Mid-Ohio Regional
Planning Commission

111 Liberty Street, Suite 100
Columbus, Ohio 43215

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www.morpc.org

NOTICE OF A MEETING

EXECUTIVE COMMITTEE MEETING
MID-OHIO REGIONAL PLANNING COMMISSION
111 LIBERTY STREET, SUITE 100
COLUMBUS, OH 43215
SCIOTO CONFERENCE ROOM

Thursday, June 2, 2016
1:30 p.m.

AGENDA

1. **Welcome** – Rory McGuiness, Chair

2. Audited Financial Statements - Shawn Hufstedler; Bill Kennedy, Kennedy Cottrell Richards

3. **Consent Agenda**
   - Approval of May 5, 2016 minutes

4. **Executive Director's Report** – William Murdock

5. **Committee Updates**
   - **Building Committee –** Derrick Clay, Chair
   - **Reserve & Investment Advisory Committee** – Joe Stefanov, Chair
   - **Regional Data Advisory Committee** – Nancy Reger
   - **Regional Policy Roundtable** – Laura Koprowski
   - **Sustainability Advisory Committee –** Kerstin Carr & Christina O'Keeffe
   - **Transportation Policy Committee** – Thea Walsh

6. Proposed Resolution EC-02-16: "AUTHORIZING THE EXECUTIVE DIRECTOR TO ENTER INTO AGREEMENTS FOR 2016 WITH THE FRANKLIN COUNTY BOARD OF COMMISSIONERS FOR URGENT HOME REPAIR AND TO ADMINISTER THE JOINT COLUMBUS AND FRANKLIN COUNTY HOUSING ADVISORY BOARD" – Christina O'Keeffe

7. Proposed Resolution EC-03-16: "AUTHORIZING THE EXECUTIVE DIRECTOR TO ENTER INTO AN AGREEMENT TO PARTNER WITH AND RECEIVE FUNDS FROM GROUND LEVEL SOLUTIONS TO PROVIDE SERVICES IN FRANKLIN COUNTY FOR THE UNIVERSAL SERVICE FUND ELECTRIC PARTNERSHIP PROGRAM FUNDED BY THE OHIO DEVELOPMENT SERVICES AGENCY AND TO ENTER INTO RELATED SUBCONTRACTS" – Christina O'Keeffe

8. Proposed Resolution EC-04-16: "AUTHORIZING THE EXECUTIVE DIRECTOR TO ENTER INTO AN AGREEMENT WITH THE STATE OF OHIO DEVELOPMENT

William Murdock, AICP
Executive Director

Matt Greeson
Chair

Rory McGuiness
Vice Chair

Karen J. Angelou
Secretary

SERVICES AGENCY (ODSA) FOR THE 2016 HOME WEATHERIZATION ASSISTANCE PROGRAM (HWAP #16-140) AND TO ENTER INTO RELATED SUBCONTRACTS" – Christina O'Keeffe

9. Draft Commission Agenda

10. Other Business

PLEASE NOTIFY SHARI SAUNDERS AT 614-233-4169 OR ssaunders@morpc.org IF YOU REQUIRE SPECIAL ASSISTANCE.

The next Executive Committee Meeting is
Thursday, July 7, 2016 at 1:30 p.m.
111 Liberty Street, Suite 100
Columbus, Ohio 43215

Note: Short Street is closed April 25 through November 2016. MORPC's parking lot is accessible via Front Street or Liberty Street.

When you arrive in MORPC's lobby, a video screen will display the day's meetings. Each meeting will list a phone extension. Use the phone in the lobby to call the extension and someone will come escort you to the meeting.

When parking in MORPC's parking lot, please be sure to park in a MORPC visitor space or in a space marked with an "M". Handicapped parking is available at the side of MORPC's building. MORPC is accessible by CBUS.

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Mid-Ohio Regional
Planning Commission

COMPREHENSIVE ANNUAL FINANCIAL REPORT

COLUMBUS, OHIO

FISCAL YEAR ENDED
DECEMBER 31, 2015

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR

FISCAL YEAR ENDED DECEMBER 31, 2015

Prepared by

William Murdock
Executive Director

Shawn P. Hufstedler
Chief of Staff & Director of Operations

MORPC

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

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MID-OHIO REGIONAL PLANNING COMMISSION

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I. INTRODUCTORY SECTION

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www.morpc.org

May 31, 2016

To the Residents 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, 2015.

This report has been prepared by the MORPC finance team 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 (the MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A 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 2015, membership included 54 political subdivisions in and around Franklin, Ross, Delaware, Perry, Pickaway, Madison, Licking, Union, and Fairfield Counties, Ohio. In addition, MORPC has an associate membership program with 7 participating regional organizations. MORPC is the federally designated Metropolitan Planning Organization (MPO) for the urbanized Columbus area.

The local government members appoint representatives (116 as of December 31, 2015) 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 116 seats on MORPC's governing board;

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Executive Director

Matt Greeson
Chair

Rory McGuiness
Vice Chair

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Secretary

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- 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 position, and results of operations have been blended in with those of MORPC in the accompanying financial statements. There are no agencies or organizations other than HOPE 3 for which MORPC is considered the primary government.

MISSION

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

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

2015 ACCOMPLISHMENTS

Diversity & Inclusion

The goals of the 2015 Diversity & Inclusion Work Plan were to cultivate a work environment that is welcoming and inclusive; to provide services and programs to the Central Ohio community creating a special place to live, work, and raise a family; and to create an attractive place for businesses to locate. The work plan assists MORPC in its planning, decision-making, establishing priorities, providing relevancy to the MORPC region, building capacity, maintaining accountability, allocating resources and improving services to the Central Ohio community.

Accomplishments from 2015 included: increased purchases from diverse vendors to 25 percent of the total vendor spending; created, trained, and used a single database for selecting diverse vendors to make purchasing decisions; improved efforts to identify and track women-owned (WBE), minority-owned (MBE) and small business (SBE) vendors; and developed a Limited English Proficiency (LEP) Plan to ensure vital documents (brochures, applications, fact sheets, summaries) are translated into alternative languages.

Transportation Systems & Funding

Metropolitan Planning Organization (MPO) Summary - MORPC serves as the MPO for the urbanized Columbus area to provide continuing, comprehensive, and cooperative transportation planning and programming. MORPC is required to carry out this work by annually developing, maintaining and reporting to the community on its Planning Work Program (PWP).

Metropolitan Transportation Plan (MTP) - MORPC continued to develop the 2016-2040 Metropolitan Transportation Plan, which is a long-range transportation plan that prioritizes transportation

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improvements in the Columbus region for the next 20 years. The process included data analysis, system modeling, projections and prioritization of regional need. Environmental justice, air quality conformity and performance metrics were built into the methodology. Staff conducted a public process for sharing the analysis. The public involvement also included collecting, soliciting, applying and budgeting for future projects. The MTP is on schedule for a 2016 adoption.

Federal Highway Funding - The Transportation Improvement Program (TIP) allocates federal funding to transportation projects in the region. MORPC adopted the TIP for the next four state fiscal years (SFYs 2016 through 2019). The TIP included funding commitments of nearly $300 million for projects sponsored by the state, transit agencies and local partners through MORPC. The MORPC funding included approximately $33 million annually and requires quarterly review between plan updates. The TIP is updated and adopted every two years.

Federal Transit Funding - MORPC received approximately $1 million in Federal Transit Administration Section 5310 funding for projects that are focused on transit accessibility to persons with disabilities and seniors. In 2015 MORPC staff began programming the funds into specific projects. The first program award agreements will be made in 2016.

Congestion Mitigation Air Quality (CMAQ) Funding Changes - The Ohio Department of Transportation (ODOT) and Ohio's MPOs implemented a new statewide process to prioritize projects eligible for CMAQ funding. MORPC staff played an integral role in establishing priorities for application procedures, statewide record keeping and chairing the new Ohio Statewide Urban CMAQ Committee.

Transportation Review Advisory Council (TRAC) - MORPC achieved regional consensus on prioritizing four Central Ohio transportation projects to compete for funding through the statewide TRAC process administered by ODOT. MORPC and its partners were successful in keeping Central Ohio projects on the major new highway projects statewide listing.

RideSolutions - MORPC's RideSolutions program focuses on improving mobility and reducing the number of commuters who travel to work alone. A new Transportation Demand Management Strategic Plan was adopted in 2015. RideSolutions provided customized transportation services, programs and projects that promote use of transit, walking, biking, carpooling and vanpooling as a means of commuting.

Ohio Public Works Commission (OPWC) District 3 Integrating Committee - Administered by MORPC, the committee awarded nearly $24 million for infrastructure projects. In addition, $3.2 million from the Clean Ohio Conservation Fund was made available to preserve or restore green space in Franklin County.

Planning & Environment

insight2050 Phase 2 - In April 2015, the insight2050 project partners, led by MORPC, Columbus 2020, and the Columbus District Council of the Urban land Institute launched Phase II of the insight2050 initiative to provide tools and best practices to assist member communities in incorporating the results into their transportation and land use planning processes and policies. MORPC hired a full-time staff person to coordinate the initiative in July 2015. In addition, insight2050 was presented 75 times to nearly 2,500 people representing a broad audience of local government officials and staff, professional conference attendees, non-profit organizations, business leaders, and residents from across Central Ohio.

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Safety Program Review - MORPC staff initiated a review of its transportation safety program with the goal of better understanding how program activities were meeting the needs of its stakeholders and helping to improve safety within the Central Ohio region. Over four meetings, which focused on value delivery across the 5 E's of transportation safety (Engineering, Education, Enforcement, Emergency Management, and Evaluation), 18 key stakeholders reviewed and discussed MORPC's current activities related to transportation safety. They provided constructive feedback on how well these current efforts were meeting their needs, and helped identify future opportunities for improvement. Some of these opportunities included refining our approach to regional crash data analysis, increased technical assistance to member governments, and increased involvement in the promotion of progressive transportation safety policy. This review process helped better align MORPC's planning efforts with the needs of the region and better define MORPC's role in increasing the health safety and welfare of central Ohio residents.

Impact of Trails Study - The Central Ohio Greenways network is nationally recognized for its trail building. Previously, little information had been gathered on what impacts trails have on the region. MORPC, together with community partners commissioned an 18-month study, which compiled information and data on the value of trails, who uses them, detailed traffic counts, and cost of building and maintaining trails in Central Ohio. The study was finalized in 2015 and showed that Central Ohio trails are traveled more than 12 million miles annually and valued by both residents and businesses.

Summit on Sustainability - MORPC hosted the 9th annual "Summit on Sustainability." As the premier environmental conference in Ohio, the event drew a sold-out crowd of over 400 people. The 2015 theme was "Regions Matter". The luncheon program included a panel discussion with representatives from OSU, Honda, and Amazon about sustainable energy practices. Breakout sessions touched a variety of sustainability areas, such as local food, water quality and planning, trails, air quality, and data. For the first time, the event had sessions that specifically targeted public policy issues.

Active Transportation Plan - MORPC created the region's first online Transportation Plan (ATP, found at www.morpc.org/transportation/bicycle-pedestrian/active-transportation-plan/index) to help identify regionally significant active transportation projects that include pedestrian, bicycle, and transit accommodation. provides tools to assist Central Ohio communities with planning efforts to ensure their residents and visitors can efficiently and safely access and move between pedestrian, bicycle, and transit facilities. The draft plan was completed in October 2015. Its main components are an interactive story map and the Cost Estimator Tool. The story map presents the data used to develop the ATP in a format that allows users to analyze and identify active transportation needs and opportunities in their communities. The Cost Estimator Tool provides a range of additional costs to add an active transportation element to an infrastructure project that a community is preparing to construct.

Energy & Air Quality

Air Quality Awareness - MORPC provided air quality forecasts for the region and raised awareness about air pollution and air friendly transportation choices through a variety of strategies, including press releases, social media, media interviews, and community presentations. MORPC launched a comprehensive marketing campaign in coordination with television station WSYX-ABC6 and a new funding partnership with the Ohio Air Quality Development Authority. Five air quality-focused public service announcements were produced and broadcast in the Central Ohio regional media market on TV and social media. Included were appearances on the program *Good Day Marketplace* along with print distribution in partnership with the Dispatch Media Group. MORPC also hosted a meteorologist

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from Sonoma Technology, Inc, MORPC's contracted air quality forecaster, to meet with TV meteorologists and to address the MORPC Commission on the state of the region's air quality.

In 2015 , air quality in the Central Ohio region was slightly better than 2014, despite warmer than normal temperatures. MORPC issued two Air Quality Alerts in 2015, when pollution levels were forecasted to be harmful for sensitive groups of people like the elderly, children, and people with breathing conditions like asthma. Preliminary data for 2015 indicates Central Ohio is close to meeting the new 2016 federal 8-hour ozone standard of 70 parts per billion (ppb).

MORPC continued with the online pledge campaign called "Take Five for Clean Air", which is a voluntary commitment to five or more air-friendly actions from a menu of options. Twenty-nine businesses and governments have committed to the pledge program. These local efforts, combined with Federal regulatory programs, contribute to the overall reduction in air pollution in the region.

Property Assessed Clean Energy (PACE) / Energy Special Improvement Districts (eSIDs) - MORPC identified Property Assessed Clean Energy (PACE) in its Regional Energy Action Plan as a financing tool to access capital for energy efficiency and other alternative energy improvements for non-residential properties. PACE allows property owners to finance energy improvements through a voluntary assessment on their tax bill. MORPC initiated efforts to create a regional district under current law, while working with the Ohio General Assembly on legislation to streamline the process for implementing PACE that benefits local governments.

Energy & Air Quality Working Group - MORPC convened state, regional and local experts on energy and air quality from the Ohio EPA, Ohio Farm Bureau Federation, Ohio Hospital Association, American Lung Association, The Ohio State University, local businesses and governments. In 2015, the main focus of the group was advocating for public policy that is consistent with MORPC's Public Policy Agenda and Regional Sustainability Agenda. A subcommittee was formed in order to address the national Clean Power Plan, announced by President Obama on August 3, 2015 as a step toward reducing carbon emissions from power plants. A working document was produced to provide a better understanding of the complex regulation and to serve as a resource for MORPC members.

Materials Management - MORPC convened a diverse stakeholder group to promote recycling resources and increase organic waste diversion efforts throughout the Central Ohio region. In 2015, a joint effort with the Regional Food Council reviewed an organic waste survey to evaluate the current state and needs for all stakeholders involved (generators, haulers, processors). A final report detailed a set of recommendations that will aid the industry within the Central Ohio region.

Residential Energy - MORPC provided energy efficiency services for nearly 600 income-eligible families through Columbia Gas of Ohio's WarmChoice program, the Home Weatherization Assistance Program (HWAP), the AEP-Ohio's Community Assistance Program (CAP) and the Electric Partnership Program (EPP). Available services include safety inspections, installation or repair of heating units, increased insulation in attic and sidewalls, and more efficient appliances and lighting. MORPC staff also conducted process improvement activities throughout the year to gain efficiency and cost savings in its operations.

In 2015, MORPC exceeded its goal for the number of clients served through the Columbia Gas of Ohio's WarmChoice program and was awarded by the Ohio Development Services Agency for continued service in delivery HWAP in City of Columbus neighborhoods. MORPC staff also worked on implementing a new Information Management System (IMS) that will enable field inspectors to utilize mobile devices and tablets in conducting energy audits and automate job-specific data for improved

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efficiency and reporting.

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 and emergency repairs. Basic program eligibility requirements are based on total household income, ownership of the home and area of residency. In 2015, MORPC administered programs funded by Franklin County, Campus Partners for Community Urban Redevelopment, Homeport, The Columbus Foundation, Partners Achieving Community Transformation, and United Way of Central Ohio. MORPC also redesigned its business model in delivery home repair services that achieved increased efficiency, improved timeliness of service to clients and leveraged program resources through the weatherization programs administered by MORPC using utility and public funding.

Neighborhood Stabilization Program - NSP provides federal funds to local jurisdictions and their partners for the purchase and renovation of foreclosed or vacant homes. In 2015, MORPC sold a renovated home in Prairie Township and worked with the City of Columbus to utilize recaptured program income from previous home sales through the NSP program. The effort includes partnership with Homeport and the Franklin County Land Bank. 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 surrounding neighborhood.

Regional Data & Mapping

Data Coordination - The MORPC Regional Data Site Task Force, created to investigate the need for a regional data portal, concluded their work in 2015. Recommendations of the Task Force included creating a searchable Data Catalog for the purpose of improving access to information by data users throughout the region, starting a new top level committee at MORPC to build coordination and collaboration among data users and developers, and seek funding from a single source to build a website that accommodates the catalog and other applications.

Activities Associated with the 2016-2040 Metropolitan Transportation Plan - Detailed population and employment projections were developed for use in the MORPC 2016-2040 Metropolitan Transportation Plan. The projections are essential for estimating future traffic volumes used to determine the need for transportation infrastructure projects. Data and Mapping staff also developed a map for the public to use the internet to make suggestions for transportation projects and make comments on projects being considered. As a result, nearly 1,000 additional suggestions and comments were added to the project list.

Data Sharing - The Franklin County Location Based Response System uses GIS technology to support concurrent editing by multiple jurisdictions of address points, roadway files and sidewalks. The cities of Hilliard and New Albany were added to this system in 2015. Communities participating now include Columbus, Dublin, Franklin County, Hilliard, Gahanna, Grove City, New Albany, Westerville and Worthington. The system is being expanded to include bikeway facilities. This approach for shared file usage among multiple jurisdictions is unique in the nation.

Finance

Convening Finance Directors - MORPC continued to collaborate with other organizations' finance directors from Central Ohio as well as from across the state. Throughout the year, MORPC brought together the Mid-Ohio Finance Administrators (MOFA) to discuss current topics of interest and share ideas with other local governments in Central Ohio. Similarly, MORPC brought together the Ohio

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Association of Regional Councils (OARC) Finance Directors which includes members from other regional councils and regional transportation planning organizations.

State-wide Recognition - In 2015, MORPC again received the Ohio "Auditor of State Award with Distinction" for our 2014 Comprehensive Annual Financial Report (CAFR). The award is presented for excellence in financial reporting and is provided to entities that file a CAFR and timely financial reports in accordance with generally accepted accounting principles and receive an unmodified ("clean") audit report with no findings. According to Ohio Auditor of State Dave Yost, "Taxpayers expect accurate financial records from their local governments. The Mid-Ohio Regional Planning Commission's dedication to accountability is evident."

New Accounting Systems - Finance staff completed the conversion to new accounting and employee timekeeping systems in 2015. Benefits of the new systems include: online approvals for employee timesheets and purchase requisitions, eliminating paper documents; an improved technological system set-up; real-time access to information; and enhanced reporting for the benefit of all of MORPC's departments. Implementation of a new grants management system will provide for more robust tracking and more efficient grant reporting and is expected to be completed in 2016.

Public & Government Affairs

Membership Services - MORPC continued to prioritize strengthening member relations through member forums and member visits. Program attendance grew as MORPC provided several forums to address planning for demographic changes and economic growth. MORPC added a private grant search service to the member benefits as well as a pilot Local Government Summer Internship Program. Thirteen interns were recruited and placed at host governments, with MORPC staff members serving as professional mentors. Six new members joined MORPC, including five villages and one township from counties outside of Franklin County.

Marketing & Outreach - MORPC continued to communicate and promote its initiatives, programs, and services to the communities it serves. This included its work with business leaders, non-profits, government officials, universities and colleges, foundations, and the public at-large. The "One MORPC" framework previously designed to help strengthen MORPC's brand continuity and increase public participation has been very beneficial to the organization, including an increased online communications presence.

Government Affairs - MORPC staff proactively met with state and federal elected officials and their staff members to communicate the needs and aspirations of its local government members. The Regional Policy Roundtable that advises MORPC's board on legislative and public policy issues has been very active throughout the year. MORPC adopted a new Public Policy Agenda to guide its advocacy work in core subject areas. Additionally, MORPC was heavily involved with the advocacy and public policy work of the Ohio Association of Regional Councils, of which it is a member.

Enhancing Community Involvement in Transportation Planning - MORPC's Community Advisory Committee (CAC) is comprised of volunteer residents from the transportation planning and programming areas. The purpose of the CAC is to provide community participation in transportation planning, priorities, funding, processes and programs. In 2015, staff conducted extensive public involvement activities to develop MORPC's Metropolitan Transportation Plan. Over 42 presentations were made to local community's leadership, neighborhood and civic organizations, and resource agencies on the elements of the plan. One-page informational fact sheets were developed and distributed to local communities and area libraries, placed on social media and included in MORPC's

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electronic newsletter. A transportation video was also produced that described the transportation planning process and its various elements.

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:

	2011	2012	2013	2014	2015
United States	8.9%	8.1%	7.4%	5.6%	5.0%
Ohio	8.6%	7.2%	7.4%	5.1%	4.8%
Columbus MSA	7.5%	6.1%	6.2%	3.9%	3.9%

The Brookings Institution released a report in early 2016 comparing the nation's metropolitan areas over the five most recent years of data (2009-2014), in terms of the percentage increase in gross domestic product, aggregate wages and number of jobs. The Columbus metropolitan area ranked first in Ohio and twentieth nationally in overall economic growth. Columbus is one of the few metropolitan areas in the Midwest that has performed well economically in recent years. Comparing Columbus to the nation, unemployment rate, recent job growth, and projected future job growth are all better than the national averages.

Total MORPC membership in 2015 was 54 local governments, and an additional 7 regional local governments participated as associate members. Interest in membership continues to be expressed by other governments due to adoption of a new membership structure which took effect January 1, 2014, indicating prospects for further geographical growth. Six new local government members joined in 2015.

FINANCIAL INFORMATION

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

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

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

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MORPC operates like a consulting business, with approximately 90 percent of its revenue received under actual cost reimbursement contracts or from programs like the fixed price home weatherization contracts. As a result of this funding structure, MORPC accounts for its operations as a single enterprise fund, following generally accepted accounting principles (GAAP) on the accrual basis. The budget is also developed on the GAAP basis and is detailed in six-month periods by each contract or other source of funds, and includes only those amounts estimated to be earned during the budget period. MORPC's financial information system performs budgetary control and activity-based cost accounting in order to manage the financially critical task of staying within budget for each contracted activity. GAAP financial statements and comprehensive budget-to-actual performance reports, with explanations of major variances, are prepared monthly and presented to the Executive Committee quarterly.

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

Numerous accounting and administrative controls exist to assure compliance with federal and state laws, applicable regulations such the U.S. Office of Management & Budget's *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* ("OMB Uniform Requirements") which became effective December 26, 2014, 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 similar to a consulting business and is treated as a single enterprise for accounting, budgetary and financial presentation purposes.

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

The financial statements have been prepared following Governmental Accounting Standards Board (GASB) Statement No. 34, *"Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments."* As part of this reporting model, management is responsible for preparing a Management's Discussion and Analysis of the Commission. This discussion follows the Independent Accountants' Report, providing an assessment of the Commission finances for 2015.

Members participate in the funding of MORPC on a per-capita basis at rates determined by the MORPC Commission each year. Members' per-capita fees totaled $895,596 in 2015 with $63,959 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 Uniform Requirements using a single organization-wide cost allocation plan for which the U.S. Department of Transportation is the oversight agency. MORPC

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received $5,943,391 or 54.5% of its 2015 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 2016 budget:

	2014 Actual	2015 Actual	2016 Budget
Revenues			
Federal grants and contracts	$6,607,866	$5,943,391	$7,480,002
State grants and contracts	646,189	404,367	362,127
Members' per-capita fees	839,887	895,596	935,736
Utility contracts	2,136,759	2,814,512	2,755,456
Local contracts and other	1,277,348	634,199	2,146,697
Foundations/corporate contributions	341,525	208,055	311,000
Total Revenues	$11,849,574	$10,900,120	$13,991,017
Expenses			
Salaries and benefits	$6,449,555	$5,804,520	$6,616,381
Consultants and subcontracts	2,829,668	2,832,327	2,978,940
Depreciation	76,681	87,235	72,540
Other expenses	2,626,119	$2,634,024	4,342,656
Total Expenses	$11,982,023	$11,358,106	$14,010,517
Operating income (Loss)	(132,449)	(457,986)	(19,500)
Interest income	1,859	2,419	10,000
Capital contributions	0	0	100,000
Net change in net position	$ (130,590)	$ (455,567)	$90,500
Capital expenditures	$74,789	$89,721	$255,000

Members' per-capita fees of $895,596 were leveraged by a factor of 12 to 1 in 2015 to bring in total operating revenues of $10,900,120. Total federal revenue decreased $664,475 (10.1%), state revenue decreased $241,822 (37.4%) and local contracts revenue decreased $643,149 (50.4%) as various housing, environmental and planning programs were concluded in 2015. Utility contract revenue increased by $677,753 (31.7%) as production increased due to the restoration of staffing levels in 2015; staff vacancies reduced the number of jobs that could be completed in 2014.

Total staff salaries and benefits in 2015 decreased by $645,035 (10.0%) from the prior year as a result of a staffing reduction-in-force that was implemented at the end of 2014. Other 2015 expenses remained comparable to 2014.

Overall, 2015 operating revenue decreased $949,454 (8.0%) from the prior year. Total operating revenue was under budget by $2,796,382 or 20.4% of the budget of $13,696,502, primarily as a result of under-spending on staff costs, consultant and services costs because of conservatively high estimates as to how soon work could be performed, higher than anticipated turnover resulting in an

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overestimation of the amount of work that would be performed, and normal delays in program start dates. Operating revenue is budgeted to increase by $3,090,897 or 28.4% in 2016 compared to 2015 actual revenue. The following programs and activities were under budget by $100,000 or more in 2015:

	$ Amount Under Budget
FTA Section 5310 Designated Recipient	$350,328
Franklin County Home Repair Program	$323,309
2015/2016 ODOT Planning Work Program	$166,623
American Electric Power Community Assistance Program	$159,822
insight2050 Phase 2 Planning	$159,566
Columbia Gas WarmChoice	$137,906

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.

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. The trust also similarly facilitates the implementation of the Neighborhood Stabilization Program. Cash totaling $42,050 at December 31, 2015 was held by the trustee, is controlled by MORPC and has been included on MORPC's balance sheet.

INDEPENDENT AUDIT: The financial statements are presented annually for independent audit in accord with Ohio Revised Code Section 115.56 and OMB Uniform Requirements. The report of the independent auditors, Kennedy Cottrell Richards LLC, is included in the financial section of this report and is unmodified.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING: The Government Finance Officers Association of the United States and Canada ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the Mid-Ohio Regional Planning Commission for its comprehensive annual financial report for the fiscal year ended December 31, 2014. MORPC has received a Certificate of Achievement for the last 27 consecutive years. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

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

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

Respectfully submitted,

William Murdock
Executive Director

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

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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, 2014

Executive Director/CEO

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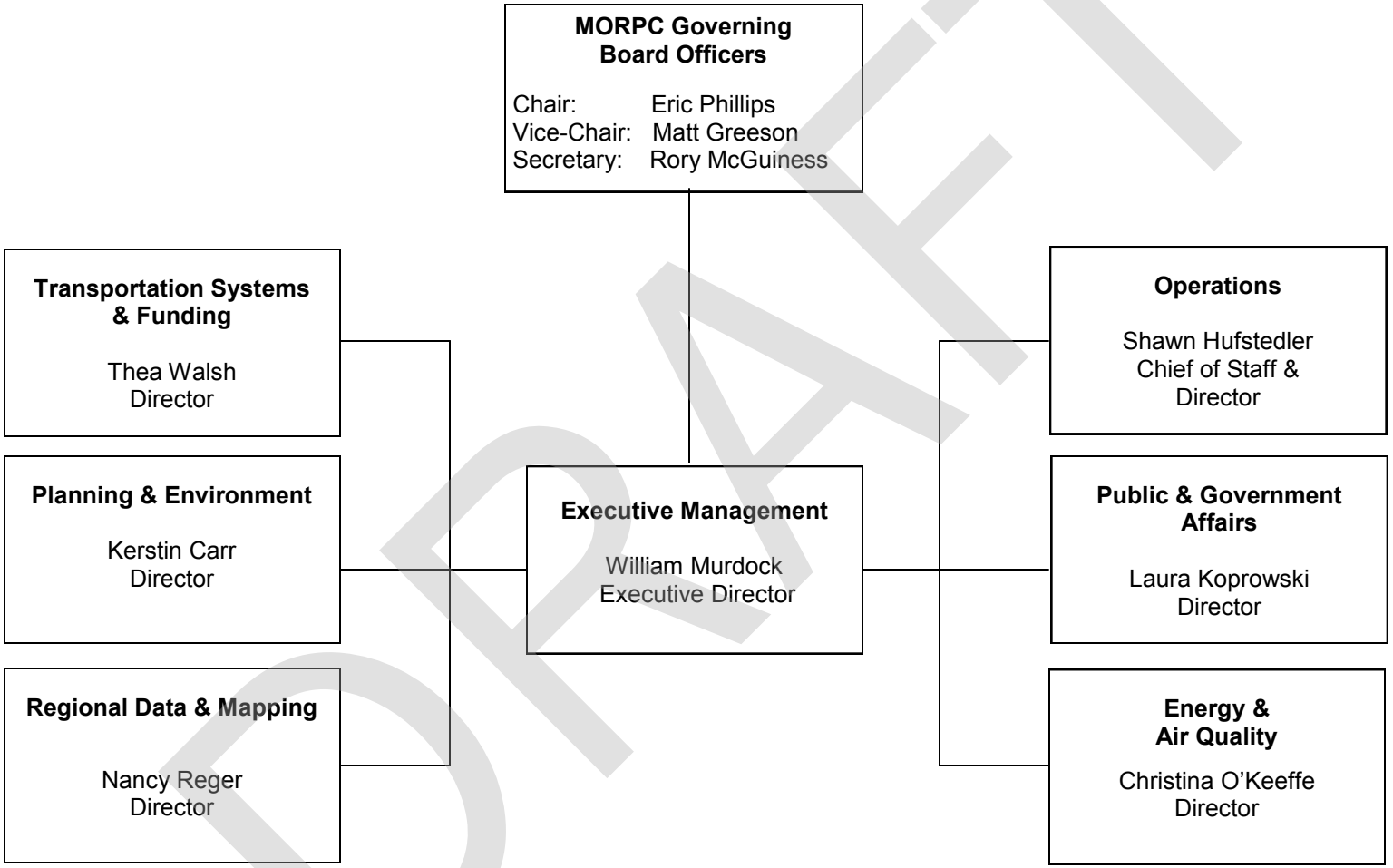
MID-OHIO REGIONAL PLANNING COMMISSION
Organizational Chart—Management Staff
As of December 31, 2015



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MID-OHIO REGIONAL PLANNING COMMISSION
Committees
As of December 31, 2015

OFFICERS

Chair: Eric Phillips
Vice-Chair: Matt Greeson
Secretary: Rory McGuiness

TRANSPORTATION POLICY COMMITTEE
Chair: Eric Phillips

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

NOMINATING COMMITTEE
Chair: Rory McGuiness

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

EXECUTIVE COMMITTEE
Chair: Matt Greeson

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.

SUSTAINABILITY ADVISORY COMMITTEE
Chair: Steve Stolte

PURPOSE: Evaluate and advise on matters of regional importance pertaining to environmental sustainability, conservation, and development.

COMMUNITY ADVISORY COMMITTEE ON THE PUBLIC INVOLVEMENT PROCESS
Chair: David Paul

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: Rob Riley

PURPOSE: Provide technical advice to the Transportation Policy committee.

COMPENSATION & BENEFIT COMMITTEE
Chair: Joe Stefanov

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

DATA SITE TASK FORCE
Co-Chairs: Anthony Jones & Jung Kim

PURPOSE: Determine the need for a regional data site and how it could be implemented.

BUILDING COMMITTEE
Chair: Derrick Clay

PURPOSE: Looking at options for future MORPC headquarters.

RESERVE & INVESTMENT ADVISORY COMMITTEE
Chair: Joe Stefanov

PURPOSE: To review MORPC's investments financial reserve strategies.

CENTRAL OHIO GREENWAYS BOARD
Chair: Tony Collins

PURPOSE: Provide economic, quality of life, and health benefits to Central Ohioans by increasing the number of people using trails through strategic partnership and collaboration.

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. and enhancement.

ENERGY & AIR QUALITY WORKING GROUP
Chair: Dale Arnold

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

REGIONAL FOOD COUNCIL
Chair: Mark Barbash

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

MATERIALS MANAGEMENT WORKING GROUP
Chair: Jack Knapp

PURPOSE: Strives to help Central Ohio realize the greatest possible efficiencies from the materials used in the region.

District 3 Public Works Integrating Committee

Mid-Ohio Finance Administrators (MOFA)

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II. FINANCIAL SECTION

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Gahanna, OH 43230

Kennedy Cottrell Richards

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www.kcr-cpa.com

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 year ended December 31, 2015, 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, 2015, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 12 to the financial statements, during the year ended December 31, 2015, the Commission adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

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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*, and schedules of net pension liabilities and pension contributions 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 Federal Award Expenditures presents additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is not a required part of the financial statements.

The supplementary information and the Schedule of Federal Award Expenditures 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 Federal Award Expenditures 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 Federal Award Expenditures 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 31, 2016, 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.

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Kennedy Cottrell Richards LLC
May 31, 2016

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, 2015. 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 $455,567 in 2015. The 2015 decrease was due mostly to the sale of the last remaining rehabilitated house with a cost basis of $255,750 under the U.S. Department of Housing and Urban Development (HUD) Neighborhood Stabilization Program (NSP) and operational losses incurred in other housing repair and rehabilitation programs.

- Revenue decreased in 2015 by $949,454 (8.0%) to $10,900,120. The 2015 decline was due to reductions of $664,475 in federal revenue, $241,822 less in state revenue, $643,149 less in other local revenue, offset by a $677,735 increase in utility revenue. The declines are attributable to the completion of several planning studies, environmental programs and housing programs during 2015 that were carried over from the prior year.

- Cash and investments at December 31, 2015 were $3,784,243, an increase of $79,325 from 2014. This was the result of normal business fluctuations in accounts payable, receivables, prepaid expenses, accrued liabilities, fixed assets and unearned revenue in addition to some losses from fee for service programs.

- The Commission adopted Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions*, which significantly revised accounting for pension costs and liabilities. As a result, $4,245,280 of net pension liabilities were added to the Statement of Net Position at December 31, 2015. Net position was also restated at December 31, 2014, a reduction of $3,633,652 pursuant to the adoption of Statement No. 68.

- The Commission reported an operating loss of $457,986 in 2015. The 2015 loss was attributable to the same factors that reduced net position as discussed above.

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:

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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, 2015 and 2014. 2014 amounts have been restated to reflect the effect of adopting GASB Statement No. 68:

Condensed Statement of Net Position

	2015	2014
ASSETS		
Current assets	$ 5,830,219	$ 6,135,883
Capital assets, net of accumulated depreciation	203,061	218,275
Other noncurrent assets	106,465	381,810
Total Assets	$ 6,139,745	$ 6,735,968
DEFERRED OUTFLOWS OF RESOURCES		
Pension	$ 694,040	$ 515,741
LIABILITIES		
Current liabilities	$ 1,352,583	$ 1,457,181
Net pension liability	4,245,280	4,149,393
Other noncurrent liabilities	489,609	517,836
Total Liabilities	$ 6,087,472	$ 6,124,410
DEFERRED INFLOWS OF RESOURCES		
Pension	$ 74,581	$ -
NET POSITION		
Net investment in capital assets	$ 203,061	$ 218,275
Restricted for community development projects	-	255,750
Unrestricted	468,671	653,274
Total Net Position	$ 671,732	$ 1,127,299

During 2015, the Commission adopted GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*, which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will

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gain a clearer understanding of the Commission's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

GASB standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension system – the Ohio Public Employees' Retirement System (OPERS) - and state law governing the system requires additional explanation in order to properly understand the information presented in these statements.

Under the new standards required by GASB 68, the net pension liability equals the Commission's proportionate share of OPERS' collective 1) present value of estimated future pension benefits attributable to active and inactive employees' past service; 2) minus plan assets available to pay these benefits.

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

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

As a result of implementing GASB 68, the Commission is reporting a net pension liability and deferred inflows and outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014 from $4,760,951 to $1,127,299.

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Current assets decreased by $305,664 (5.0%) in 2015 from 2014, and is due mostly to the outstanding receivables from the Ohio Department of Transportation for various transportation programs being approximately $270,000 less in 2015; only one months' billings were outstanding in 2015 compared to two months in 2014 as an additional month's worth of ODOT payments were received before year end in 2015.

Other noncurrent assets decreased by $275,345 (72.1%) in 2015. This was primarily attributed to the one remaining real estate property held for resale in the NSP program being sold during 2015, with a cost basis of $255,750.

Deferred Outflows of Resources are described more fully in note 6 to the financial statements. GASB 68-mandated deferred outflows of resources for pension represent the Commission's contractually required pension payments to OPERS made subsequent to the plan measurement date ($467,525 in 2015), plus the Commission's 0.035198% proportionate share of OPERS' total collective unamortized net difference between projected and actual earnings on pension plan investments as of the measurement date ($226,515 in 2015). OPERS' total collective unamortized net difference between projected and actual earnings on pension plan investments for the year ending prior to the measurement date is not available, and therefore the balance of 2014 deferred outflows of resources includes $-0- related to it.

Current Liabilities decreased by $104,598 (7.2%) from 2014 to 2015. In 2015 payables declined by $183,279 as the Commission implemented payment process improvements resulting in a reduction in processing steps by over 40%, resulting in faster payment of vendor invoices. Additionally, in 2015 unearned revenue increased due mostly to several Commission member entities remitting a total of $47,869 in 2016 dues obligations prior to the 2015 year end.

Net Pension Liability is described more fully in note 6 to the financial statements. GASB 68-mandated net pension liability is the Commission's proportionate share of OPERS' total collective actuarial present value of projected benefit payments attributable to past periods of service, net of the plan's fiduciary net position. The 2014 proportionate share was calculated from OPERS' total net unfunded liability as of the December 31, 2014 plan measurement date (the most recent). Changes in the 2015 liability resulted from the GASB 68-calculated pension expense of $611,628, less the Commission's $515,741 contractually-required pension contributions made.

Deferred Inflows of Resources are described more fully in note 6 to the financial statements. GASB 68-mandated deferred inflows of resources for pension represent the Commission's proportionate share of OPERS' total unamortized change in proportionate and differences between employer contributions and proportionate share of contributions as of the measurement date ($74,581 in 2015). This amount for the year ending prior to the measurement date (2014) is not available.

Net investment in capital assets decreased by $15,214 (7.0%) in 2015 primarily as a result of the $17,700 in net book value of assets disposed during the year. There was no capital related debt incurred during these periods.

Net position restricted for community development projects decreased by $255,750 (100%) from 2014 to 2015. The entire balance relates to the purchase, rehabilitation and sale of houses held for resale funded by the NSP program. The 2015 decrease was due to the sale of the final property held with a capitalized cost of $255,750.

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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 $184,603 (28.3%) from 2014 to 2015, primarily due to the results of operating activities in 2015.

Condensed Statement of Revenues, Expenses and Changes in Net Position

	2015	2014
REVENUE		
Federal	$5,943,391	$6,607,866
Nonfederal	1,934,162	2,763,424
Foundations/Corporations	208,055	341,525
Utility company	2,814,512	2,136,759
Total Revenues	$10,900,120	$11,849,574
EXPENSES		
Salaries and benefits	5,804,520	6,449,555
Consultants and subcontractors	2,832,327	2,829,668
Depreciation	87,235	76,681
Other expenses	2,634,024	2,626,119
Total Expenses	$11,358,106	$11,982,023
OPERATING INCOME (LOSS)	($457,986)	($132,449)
Interest Income	2,419	1,859
CHANGE IN NET POSITION	(455,567)	(130,590)
Net Position, Beginning of Year (as restated)	1,127,299	1,257,889
Net Position, End of Year	$671,732	$1,127,299

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 expenses still include pension expense of $467,525 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of $459,694. Consequently, in order to compare 2015 total expenses to 2014 total expenses, the following adjustments are needed:

Total 2015 expenses (under GASB 68)	$ 11,358,106
Minus: Pension expense under GASB 68:	(459,694)
Plus: 2015 contractually required contribution	467,525
Equals: adjusted 2015 expenses:	11,365,937
Less: 2014 expenses (under GASB 27)	(11,982,023)
2015 decrease in expenses not related to pension:	$ (616,086)

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Operating revenues decreased by $949,454 (8.0%) in 2015. The 2015 decline was due mostly to: $664,475 less in federally-funded programs; $241,822 less in state-funded programs; $643,149 less in other locally-funded programs; offset by a $677,735 increase in utility funding. Federal revenue declined as several HUD home repair, home rehabilitation, and NSP programs concluded in 2015. The state revenue reduction relates to the 2015 completion of the multi-year "Effects of Climate Change" study which was funded 50% by the Ohio Water Development Authority. The 2015 reduction in local match dollars provided on the federal and state programs corresponds to the reductions in those programs, and the remaining decrease in other local revenue is due to the favorable overhead and fringe recovery variance in 2015, which resulted in less amounts to be recovered in a future year. The increase in utility funding is a result of a 20.5 % increase in the number of weatherization inspections and job completions (from 836 in 2014 to 1,007 in 2015) as new employee hires brought staffing back up to authorized levels, and program efficiency improvements were implemented.

Operating expenses decreased by $623,917 (5.2%) in 2015. The 2015 decrease is due to salaries and benefits declining as the Commission reduced staffing at the end of 2014 by a total of 6 full-time positions (7.8%), offset partly by staff merit increases granted for 2015. The staffing reductions made at the end of 2014 were primarily the result of grant-funded programs being discontinued.

Capital Assets

Capital assets of the Commission as of December 31, 2015 totaled $203,061 and $218,550 as of December 31, 2014 (net of accumulated depreciation). The capital assets are primarily computer equipment and vehicles. In 2015, the Commission increased the dollar threshold for capitalizing equipment items purchased to $5,000, from the $1,000 limit effective in 2014 and prior years. As a result, all equipment with an original cost basis of under $5,000, and which was fully depreciated (i.e., a net book value of zero) as of January 1, 2015 was written off the books, a total of $395,320 in both cost and accumulated depreciation. In 2015, the Commission acquired $89,721 in new assets and disposed of a vehicle with a net book value of $17,700; depreciation expense was $87,235.

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

Long Term Debt

Long term debt at December 31, 2015 and December 31, 2014 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 relating to capital leases in 2015 or 2014.

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.

Transportation grants have historically been and remain the largest funding sources of the Commission. The primary source for these funds is the Highway Trust Fund (HTF), which is included with legislation authorizing federal transportation programs. On December 4, 2015, President Obama signed the Fixing America's Surface Transportation (FAST) Act (Pub. L. No. 114-94). The FAST Act authorizes $305 billion over federal fiscal years 2016 through 2020 for highway, highway

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and motor vehicle safety, public transportation, motor carrier safety, hazardous materials safety, rail, and research, technology, and statistics programs.

Current funding for the HTF, primarily from fuel taxes, is not sufficient to provide current levels of funding for the authorized FAST Act programs, thus requiring subsidies from the general fund; Congress most recently raised the gas tax to its current level in 1993. This has left a structural deficit in the fund, with the tax only covering about $37 billion of the $45 billion the federal government is authorized to spend on roads annually in each of the next five years. Transfers have taken place every federal fiscal year since 2008; the FAST Act authorizes transfers to the HTF through the end of federal fiscal year 2020. A $52 billion transfer from the federal general fund was made into the HTF in federal fiscal year 2016 to help maintain its solvency.

The transportation funds received by MORPC are dependent upon the amount of federal funding received by Ohio. FAST Act apportionments of highway program funds to the state as a whole increased 5% for the 2016 federal fiscal year, to over $1.3 billion. No other significant increases are expected prior to 2020 as formulas used to distribute these funds rely on population from the most recent 2010 U.S. Census. This share will continue until the next U.S. Census and/or changes in federal transportation law.

A special federal subsidy for transportation planning that MORPC receives is Congestion Mitigation and Air Quality funding (CMAQ) via the HTF. Starting in 2014, ODOT required the largest eight MPOs to competitively share in capital and programmatic needs for this funding. MORPC uses the funds to support Air Quality and Travel Demand Management programming and capital projects that have an impact on these. CMAQ funding is estimated to maintain similar levels to the past even with this change. In 2015, MORPC began receiving Federal Transportation Administration (FTA) 5310 grant funds for specialized transit equipment and service provisions in the region. This funding resource is expected to continue annually.

Local and State funding is received for various other transportation initiatives or federal grant matching. In 2014, MORPC executed a contract with the Central Ohio Transportation Association (COTA) for local funds in lieu of FTA Section 5307 funding. The financial resources resulting from this agreement were received for the first time in 2015 and additional amounts will be received annually for the next four years. It is a five year contract that is anticipated to renew.

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 & Director of Operations, Mid-Ohio Regional Planning Commission, 111 Liberty Street, Suite 100, Columbus, Ohio, 43215 or on the web at www.morpc.org.

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MID-OHIO REGIONAL PLANNING COMMISSION

STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2015

	2015
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:	
Assets:	
Current Assets -	
Cash and cash equivalents	$ 3,036,880
Cash — board designated for building repairs and replacements	747,363
Accounts receivable	1,911,742
Other prepaid expenses	104,783
Mortgage notes receivable	29,451
Total current assets	5,830,219
Noncurrent Assets -	
Capital assets — net of accumulated depreciation	203,061
Mortgages notes receivable	104,274
Other prepaid expense	2,191
Total noncurrent assets	309,526
Total assets	6,139,745
Deferred Outflows of Resources:	
Pension	694,040
Total assets and deferred outflows of resources	$ 6,833,785
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION:	
Liabilities:	
Current liabilities -	
Accounts payable	$ 448,683
Accrued — payroll and fringe benefits	274,996
Accrued — vacation and sick leave	60,000
Unearned revenue — federal	121,928
Unearned revenue — nonfederal	446,976
Total current liabilities	1,352,583
Noncurrent liabilities -	
Accrued vacation and sick leave	338,629
Accrued building lease expense	47,531
Unearned revenue — federal	103,449
Net pension liability	4,245,280
Total noncurrent liabilities	4,734,889
Total liabilities	6,087,472
Deferred Inflows of Resources:	
Pension	74,581
Net Position:	
Net investment in capital assets	203,061
Unrestricted	468,671
Total net position	671,732
Total liabilities, deferred inflows of resources, and net position	$ 6,833,785

See notes to financial statements.

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MID-OHIO REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2015

	2015
REVENUES:	
Governmental:	
Federal grants and contracts	$ 5,943,391
Nonfederal:	
Members' per capita fees	895,596
State grants and contracts	404,367
Local contracts and other	634,199
Total nonfederal	1,934,162
Foundations/corporate contributions	208,055
Utility company contracts	2,814,512
Total revenues	10,900,120
EXPENSES:	
Salaries and benefits	5,804,520
Consultants and subcontractors	2,832,327
Other services	1,156,101
Rent and utilities	415,417
Materials and supplies	347,846
Printing	22,763
Travel	56,737
Depreciation	87,235
Advertising	75,881
Cost of sales - Neighborhood Stabilization Program Properties	255,750
Other	303,529
Total expenses	11,358,106
OPERATING INCOME (LOSS)	(457,986)
NON-OPERATING INCOME:	
Interest Income	2,419
CHANGE IN NET POSITION	(455,567)
NET POSITION — Beginning of year (as restated)	1,127,299
NET POSITION — End of year	$ 671,732

See notes to financial statements.

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MID-OHIO REGIONAL PLANNING COMMISSION

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2015

	2015
CASH FLOWS FROM OPERATING ACTIVITIES:	
Received from federal operating grants and contracts	$ 6,355,244
Received from state, local, utility company grants and contracts, and other	4,992,719
Payments for salaries and benefits	(5,786,469)
Payments for consultants and subcontractors	(3,107,151)
Other payments	(2,303,016)
Net cash provided by (used in) operating activities	151,327
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest received	2,419
Net cash provided by investing activities	2,419
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Proceeds from sale of capital assets	15,300
Additions to property and equipment	(89,721)
Net cash used in capital and related financing activities	(74,421)
(DECREASE) INCREASE IN CASH DEPOSITS	79,325
CASH DEPOSITS — Beginning of year (including $891,965 in cash, board designated for building repairs and replacement at January 1, 2015)	3,704,918
CASH DEPOSITS — End of year (including $747,363 in cash, board designated for building repairs and replacement at December 31, 2015)	$ 3,784,243
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES —	
Operating income (loss)	$ (457,986)
Adjustments to reconcile to cash provided by operating activities:	
Depreciation	87,235
Loss on sale of capital assets	2,400
Changes in assets and liabilities:	
Accounts receivable	391,145
Real estate held for resale	255,750
Other prepaid expenses	(5,168)
Accounts payable	(183,279)
Accrued liabilities	(16,244)
Unearned grants and contract revenue and mortgage notes receivable	85,305
Pension	(7,831)
Total adjustments	609,313
Net cash provided by (used in) operating activities	$ 151,327

See notes to financial statements.

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1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization — The Mid-Ohio Regional Planning Commission ("MORPC") was created in December 1969 as the successor to the Franklin County Regional Planning Commission under authority granted by state statute. MORPC is a regional planning agency composed of representatives from political subdivisions in and around Franklin County, Ohio. These representatives gain membership in MORPC by satisfying certain eligibility and conditional requirements. MORPC serves communities in central and south-central Ohio by supervising, monitoring, and performing planning activities affecting the present and future environmental, social, 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 116 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.

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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 — Beginning in 2015, MORPC capitalizes at cost all purchased property and equipment costing $5,000 and greater and with a useful life greater than one year; in prior years the capitalization threshold was $1,000. Assets with a cost basis of less than $5,000 and with a remaining depreciable value at January 1, 2015 are being depreciated over their remaining useful lives; assets with a cost basis of less than $5,000 and which were fully depreciated at January 1, 2015 were written off. 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 the date of donation. Upon sale or disposition of property and equipment, the cost and related depreciation are removed from the accounts and any gain or loss is recognized.

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

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

During 2015, 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, 2015.

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MORPC's deposits with Franklin County have carrying amounts of $3,740,470 at December 31, 2015 and bank balances of $3,740,470 at December 31, 2015. Included in these bank balances are $747,363 at December 31, 2015 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 $43,773 at December 31, 2015. The bank balances were $43,773 at December 31, 2015.

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. Proceeds from the 2007 sale of the former MORPC office building were invested in a separate account in the Ohio State Treasurer's investment pool (STAROhio) and in a certificate of deposit with The Huntington Bank with a maturity date of July 21, 2016. The certificate of deposit was placed by The Huntington Bank, through the Certificate of Deposit Account Registry Services (CDARS), with six depository institutions. Through CDARS, the agency's investments were fully covered by FDIC insurance, and the certificate of deposit was fully collateralized in the name of Franklin County. In total, the investment balance was $2,104,979 at December 31, 2015. Both STAROhio and the certificate of deposit are considered cash equivalents and the total 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.

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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 2015 was approximately $48,000, reducing MORPC's liability.

Pensions — For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the Ohio Public Employees' Retirement System (OPERS). For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. OPERS reports investments at fair value.

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, 2015.

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.

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New Accounting Pronouncements- The Governmental Accounting Standards Board (GASB) has issued Statement No. 72, *Fair Value Measurement and Application*; Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*; Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*; Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*; Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*; Statement No. 77, *Tax Abatement Disclosures*; Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*; Statement No. 79, *Certain External Investment Pools and Pool Participants*; Statement No. 80, *Blending Requirements for Certain Component Units-an Amendment of GASB Statement No. 14*; Statement No. 81, *Irrevocable Split-Interest Agreements*; and Statement No. 82, *Pension Issues-an amendment of GASB Statements No. 67, No. 68, and No. 73*. The provisions of these statements are effective for financial statements for various reporting periods beginning after June 15, 2015, or later. Management has not yet determined the impact these statements will have on its financial statements.

2. CASH DESIGNATED FOR REPLACEMENTS

During 2015, 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 $747,363 at December 31, 2015.

3. PROPERTY AND EQUIPMENT

The changes in capital assets during the year ended December 31, 2015 are as follows:

	Balance December 31, 2014	Additions	Deletions	Balance December 31, 2015
Capital assets being depreciated:				
Leasehold improvements	$ 63,872	$ 56,843	$ 2,219	$ 118,496
Furniture and equipment	887,638	32,878	389,093	531,423
Automobiles and light trucks	303,209	0	27,991	275,218
Total capital assets being depreciated	1,254,719	89,721	419,303	925,137
Less accumulated depreciation:				
Leasehold improvements	45,104	11,770	2,219	54,655
Furniture and equipment	740,903	53,985	389,093	405,795
Automobiles and light trucks	250,437	21,480	10,291	261,626
Total accumulated depreciation	1,036,444	87,235	401,603	722,076
Total capital assets — net of depreciation	$ 218,275	$ 2,486	$ 17,700	$ 203,061

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4. ACCOUNTS RECEIVABLE

A schedule of MORPC's accounts receivable as of December 31, 2015 is as follows:

	2015
Federal grants and contracts	$ 787,949
State and local contracts	633,949
Utility company contracts	489,844
Total	$ 1,911,742

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 $365,405 in 2015. Additionally, MORPC entered into copier leases during 2011. The cost for the copier leases was $15,965 in 2015. A postage meter lease was entered into in 2014. The postage meter lease cost was $5,844 in 2015. Future minimum payments, by year, under these leases consisted of the following at December 31, 2015:

2016	$413,375
2017	$345,453
2018	$ 5,844
2019	$ 4,383
2020	$ -

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 2015.

6. DEFINED BENEFIT PENSION PLAN

a. Net Pension Liability

The net pension liability reported on the statement of net position represents a liability to employees for pension benefits provided through the Ohio Public Employees Retirement System (OPERS). Pensions are a component of exchange transactions--between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability represents MORPC's proportionate share of OPERS' collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

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Ohio Revised Code limits MORPC's obligation for this liability to annually required payments. MORPC cannot control benefit terms or the manner in which pensions are financed; however, MORPC does receive the benefit of employees' services in exchange for compensation including pensions.

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included as a payable on the accrual basis of accounting.

b. Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - MORPC employees, through Franklin County, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. MORPC employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting https://www.opers.org/financial/reports.shtml, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

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

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Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	**Age and Service Requirements:** Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	**Age and Service Requirements:** Age 57 with 25 years of service credit of Age 62 with 5 years of service credit.
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	**Formula:** 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	**Formula:** 2.2% of FAS multiplied by years of service for the first 35 years and 2.4% for service years in excess of 35

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

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

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

	State and Local
2015 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee	10.0 %
2015 Actual Contribution Rates	
Employer:	
Pension	12.0 %
Post-employment Health Care Benefits	2.0
Total Employer	14.0 %
Employee	10.0 %

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Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. MORPC's contractually required contribution was $467,525 for 2015, of which $-0- is reported as a payable at December 31, 2015.

c. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability for OPERS was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. MORPC's proportion of the net pension liability was based on MORPC's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to MORPC's proportionate share and pension expense:

	OPERS
Proportionate share of the net pension liability	$4,149,393
Proportion of the net pension liability	0.03519806%
Pension expense	$459,694

At December 31, 2015, MORPC reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS
Deferred Outflows of Resources:	
Net difference between projected and actual earnings on pension plan investments	$226,515
MORPC contributions subsequent to the measurement date	467,525
Total deferred outflows of resources	$694,040
Deferred Inflows of Resources:	
Differences between expected and actual experience	$ 74,581

$467,525 reported as deferred outflows of resources related to pension resulting from MORPC contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS
Year Ending December 31:	
2016	$ 22,217
2017	22,217
2018	50,872
2019	56,628
Total	$151,934

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d. Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA	3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the

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benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other investments	18.00	4.59
Total	100.00 %	5.28 %

Discount Rate - The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of MORPC's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents MORPC's proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent, as well as what MORPC's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease 7.00%	Current Discount Rate 8.00%	1% Increase 9.00%
MORPC's proportionate share of the net pension liability	$7,810,098	$4,245,280	$1,242,843

7. OTHER POST-EMPLOYMENT BENEFITS

OPERS maintains two cost-sharing multiple employer defined benefit post-employment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, 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 OPERS-sponsored health care coverage.

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In order to qualify for post-employment health care coverage, age-and-service retirees, under the Traditional Pension and the Combined Plans must have twenty 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 Statement No. 45. Please see the Plan Statement in the OPERS 2014 CAFR for details.

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 at https://www.opers.org/financial/reports.shtml#CAFR, 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 2015 and 2014, local government employers contributed at a rate of 14.00% of earnable salary. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14.0% of earnable salary for local employer units. Active member contributions do not fund health care.

OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retires of the Traditional Pension and Combined plans. Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For calendar years 2015, 2014 and 2013 the portion of employer contributions allocated to health care for members in the Traditional Plan and Combined Plan was 2.0%, 2.0%, and 1.0%, respectively. The portion of MORPC's 2015, 2014 and 2013 contributions that were used to fund postemployment benefits was $82,000, $90,000, and $43,000, respectively. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected.

8. 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.

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9. 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 administrative costs and maintain a sufficient reserve. The reserve is intended to cover costs in excess of $100,000 per claim. MORPC is liable to cover the claim costs up to $100,000. MORPC's related rate charge liability to the County as of December 31, 2015 was approximately $2,000 and was included in the balance of accrued liabilities - payroll and fringe benefits. There were no material outstanding incurred employee claims as of December 31, 2015.

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 2015. During 2015, insurance coverage, after meeting any applicable deductibles, was sufficient to cover all losses.

10. FEDERAL GRANTS AND CONTRACTS REVENUE

Federal grants and contracts revenue for the year ended December 31, 2015 are made up of the following:

	2015
Federal grants	$ 5,917,378
Federal contracts	26,013
Total federal grants and contracts	$ 5,943,391

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11. NONCURRENT LIABILITIES

The changes in MORPC's noncurrent liabilities for the year ended December 31, 2015 are as follows:

	Beginning Balance December 31, 2014 (restated)	Additions	Reductions	Ending Balance December 31, 2015	Current Portion December 31, 2015
Annual leave	$ 202,981	$ 338,912	$ (313,272)	228,621	$ 45,000
Sick leave	173,829	131,286	(135,107)	170,008	15,000
Accrued vacation and sick leave	376,810	470,198	(448,379)	398,629	60,000
Accrued building lease expense	89,657	-	(42,126)	47,531	-
Unearned revenue — federal	206,437	166,722	(147,782)	225,377	121,928
Unearned revenue — nonfederal	399,218	446,976	(399,218)	446,976	446,976
Net pension liability	4,149,393	611,628	(515,741)	4,245,280	-
Total noncurrent liabilities	$ 5,221,515	$ 1,695,524	$ (1,553,246)	$ 5,363,793	$ 628,904

12. CHANGE IN ACCOUNTING PRINCIPLE AND RESTATEMENT OF NET POSITION

For 2015, MORPC implemented the Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date-an Amendment of GASB Statement No. 68.* GASB 68 established standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources and expense. The implementation of this pronouncement had the following effect on net position as reported December 31, 2014:

	Balance as of December 31, 2014
Net position as previously reported	$ 4,760,951
Adjustments:	
Net pension liability	(4,149,393)
Deferred outflow - payments subsequent to measurement date	515,741
Net position, as restated	$ 1,127,299

Other than employer contributions subsequent to the measurement date, MORPC made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

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SUPPLEMENTARY INFORMATION

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MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF REVENUES AND EXPENSES-BUDGET AND ACTUAL
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2015

	Actual	Budget	Variance over / (under)
Revenue			
Environment, Mapping & Transportation	$ 5,103,694	$ 6,192,168	$ (1,088,474)
Energy and Air Quality	3,888,322	4,240,885	(352,563)
Housing & Community Services	1,294,752	2,391,511	(1,096,759)
Services to Members & Development	607,871	596,453	11,418
Other	5,481	275,485	(270,004)
Total Operating Revenues	**$ 10,900,120**	**$ 13,696,502**	**$ (2,796,382)**
Expenses			
Salaries and benefits	$ 5,804,520	$ 6,585,254	$ (780,734)
Materials and supplies	347,846	550,000	(202,154)
Consultants, services and other	5,118,505	6,210,208	(1,091,703)
Depreciation	87,235	72,540	14,695
Total Expenses	**$ 11,358,106**	**$ 13,418,002**	**$ (2,059,896)**
Operations income (loss)	$ (457,986)	$ 278,500	(736,486)
Interest income	2,419	$ 4,000	(1,581)
Capital contributions	-	$ 100,000	(100,000)
Increase (decrease) in net position	**$ (455,567)**	**$ 382,500**	**$ (838,067)**

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MID-OHIO REGIONAL PLANNING COMMISSION

BUDGETARY ACCOUNTING

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

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

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

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

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

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

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

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MID-OHIO REGIONAL PLANNING COMMISSION
Details of Indirect Cost Allocation and Fringe Benefits Allocation
For the year ended December 31, 2015

	Estimated CY 2015	Actual CY 2015	Difference (Over Bdgt.) Under Bdgt.
Wages paid for time worked:			
Direct Labor	$ 2,753,609	$ 2,616,489	$ 137,120
Indirect Labor	$ 984,027	$ 890,161	$ 93,866
Total Labor - base for fringe allocation	**$ 3,737,636**	**$ 3,506,650**	**$ 230,986**
Fringe Benefits			
Annual Leave	$ 289,000	$ 248,577	$ 40,423
Holidays, funeral, jury, other leave	$ 213,040	$ 187,700	$ 25,340
Sick Leave	$ 125,000	$ 121,342	$ 3,658
Retirement Sick Leave	$ 28,800	$ 9,944	$ 18,856
Vacation Carryover	$ 72,000	$ 90,334	$ (18,334)
Subtotal Fringe Benefit Wages	**$ 727,840**	**$ 657,897**	**$ 69,943**
Other Fringe Benefits			
OPERS	$ 612,679	$ 575,875	$ 36,804
Workers Comp	$ 49,300	$ 59,791	$ (10,491)
Unemployment Compensation	$ 10,000	$ 3,823	$ 6,177
Medicare	$ 63,456	$ 57,165	$ 6,291
Group Medical Insurance	$ 880,830	$ 755,663	$ 125,167
Group EAP Insurance	$ 29,235	$ 24,900	$ 4,335
Group Life Insurance	$ 5,117	$ 4,359	$ 758
Group Optical Insurance	$ 8,733	$ 7,677	$ 1,056
Group Dental Insurance	$ 48,970	$ 43,410	$ 5,560
Group Prescription Insurance	$ 183,565	$ 175,751	$ 7,814
Employee Group Insurance Cost Sharing	$ (177,572)	$ (157,001)	$ (20,571)
Contributions in Lieu of Medical Insurance	$ 28,800	$ 23,100	$ 5,700
ST/LT Disability Insurance	$ 40,563	$ 38,212	$ 2,351
Prior Year Rate Adjustment (use only with fixed rate)	$ 48,765	$ 48,765	$ -
Subtotal Other Fringe Benefits	**$ 1,832,441**	**$ 1,661,490**	**$ 170,951**
TOTAL FRINGE BENEFITS	**$ 2,560,281**	**$ 2,319,387**	**$ 240,894**
Indirect Costs			
Salaries - Indirect Only	$ 984,027	$ 890,161	$ 93,866
Fringe Benefits for Indirect Salaries	$ 674,059	$ 588,763	$ 85,296
Materials & Supplies	$ 47,150	$ 42,437	$ 4,713
Services & Charges	$ 292,884	$ 450,571	$ (157,687)
Rent & Utilites	$ 316,280	$ 322,201	$ (5,921)
Other General Overhead	$ 202,680	$ 94,920	$ 107,760
Prior Year Rate Adjustment (use only with fixed rate)	$ 58,026	$ 58,026	$ -
TOTAL INDIRECT COSTS	**$ 2,575,106**	**$ 2,447,079**	**$ 128,027**
Direct Labor Costs by Department:			
Transportation Planning	$ 1,798,992	$ 1,671,282	$ 127,710
Center for Energy & Environment	$ 735,841	$ 639,370	$ 96,471
Housing	$ 230,140	$ 137,947	$ 92,193
Member Dues	$ 133,658	$ 145,844	$ (12,186)
Other Grants/Programs	$ 18,184	$ 22,046	$ (3,862)
Less Estimated Turnover	$ (163,205)	$ -	$ (163,205)
TOTAL DIRECT LABOR COSTS	**$ 2,753,610**	**$ 2,616,489**	**$ 137,121**

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MID-OHIO REGIONAL PLANNING COMMISSION
Details of Indirect Cost Allocation and Fringe Benefits Allocation
For the year ended December 31, 2015

	Estimated CY 2015	Actual CY 2015	Difference (Over Bdgt.) Under Bdgt.
Calculated Direct vs. Indirect Fringe Benefits Costs			
Direct Labor Fringe Benefits	$ 1,886,222	$ 1,730,624	$ 155,598
Indirect Labor Fringe Benefits	$ 674,059	$ 588,763	$ 85,296
TOTAL FRINGE BENEFITS	$ 2,560,281	$ 2,319,387	$ 240,894
Fringe Benefit Cost Rate Computation			
TOTAL Fringe Benefit Costs /	$ 2,560,281	$ 2,319,387	
TOTAL Labor Costs (Direct & Indirect)	$ 3,737,636	$ 3,506,650	
= Fringe Benefit Cost Rate	68.50%	66.14%	

Estimated
Fringe Benefit Cost Recovery Comparison *(Direct Labor Portion Only)*

Should have recovered in fiscal year	$ 1,730,624	*66.14%*	of Direct Labor
Amount actually recovered in fiscal year	$ 1,792,295	*68.50%*	of Direct Labor
Prior Year Net (Over) / Under Recovery	$ 48,765		
Prior Year (Over) / Under Recovery Posted to Cost Pool	$ 48,765		
Total - (Over)/Under Recovery of Fringe Benefits	$ (61,671)	A (over)/under	

Indirect Cost Rate Computation		
TOTAL Indirect Costs /	$ 2,575,106	$ 2,447,079
DIRECT Labor + Direct Labor Fringe Benefits	$ 4,639,831	$ 4,347,113
= Indirect Cost Rate	55.50%	56.29%

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)	$ 2,447,079	*56.29%*	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)	$ 2,446,875	*55.50%*	of Direct Labor + Direct Labor Fringe Benefits
Prior Year Net (Over) / Under Recovery	$ 58,026		
Prior Year (Over) / Under Recovery Posted to Cost Pool	$ 58,026		
Total - (Over)/Under Recovery of Indirect Costs	$ 204	B (over)/under	

Estimated		
Fringe Benefit Cost (Over)/Under Recovery	$ (61,671)	A (over)/under
Indirect Cost (Over)/Under Recovery	$ 204	B (over)/under
Net (Over)/Under Recovery	$ (61,467)	

	CY 2015 Estimated	CY 2015 Actual
Summary		
Fringe Benefit Rate	68.50%	66.14%
Indirect Cost Rate	55.50%	56.29%
Total Overhead Cost Rate	124.00%	122.44%

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MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION FUNDS
Year Ended December 31, 2015

	Federal Highway Administration/Ohio Department of Transportation 134578 Rideshare Program SFY15	Federal Highway Administration/Ohio Department of Transportation 467634 Rideshare Program SFY16	Federal Highway Administration/Ohio Department of Transportation 466702 Supplemental Planning SFY15	Federal Highway Administration/Ohio Department of Transportation 467633 Supplemental Planning SFY16
Revenues:				
Federal	$ 404,780	303,627	187,151	247,905
State	0	0	0	0
Local	0	0	46,788	0
TOTAL REVENUES	$ 404,780	303,627	233,939	247,905
Expenditures:				
Salaries and benefits	165,763	143,816	122,443	137,583
Consultants	0	0	39,291	28,082
Other Direct	147,019	79,993	4,249	5,882
Indirect Costs	91,998	79,818	67,956	76,358
TOTAL EXPENDITURES	$ 404,780	303,627	233,939	247,905

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MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION FUNDS
Year Ended December 31, 2015

	Federal Highway Administration/Ohio Department of Transportation 467347 Air Quality Awareness 2014	Federal Highway Administration/Ohio Department of Transportation 467500 Air Quality Awareness 2015	Federal Highway Administration/Ohio Department of Transportation 467635 Air Quality Awareness 2016	Federal Highway Administration/Ohio Department of Transportation 134923 Consolidated Planning Grant SFY15
Revenues:				
Federal	85,110	100,000	166,608	1,100,386
State	0	25,000	0	137,547
Local	0	0	0	137,547
TOTAL REVENUES	85,110	125,000	166,608	1,375,480
Expenditures:				
Salaries and benefits	43,237	60,429	81,270	847,982
Consultants	17,637	15,951	32,904	
Other Direct	239	15,082	7,329	56,868
Indirect Costs	23,997	33,538	45,105	470,630
TOTAL EXPENDITURES	85,110	125,000	166,608	1,375,480

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MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION FUNDS
Year Ended December 31, 2015

	Federal Highway Administration/Ohio Department of Transportation 135233 Consolidated Planning Grant SFY16	Federal Highway Administration/Ohio Department of Transportation 466696 Freight Trends Study	Federal Highway Administration/Ohio Department of Transportation 134761 Rural Transp Partnership 2013-15	Federal Highway Administration/Ohio Department of Transportation 135211 Rural Transp Planning Partnership 2015-16
Revenues:				
Federal	1,076,167	48,213	62,015	7,464
State	134,520	0	15,503	1,865
Local	134,520	0	0	0
TOTAL REVENUES	1,345,207	48,213	77,518	9,329
Expenditures:				
Salaries and benefits	824,846	31,005	49,495	5,910
Consultants	0	0	0	0
Other Direct	62,571	0	553	139
Indirect Costs	457,790	17,208	27,470	3,280
TOTAL EXPENDITURES	1,345,207	48,213	77,518	9,329

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MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION FUNDS
Year Ended December 31, 2015

	Federal Highway Administration/Ohio Department of Transportation 467417 Regional Growth Impact Study	Federal Highway Administration/Ohio Department of Transportation 466698 Regional Development III - insight2020 Ph. II	Federal Highway Administration/Ohio Department of Transportation 467405 Economic Impact of Trails
Revenues:			
Federal	20,351	136,347	44,000
State	0	0	0
Local	5,087	34,087	11,000
TOTAL REVENUES	25,438	170,434	55,000
Expenditures:			
Salaries and benefits	13,433	101,938	0
Consultants	0	0	51,800
Other Direct	4,550	11,921	3,200
Indirect Costs	7,455	56,575	0
TOTAL EXPENDITURES	25,438	170,434	55,000

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MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION FUNDS
Year Ended December 31, 2015

	Federal Transit Administration Enhanced Mobility of Seniors and Individuals with Disabilities	Federal Transit Administration/Central Ohio Transit Authority Human Services Transportation Coordination Plan
Revenues:		
Federal	44,947	38,464
State	0	0
Local	0	0
TOTAL REVENUES	44,947	38,464
Expenditures:		
Salaries and benefits	28,896	24,736
Consultants	0	0
Other Direct	13	0
Indirect Costs	16,038	13,728
TOTAL EXPENDITURES	44,947	38,464

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MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF COSTS BY SUBCATEGORY FOR
US DEPARTMENT OF TRANSPORTATION FUNDED ACTIVITIES
AS DEPICTED IN THE SFY 15 AND SFY 16 PLANNING WORK PROGRAMS
Year Ended December 31, 2015

	SUBCATEGORIES	FHWA	ODOT	MORPC	FTA	STP	Other State/ Local	TOTAL
		80.00%	10.00%	10.00%				100.00%
601	Short Range Planning SFY 15	$ 362,135	$ 45,267	$ 45,267	$ -	$ -	$ -	$ 452,669
	Short Range Planning SFY 16	$ 340,542	$ 42,568	$ 42,568	$ -	$ -	$ -	$ 425,678
		80.00%	10.00%	10.00%				100.00%
602	Transportation Improvement Program SFY 15	$ 88,134	$ 11,017	$ 11,017	$ -	$ -	$ -	$ 110,168
	Transportation Improvement Program SFY 16	$ 86,232	$ 10,779	$ 10,779	$ -	$ -	$ -	$ 107,790
		80.00%	10.00%	10.00%				100.00%
605	Continuing Planning - Surveillance SFY 15	$ 419,603	$ 52,450	$ 52,450	$ -	$ -	$ -	$ 524,503
	Continuing Planning - Surveillance SFY 16	$ 380,876	$ 47,609	$ 47,609	$ -	$ -	$ -	$ 476,094
		80.00%	10.00%	10.00%				100.00%
610	Long Range Planning SFY 15	$ 137,447	$ 17,180	$ 17,180	$ -	$ -	$ -	$ 171,807
	Long Range Planning SFY 16	$ 190,186	$ 23,773	$ 23,773	$ -	$ -	$ -	$ 237,732
		80.00%	10.00%	10.00%				100.00%
625	Service SFY 15	$ 42,153	$ 5,269	$ 5,269	$ -	$ -	$ -	$ 52,691
	Service SFY 16	$ 35,719	$ 4,464	$ 4,464	$ -	$ -	$ -	$ 44,647
665	Special Studies	80.00%	20.00%					
	Rural Transportation Partnership 2013-2015	$ 62,015	$ 15,503	$ -	$ -	$ -	$ -	$77,518
	Rural Transportation Partnership 2015-2016	$ 7,464	$ 1,865	$ -	$ -	$ -	$ -	$9,329
						100.00%		
	Freight Trends	$ -	$ -	$ -	$ -	48,213	$ -	$48,213
						80.00%	20.00%	
	Economic Impact of Trails	$ -	$ -	$ -	$ -	$ 44,000	$ 11,000	$ 55,000
	Regional Development III (insight2050 phase 2)	$ -	$ -	$ -	$ -	$136,347	$ 34,087	$ 170,434
	Regional Growth Impact Study (insight2050)	$ -	$ -	$ -	$ -	$ 20,351	$ 5,087	$ 25,438
	Regional Supplemental Planning SFY 15	$ -	$ -	$ -	$ -	$187,151	$ 46,788	$ 233,939
						100.00%		
	Regional Supplemental Planning SFY 16	$ -	$ -	$ -	$ -	247,905	$ -	$ 247,905
		100.00%						100.00%
667	Rideshare Activities SFY 14	$ 404,780	$ -	$ -	$ -	$ -	$ -	$ 404,780
	Rideshare Activities SFY 15	$ 303,627	$ -	$ -	$ -	$ -	$ -	$ 303,627
	Air Quality 2014	$ 85,110	$ -	$ -	$ -	$ -	$ -	$ 85,110
	Air Quality 2016	$ 166,608	$ -	$ -	$ -	$ -	$ -	$ 166,608
		80.00%					20.00%	
	Air Quality 2015	$ 100,000	$ -	$ -	$ -	$ -	$ 25,000	$ 125,000
					100.00%			
674	Public Transit-Human Svcs Trans Coordination	$ -	$ -	$ -	$38,464	$ -	$ -	$38,464
	Public Transit-Sec. 5310 Designated Recipient	$ -	$ -	$ -	$44,947	$ -	$ -	$ 44,947
		80.00%	10.00%	10.00%				100.00%
695	Program Administration SFY 15	$ 50,914	$ 6,364	$ 6,364	$ -	$ -	$ -	$ 63,642
	Program Administration SFY 16	$ 42,612	$ 5,327	$ 5,327	$ -	$ -	$ -	$ 53,266
	Total	$ 3,306,157	$289,435	$272,067	$83,411	$683,967	$121,962	$ 4,756,999

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MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF MORPC'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM - TRADITIONAL PLAN
LAST TWO YEARS (1)

	2014	2013
MORPC's proportion of the net pension liability:	0.035198%	0.035198%
MORPC's proportionate share of the net pension liability:	$4,245,280	$4,149,393
MORPC's covered-employee payroll:	$4,297,843	$4,271,108
MORPC's proportionate share of the net pension liability as a percentage of covered-employee payroll:	98.78%	97.15%
Plan fiduciary net position as a percentage of the total pension liability:	86.45%	86.36%

(1) Amounts and years are presented as of MORPC's measurement date which is the prior fiscal year end. Information prior to 2013 is not available.

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MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF MORPC CONTRIBUTIONS TO THE
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM - TRADITIONAL PLAN
LAST THREE YEARS (1)

	2015	2014	2013
Contractually required contribution	$ 467,525	$ 515,741	$ 555,244
Contributions in relation to the contractually required contribution	(467,525)	(515,741)	(555,244)
Contribution deficiency (excess)	$ -	$ -	$ -
MORPC covered-employee payroll	$ 3,896,043	$ 4,297,843	$ 4,271,108
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	13.00%

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

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III. STATISTICAL SECTION

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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.

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Table 1

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014 (1)	2015
Net investment in capital assets	$1,084,054	$269,265	$305,816	$486,209	$401,900	$320,521	$234,794	$220,167	$218,275	$203,061
Restricted for community development projects	0	0	0	0	365,081	976,369	1,388,327	73,049	255,750	0
Unrestricted	1,906,197	4,779,659	4,740,702	4,816,524	4,904,954	5,080,651	4,856,252	4,598,325	653,274	468,671
Total net position	$2,990,251	$5,048,924	$5,046,518	$5,302,733	$5,671,935	$6,377,541	$6,479,373	$4,891,541	$1,127,299	$671,732

(1) Includes a $3,633,652 reduction of unrestricted net position due to a change in accounting principle. In 2015, MORPC implemented the provisions of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions,* and restated 2014 unrestricted net position due to the recognition of the pension-related deferred outflow of resources and pension liability, in accordance with GASB Statement No. 68. Information does not exist to restate any other prior years' net position.

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenue										
Transportation and RideSolutions (1)	$ 3,868,550	$ 3,672,804	$ 4,169,405	$ 3,804,359	$ 4,397,314	$ 3,480,106	$ 3,353,832	$ 3,533,513	$ -	$ -
Environment, Mapping & Transportation (3)	-	-	-	-	-	-	-	-	5,193,972	5,103,694
Center for Energy and Environment (2)	1,837,864	2,314,265	2,858,281	4,001,307	4,033,450	5,360,983	5,770,537	5,026,526	-	-
Energy & Air Quality (3)	-	-	-	-	-	-	-	-	2,997,302	3,888,322
Housing	1,165,522	1,128,560	1,346,397	1,463,802	1,798,416	3,433,549	4,076,124	1,975,036	2,665,982	1,294,752
All Other	904,832	543,597	472,504	698,440	682,950	754,133	1,624,624	702,720	992,318	613,352
Total Operating Revenues	$ 7,776,768	$ 7,659,226	$ 8,846,587	$ 9,967,908	$ 10,912,130	$ 13,028,771	$ 14,825,117	$ 11,237,795	$ 11,849,574	$ 10,900,120
Expenses										
Transportation and RideSolutions (1)	$ 3,868,769	$ 3,672,779	$ 4,169,665	$ 3,804,401	$ 4,397,331	$ 3,471,043	$ 3,355,699	$ 3,533,865	$ -	$ -
Environment, Mapping & Transportation (3)	-	-	-	-	-	-	-	-	5,179,295	5,116,383
Center for Energy and Environment (2)	1,837,914	2,324,450	2,858,281	4,005,356	4,033,450	5,518,203	5,995,747	5,184,431	-	-
Energy & Air Quality (3)	-	-	-	-	-	-	-	-	3,230,208	3,877,695
Housing	1,167,167	1,128,604	1,346,397	1,463,802	1,433,336	2,642,025	3,713,684	3,444,390	2,493,046	1,655,871
All Other	821,813	719,054	610,686	722,187	736,532	706,325	1,661,164	664,850	1,079,474	708,157
Total Operating Expenses	$ 7,695,663	$ 7,844,887	$ 8,985,029	$ 9,995,746	$ 10,600,649	$ 12,337,596	$ 14,726,294	$ 12,827,536	$ 11,982,023	$ 11,358,106
Operating Income (Loss)	$ 81,105	$ (185,661)	$ (138,442)	$ (27,838)	$ 311,481	$ 691,175	$ 98,823	$ (1,589,741)	$ (132,449)	$ (457,986)
Interest Income	22,869	64,095	119,652	85,747	46,074	11,151	3,009	1,909	1,859	2,419
Capital Contributions	116,838	64,497	16,384	198,306	11,647	3,280	-	-	-	-
Gain on Sale of Building	-	2,115,742	-	-	-	-	-	-	-	-
Increase (Decrease) in net position	$ 220,812	$ 2,058,673	$ (2,406)	$ 256,215	$ 369,202	$ 705,606	$ 101,832	$ (1,587,832)	$ (130,590)	$ (455,567)
Net Postion - beginning of year	$ 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	$ 1,127,299
Change in Accounting Principle (4)	-	-	-	-	-	-	-	-	(3,633,652)	-
Net Position - end of year	$ 2,990,251	$ 5,048,924	$ 5,046,518	$ 5,302,733	$ 5,671,935	$ 6,377,541	$ 6,479,373	$ 4,891,541	$ 1,127,299	$ 671,732

(1) RideSolutions moved to Transportation in 2007 and is shown in the Transportation and RideSolutions area for prior years.
(2) Air Quality Awareness and Residential Energy Awareness moved to Center for Energy and Environment in 2008 and is shown in the Center for Energy and Environment for prior years.
(3) MORPC reorganized several departments in 2014 as reflected above.
(4) MORPC implemented the provisions of GASB Statement No. 68 in 2015 and as a result of the change in accounting principle, recorded a restatement of 2014 net position.

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenue										
Federal grants and contracts	$ 4,393,973	$ 4,484,674	$ 4,966,886	$ 5,785,078	$ 6,540,474	$ 8,199,084	$ 8,767,346	$ 5,782,052	$ 6,607,866	$ 5,943,391
Members' per capita fees	545,829	630,942	668,428	705,535	708,921	702,698	708,877	734,539	839,887	895,596
State grants and contracts	537,531	288,227	515,101	442,041	597,890	559,895	496,836	481,608	646,189	404,367
Local contracts and other	978,898	937,050	1,073,810	827,060	815,975	710,153	837,190	885,917	1,277,348	634,199
Foundations/corporate contributions	230,450	128,698	204,729	140,885	301,954	726,445	1,513,572	255,682	341,525	208,055
Utility company contracts	1,090,087	1,189,635	1,417,633	2,067,309	1,946,916	2,130,496	2,501,296	3,097,997	2,136,759	2,814,512
Total Operating Revenues	$ 7,776,768	$ 7,659,226	$ 8,846,587	$ 9,967,908	$10,912,130	$13,028,771	$14,825,117	$11,237,795	$11,849,574	$10,900,120
Expenses										
Transportation and RideSolutions (1)	$ 3,868,769	$ 3,672,779	$ 4,169,665	$ 3,804,401	$ 4,397,331	$ 3,471,043	$ 3,355,699	$ 3,533,865	$ -	$ -
Environment, Mapping & Transportation (3)	-	-	-	-	-	-	-	-	5,179,295	5,116,383
Center for Energy and Environment (2)	1,837,914	2,324,450	2,858,281	4,005,356	4,033,450	5,518,203	5,995,747	5,184,431	-	-
Energy & Air Quality (3)	-	-	-	-	-	-	-	-	3,230,208	3,877,695
Housing	1,167,167	1,128,604	1,346,397	1,463,802	1,433,336	2,642,025	3,713,684	3,444,390	2,493,046	1,655,871
All Other	821,813	719,054	610,686	722,187	736,532	706,325	1,661,164	664,850	1,079,474	708,157
Total Operating Expenses	$ 7,695,663	$ 7,844,887	$ 8,985,029	$ 9,995,746	$10,600,649	$12,337,596	$14,726,294	$12,827,536	$11,982,023	$11,358,106
Operating Income (Loss)	$ 81,105	$ (185,661)	$ (138,442)	$ (27,838)	$ 311,481	$ 691,175	$ 98,823	$ (1,589,741)	$ (132,449)	$ (457,986)
Interest Income	22,869	64,095	119,652	85,747	46,074	11,151	3,009	1,909	1,859	2,419
Capital Contributions	116,838	64,497	16,384	198,306	11,647	3,280	-	-	-	-
Gain on Sale of Building	-	2,115,742	-	-	-	-	-	-	-	-
Increase (Decrease) in net position	$ 220,812	$ 2,058,673	$ (2,406)	$ 256,215	$ 369,202	$ 705,606	$ 101,832	$ (1,587,832)	$ (130,590)	$ (455,567)
Net Postion - beginning of year	$ 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	$ 1,127,299
Change in Accounting Principle (4)	-	-	-	-	-	-	-	-	(3,633,652)	-
Net Postion - end of year	$ 2,990,251	$ 5,048,924	$ 5,046,518	$ 5,302,733	$ 5,671,935	$ 6,377,541	$ 6,479,373	$ 4,891,541	$ 1,127,299	$ 671,732

(1) RideSolutions moved to Transportation in 2007 and is shown in the Transportation and RideSolutions area for prior years.
(2) Air Quality Awareness and Residential Energy Awareness moved to Center for Energy and Environment in 2008 and is shown in the Center for Energy and Environment for prior years.
(3) MORPC reorganized several departments in 2014 as reflected in the table.
(4) MORPC implemented the provisions of GASB Statement No. 68 in 2015 and as a result of the change in accounting principle, recorded a restatement of 2014 net position.

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

	Governmental Unit	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	Cities										
	Bexley	13,254	13,254	13,257	13,267	13,267	13,269	13,064	13,067	13,070	13,074
	Canal Winchester	6,087	6,345	6,516	6,536	6,575	6,687	7,161	7,262	7,326	7,385
*	Chillicothe	22,054	22,141	22,183	22,256	22,277	22,326	-	-	-	-
	Columbus	763,351	768,804	773,277	776,463	778,762	782,902	790,498	794,956	802,912	810,200
	Delaware	31,701	31,949	32,088	32,142	32,333	32,569	34,982	35,102	35,469	35,885
	Dublin	38,909	40,163	40,519	40,874	41,093	41,325	42,038	43,103	43,648	44,375
	Gahanna	34,098	34,170	34,355	34,443	34,447	34,468	33,262	33,288	33,323	33,359
	Grandview Heights	6,695	6,698	6,698	6,698	6,698	6,700	6,538	6,837	6,840	6,845
	Grove City	32,447	33,483	33,699	34,027	34,280	34,569	35,708	35,817	36,079	36,459
	Groveport	5,161	5,236	5,307	5,404	5,407	5,421	5,415	5,505	5,540	5,597
	Hilliard	28,557	28,730	28,850	28,927	28,935	29,250	28,524	28,595	28,723	28,952
*	London	9,290	9,420	9,420	9,420	9,436	9,458	-	-	-	-
*	Marysville	18,369	18,672	18,941	19,453	19,741	19,856	22,187	22,306	22,534	22,765
	New Albany	5,965	6,287	6,420	6,622	6,705	6,989	8,068	8,255	8,391	8,953
	Pataskala	-	-	15,508	15,535	15,575	15,736	15,092	15,154	15,281	15,392
	Pickerington	13,573	14,220	14,476	14,621	14,728	14,978	18,396	18,632	18,938	19,316
	Powell	9,607	10,142	10,524	10,792	11,035	11,153	12,011	12,171	12,429	12,660
	Reynoldsburg	35,385	35,755	35,787	35,818	35,970	35,970	35,913	35,929	36,013	36,102
	Upper Arlington	33,837	33,923	34,023	34,035	34,038	34,050	33,825	33,871	33,895	33,964
*	Washington Court House	14,335	14,400	14,443	14,516	14,546	14,586	-	-	-	-
	Westerville	36,517	36,569	37,845	37,879	37,971	38,126	36,250	36,846	36,876	36,918
	Whitehall	19,211	19,214	19,214	19,214	19,214	19,216	18,066	18,078	18,084	18,091
	Worthington	14,148	14,162	14,216	14,228	14,228	14,235	13,579	13,581	13,581	13,596
	Total Cities	1,192,551	1,203,737	1,227,566	1,233,170	1,237,261	1,243,839	1,210,577	1,218,355	1,228,952	1,239,888
	Villages										
*	Ashville	-	-	-	-	-	4,097	4,097	4,097	4,097	4,104
*	Baltimore				2,914	2,914	2,919	2,968	2,968	-	-
	Brice	70	70	70	70	70	70	114	114	114	114
*	Cardington	-	-	-	1,249	1,252	1,252	-	-	-	-
*	Commercial Point	811	824	-	-	-	-	-	-	-	-
	Galena	-	-	-	-	-	-	-	-	-	747
	Harrisburg	332	332	332	335	335	335	320	320	320	320
*	Johnstown	-	-	-	-	-	-	-	-	4,922	4,944
	Lithopolis	-	-	992	1,036	1,036	1,052	1,127	1,162	1,206	1,250
	Lockbourne	280	280	280	280	280	280	237	237	237	237
	Marble Cliff	565	565	609	609	609	609	573	573	573	573
	Minerva Park	1,288	1,288	1,288	1,288	1,288	1,288	1,272	1,272	1,272	1,272
*	Mount Sterling	1,867	1,867	1,867	1,867	1,880	1,880	-	-	-	-
*	New Lexington	-	-	-	-	-	-	-	-	-	4,768
	Obetz	4,626	4,662	4,671	4,680	4,698	4,725	4,537	4,551	4,564	4,591
*	Plain City	-	-	3,567	3,579	3,579	3,579	4,225	4,307	-	-
	Riverlea	499	499	499	499	499	503	545	545	548	548
	Shawnee Hills	-	-	595	596	606	610	706	713	729	745
*	Somerset	-	-	-	-	-	-	-	-	-	1,466
*	South Bloomfield	1,250	1,272	1,279	1,279	1,279	1,290	-	-	-	-
	Sunbury	-	-	-	-	-	-	-	-	-	4,928
	Urbancrest	891	900	902	902	902	902	960	960	960	960
	Valleyview	601	601	601	601	601	601	-	-	-	-
*	West Jefferson	4,438	4,479	4,522	4,522	4,522	4,522	4,222	4,222	4,222	4,226
	Total Villages	17,518	17,639	22,074	26,306	26,350	30,514	25,903	26,041	23,764	35,793
	Townships										
	Bloom	-	-	6,973	6,973	6,985	7,012	7,062	7,082	7,085	7,124
	Blendon	-	-	-	-	-	-	-	-	7,808	7,808
	Clinton	-	-	-	-	-	-	-	-	4,109	4,109
	Etna	7,162	7,419	7,444	7,454	7,469	7,502	8,417	8,566	8,657	8,723
*	Granville	4,001	4,033	4,033	4,039	4,043	4,051	4,160	4,174	4,187	4,190
	Jerome	-	-	-	-	-	-	-	-	-	5,407
	Liberty	-	-	-	-	-	-	-	-	-	16,000
	Madison	-	-	-	-	-	-	-	-	10,800	10,800
	Mifflin	-	-	-	-	-	-	-	-	2,462	2,462
	Perry	-	-	-	-	-	-	-	-	3,637	3,641
	Plain	-	-	-	-	-	-	-	-	2,142	2,142
	Prairie	-	-	-	-	-	-	-	-	16,498	16,498
	Violet	19,264	19,435	19,528	19,617	19,621	19,647	19,040	19,090	19,249	19,349
	Total Townships	30,427	30,887	37,978	38,083	38,118	38,212	38,679	38,912	86,634	108,253
	Counties (1)										
	Delaware County (2)	95,397	98,254	99,512	100,787	103,306	104,456	105,333	106,753	116,777	118,659
	Franklin County (3)	96,884	97,614	98,020	98,106	98,277	98,549	93,253	93,355	102,230	102,468
*	Pickaway County	-	-	38,811	39,208	39,251	39,355	36,543	36,546	-	-
*	Ross County	53,903	53,984	53,984	54,203	54,317	54,482	56,163	56,163	56,163	56,335
*	Union County	-	-	-	-	-	-	-	28,056	29,190	29,802
	Total County	246,184	249,852	290,327	292,304	295,151	296,842	291,292	320,873	304,360	307,264
	Total full member population	1,486,680	1,502,115	1,577,945	1,589,863	1,596,880	1,609,407	1,566,451	1,604,181	1,643,710	1,691,198
	MPO member per capita rate	$ 0.430	$ 0.445	$ 0.445	$ 0.460	$ 0.460	$ 0.460	$ 0.460	$ 0.475	$ 0.490	$ 0.505
	Non-MPO per capita rate	$ 0.430	$ 0.445	$ 0.445	$ 0.310	$ 0.310	$ 0.310	$ 0.310	$ 0.310	$ 0.310	$ 0.310

Notes (1) Beginning in 2014 the counties' members dues calculations use the above Population Base plus 10% of the populations of cities within the county.
(2) The Delaware County population figures include only townships and villages and exclude cities through 2013.
(3) The Franklin County population figures include only townships and exclude villages and cities through 2013.

* Non-MPO members - These members are outside the Metropolitan Planning Organization (MPO) area and pay the Non-MPO rate. The rate structure changed in 2009 to separate MPO from Non-MPO members for the purpose of rate assessment.

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MID-OHIO REGIONAL PLANNING COMMISSION

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

December 31, 2015

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.

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Mid-Ohio Regional Planning Commission

Benefits of Membership - Flow of Funds

Table 5

FY 2015 (July 2014 to June 2015)

Members/Governmental Unit	Member Dues & Investments	Return Flow of Funds from Federal, State and Utility Companies				
		TOTAL	Transportation	Infrastructure & Conservation	Housing	Energy Conservation*
Dues						
City of Bexley	$6,503	$14,300	$0	$0	$14,300	$0
City of Canal Winchester	$3,660	$3,888	$0	$0	$0	$3,888
City of Columbus	$401,289	$31,526,233	$28,000,424	$1,737,566	$276,235	$1,512,008
City of Delaware	$17,751	$285,467	$285,467	$0	$0	$0
City of Dublin	$21,899	$0	$0	$0	$0	$0
City of Gahanna	$16,587	$13,502,559	$12,361,600	$1,106,957	$31,690	$2,312
City of Grandview Heights	$3,404	$4,698,458	$2,603,011	$2,095,447	$0	$0
City of Grove City	$18,046	$2,874,313	$0	$2,776,849	$65,378	$32,086
City of Groveport	$2,771	$42,969	$0	$0	$14,100	$28,869
City of Hilliard	$14,348	$8,520	$0	$0	$0	$8,520
City of Marysville	$7,022	$0	$0	$0	$0	$0
City of New Albany	$4,317	$0	$0	$0	$0	$0
City of Pataskala	$7,631	$0	$0	$0	$0	$0
City of Pickerington	$9,517	$0	$0	$0	$0	$0
City of Powell	$6,242	$0	$0	$0	$0	$0
City of Reynoldsburg	$17,939	$3,886,668	$0	$3,811,081	$49,769	$25,818
City of Upper Arlington	$16,881	$4,513,366	$0	$4,472,216	$41,150	$0
City of Westerville	$18,357	$4,944,030	$1,210,000	$3,716,606	$0	$17,424
City of Whitehall	$8,999	$2,130,413	$0	$1,994,980	$102,877	$32,556
City of Worthington	$6,761	$17,745	$0	$0	$0	$17,745
Vilage of Ashville	$1,271	$0	$0	$0	$0	$0
Village of Brice	$800	$0	$0	$0	$0	$0
Village of Galena	$400	$0	$0	$0	$0	$0
Village of Harrisburg	$800	$0	$0	$0	$0	$0
Village of Johnstown	$1,279	$0	$0	$0	$0	$0
Village of Lithopolis	$800	$0	$0	$0	$0	$0
Village of Lockbourne	$800	$0	$0	$0	$0	$0
Village of Marble Cliff	$800	$0	$0	$0	$0	$0
Village of Minerva Park	$800	$0	$0	$0	$0	$0
Village of New Lexington	$185	$0	$0	$0	$0	$0
Village of Obetz	$2,277	$11,310	$0	$0	$0	$11,310
Village of Riverlea	$800	$3,947	$0	$0	$0	$3,947
Village of Somerset	$400	$0	$0	$0	$0	$0
Village of Sunbury	$934	$0	$0	$0	$0	$0
Village of Urbancrest	$800	$31,222	$0	$0	$24,894	$6,328
Village of West Jefferson	$1,310	$0	$0	$0	$0	$0
Mt Sterling	$1,913	$0	$0	$0	$0	$0
Blendon Township	$1,972	$16,097	$0	$0	$8,300	$7,797
Bloom Township	$3,535	$0	$0	$0	$0	$0
Clinton Township	$1,289	$76,906	$0	$0	$66,725	$10,181
Jerome Townshi[	$1,366	$0	$0	$0	$0	$0
Liberty Township	$3,840	$524,892	$524,892	$0	$0	$0
Madison Township	$4,712	$75,229	$0	$0	$68,610	$6,619
Mifflin Township	$1,175	$100,584	$0	$0	$84,360	$16,224
Perry Township	$1,811	$0	$0	$0	$0	$0
Plain Township	$1,066	$148,621	$0	$148,621	$0	$0
Praire Township	$8,208	$1,788,919	$1,670,168	$0	$99,800	$18,951
Violet Township	$5,983	$0	$0	$0	$0	$0
Shawnee Hills	$800	$0	$0	$0	$0	$0
Granville Township	$1,299	$0	$0	$0	$0	$0
Etna Township	$4,324	$885,307	$885,307	$0	$0	$0
Unincorporated Franklin County	$105,843	$2,204,449	$2,127,264	$0	$0	$77,185
Delaware County	$61,959	$5,342,000	$5,342,000	$0	$0	$0
Fairfield County	$1,887	$3,899,560	$0	$3,899,560	$0	$0
Ross County - other	$18,117	$0	$0	$0	$0	$0
Union County	$10,528	$0	$0	$0	$0	$0
Associate Members	$3,000	$0	$0	$0	$0	$0
Subtotal	**$869,007**	**$83,557,973**	**$55,010,133**	**$25,759,883**	**$948,188**	**$1,839,768**
Returns-not broken out by community						
Housing	na	na	na	na	na	na
COTA and DATABUS	na	$23,385,658	$23,385,658	na	na	na
Other/Regional **	na	$254,460,953	$253,346,653	$1,114,300	na	na
Subtotal	na	$277,846,611	$276,732,311	$1,114,300	na	na
Investments						
MORPC Transportation Planning	$ 2,509,874	na	na	na	na	na
MORPC Franklin County Federal & Local Admin	$ 440,492	na	na	na	na	na
MORPC Counseling Admin	$ 265,130	na	na	na	na	na
MORPC Infrastructure Admin	$ 236,310	na	na	na	na	na
MORPC Energy Conservation Admin	$ 1,228,207	na	na	na	na	na
Subtotal	$ 4,680,013	na	na	na	na	na
GRAND TOTAL	**$5,549,020**	**$361,404,583**	**$331,742,444**	**$26,874,183**	**$948,188**	**$1,839,768**

na = not applicable

*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.

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

	Governmental Unit	2006	% of full members' dues		Governmental Unit	2015	% of full members' dues
1.	Columbus	$ 328,241	51.3%	1.	Columbus	$ 409,151	45.7%
2.	Unincorporated Franklin County	41,660	6.5%	2.	Unincorporated Franklin County	106,801	11.9%
3.	Delaware County excluding cities	41,021	6.4%	3.	Delaware County excluding cities	63,338	7.1%
4.	Ross County excluding City of Chillicothe	23,178	3.6%	4.	Dublin	22,409	2.5%
5.	Dublin	16,731	2.6%	5.	Westerville	18,644	2.1%
6.	Westerville	15,702	2.5%	6.	Grove City	18,412	2.1%
7.	Reynoldsburg	15,216	2.4%	7.	Reynoldsburg	18,232	2.0%
8.	Gahanna	14,662	2.3%	8.	Ross County	18,144	2.0%
9.	Upper Arlington	14,550	2.3%	9.	Delaware City	18,122	2.0%
10.	Grove City	13,952	2.2%	10.	Upper Arlington	17,152	1.9%

Source: MORPC Finance Department

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Table 7

Mid-Ohio Regional Planning Commission
MORPC Membership Population
Columbus M.S.A. Estimated Civilian Labor Force
and Annual Average Unemployment Rates
2006-2015

(Labor Force in Thousands)

		Columbus M.S.A. (1)		Ohio		U.S.
Year	MORPC Membership Population (4)	Labor force (2)	Unem-ployment rate (3)	Labor force (2)	Unem-ployment rate (3)	Unem-ployment rate (3)
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
2014	1,608,742	1,034.1	3.9	5,725.8	5.1	5.6
2015	1,629,159	1,044.8	3.9	5,694.0	4.8	5.0

(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.

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

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

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Table 8

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

2006-2015

	Columbus M.S.A. (1)		Ohio	
Year	Per Capita Income	Total Personal Income (Millions)	Per Capita Income	Total Personal Income (Millions)
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	43,867	86,289	40,865	472,846
2014	44,902	89,559	42,236	489,695
2015	Not Available	Not Available	43,478	504,993

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

Source: Bureau of Economic Analysis, US Department of Commerce

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Table 9

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

	Name of Employer	Number of Employees (FTE's) 2006	% to Total	Name of Employer	Number of Employees (FTE's) 2015	% to Total
1.	State of Ohio	26,613	N/A	Ohio State University	30,963	3.04%
2.	The Ohio State University	19,919	N/A	State of Ohio	23,859	2.34%
3.	JPMorgan Chase & Co.	14,726	N/A	OhioHealth Corp.	19,936	1.96%
4.	Nationwide	11,834	N/A	JPMorgan Chase & Co.	19,200	1.88%
5.	Federal Government (1)	10,477	N/A	Nationwide Mutual Insurance Co.	12,200	1.20%
6.	OhioHealth	9,413	N/A	Kroger Co.	10,242	1.01%
7.	City of Columbus	8,106	N/A	Mount Carmel Health System	8,818	0.87%
8.	Columbus Public Schools	7,432	N/A	City of Columbus	8,510	0.84%
9.	Limited Brands	7,200	N/A	Nationwide Children's Hospital	8,508	0.83%
10.	Honda of America Mfg., Inc.,	6,900	N/A	Honda North America, Inc.	7,800	0.77%

(1) Federal Government employees include: 10,477 Federal Government and U.S. Postal Service FTEs; 2,400 Defense Finance & Accounting Service Center FTEs; and 2,269 Defense Supply Center FTEs.

Source: City of Columbus 2015 Comprehensive Annual Financial Report

Source of FTE's and Rank: Largest Area Employers, Business First of Columbus. Book of Lists 2015-2016 Volume 32, No. 18 page 118 ©Copyright 2015, Business First of Columbus Inc. All rights reserved.

Source of 2015 % to Total: Percentage calculated using Columbus MSA labor force number of 1,036,100 less Morrow County labor force of 17,100 which is included in the Columbus MSA but not considered in the Business First largest employers statistics.

N/A = data not available

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Mid Ohio Regional Planning Commission

Area in Square Miles by Member Jurisdiction

As of December 31, 2015 and 2006

Governmental Unit	2006 Area In Square Miles	2015 Area In Square Miles
Ross County less City of Chillicothe	681.84	682.11
Delaware County less Cities of Columbus, Delaware, Dublin, Powell, Westerville, Shawnee Hills, and Liberty Township	426.08	388.86
Union County, less Cities of Marysville, Dublin and Jerome Township	-	382.39
Fayette County without Washington C.H.	397.85	-
City of Columbus	222.53	224.21
Unincorporated Franklin County:		
Madison Township	-	24.15
Praire Township	-	18.70
Plain Township	-	10.49
Blendon Township	-	2.65
Mifflin Township	-	2.06
Perry Township	-	1.97
Clinton Township	-	1.39
ALL OTHER TOWNSHIPS	-	120.49
Total Unincorporated Franklin County	188.84	181.90
Bloom Township	-	35.61
Jerome Township	-	33.61
Violet Township	-	29.47
City of Pataskala	-	29.09
Liberty Township	-	27.58
City of Dublin	25.62	25.80
Granville Township	-	21.11
Etna Township	-	20.77
City of Delaware	18.84	19.37
City of Grove City	16.37	16.79
City of Marysville	-	16.22
City of Hilliard	13.68	15.62
City of New Albany	10.15	12.95
City of Westerville	12.45	12.62
City of Reynoldsburg	11.91	11.93
City of Gahanna	11.45	11.54
City of Upper Arlington	9.90	9.91
City of Pickerington	9.49	9.74
City of Groveport	9.17	9.32
City of Canal Winchester	7.10	7.47
Village of West Jefferson	4.37	7.02
Village of Obetz	5.66	6.62
City of Worthington	6.39	6.41
City of Whitehall	5.34	5.34
City of Powell	4.90	5.46
Village of Johnstown	-	3.01
City of Bexley	2.45	2.45
Village of Ashville	-	2.21
Village of Lithopolis	1.99	2.19
Village of New Lexington	-	1.85
Village of Galena	-	1.70
City of Grandview Heights	1.35	1.35
Village of Somerset	-	1.15
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
City of Chillicothe	11.08	-
City of Washington Court House	8.75	-
City of London	8.20	-
Village of South Bloomfield	5.30	-
Village of Valleyview	0.14	-
Total area in square miles	2,141.17	2,285.67

Source: County Engineers, MORPC and Member Communities

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Table 11

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

Number of Employees as of December 31,

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Transportation and RideSolutions (1)	26.75	27.75	27.25	30.00	29.50	27.00	26.50	27.00	-	-
Center for Energy and Environment (2)	8.50	11.50	15.50	24.00	22.00	23.00	21.00	22.50	-	-
Housing	6.50	6.50	6.50	9.00	9.50	8.00	11.25	10.50	-	-
Transportation Systems &Funding (3)	-	-	-	-	-	-	-	-	16.75	14.50
Regional Data & Mapping (3)	-	-	-	-	-	-	-	-	7.00	7.00
Planning & Environment (3)	-	-	-	-	-	-	-	-	7.75	8.50
Energy & Air Quality (3)	-	-	-	-	-	-	-	-	23.50	21.00
Member Services, Admin & Other	22.50	15.50	15.00	15.00	18.50	19.00	18.50	19.50	16.00	17.00
Total	64.25	61.25	64.25	78.00	79.50	77.00	77.25	79.50	71.00	68.00

(1) RideSolutions moved to Transportation in 2007 and is shown in the Transportation and RideSolutions area for prior years.
(2) Air Quality Awareness and Residential Energy Awareness moved to Center for Energy and Environment in 2008 and is shown in the Center for Energy and Environment for prior years.
(3) MORPC reorganized several departments in 2014 as reflected above.

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

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Table 12

Mid-Ohio Regional Planning Commission
Operating Indicators
Last Ten Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Federal transportation projects completed	7	7	6	4	6	7	5	3	5	9
Cost of Fed transportation projects completed	$ 3,431,575	$ 5,207,675	$ 3,136,419	$ 2,555,780	$ 4,020,892	$ 3,689,195	$ 4,360,609	$ 3,827,864	$ 4,325,383	$5,062,584
Housing Repair Programs										
Franklin County Single Family Rehab units completed	22	21	21	19	8	16	17	8	16	7
Franklin County Urgent Repair Program	N/A	N/A	N/A	N/A	N/A	25	32	29	62	63
Columbus Compact Rehab units completed	11	11	9	2	N/A	N/A	N/A	N/A	N/A	N/A
PACT/Homeport Home Repair Program	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	4
United Way Home Repair Program	N/A	N/A	N/A	N/A	17	7	7	13	15	7
Weinland Park Home Repair Program	N/A	N/A	N/A	N/A	0	17	12	12	9	10
Home Weatherization Programs										
Home Weatherization Assistance Program (HWAP)										
Home visits	71	154	217	240	344	418	224	104	70	78
HWAP Home weatherized	150	154	217	240	344	418	224	104	70	78
WarmChoice Program inspections	335	418	342	497	493	400	578	523	485	502
WarmChoice Program completions	323	448	384	460	353	471	518	586	351	505
AEP Community Assistance Program (Household)	N/A	N/A	N/A	N/A	25	244	228	357	358	311
Electric Partnership Program (Household)	N/A	N/A	208	327	198	174	218	163	63	229

Source: Mid-Ohio Regional Planning Commission

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Table 13

Mid-Ohio Regional Planning Commission
Capital Assets
Last Ten Years

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015 (1)
Environment, Mapping and Transportation (2)										
Computers	35	37	38	39	43	38	39	37	37	15
Vehicles	1	1	1	1	1	1	1	1	1	1
Energy & Air Quality (3)										
Computers	11	10	23	34	26	27	30	23	23	2
Vehicles	7	7	7	13	13	13	13	13	13	13
Blower Door	5	5	8	14	13	13	13	13	13	-
Computer Analyzer	9	9	9	12	10	10	10	7	7	-
Infrared Cameras	1	1	3	7	10	10	10	10	10	10
Housing										
Computers	7	7	14	14	12	12	12	15	15	2
XRF Spectrum Analyzer	1	1	1	1	1	1	1	1	1	1
All Other										
Building	1	-	-	-	-	-	-	-	-	-
Computers	78	48	28	38	47	61	68	63	64	19
Vehicles	2	2	1	1	1	1	1	1	1	-

Notes:

(1) In 2015, the expenditure threshhold was increased from $1,000 to $5,000 for an item to be recorded as a capital asset. As a result, all previously-capitalized assets with both an acquisition cost of <$5,000 and a net book value of $-0- at January 1, 2015 were written off. Capital assets remaining on the books and included herein either have an acquisition cost of >$5,000 or were still being depreciated as of January 1, 2015.

(2) RideSolutions was moved to transportation in 2007 and is reflected in the Environment, Mapping and Transportation area. The name for this area was changed from Transportation & RideSolutions to Environment, Mapping and Transportation in 2014 to reflect organizational changes.

(3) Air Quality and Residential Energy Conservation were moved to the Center for Energy & Environment in 2008 and are reflected in the Energy and Air Quality area. The name was changed from Center for Energy & Environment to Energy and Air Quality in 2014 to reflect organizational changes.

Source: Mid-Ohio Regional Planning Commission capital asset records

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Mid-Ohio Regional Planning Commission

Schedule of Insurance Coverage

December 31, 2015

	Existing coverage - policies in force (1)	Limits of liability
1.	**Type**	**Commercial Umbrella**
	Each Occurrence	$6,000,000
	General Aggregate	$6,000,000
2.	**Type**	**Commercial General Liability**
	General Aggregate (Other than Products-Completed Operations)	$3,000,000
	Products-Completed Operations Aggregate Limit	$3,000,000
	Personal and Advertising Injury	$1,000,000
	Each Occurrence	$1,000,000
	Fire Damage Limit (Any One Fire)	$100,000
	Deductible	$0
3.	**Type**	**Public Officials**
	Limit of Liability	$1,000,000
	Deductible	$10,000
	Insurance Company	*Darwin Select Insurance Company*
	Expires	*November 1, 2016*
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)
	Accountants (2)	$25,000 (excess)
	Public Employee Dishonesty	$25,000
	Deductible	$500
7.	**Type**	**Miscellaneous**
	Information Technology Coverage	$475,000
	Camera Equipment	$73,758
	Valuable Papers and Records - Cost of Research	$400,000
	Fine Arts	$25,000
	Miscellaneous Equipment	$6,000
	Contractors' Equipment Coverage	$72,147
	Deductible	$500

(continued)

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Mid-Ohio Regional Planning Commission

Schedule of Insurance Coverage (continued)

December 31, 2015

	Existing coverage - policies in force (1)	Limits of liability
8.	**Type**	**Commercial Property Coverage**
	Blanket Buildings and Business Personal Property	$1,408,734
	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
9.	**Type**	**Lead Abatement Coverage**
	General Aggregate	
	General Aggregate Limit (Other than Products-Completed Operations)	$1,000,000
	Products-Completed Operations Aggregate Limit	$1,000,000
	Personal and Advertising Injury	$1,000,000
	Each Occurrence	$1,000,000
	Fire Damage Limit	$50,000
	Medical Expense Limit	$5,000
	Bodily Injury & Property Damage Deductible	$5,000
	Insurance Company	*Admiral Insurance Company*
	Expires	*October 31, 2016*
10.	**Type**	**Automobile**
	Limit of Liability	$1,000,000
	Auto Medical Payments (Each Person)	$5,000
	Deductible - Comprehensive Coverage	$500
	Deductible - Collision Coverage	$500
11.	**Type**	**Architects & Engineers Errors & Omissions Insurance**
	Each Claim	$1,000,000
	Annual Aggregate	$1,000,000
	Deductible	$10,000
	Insurance Company	*The Hanover Insurance Group*
	Expires	*September 25, 2016*

Notes: (1) Unless indicated otherwise, all policies are carried by the *Selective Insurance Company* and all coverage expires on November 1, 2016. MORPC does not engage in risk financing activities where it retains the risk (i.e., self-insurance).

Source: MORPC insurance policies.

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IV. SINGLE AUDIT SECTION

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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, 2015, 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 31, 2016, wherein we noted the Commission adopted the provisions of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*.

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*.

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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.

DRAFT

Kennedy Cottrell Richards LLC
May 31, 2016

DRAFT

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Gahanna, OH 43230

Kennedy Cottrell Richards

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

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) *Compliance Supplement* that could directly and materially affect each of the Commission's major federal programs for the year ended December 31, 2015. The *Summary of Auditor's 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 federal statues, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance 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 each of 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, 2015.

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

DRAFT

Kennedy Cottrell Richards LLC
May 31, 2016

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MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2015

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 2015 Rideshare Program	20.205	$ 404,780
FY 2016 Rideshare Program	20.205	303,627
Supplemental Planning 2015	20.205	187,151
Supplemental Planning 2016	20.205	247,905
Air Quality Awareness FY 2014	20.205	85,110
Air Quality Awareness FY 2015	20.205	100,000
Air Quality Awareness FY 2016	20.205	166,608
FY 2015 Consolidated Planning Grant	20.205	1,100,386
FY 2016 Consolidated Planning Grant	20.205	1,076,167
Freight Trends Study	20.205	48,213
Rural Transportation Planning Pilot Program	20.205	62,015
Rural Transportation Partnership Program	20.205	7,464
Regional Growth Impact Study	20.205	20,351
Regional Development Study, Phase III	20.205	136,347
Economic Impact of Trails Study	20.205	44,000
Total Federal Highway Administration - CFDA No. 20.205		3,990,124
Federal Transit Administration:		
Enhanced Mobility of Seniors and Individuals With Disabilities	20.513	44,947
Passed through Central Ohio Transit Authority:		
Public Transit-Human Services Transportation Coordination Plan	20.521	38,464
Total Federal Transit Administration - CFDA No. 20.513 & 20.521		83,411
U.S. Department of Energy:		
Passed Through Ohio Department of Development:		
Weatherization Assistance for Low-Income Persons FY 2014 #140	81.042	87,472
Weatherization Assistance for Low-Income Persons FY 2015 #140	81.042	159,036
Total U.S. Department of Energy - CFDA No. 81.042		246,508

(continued)

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MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2015 (Continued)

Federal grantor / pass-through grantor/ program title	Federal CFDA Number	Federal Expenditures	
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 FY2014 #140	93.568	382,338	
Weatherization Assistance for Low-Income Persons FY2015 #140	93.568	77,205	
Total U.S. Department of Health and Human Services - CFDA No. 93.568		459,543	
U.S. Department of Housing and Urban Development:			
Housing Counseling Assistance Program 2014	14.169	9,758	
Total U.S. Department of Housing & Urban Development CFDA No. 14.169		9,758	
Passed through Franklin County:			
Community Development Block Grant/Entitlement Grants -			
FY 2014 - Housing Advisory Board	14.218	4,433	
FY 2015 - Housing Advisory Board	14.218	8,636	
Urgent Home Repair 2012	14.218	(5,021)	*
Urgent Home Repair 2013	14.218	217,420	
Urgent Home Repair 2014	14.218	548,190	
Home Repair 2015	14.218	31,094	
Total Franklin County- CFDA No. 14.218		804,752	
Passed through Franklin County:			
Community Development Block Grant/State's Program -			
Neighborhood Stabilization Program 1 Program Income	14.228	24,110	**
Total Franklin County- CFDA No. 14.228		24,110	
Passed through Franklin County:			
Home Investment Partnerships Program -			
FY 2012 - Single Family Rehab	14.239	584	
FY 2013 - Single Family Rehab	14.239	157,667	
Total Franklin County- CFDA No. 14.239		158,251	
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		996,871	

(continued)

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MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 2015 (Continued)

Federal grantor / pass-through grantor/ program title	Federal CFDA Number		Federal Expenditures	
U.S. Environmental Protection Agency				
Climate Showcase	66.041		78,145	
Total U.S. Department Environmental Protection Agency - CFDA No. 66.041			78,145	
U.S. Department of Treasury				
Neighborhood Reinvestment Corporation (dba NeighborWorks America) Passed through Ohio Housing Finance Agency				
National Foreclosure Mitigation Counseling	21.000	#	1,517	
National Foreclosure Mitigation Counseling	21.000	#	(1,201)	*
Total U.S. Department of Treasury- CFDA No. 21.000			316	
Total Federal Financial Assistance			$ 5,854,917	

* Represents estimated program costs that were recognized in a prior year, but were subsequently reduced after management determined that such amounts were not owed.

** 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.

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MID-OHIO REGIONAL PLANNING COMMISSION

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AS OF DECEMBER 31, 2015

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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 entity 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.

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1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any 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 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	CFDA 20.205 – Federal Highway Administration: Highway Planning and Construction.
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > $750,000 Type B: All others
(d)(1)(ix)	Low Risk Auditee?	Yes

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

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Mid-Ohio Regional Planning Commission

Executive Committee
Meeting Minutes

Thursday, May 5, 2016
1:30 p.m.

Members Present

Karen Angelou	Michael Ebert	Gary Merrell
Marilyn Brown	Matt Greeson	Eric Phillips
Derrick Clay	Kim Maggard	Rob Platte
Tracie Davies	Rory McGuiness	Joe Stefanov

MORPC Staff Present

Kerstin Carr	Laura Koprowski	Nancy Reger
Shawn Hufstedler	William Murdock	Shari Saunders
Ciel Klein	Christina O'Keeffe	Thea Walsh

Welcome – Rory McGuiness
Chair Rory McGuiness called the meeting to order at 1:30 p.m.

Consent Agenda
Marilyn Brown made a motion to approve the Consent Agenda, second by Kim Maggard; motion passed.

Executive Director's Report – William Murdock
William Murdock reported that the 2016 State of the Region Luncheon is sold out.

The National Association of Regional Councils (NARC) Annual Conference is June 26-29, 2016 in Salt Lake City, Utah. Let William Murdock know if you would like to attend the conference.

After reviewing proposals, the insight2050 Communications Group selected MurphyEpson to develop a communications strategies toolkit for communities. The toolkit should be done mid-summer 2016. Part of the State of the Region Luncheon will include an update on insight2050 metrics. The population growth in the region over the last five years increased faster than expected. If the growth continues at this rate, the region could add 500,000 people 20 years earlier than originally anticipated. About 25 square miles of land were developed in the last five years; fewer than expected. Nancy Reger was asked to create a map to show where the population growth is expected.

William Murdock thanked the Executive Committee members who will be helping on stage at the May 6 State of the Region Luncheon. There is a rehearsal that morning at 9:00 a.m. Executive Committee members are invited to a special session with the keynote speaker Dr. Johnson following the luncheon. The membership reception is at 10:30 a.m.

The Age-Friendly Columbus project is moving along with the lens focused on the region so the project can be replicated. An all-day public outreach event is planned for the fall. Between 500 and 600 individuals will participate in focus groups and interactive surveys. The Advisory Committee is co-chaired by Columbus Council Member Michael Stinziano and former Columbus Council member Fran Ryan. There are over 100 people serving on the eight subcommittees. The first year of the project is focused on assessment.

Building Committee Update – Derrick Clay
The Capital Bill included $10 million for Columbus State. Stakeholders met May 5, 2016. The next few months are critical in determining next steps. MORPC's current lease is up a year or so before the new building would be ready. If MORPC intends to lease with Columbus State, MORPC Team Members can approach the landlord for a short lease extension.

Reserve and Investment Advisory Committee Update – Joe Stefanov
The committee reviewed and came to a consensus on a draft Operating Reserve Policy. Because of the progress with the possible new building, the committee is holding off on presenting the draft until they know how much is needed. There is a possibility the reserve can start out with a higher amount. The Reserve and Investment Committee will review a final version of the Operating Reserve Policy and a revised Investment Policy to accommodate the reserve policy. Both policies will be presented to the Executive Committee and Commission in June, pending building discussion progress.

Regional Policy Roundtable Update – Laura Koprowski
Due to increased activity at the State House, the Regional Policy Roundtable is adding a May 17 meeting. William Murdock is speaking at the Columbus Chamber Government Day on May 13, 2016. The legislative updated included:

- SB 320, an energy bill introduced by Senator Seitz.
- Clean Ohio received $100 million and Public Works received $500 million in the Capital Bill. MORPC's Regional Data & Mapping Department created an online map of the public works projects.
- SB 235, while this is a good concept, it is problematic allowing no local government control.
- SB 315, a transportation bill focused on northern Ohio,

Sustainability Advisory Committee Update – Kerstin Carr & Christina O'Keeffe
This year's Summit is October 21, 2016. The summit includes a morning keynote session this year. The theme is "Feeding Our Economy." The lead sponsor is Donatos Pizza.

The next meeting of the Sustainability Advisory Committee is July 19. Vice Chair Jim Schimmer is chairing a subcommittee to develop the 2017-2018 Regional Sustainability Agenda. Other subcommittee members include: Karen Angelou, Kate Bartter, Erin Miller and Dale Arnold. The Draft 2017-2018 Regional Sustainability Agenda will be presented to the Executive Committee and Commission in the fall.

Karen Angelou congratulated Kerstin Carr for her participation in the April 27 CMC Forum panel with Jennifer Gallagher and Catherine Girves. The forum can be seen on YouTube.

Transportation Policy Committee Update – Thea Walsh
Thea Walsh shared application deadlines for MORPC-attributable funding. Applications for updates are due June 6, 2016 and new project applications are due June 30, 2016. There is an Attributable Funds Workshop May 10, 2016, 2:30-4:30 p.m. at MORPC.

MORPC Team Members have been helping with the Columbus Smart City Challenge application by reading it as if they are the official reviewers. The application needs to be trimmed from over 100 pages to 75. The application deadline is May 24, 2016. Rory McGuiness asked for MORPC's help in collecting support letters from member communities. The letters of support are due May 13. Startup Weekend Columbus: Smart City Edition is May 13-15, 2016. Over the weekend, teams will discuss how to build a smart city using innovation, data, and technology to streamline transportation, reduce pollution, minimize energy use, cut costs of city living, and connect citizens. Thea Walsh is mentoring one of the teams.

Every county in the potential Rural Transportation Planning Organization (RTPO) were represented at the May 3, 2016 Central Ohio RTPO Working Group meeting. The counties are Fairfield, Knox, Madison, Marion,

Morrow, Pickaway and Union. Attendees determined to move ahead with creating the RTPO. Team Members are preparing agreements to go to the participating County Commissioners. William Murdock commended Ms. Walsh on her efforts to bring the seven counties together.

Proposed Resolution 05-16: "AUTHORIZING THE EXECUTIVE DIRECTOR TO FILE APPLICATIONS WITH, EXECUTE AGREEMENTS WITH, AND RECEIVE FUNDS FROM THE U.S. DEPARTMENT OF TRANSPORTATION AND THE OHIO DEPARTMENT OF TRANSPORTATION" – William Murdock
Gary Merrell made a motion to approve Resolution 05-16, second by Rob Platte; motion passed.

Quarterly Financial Statements – Shawn Hufstedler
Shawn Hufstedler reviewed the March 2016 Financial Report. Highlights include:

- Cash on hand equals five weeks of cash flow.
- The operating loss is primarily the result of a combination of costs-to-date that have not been recovered in the first quarter for weatherization programs. The new IMS system in weatherization is expected to cause a disruption next quarter, but is expected to be an improvement in the long term. The year-to-date operating loss is expected to be recovered by the end of 2016.
- Members' dues were at 9.6 percent year-to-date operating revenue.
- Fringe and overhead rates are both positive.
- Accounts receivable and accounts payable are both improved over last year.
- MORPC spent within appropriations for the first quarter.

This quarterly report does not include the OPERS liability. MORPC's amount is approximately $4 million representing a proportionate share of the unfunded liability for OPERS' pension. The CAFR will be shared at the June Executive Committee meeting.

Draft Commission Agenda
The Executive Committee reviewed the draft May 12, 2016 Commission Meeting Agenda.

Other Business
Chair McGuiness thanked Matt Greeson for his leadership of the Executive Committee and welcomed Karen Angelou as secretary. Chair McGuiness thanked Eric Phillips for his leadership of the Commission.

Gary Merrell announced that Delaware County received an AAA bond rating from Moody's Investors Services. Only one other county in Ohio has an AAA bond rating; Franklin County.

Karen Angelou asked that the opiate epidemic in Central Ohio be considered as a future topic for a Commission meeting.

Gary Merrell made a motion to adjourn, second by Marilyn Brown; motion passed.

The meeting adjourned at 2:35 p.m.

_____
Karen Angelou, Secretary
Mid-Ohio Regional Planning Commission

Mid-Ohio Regional
Planning Commission

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Memorandum

TO: Mid-Ohio Regional Planning Commission
Executive Committee

FROM: Christina O'Keeffe
Director, Energy & Air Quality

DATE: May 27, 2016

SUBJECT: Proposed Resolution EC-02-16: **"AUTHORIZING THE EXECUTIVE DIRECTOR TO ENTER INTO AGREEMENTS FOR 2016 WITH THE FRANKLIN COUNTY BOARD OF COMMISSIONERS FOR URGENT HOME REPAIR AND TO ADMINISTER THE JOINT COLUMBUS AND FRANKLIN COUNTY HOUSING ADVISORY BOARD"**

Franklin County accepted applications for continued funding of CDBG HUD-funded programs for 2016. The Mid-Ohio Regional Planning Commission (MORPC) submitted applications to the Franklin County Commissioners for continued CDBG funding for the Urgent Repair Program, the Joint Columbus and Franklin County Board of Commissioners for each of the following programs as they are approved by the Franklin County Commissioners and the Economic Development and Planning Department (EDP).

URGENT REPAIR. MORPC applied to Franklin County for funds to continue the administration of an urgent needs repair program and approved for $700,000 to complete approximately 40 units of urgent home repairs. These units consist of urgent and emergency health-and-safety-related home repairs, handicapped accessible modifications, home sewage disposal and/or private water system repairs, nuisance abatement, and major rehabilitation for homes in Franklin County outside the City of Columbus. Where possible, MORPC will leverage funds through its residential energy efficiency programs and from other agencies.

JOINT COLUMBUS AND FRANKLIN COUNTY HOUSING ADVISORY BOARD. MORPC will continue to serve as the administrator of the Joint Columbus and Franklin County Housing Advisory Board (HAB) as designated by the City and County since 1993. MORPC's Director of Energy & Air Quality, Christina O'keeffe, serves as the HAB secretary with responsibility to receive and review all applications and provide project information to the full board. MORPC also prepares an annual report, monitors projects annually for affordability requirements, and maintains an active role in the affordable housing community. Funding for the HAB will include $10,000 from the county, $10,500 in issuer fees.

CO/tg

Attachment: Resolution EC-02-16

William Murdock, AICP
Executive Director

Matt Greeson
Chair

Rory McGuiness
Vice Chair

Karen J. Angelou
Secretary

RESOLUTION EC-02-16

"AUTHORIZING THE EXECUTIVE DIRECTOR TO ENTER INTO AGREEMENTS FOR 2016 WITH THE FRANKLIN COUNTY BOARD OF COMMISSIONERS FOR URGENT HOME REPAIR AND TO ADMINISTER THE JOINT COLUMBUS AND FRANKLIN COUNTY HOUSING ADVISORY BOARD"

WHEREAS, the Franklin County Board of Commissioners administers federal Community Development Block Grant (CDBG) funding awarded by the U.S. Department of Housing and Urban Development (HUD) as an entitlement community authorized under Title I of the Housing and Community Development Act of 1974, Public Law 93-383, as amended; and

WHEREAS, the Mid-Ohio Regional Planning Commission (MORPC) submitted applications to the Franklin County Board of Commissioners and may be awarded one or more contracts to administer an Urgent Home Repair Program for urgent and emergency repairs, home sewage disposal and/or private water system repairs, and major rehabilitation; and

WHEREAS, MORPC submitted an application to the Franklin County Board of Commissioners and may be awarded a contract to administer the Joint Columbus and Franklin County Housing Advisory Board; and

WHEREAS, the services performed pursuant to the contracts for Urgent Home Repair will be under the oversight of MORPC and be implemented through a combination of MORPC staff and businesses that are subcontracted in MORPC's service area; and

WHEREAS, the services performed pursuant to the contract for the Joint Columbus and Franklin County Housing Advisory Board will be to administer all board activities including meetings, board appointments, project application review, monitoring of completed projects and other related activities; now therefore,

BE IT RESOLVED BY THE EXECUTIVE COMMITTEE OF THE **MID-OHIO REGIONAL PLANNING COMMISSION**:

Section 1. That the executive director is hereby authorized to enter into agreements with the Franklin County Board of Commissioners, if funded, for the work described in the forthcoming contracts to be awarded for the Urgent Home Repair Program in the amount of $700,000 and the Joint Columbus and Franklin County Housing Advisory Board in the amount of $20,500.

Section 2. That the executive director is hereby authorized to approve one or more extensions of time not to exceed 180 days in the aggregate for performance of services under the foregoing agreements and contract changes not to exceed 20 percent of the total agreement price without further authorization from this committee.

Section 3. That the executive director is authorized to take such other action and execute and deliver such other documents as, acting with the advice of legal counsel, he shall deem necessary and appropriate to carry out the intent of this resolution.

Section 4. That this committee finds and determines that all formal deliberations and actions of this committee concerning and relating to the adoption of this resolution were taken in open meetings of this committee.

_____
Rory McGuiness, Chair
EXECUTIVE COMMITTEE

Effective date:	June 2, 2016
Submitted by:	Christina O'Keeffe, Director, Energy & Air Quality
Prepared by:	Traci Goebbel, Program Specialist, Energy & Air Quality
Authority:	Ohio Revised Code Section 713.21
For action date:	June 2, 2016

Mid-Ohio Regional
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Memorandum

TO: Mid-Ohio Regional Planning Commission
Executive Committee

FROM: Christina O'Keeffe, Director
Energy & Air Quality

DATE: May 27, 2016

SUBJECT: Proposed Resolution EC-03-16: **"AUTHORIZING THE EXECUTIVE DIRECTOR TO ENTER INTO AN AGREEMENT TO PARTNER WITH AND RECEIVE FUNDS FROM GROUND LEVEL SOLUTIONS TO PROVIDE SERVICES IN FRANKLIN COUNTY FOR THE UNIVERSAL SERVICE FUND ELECTRIC PARTNERSHIP PROGRAM FUNDED BY THE OHIO DEVELOPMENT SERVICES AGENCY AND TO ENTER INTO RELATED SUBCONTRACTS"**

As part of Ohio's Electric Industry Restructuring Act, the Ohio Development Services Agency, Office of Community Assistance (ODSA OCA) began to administer the Universal Service Fund Electric Partnership Program (EPP) in March 2002.

Ground Level Solutions (GLS) and MORPC partnered to administer these funds in Franklin County. It was decided that GLS will serve as the direct recipient of funding from the ODSA OCA with MORPC serving as a sub recipient of these funds through an agreement with GLS. The agreement is to provide client intake, home inspections, installation of energy efficiency measures such as energy-efficient light bulbs and appliances, weatherization services, and quality control over all client cases.

All work is fully integrated in the Energy and Air Quality Department. MORPC staff will provide EPP services and assure that EPP customers also receive other agency-provided energy services. Delivery of services will be implemented through MORPC staff and subcontractors and include client intake and education, home audits, certain electrical repairs that require a licensed electrician, electric furnace tune-ups, heat pump and air conditioning tune-ups, thermostat installations, appliance replacements, and weatherization services.

The agreement is for $300,000 with the possibility of an increase up to an estimated $400,000. The agreement may be extended into the future with additional funding allocated for subsequent year(s).

Attachment: Resolution EC-03-16

William Murdock, AICP
Executive Director

Matt Greeson
Chair

Rory McGuiness
Vice Chair

Karen J. Angelou
Secretary

RESOLUTION EC-03-16

"AUTHORIZING THE EXECUTIVE DIRECTOR TO ENTER INTO AN AGREEMENT TO PARTNER WITH AND RECEIVE FUNDS FROM GROUND LEVEL SOLUTIONS TO PROVIDE SERVICES IN FRANKLIN COUNTY FOR THE UNIVERSAL SERVICE FUND ELECTRIC PARTNERSHIP PROGRAM FUNDED BY THE OHIO DEVELOPMENT SERVICES AGENCY AND TO ENTER INTO RELATED SUBCONTRACTS"

WHEREAS, the Ohio Development Services Agency, Office of Community Assistance (ODSA OCA) manages the Universal Service Fund Electric Partnership Program (EPP), which began in March 2002 as part of Ohio's Electric Industry Restructuring Act and was established to serve low-income residents who have high electricity usage; and

WHEREAS, Ground Level Solutions (GLS) has been awarded funding to provide EPP service to Franklin County through a grant awarded by the ODSA OCA; and

WHEREAS, MORPC will be a sub-recipient of this funding through an agreement with GLS to provide client intake, home inspections, installation of energy efficiency measures such as energy-efficient light bulbs and appliances, weatherization services, and quality control over all client cases; and

WHEREAS, most services provided through this agreement may be performed by MORPC personnel and the remainder, which includes certain electrical repairs that require a licensed electrician, electric furnace tune-ups, heat pump and air conditioning tune-ups, thermostat installations, appliance replacements, and weatherization services may be subcontracted; and

WHEREAS, the amount of MORPC funding is for $300,000 with the possibility of an increase up to an estimated $400,000; now therefore,

BE IT RESOLVED BY THE EXECUTIVE COMMITTEE OF THE **MID-OHIO REGIONAL PLANNING COMMISSION**:

Section 1. That the executive director is authorized to enter into the agreement for up to $400,000 with Ground Level Solutions.

Section 2. That the executive director is hereby authorized to approve one or more extensions of time not to exceed 180 days in the aggregate for performance of services under the foregoing agreements and contract changes not to exceed 20 percent of the total agreement price without further authorization from this committee.

Section 3. That the executive director is authorized to take such other action and execute and deliver such other documents as, acting with the advice of legal counsel, he shall deem necessary and appropriate to carry out the intent of this resolution.

Section 4. That this committee finds and determines that all formal deliberations and actions of this committee concerning and relating to the adoption of this resolution were taken in open meetings of this committee.

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Rory McGuiness, Chair
Executive Committee

Effective date:	July 1, 2016
Submitted by:	Christina O'Keeffe, Director, Energy and Air Quality
Prepared by:	Brandi Whetstone, Sr. Program Manager, Energy and Air Quality
Authority:	Ohio Revised Code Section 713.21
For action date:	June 2, 2016

Mid-Ohio Regional
Planning Commission

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Memorandum

TO: Mid-Ohio Regional Planning Commission
Executive Committee
Officers and Board Members

FROM: Christina O'Keeffe, Director
Energy and Air Quality

DATE: May 27, 2016

SUBJECT: Proposed Resolution EC-04-16: **"AUTHORIZING THE EXECUTIVE DIRECTOR TO ENTER INTO AN AGREEMENT WITH THE STATE OF OHIO DEVELOPMENT SERVICES AGENCY (ODSA) FOR THE 2016 HOME WEATHERIZATION ASSISTANCE PROGRAM (HWAP #16-140) AND TO ENTER INTO RELATED SUBCONTRACTS"**

For many years, MORPC has contracted with the Ohio Development Services Agency (ODSA) to implement the Home Weatherization Assistance Program (HWAP #140) in portions of Franklin County. The agreement is to provide client intake, home inspections, installation of energy efficiency measures such as heating and weatherization materials, and quality control over all client cases.

MORPC team members will provide the inspection services. The installation of weatherization materials and some heating related and electrical work will be subcontracted to businesses in MORPC's service area.

The grant agreement for PY2016, effective July 1, 2016, is for $490,739 with possibility of increase up to an estimated $550,000.

Attachment: Resolution EC-04-16

William Murdock, AICP
Executive Director

Matt Greeson
Chair

Rory McGuiness
Vice Chair

Karen J. Angelou
Secretary

RESOLUTION EC-04-16

"AUTHORIZING THE EXECUTIVE DIRECTOR TO ENTER INTO AN AGREEMENT WITH THE STATE OF OHIO DEVELOPMENT SERVICES AGENCY (ODSA) FOR THE 2016 HOME WEATHERIZATION ASSISTANCE PROGRAM (HWAP #16-140) AND TO ENTER INTO RELATED SUBCONTRACTS"

WHEREAS, ODSA implements the federal Low-Income Home Weatherization Assistance Program, pursuant to the U.S. Department of Energy (DOE) Title IV, Part A (P.L. 94-385); and

WHEREAS, ODSA seeks to contract with the Mid-Ohio Regional Planning Commission (MORPC) to implement this program inside portions of Franklin County for eligible low-income customers and improve the energy efficiency of their household; and

WHEREAS, the contract for the 2016 program year is $490,739 with the possibility of an increase up to an estimated $550,000, and will be leveraged with other funds from local utilities and other non-federal sources; and

WHEREAS, the services performed pursuant to this contract will be under the oversight of MORPC and be implemented through a combination of MORPC staff and businesses that are subcontracted in MORPC's service area; now therefore,

BE IT RESOLVED BY THE EXECUTIVE COMMITTEE OF THE **MID-OHIO REGIONAL PLANNING COMMISSION**:

Section 1. That the executive director is authorized to enter into an agreement with ODSA for the PY2016 Home Weatherization Assistance Program in the amount up to $550,000.

Section 2. That the executive director is hereby authorized to approve one or more extensions of time not to exceed 180 days in the aggregate for performance of services under the foregoing agreements and contract changes not to exceed 20 percent of the total agreement price without further authorization from this committee.

Section 3. That the executive director is authorized to take such other action and execute and deliver such other documents as, acting with the advice of legal counsel, he shall deem necessary and appropriate to carry out the intent of this resolution.

Section 4. That this committee finds and determines that all formal deliberations and actions of this committee concerning and relating to the adoption of this resolution were taken in open meetings of this committee.

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Rory McGuiness, Chair
EXECUTIVE COMMITTEE

Effective date:	June 2, 2016
Submitted by:	Christina O'Keeffe, Director, Energy and Air Quality
Prepared by:	Scotte Elliott, Energy Coordinator, Energy and Air Quality
Authority:	Ohio Revised Code Section 713.21
For action date:	June 2, 2016