Mid-Ohio Regional Planning Commission

Comprehensive Annual Financial Report

Columbus, Ohio
Fiscal Year Ended December 31, 2010

Mid-Ohio Regional Planning Commission

Dave Yost • Auditor of State

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

We have reviewed the *Independent Accountants' Report* of the Mid-Ohio Regional Planning Commission, Franklin County, prepared by Kennedy Cottrell Richards LLC, for the audit period January 1, 2010 through December 31, 2010. 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
Auditor of State

June 16, 2011

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR
FISCAL YEAR ENDED DECEMBER 31, 2010

Prepared by

Chester R. Jourdan, Jr.
Executive Director

Shawn P. Hufstedler
Finance Director

Tacy Courtright
Assistant 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

Mid-Ohio Regional Planning Commission

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May 20, 2011

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, 2010. 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 2010, membership included 48 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 93) 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 14 of 93 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.

PRIORITIES:

Improve sustainability

It is critical for the region to embrace sustainability, which is meeting the needs of the present without compromising the ability of future generations to meet their own needs. MORPC will promote sustainable policies and patterns of development in the region.

Increase mobility

MORPC will advance a sustainable multimodal transportation system that recognizes our energy and environmental needs and will safely, cost effectively, and efficiently move people and goods.

Improve communication
MORPC should strive to improve communication between diverse interests in our community and act as a regional convener and resource. MORPC must communicate its mission and relevance to strengthen participation. Additionally, MORPC's goals, mission, and priorities should be communicated to staff to affirm and reinforce their roles in the organization.

Grow membership
As a membership-based organization MORPC will be most effective with a high degree of participation. Effort should be made to expand membership diversity in regards to both public jurisdictions and businesses or other organizations, while continuing to improve engagement of current members.

Be a leader in regional, state and national policies
Solutions to regional problems are often rooted in established public policy. MORPC should be an advocate and catalyst for change at the regional, state and national levels. The organization should be bold, proactive and a leader in implementing policy changes that will have positive benefits for the region.

2010 ACCOMPLISHMENTS

In their commitment to the organization's mission, aspirations and priorities, the MORPC board and staff adopted seven key strategies in 2008 that they continued to work on implementing during 2010:

1. To improve sustainability in our region, MORPC will facilitate implementation of the principles embodied in the Central Ohio Green Pact. *Outcome: Central Ohio will be recognized nationally as a leader in regional sustainability.*
2. Increase affordable transportation options throughout the region by seeking and funding infrastructure projects for driving, walking and bicycling, increasing ridesharing services, and supporting transit service. *Outcome: Be top of mind for affordable travel choices by regional residents, workers, and employers. An additional outcome is alternative travel options are often energy efficient and environmentally friendly.*
3. Clarify and expand membership structure (types) and benefits (return on investment). *Outcome: More members and more active members with a greater regional vision bringing more resources to MORPC.*
4. Refine and implement the Public Policy Agenda. *Outcome: Affect regional, state and national policies that will have positive benefits for the region.*
5. MORPC will expand and sustain the availability of affordable housing through programs and services which incorporate sustainability, collaboration, and mobility. *Outcome: MORPC will serve as a leader in providing comprehensive programs and quality housing services to the region.*
6. Prepare a comprehensive communication plan (for both internal and external needs). *Outcome: Be known as a regional leader, relevant and best in class.*
7. Integrate departmental activities so as to improve and promote collaboration among staff. *Outcome: Breakdown the "silo mentality" of staff and improve the understanding among all staff about our shared mission, aspirations and priorities.*

Strategy – To improve sustainability in our region, MORPC will facilitate implementation of the principles embodied in the Central Ohio Green Pact.

- MORPC and The Ohio State University will host EcoSummit 2012, which will bring approximately 2,000 scientists, researchers, and decision-makers to Columbus, Ohio to provide a high-profile platform for dialogue to develop a better understanding of the complex nature of ecological systems and the means to protect and enhance their services.
- Released a Central Ohio Regional Food Assessment and Plan. The document is the culmination of nearly a year's worth of work by MORPC's Agriculture and Food Systems Working Group, which included and reached out to 75 people in 12 counties to gather information and make recommendations.
- 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. MORPC will work with each of the five watershed planning partnerships in central Ohio to determine the unique role it will play in the watershed's Balanced Growth Planning Process. MORPC provides administrative and technical services to the partnership communities as they work together to craft their Balanced Growth Plans.
- Awarded a HUD Community Challenge Grant of $865,000 to address the food desert issues in Columbus' Weinland Park neighborhood by creating a program that will increase the availability of fresh food, expand community gardening, and help to make healthy food accessible to local residents.
- Held bi-monthly education forums for MORPC member governments and the community at-large with topics focused on the ten goals of the Central Ohio Green Pact.
- MORPC's residential energy efficiency program made strong contributions to helping Ohio lead the nation in housing units weatherized using federal American Recovery and Reinvestment Act (ARRA) funds. Last fall, MORPC held a weatherization showcase that provided community leaders and public officials an opportunity first-hand to see the weatherization program in action.
- Continued developing a business plan to expand the services offered and the areas and income groups served by our residential energy efficiency program.
- Hosted the fourth annual Summit on Sustainability and the Environment with approximately 500 attendees from around Ohio.

Strategy - Increase affordable transportation options throughout the region by seeking and funding infrastructure projects for driving, walking and bicycling, increasing ridesharing services, and supporting transit service.

- Developing the 2012 Metropolitan Transportation Plan that will be the official long range transportation plan for the Greater Columbus region.
- Launched *Shaping Our Future*, a planning framework for the 12 county central Ohio region that will identify core issues and create a plan of action focused on sustaining our economy, securing our competitive advantage, preserving our environment, modernizing our energy systems, enhancing our neighborhoods, and providing a robust transportation system with choices, to ensure a high quality of life for all us.
- Completed a plan for evacuation of central Ohio's special transportation needs population. MORPC was awarded one of the two "Transportation Equity Research Program" grants awarded by the Federal Transit Administration in FY2008 out of a total of 31 applications. The grant facilitates the creation of a seven-county regional evacuation and emergency preparedness plan for the Transportation Needs Populations.

- Coordinated regional Walk to School Days in May and October with participation from school districts around central Ohio.
- Launched a multi-cultural rideshare advertising campaign directed at central Ohio commuters who are Somali, Hispanic and Latino.
- MORPC and several local government members joined together to conduct a series of Crosswalk Stings that was a regional outreach effort to improve pedestrian safety and help motorists better understand the Ohio Revised Code that requires motorists to yield to pedestrians in all marked and unmarked crosswalks. During a Crosswalk Sting law-enforcement officers monitored specific unsignalized crosswalks and give warnings to motorists who fail to yield to pedestrians. The stings will be funded by a grant awarded to MORPC from the Accelerating Safety Activities Program (ASAP), a part of the Federal Highway Administration's focused approach to safety.
- Adopted a Complete Streets policy for MORPC's transportation planning area and projects. Complete Streets are streets that are designed and operated to enable safe and comfortable access for all users, including pedestrians, cyclists, motorists, transit (bus and rail) and school bus riders, people with disabilities, delivery and service personnel, freight haulers, and emergency responders. This includes people of all ages and abilities.
- As part of the Complete Streets policy, MORPC created a Complete Streets toolkit that is a regional tool library with equipment that can be borrowed by MORPC's local government members to be used for their projects or studies.

Strategy - Clarify and expand membership structure (types) and benefits (return on investment).

- Continued to hold meetings of the Articles of Agreement/By-laws Committee to discuss membership options and associate member status.
- Released annual salary survey that consists of data from member governments on their current position structure, employee benefits and salaries.
- Actively participate in the Central Ohio Cooperative Purchasing Committee to help MORPC local government members partner and save on purchases.
- Provide additional benefits of membership including more funding and grant information and resources; free and reduced-fees for special events and seminars; and offered members-only benefits such as a free carbon footprint analysis for each MORPC member community.

Strategy - Refine and implement the Public Policy Agenda.

- Updated and adopted a new 2010 Public Policy Agenda for MORPC.
- Provided regular legislative updates and critical policy information to MORPC Board members, Regional Policy Roundtable members and others through email, conference calls, meetings, events and Legislative Update memos.
- Provide legislative testimony on bills, regularly meet with our Congressional and state legislative delegation so they have an opportunity to learn MORPC's issues and that our organization is a valuable resource for elected officials.
- Served on a number of local, regional, statewide and national groups and commissions working on public policy and legislation.
- Hosted two candidates' forums: One forum featured candidates for Ohio governor and Ohio U.S. Senator; and the second forum invited candidates running for the state legislature and county commissioner offices to learn about central Ohio's regional priorities and MORPC's programs, services and resources.

Strategy - MORPC will expand and sustain the availability of affordable housing through programs and services which incorporate sustainability, collaboration, and mobility.

- Awarded funding to create a new home repair program in partnership with the Columbus Housing Partnership (CHP) that will provide up to $10,000 per home for services including home repair and construction management, home repair classes, and homeownership counseling in targeted Columbus neighborhoods.
- Partnered with agencies and local governments in the region to expand housing counseling services to help people buy and maintain their homes.
- Provided counseling services and mortgage assistance designed to meet the needs of central Ohio residents dealing with foreclosure.
- Awarded federal Neighborhood Stabilization Program grant.
- Tracked legislation regarding foreclosure at the state and federal level; served as a resource for board members; advocated for affordable housing programs.
- Celebrated 15 years of providing free housing counseling programs to the community. Services provided include pre-purchase education, financial literacy, individual credit counseling and default/foreclosure prevention courses and counseling.

Strategy – Prepare a comprehensive communication plan (for both internal and external needs).

- Completed a thorough review and assessment of MORPC's diversity efforts in the community and in the workplace. Created a permanent MORPC staff Diversity Committee.
- Staff provided several presentations and webinars about MORPC's social media efforts. Hosted the region's first day-long social media conference for local governments.
- Continued to increase MORPC's visibility in the region through media relations, outreach and marketing efforts by improving the frequency of our electronic newsletter, Regional eSource, and increased the number of articles in each weekly edition.
- Assisted MORPC departments and programs on a wide variety of events and activities including two Weatherization Showcases, Clean Air Fair, Riverfest, Summit on Sustainability & the Environment, 2010 State of the Region, Crosswalk Sting Press Conference, release of the region's first local food plan and assessment, and the announcement of EcoSummit 2012.

Strategy – Integrate departmental activities so as to improve and promote collaboration among staff.

- Our new, cross-department teams worked on the *Shaping the Future* project that will address land use, transportation, environment, energy, housing and more.
- Continued MORPC's leadership development program for all staff.
- The Diversity Committee is comprised of staff members representing all of MORPC's departments and programs.
- A multi-department staff team serves on MORPC's Communication Team.

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 2007, 2008, 2009 and 2010 were as follows:

	2007	2008	2009	2010
United States	4.6%	5.8%	9.3%	9.6%
Ohio	5.6%	6.5%	10.2%	10.1%
Central and south-central Ohio	4.7%	5.5%	8.4%	8.6%

The Columbus Chamber Blue Chip 2011 Economic Forecast predicts that we are positioned for a return to employment growth in 2011 in the Columbus Metropolitan Statistical Area (MSA). A net employment increase of .3 percent or 2,500 jobs is predicted for 2011. The MSA unemployment rate has continued to compare favorably to the national unemployment rate in the current post-recession period.

Total MORPC membership in 2010 stood at 48 local governments and interest in membership continues to be expressed by other governments, indicating prospects for further geographical growth.

MORPC's total 2010 revenue increased by 9.5% to $10,912,130, the highest in the history of the agency for the third consecutive year. The 2011 operating revenue budget is $14,723,000, which is 35% higher than 2010 actual revenue. 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 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 and expenditure in excess of $50,000 if the expense is included in the current budget. For contracts or expenditures not included in the current budget, the Administrative Committee must authorize the item if the expense is in excess of $20,000 and the full Commission if it is in excess of $50,000. 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. 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 2010.

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 $708,921 in 2010 with $55,749 designated for building related expenditures and the remaining amount unrestricted for operating use. Other revenues flow from contracts for specific services to be rendered on an actual cost basis with no provision for profit. 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 $6,540,474 or 59.9% of its 2010 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 2011 budget:

	2009 Actual	2010 Actual	2011 Budget
Revenues:			
Federal grants and contracts	$5,785,078	$6,540,474	$9,395,100
State grants and contracts	442,041	597,890	616,025
Member's per-capita fees	705,535	708,921	705,100
Utility contracts	2,067,309	1,946,916	2,726,950
Other local contracts	827,060	815,975	742,992
Foundation/Corporate Contributions	140,885	301,954	507,775
Total Revenues	9,967,908	10,912,130	14,693,942
Expenses:			
Salaries and benefits	4,848,770	5,531,253	5,704,050
Consultants and subcontracts	2,805,664	2,792,923	5,396,000
Depreciation	117,090	152,615	133,650
Other expenses	2,224,222	2,123,858	3,524,650
Total Expenses	9,995,746	10,600,649	14,758,350
Operating income (Loss)	(27,838)	311,481	(64,408)
Interest income	85,747	46,074	53,058
Capital contributions	198,306	11,647	150,000
Net change in net assets	$256,215	$369,202	$138,650
Capital expenditures	$297,483	$68,306	$690,000

Members' per-capita fees of $708,921, were leveraged by a factor of more than 15 to 1 in 2010 to bring in total operating revenues of $10,912,130. Total federal revenue increased $775,396 (13.1%) primarily due to an increase in stimulus funding for the NSP program and transportation funding. Total state revenue increased by $155,849 (35.3%) due to increased transportation match of the federal funding and other new smaller projects during the year. Foundation/Corporate Contributions increased by $161,069 (114.3%) as a result of new and expanded projects in the Center for Energy and Environment including new funding for a business plan.

Total staff salaries and benefits in 2010 increased by $682,483 (14.1%) from the prior year as a result of additional staff funded by increased project revenue as well as increased benefit costs.

Overall, 2010 operating revenue increased $944,222 (9.5%) from the prior year. Total operating revenue was under budget by $2,014,706 or 15.6% of the budget of $12,926,836 primarily as a result of significant under-spending on consultant 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 $3,781,812 or 34.7% in 2011 compared to 2010 actual revenue. The following programs and activities were under budget by $100,000 or more:

	Amount Under
Freight Trends Study	$165,725
Home Weatherization Assistance Program	$437,648
Single Family Housing Program	$131,600
Home Repair Programs	$243,096
Neighborhood Stabilization Programs	$1,086,924

Funding for the above program and activities were under contract with funders and available to be earned with the exception of a home repair program. Expenditures, however, were lower than available budgets for all of these activities.

Capital expenditures for equipment and leasehold improvements in 2010 totaled $68,306. Total depreciation expense was $152,615. Net capital assets at year-end were $401,900.

MORPC's cash balance of $1,791,154 at December 31, 2010 decreased by $208,771 from the prior year.

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 2010, the trust also similarly facilitates the implementation of the Neighborhood Stabilization Program. Assets totaling $528,846 at December 31, 2010 were held by the trustee, are controlled by MORPC and have been included on MORPC's balance sheet. HOPE 3 mortgage notes receivables of $84,135 are however, expected to be forgiven over time. At December 31, 2010, $365,081 of properties were held by the trust.

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, 2009. 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 22 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 Tacy Courtright, MORPC Assistant Finance Director, 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,

Chester R. Jourdan, Jr., Executive Director

Shawn P Hufstedler

Shawn P. Hufstedler, CPA, Finance Director

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Certificate of Achievement for Excellence in Financial Reporting

Presented to

Mid-Ohio Regional Planning Commission

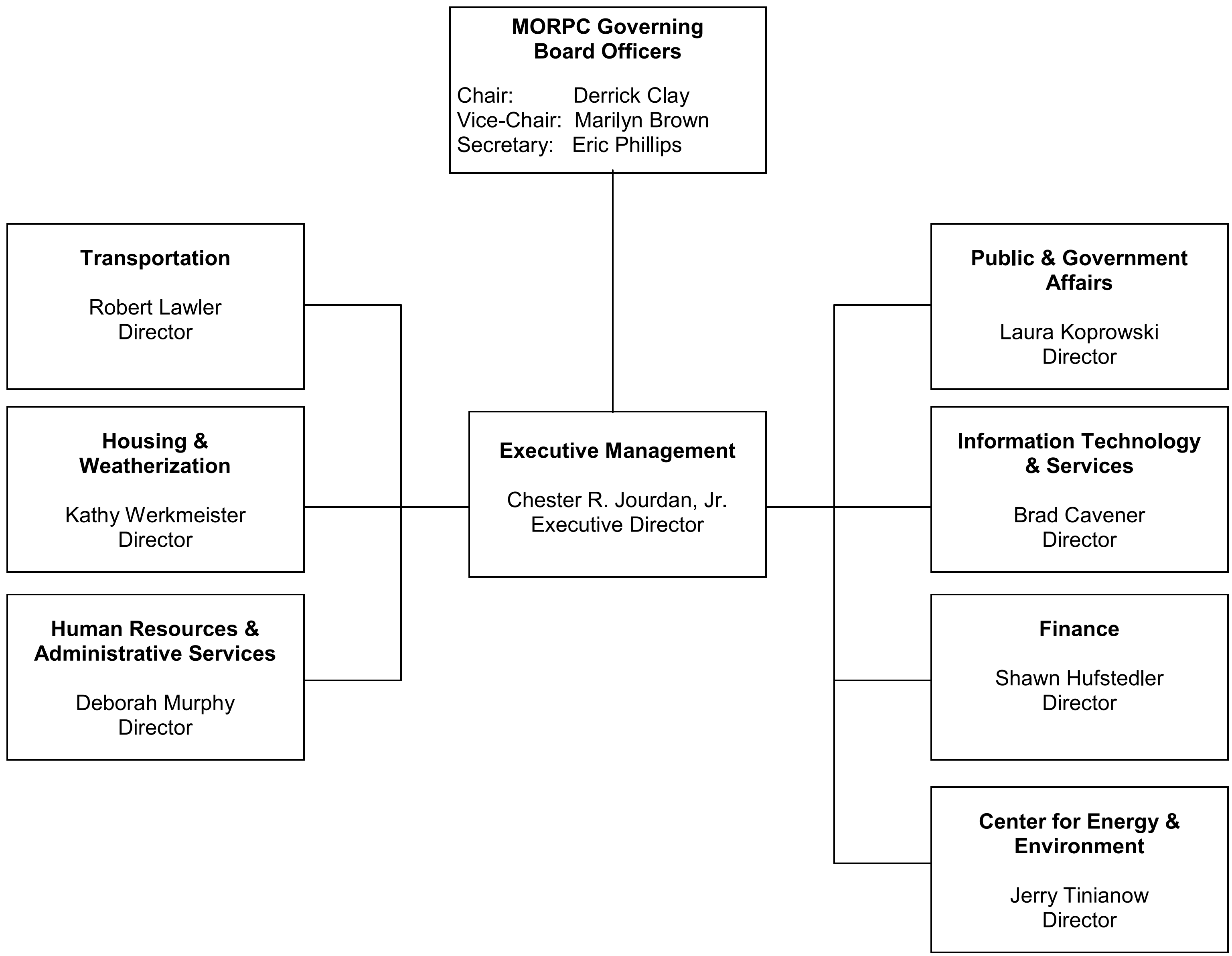
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2009

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

Executive Director

MID-OHIO REGIONAL PLANNING COMMISSION
Organizational Chart—Management Staff
As of December 31, 2010



MID-OHIO REGIONAL PLANNING COMMISSION
Committees

December 31, 2010

OFFICERS

Chair: Derrick Clay
Vice-Chair: Marilyn Brown
Secretary: Eric Phillips

POLICY COMMITTEE
Chair: Derrick Clay

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

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: Bill Ferrigno

PURPOSE: Provide technical advice to the Policy committee.

ADMINSTRATIVE COMMITTEE
Chair: Marilyn Brown

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

BYLAWS & ARTICLES OF AGREEMENT COMMITTEE

Chair: Dean Ringle

PURPOSE: To review MORPC's current Articles of Agreement and Bylaws and to partner with the Administrative Committee as it works through the visioning process.

BUILDING COMMITTEE

Chair: Ginny Barney

PURPOSE: To review options for future MORPC headquarters.

REGIONAL POLICY ROUNDTABLE
Chair: Tom Homan

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

NOMINATING COMMITTEE
Chair: Marilyn Brown

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

CENTER ADVISORY COUNCIL

Chair: James Schimmer

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

GREENWAYS WORKING GROUP

Chair: Denise Franz King

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

MATERIALS MANAGEMENT WORKING GROUP

ENERGY & AIR QUALITY WORKING GROUP

Chair: Judy Kress

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: Sandy Gill

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

SUSTAINABLE GROWTH WORKING GROUP

Chair: Eric Phillips

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

District 3 Public Works Integrating Committee

Mid-Ohio Finance Administrators (MOFA)

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II. FINANCIAL SECTION

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INDEPENDENT ACCOUNTANTS' REPORT

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 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, 2010 and 2009, which collectively comprise the Commission's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the Mid-Ohio Regional Planning Commission, Franklin County, Ohio as of December 31, 2010 and 2009, and the respective results of operations and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standard*s, we have also issued our report dated May 20, 2011 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, as 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 have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the Commission's basic financial statements taken as a whole. The introductory section, supplementary information, and the statistical section provide additional analysis and are not a required part of the basic financial statements. The federal awards expenditure schedule provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements. The supplementary information and the federal awards expenditure schedule 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. These schedules were subject 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, 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.

Kennedy Cottrell Richards LLC

KENNEDY COTTRELL RICHARDS LLC
May 20, 2011

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, 2010. 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 assets increased by $369,202 in 2010 and by $256,215 in 2009. 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 2010 relatively large increase in net assets was primarily due to revenue of over $365,000 for the real estate held for resale from the U.S. Department of Housing and Urban Development Neighborhood Stabilization Program (NSP). The 2009 increase in net assets was primarily due to contributed assets of nearly $200,000 received for expansion of home weatherization services from federal American Recovery and Reinvestment Act of 2009 (ARRA) funds.

- Revenue increased in 2010 by $944,222 or 9.5% to $10,912,130, the highest amount in the history of the agency, surpassing the previous high in 2009. The increase was primarily due to increased stimulus funding for the NSP program and transportation funding as a result of the timing of project work completion. 2009 revenue increased by $1,121,321 or 12.7% to $9,967,908. The increase was primarily due to increased funding for home weatherization services from federal ARRA and utility company funds.

- Cash and investments at December 31, 2010 were $4,491,154, down $208,771 from 2009. Cash and investments at December 31, 2009 were $4,699,925, up $203,010 from 2008. 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 $311,481 in 2010. This income includes $365,081 from revenue for the purchase and rehabilitation costs of real estate held for resale, partially offset by depreciation expense of $152,615. The Commission had an operating loss of $27,838 in 2009. This loss includes $117,090 of depreciation expense, of which $22,218 was depreciation on contributed assets.

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 Assets – This statement presents information on all the Commission's assets and liabilities, with the difference between the two reported as net assets.

Statement of Revenue, Expenses and Changes in Net Assets – 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 Assets

	2010	2009	2008
ASSETS			
Current assets	6,042,099	6,110,192	6,002,583
Capital assets	401,900	486,209	305,816
Other noncurrent assets	1,503,703	1,207,112	1,405,868
Total Assets	7,947,702	7,803,513	7,714,267
LIABILITIES			
Current liabilities	1,607,680	1,879,090	1,795,191
Noncurrent liabilities	668,087	621,690	872,558
Total Liabilities	2,275,767	2,500,780	2,667,749
NET ASSETS			
Invested in capital assets	401,900	486,209	305,816
Restricted for community development projects	365,081	0	0
Unrestricted	4,904,954	4,816,524	4,740,702
Total Net Assets	5,671,935	5,302,733	5,046,518

Current assets have remained stable at year end from 2008 to 2010. The $107,609 (1.8%) increase from 2008 to 2009 and the $68,093 (1.1%) decrease from 2009 to 2010 are both primarily the result of normal business fluctuations including an increase in cash and investments, offset by reductions in accounts receivable and prepaid expenses from 2008 to 2009 and a decrease in cash and increase in accounts receivable from 2009 to 2010.

Other noncurrent assets decreased by $198,756 (14.1%) from 2008 to 2009 and increased by $296,591 (24.6%) from 2009 to 2010. The major portion of the decrease in 2009 was due to mortgage notes receivable that were forgiven, per the terms of the mortgage note agreements. The 2010 increase is primarily the result of $365,081 of new assets held for resale from the NSP program.

Current Liabilities increased by $83,899 (4.7%) from 2008 to 2009 and decreased by $271,410 (14.4%) from 2009 to 2010. Unearned revenue related to a forgivable note became current in 2009, and an increase in accounts payable and unearned revenue was offset by a reduction in accrued payroll and fringe benefits. The 2010 decrease is primarily the result of a reduction in unearned revenue from both federal and non-federal sources in part as a result of similar reductions in forgivable notes.

Noncurrent liabilities decreased by $250,868 (28.8%) from 2008 to 2009 primarily due to mortgage notes forgiven or becoming current in 2009. Mortgage notes receivable carry with them a liability to return any mortgage repayments to the federal government. When notes are forgiven, the liability is reduced. The noncurrent liabilities increased by $46,397 from 2009 to 2010 as a result of additional accrued building rent expense and an increase in noncurrent accrued vacation and sick leave.

Net assets invested in capital assets increased by $180,393 from 2008 to 2009. Acquisitions of capital assets during 2009 exceeded depreciation of $117,090 by this amount. Most of the acquisitions were equipment and vehicles purchased for home weatherization services using ARRA funds. Net assets invested in capital assets decreased by $84,309 from 2009 to 2010 as a result of higher depreciation than acquisitions during 2010. There was no capital related debt during these periods.

Net assets restricted for community development projects increased by $365,081 from 2009 to 2010. The entire balance relates to 2010 purchases and rehabilitation of houses held for resale funded by the NSP program. There was no purchase activity for this program in 2009.

Unrestricted net assets, the part of net assets that can be used to finance day-to-day operations without external constraints, increased by $75,822 from 2008 to 2009, primarily due to non-operating interest income offset by the operating loss incurred for the year. The $88,430 increase from 2009 to 2010 is primarily the result of non-operating interest income and the effect of operating activities.

Condensed Statement of Revenues, Expenses and Changes in Net Assets

	2010	2009	2008
REVENUE			
Federal	6,540,474	5,785,078	4,966,886
Nonfederal	2,122,786	1,974,636	2,257,339
Foundations/Corporations	301,954	140,885	204,729
Utility company	1,946,916	2,067,309	1,417,633
Total Revenues	10,912,130	9,967,908	8,846,587
EXPENSES			
Salaries and benefits	5,531,253	4,848,770	4,501,545
Consultants and subcontractors	2,792,923	2,805,664	2,259,514
Depreciation	152,615	117,090	99,301
Other expenses	2,123,858	2,224,222	2,124,669
Total Expenses	10,600,649	9,995,746	8,985,029
OPERATING LOSS	311,481	(27,838)	(138,442)
INTEREST INCOME	46,074	85,747	119,652
CAPITAL CONTRIBUTIONS	11,647	198,306	16,384
INCREASE IN NET ASSETS	369,202	256,215	(2,406)

Operating revenues increased by $1,121,321 (12.7%) in 2009 and by $944,222 (9.5%) in 2010. The 2009 increase was due to increased funding for home weatherization services from federal ARRA and utility company funds. The 2010 increase was primarily due to increased stimulus funding for the NSP program and transportation funding as a result of the timing of project work completion.

Operating expenses increased by $1,010,717 (11.2%) in 2009 and $604,903 (6.1%) in 2010. The 2009 increase was due to additional spending for expanded home weatherization services made possible by increased federal (ARRA) and utility company funding. The 2010 increase was primarily the result of increased federal funding for the NSP program, additional federal and state funding for transportation projects, and additional foundation support received for various initiatives undertaken by the Commission in 2010.

Capital Assets

Capital assets of the Commission as of December 31, 2009 totaled $486,209 (net of accumulated depreciation). The capital assets are primarily computer equipment and vehicles. In 2009 the Commission acquired $297,483 in new assets. 2009 depreciation expense was $117,090. Disposals of $67,368 were recorded in 2009.

Capital assets of the Commission as of December 31, 2010 totaled $401,900 (net of accumulated depreciation). The capital assets are primarily computer equipment and vehicles. In 2010 the Commission acquired $68,306 in new assets. 2010 depreciation expense was $152,615. Disposals of $177,195 were recorded in 2010, all of which were fully depreciated.

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

Long Term Debt

Long term debt at December 31, 2009 and December 31, 2010 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 2009 or 2010.

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 Department of Development, 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 are expected to double from 2010 through early 2013.

The transportation program has historically been the largest program of the agency, although most recently this has not been the case. Some federal transportation funding has been provided to the Center for Energy and Environment to fund its Air Quality and Regional Growth projects. The main sources for these as well as the transportation department funding has come from the Highway Trust Fund (HTF) with legislation authorizing the federal transportation programs (SAFETEA-LU) having been passed on August 10, 2005. SAFETEA-LU authorizes federal surface transportation programs including for MPO planning for the five-year federal fiscal period 2005 to 2009. The legislation has not been renewed on time and many expect its renewal to be delayed until after the 2012 presidential election. Since its expiration, continuing authorizations have taken place, most recently through the end of FFY 2011, and one lapse in authorization has occurred. Other legislation such as health care reform and economic stimulus has distracted Congress from renewal. Unpalatable options for new funding sources for surface transportation have also made Congress reluctant to grapple with renewal. The economy has also resulted in the flow of funds from the normal sources into the HTF to be less than anticipated and has resulted in several transfers from the nation's general fund to keep the HTF solvent. The transportation funds received by MORPC are dependent upon the amount of funding received by Ohio. Since the expiration of SAFETEA-LU, funding levels have been flat and as Congress debated it was uncertain that funding would continue unabated. SAFETEA-LU has historically provided for approximately a 3% per year increase over the life of the legislation, but, as we have already seen, national priorities can result in funding decreases as can revenue shortfalls. With the US Congress' focus on budget constraints and the concern over the mounting national debt, it is increasingly unlikely that any supplements from the general fund to the HTF will occur in the next two years. Consequently, there is an increasing expectation that transportation funding for Ohio and MORPC will decrease at least in this time frame.

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

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MID-OHIO REGIONAL PLANNING COMMISSION

STATEMENTS OF NET ASSETS
AS OF DECEMBER 31, 2010 AND 2009

	2010	2009
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 851,088	$ 1,077,242
Investments	2,700,000	2,700,000
Accounts receivable	2,307,830	2,044,613
Accrued interest receivable	13,504	36,720
Other prepaid expenses	85,542	82,666
Mortgage notes receivable	84,135	168,951
Total current assets	6,042,099	6,110,192
NONCURRENT ASSETS:		
Cash — board designated for building repairs and replacements	940,066	922,683
Capital assets — net of accumulated depreciation	401,900	486,209
Real estate held for resale	365,081	0
Mortgages notes receivable	196,766	280,900
Other prepaid expense	1,790	3,529
Total noncurrent assets	1,905,603	1,693,321
TOTAL	$ 7,947,702	$ 7,803,513
LIABILITIES AND NET ASSETS		
LIABILITIES:		
Current liabilities:		
Accounts payable	$ 495,633	$ 540,519
Accrued — payroll and fringe benefits	215,420	191,159
Accrued — vacation and sick leave	50,500	57,000
Unearned revenue — federal	256,708	441,114
Unearned revenue — nonfederal	589,419	649,298
Total current liabilities	1,607,680	1,879,090
Noncurrent liabilities:		
Accrued vacation and sick leave	300,721	290,341
Accrued building lease expense	177,642	140,643
Unearned revenue — federal	189,724	190,706
Total noncurrent liabilities	668,087	621,690
Total liabilities	2,275,767	2,500,780
NET ASSETS:		
Invested in capital assets	401,900	486,209
Restricted for community development projects	365,081	0
Unrestricted	4,904,954	4,816,524
Total net assets	5,671,935	5,302,733
TOTAL	$ 7,947,702	$ 7,803,513

See notes to financial statements.

MID-OHIO REGIONAL PLANNING COMMISSION

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

	2010	2009
REVENUES:		
Governmental:		
Federal grants and contracts	$ 6,540,474	$ 5,785,078
Nonfederal:		
Members' per capita fees	708,921	705,535
State grants and contracts	597,890	442,041
Local contracts and other	815,975	827,060
Total nonfederal	2,122,786	1,974,636
Foundations/corporate contributions	301,954	140,885
Utility company contracts	1,946,916	2,067,309
Total revenues	10,912,130	9,967,908
EXPENSES:		
Salaries and benefits	5,531,253	4,848,770
Consultants and subcontractors	2,792,923	2,805,664
Other services	555,689	610,792
Rent and utilities	414,241	410,556
Materials and supplies	449,632	570,245
Printing	46,825	34,339
Travel	93,798	83,292
Depreciation	152,615	117,090
Advertising	103,564	102,354
Other	460,109	412,644
Total expenses	10,600,649	9,995,746
OPERATING INCOME (LOSS)	311,481	(27,838)
NON-OPERATING INCOME		
Interest Income	46,074	85,747
Income (Loss) before contributions	357,555	57,909
Capital Contributions	11,647	198,306
CHANGE IN NET ASSETS	369,202	256,215
NET ASSETS — Beginning of year	5,302,733	5,046,518
NET ASSETS — End of year	$ 5,671,935	$ 5,302,733

See notes to financial statements.

MID-OHIO REGIONAL PLANNING COMMISSION

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES:		
Received from federal grants and contracts	$ 6,167,280	$ 5,478,653
Received from state, local, utility company grants and contracts, and other	4,236,365	4,465,978
Payments for salaries and benefits	(5,503,112)	(5,031,460)
Payments for consultants and subcontractors	(2,767,842)	(2,712,230)
Other payments	(2,354,093)	(1,988,430)
Net cash provided by (used in) operating activities	(221,402)	212,511
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	69,290	100,180
Investment purchases	(2,700,000)	(2,700,000)
Investment sales	2,700,000	2,500,000
Net cash provided by (used in) investing activities	69,290	(99,820)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Additions to property and equipment	(68,306)	(307,987)
Capital contributions	11,647	198,306
Net cash used in capital and related financing activities	(56,659)	(109,681)
(DECREASE) INCREASE IN CASH DEPOSITS	(208,771)	3,010
CASH DEPOSITS — Beginning of year (including $922,683 and $946,836 in cash, board designated for building repairs and replacement at January 1, 2010 and 2009, respectively)	1,999,925	1,996,915
CASH DEPOSITS — End of year (including $940,066 and $922,683 in cash, board designated for building repairs and replacements at December 31, 2010 and 2009, respectively)	$ 1,791,154	$ 1,999,925
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES — Operating income (loss)	$ (53,600)	$ (27,838)
Adjustments to reconcile to cash provided by operating activities:		
Depreciation	$ 152,615	$ 117,090
Changes in assets and liabilities:		
Accounts receivable	(263,217)	69,205
Other prepaid expenses	(1,137)	63,391
Accounts payable	(44,886)	62,225
Accrued liabilities	65,140	(133,473)
Unearned grants and contract revenue and mortgage notes receivable	(76,317)	61,911
Total adjustments	(167,802)	240,349
Net cash provided by (used in) operating activities	$ (221,402)	$ 212,511

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 14 of 93 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 on an actual cost reimbursement basis, with no provision for profit. 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 2010 and 2009, 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, 2010 and December 31, 2009.

MORPC's deposits with Franklin County have carrying amounts of $1,711,528 and bank balances of $1,710,166 at December 31, 2010. At December 31, 2009, MORPC's deposits with Franklin County had a carrying amount of $1,879,869 and bank balances of $1,875,942. Included in these bank balances are $936,705 and $918,396 for December 31, 2010 and 2009 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 $79,630 and $120,056 at December 31, 2010 and 2009, respectively. The bank balances are $79,630 and $120,056 at December 31, 2010 and 2009, 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. The deposit was place by The Huntington Bank, through the Certificate of Deposit Account Registry Services (CDARS), with 29 FDIC-insured depository institutions. Through CDARS the agency investments are fully protected by FDIC insurance. The certificate of deposit is fully collateralized in the name of Franklin County. The balances in STAROhio and The Huntington Bank certificate of deposit at December 31, 2010 were $202,037 and $2,700,000, respectively. The balance in STAROhio is considered a cash equivalent and is included in the cash balances carried by Franklin County as noted above.

Investments are reported at original cost. As of December 31, 2010, Franklin County held the following investments on behalf of MORPC:

	Cost	Maturity
The Huntington Bank – Certificate of Deposit	$2,700,000	May 5, 2011

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 capital 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.

Proprietary Accounting — Pursuant to GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting*, MORPC follows GASB guidance as applicable to proprietary funds and Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with or contradict GASB pronouncements. MORPC has elected not to apply FASB Statements and Interpretations issued after November 30, 1989.

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 2010 and 2009 was approximately $34,000 and $46,000, 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 forgiven over time.

Real estate held for resale is stated at fair value. Real estate held for resale consists of single-family homes, which are to be sold to qualifying participants under the 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, 2010 and 2009 for the HOPE 3 program and held $365,081 of real estate for resale as of December 31, 2010 for NSP.

HOPE 3 mortgage notes receivable represent amounts due from homeowners resulting from the sale of homes under the HOPE 3 program. 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 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 3 program. Upon forgiveness of the mortgage notes receivable such amounts will be charged against deferred revenue. There are no mortgage notes receivable for NSP.

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.

New Accounting Pronouncements — In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions.* Statement 54 is intended to improve the usefulness of information provided to financial report users about fund balance by providing clearer, more structured fund balance classifications, and by clarifying the definitions of existing governmental fund types.

Fund balance—the difference between assets and liabilities in the governmental fund financial statements—is among the most widely and frequently used information in state and local government financial reports. The GASB developed Statement 54 to address the diversity of practice and the resulting lack of consistency that had evolved in fund balance reporting. To reduce confusion, the new standards establish a hierarchy of fund balance classifications based primarily on the extent to which a government is bound to observe spending constraints imposed upon how resources reported in governmental funds may be used.

Statement 54 distinguishes fund balance between amounts that are considered *nonspendable,* such as fund balance associated with inventories, and other amounts that are classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts will be reported in the following classifications:

- *Restricted*—amounts constrained by external parties, constitutional provision, or enabling legislation

- *Committed*—amounts constrained by a government using its highest level of decision-making authority

- *Assigned*—amounts a government intends to use for a particular purpose

- *Unassigned*—amounts that are not constrained at all will be reported in the general fund.

The new standards also clarify the definitions of individual governmental fund types. It interprets certain terms within the definition of special revenue fund types, while further clarifying the debt service and capital projects fund type definitions. The final standard also specifies how economic stabilization or "rainy-day" amounts should be reported.

GASB Statement 54 is effective for financial statements for periods beginning after June 15, 2010. Governments that wish to implement earlier than that date are encouraged to do so. Management has not yet determined the impact this statement will have on its financial statements.

In June 2010, the GASB issued Statement No. 59, *Financial Instruments Omnibus*. The objective of this Statement is to update and improve existing standards regarding financial reporting and disclosure requirements of certain financial instruments and external investment pools for which significant issues have been identified in practice. This Statement provides for various amendments to National Council on Governmental Accounting Statement 4, Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences and multiple GASB statements relating to financial instruments.

The provisions of this Statement are effective for financial statements for periods beginning after June 15, 2010, with earlier application encouraged. Management has not yet determined the impact this statement will have on its financial statements.

In November 2010, the GASB issued Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*. The objective of this Statement is to improve financial reporting by addressing issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. As used in this Statement, an SCA is an arrangement between a transferor (a government) and an operator (governmental or nongovernmental entity) in which (1) the transferor conveys to an operator the right and related obligation to provide services through the use of infrastructure or another public asset (a "facility") in exchange for significant consideration and (2) the operator collects and is compensated by fees from third parties.

This Statement applies only to those arrangements in which specific criteria determining whether a transferor has control over the facility are met. A transferor reports the facility subject to an SCA as its capital asset, generally following existing measurement, recognition, and disclosure guidance for capital assets. This Statement also provides guidance for governments that are operators in an SCA. Disclosures about an SCA including a general description of the arrangement and information about the associated assets, liabilities, and deferred inflows, the rights granted and retained, and guarantees and commitments are required.

The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2011. The provisions of this Statement generally are required to be applied retroactively for all periods presented. Management has not yet determined the impact this statement will have on its financial statements.

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 December 2010, the GASB issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The objective of this Statement is to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict with or contradict GASB pronouncements:

1. Financial Accounting Standards Board (FASB) Statements and Interpretations
2. Accounting Principles Board Opinions
3. Accounting Research Bulletins of the American Institute of Certified Public Accountants' (AICPA) Committee on Accounting Procedure.

Hereinafter, these pronouncements collectively are referred to as the "FASB and AICPA pronouncements."

This Statement also supersedes Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting, thereby eliminating the election provided in paragraph 7 of that Statement for enterprise funds and business-type activities to apply post-November 30, 1989 FASB Statements and Interpretations that do not conflict with or contradict GASB pronouncements. However, those entities can continue to apply, as other accounting literature, post-November 30, 1989 FASB pronouncements that do not conflict with or contradict GASB pronouncements, including this Statement.

The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2011, with earlier application encouraged. The provisions of this Statement generally are required to be applied retroactively for all periods presented.

2. CASH DESIGNATED FOR REPLACEMENTS

During 2010 and 2009, 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 $940,066 and $922,683 at December 31, 2010 and 2009, respectively.

3. PROPERTY AND EQUIPMENT

The change in capital assets during the year ended December 31, 2010 and 2009 are as follows:

	Balance December 31, 2009	Additions	Deletions	Balance December 31, 2010
Capital assets being depreciated:				
Leasehold improvements	$ 49,947	$ -	$ -	$ 49,947
Leased equipment		-	-	-
Furniture and equipment	1,041,177	68,306	177,195	932,288
Automobiles and light trucks	235,680	-	-	235,680
Total capital assets being depreciated	1,326,804	68,306	177,195	1,217,915
Less accumulated depreciation:				
Leasehold improvements	15,197	9,547		24,744
Leased equipment	-	-	-	-
Furniture and equipment	650,012	126,756	177,195	599,573
Automobiles and light trucks	175,386	16,312	-	191,698
Total accumulated depreciation	840,595	152,615	177,195	816,015
Total capital assets — net of depreciation	$ 486,209	$ (84,309)	$ -	$ 401,900

	Balance December 31, 2008	Additions	Deletions	Balance December 31, 2009
Capital assets being depreciated:				
Leasehold improvements	$ 49,947	$ -	$ -	$ 49,947
Leased equipment	592	-	592	-
Furniture and equipment	867,563	240,390	66,776	1,041,177
Automobiles and light trucks	178,587	57,093	-	235,680
Total capital assets being depreciated	1,096,689	297,483	67,368	1,326,804
Less accumulated depreciation:				
Leasehold improvements	5,650	9,547	-	15,197
Leased equipment	592	-	592	-
Furniture and equipment	612,446	104,342	66,776	650,012
Automobiles and light trucks	172,185	3,201	-	175,386
Total accumulated depreciation	790,873	117,090	67,368	840,595
Total capital assets — net of depreciation	$ 305,816	$ 180,393	$ -	$ 486,209

4. ACCOUNTS RECEIVABLE

A schedule of MORPC's accounts receivable as of December 31, 2010 and 2009, are as follows:

	2010	2009
Federal grants and contracts	$ 1,664,350	$ 1,476,544
State and local contracts	193,691	211,652
Utility company contracts	449,789	356,417
Total	$ 2,307,830	$ 2,044,613

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 $374,821 in 2010 and $371,175 in 2009. Future minimum payments, by year, under this lease consisted of the following at December 31, 2010:

2011	$353,909
2012	$362,846
2013	$407,531
2014	$407,531
2015	$407,531
2016-2017	$747,140

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 2010 and $12,000 in 2009.

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. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to 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.

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling 614-222-5601 or 1-800-222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2010 member and employer contribution rates were consistent across all three plans. In 2010, 2009, and 2008 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 $525,000, $510,000, and $461,000 for the years ending December 31, 2010, 2009, and 2008, 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. The 2009 and 2008 local government employer unit contribution rate was14.00% 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 2010, the employer contribution allocated to the health care plan in the Traditional plan was 5.5% from January 1 through February 28, 2010 and 5.0% from March 1 through December 31, 2010. The employer contribution allocated to the health care plan in the Combined Plan was 4.73% from January 1 through February 28, 2010 and 4.23% from March 1 through December 31, 2010. For 2009, the employer contribution allocated to the health care plan was 7.0% and from January 1 through March 31, 2009 and April 1 through December 31, 2009 was 5.5%. The portion of MORPC's 2010 and 2009 contributions that were used to fund postemployment benefits was $190,000 and $214,000, 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, 2010 and 2009, respectively, was approximately $30,000 and $35,000 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 2010 and 2009. 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 for the years ended December 31, 2010 and 2009 are made up of the following:

	2010	2009
Federal grants	$ 6,200,160	$ 5,376,114
TANF Mortgages Forgiven	0	35,700
Columbus Compact Mortages Forgiven	81,785	103,437
Federal contracts	258,529	269,827
Total federal grants and contracts	$ 6,540,474	$ 5,785,078

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 housing funding from all sources. As of December 31, 2010 MORPC had expended $467,000 in HERA and ARRA funding for housing services.

10. NONCURRENT LIABILITIES

The changes in MORPC's noncurrent liabilities for the years ended December 31, 2010 and 2009 are as follows:

	Beginning Balance December 31, 2009	Additions	Reductions	Ending Balance December 31, 2010	Current Portion December 31, 2010
Annual leave	$ 137,471	$ 291,652	$ (285,710)	$ 143,413	$ 43,000
Sick leave	209,870	111,168	(113,230)	207,808	7,500
Accrued vacation and sick leave	347,341	402,820	(398,940)	351,221	50,500
Accrued Building Lease Expense	140,643	36,999	0	177,642	0
Unearned revenue — Federal	631,820	175	(185,563)	446,432	256,708
Unearned revenue — Non-federal	649,298	589,419	(649,298)	589,419	589,419
Total noncurrent liabilities	$ 1,769,102	$ 1,029,413	$ (1,233,801)	$ 1,564,714	$ 896,627

	Beginning Balance December 31, 2008	Additions	Reductions	Ending Balance December 31, 2009	Current Portion December 31, 2009
Annual leave	$ 148,925	$ 269,122	$ (280,576)	$ 137,471	$ 29,000
Sick leave	252,876	100,942	(143,948)	209,870	28,000
Accrued vacation and sick leave	401,801	370,064	(424,524)	347,341	57,000
Accrued Building Lease Expense	101,928	38,715	0	140,643	0
Unearned revenue — Federal	731,469	187,360	(287,009)	631,820	441,114
Unearned revenue — Non-federal	634,868	577,388	(562,958)	649,298	649,298
Total noncurrent liabilities	$ 1,870,066	$ 1,173,527	$ (1,274,491)	$ 1,769,102	$ 1,147,412

SUPPLEMENTARY INFORMATION

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF REVENUES AND EXPENSES-BUDGET AND ACTUAL
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2010

	Actual	Budget	Variance over / (under)
Revenue			
Transportation Programs	$ 3,889,585	$ 4,174,275	$ (284,690)
Center for Energy & Environment	4,527,251	5,143,900	(616,649)
Housing	1,797,284	2,868,075	(1,070,791)
Services to Members & Development	441,835	465,350	(23,515)
Other	256,175	275,236	(19,061)
Total Operating Revenues	**$ 10,912,130**	**$ 12,926,836**	**$ (2,014,706)**
Expenses			
Salaries and benefits	$ 5,531,253	$ 5,519,650	$ 11,603
Materials and Supplies	449,632	550,375	(100,743)
Consultants, services and other	4,467,149	6,779,775	(2,312,626)
Depreciation	152,615	151,950	665
Total Expenses	**$ 10,600,649**	**$ 13,001,750**	**$ (2,401,101)**
Operations income (loss)	$ 311,481	$ (74,914)	386,395
Interest Income	46,074	$ 49,164	(3,090)
Capital Contributions	11,647	$ 100,000	(88,353)
Increase (decrease) in net assets	**$ 369,202**	**$ 74,250**	**$ 294,952**

MID-OHIO REGIONAL PLANNING COMMISSION

BUDGETARY ACCOUNTING

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

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.

In March, 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, for the following calendar year.

By July, 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.

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MID-OHIO REGIONAL PLANNING COMMISSION
Details of Indirect Cost Allocation and Fringe Benefits Allocation
For the year ended December 31, 2010

	Estimated CY 2010	Actual CY 2010	Difference (Over Bdgt.) Under Bdgt.
Wages paid for time worked:			
Direct Labor	$ 2,506,113	$ 2,664,527	$ (158,414)
Indirect Labor	$ 832,403	$ 846,177	$ (13,774)
Total Labor - base for fringe allocation	**$ 3,338,516**	**$ 3,510,704**	**$ (172,188)**
Fringe Benefits			
Annual Leave	$ 235,000	$ 246,212	$ (11,212)
Holidays, funeral, jury, other leave	$ 95,000	$ 124,988	$ (29,988)
Sick Leave	$ 98,000	$ 86,856	$ 11,144
Retirement Sick Leave	$ 28,000	$ 24,312	$ 3,688
Vacation Carryover	$ 57,000	$ 45,440	$ 11,560
Other	$ 2,000	$ 2,000	$ -
Subtotal Fringe Benefit Wages	**$ 515,000**	**$ 529,808**	**$ (14,808)**
Other Fringe Benefits			
OPERS	$ 590,000	$ 639,597	$ (49,597)
Workers Comp	$ 28,000	$ 28,298	$ (298)
Unemployment Compensation	$ 18,500	$ 13,554	$ 4,946
Medicare	$ 45,000	$ 49,881	$ (4,881)
Group Medical Insurance	$ 595,000	$ 672,153	$ (77,153)
Group EAP Insurance	$ 10,000	$ 17,419	$ (7,419)
Group Life Insurance	$ 3,200	$ 5,337	$ (2,137)
Group Optical Insurance	$ 5,000	$ 5,057	$ (57)
Group Dental Insurance	$ 35,000	$ 41,247	$ (6,247)
Group Prescription Insurance	$ 130,050	$ 142,788	$ (12,738)
Employee Group Insurance Cost Sharing	$ (100,500)	$ (124,591)	$ 24,091
Prior Year Rate Adjustment (use only with fixed rate)	$ (71,452)	$ (71,452)	$ -
Subtotal Other Fringe Benefits	**$ 1,287,798**	**$ 1,419,288**	**$ (131,490)**
TOTAL FRINGE BENEFITS	**$ 1,802,798**	**$ 1,949,096**	**$ (146,298)**
Indirect Costs			
Salaries - Indirect Only	$ 832,403	$ 846,177	$ (13,774)
Fringe Benefits for Indirect Salaries	$ 449,500	$ 469,786	$ (20,286)
Materials & Supplies	$ 65,000	$ 54,109	$ 10,891
Services & Charges	$ 266,900	$ 281,022	$ (14,122)
Rent & Utilites	$ 300,354	$ 309,480	$ (9,126)
Other General Overhead	$ 55,000	$ 52,827	$ 2,173
Prior Year Rate Adjustment (use only with fixed rate)	$ (78,035)	$ (78,035)	$ -
TOTAL INDIRECT COSTS	**$ 1,891,122**	**$ 1,935,366**	**$ (44,244)**
Direct Labor Costs by Department:			
Transportation Planning	$ 1,361,000	$ 1,401,449	$ (40,449)
Center for Energy & Environment	$ 860,714	$ 821,849	$ 38,865
Housing	$ 291,607	$ 347,636	$ (56,029)
Member Dues	$ 96,948	$ 87,471	$ 9,477
Other Grants/Programs	$ 1,038	$ 6,122	$ (5,084)
Less Estimated Turnover	$ (105,194)	$ -	$ (105,194)
TOTAL DIRECT LABOR COSTS	**$ 2,506,113**	**$ 2,664,527**	**$ (158,414)**

MID-OHIO REGIONAL PLANNING COMMISSION
Details of Indirect Cost Allocation and Fringe Benefits Allocation
For the year ended December 31, 2010

	Estimated CY 2010	Actual CY 2010	Difference (Over Bdgt.) Under Bdgt.	
Calculated Direct vs. Indirect Fringe Benefits Costs				
Direct Labor Fringe Benefits	$ 1,353,301	$ 1,479,310	$ (126,009)	
Indirect Labor Fringe Benefits	$ 449,497	$ 469,786	$ (20,289)	
TOTAL FRINGE BENEFITS	**$ 1,802,798**	**$ 1,949,096**	**$ (146,298)**	
Fringe Benefit Cost Rate Computation				
TOTAL Fringe Benefit Costs /	$ 1,802,798	$ 1,949,096		
TOTAL Labor Costs (Direct & Indirect)	$ 3,338,516	$ 3,510,704		
= Fringe Benefit Cost Rate	**54.00%**	**55.52%**		
Estimated				
Fringe Benefit Cost Recovery Comparison	***(Direct Labor Portion Only)***			
Should have recovered in fiscal year		$ 1,479,310	*55.52%*	of Direct Labor
Amount actually recovered in fiscal year		$ 1,438,844	*54.00%*	of Direct Labor
Prior Year Net (Over) / Under Recovery		$ (71,452)		
Prior Year (Over) / Under Recovery Posted to Cost Pool		$ (71,452)		
(Over)/Under Recovery of Fringe Benefits		**$ 40,466**	**A** (over)/under	
Indirect Cost Rate Computation				
TOTAL Indirect Costs /	$ 1,891,122	$ 1,935,366		
DIRECT Labor + Direct Labor Fringe Benefits	$ 3,859,414	$ 4,143,837		
= Indirect Cost Rate	**49.00%**	**46.70%**		
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)		$ 1,935,366	*46.70%*	of Direct Labor + Direct Labor Fringe Benefits
Amount actually recovered in fiscal year ((Actual Direct Labor + Direct Labor Fringe Benefits)		$ 2,010,662	*49.00%*	of Direct Labor + Direct Labor Fringe Benefits
Prior Year Net (Over) / Under Recovery		$ (78,035)		
Prior Year (Over) / Under Recovery Posted to Cost Pool		$ (78,035)		
Total - (Over)/Under Recovery of Indirect Costs		**$ (75,296)**	**B** (over)/under	
Estimated				
Fringe Benefit Cost (Over)/Under Recovery		**$ 40,466**	**A (over)/under**	
Indirect Cost (Over)/Under Recovery		**$ (75,296)**	**B (over)/under**	
Net (Over)/Under Recovery		**$ (34,830)**		

	CY 2010 Estimated	**CY 2010 Actual**
Summary		
Fringe Benefit Rate	**54.00%**	**55.52%**
Indirect Cost Rate	**49.00%**	**46.70%**
Total Overhead Cost Rate	**103.00%**	**102.22%**

MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR US DEPARTMENT OF TRANSPORTATION FUNDS
Year Ended December 31, 2010

		Federal Highway Administration/Ohio Department of Transportation 466342 Rideshare Program FY09	Federal Highway Administration/Ohio Department of Transportation 466785 Rideshare Program FY10	Federal Highway Administration/Ohio Department of Transportation 466334 Supplemental Planning FY09	Federal Highway Administration/Ohio Department of Transportation 466784 Supplemental Planning FY10	Federal Highway Administration/Ohio Department of Transportation 466333 Air Quality Awareness 2009-2011
Revenues:						
Federal	$	80,277	564,397	3,822	200,969	238,671
State		0	0	0	0	0
Local		0	0	956	50,242	0
TOTAL REVENUES	$	80,277	564,397	4,778	251,211	238,671
Expenditures:						
Salaries and benefits		50,269	221,081	3,201	14,434	83,662
Consultants		0	140,631	0	229,705	101,957
Other Direct		5,376	94,355	7	0	12,057
Indirect Costs		24,632	108,330	1,570	7,072	40,995
TOTAL EXPENDITURES	$	80,277	564,397	4,778	251,211	238,671

MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR US DEPARTMENT OF TRANSPORTATION FUNDS
Year Ended December 31, 2010

	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 463820 Coordinated Traveler Information	Federal Highway Administration/Ohio Department of Transportation 134426 Consolidated Planning Grant FY10
Revenues:				
Federal	64,128	144,479	8,949	1,106,026
State	0	36,133	0	138,253
Local	16,032	0	0	138,270
TOTAL REVENUES	80,160	180,612	8,949	1,382,549
Expenditures:				
Salaries and benefits	42,688	117,735	5,972	894,223
Consultants	8,296	0	0	0
Other Direct	8,259	5,187	50	50,158
Indirect Costs	20,917	57,690	2,927	438,168
TOTAL EXPENDITURES	80,160	180,612	8,949	1,382,549

MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR US DEPARTMENT OF TRANSPORTATION FUNDS
Year Ended December 31, 2010

	Federal Highway Administration/Ohio Department of Transportation 134477 Consolidated Planning Grant FY11	Federal Highway Administration/Ohio Department of Transportation 466905 Pedestian Safety Project	Federal Highway Administration/Ohio Department of Transportation 466752 US 42 Corridor Study	Federal Highway Administration/Central Ohio Transit Authority/ Ohio Dept. of Public Safety Location Based Response Syastem	Federal Highway Administration Alternative Analysis On Board Ridership Survey	Federal Transportation Administration Mobility Needs Evacuation Plan
Revenues:						
Federal	715,782	7,343	22,519	(170)	20,927	275,875
State	89,473	0	0	0	0	0
Local	89,475	0	0	0	5,235	0
TOTAL REVENUES	894,730	7,343	22,519	(170)	26,162	275,875
Expenditures:						
Salaries and benefits	564,368	0	15,089	0	0	0
Consultants	0	0	0	(170)	26,162	275,875
Other Direct	53,821	7,343	36	0	0	0
Indirect Costs	276,541	0	7,394	0	0	0
TOTAL EXPENDITURES	894,730	7,343	22,519	(170)	26,162	275,875

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF COSTS BY SUBCATEGORY FOR
US DEPARTMENT OF TRANSPORTATION FUNDED ACTIVITIES
AS DEPICTED IN THE FY 10 AND FY 11 PLANNING WORK PROGRAMS

Year Ended December 31, 2010

	SUBCATEGORIES	FHWA	ODOT	MORPC	FTA	STP	SPR	Local	MORPC	TOTAL
		80.00%	10.00%	10.00%						100.00%
601	Short Range Planning FY 10	$ 283,922	$ 35,490	$ 35,490	$ -	$ -	$ -	$ -	$ -	$ 354,902
	Short Range Planning FY 11	$ 163,317	$ 20,415	$ 20,415	$ -	$ -	$ -	$ -	$ -	$ 204,147
		80.00%	10.00%	10.00%						100.00%
602	Transportation Improvement Program FY 10	$ 144,695	$ 18,087	$ 18,087	$ -	$ -	$ -	$ -	$ -	$ 180,869
	Transportation Improvement Program FY 11	$ 83,965	$ 10,496	$ 10,496	$ -	$ -	$ -	$ -	$ -	$ 104,957
		80.00%	10.00%	10.00%						100.00%
605	Continuing Planning - Surveillance FY 10	$ 316,106	$ 39,513	$ 39,513	$ -	$ -	$ -	$ -	$ -	$ 395,132
	Continuing Planning - Surveillance FY 11	$ 303,663	$ 37,958	$ 37,958	$ -	$ -	$ -	$ -	$ -	$ 379,579
		80.00%	10.00%	10.00%						100.00%
610	Transportation Plan FY 10	$ 344,829	$ 43,104	$ 43,104	$ -	$ -	$ -	$ -	$ 17	$ 431,054
	Transportation Plan FY 11	$ 153,621	$ 19,203	$ 19,203	$ -	$ -	$ -	$ -	$ -	$ 192,027
		80.00%	10.00%	10.00%						100.00%
625	Service FY 10	$ 16,474	$ 2,059	$ 2,059	$ -	$ -	$ -	$ -	$ -	$ 20,592
	Service FY 11	$ 11,216	$ 1,402	$ 1,402	$ -	$ -	$ -	$ -	$ -	$ 14,020
665	Special Studies					100.00%				100.00%
	Coordinated Traveler Information	$ -	$ -	$ -	$ -	$ 8,949	$ -	$ -	$ -	$ 8,949
	TRANSIMS Microsimulation	$ -	$ -	$ -	$ -	$ 6,267	$ -	$ -	$ -	$ 6,267
						80.00%		20.00%		
	Regional Connections Implementation	$ -	$ -	$ -	$ -	$ 64,128	$ -	$ 16,032	$ -	$ 80,160
	Regional Development II	$ -	$ -	$ -	$ -	$144,479	$ -	$ 36,133	$ -	$ 180,612
					80.00%			20.00%		
	Regional Supplemental Planning FY 09	$ -	$ -	$ -	$ 3,822	$ -	$ -	$ 956	$ -	$ 4,778
	Regional Supplemental Planning FY 10	$ -	$ -	$ -	$ 200,969	$ -	$ -	$ 50,242	$ -	$ 251,211
	On-Board Transit Ridership Survey	$ -	$ -	$ -	$ 20,927	$ -	$ -	$ 5,235	$ -	$ 26,162
					100.00%					
	Mobility Needs Evacuation Plan	$ -	$ -	$ -	$ 275,875	$ -	$ -	$ -	$ -	$ 275,875
							100.00%			
	US Route 42 Corridor Study	$ -	$ -	$ -	$ -	$ -	$ 22,519	$ -	$ -	$ 22,519
		100.00%								
	Pedestrian Safety Project	$ 7,343	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,343
		100.00%								100.00%
667	Rideshare Activities FY 09	$ 80,277	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 80,277
	Rideshare Activities FY 10	$ 564,397	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 564,397
	Air Quality 2009-2011	$ 238,671	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 238,671
	Total	$2,712,496	$227,727	$227,727	$501,593	$223,823	$22,519	$108,598	$17	$4,024,500

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

Sources: Unless otherwise noted, the information in these schedules is derived from the 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 Assets by Component
Last Seven Years
(accrual basis of accounting)

	2004	2005	2006	2007	2008	2009	2010
Invested in capital assets, net of related debt	1,082,246	1,063,380	1,084,054	269,265	305,816	486,209	401,900
Restricted for community development projects	0	0	0	0	0	0	365,081
Unrestricted	1,591,336	1,706,059	1,906,197	4,779,659	4,740,702	4,816,524	4,904,954
Total net assets	$2,673,582	$2,769,439	$2,990,251	$5,048,924	$5,046,518	$5,302,733	$5,671,935

Table 2

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

	2004	2005	2006	2007	2008	2009	2010
Revenue							
Transportation	$3,319,754	$3,107,368	$3,388,371	$3,672,804	$4,169,405	$3,804,359	$4,397,314
RideSolutions*	450,082	474,593	480,179	0	0	0	0
Center for Energy and Environment	0	0	0	0	2,858,281	4,001,307	4,033,450
Air Quality Awareness/Greenways**	190,138	173,918	214,618	470,424	0	0	0
Residential Energy Conservation**	1,535,960	1,639,559	1,623,246	1,843,841	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
All Other	1,011,265	939,580	904,832	543,597	472,504	698,440	682,950
Total Operating Revenues	$7,543,899	$7,399,976	$7,776,768	$7,659,226	$8,846,587	$9,967,908	$10,912,130
Expenses							
Transportation	$3,319,530	$3,107,506	$3,388,590	$3,672,779	$4,169,665	$3,804,401	$4,397,331
RideSolutions	450,086	474,593	480,179	0	0	0	0
Center for Energy and Environment	0	0	0	0	2,858,281	4,005,356	4,033,450
Air Quality Awareness/Greenways	190,138	173,986	214,616	480,513	0	0	0
Residential Energy Conservation	1,536,230	1,639,857	1,623,298	1,843,937	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
All Other	1,039,122	922,396	821,813	719,054	610,686	722,187	736,532
Total Operating Expenses	$7,577,634	$7,405,783	$7,695,663	$7,844,887	$8,985,029	$9,995,746	$10,600,649
Operating Income (Loss)	($33,735)	($5,807)	$81,105	($185,661)	($138,442)	($27,838)	$311,481
Interest Income	0	0	22,869	64,095	119,652	85,747	46,074
Capital Contributions	90,328	101,664	116,838	64,497	16,384	198,306	11,647
Gain on Sale of Building	0	0	0	2,115,742	0	0	0
Increase (Decrease) in net assets	$56,593	$95,857	$220,812	$2,058,673	($2,406)	$256,215	$369,202
Net Assets - beginning of year	$2,616,989	$2,673,582	$2,769,439	$2,990,251	$5,048,924	$5,046,518	$5,302,733
Net Assets - end of year	$2,673,582	$2,769,439	$2,990,251	$5,048,924	$5,046,518	$5,302,733	$5,671,935

* Moved to Transportation in 2007

** Moved to Center for Energy and Environment in 2008

Table 3

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

	2004	2005	2006	2007	2008	2009	2010
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
Members' per capita fees	512,771	511,968	545,829	630,942	668,428	705,535	708,921
State grants and contracts	635,900	463,247	537,531	288,227	515,101	442,041	597,890
Local contracts and other	932,770	1,113,432	978,898	937,050	1,073,810	827,060	815,975
Foundations/corporate contributions	167,797	165,820	230,450	128,698	204,729	140,885	301,954
Utility company contracts	1,052,180	1,135,394	1,090,087	1,189,635	1,417,633	2,067,309	1,946,916
Total Operating Revenues	$7,543,899	$7,399,976	$7,776,768	$7,659,226	$8,846,587	$9,967,908	$10,912,130
Expenses							
Transportation	$3,319,530	$3,107,506	$3,388,590	$3,672,779	$4,169,665	$3,804,401	$4,397,331
RideSolutions *	450,086	474,593	480,179	0	0	0	0
Center for Energy and Environment **	0	0	0	0	2,858,281	4,005,356	4,033,450
Air Quality Awareness/Greenways	190,138	173,986	214,616	480,513	0	0	0
Residential Energy Conservation	1,536,230	1,639,857	1,623,298	1,843,937	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
All Other	1,039,122	922,396	821,813	719,054	610,686	722,187	736,532
Total Operating Expenses	$7,577,634	$7,405,783	$7,695,663	$7,844,887	$8,985,029	$9,995,746	$10,600,649
Operating Income (Loss)	($33,735)	($5,807)	$81,105	($185,661)	($138,442)	($27,838)	$311,481
Interest Income	0	0	22,869	64,095	119,652	85,747	46,074
Capital Contributions	90,328	101,664	116,838	64,497	16,384	198,306	11,647
Increase (Decrease) in net assets	$56,593	$95,857	$220,812	($57,069)	($2,406)	$256,215	$369,202
Gain on Sale of Building	$0	$0	$0	$2,115,742	$0	$0	$0
Net Assets - beginning of year	$2,616,989	$2,673,582	$2,769,439	$2,990,251	$5,048,924	$5,046,518	$5,302,733
Net Assets - end of year	$2,673,582	$2,769,439	$2,990,251	$5,048,924	$5,046,518	$5,302,733	$5,671,935

* Moved to Transportation in 2007

Table 4

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

Governmental Unit	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Cities:										
Bexley	13,320	13,217	13,217	13,229	13,244	13,254	13,254	13,257	13,267	13,267
Chillicothe	22,499	21,903	21,966	21,966	22,004	22,054	22,141	22,183	22,256	22,277
Columbus	714,413	726,601	734,024	743,343	754,876	763,351	768,804	773,277	776,463	778,762
Delaware	26,435	27,294	28,710	29,599	30,645	31,701	31,949	32,088	32,142	32,333
Dublin	30,556	32,269	35,523	36,313	37,590	38,909	40,163	40,519	40,874	41,093
Gahanna	35,214	33,118	33,194	33,588	33,866	34,098	34,170	34,355	34,443	34,447
Grandview Heights	7,027	6,695	6,695	6,695	6,695	6,695	6,698	6,698	6,698	6,698
Grove City	28,481	30,224	30,679	30,826	31,583	32,447	33,483	33,699	34,027	34,280
Hilliard	23,244	25,555	25,996	26,844	28,163	28,557	28,730	28,850	28,927	28,935
London	8,869	8,877	9,031	9,084	9,181	9,290	9,420	9,420	9,420	9,436
Marysville	14,530	16,986	17,386	17,386	17,771	18,369	18,672	18,941	19,453	19,741
Pataskala	-	-	-	-	-	-	-	15,508	15,535	15,575
Pickerington	8,755	10,452	11,259	12,159	13,066	13,573	14,220	14,476	14,621	14,728
Powell	6,009	7,115	6,995	7,434	8,755	9,607	10,142	10,524	10,792	11,035
Reynoldsburg	32,281	32,926	33,369	33,623	34,512	35,385	35,755	35,787	35,818	35,970
Upper Arlington	35,990	33,767	33,785	33,797	33,816	33,837	33,923	34,023	34,035	34,038
Washington Court House	14,131	13,582	13,644	13,805	14,080	14,335	14,400	14,443	14,516	14,546
Westerville	36,278	35,908	36,018	36,069	36,326	36,517	36,569	37,845	37,879	37,971
Whitehall	20,702	19,207	19,207	19,207	19,209	19,211	19,214	19,214	19,214	19,214
Worthington	15,069	14,137	14,137	14,146	14,146	14148	14,162	14,216	14,228	14,228
Total Cities	1,093,803	1,109,833	1,124,835	1,139,113	1,159,528	1,175,338	1,185,869	1,209,323	1,214,608	1,218,574
Villages & Townships										
Baltimore	-	-	-	-	-	-	-	-	2,914	2,914
Brice	106	70	70	70	70	70	70	70	70	70
Canal Winchester	4,281	4,987	5,144	5,449	5,751	6,087	6,345	6,516	6,536	6,575
Cardington	-	-	-	-	-	-	-	-	1,249	1,252
Commercial Point	-	-	-	-	-	811	824	-	-	-
Etna	-	-	-	-	-	7,162	7,419	7,444	7,454	7,469
Granville	-	-	-	-	-	4,001	4,033	4,033	4,039	4,043
Groveport	3,688	4,121	4,323	4,683	5,034	5,161	5,236	5,307	5,404	5,407
Harrisburg	357	332	332	332	332	332	332	332	335	335
Lockbourne	283	280	280	280	280	280	280	280	280	280
Marble Cliff	652	646	646	646	646	565	565	609	609	609
Minerva Park	1,683	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288
Mount Sterling	-	1,865	1,867	1,867	1,867	1,867	1,867	1,867	1,867	1,880
New Albany	3,970	4,323	4,675	4,927	5,526	5,965	6,287	6,420	6,622	6,705
New Rome	116	60	-	60	-	-	-	-	-	-
Obetz	4,233	4,151	4,175	4,272	4,456	4,626	4,662	4,671	4,680	4,698
Plain City	-	-	-	-	-	-	-	3,567	3,579	3,579
Riverlea	515	499	499	499	499	499	499	499	499	499
Shawnee Hills	-	-	-	-	-	-	-	595	596	606
South Bloomfield	-	-	-	1,223	1,378	1,250	1,272	1,279	1,279	1,279
Urbancrest	968	873	875	879	885	891	900	902	902	902
Valleyview	604	601	601	601	601	601	601	601	601	601
Violet Township	16,362	17,495	17,876	18,425	19,026	19,264	19,435	19,528	19,617	19,621
West Jefferson	4,546	4,331	4,401	4,401	4,416	4,438	4,479	4,522	4,522	4,522
Total Villages	42,364	45,922	47,052	49,902	52,055	65,158	66,394	70,330	74,942	75,134
Delaware Co. Balance	70,767	74,845	79,906	85,372	91,122	95,397	98,254	99,512	100,787	103,306
Farifield County										
Bloom Township	-	-	-	-	-	-	-	6,973	6,973	6,985
Village of Lithopolis	-	-	-	-	-	-	-	992	1,036	1,036
Fayette Co.	15,200	15,218	-	-	-	-	-	-	-	-
Unincorporated										
Franklin County	102,105	93,448	93,897	94,596	95,987	96,884	97,614	98,020	98,106	98,277
Pickaway County										
Excluding Circleville	-	-	-	-	-	-	-	38,811	39,208	39,251
Ross County excluding										
City of Chillicothe	50,635	52,600	53,199	53,199	53,653	53,903	53,984	53,984	54,203	54,317
Total County Balances	238,707	236,111	227,002	233,167	240,762	246,184	249,852	298,292	300,313	303,172
Total full member population	1,374,874	1,391,866	1,398,889	1,422,182	1,452,345	1,486,680	1,502,115	1,577,945	1,589,863	1,596,880
Full member per capita rate	$ 0.385	$ 0.400	$ 0.415	$ 0.415	$ 0.415	$ 0.430	$ 0.445	$ 0.445	$ 0.460	$ 0.460

MID-OHIO REGIONAL PLANNING COMMISSION

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

December 31, 2010

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 2010 (July 2009 to June 2010)

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	$6,103	$3,754,000	$0	$3,754,000	$0	$0
City of Chillicothe	6,903	0	0	0	0	0
City of Circleville	0	0	0	0	0	0
City of Columbus	357,702	30,745,543	13,642,684	15,296,140	0	1,806,719
City of Delaware	14,829	669,413	669,413	0	0	0
City of Dublin	18,853	0	0	0	0	0
City of Gahanna	15,845	2,249,833	795,983	1,450,594	0	3,256
City of Grandview Heights	3,081	4,243	0	0	0	4,243
City of Grove City	15,711	4,820,779	0	4,750,000	58,435	12,344
City of Hilliard	13,308	7,970,939	95,091	7,869,578	3,601	2,669
City of London	2,923	0	0	0	0	0
City of Marysville	6,075	181,558	0	0	181,558	0
City of Pataskala	7,156	0	0	0	0	0
City of Pickerington	6,751	596,653	596,653	0	0	0
City of Reynoldsburg	16,511	2,524	0	0	0	2,524
City of Upper Arlington	15,657	3,193	0	0	0	3,193
City of Washington	0	0	0	0	0	0
City of Westerville	17,446	4,994,211	0	4,991,466	2,745	0
City of Whitehall	8,838	1,759,381	0	1,728,298	30,737	346
City of Worthington	6,545	1,747	0	0	0	1,747
Village of Ashley	0	0	0	0	0	0
Village of Baltimore	703	0	0	0	0	0
Village of Brice	800	0	0	0	0	0
Village of Canal Winchester	3,016	0	0	0	0	0
Village of Cardington	650	0	0	0	0	0
Village of Groveport	2,487	26,939	0	0	26,939	0
Village of Harrisburg	400	0	0	0	0	0
Village of Lockbourne	800	0	0	0	0	0
Village of Marble Cliff	800	214,000	0	214,000	0	0
Village of Minerva Park	800	76,956	0	76,956	0	0
Village of New Albany	1,523	205,923	0	205,923	0	0
Village of New Rome	0	0	0	0	0	0
Village of Obetz	1,888	127,846	0	118,400	0	9,446
Village of Powell	5,020	0	0	0	0	0
Village of Plain City	555	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	0	0	0	0	0
Village of Valleyview	800	0	0	0	0	0
Village of West Jefferson	1,402	0	0	0	0	0
Mt Sterling	400	0	0	0	0	0
Violet Township	6,082	0	0	0	0	0
Shawnee Hills	800	0	0	0	0	0
Granville Township	626	0	0	0	0	0
Harrisburg Planning	400	0	0	0	0	0
Etna Township	1,156	0	0	0	0	0
Unincorporated Franklin County	45,168	10,593,095	0	10,240,605	281,656	70,834
Delaware County	46,942	0	0	0	0	0
Fairfield County	6,954	0	0	0	0	0
Fayette County	0	0	0	0	0	0
Licking County	559	0	0	0	0	0
Pickaway County	12,161	0	0	0	0	0
Ross County - other	16,821	345,664	0	0	345,664	0
Subtotal	**$702,350**	**$69,344,440**	**$15,799,824**	**$50,695,960**	**$931,335**	**$1,917,321**
Returns-not broken out by community						
Housing	na	$0	na	na	na	na
COTA	na	33,569,220	33,569,220	na	na	na
Franklin County/Regional	na	138,595,167	138,595,167	0	na	na
Subtotal	$0	$172,164,387	$172,164,387	$0	$0	na
Investments						
MORPC Transportation Planning	$2,152,152	na	na	na	na	na
MORPC Franklin County CDBG/HOME Admin	125,635	na	na	na	na	na
MORPC ARRA Funding Admin	644,746					
MORPC Ross County Admin	45,212	na	na	na	na	na
MORPC Chillicothe County Admin	0	na	na	na	na	na
MORPC Chillicothe County Admin	2,609	na	na	na	na	na
MORPC Marysville County Admin	75,404	na	na	na	na	na
MORPC Infrastructure Admin	152,244	na	na	na	na	na
MORPC Energy Conservation Admin	604,485	na	na	na	na	na
Subtotal	$3,802,487	na	na	na	na	na
GRAND TOTAL	**$4,504,837**	**$241,508,827**	**$187,964,211**	**$50,695,960**	**$931,335**	**$1,917,321**

*Energy Conservation flow of funds by governmental unit are estimated.

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	2001	% of full members' dues		Governmental Unit	2010	% of full members' dues
1.	Columbus	$ 275,049	52.0%	1.	Columbus	$ 358,231	50.6%
2.	Unincorporated Franklin County	39,310	7.4%	2.	Delaware County excluding cities	47,521	6.7%
3.	Delaware County excluding cities	27,245	5.1%	3.	Unincorporated Franklin County	45,207	6.4%
4.	Ross County excluding City of Chillicothe	19,494	3.7%	4.	Dublin	18,903	2.7%
5.	Westerville	13,967	2.6%	5.	Westerville	17,467	2.5%
6.	Upper Arlington	13,856	2.6%	6.	Ross County excluding City of Chillicothe	16,838	2.4%
7.	Gahanna	13,557	2.6%	7.	Reynoldsburg	16,546	2.3%
8.	Reynoldsburg	12,428	2.3%	8.	Gahanna	15,846	2.2%
9.	Dublin	11,764	2.2%	9.	Grove City	15,769	2.2%
10.	Grove City	10,965	2.1%	10.	Upper Arlington	15,657	2.2%

Source: MORPC Finance Department

Table 7

Mid-Ohio Regional Planning Commission
MORPC Membership Population
Columbus M.S.A. Estimated Civilian Labor Force
and Annual Average Unemployment Rates
2001-2010

(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)
2001	1,374,874	875.5	2.8	5,857.0	4.3	4.8
2002	1,391,866	882.9	4.4	5,828.0	5.7	5.8
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

(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

2001-2010

Year	Columbus M.S.A. (1) Per Capita Income	Columbus M.S.A. (1) Total Personal Income (Millions)	Ohio Per Capita Income	Ohio Total Personal Income (Millions)
2001	32,237	52,936	29,266	333,539
2002	33,059	54,857	29,828	340,664
2003	33,638	56,471	30,659	350,892
2004	34,518	58,550	31,563	361,854
2005	35,562	60,969	32,429	372,132
2006	37,108	64,307	33,991	390,645
2007	38,198	67,203	35,174	405,236
2008	38,741	68,952	35,889	413,732
2009	37,999	68,469	35,408	408,707
2010	Not Available	Not Available	Not Available	Not Available

(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

Table 9

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

	Name of Employer	Number of Employees (FTE's) 2001	% to Total		Name of Employer	Number of Employees (FTE's) 2010	% to Total
1.	State of Ohio	26,985	N.A.	1.	State of Ohio	25,608	2.70%
2.	The Ohio State University/University Hospital	22,430	N.A.	2.	The Ohio State University	23,093	2.43%
3.	Federal Government/United States Postal Service	10,180	N.A.	3.	JPMorgan Chase & Company	16,975	1.79%
4.	Nationwide	11,262	N.A.	4.	Nationwide	11,235	1.18%
5.	Banc One NA	9,251	N.A.	5.	OhioHealth	7,810	0.82%
6.	Columbus Public Schools	8,724	N.A.	6.	Federal Government/US Postal Service	7,770	0.82%
7.	Ohio Health	8,464	N.A.	7.	City of Columbus	7,739	0.82%
8.	City of Columbus	8,039	N.A.	8.	Columbus City Schools	7,095	0.75%
9.	Limited Inc.	7,200	N.A.	9.	Honda of America Manufacturing, Inc.	7,000	0.74%
10.	Honda of America Manufacturing, Inc.	6,500	N.A.	10.	Franklin County	6,321	0.67%

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 966,600, less Morrow County labor force of 17,900, 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	2001 Area In Square Miles	2010 Area In Square Miles
Ross County less City of Chillicothe	679.50	682.36
Pickaway County less South Bloomfield	-	502.28
Delaware County less Cities of Columbus, Delaware, Dublin, Powell, Westerville and Shawnee Hills	431.32	425.32
City of Columbus	215.77	222.93
Unincorporated Franklin County	199.60	184.50
Bloom Township	36.71	35.39
Violet Township	32.87	29.86
City of Pataskala	28.52	28.62
City of Dublin	23.23	25.70
Etna Township	21.37	22.50
Granville Township	-	20.80
City of Delaware	16.10	19.09
City of Grove City	14.27	16.39
City of Marysville	15.60	16.20
City of Hilliard	13.43	15.48
City of Westerville	12.45	12.49
City of Gahanna	11.32	11.53
Village of New Albany	8.29	10.43
City of Reynoldsburg	10.57	11.92
City of Chillicothe	9.00	10.56
City of Upper Arlington	9.89	9.90
City of Pickerington	8.72	9.60
Village of Groveport	8.79	9.32
City of Washington Court House	7.21	8.77
City of London	8.20	8.38
Village of Canal Winchester	6.65	7.46
Village of West Jefferson	4.20	6.57
Village of Obetz	5.66	6.62
City of Worthington	6.39	6.40
City of Whitehall	5.34	5.34
City of Powell	3.10	4.98
Village of South Bloomfield	1.70	3.85
City of Bexley	2.45	2.45
Village of Baltimore	-	2.08
Village of Lithopolis	0.40	2.02
Village of Plain City	-	2.25
Village of Cardington	-	1.90
City of Grandview Heights	1.35	1.35
Village of Mount Sterling	-	1.03
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 Valley View	0.14	0.14
Village of Harrisburg	0.09	0.13
Village of Brice	0.11	0.11
Village of Lockbourne	0.11	0.74
Village of New Rome	0.02	-
Fayette County without Washington C.H.	399.33	-
Total area in square miles	2,261.26	2,407.66

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,

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Transportation and RideSolutions	24.50	21.00	25.50	22.50	23.25	22.75	27.75	27.25	30.00	29.50
RideSolutions *	4.00	3.00	4.00	4.00	4.00	4.00	-	-	-	-
Center for Energy and Evironment	-	-	-	-	-	-	-	15.50	24.00	22.00
Air Quality Awareness **	1.00	1.00	0.50	0.50	0.50	0.50	3.50	-	-	-
Residential Energy Conservation **	17.00	11.00	8.00	8.00	8.00	8.00	8.00	-	-	-
Housing	9.00	7.00	7.00	7.00	6.00	6.50	6.50	6.50	9.00	9.50
Planning, Member Services, Admin & Other	26.50	28.00	24.00	22.00	22.50	22.50	15.50	15.00	15.00	18.50
Total	82.00	71.00	69.00	64.00	64.25	64.25	61.25	64.25	78.00	79.50

* 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 Seven Years

Table 12

	2004	2005	2006	2007	2008	2009	2010
Federal transportation projects completed	4	4	7	7	6	4	6
Total cost of federal transportation projects completed	$ 3,069,006	$ 2,650,512	$3,431,575	$5,207,675	$3,136,419	$ 2,555,780	$1,752,258
Franklin county single family rehab units completed	11	16	22	21	21	19	8
Columbus Compact single family rehab units completed	10	4	11	11	9	2	N/A
Lead work by individual contract	N/A	N/A	N/A	N/A	N/A	23	15
Ross County CHIP:							
Single family rehab	5	0	4	0	8	0	6
Home repair	12	19	1	10	8	16	3
Down payment assistance (DPA)	3	0	0	14	0	2	4
Homebuyer counseling	0	0	24	0	0	2	2
Marysville CHIP:							
Single family rehab	0	4	1	6	3	5	0
Home repair	7	7	8	21	1	18	1
Down payment assistance	1	5	1	3	0	2	2
Fair housing training	0	0	17	0	0	150	75
Tenant based rental assistance	N/A	N/A	N/A	N/A	N/A	N/A	4
Chillicothe:							
Single Family Rehab	0	11	N/A	N/A	N/A	N/A	N/A
Home Repair	8	6	N/A	N/A	N/A	N/A	N/A
Delaware County:							
Single Family Rehab	4	0	0	8	N/A	N/A	N/A
Other down payment assistance payments	38	91	79	10	0	27	22
Mortgage assistance	N/A	N/A	N/A	N/A	132	22	15
Homeownership clients counseled	239	352	253	221	705	243	348
Homeownership clients receiving one-on-one counseling	136	252	148	94	75	82	348
Homeownership class graduates	175	196	184	134	78	82	126
Default/Foreclosure Counseling	0	0	0	172	378	450	337
Financial Literacy	0	0	0	47	308	58	25
Housing Advisory Board Units	0	0	0	80	222	0	0
United Way Southside Building Block Program	N/A	N/A	N/A	N/A	N/A	N/A	17
Marysville Neighborhood Stabilization Program (NSP) 1							
Demolitions	N/A	N/A	N/A	N/A	N/A	N/A	6
Habitat Unit	N/A	N/A	N/A	N/A	N/A	N/A	1
DPA/Rehab	N/A	N/A	N/A	N/A	N/A	N/A	1
Ross County NSP 1							
Acquisition/Rehab	N/A	N/A	N/A	N/A	N/A	N/A	1
DPA/Rehab	N/A	N/A	N/A	N/A	N/A	N/A	1
Demolition	N/A	N/A	N/A	N/A	N/A	N/A	1
Franklin County NSP 1							
Acquisition/Rehab/Resale							
Purchased properties	N/A	N/A	N/A	N/A	N/A	N/A	6
Home Weatherization Assistance Program home visits	120	120	71	154	217	240	344
Home Weatherization Assistance Program units weatherized	142	156	150	154	217	240	344
WarmChoice Program inspections	326	368	335	418	342	497	493
WarmChoice Program furnace repair/replacements	274	366	323	448	384	460	353

Source: Mid-Ohio Regional Planning Commission

Table 13

Mid-Ohio Regional Planning Commission
Capital Assets
Last Seven Years

	2004	2005	2006	2007	2008	2009	2010
Transportation & Ridesolutions							
Computers	17	23	31	37	38	39	43
Vehicles	0	0	0	1	1	1	1
RideSolutions *							
Computers	3	4	4	-	-	-	-
Vehicles	1	1	1	-	-	-	-
Center for Energy & Environment							
Computers	-	-	-	-	23	34	26
Vehicles	-	-	-	-	7	13	13
Blower Door	-	-	-	-	8	14	13
Computer Analyzer	-	-	-	-	9	12	15
Infrared Cameras	-	-	-	-	3	7	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
XRF Spectrum Analyzer	1	1	1	1	1	1	1
All Other							
Building	1	1	1	0	0	0	0
Computers	109	117	78	48	28	38	24
Vehicles	2	2	2	2	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, 2010

	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, 2011*	
2.	**Type**	**Commercial General Liability**	
	General Aggregate (Other than Products-Completed Operations)		$2,000,000
	Products-Completed Operations Aggregate Limit		$2,000,000
	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		$5,000
	Local Agent	*Wichert Insurance*	
	Insurance Company	*Aspen Specialty*	
	Expires	*November 1, 2011*	
4.	**Type**	**Employer's Liability**	
	Employer's Liability Stop Gap		$1,000,000
	Deductible (None)		$0
5.	**Type**	**Employee Benefits Liability**	
	Aggregate Limit		$2,000,000
	Each Claim Limit		$1,000,000
	Deductible		$1,000
6.	**Type**	**Crime Coverage**	
	Limit of Liability		
	Finance Director		$100,000
	Executive Director		$100,000
	Accounting Manager		$50,000
	Senior Accountant		$50,000
	Human Resources Manager		$25,000
	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
	Builder's Risk/Installation Coverage		$0
	Contractors' Equipment Coverage		$47,267
	Deductible		$500
8.	**Type**	**Commercial Property Coverage**	
	Blanket Buildings and Business Personal Property		$2,012,548
	Personal Property - 111 Liberty Street Suite 100		$1,196,551
	Personal Property - 501 Industry Drive		$29,579
	Extra Expense - 285 East Main St. & 501 Industry Drive		$250,000
	Deductible		$1,000

(continued)

Mid-Ohio Regional Planning Commission

Schedule of Insurance Coverage

December 31, 2010

	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	*Steadfast Insurance Company*
	Expires	*October 31,2011*
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, 2011*
		Architects & Engineers
11.	**Type**	**Errors & Omissions Insurance**
	Each Claim	$1,000,000
	Annual Aggregate	$1,000,000
	Deductible	$5,000
	Local Agent	*Wichert Insurance*
	Insurance Company	*Darwin Select Ins. Co.*
	Expires	*September 25, 2011*

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

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INDEPENDENT ACCOUNTANTS' 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
111 Liberty Street, Suite 100
Columbus, Ohio 43215

We have audited the financial statements of the business-type activities of the Mid-Ohio Regional Planning Commission, Franklin County, Ohio (the "Commission") as of and for the year ended December 31, 2010, and have issued our report thereon dated May 20, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Commission's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the Commission's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Commission's internal control over financial reporting.

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 more than a reasonable possibility that a material misstatement of the Commission's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

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, providing an opinion 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.*

We intend this report solely for the information and use of management, the Audit Committee, the Board and Members of the Mid-Ohio Regional Planning Commission, federal awarding agencies and pass-through entities, and others within the Commission. We intend it for no one other than these specified parties.

Kennedy Cottrell Richards LLC

Kennedy Cottrell Richards LLC
May 20, 2011

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Columbus, Ohio 43215

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INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQURIED BY OMB CIRCULAR A-133

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

Compliance

We have audited the compliance of the Mid-Ohio Regional Planning Commission, Franklin County, Ohio (the Commission) with the types of compliance 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, 2010. The summary of auditor's results section of the accompanying schedule of findings identifies the Commission's major federal programs. The Commission's management is responsible for complying with the laws, regulations, contracts and grants applicable to each major federal program. Our responsibility is to express an opinion on the Commission's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to 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 Organization*s. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the Commission's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Commission's compliance with those requirements.

In our opinion, the Commission complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2010.

Internal Control over Compliance

The Commission's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Commission's internal control over compliance with requirements that could directly and materially affect a major federal program, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining 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 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 type of federal program compliance requirement will not be prevented, or timely detected and corrected.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

We intend this report solely for the information and use of the audit committee, management, the Board and Members of the Mid-Ohio Regional Planning Commission, its federal awarding agencies, state funding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

Kennedy Cottrell Richards LLC

Kennedy Cottrell Richards LLC
May 20, 2011

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2010

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 2009 Rideshare Program	20.205	80,277	
FY 2010 Rideshare Program	20.205	564,397	
Supplemental Planning 2009	20.205	3,822	
Supplemental Planning 2010	20.205	200,969	
Air Quality Awareness FY 2009-11	20.205	238,671	
Regional Connections Implementation	20.205	64,128	
Regional Development II	20.205	144,479	
Coordinated Traveler Information	20.205	8,949	
FY 2009 Consolidated Planning Grant	20.205	-	
FY 2010 Consolidated Planning Grant	20.205	1,106,026	
FY 2011 Consolidated Planning Grant	20.205	715,782	
Pedestrian Safety Project	20.205	7,343	
US 42 Corridor Study	20.205	22,519	
Total Ohio Department of Transportation		3,157,362	
Federal Highway Administration:			
Passed through Central Ohio Transit Authority			
Highway Planning & Construction			
Location Based Response System	20.205	(161)	****
Federal Highway Administration:			
Passed through Ohio Department of Natural Resources			
Recreational Trails Program	20.219	-	
Federal Highway Administration			
Passed through Ohio Department of Public Safety			
State Traffic Safety Information System			
Location Based Response System	20.610	(9)	****
Total Federal Highway Administration - CFDA No. 20.205, CFDA No. 20.219 & CFDA No. 20.610		3,157,192	
Federal Transit Administration:			
Public Transportation Research - Mobility Needs Evacuation Plan	20.514	275,875	
Alternative Analysis - On-Board Transit Ridership Survey	20.522	20,927	
Total Federal Transit Administration - CFDA No. 20.514 & CFDA No. 20.522		296,802	

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2010

Federal grantor / pass-through grantor/ program title	Federal CFDA number		Federal Expenditures	
U.S. Department of Energy:				
Passed Through Ohio Department of Development:				
Weatherization Assistance for Low-Income Persons FY 2009 #140	81.042		(476)	***
Total Ohio Department of Development			(476)	
U.S. Department of Energy:				
Passed Through Ohio Department of Development:				
ARRA Weatherization Assistance for Low-Income Persons 2009-2011 #140	81.042		1,502,799	***
Total U.S. Department of Energy - CFDA No. 81.042 & CFDA No. 81.042 ARRA Funding			1,502,323	
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		13,300	**
Total Ohio Department of Development			13,300	
Total U.S. Department of Health and Human Services - CFDA No. 93.568			13,300	
U.S. Department of Housing and Urban Development:				
HOPE 3	14.240	@	44,440	
Housing Counseling Assistance Program 2008	14.169		-	
Housing Counseling Assistance Program 2009	14.169		45,224	
Total U.S. Department of Housing & Urban Development CFDA No. 14.169			45,224	
Passed through the City of Columbus:				
Community Development Block Grant/Entitlement Grants				
Columbus Housing Advisory Board	14.218		7,262	
Columbus Homebuyer Counseling 2008	14.218		-	
Columbus Homebuyer Counseling 2009	14.218		49,230	
Total City of Columbus CFDA No. 14.218			56,492	

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2010

Federal grantor / pass-through grantor/ program title	Federal CFDA number	Federal Expenditures	
Passed through the City of Columbus:			
ARRA Columbus Homebuyer Counseling 2010	14.218	1,759	
Total ARRA City of Columbus CFDA No. 14.218		1,759	
Passed through Franklin County:			
Community Development Block Grant/Entitlement Grants			
FY 2009 - Housing Advisory Board	14.218	6,672	
FY 2010 - Housing Advisory Board	14.218	1,434	
Mortgage Assistance Grant	14.218	30,590	
Total Franklin County- CFDA No. 14.218		38,696	
Passed through Franklin County:			
Community Development Block Grant/State's Program			
Neighborhood Stabilization Program 1	14.228	445,775	*
Passed through Franklin County:			
Home Investment Partnerships Program			
FY 2008 - Single Family Rehab	14.239	61,443	
FY 2009 - Single Family Rehab	14.239	285,282	
FY 2010 - Single Family Rehab	14.239	8,665	
Total Franklin County- CFDA No. 14.239		355,390	
Passed through Ohio Department of Development:			
ARRA Neighborhood Stabilization Program 2	14.256	19,332	
Total ARRA Department of Development CFDA No. 14.256		19,332	
Total U.S. Department of Housing and Urban Development - CFDA No. 14.240, CFDA No. 14.169, CFDA No. 14.218, CFDA No. 14.218 ARRA, CFDA No. 14.228, CFDA No. 14.239 and CFDA No. 14.256 ARRA		1,007,108	
US Environmental Protection Agency			
Passed through Ohio EPA			
National Clean Diesel Emissions Reduction Program- Ohio Clean Diesel Collaborative Project	66.039	11,351	
Passed through Ohio EPA			
ARRA Water Quality Management Planning 208 Water planning	66.454	67,532	
Total Ohio EPA CFDA No. 66.454 and 66.039		78,883	

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2010

Federal grantor / pass-through grantor/ program title	Federal CFDA number	Federal Expenditures
Passed through Division of Soil & Conservation		
Nonpoint Source Implementation Grants		
Ohio Watershed Coordinator	66.460	40,039
Total U.S. Department Environmental Protection Agency- ARRA CFDA No. 66.454, CFDA No. 66.039 and CFDA No. 66.460		118,922
US Department of Treasury		
Neighborhood Reinvestment Corporation (dba NeighborWorks America)		
Passed through Ohio Housing Finance Agency		
National Foreclosure Mitigation Counseling	21.000 #	45,353
National Foreclosure Mitigation Counseling	21.000 #	64,281
Total U.S. Department of Treasury- CFDA No. 21.000		109,634
Total Federal Financial Assistance		$ 6,205,281

* Includes $365,081 of expenditures relating to the purchase of houses and related rehabilitation.

** Includes $5,121 of contributed capital expenditures relating to the purchase of equipment.

*** $476 of ARRA funds were reported as non-ARRA in prior year based on a request from the funder to move the funds that was later determined to be partially overstated. The 2010 figures reflect a reduction of non-ARRA and an addition of ARRA funds in 2010.

**** The funders for these grants subsequently reimbursed less than the amount accrued and expected as of 12/31/09. MORPC agreed to not pursue reimbursement for the remaining balance, resulting in the slightly negative expense in 2010.

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

@ Although CFDA #14.240 was archived in 1997 and CFDA #14.244 was archived during 2009, activity for these programs continue at MORPC.

1. GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial award programs of MORPC. 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.

MID-OHIO REGIONAL PLANNING COMMISSION
FRANKLIN COUNTY, OHIO

SCHEDULE OF FINDINGS

DECEMBER 31, 2010

1. SUMMARY OF AUDITOR'S 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):	14.228 – Neighborhood Stabilization Program 20.205 – Highway Planning and Construction 81.042 – Weatherization Assistance for Low-Income Persons
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > $300,000 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.

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Mid-Ohio Regional Planning Commission

Dave Yost • Auditor of State

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
JUNE 30, 2011

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