012 and 2011 are made up of the following:

| | 2012 | 2011 |
|---|---|---|
| Federal grants | $ 8,381,045 | $ 7,736,931 |
| Columbus Compact Mortgages Forgiven | 37,833 | 68,879 |
| Federal contracts | 348,468 | 393,274 |
| Total federal grants and contracts | $ 8,767,346 | $ 8,199,084 |

From 2010 through early 2013, MORPC expects to receive approximately $4.25 million in federal funds, from Housing and Economic Recovery Act (HERA) and the American Recovery and Reinvestment Act (ARRA), to provide weatherization and housing services through the Neighborhood Stabilization Programs and other stimulus funding. This additional federal funding will have approximately doubled the size of MORPC's weatherization and housing funding from all sources. MORPC expended approximately $1,708,000 and $2,698,000 in HERA and ARRA funding in 2012 and 2011, respectively.

## 10. NONCURRENT LIABILITIES

The changes in MORPC's noncurrent liabilities for the years ended December 31, 2012 and 2011 are as follows:

| | Beginning Balance December 31, 2011 | Additions | Reductions | Ending Balance December 31, 2012 | Current Portion December 31, 2012 |
|---|---|---|---|---|---|
| Annual leave | $ 175,809 | $ 306,498 | $ (299,020) | $ 183,287 | $ 18,000 |
| Sick leave | 228,887 | 134,949 | (155,735) | 208,101 | 3,000 |
| Accrued vacation and sick leave | 404,696 | 441,447 | (454,755) | 391,388 | 21,000 |
| Accrued Building Lease Expense | 167,883 | 236 | 0 | 168,119 | 0 |
| Unearned revenue — Federal | 351,654 | 102,521 | (119,995) | 334,180 | 246,222 |
| Unearned revenue — Non-federal | 793,371 | 400,978 | (793,371) | 400,978 | 400,978 |
| Total noncurrent liabilities | $ 1,717,604 | $ 945,182 | $ (1,368,121) | $ 1,294,665 | $ 668,200 |

| | Beginning Balance December 31, 2010 | Additions | Reductions | Ending Balance December 31, 2011 | Current Portion December 31, 2011 |
|---|---|---|---|---|---|
| Annual leave | $ 143,413 | $ 320,060 | $ (287,664) | $ 175,809 | $ 18,000 |
| Sick leave | 207,808 | 121,910 | (100,831) | 228,887 | 17,300 |
| Accrued vacation and sick leave | 351,221 | 441,970 | (388,495) | 404,696 | 35,300 |
| Accrued Building Lease Expense | 177,642 | | (9,759) | 167,883 | 0 |
| Unearned revenue — Federal | 446,432 | (54,193) | (40,585) | 351,654 | 215,849 |
| Unearned revenue — Non-federal | 589,419 | 793,371 | (589,419) | 793,371 | 793,371 |
| Total noncurrent liabilities | $ 1,564,714 | $ 1,181,148 | $ (1,028,258) | $ 1,717,604 | $ 1,044,520 |

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# SUPPLEMENTARY INFORMATION

## MID-OHIO REGIONAL PLANNING COMMISSION

### SCHEDULE OF REVENUES AND EXPENSES-BUDGET AND ACTUAL
### FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2012

| | Actual | Budget | Variance over / (under) |
|---|---|---|---|
| Revenue | | | |
| Transportation Programs | $ 3,353,832 | $ 3,806,525 | $ (452,693) |
| Center for Energy & Environment | 5,770,537 | 6,354,750 | (584,213) |
| Housing | 4,076,124 | 4,988,850 | (912,726) |
| Services to Members & Development | 463,046 | 450,700 | 12,346 |
| Other | 1,161,578 | 1,279,450 | (117,872) |
| **Total Operating Revenues** | **$ 14,825,117** | **$ 16,880,275** | **$ (2,055,158)** |
| Expenses | | | |
| Salaries and benefits | $ 5,800,796 | $ 5,934,000 | $ (133,204) |
| Materials and Supplies | 477,236 | 795,000 | (317,764) |
| Consultants, services and other | 7,864,577 | 9,073,700 | (1,209,123) |
| Cost of Sales - Neighborhood Stabilization Program | 465,228 | - | 465,228 |
| Depreciation | 118,457 | 117,550 | 907 |
| **Total Expenses** | **$ 14,726,294** | **$ 15,920,250** | **$ (1,193,956)** |
| Operations income (loss) | $ 98,823 | $ 960,025 | (861,202) |
| Interest Income | 3,009 | $ 12,625 | (9,616) |
| Capital Contributions | - | $ 100,000 | (100,000) |
| Increase (decrease) in net assets | **$ 101,832** | **$ 1,072,650** | **$ (970,818)** |

## 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.

In December, 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 Administrative Committee of the Board 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 Administrative 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 early autumn, for the following calendar year.

By July if necessary, MORPC's calendar year budget and appropriations are revised by the Finance Director, reviewed by the Administrative 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 Administrative Committee.

**MID-OHIO REGIONAL PLANNING COMMISSION**
**Details of Indirect Cost Allocation and Fringe Benefits Allocation**
**For the year ended December 31, 2012**

| | Estimated CY 2012 | Actual CY 2012 | Difference (Over Bdgt.) Under Bdgt. |
|---|---|---|---|
| **Wages paid for time worked:** | | | |
| Direct Labor | $ 2,629,513 | $ 2,700,437 | $ (70,924) |
| Indirect Labor | $ 961,779 | $ 841,836 | $ 119,943 |
| ***Total Labor - base for fringe allocation*** | **$ 3,591,292** | **$ 3,542,273** | **$ 49,019** |
| **Fringe Benefits** | | | |
| Annual Leave | $ 230,000 | $ 254,683 | $ (24,683) |
| Holidays, funeral, jury, other leave | $ 95,000 | $ 127,847 | $ (32,847) |
| Sick Leave | $ 90,000 | $ 103,539 | $ (13,539) |
| Retirement Sick Leave | $ 30,000 | $ 31,410 | $ (1,410) |
| Vacation Carryover | $ 55,000 | $ 51,815 | $ 3,185 |
| Other | $ 2,000 | $ 2,000 | $ - |
| *Subtotal Fringe Benefit Wages* | **$ 502,000** | **$ 571,294** | **$ (69,294)** |
| **Other Fringe Benefits** | | | |
| OPERS | $ 556,941 | $ 564,823 | $ (7,882) |
| Workers Comp | $ 38,000 | $ 31,256 | $ 6,744 |
| Unemployment Compensation | $ 22,000 | $ 14,873 | $ 7,127 |
| Medicare | $ 52,000 | $ 54,998 | $ (2,998) |
| Group Medical Insurance | $ 768,800 | $ 753,781 | $ 15,019 |
| Group EAP Insurance | $ 23,000 | $ 18,549 | $ 4,451 |
| Group Life Insurance | $ 5,500 | $ 4,705 | $ 795 |
| Group Optical Insurance | $ 7,200 | $ 6,964 | $ 236 |
| Group Dental Insurance | $ 46,000 | $ 44,315 | $ 1,685 |
| Group Prescription Insurance | $ 167,000 | $ 163,109 | $ 3,891 |
| Employee Group Insurance Cost Sharing | $ (146,000) | $ (133,547) | $ (12,453) |
| *Prior Year Rate Adjustment (use only with fixed rate)* | $ 40,466 | $ 40,466 | $ - |
| *Subtotal Other Fringe Benefits* | **$ 1,580,907** | **$ 1,564,292** | **$ 16,615** |
| ***TOTAL FRINGE BENEFITS*** | **$ 2,082,907** | **$ 2,135,586** | **$ (52,679)** |
| **Indirect Costs** | | | |
| Salaries - Indirect Only | $ 961,779 | $ 841,837 | $ 119,942 |
| Fringe Benefits for Indirect Salaries | $ 557,821 | $ 507,531 | $ 50,290 |
| Materials & Supplies | $ 45,500 | $ 63,890 | $ (18,390) |
| Services & Charges | $ 300,000 | $ 399,701 | $ (99,701) |
| Rent & Utilites | $ 325,600 | $ 331,353 | $ (5,753) |
| Other General Overhead | $ 45,000 | $ 191,974 | $ (146,974) |
| *Prior Year Rate Adjustment (use only with fixed rate)* | $ (75,296) | $ (75,293) | $ (3) |
| ***TOTAL INDIRECT COSTS*** | **$ 2,160,404** | **$ 2,260,993** | **$ (100,589)** |
| **Direct Labor Costs by Department:** | | | |
| Transportation Planning | $ 1,267,030 | $ 1,336,149 | $ (69,119) |
| Center for Energy & Environment | $ 783,230 | $ 849,861 | $ (66,631) |
| Housing | $ 482,980 | $ 431,843 | $ 51,137 |
| Member Dues | $ 92,200 | $ 76,287 | $ 15,913 |
| Other Grants/Programs | $ 69,720 | $ 6,297 | $ 63,423 |
| Less Estimated Turnover | $ (65,647) | $ - | $ (65,647) |
| ***TOTAL DIRECT LABOR COSTS*** | **$ 2,629,513** | **$ 2,700,437** | **$ (70,924)** |

**MID-OHIO REGIONAL PLANNING COMMISSION**
**Details of Indirect Cost Allocation and Fringe Benefits Allocation**
**For the year ended December 31, 2012**

| | Estimated CY 2012 | Actual CY 2012 | Difference (Over Bdgt.) Under Bdgt. | | |
|---|---|---|---|---|---|
| **Calculated Direct vs. Indirect Fringe Benefits Costs** | | | | | |
| Direct Labor Fringe Benefits | $ 1,525,087 | $ 1,628,053 | $ (102,966) | | |
| Indirect Labor Fringe Benefits | $ 557,820 | $ 507,533 | $ 50,287 | | |
| ***TOTAL FRINGE BENEFITS*** | **$ 2,082,907** | **$ 2,135,586** | **$ (52,679)** | | |
| **Fringe Benefit Cost Rate Computation** | | | | | |
| TOTAL Fringe Benefit Costs / | $ 2,082,907 | $ 2,135,586 | | | |
| TOTAL Labor Costs (Direct & Indirect) | $ 3,591,292 | $ 3,542,273 | | | |
| **= Fringe Benefit Cost Rate** | **58.00%** | **60.29%** | | | |
| **Estimated** | | | | | |
| **Fringe Benefit Cost Recovery Comparison** | ***(Direct Labor Portion Only)*** | | | | |
| Should have recovered in fiscal year | | $ 1,628,053 | | *60.29%* | of Direct Labor |
| Amount actually recovered in fiscal year | | $ 1,566,221 | | *58.00%* | of Direct Labor |
| Prior Year Net (Over) / Under Recovery | | $ 40,466 | | | |
| Prior Year (Over) / Under Recovery Posted to Cost Pool | | $ 40,466 | | | |
| **Subtotal - (Over)/Under Recovery of Fringe Benefits** | | **$ 61,832** | | | |
| Less amount absorbed by local MORPC funds | | | | | |
| **Total - (Over)/Under Recovery of Fringe Benefits** | | **$ 61,832** | **A** (over)/under | | |
| **Indirect Cost Rate Computation** | | | | | |
| TOTAL Indirect Costs / | $ 2,160,404 | $ 2,260,993 | | | |
| DIRECT Labor + Direct Labor Fringe Benefits | $ 4,154,600 | $ 4,328,490 | | | |
| **= Indirect Cost Rate** | **52.00%** | **52.24%** | | | |
| **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) x Actual Indirect Cost Rate) | | $ 2,260,993 | | *52.24%* | of Direct Labor + Direct Labor Fringe Benefits |
| Amount actually recovered in fiscal year ((Actual Direct Labor + Direct Labor Fringe Benefits) x ESTIMATED Indirect Cost Rate) | | $ 2,218,676 | | *52.00%* | of Direct Labor + Direct Labor Fringe Benefits |
| Prior Year Net (Over) / Under Recovery | | $ 75,296 | | | |
| Prior Year (Over) / Under Recovery Posted to Cost Pool | | $ 75,293 | | | |
| **Total - (Over)/Under Recovery of Indirect Costs** | | **$ 42,320** | **B** (over)/under | | |
| **Estimated** | | | | | |
| **Fringe Benefit Cost (Over)/Under Recovery** | | **$ 61,832** | **A (over)/under** | | |
| **Indirect Cost (Over)/Under Recovery** | | **$ 42,320** | **B (over)/under** | | |
| **Net (Over)/Under Recovery** | | **$ 104,152** | | | |
| | **CY 2012 Estimated** | **CY 2012 Actual** | | | |
| **Summary** | | | | | |
| **Fringe Benefit Rate** | **58.00%** | **60.29%** | | | |
| **Indirect Cost Rate** | **52.00%** | **52.24%** | | | |
| **Total Overhead Cost Rate** | **110.00%** | **112.53%** | | | |

## MID-OHIO REGIONAL PLANNING COMMISSION
### SCHEDULE OF REVENUES AND EXPENSES FOR US DEPARTMENT OF TRANSPORTATION FUNDS
### Year Ended December 31, 2012

| | | Federal Highway Administration/Ohio Department of Transportation 466856 Rideshare Program SFY11 | Federal Highway Administration/Ohio Department of Transportation 466833 Rideshare Program SFY13 | Federal Highway Administration/Ohio Department of Transportation 466855 Supplemental Planning SFY11 | Federal Highway Administration/Ohio Department of Transportation 46633 Air Quality Awareness 2009 | Federal Highway Administration/Ohio Department of Transportation 466322 Air Quality Awareness 2012 |
|---|---|---|---|---|---|---|
| Revenues: | | | | | | |
| Federal | $ | 245,724 | 297,297 | 74,116 | 4,931 | 196,110 |
| State | | 0 | 0 | 0 | 0 | 0 |
| Local | | 0 | 0 | 18,529 | 0 | 0 |
| TOTAL REVENUES | $ | 245,724 | 297,297 | 92,645 | 4,931 | 196,110 |
| Expenditures: | | | | | | |
| Salaries and benefits | | 121,666 | 158,388 | 56,281 | 0 | 84,134 |
| Consultants | | 6,700 | 2,079 | 6,621 | 4,931 | 57,625 |
| Other Direct | | 54,092 | 54,468 | 477 | 0 | 10,601 |
| Indirect Costs | | 63,266 | 82,362 | 29,266 | 0 | 43,750 |
| TOTAL EXPENDITURES | $ | 245,724 | 297,297 | 92,645 | 4,931 | 196,110 |

## MID-OHIO REGIONAL PLANNING COMMISSION
### SCHEDULE OF REVENUES AND EXPENSES FOR US DEPARTMENT OF TRANSPORTATION FUNDS
### Year Ended December 31, 2012

| | Federal Highway Administration/Ohio Department of Transportation 466211 Regional Connections Implementation | Federal Highway Administration/Ohio Department of Transportation 466697 Regional Development II | Federal Highway Administration/Ohio Department of Transportation 466696 Freight Trends Study | Federal Highway Administration/Ohio Department of Transportation 134572 Consolidated Planning Grant SFY12 |
|---|---|---|---|---|
| Revenues: | | | | |
| Federal | 61,959 | 77,012 | 64,028 | 1,014,071 |
| State | 0 | 19,251 | 0 | 126,759 |
| Local | 15,490 | 268 | 0 | 126,759 |
| TOTAL REVENUES | 77,449 | 96,531 | 64,028 | 1,267,589 |
| Expenditures: | | | | |
| Salaries and benefits | 49,279 | 56,978 | 7,926 | 801,231 |
| Consultants | 625 | 1,500 | 46,125 | 2,625 |
| Other Direct | 1,920 | 8,425 | 5,855 | 47,094 |
| Indirect Costs | 25,625 | 29,628 | 4,122 | 416,639 |
| TOTAL EXPENDITURES | 77,449 | 96,531 | 64,028 | 1,267,589 |

## MID-OHIO REGIONAL PLANNING COMMISSION
### SCHEDULE OF REVENUES AND EXPENSES FOR US DEPARTMENT OF TRANSPORTATION FUNDS
### Year Ended December 31, 2012

| | Federal Highway Administration/Ohio Department of Transportation 134667 Consolidated Planning Grant SFY13 | Federal Transportation Administration Human Services Transportation Coordination Plan | Federal Transportation Administration Human Services Transportation Coordination Plan |
|---|---|---|---|
| Revenues: | | | |
| Federal | 916,592 | 21,370 | 16,271 |
| State | 114,574 | 0 | 0 |
| Local | 114,574 | 0 | 0 |
| TOTAL REVENUES | 1,145,740 | 21,370 | 16,271 |
| Expenditures: | | | |
| Salaries and benefits | 716,313 | 13,965 | 10,663 |
| Consultants | 0 | 0 | 0 |
| Other Direct | 56,945 | 144 | 64 |
| Indirect Costs | 372,482 | 7,261 | 5,544 |
| TOTAL EXPENDITURES | 1,145,740 | 21,370 | 16,271 |

**MID-OHIO REGIONAL PLANNING COMMISSION**

**SCHEDULE OF COSTS BY SUBCATEGORY FOR**
**US DEPARTMENT OF TRANSPORTATION FUNDED ACTIVITIES**
**AS DEPICTED IN THE SFY 12 AND SFY 13 PLANNING WORK PROGRAMS**
*Year Ended December 31, 2012*

| | SUBCATEGORIES | FHWA | ODOT | MORPC | FTA | STP | Local | MORPC | TOTAL |
|---|---|---|---|---|---|---|---|---|---|
| | | 80.00% | 10.00% | 10.00% | | | | | 100.00% |
| 601 | Short Range Planning SFY 12 | $ 280,775 | $ 35,097 | $ 35,097 | $ - | $ - | $ - | $ - | $ 350,969 |
| | Short Range Planning SFY 13 | $ 205,207 | $ 25,651 | $ 25,651 | $ - | $ - | $ - | $ - | $ 256,509 |
| | | 80.00% | 10.00% | 10.00% | | | | | 100.00% |
| 602 | Transportation Improvement Program SFY 12 | $ 135,202 | $ 16,900 | $ 16,900 | $ - | $ - | $ - | $ - | $ 169,002 |
| | Transportation Improvement Program SFY 13 | $ 103,058 | $ 12,882 | $ 12,882 | $ - | $ - | $ - | $ - | $ 128,822 |
| | | 80.00% | 10.00% | 10.00% | | | | | 100.00% |
| 605 | Continuing Planning - Surveillance SFY 12 | $ 350,452 | $ 43,807 | $ 43,807 | $ - | $ - | $ - | $ - | $ 438,066 |
| | Continuing Planning - Surveillance SFY 13 | $ 396,026 | $ 49,503 | $ 49,503 | $ - | $ - | $ - | $ - | $ 495,032 |
| | | 80.00% | 10.00% | 10.00% | | | | | 100.00% |
| 610 | Transportation Plan SFY 12 | $ 233,193 | $ 29,149 | $ 29,149 | $ - | $ - | $ - | $ - | $ 291,491 |
| | Transportation Plan SFY 13 | $ 195,633 | $ 24,454 | $ 24,454 | $ - | $ - | $ - | $ - | $ 244,541 |
| | | 80.00% | 10.00% | 10.00% | | | | | 100.00% |
| 625 | Service SFY 12 | $ 14,449 | $ 1,806 | $ 1,806 | $ - | $ - | $ - | $ - | $ 18,061 |
| | Service SFY 13 | $ 16,668 | $ 2,084 | $ 2,084 | $ - | $ - | $ - | $ - | $ 20,836 |
| 655 | Special Studies | | | | | 100.00% | | | |
| | Freight Trends | $ - | $ - | $ - | $ - | 64,028 | $ - | $ - | $64,028 |
| | | | | | | 80.00% | 20.00% | | |
| | Regional Connections Implementation | $ - | $ - | $ - | $ - | $ 61,959 | $ 15,490 | $ - | $ 77,449 |
| | Regional Development II | $ - | $ - | $ - | $ - | $ 77,012 | $ 19,251 | $ 268 | $ 96,531 |
| | | | | | 80.00% | | 20.00% | | |
| | Regional Supplemental Planning SFY 11 | $ - | $ - | $ - | $ 74,116 | $ - | $ 18,529 | $ - | $ 92,645 |
| | | 100.00% | | | | | | | 100.00% |
| 667 | Rideshare Activities SFY 11 | $ 245,724 | $ - | $ - | $ - | $ - | $ - | $ - | $ 245,724 |
| | Rideshare Activities SFY 13 | $ 297,297 | $ - | $ - | $ - | $ - | $ - | $ - | $ 297,297 |
| | Air Quality 2009 | $ 4,931 | $ - | $ - | $ - | $ - | $ - | $ - | $ 4,931 |
| | Air Quality 2012 | $ 196,110 | $ - | $ - | $ - | $ - | $ - | $ - | $ 196,110 |
| | | | | | 100.00% | | | | |
| 674 | Public Transit-Human Svcs Trans Coordination | $ - | $ - | $ - | $ 21,370 | $ - | $ - | $ - | $ 21,370 |
| | Public Transit-Human Svcs Trans Coordination | $ - | $ - | $ - | $ 16,271 | $ - | $ - | $ - | $ 16,271 |
| | Total | $ 2,674,725 | $ 241,333 | $ 241,333 | $ 111,757 | $ 202,999 | $ 53,270 | $ 268 | $ 3,525,685 |

# III. STATISTICAL SECTION

## Mid-Ohio Regional Planning Commission

# Statistical Section

This part of MORPC's comprehensive annual 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*.

| Contents | Tables |
|---|---|
| ***Financial Trends***<br>These schedules contain trend information to help understand how MORPC's financial performance and wellbeing have changed over time. | 1-3 |
| ***Revenue Capacity***<br>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***<br>The Ohio Revised Code does not provide MORPC the power to incur debt. | N/A |
| ***Demographic and Economic Information***<br>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***<br>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 comprehensive annual financial reports for the relevant year. MORPC implemented GASB 34 in 2004.

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Table 1

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

| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|---|---|---|---|---|---|---|---|---|
| Net investment in capital assets | 1,082,246 | 1,063,380 | 1,084,054 | 269,265 | 305,816 | 486,209 | 401,900 | 320,521 | 234,794 |
| Restricted for community development projects | 0 | 0 | 0 | 0 | 0 | 0 | 365,081 | 976,369 | 1,388,327 |
| Unrestricted | 1,591,336 | 1,706,059 | 1,906,197 | 4,779,659 | 4,740,702 | 4,816,524 | 4,904,954 | 5,080,651 | 4,856,252 |
| Total net position | $2,673,582 | $2,769,439 | $2,990,251 | $5,048,924 | $5,046,518 | $5,302,733 | $5,671,935 | $6,377,541 | $6,479,373 |

Table 2

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

| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | |
| Transportation | $3,319,754 | $3,107,368 | $3,388,371 | $3,672,804 | $4,169,405 | $3,804,359 | $4,397,314 | $3,480,106 | $3,353,832 |
| RideSolutions* | 450,082 | 474,593 | 480,179 | 0 | 0 | 0 | 0 | 0 | 0 |
| Center for Energy and Environment | 0 | 0 | 0 | 0 | 2,858,281 | 4,001,307 | 4,033,450 | 5,360,983 | 5,770,537 |
| Air Quality Awareness/Greenways** | 190,138 | 173,918 | 214,618 | 470,424 | 0 | 0 | 0 | 0 | 0 |
| Residential Energy Conservation** | 1,535,960 | 1,639,559 | 1,623,246 | 1,843,841 | 0 | 0 | 0 | 0 | 0 |
| Housing | 1,036,700 | 1,064,958 | 1,165,522 | 1,128,560 | 1,346,397 | 1,463,802 | 1,798,416 | 3,433,549 | 4,076,124 |
| All Other | 1,011,265 | 939,580 | 904,832 | 543,597 | 472,504 | 698,440 | 682,950 | 754,133 | 1,624,624 |
| Total Operating Revenues | $7,543,899 | $7,399,976 | $7,776,768 | $7,659,226 | $8,846,587 | $9,967,908 | $10,912,130 | $13,028,771 | $14,825,117 |
| Expenses | | | | | | | | | |
| Transportation | $3,319,530 | $3,107,506 | $3,388,590 | $3,672,779 | $4,169,665 | $3,804,401 | $4,397,331 | $3,471,043 | $3,355,699 |
| RideSolutions | 450,086 | 474,593 | 480,179 | 0 | 0 | 0 | 0 | 0 | 0 |
| Center for Energy and Environment | 0 | 0 | 0 | 0 | 2,858,281 | 4,005,356 | 4,033,450 | 5,518,203 | 5,995,747 |
| Air Quality Awareness/Greenways | 190,138 | 173,986 | 214,616 | 480,513 | 0 | 0 | 0 | 0 | 0 |
| Residential Energy Conservation | 1,536,230 | 1,639,857 | 1,623,298 | 1,843,937 | 0 | 0 | 0 | 0 | 0 |
| Housing | 1,042,528 | 1,087,445 | 1,167,167 | 1,128,604 | 1,346,397 | 1,463,802 | 1,433,336 | 2,642,025 | 3,713,684 |
| All Other | 1,039,122 | 922,396 | 821,813 | 719,054 | 610,686 | 722,187 | 736,532 | 706,325 | 1,661,164 |
| Total Operating Expenses | $7,577,634 | $7,405,783 | $7,695,663 | $7,844,887 | $8,985,029 | $9,995,746 | $10,600,649 | $12,337,596 | $14,726,294 |
| Operating Income (Loss) | ($33,735) | ($5,807) | $81,105 | ($185,661) | ($138,442) | ($27,838) | $311,481 | $691,175 | $98,823 |
| Interest Income | 0 | 0 | 22,869 | 64,095 | 119,652 | 85,747 | 46,074 | 11,151 | 3,009 |
| Capital Contributions | 90,328 | 101,664 | 116,838 | 64,497 | 16,384 | 198,306 | 11,647 | 3,280 | 0 |
| Gain on Sale of Building | 0 | 0 | 0 | 2,115,742 | 0 | 0 | 0 | 0 | 0 |
| Increase (Decrease) in net position | $56,593 | $95,857 | $220,812 | $2,058,673 | ($2,406) | $256,215 | $369,202 | $705,606 | $101,832 |
| Net Postion - beginning of year | $2,616,989 | $2,673,582 | $2,769,439 | $2,990,251 | $5,048,924 | $5,046,518 | $5,302,733 | $5,671,935 | $6,377,541 |
| Net Position - end of year | $2,673,582 | $2,769,439 | $2,990,251 | $5,048,924 | $5,046,518 | $5,302,733 | $5,671,935 | $6,377,541 | $6,479,373 |

* Moved to Transportation in 2007

** Moved to Center for Energy and Environment in 2008

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

| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|---|---|---|---|---|---|---|---|---|
| Revenue | | | | | | | | | |
| Federal grants and contracts | $4,242,481 | $4,010,115 | $4,393,973 | $4,484,674 | $4,966,886 | $5,785,078 | $6,540,474 | $8,199,084 | $8,767,346 |
| Members' per capita fees | 512,771 | 511,968 | 545,829 | 630,942 | 668,428 | 705,535 | 708,921 | 702,698 | 708,877 |
| State grants and contracts | 635,900 | 463,247 | 537,531 | 288,227 | 515,101 | 442,041 | 597,890 | 559,895 | 496,836 |
| Local contracts and other | 932,770 | 1,113,432 | 978,898 | 937,050 | 1,073,810 | 827,060 | 815,975 | 710,153 | 837,190 |
| Foundations/corporate contributions | 167,797 | 165,820 | 230,450 | 128,698 | 204,729 | 140,885 | 301,954 | 726,445 | 1,513,572 |
| Utility company contracts | 1,052,180 | 1,135,394 | 1,090,087 | 1,189,635 | 1,417,633 | 2,067,309 | 1,946,916 | 2,130,496 | 2,501,296 |
| Total Operating Revenues | $7,543,899 | $7,399,976 | $7,776,768 | $7,659,226 | $8,846,587 | $9,967,908 | $10,912,130 | $13,028,771 | $14,825,117 |
| Expenses | | | | | | | | | |
| Transportation | $3,319,530 | $3,107,506 | $3,388,590 | $3,672,779 | $4,169,665 | $3,804,401 | $4,397,331 | $3,471,043 | $3,355,699 |
| RideSolutions * | 450,086 | 474,593 | 480,179 | 0 | 0 | 0 | 0 | 0 | 0 |
| Center for Energy and Environment ** | 0 | 0 | 0 | 0 | 2,858,281 | 4,005,356 | 4,033,450 | 5,518,203 | 5,995,747 |
| Air Quality Awareness/Greenways | 190,138 | 173,986 | 214,616 | 480,513 | 0 | 0 | 0 | 0 | 0 |
| Residential Energy Conservation | 1,536,230 | 1,639,857 | 1,623,298 | 1,843,937 | 0 | 0 | 0 | 0 | 0 |
| Housing | 1,042,528 | 1,087,445 | 1,167,167 | 1,128,604 | 1,346,397 | 1,463,802 | 1,433,336 | 2,642,025 | 3,713,684 |
| All Other | 1,039,122 | 922,396 | 821,813 | 719,054 | 610,686 | 722,187 | 736,532 | 706,325 | 1,661,164 |
| Total Operating Expenses | $7,577,634 | $7,405,783 | $7,695,663 | $7,844,887 | $8,985,029 | $9,995,746 | $10,600,649 | $12,337,596 | $14,726,294 |
| Operating Income (Loss) | ($33,735) | ($5,807) | $81,105 | ($185,661) | ($138,442) | ($27,838) | $311,481 | $691,175 | $98,823 |
| Interest Income | 0 | 0 | 22,869 | 64,095 | 119,652 | 85,747 | 46,074 | 11,151 | 3,009 |
| Capital Contributions | 90,328 | 101,664 | 116,838 | 64,497 | 16,384 | 198,306 | 11,647 | 3,280 | 0 |
| Increase (Decrease) in net assets | $56,593 | $95,857 | $220,812 | ($57,069) | ($2,406) | $256,215 | $369,202 | $705,606 | $101,832 |
| Gain on Sale of Building | $0 | $0 | $0 | $2,115,742 | $0 | $0 | $0 | $0 | $0 |
| Net Postion - beginning of year | $2,616,989 | $2,673,582 | $2,769,439 | $2,990,251 | $5,048,924 | $5,046,518 | $5,302,733 | $5,671,935 | $6,377,541 |
| Net Postion - end of year | $2,673,582 | $2,769,439 | $2,990,251 | $5,048,924 | $5,046,518 | $5,302,733 | $5,671,935 | $6,377,541 | $6,479,373 |

* Moved to Transportation in 2007

** Moved to Center for Energy and Environment in 2008

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

| Governmental Unit | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|---|---|---|---|---|---|---|---|---|---|
| Cities: | | | | | | | | | | |
| Bexley | 13,217 | 13,229 | 13,244 | 13,254 | 13,254 | 13,257 | 13,267 | 13,267 | 13,269 | 13,064 |
| Canal Winchester | 5,144 | 5,449 | 5,751 | 6,087 | 6,345 | 6,516 | 6,536 | 6,575 | 6,687 | 7,161 |
| Chillicothe | 21,966 | 21,966 | 22,004 | 22,054 | 22,141 | 22,183 | 22,256 | 22,277 | 22,326 | - |
| Columbus | 734,024 | 743,343 | 754,876 | 763,351 | 768,804 | 773,277 | 776,463 | 778,762 | 782,902 | 790,498 |
| Delaware | 28,710 | 29,599 | 30,645 | 31,701 | 31,949 | 32,088 | 32,142 | 32,333 | 32,569 | 34,982 |
| Dublin | 35,523 | 36,313 | 37,590 | 38,909 | 40,163 | 40,519 | 40,874 | 41,093 | 41,325 | 42,038 |
| Gahanna | 33,194 | 33,588 | 33,866 | 34,098 | 34,170 | 34,355 | 34,443 | 34,447 | 34,468 | 33,262 |
| Grandview Heights | 6,695 | 6,695 | 6,695 | 6,695 | 6,698 | 6,698 | 6,698 | 6,698 | 6,700 | 6,538 |
| Grove City | 30,679 | 30,826 | 31,583 | 32,447 | 33,483 | 33,699 | 34,027 | 34,280 | 34,569 | 35,708 |
| Groveport | 4,323 | 4,683 | 5,034 | 5,161 | 5,236 | 5,307 | 5,404 | 5,407 | 5,421 | 5,415 |
| Hilliard | 25,996 | 26,844 | 28,163 | 28,557 | 28,730 | 28,850 | 28,927 | 28,935 | 29,250 | 28,524 |
| London | 9,031 | 9,084 | 9,181 | 9,290 | 9,420 | 9,420 | 9,420 | 9,436 | 9,458 | - |
| Marysville | 17,386 | 17,386 | 17,771 | 18,369 | 18,672 | 18,941 | 19,453 | 19,741 | 19,856 | 22,187 |
| Pataskala | - | - | - | - | - | 15,508 | 15,535 | 15,575 | 15,736 | 15,092 |
| Pickerington | 11,259 | 12,159 | 13,066 | 13,573 | 14,220 | 14,476 | 14,621 | 14,728 | 14,978 | 18,396 |
| Powell | 6,995 | 7,434 | 8,755 | 9,607 | 10,142 | 10,524 | 10,792 | 11,035 | 11,153 | 12,011 |
| Reynoldsburg | 33,369 | 33,623 | 34,512 | 35,385 | 35,755 | 35,787 | 35,818 | 35,970 | 35,970 | 35,913 |
| Upper Arlington | 33,785 | 33,797 | 33,816 | 33,837 | 33,923 | 34,023 | 34,035 | 34,038 | 34,050 | 33,825 |
| Washington Court House | 13,644 | 13,805 | 14,080 | 14,335 | 14,400 | 14,443 | 14,516 | 14,546 | 14,586 | - |
| Westerville | 36,018 | 36,069 | 36,326 | 36,517 | 36,569 | 37,845 | 37,879 | 37,971 | 38,126 | 36,250 |
| Whitehall | 19,207 | 19,207 | 19,209 | 19,211 | 19,214 | 19,214 | 19,214 | 19,214 | 19,216 | 18,066 |
| Worthington | 14,137 | 14,146 | 14,146 | 14148 | 14,162 | 14,216 | 14,228 | 14,228 | 14,235 | 13,579 |
| Total Cities | 1,134,302 | 1,149,245 | 1,170,313 | 1,186,586 | 1,197,450 | 1,221,146 | 1,226,548 | 1,230,556 | 1,236,850 | 1,202,509 |
| Villages & Townships | | | | | | | | | | |
| Ashville | - | - | - | - | - | - | - | - | 4,097 | 4097 |
| Baltimore | - | - | - | - | - | - | 2,914 | 2,914 | 2,919 | 2,968 |
| Brice | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 70 | 114 |
| Cardington | - | - | - | - | - | - | 1,249 | 1,252 | 1,252 | - |
| Commercial Point | - | - | - | 811 | 824 | - | - | - | - | - |
| Etna | - | - | - | 7,162 | 7,419 | 7,444 | 7,454 | 7,469 | 7,502 | 8,417 |
| Granville | - | - | - | 4,001 | 4,033 | 4,033 | 4,039 | 4,043 | 4,051 | 4,160 |
| Harrisburg | 332 | 332 | 332 | 332 | 332 | 332 | 335 | 335 | 335 | 320 |
| Lockbourne | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 280 | 237 |
| Marble Cliff | 646 | 646 | 646 | 565 | 565 | 609 | 609 | 609 | 609 | 573 |
| Minerva Park | 1,288 | 1,288 | 1,288 | 1,288 | 1,288 | 1,288 | 1,288 | 1,288 | 1,288 | 1,272 |
| Mount Sterling | 1,867 | 1,867 | 1,867 | 1,867 | 1,867 | 1,867 | 1,867 | 1,880 | 1,880 | - |
| New Albany | 4,675 | 4,927 | 5,526 | 5,965 | 6,287 | 6,420 | 6,622 | 6,705 | 6,989 | 8,068 |
| New Rome | - | 60 | - | - | - | - | - | - | - | - |
| Obetz | 4,175 | 4,272 | 4,456 | 4,626 | 4,662 | 4,671 | 4,680 | 4,698 | 4,725 | 4,537 |
| Plain City | - | - | - | - | - | 3,567 | 3,579 | 3,579 | 3,579 | 4,225 |
| Riverlea | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 503 | 545 |
| Shawnee Hills | - | - | - | - | - | 595 | 596 | 606 | 610 | 706 |
| South Bloomfield | - | 1,223 | 1,378 | 1,250 | 1,272 | 1,279 | 1,279 | 1,279 | 1,290 | - |
| Urbancrest | 875 | 879 | 885 | 891 | 900 | 902 | 902 | 902 | 902 | 960 |
| Valleyview | 601 | 601 | 601 | 601 | 601 | 601 | 601 | 601 | 601 | - |
| Violet Township | 17,876 | 18,425 | 19,026 | 19,264 | 19,435 | 19,528 | 19,617 | 19,621 | 19,647 | 19,040 |
| West Jefferson | 4,401 | 4,401 | 4,416 | 4,438 | 4,479 | 4,522 | 4,522 | 4,522 | 4,522 | 4,222 |
| Total Villages | 37,585 | 39,770 | 41,270 | 53,910 | 54,813 | 58,507 | 63,002 | 63,152 | 67,651 | 64,461 |
| Delaware Co. Balance | 79,906 | 85,372 | 91,122 | 95,397 | 98,254 | 99,512 | 100,787 | 103,306 | 104,456 | 105,333 |
| Farifield County | | | | | | | | | | |
| Bloom Township | - | - | - | - | - | 6,973 | 6,973 | 6,985 | 7,012 | 7,062 |
| Village of Lithopolis | - | - | - | - | - | 992 | 1,036 | 1,036 | 1,052 | 1,127 |
| Unincorporated Franklin County | 93,897 | 94,596 | 95,987 | 96,884 | 97,614 | 98,020 | 98,106 | 98,277 | 98,549 | 92,633 |
| Pickaway County Excluding Circleville | - | - | - | - | - | 38,811 | 39,208 | 39,251 | 39,355 | 36,543 |
| Ross County excluding City of Chillicothe | 53,199 | 53,199 | 53,653 | 53,903 | 53,984 | 53,984 | 54,203 | 54,317 | 54,482 | 56,163 |
| Total County Balances | 227,002 | 233,167 | 240,762 | 246,184 | 249,852 | 298,292 | 300,313 | 303,172 | 304,906 | 298,861 |
| Total full member population | 1,398,889 | 1,422,182 | 1,452,345 | 1,486,680 | 1,502,115 | 1,577,945 | 1,589,863 | 1,596,880 | 1,609,407 | 1,565,831 |
| Full member per capita rate | $ 0.415 | $ 0.415 | $ 0.415 | $ 0.430 | $ 0.445 | $ 0.445 | $ 0.460 | $ 0.460 | $ 0.460 | $ 0.460 |

## MID-OHIO REGIONAL PLANNING COMMISSION

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

December 31, 2012

### Sources of Estimates

Population estimates, prepared by MORPC staff are used for assessing per capita fees to member jurisdictions. The estimates are prepared from several available sources of population data including U.S. Census figures and estimated occupied housing units, based on the number of residential electric meters, residential building permits issued, and individual vacancy rates for each municipality. The number of persons per household has been calculated in all years (other than census years) using regression analysis and is unique to each municipality. Details of the adjacent county population base for calculating transportation per capita fees and adjacent county transportation per capita fees are not included in this schedule.

Due to the considerable effort and cost associated with updating the population estimates, it has been the decision of management on limited occasions to use existing population estimates in succeeding years without revision.

# Mid-Ohio Regional Planning Commission

**Table 5**

## Benefits of Membership - Flow of Funds

### FY 2012 (July 2011 to June 2012)

| Members/Governmental Unit | Member Dues & Investments | Return Flow of Funds from Federal, State and Utility Companies: TOTAL | Transportation | Infrastructure | Housing | Energy Conservation* |
|---|---|---|---|---|---|---|
| **Dues** | | | | | | |
| City of Bexley | $6,057 | $1,807,078 | $0 | $1,781,188 | $9,650 | $16,240 |
| City of Canal Winchester | 3,185 | 2,139,603 | 0 | 2,139,095 | 0 | 508 |
| City of Columbus | 361,882 | 25,075,499 | 17,394,258 | 6,007,479 | 0 | 1,673,762 |
| City of Delaware | 15,537 | 100,919 | 100,919 | 0 | 0 | 0 |
| City of Dublin | 19,174 | 3,485 | 0 | 0 | 0 | 3,485 |
| City of Gahanna | 15,578 | 39,994 | 0 | 0 | 39,994 | 0 |
| City of Grandview Heights | 3,045 | 294,710 | 294,710 | 0 | 0 | 0 |
| City of Grove City | 16,164 | 1,041,515 | 0 | 1,018,403 | 0 | 23,112 |
| City of Groveport | 2,493 | 0 | 0 | 0 | 0 | 0 |
| City of Hilliard | 13,288 | 38,564 | 0 | 0 | 36,799 | 1,765 |
| City of Marysville | 6,517 | 17,168 | 0 | 0 | 17,168 | 0 |
| City of New Albany | 3,463 | 1,099,890 | 0 | 1,099,890 | 0 | 0 |
| City of Newark | 0 | 527,146 | 0 | 0 | 527,146 | 0 |
| City of Pataskala | 7,091 | 99,167 | 0 | 0 | 99,167 | 0 |
| City of Pickerington | 7,676 | 0 | 0 | 0 | 0 | 0 |
| City of Reynoldsburg | 16,533 | 129,896 | 0 | 0 | 123,010 | 6,886 |
| City of Upper Arlington | 15,612 | 1,107,237 | 0 | 1,099,973 | 4,932 | 2,332 |
| City of Washington | 0 | 1,099,999 | 0 | 1,099,999 | 0 | 0 |
| City of Westerville | 17,107 | 10,803 | 0 | 0 | 0 | 10,803 |
| City of Whitehall | 8,575 | 1,232,092 | 0 | 0 | 1,209,820 | 22,272 |
| City of Worthington | 6,397 | 11,688 | 0 | 0 | 0 | 11,688 |
| Village of Ashley | 953 | 0 | 0 | 0 | 0 | 0 |
| Village of Baltimore | 913 | 0 | 0 | 0 | 0 | 0 |
| Village of Brice | 800 | 0 | 0 | 0 | 0 | 0 |
| Village of Cardington | 400 | 0 | 0 | 0 | 0 | 0 |
| Village of Harrisburg | 800 | 5,048 | 0 | 0 | 0 | 5,048 |
| Village of Lockbourne | 800 | 0 | 0 | 0 | 0 | 0 |
| Village of Marble Cliff | 800 | 0 | 0 | 0 | 0 | 0 |
| Village of Minerva Park | 800 | 228,646 | 0 | 223,756 | 0 | 4,890 |
| Village of Obetz | 2,131 | 0 | 0 | 0 | 0 | 0 |
| Village of Powell | 5,328 | 0 | 0 | 0 | 0 | 0 |
| Village of Plain City | 1,210 | 0 | 0 | 0 | 0 | 0 |
| Village of Riverlea | 800 | 0 | 0 | 0 | 0 | 0 |
| Village of South Bloomfield | 800 | 0 | 0 | 0 | 0 | 0 |
| Village of Urbancrest | 800 | 75 | 0 | 0 | 0 | 75 |
| Village of Valleyview | 400 | 0 | 0 | 0 | 0 | 0 |
| Village of West Jefferson | 1,356 | 0 | 0 | 0 | 0 | 0 |
| Violet Township | 5,997 | 0 | 0 | 0 | 0 | 0 |
| Shawnee Hills | 800 | 0 | 0 | 0 | 0 | 0 |
| Granville Township | 1,273 | 0 | 0 | 0 | 0 | 0 |
| Harrisburg Planning | 400 | 0 | 0 | 0 | 0 | 0 |
| Etna Township | 3,662 | 293,850 | 293,850 | 0 | 0 | 0 |
| Unincorporated Franklin County | 43,972 | 12,356,378 | 0 | 10,175,985 | 1,947,707 | 232,686 |
| Delaware County | 49,930 | 1,808,000 | 1,808,000 | 0 | 0 | 0 |
| Fairfield County | 6,939 | 412,000 | 0 | 0 | 412,000 | 0 |
| Pickaway County | 11,767 | 0 | 0 | 0 | 0 | 0 |
| Ross County - other | 16,650 | 327,201 | 0 | 0 | 327,201 | 0 |
| **Subtotal** | **$705,855** | **$51,307,651** | **$19,891,737** | **$24,645,768** | **$4,754,594** | **$2,015,552** |
| **Returns-not broken out by community** | | | | | | |
| COTA | na | 25,292,074 | 25,292,074 | na | na | na |
| Other/Regional ** | na | 195,190,936 | 195,190,936 | 0 | na | na |
| Subtotal | $0 | $220,483,010 | $220,483,010 | $0 | $0 | na |
| **Investments** | | | | | | |
| MORPC Transportation Planning | $2,349,491 | na | na | na | na | na |
| MORPC Franklin County Federal & Local Admin | $1,095,682 | na | na | na | na | na |
| MORPC ARRA Funding Admin | $144,679 | na | na | na | na | na |
| MORPC Counseling Admin | $372,409 | na | na | na | na | na |
| MORPC Ross County Admin | $19,850 | na | na | na | na | na |
| MORPC Chillicothe Admin | $1,335 | na | na | na | na | na |
| MORPC Marysville Admin | $38,374 | na | na | na | na | na |
| MORPC Pataskala Admin | $171,444 | na | na | na | na | na |
| MORPC Pickaway County Admin | $12,149 | na | na | na | na | na |
| MORPC Infrastructure Admin | $144,669 | na | na | na | na | na |
| MORPC Energy Conservation Admin | $634,463 | na | na | na | na | na |
| Subtotal | $4,984,545 | na | na | na | na | na |
| **GRAND TOTAL** | **$5,690,400** | **$271,790,661** | **$240,374,747** | **$24,645,768** | **$4,754,594** | **$2,015,552** |

*Energy Conservation flow of funds by governmental unit are estimated.
**Some activities represented under one governmental unit have benefits regionally that are not included in other government 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 | 2003 | % of full members' dues | | Governmental Unit | 2012 | % of full members' dues |
|---|---|---|---|---|---|---|---|
| 1. | Columbus | $ 304,620 | 52.5% | 1. | Columbus | $ 363,629 | 51.3% |
| 2. | Unincorporated Franklin County | 38,967 | 6.7% | 2. | Delaware County excluding cities | 51,809 | 7.3% |
| 3. | Delaware County excluding cities | 33,161 | 5.7% | 3. | Unincorporated Franklin County | 42,611 | 6.0% |
| 4. | Ross County excluding City of Chillicothe | 22,078 | 3.8% | 4. | Dublin | 19,337 | 2.7% |
| 5. | Westerville | 14,947 | 2.6% | 5. | Ross County excluding City of Chillicothe | 17,411 | 2.5% |
| 6. | Dublin | 14,742 | 2.5% | 6. | Westerville | 16,675 | 2.4% |
| 7. | Upper Arlington | 14,021 | 2.4% | 7. | Reynoldsburg | 16,520 | 2.3% |
| 8. | Reynoldsburg | 13,848 | 2.4% | 8. | Grove City | 16,426 | 2.3% |
| 9. | Gahanna | 13,776 | 2.4% | 9. | Delaware City | 16,092 | 2.3% |
| 10. | Grove City | 12,732 | 2.2% | 10. | Upper Arlington | 15,560 | 2.2% |

Source: MORPC Finance Department

**Mid-Ohio Regional Planning Commission**
**MORPC Membership Population**
**Columbus M.S.A. Estimated Civilian Labor Force**
**and Annual Average Unemployment Rates**
**2003-2012**

(Labor Force in Thousands)

| | | Columbus M.S.A. (1) | | Ohio | | U.S. |
|---|---|---|---|---|---|---|
| Year | MORPC Membership Population | Labor force (2) | Unem-ployment rate (3) | Labor force (2) | Unem-ployment rate (3) | Unem-ployment rate (3) |
| 2003 | 1,398,889 | 890.6 | 4.8 | 5,877.0 | 5.9 | 6.0 |
| 2004 | 1,422,182 | 888.8 | 4.9 | 5,890.0 | 6.5 | 5.4 |
| 2005 | 1,452,345 | 923.0 | 5.3 | 5,900.4 | 5.9 | 5.1 |
| 2006 | 1,486,680 | 938.6 | 4.7 | 5,934.0 | 5.5 | 4.6 |
| 2007 | 1,502,117 | 958.1 | 4.7 | 5,976.5 | 5.6 | 4.6 |
| 2008 | 1,553,796 | 965.7 | 5.5 | 5,971.9 | 6.5 | 5.8 |
| 2009 | 1,589,863 | 973.2 | 8.4 | 5,970.2 | 10.2 | 9.3 |
| 2010 | 1,596,880 | 966.7 | 8.6 | 5,897.6 | 10.1 | 9.6 |
| 2011 | 1,606,224 | 956.6 | 7.5 | 5,806.0 | 8.6 | 8.9 |
| 2012 | 1,565,831 | 969.5 | 6.1 | 5,748.0 | 7.2 | 8.1 |

(1) The Columbus M.S.A. includes Delaware, Fairfield, Franklin, Licking, Madison, Morrow, 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.

Source: Ohio Department of Job and Family Services, Bureau of Labor Market Information

Table 8

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

**2003-2012**

| | Columbus M.S.A. (1) | | Ohio | |
|---|---|---|---|---|
| Year | Per Capita Income | Total Personal Income (Millions) | Per Capita Income | Total Personal Income (Millions) |
| 2003 | 33,504 | 56,471 | 30,672 | 350,723 |
| 2004 | 34,330 | 58,550 | 31,580 | 361,666 |
| 2005 | 35,307 | 60,968 | 32,445 | 371,931 |
| 2006 | 36,695 | 64,306 | 34,008 | 390,457 |
| 2007 | 37,691 | 66,959 | 35,183 | 404,623 |
| 2008 | 38,450 | 69,211 | 36,401 | 419,173 |
| 2009 | 37,310 | 67,986 | 35,001 | 403,527 |
| 2010 | 38,320 | 70,531 | 35,931 | 414,567 |
| 2011 | 40,188 | 74,688 | 37,836 | 436,818 |
| 2012 | Not Available | Not Available | 39,289 | 453,556 |

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

Source: Bureau of Economic Analysis, US Department of Commerce

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

| | Name of Employer | Number of Employees (FTE's) 2003 | % to Total | | Name of Employer | Number of Employees (FTE's) 2012 | % to Total |
|---|---|---|---|---|---|---|---|
| 1. | State of Ohio | 25,787 | N.A. | 1. | The Ohio State University | 27,404 | 2.90% |
| 2. | Federal Government/United States Postal Service | 17,655 | N.A. | 2. | State of Ohio | 24,748 | 2.62% |
| 3. | The Ohio State University/University Hospital | 17,361 | N.A. | 3. | JPMorgan Chase & Company | 19,200 | 2.03% |
| 4. | Columbus Public Schools | 12,092 | N.A. | 4. | OhioHealth | 14,025 | 1.49% |
| 5. | Nationwide Mutual Insurance Co. | 10,815 | N.A. | 5. | Nationwide Mutual Insurance Co. | 11,316 | 1.20% |
| 6. | Banc One NA | 8,873 | N.A. | 6. | Kroger | 10,031 | 1.06% |
| 7. | Ohio Health | 8,304 | N.A. | 7. | Columbus City Schools | 9,753 | 1.03% |
| 8. | City of Columbus | 8,067 | N.A. | 8. | City of Columbus | 8,455 | 0.90% |
| 9. | Limited Inc. | 7,200 | N.A. | 9. | Mount Carmel Health System | 7,961 | 0.84% |
| 10. | Franklin County | 7,161 | N.A. | 10. | Limited Brands, Inc. | 7,800 | 0.83% |

Source of FTE's and Rank: "Top 100 Largest Area Employers", Business First of Columbus. 

Source of % to Total: City of Columbus, City Auditor. Percentage calculated using Columbus MSA labor force number of 961,200, less Morrow County labor force of 17,400, which is included in the Columbus MSA, but not considered in the Business Frist Largest Employer statistics.

**Mid Ohio Regional Planning Commission**

Area in Square Miles by Member Jurisdiction

As of December 31,

| Governmental Unit | 2003 Area In Square Miles | 2012 Area In Square Miles |
|---|---|---|
| Ross County less City of Chillicothe | 681.97 | 682.32 |
| Pickaway County less South Bloomfield | - | 502.15 |
| Delaware County less Cities of Columbus, Delaware, Dublin, Powell, Westerville and Shawnee Hills | 428.84 | 425.24 |
| City of Columbus | 219.80 | 223.69 |
| Unincorporated Franklin County | 194.01 | 183.44 |
| Bloom Township | - | 35.22 |
| Violet Township | - | 29.56 |
| City of Pataskala | - | 28.85 |
| City of Dublin | 24.33 | 25.77 |
| Granville Township | - | 21.09 |
| Etna Township | - | 20.76 |
| City of Delaware | 16.95 | 19.12 |
| City of Reynoldsburg | 11.52 | 16.88 |
| City of Grove City | 15.56 | 16.42 |
| City of Marysville | - | 16.22 |
| City of Hilliard | 13.63 | 15.52 |
| City of Canal Winchester | 6.75 | 13.17 |
| City of Westerville | 12.45 | 12.49 |
| City of Gahanna | 11.36 | 11.54 |
| City of New Albany | 10.14 | 10.84 |
| City of Pickerington | 8.93 | 9.99 |
| City of Upper Arlington | 9.89 | 9.90 |
| City of Groveport | 8.96 | 9.32 |
| Village of West Jefferson | 4.37 | 7.02 |
| Village of Obetz | 5.66 | 6.62 |
| City of Worthington | 6.39 | 6.40 |
| City of Whitehall | 5.34 | 5.34 |
| City of Powell | 4.54 | 4.98 |
| Village of Lithopolis | - | 2.71 |
| Village of Plain City | - | 2.49 |
| City of Bexley | 2.45 | 2.45 |
| Village of Ashville | - | 2.21 |
| Village of Baltimore | - | 2.09 |
| City of Grandview Heights | 1.35 | 1.35 |
| Village of Lockbourne | 0.11 | 0.74 |
| Village of Minerva Park | 0.49 | 0.49 |
| Village of Urbancrest | 0.49 | 0.49 |
| Village of Shawnee Hills | - | 0.44 |
| Village of Marble Cliff | 0.31 | 0.31 |
| Village of Riverlea | 0.20 | 0.20 |
| Village of Harrisburg | 0.27 | 0.14 |
| Village of Brice | 0.11 | 0.11 |
| Village of Valley View | 0.14 | - |
| City of Chillicothe | 10.95 | - |
| City of London | 8.20 | - |
| City of Washington Court House | 7.21 | - |
| Total area in square miles | 1,733.67 | 2,386.08 |

Source: County Engineers, MORPC and Member Communities

Table 11

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

Number of Employees as of December 31,

| | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|---|---|---|---|---|---|---|---|---|---|
| Transportation and RideSolutions | 25.50 | 22.50 | 23.25 | 22.75 | 27.75 | 27.25 | 30.00 | 29.50 | 27.00 | 26.50 |
| RideSolutions * | 4.00 | 4.00 | 4.00 | 4.00 | - | - | - | - | | |
| Center for Energy and Evironment | - | - | - | - | - | 15.50 | 24.00 | 22.00 | 23.00 | 21.00 |
| Air Quality Awareness ** | 0.50 | 0.50 | 0.50 | 0.50 | 3.50 | - | - | - | | |
| Residential Energy Conservation ** | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | - | - | - | | |
| Housing | 7.00 | 7.00 | 6.00 | 6.50 | 6.50 | 6.50 | 9.00 | 9.50 | 8.00 | 11.25 |
| Planning, Member Services, Admin & Othe | 24.00 | 22.00 | 22.50 | 22.50 | 15.50 | 15.00 | 15.00 | 18.50 | 19.00 | 18.50 |
| Total | 69.00 | 64.00 | 64.25 | 64.25 | 61.25 | 64.25 | 78.00 | 79.50 | 77.00 | 77.25 |

* Moved to Transportation in 2007
** Moved to Center for Energy and Environment in 2008

Source: Mid-Ohio Regional Planning Commission, Human Resources & Administrative Services Department
Method: 1.0 for each full-time, 0.50 for each part-time and 0.25 for each intern

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

Table 12

| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|---|---|---|---|---|---|---|---|---|
| Federal transportation projects completed | 4 | 4 | 7 | 7 | 6 | 4 | 6 | 7 | 5 |
| Cost of Fed transportation projects completed | $ 3,069,006 | $ 2,650,512 | $ 3,431,575 | $ 5,207,675 | $ 3,136,419 | $ 2,555,780 | $ 4,020,892 | $ 3,689,195 | $ 4,360,609 |
| Franklin Co single family rehab units completed | 11 | 16 | 22 | 21 | 21 | 19 | 8 | 16 | 17 |
| Franklin Co Urgent Repair Program | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 25 | 32 |
| Cols Compact single family rehab units completed | 10 | 4 | 11 | 11 | 9 | 2 | N/A | N/A | N/A |
| Lead work by individual contract for FC SFR | N/A | N/A | N/A | N/A | N/A | 23 | 15 | 7 | 4 |
| **Ross CHIP Program:** | | | | | | | | | |
| Ross County Home repair & DPA | 15 | 19 | 1 | 24 | 8 | 18 | 7 | 18 | 7 |
| Single family rehab | 5 | 0 | 4 | 0 | 8 | 0 | 6 | 0 | 7 |
| Homebuyer counseling | 0 | 0 | 24 | 0 | 0 | 2 | 2 | 0 | 1 |
| **Marysville CHIP Program:** | | | | | | | | | |
| Marysville Home repair, DPA, FHT & TBRA | 8 | 12 | 26 | 24 | 1 | 170 | 82 | 98 | 83 |
| Single family rehab | 0 | 4 | 1 | 6 | 3 | 5 | 0 | 5 | 0 |
| **Pataskala CHIP Program:** | | | | | | | | | |
| Pataskala Home repair | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 | 8 |
| Pataskala Rehab | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 9 |
| **Housing Counseling Programs:** | | | | | | | | | |
| Other down payment assistance payments | 38 | 91 | 79 | 10 | 0 | 27 | 22 | 0 | 0 |
| Mortgage assistance | N/A | N/A | N/A | N/A | 132 | 22 | 15 | 1 | 115 |
| Homeownership clients counseled | 239 | 352 | 253 | 221 | 705 | 243 | 348 | 384 | 235 |
| Homeownership clients receiving one-on-one counselii | 136 | 252 | 148 | 94 | 75 | 82 | 348 | 384 | 235 |
| Homeownership class graduates | 175 | 196 | 184 | 134 | 78 | 82 | 126 | 85 | 124 |
| Default/Foreclosure Counseling | 0 | 0 | 0 | 172 | 378 | 450 | 337 | 492 | 384 |
| Financial Literacy | 0 | 0 | 0 | 47 | 308 | 58 | 25 | N/A | N/A |
| Housing Advisory Board Units | 0 | 0 | 0 | 80 | 222 | 0 | 0 | 166 | 0 |
| United Way Southside Building Block Program | N/A | N/A | N/A | N/A | N/A | N/A | 17 | 7 | 7 |
| Weinland Park 2010 | N/A | N/A | N/A | N/A | N/A | N/A | 0 | 17 | 12 |
| **Marysville Neighborhood Stabilization Program (NSP) 1** | | | | | | | | | |
| Demolitions | N/A | N/A | N/A | N/A | N/A | N/A | 6 | 0 | 0 |
| Habitat Unit | N/A | N/A | N/A | N/A | N/A | N/A | 1 | 0 | 0 |
| DPA/Rehab | N/A | N/A | N/A | N/A | N/A | N/A | 1 | 0 | 0 |
| **Ross County NSP 1** | | | | | | | | | |
| Acquisition/Rehab | N/A | N/A | N/A | N/A | N/A | N/A | 1 | 0 | 0 |
| DPA/Rehab | N/A | N/A | N/A | N/A | N/A | N/A | 1 | 0 | 0 |
| Demolition | N/A | N/A | N/A | N/A | N/A | N/A | 1 | 0 | 2 |
| **Franklin County NSP 1** | | | | | | | | | |
| Acquistion | N/A | N/A | N/A | N/A | N/A | N/A | 6 | 0 | 0 |
| Rehab Completed | N/A | N/A | N/A | N/A | N/A | N/A | 0 | 3 | 2 |
| Resale | N/A | N/A | N/A | N/A | N/A | N/A | 0 | 1 | 1 |
| **Franklin County NSP 2** | | | | | | | | | |
| Acquistion | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 7 | 0 |
| Rehab Completed | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 | 5 |
| Resale | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | 2 |
| **ODOD NSP 2** | | | | | | | | | |
| Acquisition - contract in Licking County | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 3 | 0 |
| Licking County units sold | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | 3 |
| Acquisition - contract in Lancaster Fairfield | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 2 | 0 |
| Lancaster Fairfield units sold | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 0 | 1 |
| Demolitions - completed in Newark | N/A | N/A | N/A | N/A | N/A | N/A | N/A | 16 | 0 |
| Home Weatherization Assistance Program (HWAP): | | | | | | | | | |
| HWAP Home visits | 120 | 120 | 71 | 154 | 217 | 240 | 344 | 418 | 224 |
| HWAP Home weatherized | 142 | 156 | 150 | 154 | 217 | 240 | 344 | 418 | 224 |
| WarmChoice Program inspections | 326 | 368 | 335 | 418 | 342 | 497 | 493 | 400 | 578 |
| WarmChoice Program completions | 274 | 366 | 323 | 448 | 384 | 460 | 353 | 471 | 518 |
| AEP Community Assistance Program (Household) | N/A | N/A | N/A | N/A | N/A | N/A | 25 | 244 | 228 |
| Electric Partnership Program (Household) | N/A | N/A | N/A | N/A | 208 | 327 | 198 | 174 | 218 |

Source: Mid-Ohio Regional Planning Commission

Table 13

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

| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 |
|---|---|---|---|---|---|---|---|---|---|
| Transportation & Ridesolutions | | | | | | | | | |
| Computers | 17 | 23 | 31 | 37 | 38 | 39 | 43 | 38 | 39 |
| Vehicles | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 |
| RideSolutions * | | | | | | | | | |
| Computers | 3 | 4 | 4 | - | - | - | - | - | - |
| Vehicles | 1 | 1 | 1 | - | - | - | - | - | - |
| Center for Energy & Environment | | | | | | | | | |
| Computers | - | - | - | - | 23 | 34 | 26 | 27 | 30 |
| Vehicles | - | - | - | - | 7 | 13 | 13 | 13 | 13 |
| Blower Door | - | - | - | - | 8 | 14 | 13 | 13 | 13 |
| Computer Analyzer | - | - | - | - | 9 | 12 | 10 | 10 | 10 |
| Infrared Cameras | - | - | - | - | 3 | 7 | 10 | 10 | 10 |
| Air Quality** | | | | | | | | | |
| Computers | 1 | 1 | 1 | 1 | - | - | - | - | - |
| Residential Energy Conservation** | | | | | | | | | |
| Computers | 8 | 8 | 10 | 9 | - | - | - | - | - |
| Vehicles | 9 | 8 | 7 | 7 | - | - | - | - | - |
| Blower Door | 5 | 5 | 5 | 5 | - | - | - | - | - |
| Computer Analyzer | 8 | 8 | 9 | 9 | - | - | - | - | - |
| Infrared Cameras | 0 | 0 | 1 | 1 | - | - | - | - | - |
| Housing | | | | | | | | | |
| Computers | 7 | 7 | 7 | 7 | 14 | 14 | 12 | 12 | 12 |
| XRF Spectrum Analyzer | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| All Other | | | | | | | | | |
| Building | 1 | 1 | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| Computers | 109 | 117 | 78 | 48 | 28 | 38 | 47 | 61 | 68 |
| Vehicles | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 1 |

* Moved to transportation in 2007
** Moved to Center for Energy & Environment in 2008

Source: Mid-Ohio Regional Planning Commission capital asset records

# *Mid-Ohio Regional Planning Commission*

*Schedule of Insurance Coverage*

*December 31, 2012*

| | Existing coverage - policies in force | Limits of liability | |
|---|---|---|---|
| 1. | **Type** | **Commercial Umbrella** | |
| | Each Occurrence | | $6,000,000 |
| | General Aggregate | | $6,000,000 |
| | *Local Agent* | *Wichert Insurance* | |
| | *Insurance Company* | *Selective Ins. Co.* | |
| | *Expires* | *November 1, 2013* | |
| *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) | | $100,000 |
| | Deductible | | $0 |
| 3. | **Type** | **Public Officials** | |
| | Limit of Liability | | $1,000,000 |
| | Deductible | | $10,000 |
| | Local Agent | *Wichert Insurance* | |
| | Insurance Company | *Darwin Select Ins. Co.* | |
| | Expires | *November 1, 2013* | |
| 4. | **Type** | **Employer's Liability** | |
| | Employer's Liability Stop Gap | | $1,000,000 |
| | Deductible (None) | | $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 | | |
| | Finance Director | | 75000 (excess) |
| | Executive Director | | 75000 (excess) |
| | Accounting Manager | | 25000 (excess) |
| | Senior Accountant | | 25000 (excess) |
| | Public Employee Dishonesty | | $25,000 |
| | Deductible | | $500 |
| 7. | **Type** | **Miscellaneous** | |
| | Information Technology Coverage | | $450,000 |
| | Camera Equipment | | $55,485 |
| | Valuable Papers and Records - Cost of Research | | $300,000 |
| | Fine Arts | | $25,000 |
| | Miscellaneous Equipment | | $6,000 |
| | Contractors' Equipment Coverage | | $47,267 |
| | Deductible | | $500 |
| 8. | **Type** | **Commercial Property Coverage** | |
| | Blanket Buildings and Business Personal Property | | $2,956,551 |
| | Personal Property - 111 Liberty Street Suite 100 | | $1,294,190 |
| | Personal Property - 501 Industry Drive | | $31,992 |
| | Extra Expense -111 Liberty St. & 501 Industry Drive | | $250,000 |
| | Deductible | | $1,000 |

(continued)

# *Mid-Ohio Regional Planning Commission*

*Schedule of Insurance Coverage*

*December 31, 2012*

| | Existing coverage - policies in force | Limits of liability |
|---|---|---|
| | | **Lead Abatement Coverage** |
| 9. | **Type** | |
| | General Aggregate | |
| | General Aggregate Limit (Other than Products-Completed Operations) | $5,000,000 |
| | Products-Completed Operations Aggregate Limit | $5,000,000 |
| | Personal and Advertising Injury | $5,000,000 |
| | Each Occurrence | $5,000,000 |
| | Fire Damage Limit | $50,000 |
| | Medical Expense Limit | $5,000 |
| | Bodily Injury & Property Damage Deductible | $5,000 |
| | *Local Agent* | *Wichert Insurance* |
| | *Insurance Company* | *Endurance American Specialty Ins. Co.* |
| | *Expires* | *October 31, 2013* |
| 10. | **Type** | **Automobile** |
| | Limit of Liability | $1,000,000 |
| | Auto Medical Payments (Each Person) | $5,000 |
| | Deductible - Comprehensive Coverage | $500 |
| | Deductible - Collision Coverage | $500 |
| | *Local Agent* | *Wichert Insurance* |
| | *Insurance Company* | *Selective Ins. Co.* |
| | *Expires* | *November 1, 2013* |
| 11. | **Type** | **Architects & Engineers Errors & Omissions Insurance** |
| | Each Claim | $1,000,000 |
| | Annual Aggregate | $1,000,000 |
| | Deductible | $10,000 |
| | *Local Agent* | *Wichert Insurance* |
| | *Insurance Company* | *Darwin Select Ins. Co.* |
| | *Expires* | *September 25, 2013* |

MORPC does not engage in risk financing activities where it retains the risk (i.e., self-insurance).

Source: MORPC insurance policies.

# IV. SINGLE AUDIT SECTION

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

To the Board and Members of the
Mid-Ohio Regional Planning Commission
Franklin County
111 Liberty Street, Suite 100
Columbus, Ohio 43215

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the business-type activities of the Mid-Ohio Regional Planning Commission, Franklin County, (the Commission) as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated May 23, 2013.

***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Commission's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the Commission's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Commission's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

***Compliance and Other Matters***

As part of reasonably assuring whether the Commission's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Commission's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Commission's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kennedy Cottrell Richards LLC

Kennedy Cottrell Richards LLC
May 23, 2013

186 North High Street
Gahanna, OH 43230

Kennedy Cottrell Richards

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# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board and Members of the
Mid-Ohio Regional Planning Commission
Franklin County
111 Liberty Street, Suite 100
Columbus, Ohio 43215

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

We have audited the Mid-Ohio Regional Planning Commission's (the Commission) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the Commission's major federal programs for the year ended December 31, 2012. The *Summary of Audit Results* in the accompanying schedule of findings identifies the Commission's major federal programs.

### *Management's Responsibility*

The Commission's Management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### *Auditor's Responsibility*

Our responsibility is to opine on the Commission's compliance for each of the Commission's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the Commission's major programs. However, our audit does not provide a legal determination of the Commission's compliance.

### *Opinion on Each Major Federal Program*

In our opinion, the Mid-Ohio Regional Planning Commission complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2012.

### *Report on Internal Control Over Compliance*

The Commission's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the Commission's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Commission's 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, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. 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 federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control compliance tests and the results of this testing based on OMB Circular A-133 requirements. Accordingly, this report is not suitable for any other purpose.

Kennedy Cottrell Richards LLC

Kennedy Cottrell Richards LLC
May 23, 2013

**MID-OHIO REGIONAL PLANNING COMMISSION**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the year ended December 31, 2012

| Federal grantor / pass-through grantor/ program title | Federal CFDA Number | Federal Expenditures |
|---|---|---|
| **Federal Highway Administration:** | | |
| **Passed through Ohio Department of Transportation:** | | |
| Highway Planning & Construction | | |
| FY 2011 Rideshare Program | 20.205 | 245,724 |
| FY 2013 Rideshare Program | 20.205 | 297,297 |
| Supplemental Planning 2011 | 20.205 | 74,116 |
| Air Quality Awareness FY 2009-11 | 20.205 | 4,931 |
| Air Quality Awareness FY 2012 | 20.205 | 196,110 |
| Regional Connections Implementation | 20.205 | 61,959 |
| Regional Development II | 20.205 | 77,012 |
| FY 2012 Consolidated Planning Grant | 20.205 | 1,014,071 |
| FY 2013 Consolidated Planning Grant | 20.205 | 916,592 |
| Freight Trends Study | 20.205 | 64,028 |
| Total Ohio Department of Transportation | | 2,951,840 |
| **Total Federal Highway Administration - CFDA No. 20.205** | | 2,951,840 |
| **Federal Transit Administration** | | |
| **Passed through Central Ohio Transit Authority** | | |
| New Freedom Program | | |
| Public Transit-Human Services Transporation Coordination Plan | 20.521 | 21,370 |
| Public Transit-Human Services Transporation Coordination Plan | 20.521 | 16,271 |
| **Total Federal Transit Administration - CFDA No. 20.521** | | 37,641 |
| **U.S. Department of Energy:** | | |
| **Passed Through Ohio Department of Development:** | | |
| Weatherization Assistance for Low-Income Persons FY 2011 #140 | 81.042 | 262,659 |
| Weatherization Assistance for Low-Income Persons FY 2012 #140 | 81.042 | 156,117 |
| Total Ohio Department of Development | | 418,776 |

**MID-OHIO REGIONAL PLANNING COMMISSION**
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
For the year ended December 31, 2012

| Federal grantor / pass-through grantor/ program title | Federal CFDA Number | Federal Expenditures |
|---|---|---|
| **Passed Through Ohio Department of Development:** | | |
| ARRA Weatherization Assistance for Low-Income Persons 2009-2011 #140 | 81.042 | 14,041 |
| ARRA State Energy Efficient Appliance Rebate Program | 81.127 | 11,621 |
| **Passed Through City of Columbus:** | | |
| Energy Efficiency and Conservation Block Grant Program | | |
| Home Energy Efficiency Baseload Reduction Program | 81.128 | 34,035 |
| **Total U.S. Department of Energy - CFDA No. 81.042, CFDA No. 81.042 ARRA, CFDA No. 81.127 ARRA & CFDA No. 81.128** | | 478,473 |
| **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 2009-2011 #140 | 93.568 | 35,547 |
| Weatherization Assistance for Low-Income Persons FY2012 #140 | 93.568 | 302,461 |
| **Total U.S. Department of Health and Human Services - CFDA No. 93.568** | | 338,008 |
| **U.S. Department of Housing and Urban Development:** | | |
| Housing Counseling Assistance Program | 14.169 | 21,658 |
| Housing Counseling Assistance Program | 14.169 | 19,141 |
| Community Challenge Planning Grant - Weinland Park Agrarian Urbanist Overlay | 14.704 | 281,793 |
| Total U.S. Department of Housing & Urban Development CFDA No. 14.169 & CFDA No. 14.704 | | 322,592 |
| **Passed through the City of Columbus:** | | |
| Community Development Block Grant/Entitlement Grants | | |
| Columbus Homebuyer Counseling 2012 | 14.218 | 39,980 |
| Total City of Columbus CFDA No. 14.218 | | 39,980 |

**MID-OHIO REGIONAL PLANNING COMMISSION**
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
For the year ended December 31, 2012

| Federal grantor / pass-through grantor/ program title | Federal CFDA Number | Federal Expenditures | |
|---|---|---|---|
| **Passed through Franklin County:** | | | |
| Community Development Block Grant/Entitlement Grants | | | |
| FY 2011 - Housing Advisory Board | 14.218 | 4,022 | |
| FY 2012 - Housing Advisory Board | 14.218 | 2,943 | |
| Mortgage Assistance Grant | 14.218 | (2,375) | **** |
| Homebuyer Education Counseling | 14.218 | 24,598 | |
| Urgent Home Repair | 14.218 | 345,297 | |
| Demolition Nuisance Abatement Program | 14.218 | 207,056 | |
| Total Franklin County- CFDA No. 14.218 | | 581,541 | |
| **Passed through Franklin County:** | | | |
| Community Development Block Grant/State's Program | | | |
| Neighborhood Stabilization Program 1 | 14.228 | 149,421 | * |
| ARRA - Neighborhood Stabilization Program 2 | 14.256 | 869,387 | ** |
| Neighborhood Stabilization Program 1 Program Income | 14.228 | 51,113 | *** |
| Total Franklin County- CFDA No. 14.228, CFDA No. 14.256 ARRA & CFDA No. 14.256 | | 1,069,921 | |
| **Passed through Franklin County:** | | | |
| Home Investment Partnerships Program | | | |
| FY 2010 - Single Family Rehab | 14.239 | 514,879 | |
| FY 2012 - Single Family Rehab | 14.239 | 11,078 | |
| Total Franklin County- CFDA No. 14.239 | | 525,957 | |
| **Passed through Ohio Department of Development:** | | | |
| ARRA Neighborhood Stabilization Program 2 | 14.256 | 663,696 | |
| **Total U.S. Department of Housing and Urban Development - CFDA No. 14.169, CFDA No. 14.218, CFDA No. 14.228, CFDA No. 14.239, CFDA No. 14.253 ARRA, CFDA No. 14.256 ARRA & CFDA No. 14.704** | | 3,203,687 | |
| **US Environmental Protection Agency** | | | |
| Climate Showcase | 66.041 | 154,316 | |
| National Clean Diesel Emissions Reduction Program - Ohio Clean Diesel Collaborative Project | 66.039 | 762,952 | |
| National Clean Diesel Emissions Reduction Program - Ohio Clean Diesel Collaborative Project | 66.039 | 316,163 | |
| Total U.S. Environmental Protection Agency - CFDA No. 66.039 & CFDA No. 66.041 | | 1,233,431 | |

**MID-OHIO REGIONAL PLANNING COMMISSION**
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**
For the year ended December 31, 2012

| Federal grantor / pass-through grantor/ program title | Federal CFDA Number | | Federal Expenditures |
|---|---|---|---|
| **Total U.S. Department Environmental Protection Agency- CFDA No. 66.039, CFDA No. 66.041 & CFDA No. 66.454 ARRA** | | | 1,233,431 |
| **US Department of Treasury** | | | |
| **Neighborhood Reinvestment Corporation (dba NeighborWorks America)** | | | |
| **Passed through Ohio Housing Finance Agency** | | | |
| National Foreclosure Mitigation Counseling | 21.000 | # | 40,582 |
| National Foreclosure Mitigation Counseling | 21.000 | # | 22,900 |
| National Foreclosure Mitigation Counseling | 21.000 | # | 22,164 |
| **Total U.S. Department of Treasury- CFDA No. 21.000** | | | 85,646 |
| **Total Federal Financial Assistance** | | | $ 8,328,726 |

* Includes $137,923 of expenditures relating to the purchase of houses and related rehabilitation. This schedule exludes the write-off of homeowner mortgages for property originally purchased with federal funds

** Includes $720,501 of expenditures relating to the purchase of houses and related rehabilitation.

*** Includes $18,762 of expenditures relating to the purchase of houses and related rehabilitation.

**** Expenditure of funds in prior years exceeded the amount of federal funds reimbursed under the the terms of the contract. In 2012, local funds were used for these unreimbursed prior year expenditures.

\# An official CFDA number is not available for this program. Neighbor Works America recommends the number above for tracking purposes.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AS OF DECEMBER 31, 2012

1. **GENERAL**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial award programs of MORPC. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the schedule. MORPC's reporting is defined in Note 1 to MORPC's financial statements.

2. **BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to MORPC's financial statements.

3. **RELATIONSHIP OF FEDERAL FINANCIAL REPORTS**

Amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree with the amounts in the related basic financial statements.

4. **SUBRECIPIENTS**

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, MORPC provided federal awards to the subrecipients as follows:

| | |
|---|---|
| CFDA# 14.256 Passed Through to: | |
| City of Newark | $ 18,020 |
| Licking County Habitat for Humanity | $ 43,923 |
| Licking County Housing Inc. | $200,684 |
| Lancaster–Fairfield Community Action Agency | $260,390 |
| | $523,017 |
| | |
| CFDA# 66.039 – Clean Diesel 1 - Passed Through to: | |
| Solid Waste Authority of Central Ohio (SWACO) | $132,567 |
| Cuyahoga Falls County Schools | $ 64,467 |
| Campbell City Schools | $ 25,062 |
| Lake County Board of Developmental Disabilities | $ 86,552 |
| PI&I Motor Express, Inc. | $167,763 |
| Shelly & Sands Inc. | $106,434 |
| City of Grove City | $ 13,295 |
| Canfield Local Schools | $ 82,491 |
| City of Lakewood | $ 45,161 |
| Bloom Carroll Local School District | $ 21,433 |
| | $745,225 |

CFDA# 66.039 – Clean Diesel 2 - Passed Through to:

| | |
|---|---|
| Mast Trucking, Inc. | $202,870 |
| Bloom Carroll Local School District | $ 21,139 |
| Newark City Schools | $ 51,860 |
| City of Shaker Heights | $ 21,702 |
| | $297,571 |

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

**SCHEDULE OF FINDINGS**

**DECEMBER 31, 2012**

## 1. SUMMARY OF AUDIT RESULTS

| | | |
|---|---|---|
| (d)(1)(i) | Type of Financial Statement Opinion | Unqualified |
| (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 other 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 other significant deficiencies in internal control reported for major federal programs? | No |
| (d)(1)(v) | Type of Major Programs' Compliance Opinion | Unqualified |
| (d)(1)(vi) | Are there any reportable findings under § .510(a) of Circular A-133? | No |
| (d)(1)(vii) | Major Programs (list): | 14.256 – ARRA Neighborhood Stabilization Program<br><br>Weatherization Assistance for Low-Income Persons<br>81.042<br>ARRA- 81.042<br><br>93.568 Low-Income Home Energy Assistance |
| (d)(1)(viii) | Dollar Threshold: Type A/B Programs | Type A: > $300,000<br>Type B: All others |
| (d)(1)(ix) | Low Risk Auditee? | 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.

morpc

Mid-Ohio Regional Planning Commission

**MID-OHIO REGIONAL PLANNING COMMISSION**

**FRANKLIN COUNTY**

**CLERK'S CERTIFICATION**

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

Susan Babbitt

**CLERK OF THE BUREAU**

**CERTIFIED**
**JULY 25, 2013**