Mid-Ohio Regional Planning Commission

Comprehensive Annual Financial Report

Columbus, Ohio

Fiscal Year Ended December 31, 2013

Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of the Mid-Ohio Regional Planning Commission, Franklin County, prepared by Kennedy Cottrell Richards LLC, for the audit period January 1, 2013 through December 31, 2013. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

Dave Yost

Dave Yost
Auditor of State

June 17, 2014

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR

FISCAL YEAR ENDED DECEMBER 31, 2013

Prepared by

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MORPC

Mid-Ohio Regional Planning Commission
111 Liberty Street
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MID-OHIO REGIONAL PLANNING COMMISSION

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May 28, 2014

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, 2013.

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 and regional organizations in Central Ohio and also serves as a regional planning agency. In 2013, membership included 41 political subdivisions in and around Franklin, Ross, Fayette, Delaware, Pickaway, Madison, Licking, and Fairfield Counties, Ohio. In 2013, MORPC launched a pilot associate membership program with 5 regional organizations participating. MORPC is the federally designated Metropolitan Planning Organization (MPO) for the Columbus urbanized area.

The local government members appoint representatives (82 as of December 31, 2013) 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 No. 14, *The Financial Reporting Entity*, GASB 39, *Determining Whether Certain Organizations are Component Units, an Amendment of GASB Statement No. 14*, and *GASB Statement No. 61, Omnibus–an amendment of GASB Statements No. 14 and No. 34*. MORPC is not considered a component unit of the Franklin County financial reporting entity because:

- MORPC is a separate legal entity, established under Section 713.21 of the Ohio Revised Code ("ORC");
- Franklin County holds only 12 of 82 seats on MORPC's governing board;

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

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. HOPE 3 is a component unit of MORPC, as MORPC is its exclusive beneficiary. All HOPE 3 Trust assets, liabilities, net assets, and results of operations have been blended in with those of MORPC in the accompanying financial statements. There are no agencies or organizations other than HOPE 3 for which MORPC is considered the primary government.

MISSION, ASPIRATIONS AND PRIORITIES

At 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.

2013 ACCOMPLISHMENTS

Increasing Membership Value and Services

In an effort to provide greater value to the membership, MORPC made several strategic decisions within the organization's structure. The Board approved revised Bylaws and Articles of Agreement that changed MORPC's membership structure in two significant ways: 1) representation on the MORPC Board is now based solely on a community's population and 2) townships are now able to directly join MORPC. A Membership Services Coordinator position was created with the purpose to focus full-time on meeting members' needs and requests; recruiting and retaining members; and to better connect members to MORPC's programs, services and resources. MORPC's monthly Commission meetings were restructured to allow more attention on regional issues that impact all members and to involve members in meeting presentations.

New Organizational Structure

MORPC re-structured to five program departments: Energy & Air Quality, Housing & Community Services, Transportation Systems & Funding, Planning & Environment, and Regional Data & Mapping. Three supporting departments (Public & Government Affairs, Human Resources & IT, and Finance) continue to exist and work closely with the program departments. The goal of the new organizational structure is to build greater collaboration and coordination across departments, strengthen the mission and continuity of MORPC, and increase attention on local government members' needs and opportunities.

Diversity & Inclusion

MORPC created its first Diversity & Inclusion plan in 2013. The plan utilized the suggestions from an assessment by Multiethnic Advocates for Cultural Competence (MACC) based on surveys and focus group interviews with staff and board members, as well as information provided from a MORPC self-assessment for cultural competence in the workplace completed for United Way of Central Ohio.

The goal of the yearly work plan is to cultivate a work environment that is welcoming and inclusive; provide services and programs to the Central Ohio community creating a special place to live, work, and raise a family; and create a place for businesses to want to locate. The work plan assists MORPC in its planning and decision-making, establishing priorities, providing relevancy to the MORPC region, building capacity, maintaining accountability, allocating resources and improving services to the Central Ohio community.

Strategy – Advancing sustainable prosperity.

- Balanced Growth Planning in Central Ohio – MORPC is the facilitator of the Balanced Growth Planning Process, which brings communities in a watershed together to plan for land uses that protect areas requiring conservation while encouraging cost-effective development to accommodate future growth. Balanced Growth Planning considers how development impacts water quality and demands on the transportation system in a collaborative framework. In 2012, MORPC undertook Balanced Growth plans in five watersheds (Olentangy, Big Walnut, Walnut Creek, Upper Scioto, Whetstone) covering nearly 1,500 square miles. Two of the plans were endorsed by the Ohio Water Council, making communities in those watersheds eligible for a variety of funding incentives from the State of Ohio. As an example of the success of this planning effort, the City of Delaware received a reduced interest rate on its loan for an upgrade to its water plant, saving the city $2 million. The Upper Scioto Balanced Growth Plan is currently pending endorsement by the state. The Walnut Creek Balanced Growth Plan has not yet met the threshold of locally passed resolutions to request endorsement. The Whetstone Balanced Growth Plan did not receive sufficient local support to pursue endorsement.

- **Weinland Park Project** - MORPC and grant partners completed a 2½-year plan to incorporate all aspects of local food into the revitalization of the Weinland Park neighborhood and turned over the plan to the Community Economic Development Corporation of Ohio (CEDCO) in August. The plan was developed through an $864,000 grant from the U.S. Department of Housing and Urban Development (HUD). The cornerstone is the Food District @ Weinland Park, a food processing, distribution and retail hub, for which CEDCO, a subsidiary of the Godman Guild Association, is seeking capital to ensure that food jobs are fully integrated into the broader, regional food system that MORPC seeks to develop.

- **Agriculture Economic Development Toolkit** - MORPC released *Greens to Greenbacks: The Economic Benefits of Local Food* in December 2013 as a toolkit to help communities develop a local-food plan and/or create a local food council. The 10-page printed guide was the culmination of ten local-food economic-development workshops MORPC conducted around the state through an environmental education grant from the Ohio Environmental Protection Agency (Ohio EPA). The project also resulted in the creation of at least four new county food councils, the strengthening of several existing councils and efforts in at least two counties to conduct agricultural economic development plans.

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

- **Residential Energy** - MORPC completed energy efficient improvements for more than 600 individual households through the Home Weatherization Assistance Program (HWAP) and the Columbia Gas WarmChoice program. Eligible households also received more energy efficient lighting and appliances through the Electric Partnership Program and American Electric Power-Ohio's Community Assistance Program. These energy efficient improvements saved households a combined cost savings of more than $117,000 that can be used by the households for other expenses (based upon current natural gas prices).

- **Regional Energy Action Plan** - MORPC worked with the National Association of Regional Councils (NARC) to develop a Regional Energy Action Plan for Central Ohio. Funded by the Energy Foundation, the Regional Energy Action Report provides an assessment of the economic, social, and policy realities related to the development and use of energy throughout the Columbus region as well as identification of recommendations that may lead to a more prosperous regional economy and enriched environment. More than 60 data sets were analyzed by a project team consisted of MORPC, EWI and Colorado Energy Group. A final draft was produced in late 2013 and the plan is on track for release in 2014 after undergoing peer review by energy experts.

- **Summit on Sustainability & the Environment** - MORPC hosted the seventh annual Summit on Sustainability & the Environment. It is the only conference in Ohio that spotlights sustainable practices regarding air, water, land, energy, local food and materials management. The 2013 event focused on the theme "Building Resiliency for a Climate of Change", exploring ways to use adaptive management practices to build regional economic competitiveness and minimize climate-related impacts on public health, natural resources and infrastructure. This sold-out event brought together nearly 400 community leaders from the public and private sector to explore going green and share best practices. All sponsorship levels were filled and the event generated additional income as a result.

- **Materials Management** – MORPC hosted bi-monthly Materials Management Working Group meetings for stakeholders from across the region to share best practices for recycling and resource management. MORPC and The Ohio State University (OSU) partnered to educate the community on food waste diversion at a lunch forum at the Blackwell Inn and Conference Center. MORPC also hosted a forum on green event planning and achieving zero waste.

- **ME3** – MORPC's ME3 program continued to build momentum with nine manufacturing companies participating by the end of 2013. ME3 provides manufacturers with low cost energy, environmental, and lean assessments to identify opportunities for environmental improvements and cost savings. By the end of 2013, the implemented improvements resulting from report recommendations are expected to save just over two GWH of electricity annually, and divert more than 40,000 pounds of waste from the landfill. MORPC promoted the program in several workshops and featured a local ME3 success story in a press release and in a workshop at the 2013 Summit on Sustainability & the Environment.

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

- **Air Quality Awareness** – MORPC continued to provide air quality forecasts for the region and issued Air Quality Alerts as needed. MORPC raised awareness about air pollution and air friendly transportation choices through a variety of outreach strategies, including radio advertising, media interviews, events, and webinars. The Air Quality Awareness and RideSolutions programs hosted a series of employer roundtables, bringing businesses and organizations together to provide information about transportation choices in Central Ohio and share best practices. MORPC's Clean Air Fair was also hosted in May at the Arena District's Battelle Plaza, with the goal of informing downtown employees about respiratory health, green technologies, healthy lifestyles and transportation choices to raise awareness of voluntary actions they can take to reduce air pollution.

- **Clean Diesel** - MORPC completed its $1.2 million Ohio Clean Diesel Collaborative Grant Project funded by the US Environmental Protection Agency (U.S. EPA). MORPC worked with 16 fleet operators throughout Ohio to install exhaust technologies on school buses, construction equipment and heavy duty trucks. Those efforts will eliminate 675 tons of nitrogen oxides (NOx), 18 tons of particulate matter ($PM_{2.5}$), and 27,485 tons of CO_2 over the remaining life of these vehicles.

Strategy - Supporting personal and freight mobility choices.

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

- **Federal Transportation Funding** - The Transportation Improvement Program (TIP) allocates federal funding to transportation projects in the region. The TIP was updated for the next four state fiscal years (SFYs 2014-2017). It includes funding commitments to projects and activities selected by MORPC. Competition for these funds is highly competitive. The demand is much greater than the $33 million annual allocation of funds. In 2013, four transportation projects were completed involving approximately $9 million.

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

- **RideSolutions** - MORPC's RideSolutions program has been in existence since the 1980's with a clear mission to improve mobility and reduce the number of commuters that travel to work alone. In addressing the travel needs of individual commuters, RideSolutions provides customized transportation services, programs and projects that promote carpooling and van-pooling. RideSolutions also works closely with the local transit agencies to promote services to those living along bus routes. MORPC's 34 vanpools reduced vehicle miles traveled by 5,687,092 miles, reduced gasoline use by 233,077 gallons and CO_2 emissions by 149,145 pounds. MORPC staff held 150 outreach and engagement events that educated and encouraged commuters to incorporate ridesharing opportunities into their daily commute. RideSolutions launched a new employer-focused initiative, designed to foster transportation and environmental discussions that promote the implementation of numerous Transportation Demand Management (TDM) strategies.

- **Ohio Public Works Commission (OPWC) District 3 Integrating Committee** – Administered by MORPC, the committee awarded $34 million in funding from the State Capital Improvement Program (SCIP) and Local Transportation Improvement Program (LTIP) to 17 projects for local infrastructure and $2.7 million to 3 projects for natural area preservation through the Clean Ohio program.

- **Data Sharing** – MORPC creates, shares, and distributes information about demographics, development patterns, and socio economic trends for supporting research, plans and policies. A new data visualization tool for local governments and businesses, launched in partnership with Community Research Partners (CRP), is available online. The 2013 State of the Region Report was an internet-based data visualization application that included over 50 data sets about demographics, transportation, commerce, sustainability and housing characteristics. MORPC administers the Franklin County Location Based Response System. This project entails using GIS technology to support concurrent editing by multiple jurisdictions to base files of addresses and roadway center-lines that are hosted by MORPC. This approach is unique in the nation, and has been presented at numerous conferences. In addition, MORPC hosts a variety of online maps that allow users to toggle data layers on and off for downloading, or simply viewing information.

- **Active Transportation** - MORPC continued to encourage and promote walking and bicycling as viable alternatives to automobile travel. MORPC organized and conducted several pedestrian and bicycling counting efforts to better understand how many people are walking and biking both on our off-street and on-street facilities. Regular Safe Routes to School forums were held to share best practices in how to create school travel plans and implement both engineering and education measures to increase safety on our roadways.

- **Complete Streets** - Complete Streets are roadways designed to safely and comfortably accommodate all users. MORPC continued to promote Complete Streets through its toolkit, by giving presentations to local and national audiences, and by reviewing roadway design plans to ensure Complete Streets elements were applied. MORPC organized its first blind walk audit event in the fall of 2013 where attendees were given the opportunity to experience the built environment as a visually impaired person using a cane or guide dog. About 50 people participated and asked for a similar event again in the future.

Strategy – Advocating on public policy issues.

- **Government Affairs** - 2013 was a robust year for MORPC's legislative and public policy efforts. Regular meetings of MORPC's Regional Policy Roundtable provided strategic input and recommendations to the MORPC Board on several top legislative priorities. MORPC also served on several regional and statewide government relations groups including the Public Policy Committee of the Ohio Association of Regional Councils and the Government Affairs Steering Committee of the Columbus Chamber. At the Ohio State House and U.S. Capitol, MORPC assertively provided education and advocacy on the issues, policies and interests of Central Ohio local governments. Some of the 2013 public policy and legislative areas of focus included:

    - **Municipal Income Tax Uniformity –** House Bill 5 was a top priority for MORPC's advocacy efforts. The bill's approach to municipal income tax uniformity would cause significant revenue loss for the majority of MORPC's municipal members. MORPC opposes the bill in its current form and has been working to improve several key provisions in the bill.

    - **Environmental and Energy Issues –** MORPC provided testimony as part of an expert group about topics that should be considered for Ohio SB58, which proposed changing Ohio's current laws on alternative energy, energy efficiency and peak demand reduction. MORPC collaborated with statewide partners to include renewal of the Clean Ohio Fund program in the state's 2014 Capital Budget.

    - **Transportation Issues and Funding –** MORPC actively assisted one of its local government members, City of Dublin, in pursuing federal TIGER grant funding for rebuilding the I-270/U.S. 33 interchange. MORPC actively pursued the possibility of new transportation funding opportunities for local governments by increasing the local permissive taxing authority on license plates. MORPC opposed Ohio HB69 which would have prohibited the use of traffic cameras by local governments.

- **Shared Services** - The work of the Central Ohio Regional Shared Services Steering Committee concluded in 2013. The Committee was created to bring together regional leaders to find new ways to collaborate and share services, increase efficiency, and reduce costs to provide higher level services to constituents. The Committee decided to hand off this responsibility to MORPC. MORPC is now highlighting shared services opportunities and successes at its monthly Commission meetings. MORPC's new Membership Coordinator is also charged with assisting members in this area.

The IT shared services project was completed in 2013. This project was funded by a grant from the state's Local Government Innovation Fund. Partners agreed to implement recommendations in several areas. MORPC is participating in shared GIS services, website development and hosting, and helping smaller members increase IT capacity by partnering with other local governments or regional public entities.

Strategy – Facilitating a comprehensive housing and community development agenda.

- **Housing & Community Services** - For over 30 years, MORPC has partnered with local governments and the private and non-profit sectors to create housing services and community development programs that improve the quality of life for residents. In 2013, MORPC assisted Central Ohioans in not only becoming successful homeowners but also in improving homes through programs designed to revitalize neighborhoods around the region. Funders of MORPC's housing services and community development programs include Franklin County Commissioners, The Columbus Foundation, Campus Partners for Urban Redevelopment, United Way of Central Ohio, the Ohio Development Services Agency, Third Federal, PNC, the Ohio Housing Finance Agency and the U.S. Department of Housing and Urban Development (HUD). MORPC is a HUD-approved housing counseling agency.

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

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

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

- **Community Housing Improvement Program** (**CHIP**) - The CHIP provided grants to eligible communities interested in undertaking housing-related activities, including necessary infrastructure repairs. These state funds are used to address home repair, full house rehabilitation, down payment assistance and other services. The grants are awarded competitively and encourage a flexible, community-wide approach to the improvement and provision of affordable housing for low- and moderate-income individuals. In 2013, MORPC assisted the City of Pataskala, Pickaway County and the City of Marysville with their CHIP projects.

ECONOMIC CONDITION AND OUTLOOK

The economy in Central Ohio is anchored by the City of Columbus, which is the only major city in the northeast quadrant of the country to have grown continuously since 1970 and is the 15th largest city in the United States, per the 2010 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 the last five years were as follows:

	2009	2010	2011	2012	2013
United States	9.3%	9.6%	8.9%	8.1%	7.4%
Ohio	10.2%	10.1%	8.6%	7.2%	7.4%
Columbus MSA	8.4%	8.6%	7.5%	6.1%	6.2%

As reported by Business First, Columbus was the only Ohio city based on MSA to rank in the top 25 in terms of economic strength in the 2013 rankings produced by the Policom Corporation. Factors in the rankings include jobs, earnings, welfare and Medicaid. The regional unemployment rate has continued to compare favorably to the national unemployment rate in the current post-recession period.

Total MORPC membership in 2013 was 41 local governments, and an additional 5 regional organizations participated in MORPC's new associate membership pilot program. Some local government members have been unable to continue membership due to reduced community budgets. However, interest in membership continues to be expressed by other governments due to adoption of a new membership structure to take effect January 1, 2014, indicating prospects for further geographical growth. Several new local government and associate members have joined since the end of 2013.

MORPC's total 2013 revenue declined 24.2% to $11,239,704 from the 2012 total of $14,828,126 which was the highest annual revenue in the history of the agency. The decline was expected primarily as a result of the reduction of federal stimulus program revenue. The 2014 operating revenue budget is $14,437,597. From 2010 through 2013, MORPC received approximately $6.5 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 approximately doubled the size of MORPC's weatherization and housing funding from all sources over that period.

FINANCIAL INFORMATION

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

- Salaries
- Benefits
- Services and charges and Materials
- Capital expenditures

A more detailed level within each appropriation is accounted for and reported internally and at the 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 prepared monthly and presented to the Administrative Committee quarterly.

The Administrative Committee authorizes each individual contract in excess of $75,000 if the expense is included in the current budget. A myriad of financial status reports are periodically submitted to grantors according to their requirements. The county auditor also ensures that all expenditures are within amounts appropriated by MORPC.

Numerous accounting and administrative controls exist to assure compliance with federal and state laws, applicable regulations such as OMB Circulars A-102 and A-87, the terms and conditions of the many contracts, as well as the Commission's own adopted policies and procedures, which are periodically reviewed and updated. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. The accountants' report on internal control appears at the beginning of the Single Audit Section of this report and discloses no condition considered to be a material weakness.

PROPRIETARY OPERATIONS: As discussed above, MORPC is a voluntary association of local governments with governmental and non-profit status. It operates like a consulting business and is treated as a single enterprise for accounting, budgetary and financial presentation purposes.

It is MORPC's policy to charge user fees to organizations and individuals who contract for or request the services and products of MORPC staff. The user fees are established and calculated on a 100 percent actual cost recovery basis, including capital costs, in conformance with MORPC's activity-based, federally-negotiated, organization-wide cost allocation plan.

The financial statements have been prepared following Governmental Accounting Standards Board (GASB) Statement No. 34, *"Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments."* As part of this reporting model, management is responsible for preparing a Management's Discussion and Analysis of the Commission. This discussion follows the Independent Accountants' Report, providing an assessment of the Commission finances for 2013.

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 $734,539 in 2013 with $55,449 designated for building related expenditures and the remaining amount available for operating use. Other revenues flow from contracts for specific services to be rendered on an actual cost basis with no provision for profit or based on completed units. Costs are allocated in accordance with policies and procedures specified by OMB Circular A-87 using a single organization-wide cost allocation plan for which the U.S. Department of Transportation is the oversight agency. MORPC received $5,782,052 or 51.4% of its 2013 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 2014 budget:

	2012 Actual	2013 Actual	2014 Budget
Revenues:			
Federal grants and contracts	$8,767,346	$5,782,052	$7,832,568
State grants and contracts	496,836	481,608	824,323
Members' per-capita fees	708,877	734,539	837,381
Utility contracts	2,501,296	3,097,997	3,637,617
Local contracts and other	837,190	885,917	1,438,812
Foundations/corporate contributions	1,513,572	255,682	162,896
Total Revenues	14,825,117	11,237,795	14,733,597
Expenses:			
Salaries and benefits	5,800,796	5,992,937	6,672,977
Consultants and subcontracts	3,202,465	2,642,374	4,747,682
Depreciation	118,457	101,095	98,710
Other expenses	5,604,576	4,091,130	3,000,938
Total Expenses	14,726,294	12,827,536	14,520,307
Operating income (Loss)	98,823	(1,589,741)	213,290
Interest income	3,009	1,909	6,000
Capital contributions	0	0	100,000
Net change in net position	$101,832	$(1,587,832)	$319,290
Capital expenditures	$32,730	$86,468	$280,000

Members' per-capita fees of $734,539 were leveraged by a factor of 15 to 1 in 2013 to bring in total operating revenues of $11,237,795. Total federal revenue decreased $2,985,294 (34.1%) primarily due to reductions in funding for the NSP and US EPA clean diesel projects, which were being completed during 2013. Utility contract revenue increased by $596,701 (23.9%) as a result of increased funding from Columbia Gas, which continues to invest in home weatherization. Foundations/corporate contributions decreased by $1,257,890 (83.1%) primarily as EcoSummit 2012, an international scientific conference held in Columbus that MORPC co-hosted, was a one-time event held in the fall of 2012.

Total staff salaries and benefits in 2013 increased by $192,141 (3.3%) from the prior year mostly as a result of increased benefit costs, in addition to normal staff merit increases and changes. Other expenses decreased by $1,513,446 (27.0%) primarily as a result of activity on the NSP and clean diesel programs winding down as those projects were completed, and the one-time 2012 expenses associated with the international EcoSummit conference.

Overall, 2013 operating revenue decreased $3,587,322 (24.2%) from the prior year. Total operating revenue was under budget by $4,104,448 or 26.8% of the budget of $15,342,243, primarily as a result of under-spending on consultant and services costs because of conservatively high estimates as to how soon work could be performed, higher than anticipated turnover resulting in an overestimation of the amount of work that would be performed, and delays in project start dates. Additionally, no mid-year budget adjustment was made in 2013 to right-size the budget. Operating revenue is budgeted to increase by $3,495,802 or 31.1% in 2014 compared to 2013 actual revenue. The following programs and activities were under budget by $100,000 or more in 2013:

	Amount Under
Regional Transportation Planning Supplement	$141,702
U.S. EPA Clean Diesel Fleet	$270,982
Effects of Climate Change	$156,197
U.S. EPA Climate Showcase	$290,156
Columbia Gas Warmchoice	$118,484
Home Weatherization Assistance Program	$189,104
USF Electric Power Program	$159,135
AEP Electric Baseload Program	$129,886
Single Family Housing Rehabilitation	$414,076
Neighborhood Stabilization Projects I & II	$300,465
Franklin County Demolition Demonstration Program	$237,606
Franklin County Home Repair Program	$277,422

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

Capital expenditures for equipment and leasehold improvements in 2013 totaled $86,468. Total depreciation expense was $101,095. Net capital assets at year-end were $220,167.

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 2013, the trust also similarly facilitates the implementation of the Neighborhood Stabilization Program. Assets totaling $320,428 at December 31, 2013 were held by the trustee, are controlled by MORPC and have been included on MORPC's balance sheet. At December 31, 2013, $73,049 of the trust assets represents the value of one property held by the trust, with the balance of $247,379 held in cash.

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

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING: The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the Mid-Ohio Regional Planning Commission for its comprehensive annual financial report for the fiscal year ended December 31, 2012. 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 25 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 Steve Sova and other staff at MORPC, and Kennedy Cottrell Richards, the independent auditors. We would like to express sincere appreciation to all those who assisted and contributed to its preparation. Appreciation is also extended to the MORPC Administrative Committee and officers for their interest and support in planning and conducting the financial operations of MORPC in a responsible and professional manner.

Respectfully submitted,

William Murdock
Executive Director

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

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

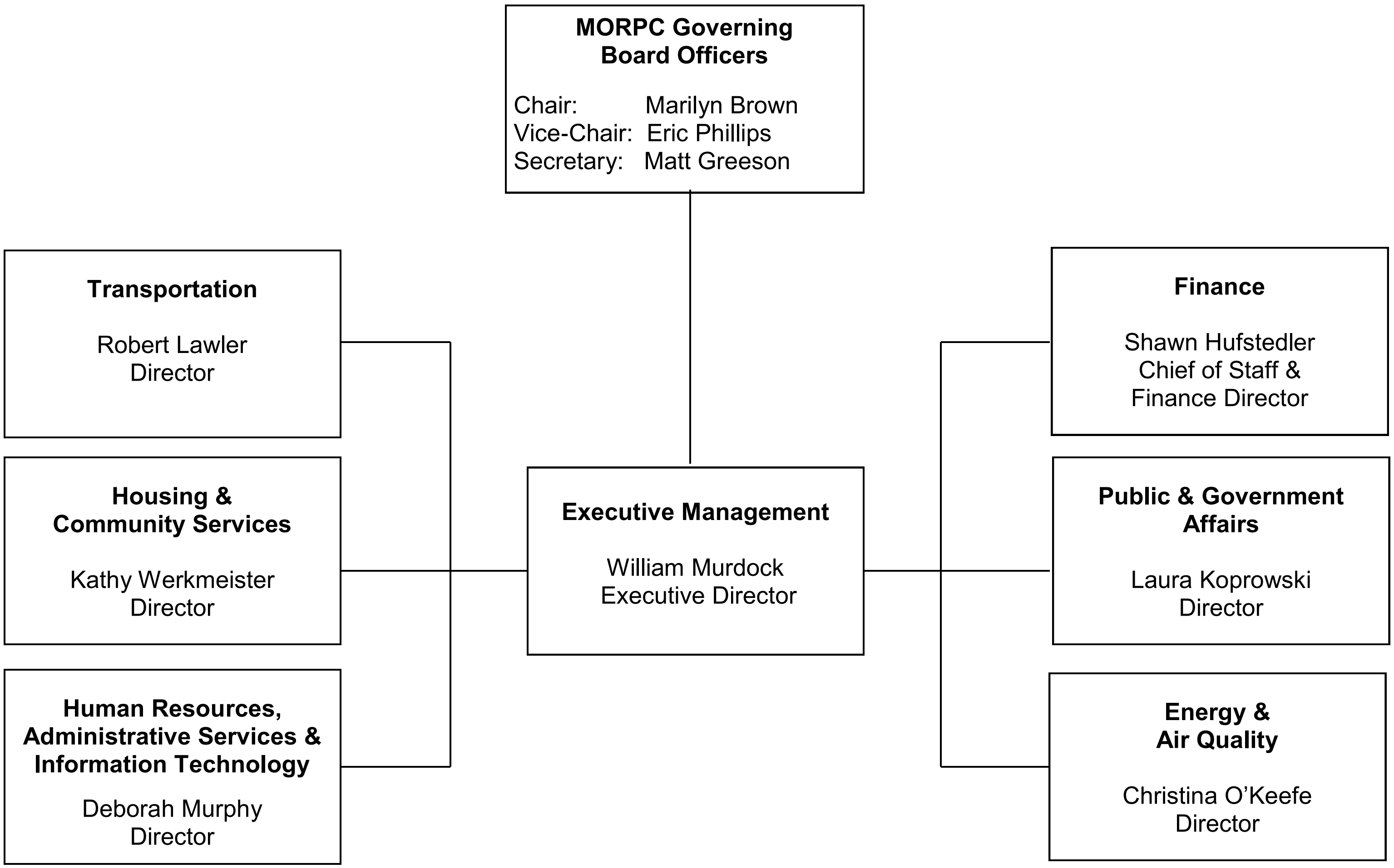
Mid-Ohio Regional Planning Commission

For its Comprehensive Annual Financial Report for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

MID-OHIO REGIONAL PLANNING COMMISSION
Organizational Chart—Management Staff
As of December 31, 2013



MID-OHIO REGIONAL PLANNING COMMISSION
Committees

As of December 31, 2013

OFFICERS

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

TRANSPORTATION POLICY COMMITTEE
Chair: Marilyn Brown

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

ADMINISTRATIVE COMMITTEE
Chair: Eric Phillips

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

REGIONAL POLICY ROUNDTABLE
Chair: Marilee Chinnici-Zuercher

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

NOMINATING COMMITTEE
Chair: Matt Greeson

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

CITIZEN ADVISORY COMMITTEE ON THE PUBLIC INVOLVEMENT PROCESS
Chair: Ira Weiss

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

TRANSPORTATION ADVISORY COMMITTEE
Chair: Clyde Seidle

PURPOSE: Provide technical advice to the Policy committee.

COMPENSATION & BENEFIT COMMITTEE
Chair: Joe Stefanov

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

BYLAWS & ARTICLES OF AGREEMENT COMMITTEE
Chair: William Yaple

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

BUILDING COMMITTEE
Chair: William Yaple

PURPOSE: Looking at options for future MORPC headquarters.

CENTER ADVISORY COUNCIL
Chair: Mike Shelton

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

GREENWAYS WORKING GROUP
Chair: Maryellen O'Shaughnessy

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

ENERGY & AIR QUALITY WORKING GROUP
Chair: David Celebrezze

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

AGRICULTURE & LOCAL FOODS WORKING GROUP
Chair: Mark Barbash

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

SUSTAINABLE GROWTH WORKING GROUP
Chair: Terry Foegler

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

MATERIALS MANAGEMENT WORKING GROUP
Chair: Angel Arroyo-Rodriguez

District 3 Public Works Integrating Committee

Mid-Ohio Finance Administrators (MOFA)

II. FINANCIAL SECTION

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Gahanna, OH 43230

Kennedy Cottrell Richards

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities of the Mid-Ohio Regional Planning Commission, Franklin County, Ohio (the Commission), as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Mid-Ohio Regional Planning Commission, Franklin County, Ohio, as of December 31, 2013 and 2012, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

The schedule of expenditures of federal awards also presents additional analysis as 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 financial statements.

The supplementary information and the schedule of expenditures of federal awards are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected the supplementary information and the schedule of expenditures of federal awards 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, the supplementary information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 28, 2014, on our consideration of the Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

Kennedy Cottrell Richards LLC

Kennedy Cottrell Richards LLC
May 28, 2014

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, 2013. The information contained in the MD&A should be considered in conjunction with the information presented in the Commission's financial statements and corresponding notes to the financial statements.

Financial Highlights

- Net position decreased by $1,587,832 in 2013 and increased by $101,832 in 2012. 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 position each year if possible. The 2013 large decrease in net position was due mostly to the sale of real estate held for resale totaling over a $1,319,000 cost basis from the U. S. Department of Housing and Urban Development Neighborhood Stabilization Program (NSP), with additional operating losses and other expenses incurred in 2013 for revenues earned in prior years. The 2012 increase in net position was due to revenue from the real estate held for resale from NSP, partially offset by losses and expenses incurred in 2012 for revenues earned in prior years.

- Revenue decreased in 2013 by $3,587,322 or 24.2% to $11,237,795. This decrease was driven mostly by a reduction in federal grants of approximately $2,953,000 as programs funded through the federal American Recovery and Reinvestment Act of 2009 (ARRA) and other stimulus funding, were largely completed. Additionally, the foundation and corporate contributions decreased by over $1,257,000 as a result of the international EcoSummit 2012 conference held in 2012 with no similar conference held in 2013. These decreases were partially offset by increased utility company funding of $596,701 in 2013, as utility companies continued to increase funding of MORPC's residential energy programs. Revenue increased in 2012 by $1,796,346 or 13.8% to $14,825,117, the highest amount in the history of the agency. The increase was primarily due to continued increase in stimulus funding for the NSP program and energy and environment funding for various programs such as diesel retrofit and climate change projects.

- Cash and investments at December 31, 2013 were $5,152,780, an increase of $910,039 from 2012. Cash and investments at December 31, 2012 were $4,242,741, a reduction of $169,028 from 2011. 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 reported an operating loss of $1,589,741 in 2013. This includes $1,315,278 for the net reduction in real estate held for resale, depreciation charges of $101,095, expenses in the current year for which revenues were recognized in prior years, and other operating losses incurred. The Commission had operating income of $98,823 in 2012. This included $411,958 from revenue for the net change in real estate held for resale, partially offset by depreciation expense of $118,457, expenses in current year for which revenues were recognized in prior years and losses incurred in the current year.

Overview of the Financial Statements

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

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

Statement of Net Position – This statement presents information on all the Commission's assets and liabilities, with the difference between the two reported as net position.

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

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

Financial Position

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

Condensed Statement of Net Position

	2013	2012	2011
ASSETS			
Current assets	$7,324,965	$7,923,399	$7,892,367
Capital assets, net of accumulated depreciation	220,167	234,794	320,521
Other noncurrent assets	253,307	1,503,477	1,120,306
Total Assets	$7,798,439	$9,661,670	$9,333,194
LIABILITIES			
Current liabilities	$2,297,118	$2,555,832	$2,282,569
Noncurrent liabilities	609,780	626,465	673,084
Total Liabilities	$2,906,898	$3,182,297	$2,955,653
NET POSITION			
Net investment in capital assets	$220,167	$234,794	$320,521
Restricted for community development projects	73,049	1,388,327	976,369
Unrestricted	4,598,325	4,856,252	5,080,651
Total Net Position	$4,891,541	$6,479,373	$6,377,541

Current assets declined $598,434 (7.6%) in 2013 from 2012 and is due to accounts receivable being $1,488,059 lower as federally-funded ARRA programs were being concluded in 2013, offset by a $910,044 increase in cash. Current assets were comparable at year end 2012 with year end 2011.

Other noncurrent assets decreased by $1,250,170 (83.2%) in 2013 from 2012, and increased by $383,171 (34.2%) from 2011 to 2012. These changes were primarily attributed to real estate held for resale in the NSP program. The decrease in 2013 is due to the sale of eight NSP program properties with a cost basis totaling $1,319,072. The increase in 2012 was the result of additional real estate held for resale of $411,958 as a result of increased purchases and capitalized rehabilitation.

Current Liabilities declined by $258,714 (10.1%) from 2012 to 2013 and increased by $273,263 (12.0%) from 2011 to 2012. These changes are primarily the result of a decrease in 2013, and an increase in 2012, of outstanding accounts payable as vendor payment processing was temporarily slowed at year end 2012 while volume increased due to additional programming but returned to normal in 2013.

Net investment in capital assets decreased by $14,627 (6.2%) from 2012 to 2013 and by $85,727 (26.7%) from 2011 to 2012. The decline in both 2013 and 2012 resulted from depreciation charges being greater than capital acquisitions in each year. There was no capital related debt incurred during these periods.

Net position restricted for community development projects declined by $1,315,278 (94.7%) from 2012 to 2013, and increased by $411,958 (42.2%) from 2011 to 2012. The entire balance relates to the purchase, rehabilitation and sale of houses held for resale funded by the NSP program for 2011 through 2013. The 2013 decrease is due to the aforementioned sale of eight properties with a cost of $1,319,072, less rehabilitation costs capitalized. The 2012 increase is due to real estate acquisition and rehabilitation costs capitalized net of the cost of sales for three properties totaling $465,228.

Unrestricted net position is the part of net position that can be used to finance day-to-day operations without external constraints, and decreased by $257,927 (5.3%) from 2012 to 2013 and by $224,399 (4.4%) from 2011 to 2012, primarily due to the results of operating activities in each year.

Condensed Statement of Revenues, Expenses and Changes in Net Position

	2013	2012	2011
REVENUE			
Federal	$5,782,052	$8,767,346	$8,199,084
Nonfederal	2,102,064	2,042,903	1,972,746
Foundations/Corporations	255,682	1,513,572	726,445
Utility company	3,097,997	2,501,296	2,130,496
Total Revenues	11,237,795	14,825,117	13,028,771
EXPENSES			
Salaries and benefits	5,992,937	5,800,796	5,692,671
Consultants and subcontractors	2,642,374	3,202,465	3,261,623
Depreciation	101,095	118,457	137,495
Other expenses	4,091,130	5,604,576	3,245,807
Total Expenses	12,827,536	14,726,294	12,337,596
OPERATING INCOME (LOSS)	(1,589,741)	98,823	691,175
Interest Income	1,909	3,009	11,151
INCOME (LOSS) BEFORE CONTRIBUTIONS	(1,587,832)	101,832	702,326
Capital Contributions	0	0	3,280
CHANGE IN NET POSITION	(1,587,832)	101,832	705,606
Net Position, Beginning of Year	6,479,373	6,377,541	5,671,935
Net Position, End of Year	$4,891,541	$6,479,373	$6,377,541

Operating revenues decreased by $3,587,322 (24.2%) in 2013 and increased by $1,796,346 (13.8%) in 2012. Most of the 2013 decline was from $2,952,627 less in federal ARRA and other stimulus funding as the NSP and diesel retrofit programs were being completed during the year, with additional decrease due to the international EcoSummit conference in 2012 and an offsetting increase in additional utility funding, as previously mentioned. The 2012 increase was primarily due to greater amounts from ARRA stimulus funding for the NSP program and energy and environment funding for various programs including diesel retrofit, agrarian overlay in an urban setting, and climate change projects.

Operating expenses declined by $1,898,758 (12.9%) in 2013 and increased by $2,388,698 (19.4%) in 2012. Both the 2013 decrease and 2012 increase were primarily the result of the associated change in the level of spending commensurate with the 2013 and 2012 changes in federal funding for the NSP program and other energy and environmental activities as well as foundation and corporate funding for the EcoSummit 2012 conference, as discussed above.

Capital Assets

Capital assets of the Commission as of December 31, 2013 totaled $220,167 (net of accumulated depreciation). The capital assets are primarily computer equipment and vehicles. In 2013 the Commission acquired $86,468 in new assets. 2013 depreciation expense was $101,095. Disposals with a cost basis and accumulated depreciation of $101,826 each, for a net book value of $-0-, were recorded in 2013.

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

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

Long Term Debt

Long term debt at December 31, 2013 and December 31, 2012 was $-0-. Under the 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 2013 or 2012.

Economic Conditions

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

Commission-operated programs such as the Home Weatherization Assistance Program (HWAP), operated under contract with the Ohio Development Services Agency, and the Neighborhood Stabilization Program (NSP) funding through Community Development Block Grants have, in recent years, seen significant increases in funding as a result of ARRA and the Housing and Economic Recovery Act (HERA) funding. The HWAP funding nearly tripled from 2010 through 2013, and the Commission's housing programs in total approximately doubled for the same period. Both the HWAP and NSP funding has decreased significantly in 2013 as the ARRA funds ended and programs were completed, offset by utility revenues increasing over sixty percent in the past three years.

Transportation grants have historically been the largest funding program of the agency. The source for these funds is the Highway Trust Fund (HTF) continued in legislation authorizing federal transportation programs (MAP-21, the Moving Ahead for Progress in the 21st Century Act [P.L. 112-141], which was signed into law by President Obama on July 6, 2012). Funding surface transportation programs at over $105 billion for federal fiscal years (FFY) 2013 and 2014, MAP-21 is the first highway authorization enacted since 2005.

MAP-21 authorizes federal surface transportation programs including MORPC's Metropolitan Planning Organization (MPO) planning for two years. The previous legislation was not renewed on time (delayed three years) and MAP-21 being authorized for only two years signals continuing disagreement in Congress over the direction the nation should take in its transportation programs. The prior legislation, SAFETEA-LU, had numerous continuing authorizations and one lapse in authorization. Both the U. S. House and the Senate have begun work on the next reauthorization, but it remains controversial.

Current funding for the HTF, primarily from fuel taxes, is not sufficient to provide current levels of funding for the HTF programs thus requiring subsidies from the general fund. Transfers have taken place every federal fiscal year since 2008. The shortfall in the HTF results from no increase in revenue sources since the 1990's, higher fuel efficiency, and the poor economy which has resulted in lower or flat miles driven. With the emphasis on deficit reduction and a reluctance to increase taxes or user fees it is unclear if the expenditures from the HTF can be maintained. As much as a third of the expenditures from the HTF could be reduced if no new funding is provided and general fund subsidies cease. Before the end of FFY 2014, another $14 to $18 billion will be required to keep the HTF solvent and able to pay its obligations in a timely fashion. This would be the second transfer needed in FFY 2014. Without this transfer or other replenishment, it is unlikely the HTF will be able to meet most of its obligations in FFY 2015.

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

Contacting the Commission

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

MID-OHIO REGIONAL PLANNING COMMISSION

STATEMENTS OF NET POSITION
AS OF DECEMBER 31, 2013 AND 2012

	2013	2012
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	$ 4,222,842	$ 3,312,798
Cash — board designated for building repairs and replacements	929,938	929,943
Accounts receivable	2,042,743	3,530,802
Other prepaid expenses	98,195	71,354
Mortgage notes receivable	31,247	78,502
Total current assets	7,324,965	7,923,399
NONCURRENT ASSETS:		
Capital assets — net of accumulated depreciation	220,167	234,794
Real estate held for resale	73,049	1,388,327
Mortgages notes receivable	166,887	99,250
Other prepaid expense	13,371	15,900
Total noncurrent assets	473,474	1,738,271
TOTAL	$ 7,798,439	$ 9,661,670
LIABILITIES AND NET POSITION		
LIABILITIES:		
Current liabilities:		
Accounts payable	$ 1,002,151	$ 1,667,475
Accrued — payroll and fringe benefits	244,948	220,157
Accrued — vacation and sick leave	57,000	21,000
Unearned revenue — federal	371,123	246,222
Unearned revenue — nonfederal	621,896	400,978
Total current liabilities	2,297,118	2,555,832
Noncurrent liabilities:		
Accrued vacation and sick leave	335,883	370,388
Accrued building lease expense	131,784	168,119
Unearned revenue — federal	142,113	87,958
Total noncurrent liabilities	609,780	626,465
Total liabilities	2,906,898	3,182,297
NET POSITION:		
Net investment in capital assets	220,167	234,794
Restricted for community development projects	73,049	1,388,327
Unrestricted	4,598,325	4,856,252
Total net position	4,891,541	6,479,373
TOTAL	$ 7,798,439	$ 9,661,670

See notes to financial statements.

MID-OHIO REGIONAL PLANNING COMMISSION

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	2013	2012
REVENUES:		
Governmental:		
Federal grants and contracts	$ 5,782,052	$ 8,767,346
Nonfederal:		
Members' per capita fees	734,539	708,877
State grants and contracts	481,608	496,836
Local contracts and other	885,917	837,190
Total nonfederal	2,102,064	2,042,903
Foundations/corporate contributions	255,682	1,513,572
Utility company contracts	3,097,997	2,501,296
Total revenues	11,237,795	14,825,117
EXPENSES:		
Salaries and benefits	5,992,937	5,800,796
Consultants and subcontractors	2,642,374	3,202,465
Other services	1,224,603	3,276,272
Rent and utilities	426,230	426,333
Materials and supplies	587,479	477,236
Printing	36,732	54,592
Travel	56,075	69,127
Depreciation	101,095	118,457
Advertising	61,532	133,817
Cost of sales - Neighborhood Stabilization Program Properties	1,319,072	465,228
Other	379,407	701,971
Total expenses	12,827,536	14,726,294
OPERATING INCOME (LOSS)	(1,589,741)	98,823
NON-OPERATING INCOME		
Interest Income	1,909	3,009
CHANGE IN NET POSITION	(1,587,832)	101,832
NET POSITION — Beginning of year	6,479,373	6,377,541
NET POSITION — End of year	$ 4,891,541	$ 6,479,373

See notes to financial statements.

MID-OHIO REGIONAL PLANNING COMMISSION

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:		
Received from federal grants and contracts	$ 6,969,569	$ 9,048,118
Received from state, local, utility company grants and contracts, and other	6,052,205	5,134,069
Payments for salaries and benefits	(5,966,651)	(5,817,748)
Payments for consultants and subcontractors	(3,514,114)	(2,831,802)
Other payments	(2,546,411)	(5,671,944)
Net cash provided by (used in) operating activities	994,598	(139,307)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest received	1,909	3,009
Net cash provided by investing activities	1,909	3,009
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Additions to property and equipment	(86,468)	(32,730)
Net cash used in capital and related financing activities	(86,468)	(32,730)
(DECREASE) INCREASE IN CASH DEPOSITS	910,039	(169,028)
CASH DEPOSITS — Beginning of year (including $929,943 and $943,778 in cash, board designated for building repairs and replacement at January 1, 2013 and 2012, respectively)	4,242,741	4,411,769
CASH DEPOSITS — End of year (including $929,938 and $929,943 in cash, board designated for building repairs and replacements at December 31, 2013 and 2012, respectively)	$ 5,152,780	$ 4,242,741
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES —		
Operating income (loss)	$ (1,589,741)	$ 98,823
Adjustments to reconcile to cash provided by operating activities:		
Depreciation	$ 101,095	$ 118,457
Changes in assets and liabilities:		
Accounts receivable	1,488,059	(218,163)
Real estate held for resale	1,315,278	(411,958)
Other prepaid expenses	(24,312)	7,144
Accounts payable	(665,324)	653,227
Accrued liabilities	(10,049)	(16,716)
Unearned grants and contract revenue and mortgage notes receivable	379,592	(370,121)
Total adjustments	2,584,339	(238,130)
Net cash provided by (used in) operating activities	$ 994,598	$ (139,307)

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,* GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units, an amendment of GASB Statement No. 14*, and Statement No. 61, *Omnibus—an amendment of GASB Statements No. 14 and No. 34,* MORPC is not considered part of the Franklin County (the "County") financial reporting entity as a result of the following:

- MORPC is a separate legal entity, established under Section 713.21 of the Ohio Revised Code ("ORC").

- The County holds only 12 of 82 seats on MORPC's governing Board.

- MORPC is not fiscally dependent on the County, and it does not provide a financial benefit to, nor impose a financial burden on, the County.

- MORPC provides services to members outside of the County.

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

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

Revenue Recognition — Revenue is derived from federal, state, county, and local funding, as well as foundations, corporations, and utility company contracts. MORPC members are charged an annual fee on a per-capita basis as determined by MORPC pursuant to the Articles of Agreement of MORPC. In addition, MORPC receives federal grants, which include amounts from the 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 position 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 position.

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

Property and Equipment — MORPC capitalizes at cost all purchased property and equipment costing $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 four to ten years. Leasehold improvements are amortized over the lesser of the useful life of the asset or term of the lease. Donated property and equipment are recorded at 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 2013 and 2012, 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, 2013 and December 31, 2012.

MORPC' s deposits with Franklin County have carrying amounts of $4,905,401 and bank balances of $4,905,401 at December 31, 2013. At December 31, 2012, MORPC's deposits with Franklin County had a carrying amount of $4,165,142 and bank balances of $4,165,142. Included in these bank balances are $929,938 and $929,943 for December 31, 2013 and 2012 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 in the Hope 3 Trust, relating to the HOPE 3 and NSP programs, had carrying amounts of $247,379 and $77,599 at December 31, 2013 and 2012, respectively. The bank balances were $247,379 and $77,599 at December 31, 2013 and 2012, 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 are invested in a separate account in the Ohio State Treasurer's investment pool (STAROhio). During 2012, $600,000 of these funds were temporarily transferred to the operating account, leaving a $2,301,558 balance remaining in STAROhio at December 31, 2012. In 2013 these funds were returned to the STAROhio account, resulting in a balance of $2,902,497 at December 31, 2013. STAROhio is considered a cash equivalent and the balance is included in the cash balances carried by Franklin County as noted above.

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

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

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

Cash Equivalents — For purposes of the statements of cash flows, MORPC considers all cash deposits held by the Franklin County Treasury, investments on behalf of MORPC in the State Treasury Asset Reserve of Ohio (STAROhio) and the HOPE 3 deposits, to be cash equivalents since they are available to MORPC upon demand.

Compensated Absences — MORPC employees are granted annual leave (vacation) and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated annual leave and a percentage of accumulated sick leave.

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

MORPC allows employees to annually convert up to one year's worth of unused annual leave and sick leave to cash compensation with various restrictions. The amount employees converted in 2013 and 2012 was approximately $35,000 and $23,000, respectively, reducing MORPC's liability.

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

Real estate held for resale is stated at cost and includes the costs associated with renovating the homes. Real estate held for resale consists of single-family homes, which are to be sold to qualifying participants under the NSP and HOPE 3 programs as established by the United States Department of Housing and Urban Development. MORPC held no real estate for resale as of December 31, 2013 and 2012 for the HOPE 3 program and held $73,049 and $1,388,327 of real estate for resale as of December 31, 2013 and December 31, 2012 respectively, for NSP.

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

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

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

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

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

- Contributions from employers and nonemployer contributing entities to the pension plan and earnings on those contributions are irrevocable.
- Pension plan assets are dedicated to providing pensions to plan members in accordance with the benefit terms.
- Pension plan assets are legally protected from the creditors of employers, nonemployer contributing entities, and the pension plan administrator. If the plan is a defined benefit pension plan, plan assets also are legally protected from creditors of the plan members.

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

- Single-employer pension plans—those in which pensions are provided to the employees of only one employer (as defined in this Statement).
- Agent multiple-employer pension plans (agent pension plans)—those in which plan assets are pooled for investment purposes but separate accounts are maintained for each individual employer so that each employer's share of the pooled assets is legally available to pay the benefits of only its employees.
- Cost-sharing multiple-employer pension plans (cost-sharing pension plans)—those in which the pension obligations to the employees of more than one employer are pooled and plan assets can be used to pay the benefits of the employees of any employer that provides pensions through the pension plan.

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

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

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

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

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

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

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

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

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

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

In November 2013, the GASB issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date.* This Statement addresses an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions made by a state or local government employer to a defined benefit pension plan after the measurement date of the government's beginning net pension liability.

Statement No. 68 requires a state or local government employer to recognize a net pension liability measured as of a date (the measurement date) no earlier than the end of its prior fiscal year. If a state or local government employer makes a contribution to a defined benefit pension plan between the measurement date of the reported net pension liability and the end of the government's reporting period, Statement No. 68 requires that the government recognize its contribution as a deferred outflow of resources. In addition, Statement No. 68 requires recognition of deferred outflows of resources and deferred inflows of resources for changes in the net pension liability of a state or local government employer that arise from other types of events. At transition, if it is not practical for an employer to determine the amounts of *all* deferred outflows of resources and deferred inflows of resources related to pensions, paragraph 137 of Statement No. 68 requires that beginning balances for deferred outflows of resources and deferred inflows of resources *not* be reported.

Consequently, if it is not practical to determine the amounts of all deferred outflows of resources and deferred inflows of resources related to pensions, contributions made after the measurement date of the beginning net pension liability cannot be reported as deferred outflows of resources at transition. This could result in a significant understatement of an employer's beginning net position and expense in the initial period of implementation.

Statement No. 71 amends paragraph 137 of Statement No. 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, made subsequent to the measurement date of the beginning net pension liability. Statement No. 68, as amended, continues to require that beginning balances for other deferred outflows of resources and deferred inflows of resources related to pensions be reported at transition only if it is practical to determine all such amounts.

The provisions of Statement No. 71 are effective simultaneously with the provisions of Statement No. 68, that is, for periods beginning after June 15, 2014. Management has not yet determined the impact this statement will have on its financial statements.

2. CASH DESIGNATED FOR REPLACEMENTS

During 2013 and 2012, MORPC held monies with the Franklin County Treasury, which are designated to be used for major replacements, repairs and maintenance of its office facility, which totaled $929,938 and $929,943 at December 31, 2013 and 2012, respectively.

3. PROPERTY AND EQUIPMENT

The change in capital assets during the year ended December 31, 2013 and 2012 are as follows:

	Balance December 31, 2012	Additions	Deletions	Balance December 31, 2013
Capital assets being depreciated:				
Leasehold improvements	$ 49,947	$ 6,286	$ 0	$ 56,233
Furniture and equipment	908,572	56,201	87,192	877,581
Automobiles and light trucks	236,769	23,981	14,634	246,116
Total capital assets being depreciated	1,195,288	86,468	101,826	1,179,930
Less accumulated depreciation:				
Leasehold improvements	39,256	2,138	0	41,394
Furniture and equipment	704,312	80,334	87,192	697,454
Automobiles and light trucks	216,926	18,623	14,634	220,915
Total accumulated depreciation	960,494	101,095	101,826	959,763
Total capital assets – net of depreciation	$ 234,794	$ (14,627)	$ 0	$ 220,167

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

4. ACCOUNTS RECEIVABLE

A schedule of MORPC's accounts receivable as of December 31, 2013 and 2012, are as follows:

	2013	2012
Federal grants and contracts	$ 1,167,709	$ 2,280,224
State and local contracts	337,507	724,593
Utility company contracts	537,527	525,985
Total	$ 2,042,743	$ 3,530,802

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 ten years and can be canceled after three years. The cost for the lease was $371,196 in 2013 and $367,550 in 2012. Additionally, MORPC entered into copier leases during 2011. The cost for the copier leases was $15,965 in 2013 and 2012. Future minimum payments, by year, under these leases consisted of the following at December 31, 2013:

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

MORPC leases warehouse space for the home weatherization program under an annual operating lease with no contingent rentals. The cost for the lease was $12,000 in 2013 and $12,000 in 2012.

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:

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

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

3. The Combined Plan – a cost sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement

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

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

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

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

The Ohio Revised Code provides statutory authority for member and employer contributions. For 2013 member and employer contribution rates were consistent across all three plans. Members in local divisions may participate in all three plans. In 2013, 2012, and 2011 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 MORPC are equal to 100% of employer charges and were approximately $598,000, $565,000, and $546,000 for the years ending December 31, 2013, 2012, and 2011, respectively.

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

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

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

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

The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits. Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2013, local government employers contributed at a rate of 14.00% of covered payroll. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14.0% of covered payroll for local employer units. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of postemployment health care benefits. For calendar years 2013, 2012 and 2011 the portion of employer contributions allocated to health care for members in the Traditional Plan was 1.0%, 4.0%, and 4.0%, respectively. Payment amounts vary depending on the number of covered dependents and the coverage selected. The portion of MORPC's 2013, 2012 and 2011 contributions that were used to fund postemployment benefits was $43,000, $161,000, and $155,000, respectively. The ORC provides the statutory authority requiring public employers to fund postretirement health care through their contributions to OPERS.

7. CONTINGENCIES

Federal, state and local contracts and utility contracts are subject to review and audit by the grantor agencies or their designees. Such audits could lead to requests for reimbursement to the grantor agency for expenses disallowed under terms of the grant. There are no such claims pending and no known situations, 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.

Beginning in 2012 MORPC self-insured its workers' compensation costs by participating in the Franklin County Workers' Compensation self-insurance program. The County establishes rates for its member agencies based on an independent actuarial evaluation, and those charges are intended to cover all incurred claims and maintain a sufficient reserve. If this is insufficient at any time, MORPC is liable to cover the excess costs, and future rates will be adjusted accordingly. MORPC's related rate charge liability to the County as of December 31, 2013 and 2012 was approximately $1,500 and $13,000, respectively, and was included in the balance of accrued liabilities - payroll and fringe benefits. There were no outstanding incurred employee claims as of December 31, 2013 and 2012.

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 2013 and 2012. During the past three years insurance coverage, after meeting any applicable deductibles, was sufficient to cover all losses.

9. FEDERAL GRANTS AND CONTRACTS REVENUE

Federal grants and contracts revenue for the years ended December 31, 2013 and 2012 are made up of the following:

	2013	2012
Federal grants	$5,428,418	$ 8,381,045
Columbus Compact Mortgages Forgiven	61,689	37,833
Federal contracts	291,945	348,468
Total federal grants and contracts	$5,782,052	$ 8,767,346

From 2010 through 2013, MORPC expended approximately $6.5 million in federal funds, from Housing and Economic Recovery Act (HERA) and the American Recovery and Reinvestment Act (ARRA), to provide weatherization and housing services through the Neighborhood Stabilization Programs and other stimulus funding. This additional federal funding approximately doubled the amount of MORPC's weatherization and housing funding from federal sources over that period. MORPC expended $146,000 and $1,708,000 HERA and ARRA weatherization and housing funding in 2013 and 2012, respectively.

10. NONCURRENT LIABILITIES

The changes in MORPC's noncurrent liabilities for the years ended December 31, 2013 and 2012 are as follows:

	Beginning Balance December 31, 2012	Additions	Reductions	Ending Balance December 31, 2013	Current Portion December 31, 2013
Annual leave	$ 183,287	$ 336,167	$ (320,644)	$ 198,810	$ 42,000
Sick leave	208,101	135,889	(149,917)	194,073	15,000
Accrued vacation and sick leave	391,388	472,056	(470,561)	392,883	57,000
Accrued Building Lease Expense	168,119	0	(36,335)	131,784	0
Unearned revenue — Federal	334,180	372,453	(193,397)	513,236	371,123
Unearned revenue — Non-federal	400,978	621,896	(400,978)	621,896	621,896
Total noncurrent liabilities	$ 1,294,665	$ 1,466,405	$ (1,101,271)	$ 1,659,799	$ 1,050,019

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

SUPPLEMENTARY INFORMATION

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF REVENUES AND EXPENSES-BUDGET AND ACTUAL
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2013

	Actual	Budget	Variance over / (under)
Revenue			
Transportation Programs	$ 3,533,513	$ 4,169,347	$ (635,834)
Center for Energy & Environment	5,026,526	6,440,232	(1,413,706)
Housing	1,975,036	4,134,724	(2,159,688)
Services to Members & Development	470,514	462,024	8,490
Other	232,206	139,512	92,694
Total Operating Revenues	**$ 11,237,795**	**$ 15,345,839**	**$ (4,108,044)**
Expenses			
Salaries and benefits	$ 5,992,937	$ 6,121,845	$ (128,908)
Materials and Supplies	587,479	590,000	(2,521)
Consultants, services and other	4,826,954	7,927,994	(3,101,040)
Cost of Sales - Neighborhood Stabilization Program	1,319,072	-	1,319,072
Depreciation	101,094	120,550	(19,456)
Total Expenses	**$ 12,827,536**	**$ 14,760,389**	**$ (1,932,853)**
Operations income (loss)	$ (1,589,741)	$ 585,450	(2,175,191)
Interest Income	1,909	$ 3,600	(1,691)
Capital Contributions	-	$ 100,000	(100,000)
Increase (decrease) in net position	**$ (1,587,832)**	**$ 689,050**	**$ (2,276,882)**

BUDGETARY ACCOUNTING

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

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

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

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

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

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

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

MID-OHIO REGIONAL PLANNING COMMISSION
Details of Indirect Cost Allocation and Fringe Benefits Allocation
For the year ended December 31, 2013

	Estimated CY 2013	Actual CY 2013	Difference (Over Bdgt.) Under Bdgt.
Wages paid for time worked:			
Direct Labor	$ 2,906,504	$ 2,757,535	$ 148,969
Indirect Labor	$ 1,039,114	$ 968,079	$ 71,035
Total Labor - base for fringe allocation	**$ 3,945,618**	**$ 3,725,614**	**$ 220,004**
Fringe Benefits			
Annual Leave	$ 274,143	$ 268,396	$ 5,747
Holidays, funeral, jury, other leave	$ 156,539	$ 171,562	$ (15,023)
Sick Leave	$ 101,166	$ 110,955	$ (9,789)
Retirement Sick Leave	$ 27,258	$ 24,934	$ 2,324
Vacation Carryover	$ 47,347	$ 67,770	$ (20,423)
Other	$ 2,000	$ -	$ 2,000
Subtotal Fringe Benefit Wages	**$ 608,453**	**$ 643,617**	**$ (35,164)**
Other Fringe Benefits			
OPERS	$ 637,570	$ 603,481	$ 34,089
Workers Comp	$ 31,878	$ 5,644	$ 26,234
Unemployment Compensation	$ 18,216	$ 8,086	$ 10,130
Medicare	$ 66,034	$ 57,454	$ 8,580
Group Medical Insurance	$ 867,024	$ 832,996	$ 34,028
Group EAP Insurance	$ 22,770	$ 23,104	$ (334)
Group Life Insurance	$ 5,009	$ 5,241	$ (232)
Group Optical Insurance	$ 7,742	$ 8,323	$ (581)
Group Dental Insurance	$ 47,818	$ 48,184	$ (366)
Group Prescription Insurance	$ 168,501	$ 173,033	$ (4,532)
Employee Group Insurance Cost Sharing	$ (153,284)	$ (145,340)	$ (7,944)
Prior Year Rate Adjustment (use only with fixed rate)	$ -	$ -	$ -
Subtotal Other Fringe Benefits	**$ 1,719,278**	**$ 1,620,206**	**$ 99,072**
TOTAL FRINGE BENEFITS	**$ 2,327,731**	**$ 2,263,823**	**$ 63,908**
Indirect Costs			
Salaries - Indirect Only	$ 1,039,114	$ 968,079	$ 71,035
Fringe Benefits for Indirect Salaries	$ 613,030	$ 588,241	$ 24,789
Materials & Supplies	$ 65,000	$ 95,354	$ (30,354)
Services & Charges	$ 360,000	$ 359,888	$ 112
Rent & Utilites	$ 311,000	$ 339,174	$ (28,174)
Other General Overhead	$ 61,120	$ 31,020	$ 30,100
Prior Year Rate Adjustment (use only with fixed rate)	$ -	$ -	$ -
TOTAL INDIRECT COSTS	**$ 2,449,264**	**$ 2,381,756**	**$ 67,508**
Direct Labor Costs by Department:			
Transportation Planning	$ 1,523,836	$ 1,388,124	$ 135,712
Center for Energy & Environment	$ 872,534	$ 819,152	$ 53,382
Housing	$ 469,444	$ 442,306	$ 27,138
Member Dues	$ 116,190	$ 97,331	$ 18,859
Other Grants/Programs	$ 5,500	$ 10,622	$ (5,122)
Less Estimated Turnover	$ (81,000)	$ -	$ (81,000)
TOTAL DIRECT LABOR COSTS	**$ 2,906,504**	**$ 2,757,535**	**$ 148,969**

MID-OHIO REGIONAL PLANNING COMMISSION
Details of Indirect Cost Allocation and Fringe Benefits Allocation
For the year ended December 31, 2013

	Estimated CY 2013	Actual CY 2013	Difference (Over Bdgt.) Under Bdgt.	
Calculated Direct vs. Indirect Fringe Benefits Costs				
Direct Labor Fringe Benefits	$ 1,714,701	$ 1,675,582	$ 39,119	
Indirect Labor Fringe Benefits	$ 613,030	$ 588,241	$ 24,789	
TOTAL FRINGE BENEFITS	**$ 2,327,731**	**$ 2,263,823**	**$ 63,908**	
Fringe Benefit Cost Rate Computation				
TOTAL Fringe Benefit Costs /	$ 2,327,731	$ 2,263,823		
TOTAL Labor Costs (Direct & Indirect)	$ 3,945,618	$ 3,725,614		
= Fringe Benefit Cost Rate	**59.00%**	**60.76%**		
Estimated				
Fringe Benefit Cost Recovery Comparison	***(Direct Labor Portion Only)***			
Should have recovered in fiscal year		$ 1,675,582	*60.76%*	of Direct Labor
Amount actually recovered in fiscal year		$ 1,626,817	*59.00%*	of Direct Labor
Prior Year Net (Over) / Under Recovery		$ -		
Prior Year (Over) / Under Recovery Posted to Cost Pool		$ -		
Total - (Over)/Under Recovery of Fringe Benefits		**$ 48,765**	**A** (over)/under	
Indirect Cost Rate Computation				
TOTAL Indirect Costs /	$ 2,449,264	$ 2,381,756		
DIRECT Labor + Direct Labor Fringe Benefits	$ 4,621,206	$ 4,433,116		
= Indirect Cost Rate	**53.00%**	**53.73%**		
Estimated				
Indirect Cost Recovery Comparison	***(All Indirect Costs, Indirect Labor & Indirect Labor Fringe Benefits)***			
Should have recovered in fiscal year ((Actual Direct Labor + Actual Direct Labor Fringe Benefits) x Actual Indirect Cost Rate)		$ 2,381,756	*53.73%*	of Direct Labor + Direct Labor Fringe Benefits
Amount actually recovered in fiscal year ((Actual Direct Labor + Direct Labor Fringe Benefits) x ESTIMATED Indirect Cost Rate)		$ 2,323,730	*53.00%*	of Direct Labor + Direct Labor Fringe Benefits
Prior Year Net (Over) / Under Recovery		$ -		
Prior Year (Over) / Under Recovery Posted to Cost Pool		$ -		
Total - (Over)/Under Recovery of Indirect Costs		**$ 58,026**	**B** (over)/under	
Estimated				
Fringe Benefit Cost (Over)/Under Recovery		**$ 48,765**	**A (over)/under**	
Indirect Cost (Over)/Under Recovery		**$ 58,026**	**B (over)/under**	
Net (Over)/Under Recovery		**$ 106,791**		

	CY 2013 Estimated	CY 2013 Actual
Summary		
Fringe Benefit Rate	**59.00%**	**60.76%**
Indirect Cost Rate	**53.00%**	**53.73%**
Total Overhead Cost Rate	**112.00%**	**114.49%**

MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR US DEPARTMENT OF TRANSPORTATION FUNDS
Year Ended December 31, 2013

		Federal Highway Administration/Ohio Department of Transportation 466833 Rideshare Program SFY13	Federal Highway Administration/Ohio Department of Transportation 467346 Rideshare Program SFY14	Federal Highway Administration/Ohio Department of Transportation 466855 Supplemental Planning SFY11	Federal Highway Administration/Ohio Department of Transportation 466632 Supplemental Planning SFY13	Federal Highway Administration/Ohio Department of Transportation 466322 Air Quality Awareness 2012
Revenues:						
Federal	$	417,703	109,295	97,881	57,624	207,524
State		0	0	0	0	0
Local		0	0	24,476	14,405	0
TOTAL REVENUES	$	417,703	109,295	122,357	72,029	207,524
Expenditures:						
Salaries and benefits		224,565	60,810	78,252	43,189	97,418
Consultants		1,195	240	0	3,311	51,026
Other Direct		72,923	16,016	2,632	2,639	7,448
Indirect Costs		119,020	32,229	41,473	22,890	51,632
TOTAL EXPENDITURES	$	417,703	109,295	122,357	72,029	207,524

MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR US DEPARTMENT OF TRANSPORTATION FUNDS
Year Ended December 31, 2013

	Federal Highway Administration/Ohio Department of Transportation 466211 Regional Connections Implementation	Federal Highway Administration/Ohio Department of Transportation 134761 Regional Transp Planning Pilot	Federal Highway Administration/Ohio Department of Transportation 466696 Freight Trends Study	Federal Highway Administration/Ohio Department of Transportation 134667 Consolidated Planning Grant SFY13
Revenues:				
Federal	62,038	3,689	31,335	1,207,137
State	0	923	0	150,893
Local	15,510	0	0	150,893
TOTAL REVENUES	77,548	4,612	31,335	1,508,923
Expenditures:				
Salaries and benefits	49,563	2,808	354	953,326
Consultants	0	0	28,983	987
Other Direct	1,716	316	1,810	49,347
Indirect Costs	26,269	1,488	188	505,263
TOTAL EXPENDITURES	77,548	4,612	31,335	1,508,923

MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR US DEPARTMENT OF TRANSPORTATION FUNDS
Year Ended December 31, 2013

	Federal Highway Administration/Ohio Department of Transportation 134758 Consolidated Planning Grant SFY14	Federal Transportation Administration Human Services Transportation Coordination Plan
Revenues:		
Federal	874,891	0
State	109,361	0
Local	109,361	0
TOTAL REVENUES	1,093,613	0
Expenditures:		
Salaries and benefits	682,308	0
Consultants	313	0
Other Direct	49,369	0
Indirect Costs	361,623	0
TOTAL EXPENDITURES	1,093,613	0

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF COSTS BY SUBCATEGORY FOR

US DEPARTMENT OF TRANSPORTATION FUNDED ACTIVITIES

AS DEPICTED IN THE SFY 13 AND SFY 14 PLANNING WORK PROGRAMS

Year Ended December 31, 2013

	SUBCATEGORIES	FHWA	ODOT	MORPC	FTA	STP	Local	MORPC	TOTAL
		80.00%	10.00%	10.00%					100.00%
601	Short Range Planning SFY 13	$ 343,438	$ 42,930	$ 42,930	$ -	$ -	$ -	$ -	$ 429,298
	Short Range Planning SFY 14	$ 199,481	$ 24,935	$ 24,935	$ -	$ -	$ -	$ -	$ 249,351
		80.00%	10.00%	10.00%					100.00%
602	Transportation Improvement Program SFY 13	$ 141,008	$ 17,626	$ 17,626	$ -	$ -	$ -	$ -	$ 176,260
	Transportation Improvement Program SFY 14	$ 103,852	$ 12,982	$ 12,982	$ -	$ -	$ -	$ -	$ 129,816
		80.00%	10.00%	10.00%					100.00%
605	Continuing Planning - Surveillance SFY 13	$ 381,180	$ 47,648	$ 47,648	$ -	$ -	$ -	$ -	$ 476,476
	Continuing Planning - Surveillance SFY 14	$ 383,916	$ 47,988	$ 47,988	$ -	$ -	$ -	$ -	$ 479,892
		80.00%	10.00%	10.00%					100.00%
610	Transportation Plan SFY 13	$ 322,072	$ 40,259	$ 40,259	$ -	$ -	$ -	$ -	$ 402,590
	Transportation Plan SFY 14	$ 171,108	$ 21,389	$ 21,389	$ -	$ -	$ -	$ -	$ 213,886
		80.00%	10.00%	10.00%					100.00%
625	Service SFY 13	$ 19,439	$ 2,430	$ 2,430	$ -	$ -	$ -	$ -	$ 24,299
	Service SFY 14	$ 16,534	$ 2,067	$ 2,067	$ -	$ -	$ -	$ -	$ 20,668
655	Special Studies	80.00%	20.00%						
	Rural Transportation Partnership	$ 3,689	$ 923	$ -	$ -	$ -	$ -	$ -	$4,612
						100.00%			
	Freight Trends	$ -	$ -	$ -	$ -	31,335	$ -	$ -	$31,335
						80.00%	20.00%		
	Regional Connections Implementation	$ -	$ -	$ -	$ -	$ 62,038	$ 15,510	$ -	$ 77,548
					80.00%		20.00%		
	Regional Supplemental Planning SFY 11	$ -	$ -	$ -	$ 97,881	$ -	$ 24,476	$ -	$ 122,357
	Regional Supplemental Planning SFY 13	$ -	$ -	$ -	$ 57,624	$ -	$ 14,405	$ -	$ 72,029
		100.00%							100.00%
667	Rideshare Activities SFY 13	$ 417,703	$ -	$ -	$ -	$ -	$ -	$ -	$ 417,703
	Rideshare Activities SFY 14	$ 109,295	$ -	$ -	$ -	$ -	$ -	$ -	$ 109,295
	Air Quality 2012	$ 207,524	$ -	$ -	$ -	$ -	$ -	$ -	$ 207,524
	Total	$ 2,820,239	$ 261,177	$ 260,254	$ 155,505	$ 93,373	$ 54,391	$ -	$ 3,644,939

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Net investment in capital assets	$ 1,082,246	$ 1,063,380	$ 1,084,054	$ 269,265	$ 305,816	$ 486,209	$ 401,900	$ 320,521	$ 234,794	$ 220,167
Restricted for community development projects	0	0	0	0	0	0	365,081	976,369	1,388,327	73,049
Unrestricted	1,591,336	1,706,059	1,906,197	4,779,659	4,740,702	4,816,524	4,904,954	5,080,651	4,856,252	4,598,325
Total net position	$ 2,673,582	$ 2,769,439	$ 2,990,251	$ 5,048,924	$ 5,046,518	$ 5,302,733	$ 5,671,935	$ 6,377,541	$ 6,479,373	$ 4,891,541

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenue										
Transportation	$3,319,754	$3,107,368	$3,388,371	$3,672,804	$4,169,405	$3,804,359	$4,397,314	$3,480,106	$3,353,832	$3,533,513
RideSolutions*	450,082	474,593	480,179	0	0	0	0	0	0	0
Center for Energy and Environment	0	0	0	0	2,858,281	4,001,307	4,033,450	5,360,983	5,770,537	5,026,526
Air Quality Awareness/Greenways**	190,138	173,918	214,618	470,424	0	0	0	0	0	0
Residential Energy Conservation**	1,535,960	1,639,559	1,623,246	1,843,841	0	0	0	0	0	0
Housing	1,036,700	1,064,958	1,165,522	1,128,560	1,346,397	1,463,802	1,798,416	3,433,549	4,076,124	1,975,036
All Other	1,011,265	939,580	904,832	543,597	472,504	698,440	682,950	754,133	1,624,624	702,720
Total Operating Revenues	$7,543,899	$7,399,976	$7,776,768	$7,659,226	$8,846,587	$9,967,908	$10,912,130	$13,028,771	$14,825,117	$11,237,795
Expenses										
Transportation	$3,319,530	$3,107,506	$3,388,590	$3,672,779	$4,169,665	$3,804,401	$4,397,331	$3,471,043	$3,355,699	$3,533,865
RideSolutions*	450,086	474,593	480,179	0	0	0	0	0	0	0
Center for Energy and Environment	0	0	0	0	2,858,281	4,005,356	4,033,450	5,518,203	5,995,747	5,184,431
Air Quality Awareness/Greenways**	190,138	173,986	214,616	480,513	0	0	0	0	0	0
Residential Energy Conservation**	1,536,230	1,639,857	1,623,298	1,843,937	0	0	0	0	0	0
Housing	1,042,528	1,087,445	1,167,167	1,128,604	1,346,397	1,463,802	1,433,336	2,642,025	3,713,684	3,444,390
All Other	1,039,122	922,396	821,813	719,054	610,686	722,187	736,532	706,325	1,661,164	664,850
Total Operating Expenses	$7,577,634	$7,405,783	$7,695,663	$7,844,887	$8,985,029	$9,995,746	$10,600,649	$12,337,596	$14,726,294	$12,827,536
Operating Income (Loss)	($33,735)	($5,807)	$81,105	($185,661)	($138,442)	($27,838)	$311,481	$691,175	$98,823	($1,589,741)
Interest Income	0	0	22,869	64,095	119,652	85,747	46,074	11,151	3,009	1,909
Capital Contributions	90,328	101,664	116,838	64,497	16,384	198,306	11,647	3,280	0	0
Gain on Sale of Building	0	0	0	2,115,742	0	0	0	0	0	0
Increase (Decrease) in net position	$56,593	$95,857	$220,812	$2,058,673	($2,406)	$256,215	$369,202	$705,606	$101,832	($1,587,832)
Net Postion - beginning of year	$2,616,989	$2,673,582	$2,769,439	$2,990,251	$5,048,924	$5,046,518	$5,302,733	$5,671,935	$6,377,541	$6,479,373
Net Position - end of year	$2,673,582	$2,769,439	$2,990,251	$5,048,924	$5,046,518	$5,302,733	$5,671,935	$6,377,541	$6,479,373	$4,891,541

* Moved to Transportation in 2007

** Moved to Center for Energy and Environment in 2008

Table 3

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenue										
Federal grants and contracts	$4,242,481	$4,010,115	$4,393,973	$4,484,674	$4,966,886	$5,785,078	$6,540,474	$8,199,084	$8,767,346	$5,782,052
Members' per capita fees	512,771	511,968	545,829	630,942	668,428	705,535	708,921	702,698	708,877	734,539
State grants and contracts	635,900	463,247	537,531	288,227	515,101	442,041	597,890	559,895	496,836	481,608
Local contracts and other	932,770	1,113,432	978,898	937,050	1,073,810	827,060	815,975	710,153	837,190	885,917
Foundations/corporate contributions	167,797	165,820	230,450	128,698	204,729	140,885	301,954	726,445	1,513,572	255,682
Utility company contracts	1,052,180	1,135,394	1,090,087	1,189,635	1,417,633	2,067,309	1,946,916	2,130,496	2,501,296	3,097,997
Total Operating Revenues	$7,543,899	$7,399,976	$7,776,768	$7,659,226	$8,846,587	$9,967,908	$10,912,130	$13,028,771	$14,825,117	$11,237,795
Expenses										
Transportation	$3,319,530	$3,107,506	$3,388,590	$3,672,779	$4,169,665	$3,804,401	$4,397,331	$3,471,043	$3,355,699	$3,533,865
RideSolutions *	450,086	474,593	480,179	0	0	0	0	0	0	0
Center for Energy and Environment	0	0	0	0	2,858,281	4,005,356	4,033,450	5,518,203	5,995,747	5,184,431
Air Quality Awareness/Greenways**	190,138	173,986	214,616	480,513	0	0	0	0	0	0
Residential Energy Conservation**	1,536,230	1,639,857	1,623,298	1,843,937	0	0	0	0	0	0
Housing	1,042,528	1,087,445	1,167,167	1,128,604	1,346,397	1,463,802	1,433,336	2,642,025	3,713,684	3,444,390
All Other	1,039,122	922,396	821,813	719,054	610,686	722,187	736,532	706,325	1,661,164	664,850
Total Operating Expenses	$7,577,634	$7,405,783	$7,695,663	$7,844,887	$8,985,029	$9,995,746	$10,600,649	$12,337,596	$14,726,294	$12,827,536
Operating Income (Loss)	($33,735)	($5,807)	$81,105	($185,661)	($138,442)	($27,838)	$311,481	$691,175	$98,823	($1,589,741)
Interest Income	0	0	22,869	64,095	119,652	85,747	46,074	11,151	3,009	1,909
Capital Contributions	90,328	101,664	116,838	64,497	16,384	198,306	11,647	3,280	0	0
Increase (Decrease) in net position	$56,593	$95,857	$220,812	($57,069)	($2,406)	$256,215	$369,202	$705,606	$101,832	($1,587,832)
Gain on Sale of Building	$0	$0	$0	$2,115,742	$0	$0	$0	$0	$0	$0
Net Postion - beginning of year	$2,616,989	$2,673,582	$2,769,439	$2,990,251	$5,048,924	$5,046,518	$5,302,733	$5,671,935	$6,377,541	$6,479,373
Net Postion - end of year	$2,673,582	$2,769,439	$2,990,251	$5,048,924	$5,046,518	$5,302,733	$5,671,935	$6,377,541	$6,479,373	$4,891,541

* Moved to Transportation in 2007

** Moved to Center for Energy and Environment in 2008

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

Governmental Unit	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Cities:										
Bexley	13,229	13,244	13,254	13,254	13,257	13,267	13,267	13,269	13,064	13,067
Canal Winchester	5,449	5,751	6,087	6,345	6,516	6,536	6,575	6,687	7,161	7,262
Chillicothe	21,966	22,004	22,054	22,141	22,183	22,256	22,277	22,326	-	-
Columbus	743,343	754,876	763,351	768,804	773,277	776,463	778,762	782,902	790,498	794,956
Delaware	29,599	30,645	31,701	31,949	32,088	32,142	32,333	32,569	34,982	35,102
Dublin	36,313	37,590	38,909	40,163	40,519	40,874	41,093	41,325	42,038	43,103
Gahanna	33,588	33,866	34,098	34,170	34,355	34,443	34,447	34,468	33,262	33,288
Grandview Heights	6,695	6,695	6,695	6,698	6,698	6,698	6,698	6,700	6,538	6,837
Grove City	30,826	31,583	32,447	33,483	33,699	34,027	34,280	34,569	35,708	35,817
Groveport	4,683	5,034	5,161	5,236	5,307	5,404	5,407	5,421	5,415	5,505
Hilliard	26,844	28,163	28,557	28,730	28,850	28,927	28,935	29,250	28,524	28,595
London	9,084	9,181	9,290	9,420	9,420	9,420	9,436	9,458	-	-
Marysville	17,386	17,771	18,369	18,672	18,941	19,453	19,741	19,856	22,187	22,306
Pataskala	-	-	-	-	15,508	15,535	15,575	15,736	15,092	15,154
Pickerington	12,159	13,066	13,573	14,220	14,476	14,621	14,728	14,978	18,396	18,632
Powell	7,434	8,755	9,607	10,142	10,524	10,792	11,035	11,153	12,011	12,171
Reynoldsburg	33,623	34,512	35,385	35,755	35,787	35,818	35,970	35,970	35,913	35,929
Upper Arlington	33,797	33,816	33,837	33,923	34,023	34,035	34,038	34,050	33,825	33,871
Washington Court House	13,805	14,080	14,335	14,400	14,443	14,516	14,546	14,586	-	-
Westerville	36,069	36,326	36,517	36,569	37,845	37,879	37,971	38,126	36,250	36,846
Whitehall	19,207	19,209	19,211	19,214	19,214	19,214	19,214	19,216	18,066	18,078
Worthington	14,146	14,146	14,148	14,162	14,216	14,228	14,228	14,235	13,579	13,581
Total Cities	1,149,245	1,170,313	1,186,586	1,197,450	1,221,146	1,226,548	1,230,556	1,236,850	1,202,509	1,210,100
Villages & Townships										
Ashville	-	-	-	-	-	-	-	4,097	4,097	4,097
Baltimore	-	-	-	-	-	2,914	2,914	2,919	2,968	2,968
Brice	70	70	70	70	70	70	70	70	114	114
Cardington	-	-	-	-	-	1,249	1,252	1,252	-	-
Commercial Point	-	-	811	824	-	-	-	-	-	-
Etna	-	-	7,162	7,419	7,444	7,454	7,469	7,502	8,417	8,566
Granville	-	-	4,001	4,033	4,033	4,039	4,043	4,051	4,160	4,174
Harrisburg	332	332	332	332	332	335	335	335	320	320
Lockbourne	280	280	280	280	280	280	280	280	237	237
Marble Cliff	646	646	565	565	609	609	609	609	573	573
Minerva Park	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,272	1,272
Mount Sterling	1,867	1,867	1,867	1,867	1,867	1,867	1,880	1,880	-	-
New Albany	4,927	5,526	5,965	6,287	6,420	6,622	6,705	6,989	8,068	8,255
New Rome	60	-	-	-	-	-	-	-	-	-
Obetz	4,272	4,456	4,626	4,662	4,671	4,680	4,698	4,725	4,537	4,551
Plain City	-	-	-	-	3,567	3,579	3,579	3,579	4,225	4,307
Riverlea	499	499	499	499	499	499	499	503	545	545
Shawnee Hills	-	-	-	-	595	596	606	610	706	713
South Bloomfield	1,223	1,378	1,250	1,272	1,279	1,279	1,279	1,290	-	-
Urbancrest	879	885	891	900	902	902	902	902	960	960
Valleyview	601	601	601	601	601	601	601	601	-	-
Violet Township	18,425	19,026	19,264	19,435	19,528	19,617	19,621	19,647	19,040	19,090
West Jefferson	4,401	4,416	4,438	4,479	4,522	4,522	4,522	4,522	4,222	4,222
Total Villages	39,770	41,270	53,910	54,813	58,507	63,002	63,152	67,651	64,461	64,964
Delaware Co. Balance	85,372	91,122	95,397	98,254	99,512	100,787	103,306	104,456	105,333	106,753
Farifield County										
Bloom Township	-	-	-	-	6,973	6,973	6,985	7,012	7,062	7,082
Village of Lithopolis	-	-	-	-	992	1,036	1,036	1,052	1,127	1,162
Unincorporated Franklin County	94,596	95,987	96,884	97,614	98,020	98,106	98,277	98,549	93,253	93,355
Pickaway County Excluding Circleville	-	-	-	-	38,811	39,208	39,251	39,355	36,543	36,546
Ross County excluding Chillicothe	53,199	53,653	53,903	53,984	53,984	54,203	54,317	54,482	56,163	56,163
Union County excluding Dublin, Marysville	-	-	-	-	-	-	-	-	-	28,056
Total County Balances	233,167	240,762	246,184	249,852	298,292	300,313	303,172	304,906	299,481	329,117
Total full member population	1,422,182	1,452,345	1,486,680	1,502,115	1,577,945	1,589,863	1,596,880	1,609,407	1,566,451	1,604,181
Full member per capita rate	$ 0.415	$ 0.415	$ 0.430	$ 0.445	$ 0.445	$ 0.460	$ 0.460	$ 0.460	$ 0.460	$ 0.475

MID-OHIO REGIONAL PLANNING COMMISSION

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

December 31, 2013

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 2013 (July 2012 to June 2013)

		Return Flow of Funds from Federal, State and Utility Companies				
Members/Governmental Unit	**Member Dues & Investments**	**TOTAL**	**Transportation**	**Infrastructure & Conservation**	**Housing**	**Energy Conservation***
Dues						
City of Bexley	$6,108	$2,988,131	$0	$2,988,131	$0	$0
City of Canal Winchester	$3,372	1,680,900	$0	$1,672,485	$0	$8,415
City of Circleville	$0	16,399	$0	$0	$16,399	$0
City of Columbus	$370,617	19,454,663	$11,028,491	$7,324,516	$0	$1,101,656
City of Delaware	$16,383	240,076	$240,076	$0	$0	$0
City of Dublin	$19,906	7,527	$0	$0	$0	$7,527
City of Gahanna	$15,557	1,314,934	$1,301,395	$0	$0	$13,539
City of Grandview Heights	$3,128	7,970,424	$20,425	$7,949,999	$0	$0
City of Grove City	$16,720	58,932	$0	$0	$38,399	$20,533
City of Groveport	$2,553	2,435,867	$0	$2,399,196	$0	$36,671
City of Hilliard	$13,352	480,779	$0	$458,788	$7,700	$14,291
City of Marysville	$6,897	203,379	$0	$0	$203,379	$0
City of New Albany	$3,816	0	$0	$0	$0	$0
City of Newark	$0	0	$0	$0	$0	$0
City of Pataskala	$7,070	98,455	$0	$0	$98,455	$0
City of Pickerington	$8,656	0	$0	$0	$0	$0
City of Reynoldsburg	$16,793	4,835,593	$0	$4,813,570	$0	$22,023
City of Upper Arlington	$15,825	6,751	$0	$0	$0	$6,751
City of Washington	$0	0	$0	$0	$0	$0
City of Westerville	$17,089	12,007	$0	$0	$0	$12,007
City of Whitehall	$8,449	42,663	$0	$0	$26,650	$16,013
City of Worthington	$6,349	8,243	$0	$0	$0	$8,243
Village of Ashley	$1,270	41,455	$0	$0	$41,455	$0
Village of Baltimore	$920	0	$0	$0	$0	$0
Village of Brice	$800	0	$0	$0	$0	$0
Village of Cardington	$0	0	$0	$0	$0	$0
Village of Harrisburg	$800	0	$0	$0	$0	$0
Village of Lithopolis	$400	0	$0	$0	$0	$0
Village of Lockbourne	$800	0	$0	$0	$0	$0
Village of Marble Cliff	$800	284,160	$0	$284,160	$0	$0
Village of Minerva Park	$400	0	$0	$0	$0	$0
Village of Obetz	$2,125	5,550	$0	$0	$0	$5,550
Village of Powell	$5,653	0	$0	$0	$0	$0
Village of Plain City	$655	0	$0	$0	$0	$0
Village of Riverlea	$800	665,500	$0	$665,500	$0	$0
Village of South Bloomfield	$400	0	$0	$0	$0	$0
Village of Urbancrest	$800	8,900	$0	$0	$8,825	$75
Village of Valleyview	$0	0	$0	$0	$0	$0
Village of West Jefferson	$1,309	0	$0	$0	$0	$0
Bloom Township	$1,682	0	$0	$0	$0	$0
Violet Township	$5,910	0	$0	$0	$0	$0
Shawnee Hills	$800	0	$0	$0	$0	$0
Granville Township	$1,292	0	$0	$0	$0	$0
Harrisburg Planning	$0	0	$0	$0	$0	$0
Etna Township	$3,971	0	$0	$0	$0	$0
Unincorporated Franklin County	$43,478	3,579,486	$0	$3,131,316	$397,311	$50,859
Delaware County	$53,019	0	$0	$0	$0	$0
Fairfield County	$5,028	223,244	$0	$0	$223,244	$0
Pickaway County	$8,500	75,854	$0	$0	$75,854	$0
Ross County - other	$17,411	0	$0	$0	$0	$0
Union County	$2,750	0	$0	$0	$0	$0
Associate Members	$1,250	0	$0	$0	$0	$0
Subtotal	**$721,663**	**$46,739,872**	**$12,590,387**	**$31,687,661**	**$1,137,671**	**$1,324,153**
Returns-not broken out by community						
COTA	na	37,729,044	37,729,044	na	na	na
Other/Regional **	na	384,532,520	379,531,455	4,972,939	28,126	na
Subtotal	$0	$422,261,564	$417,260,499	$4,972,939	$28,126	na
Investments						
MORPC Transportation Planning	$ 2,492,198	na	na	na	na	na
MORPC Franklin County Federal & Local Admin	$287,753	na	na	na	na	na
MORPC ARRA Funding Admin	$37,550	na	na	na	na	na
MORPC Counseling Admin	$339,280	na	na	na	na	na
MORPC Marysville Admin	$33,520	na	na	na	na	na
MORPC Pataskala Admin	$74,464	na	na	na	na	na
MORPC Pickaway County Admin	$63,010	na	na	na	na	na
MORPC Infrastructure Admin	$179,310	na	na	na	na	na
MORPC Energy Conservation Admin	$1,693,429	na	na	na	na	na
Subtotal	$5,200,514	na	na	na	na	na
GRAND TOTAL	**$5,922,177**	**$469,001,436**	**$429,850,886**	**$36,660,600**	**$1,165,797**	**$1,324,153**

*Energy Conservation flow of funds by governmental unit are estimated.
**Some activities represented under one governmental unit have benefits regionally that are not included in other government unit lines.

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

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

	Governmental Unit	2004	% of full members' dues		Governmental Unit	2013	% of full members' dues
1.	Columbus	$ 304,620	51.6%	1.	Columbus	$ 377,604	51.4%
2.	Unincorporated Franklin County	39,257	6.7%	2.	Delaware County excluding cities	54,228	7.4%
3.	Delaware County excluding cities	35,429	6.0%	3.	Unincorporated Franklin County	44,344	6.0%
4.	Ross County excluding City of Chillicothe	22,078	3.7%	4.	Dublin	20,474	2.8%
5.	Dublin	15,070	2.6%	5.	Westerville	17,502	2.4%
6.	Westerville	14,969	2.5%	6.	Ross County excluding City of Chillicothe	17,411	2.4%
7.	Upper Arlington	14,026	2.4%	7.	Reynoldsburg	17,066	2.4%
8.	Reynoldsburg	13,954	2.4%	8.	Grove City	17,013	2.3%
9.	Gahanna	13,939	2.4%	9.	Delaware City	16,673	2.3%
10.	Grove City	12,793	2.2%	10.	Upper Arlington	16,089	2.3%

Source: MORPC Finance Department

Mid-Ohio Regional Planning Commission
MORPC Membership Population
Columbus M.S.A. Estimated Civilian Labor Force
and Annual Average Unemployment Rates
2004-2013

(Labor Force in Thousands)

Year	MORPC Membership Population	Columbus M.S.A. (1) Labor force (2)	Columbus M.S.A. (1) Unem-ployment rate (3)	Ohio Labor force (2)	Ohio Unem-ployment rate (3)	U.S. Unem-ployment rate (3)
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	1,502,115	958.1	4.7	5,976.5	5.6	4.6
2008	1,577,945	965.7	5.5	5,971.9	6.5	5.8
2009	1,589,863	973.2	8.4	5,970.2	10.2	9.3
2010	1,596,880	966.7	8.6	5,897.6	10.1	9.6
2011	1,609,407	956.6	7.5	5,806.0	8.6	8.9
2012	1,566,451	969.5	6.1	5,748.0	7.2	8.1
2013	1,604,181	987.9	6.2	5,766.0	7.4	7.4

(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

2004-2013

	Columbus M.S.A. (1)		Ohio	
Year	Per Capita Income	Total Personal Income (Millions)	Per Capita Income	Total Personal Income (Millions)
2004	$34,276	$60,654	$31,766	$363,796
2005	35,308	63,240	32,746	375,381
2006	36,851	66,957	34,412	395,086
2007	37,832	69,670	35,594	409,348
2008	38,225	71,315	36,386	419,004
2009	37,682	71,126	35,511	409,402
2010	38,547	73,483	36,274	418,535
2011	41,048	79,024	38,657	446,136
2012	42,728	83,062	40,057	462,424
2013	Not Available	Not Available	40,865	472,846

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

Note: Amounts shown reflect the results of a comprehensive revison to the national income and product accouts (NIPAs) released in July 2013. Accordingly, all estimates from 2004 through 2012 were revised by the Bureau of Economic Analysis from those disclosed previously.

Source: Bureau of Economic Analysis, US Department of Commerce

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

	Name of Employer	Number of Employees (FTE's) 2004	% to Total	Name of Employer	Number of Employees (FTE's) 2013	% to Total
1.	State of Ohio	26,037	N/A	Ohio State University	27,656	2.89%
2.	Federal Government/U. S. Postal Service (1)	17,656	N/A	State of Ohio	23,677	2.47%
3.	Ohio State University	17,361	N/A	JPMorgan Chase & Co.	19,200	2.00%
4.	JPMorgan Chase & Co.	12,130	N/A	OhioHealth Corp.	19,182	2.00%
5.	Nationwide	11,293	N/A	Kroger Co.	17,397	1.81%
6.	OhioHealth	8,398	N/A	Nationwide Mutual Insurance Co.	11,300	1.18%
7.	Columbus Public Schools	8,024	N/A	Mount Carmel Health System	8,410	0.88%
8.	City of Columbus	7,919	N/A	City of Columbus	8,385	0.87%
9.	Limited Brands, Inc.	7,200	N/A	Columbus City Schools	8,293	0.87%
10.	Honda of America Mfg., Inc.	6,350	N/A	Nationwide Children's Hospital	7,822	0.82%

(1) Federal Government employees includes: 13,300 Federal Government and U.S. Postal Service FTEs; 2,284 Defense Supply Center FTEs; and 2,072 Defense Finance & Accounting Service Senter FTEs.

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 976,100, less Morrow County labor force of 17,500, which is included in the Columbus MSA, but not considered in the Business Frist Largest Employer statistics. N/A = data not available

Mid Ohio Regional Planning Commission

Area in Square Miles by Member Jurisdiction

As of December 31, 2013 and 2004

Governmental Unit	2004 Area In Square Miles	2013 Area In Square Miles
Ross County less City of Chillicothe	681.97	682.32
Delaware County less Cities of Columbus, Delaware,	428.84	423.38
Union County, less Cities of Marysville and Dublin	-	416.00
City of Columbus	219.80	233.77
Unincorporated Franklin County	194.01	183.14
Bloom Township	-	35.61
Violet Township	-	29.53
City of Pataskala	-	28.85
City of Dublin	24.33	25.78
Granville Township	-	21.09
Etna Township	-	20.76
City of Delaware	16.95	19.12
City of Grove City	15.56	16.68
City of Marysville	-	16.22
City of Hilliard	13.63	15.53
City of Westerville	12.45	12.50
City of Reynoldsburg	11.52	11.92
City of Gahanna	11.36	11.54
City of New Albany	10.14	10.93
City of Upper Arlington	9.89	9.91
City of Pickerington	8.93	9.68
City of Groveport	8.96	9.32
City of Canal Winchester	6.75	7.46
Village of West Jefferson	4.37	7.02
Village of Obetz	5.66	6.62
City of Worthington	6.39	6.40
City of Whitehall	5.34	5.34
City of Powell	4.54	5.19
Village of Lithopolis	-	2.91
Village of Plain City	-	2.49
City of Bexley	2.45	2.45
Village of Ashville	-	2.21
Village of Baltimore	-	2.14
City of Grandview Heights	1.35	1.35
Village of Lockbourne	0.11	0.74
Village of Minerva Park	0.49	0.49
Village of Urbancrest	0.49	0.49
Village of Shawnee Hills	-	0.44
Village of Marble Cliff	0.31	0.31
Village of Riverlea	0.20	0.20
Village of Harrisburg	0.27	0.14
Village of Brice	0.11	0.11
Village of Valley View	0.14	-
City of Chillicothe	10.95	-
City of London	8.20	-
City of Washington Court House	7.21	-
Dublin, Powell, Westerville and Shawnee Hills		
Total area in square miles	1,733.67	2,298.08

Source: County Engineers, MORPC and Member Communities

Table 11

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

Number of Employees as of December 31,

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Transportation and RideSolutions	22.50	23.25	22.75	27.75	27.25	30.00	29.50	27.00	26.50	27.00
RideSolutions *	4.00	4.00	4.00	-	-	-	-	-	-	-
Center for Energy and Environment	-	-	-	-	15.50	24.00	22.00	23.00	21.00	22.50
Air Quality Awareness **	0.50	0.50	0.50	3.50	-	-	-	-	-	-
Residential Energy Conservation **	8.00	8.00	8.00	8.00	-	-	-	-	-	-
Housing	7.00	6.00	6.50	6.50	6.50	9.00	9.50	8.00	11.25	10.50
Planning, Member Services, Admin & Othe	22.00	22.50	22.50	15.50	15.00	15.00	18.50	19.00	18.50	19.50
Total	64.00	64.25	64.25	61.25	64.25	78.00	79.50	77.00	77.25	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

Table 12

Mid-Ohio Regional Planning Commission

Operating Indicators

Last Ten Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Federal transportation projects completed	4	4	7	7	6	4	6	7	5	3
Cost of Fed transportation projects completed	$ 3,069,006	$ 2,650,512	$ 3,431,575	$ 5,207,675	$ 3,136,419	$ 2,555,780	$ 4,020,892	$ 3,689,195	$ 4,360,609	$ 3,827,864
Franklin Co single family rehab units completed	11	16	22	21	21	19	8	16	17	8
Franklin Co Urgent Repair Program	N/A	N/A	N/A	N/A	N/A	N/A	N/A	25	32	29
Cols Compact single family rehab units completed	10	4	11	11	9	2	N/A	N/A	N/A	N/A
Lead work by individual contract for FC SFR	N/A	N/A	N/A	N/A	N/A	23	15	7	4	2
Ross CHIP Program:										
Ross County Home repair & DPA	15	19	1	24	8	18	7	18	7	N/A
Single family rehab	5	0	4	0	8	0	6	0	7	N/A
Home repair	12	19	1	10	8	16	3	17	6	N/A
Down payment assistance (DPA)	3	0	0	14	0	2	4	1	1	N/A
Homebuyer counseling	0	0	24	0	0	2	2	0	1	N/A
Marysville CHIP Program:										
Marysville Home repair, DPA, FHT & TBRA	8	12	26	24	1	170	82	98	83	13
Single family rehab	0	4	1	6	3	5	0	5	0	4
Pataskala CHIP Program:										
Pataskala Home repair	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2	8	2
Pataskala Rehab	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	9	3
Pickaway CHIP Program:										
Pickaway Repair	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	6
Pickaway Rehab	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	1
Pickaway Tenant Based Rental Assistance (TBRA)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	131
Chillicothe CHIP Program:										
Single Family Rehab	0	11	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Home Repair	8	6	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Delaware CHIP Program:										
Single Family Rehab	4	0	0	8	N/A	N/A	N/A	N/A	N/A	N/A
Housing Counseling Programs:										
Other down payment assistance payments	38	91	79	10	0	27	22	0	0	0
Mortgage assistance	N/A	N/A	N/A	N/A	132	22	15	1	115	191
Homeownership clients counseled	239	352	253	221	705	243	348	384	235	251
Homeownership clients receiving one-on-one counseling	136	252	148	94	75	82	348	384	235	202
Homeownership class graduates	175	196	184	134	78	82	126	85	124	80
Default/Foreclosure Counseling	0	0	0	172	378	450	337	492	384	467
Financial Literacy	0	0	0	47	308	58	25	N/A	N/A	N/A
Housing Advisory Board Units	0	0	0	80	222	0	0	166	0	N/A
United Way Southside Building Block Program	N/A	N/A	N/A	N/A	N/A	N/A	17	7	7	13
Weinland Park 2010	N/A	N/A	N/A	N/A	N/A	N/A	0	17	12	12
Marysville Neighborhood Stabilization Program (NSP) 1										
Demolitions	N/A	N/A	N/A	N/A	N/A	N/A	6	0	0	N/A
Habitat Unit	N/A	N/A	N/A	N/A	N/A	N/A	1	0	0	N/A
DPA/Rehab	N/A	N/A	N/A	N/A	N/A	N/A	1	0	0	N/A
Ross County NSP 1										
Acquisition/Rehab	N/A	N/A	N/A	N/A	N/A	N/A	1	0	0	N/A
DPA/Rehab	N/A	N/A	N/A	N/A	N/A	N/A	1	0	0	N/A
Demolition	N/A	N/A	N/A	N/A	N/A	N/A	1	0	2	N/A
Franklin County NSP 1										
Acquistion	N/A	N/A	N/A	N/A	N/A	N/A	6	0	0	0
Rehab Completed	N/A	N/A	N/A	N/A	N/A	N/A	0	3	2	0
Resale	N/A	N/A	N/A	N/A	N/A	N/A	0	1	1	3
Franklin County NSP 2										
Acquistion	N/A	N/A	N/A	N/A	N/A	N/A	N/A	7	0	0
Rehab Completed	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2	5	0
Resale	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	2	5
ODOD NSP 2										
Acquisition - contract in Licking County	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3	0	0
Licking County units sold	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	3	0
Acquisition - contract in Lancaster Fairfield	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2	0	0
Lancaster Fairfield units sold	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0	1	1
Demolitions - completed in Newark	N/A	N/A	N/A	N/A	N/A	N/A	N/A	16	0	0
Franklin County Demolition Program	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	12	8
Home Weatherization Assistance Program (HWAP):										
HWAP Home visits	120	120	71	154	217	240	344	418	224	104
HWAP Home weatherized	142	156	150	154	217	240	344	418	224	104
WarmChoice Program inspections	326	368	335	418	342	497	493	400	578	523
WarmChoice Program completions	274	366	323	448	384	460	353	471	518	586
AEP Community Assistance Program (Household)	N/A	N/A	N/A	N/A	N/A	N/A	25	244	228	357
Electric Partnership Program (Household)	N/A	N/A	N/A	N/A	208	327	198	174	218	163

Source: Mid-Ohio Regional Planning Commission

Mid-Ohio Regional Planning Commission
Capital Assets
Last Ten Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Transportation & Ridesolutions										
Computers	17	23	31	37	38	39	43	38	39	25
Vehicles	0	0	0	1	1	1	1	1	1	1
RideSolutions *										
Computers	3	4	4	-	-	-	-	-	-	-
Vehicles	1	1	1	-	-	-	-	-	-	-
Center for Energy & Environment										
Computers	-	-	-	-	23	34	26	27	30	23
Vehicles	-	-	-	-	7	13	13	13	13	13
Blower Door	-	-	-	-	8	14	13	13	13	13
Computer Analyzer	-	-	-	-	9	12	10	10	10	7
Infrared Cameras	-	-	-	-	3	7	10	10	10	10
Air Quality**										
Computers	1	1	1	1	-	-	-	-	-	-
Residential Energy Conservation**										
Computers	8	8	10	9	-	-	-	-	-	-
Vehicles	9	8	7	7	-	-	-	-	-	-
Blower Door	5	5	5	5	-	-	-	-	-	-
Computer Analyzer	8	8	9	9	-	-	-	-	-	-
Infrared Cameras	0	0	1	1	-	-	-	-	-	-
Housing										
Computers	7	7	7	7	14	14	12	12	12	15
XRF Spectrum Analyzer	1	1	1	1	1	1	1	1	1	1
All Other										
Building	1	1	1	-	-	-	-	-	-	-
Computers	109	117	78	48	28	38	47	61	68	63
Vehicles	2	2	2	2	1	1	1	1	1	1

* Moved to transportation in 2007

** Moved to Center for Energy & Environment in 2008

Source: Mid-Ohio Regional Planning Commission capital asset records

Mid-Ohio Regional Planning Commission
Schedule of Insurance Coverage
December 31, 2013

	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, 2014*
2.	**Type**	**Commercial General Liability**
	General Aggregate (Other than Products-Completed Operations)	$3,000,000
	Products-Completed Operations Aggregate Limit	$3,000,000
	Personal and Advertising Injury	$1,000,000
	Each Occurrence	$1,000,000
	Fire Damage Limit (Any One Fire)	$100,000
	Deductible	$0
3.	**Type**	**Public Officials**
	Limit of Liability	$1,000,000
	Deductible	$10,000
	Local Agent	*Wichert Insurance*
	Insurance Company	*Darwin Select Ins. Co.*
	Expires	*November 1, 2014*
4.	**Type**	**Employer's Liability**
	Employer's Liability Stop Gap	$1,000,000
	Deductible (None)	$0
5.	**Type**	**Employee Benefits Liability**
	Aggregate Limit	$3,000,000
	Each Claim Limit	$1,000,000
	Deductible	$1,000
6.	**Type**	**Crime Coverage**
	Limit of Liability	
	Finance Director	$75,000 (excess)
	Executive Director	$75,000 (excess)
	Accounting Manager	$25,000 (excess)
	Senior Accountant	$25,000 (excess)
	Public Employee Dishonesty	$25,000
	Deductible	$500
7.	**Type**	**Miscellaneous**
	Information Technology Coverage	$475,000
	Camera Equipment	$64,350
	Valuable Papers and Records - Cost of Research	$200,000
	Fine Arts	$25,000
	Miscellaneous Equipment	$6,000
	Contractors' Equipment Coverage	$74,032
	Deductible	$500
8.	**Type**	**Commercial Property Coverage**
	Blanket Buildings and Business Personal Property	$1,716,187
	Personal Property - 111 Liberty Street Suite 100	Included
	Personal Property - 501 Industry Drive	Included
	Extra Expense -111 Liberty St. & 501 Industry Drive	$250,000
	Deductible	$1,000

(continued)

Mid-Ohio Regional Planning Commission

Schedule of Insurance Coverage
December 31, 2013

	Existing coverage - policies in force	Limits of liability
		Lead Abatement Coverage
9.	**Type**	
	General Aggregate	
	General Aggregate Limit (Other than Products-Completed Operations)	$1,000,000
	Products-Completed Operations Aggregate Limit	$1,000,000
	Personal and Advertising Injury	$1,000,000
	Each Occurrence	$1,000,000
	Fire Damage Limit	$50,000
	Medical Expense Limit	$5,000
	Bodily Injury & Property Damage Deductible	$5,000
	Local Agent	*Wichert Insurance*
	Insurance Company	*Admiral Insurance Co.*
	Expires	*October 31, 2014*
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, 2014*
11.	**Type**	**Architects & Engineers Errors & Omissions Insurance**
	Each Claim	$1,000,000
	Annual Aggregate	$1,000,000
	Deductible	$10,000
	Local Agent	*Wichert Insurance*
	Insurance Company	*Allied World Assurance Co.*
	Expires	*September 25, 2014*

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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Gahanna, OH 43230

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

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

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the business-type activities of the Mid-Ohio Regional Planning Commission, Franklin County, (the Commission) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated May 28, 2014.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Kennedy Cottrell Richards LLC

Kennedy Cottrell Richards LLC
May 28, 2014

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Gahanna, OH 43230

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

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

Report on Compliance for Each Major Federal Program

We have audited the Mid-Ohio Regional Planning Commission's (the Commission) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of the Commission's major federal programs for the year ended December 31, 2013. The *Summary of Audit Results* in the accompanying schedule of findings identifies the Commission's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the Mid-Ohio Regional Planning Commission complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2013.

Report on Internal Control Over Compliance

The Commission's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the Commission's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the Commission's internal control over compliance.

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

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

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

Kennedy Cottrell Richards LLC

Kennedy Cottrell Richards LLC
May 28, 2014

MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2013

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 2013 Rideshare Program	20.205	417,703
FY 2014 Rideshare Program	20.205	109,295
Supplemental Planning 2011	20.205	97,881
Supplemental Planning 2013	20.205	57,624
Air Quality Awareness FY 2012	20.205	207,524
Regional Connections Implementation	20.205	62,038
FY 2013 Consolidated Planning Grant	20.205	1,207,137
FY 2014 Consolidated Planning Grant	20.205	874,891
Freight Trends Study	20.205	31,335
Regional Transportation Planning Pilot Program	20.205	3,689
Total Federal Highway Administration - CFDA No. 20.205		3,069,117
U.S. Department of Energy:		
Passed Through Ohio Department of Development:		
Weatherization Assistance for Low-Income Persons FY 2012 #140	81.042	118,815
Weatherization Assistance for Low-Income Persons FY 2013 #140	81.042	90,987
Total U.S. Department of Energy - CFDA No. 81.042		209,802
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 FY2012 #140	93.568	278,065
Weatherization Assistance for Low-Income Persons FY2013 #140	93.568	89,956
Total U.S. Department of Health and Human Services - CFDA No. 93.568		368,021

(continued)

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2013 (Continued)

Federal grantor / pass-through grantor/ program title	Federal CFDA Number	Federal Expenditures	
U.S. Department of Housing and Urban Development:			
Housing Counseling Assistance Program 2013	14.169	21,119	
Community Challenge Planning Grant - Weinland Park Agrarian Urbanist Overlay	14.704	345,784	
Total U.S. Department of Housing & Urban Development CFDA No. 14.169 & CFDA No. 14.704		366,903	
Passed through Franklin County:			
Community Development Block Grant/Entitlement Grants			
FY 2012 - Housing Advisory Board	14.218	7,053	
FY 2013 - Housing Advisory Board	14.218	5,395	
Homebuyer Education Counseling 2013	14.218	3,956	
Urgent Home Repair II	14.218	316,736	
Urgent Home Repair 2013	14.218	1,592	
Demolition Nuisance Abatement Program	14.218	118,007	
Total Franklin County- CFDA No. 14.218		452,739	
Passed through Franklin County:			
Community Development Block Grant/State's Program			
Neighborhood Stabilization Program 1	14.228	63,941	*
ARRA - Neighborhood Stabilization Program 2	14.256	15,483	**
Total Franklin County- CFDA No. 14.256 ARRA & CFDA No. 14.228		79,424	
Passed through Franklin County:			
Home Investment Partnerships Program			
FY 2010 - Single Family Rehab	14.239	47,880	
FY 2012 - Single Family Rehab	14.239	330,247	
FY 2013 - Single Family Rehab	14.239	14,647	
Total Franklin County- CFDA No. 14.239		392,774	
Passed through Ohio Department of Development:			
ARRA Neighborhood Stabilization Program 2	14.256	67,204	
Total U.S. Department of Housing and Urban Development - CFDA No. 14.169, CFDA No. 14.218, CFDA No. 14.228, CFDA No. 14.239, CFDA No. 14.256 ARRA & CFDA No. 14.704		1,359,044	

(continued)

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2013 (Continued)

Federal grantor / pass-through grantor/ program title	Federal CFDA Number		Federal Expenditures
US Environmental Protection Agency			
Climate Showcase	66.041		164,682
National Clean Diesel Emissions Reduction Program - Ohio Clean Diesel Collaborative Project	66.039		39,822
Total U.S. Environmental Protection Agency - CFDA No. 66.039 & CFDA No. 66.041			204,504
Total U.S. Department Environmental Protection Agency- CFDA No. 66.039 & CFDA No. 66.041			204,504
US Department of Treasury			
Neighborhood Reinvestment Corporation (dba NeighborWorks America) Passed through Ohio Housing Finance Agency			
National Foreclosure Mitigation Counseling	21.000	#	11,661
National Foreclosure Mitigation Counseling	21.000	#	27,876
National Foreclosure Mitigation Counseling	21.000	#	74,241
Total U.S. Department of Treasury- CFDA No. 21.000			113,778
Total Federal Financial Assistance			$ 5,324,266

* Includes $950 of expenditures relating to the purchase of houses and related rehabilitation. This schedule excludes the write-off of homeowner mortgages for property originally purchased with federal funds.

** Includes $2,844 of expenditures relating to the purchase of houses and related rehabilitation. This schedule excludes the write-off of homeowner mortgages for property originally purchased with federal funds.

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

1. GENERAL

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

2. BASIS OF ACCOUNTING

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

3. RELATIONSHIP OF FEDERAL FINANCIAL REPORTS

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

4. SUBRECIPIENTS

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

CFDA# 14.256 – NSP II - Passed Through to:

Mid-Ohio Habitat for Humanity	$ 5,967
Lancaster–Fairfield Community Action Agency	$ 20,417
	$ 26,384

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

New Lexington City School District	$ 25,439
	$ 25,439

MID-OHIO REGIONAL PLANNING COMMISSION
FRANKLIN COUNTY, OHIO

SCHEDULE OF FINDINGS

DECEMBER 31, 2013

1. SUMMARY OF AUDIT RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any 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	Unmodified
(d)(1)(vi)	Are there any reportable findings under § .510(a) of Circular A-133?	No
(d)(1)(vii)	Major Programs (list):	CFDA 14.704 – Community Challenge Planning Grant CFDA 20.205 – Highway Planning and Construction
(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.

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
JULY 1, 2014