



FRINGE BENEFIT & INDIRECT COST RATE AGREEMENT

Between

**The Ohio Department of Transportation and
The Mid-Ohio Regional Planning Commission**

December 15, 2015

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal and State Government, subject to the conditions in Section III.

SECTION I: INDIRECT COST RATES

RATE TYPE: The Mid-Ohio Regional Planning Commission has adopted the **FIXED RATE METHOD** of calculating the Fringe Benefit and Indirect Cost Rates. The rates are calculated based on the most recently audited Fiscal Year with adjustments for projected changes. Once approved, the provisional rates are billed for the contract period. At the end of the Fiscal Year, the actual rates are calculated and the difference between the estimated and actual costs, for the period covered by the rates, are "carried forward" as adjustments to the future rates.

TYPE	EFFECTIVE PERIOD		RATE (%)	APPLICATION
	FROM	TO		
PROVISIONAL FIXED	1/1/2014	12/31/2014	59.00	FRINGE BENEFIT RATE
PROVISIONAL FIXED	1/1/2014	12/31/2014	53.00	INDIRECT COST RATE
FINAL FIXED ***	1/1/2014	12/31/2014	67.19	FRINGE BENEFIT RATE
FINAL FIXED ***	1/1/2014	12/31/2014	54.18	INDIRECT COST RATE
PROVISIONAL FIXED	1/1/2015	12/31/2015	68.50	FRINGE BENEFIT RATE
PROVISIONAL FIXED	1/1/2015	12/31/2015	55.50	INDIRECT COST RATE
FINAL FIXED	1/1/2015	12/31/2015		FRINGE BENEFIT RATE
FINAL FIXED	1/1/2015	12/31/2015		INDIRECT COST RATE
PROVISIONAL FIXED	1/1/2016	12/31/2016	68.50	FRINGE BENEFIT RATE
PROVISIONAL FIXED	1/1/2016	12/31/2016	55.50	INDIRECT COST RATE
FINAL FIXED	1/1/2016	12/31/2016		FRINGE BENEFIT RATE
FINAL FIXED	1/1/2016	12/31/2016		INDIRECT COST RATE

BASE: For Fringe Benefits, the base is total direct and indirect labor.

For Indirect Costs, the base is total direct labor (including direct labor fringe benefits).

*** The FINAL CY2014 rates have not been audited by ODOT.

SECTION II: SPECIAL REMARKS

A. TREATMENT OF FRINGE BENEFITS:

Fringe benefits include Holiday, Sick and Vacation Leave, PERS, Hospitalization, Workers Compensation, etc. These expenses are billed to contract(s) based on the applicable fringe benefit rate times the direct labor expenses incurred for the contract(s).

B. TREATMENT OF INDIRECT COSTS:

Indirect costs are not specifically identified to a cost objective. These include operational and administrative expenses (e.g., payroll processing, building rent, depreciation, etc.) These expenses are billed to contract(s) based on the applicable indirect cost rate times the direct labor plus direct labor fringe benefit expenses incurred for the contract(s).

SECTION III: GENERAL

A. LIMITATIONS:

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract, or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the organization were included in its indirect cost pool as finally accepted: such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal or State Government. In such situations the rate(s) would be subject to renegotiation at the discretion of the governmental entity.

B. ACCOUNTING CHANGES:

This agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the Ohio Department of Transportation. Such changes include, but are not limited to, changes in the charging of a particular type of cost from indirect to direct. Failure to obtain approval may result in cost disallowances.

C. FIXED RATE:

If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

D. USE BY OTHER FEDERAL/STATE AGENCIES:

The rates in this Agreement were approved in accordance with the authority in 2 CFR Part 200, and should be applied to grants, contracts, and other agreement covered by this Regulation, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

E. OTHER:

If any Federal contract, grant or other agreement is reimbursing indirect costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of indirect costs allocable to these programs.

BY THE DEPARTMENT/AGENCY:

BY THE PASS THROUGH ENTITY ON BEHALF OF THE FEDERAL GOVERNMENT:

Mid-Ohio Regional Planning Commission
(DEPARTMENT/AGENCY)

Ohio Department of Transportation
(DEPARTMENT/AGENCY)


(SIGNATURE)


(SIGNATURE)

William Murdock
(NAME)

Jerry Wray as signed by Rich Winwing
(NAME)

Executive Director
(TITLE)

Director
(TITLE)

1-5-2016
(DATE)

1/11/16
(DATE)

SPH

MID-OHIO REGIONAL PLANNING COMMISSION

NOVEMBER 22, 2015
COST ALLOCATION PLAN

For the Period: January 1, 2016 through December 31, 2016 (CY2016)

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Mid-Ohio Regional
Planning Commission

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CERTIFICATION

MID-OHIO REGIONAL PLANNING COMMISSION

Certificate of Indirect Costs

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal for the calendar year ending 12/31/16 to establish billing or final indirect costs rates for calendar 2016 are allowable in accordance with the requirements of the Federal award(s) to which they apply and the provisions of Subpart E—Cost Principles of Part 200. Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost proposal.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: Mid-Ohio Regional Planning Commission

Signature: *Shawn P. Hufstedler*

Name of Official: Shawn P. Hufstedler

Title: Finance Director

Date of Execution: November 22, 2015

MID-OHIO REGIONAL PLANNING COMMISSION
COST ALLOCATION PLAN/PROPOSAL
For the Period: 1/1/2016 through 12/31/2016

Executive Summary

Because the Mid-Ohio Regional Planning Commission (MORPC) receives substantial funds from the federal government, it is required to abide by federal regulations Uniform Grants Guidance, 2CFR, Part 200, which specifies administrative, cost accounting and audit rules, respectively. The cost accounting rules specify the criteria for classifying costs as direct or indirect. The regulations also require that MORPC submit and negotiate with the U.S. Department of Transportation (authority delegated to Ohio Department of Transportation) an "Indirect Cost Allocation Plan", which establishes an indirect cost rate for the upcoming fiscal year. The primary purpose of these regulations and the cost allocation plan is to arrive at and recover the actual total cost of a contract with no provision for profit. This ensures that all grantors and contractors pay their fair share of indirect or common costs as well as directly related costs.

Indirect costs are those costs not readily identifiable with a particular grant, contract, project, function or activity but necessary to the general operation of the organization and the conduct of the activities it performs. These costs include the common costs of operating and maintaining buildings and equipment, administrative salaries, general telecommunications expense, general travel, and supplies.

MORPC's financial statements, including indirect costs, are audited annually. All recent audits, including 2014, have found MORPC's financial statements and indirect cost rates to be fairly presented and in compliance with applicable laws and regulations.

MORPC has a formal, signed indirect cost negotiation agreement with the Ohio Department of Transportation on behalf of the Federal Highway Administration (FHWA) for the period January 1, 2015 - December 31, 2015. This agreement is applicable to all grants, contracts and activities of MORPC. The agreement specifies an indirect cost allocation rate of 55.5 percent of direct salaries and benefits and a fringe benefit rate of 68.5 percent of salaries for January - December 2015. The base for allocating fringe benefits is direct and indirect salaries and the base for allocating indirect costs is direct salaries plus fringe benefits.

The detailed report on the following pages proposes the indirect cost allocation rate for the period January 1, 2016 - December 31, 2016. The proposed indirect cost allocation rate is 55.5 percent of direct salaries and fringe benefits. The proposed fringe benefit rate is 68.5 percent of direct and indirect salaries. Note that the indirect cost allocation rate is not equivalent to a general and administrative rate typically calculated by nonprofit entities.

Detailed Cost Allocation Plan/Proposal

General Compliance, Audit

This cost allocation plan has been prepared in accordance with the following government regulations:

- a. Uniform Grants Guidance, 2CFR, Part 200
- b. Contract Audit Circular No. MPO-1
- c. Contract Audit Circular No. MPO-2

MORPC maintains its cost records in conformity with these and other applicable regulations on the accrual basis. MORPC has its financial statements audited annually in accordance with OMB Circular A-133 (now 2CFR Part 200) and all applicable federal and state audit guides and "Compliance Supplements." U.S. DOT has been designated as cognizant over MORPC's indirect cost plan.

Current Year Indirect Cost Allocations and Rates

MORPC's current negotiated indirect cost rate is 55.5 percent. The indirect cost rate for CY2016 is estimated to be 55.5 percent. MORPC uses a fixed rate with carry forward provision.

Proposed CY2016 Indirect Cost Allocations, Rates and Bases

MORPC proposes to allocate indirect costs at the rate of 55.5 percent of direct labor plus allocable direct labor fringe benefit dollars. Indirect costs are estimated to be \$2,628,800 allocated on a base of \$4,736,577 direct labor plus direct labor fringe benefits. This will be a fixed rate with a carryover provision. The carry forward amount from 12/31/2014 is an under absorbed amount of \$181,618.

In the CY2016 cost allocation plan, an estimate for turnover has been included for direct labor as shown in the attached Schedule of Direct Labor, Fringe Benefits and General Overhead. Since turnover occurs on a regular basis, including a turnover factor provides a better estimate for labor for budgeting purposes.

The attached Schedule of Direct Labor, Fringe Benefits and General Overhead summarizes the proposed rate calculations. Pages 16 through 20 are supporting schedules.

Indirect Cost Allocation Rates Prior Year Information

MORPC first established a cost allocation plan in August 1972. In 1976 the U.S. Department of HUD requested that MORPC submit its cost allocation plan to them for negotiation. This resulted in formal Indirect Cost Negotiation Agreements between HUD and MORPC, for fiscal years 1977 through 1986. FHWA/ODOT was designated as the cognizant agency beginning with FY87 and indirect cost negotiation agreements have been signed since then. Provisional-Fixed rates were used from FY87 through FY95. Fixed rates with carry-forward provision were required beginning FY96. The plan has been audited from its inception through 12/31/2014, found by our auditors to be reasonable, in conformity with federal regulations, and consistently applied. Other audits and audit reviews by federal agencies have similarly found no problems with this cost allocation plan.

The schedule on page 17 shows actual and audited costs through 12/31/2014, compared with allocated costs since 1/1/2006. Actual costs (\$18,159,475) have been higher than allocated costs (\$17,999,357) during the period 1/1/2006 through 12/31/2014. This current plan incorporates final actual audited costs and variances through December 31, 2014.

Indirect Cost Allocations and Bases

Indirect costs are allocated to the various planning grants, contracts and their cost objectives on the basis of direct labor dollars inclusive of fringe benefits. Throughout this plan, the term direct labor means wages plus fringe benefits which is the “base” for allocating indirect costs.

Common indirect costs that benefit all contracts and grants are accumulated in a series of cost objectives. Indirect labor and related indirect fringe accounts for 62.4 percent of all indirect costs, and includes salaries and fringe benefits for the eligible portions of Executive Management; Finance; Human Resources, Administrative Services & Information Technology and Public & Government Affairs. Each of these areas also provides services for which there is direct funding from a billable source and therefore has labor charges to both direct and indirect cost objectives. Labor is charged to the cost objective receiving services on the basis of individual employee time card records.

The types of services provided to the agency by the various indirect departments are related to carrying out the administrative and financial requirements of 2CFR Part 200 and other applicable regulations. Human Resources, Administrative Services & Information Technology handles personnel, civil rights, EEO programs, property management, disadvantaged business enterprise programs, and procurement and provides technical assistance, training, network maintenance, internet and maintains the agency website. Finance handles accounting, budgeting, contract administration, and risk management. Public & Government Affairs handles general citizen participation and dissemination of public information. Contract and proposal development indirect costs cover the development of proposals for grants and contracts.

The following general overhead expenses are charged almost exclusively to the indirect cost pools: telephone, agency insurance, audit fees, and computer network cost.

Unallowable costs and costs of locally requested initiatives are not included in the indirect cost pool. These costs are charged to project numbers 500XX series and are financed with 100 percent local funds. These costs are identified as Unallowable (see page 12) or Development Fund (see page 14) or Service to Members (see page 14).

Estimated Soft Funding/Turnover

Part of the direct labor base for allocating indirect costs as discussed above includes an estimate for soft funding and turnover. The following items are taken into effect to calculate the soft funding/turnover amount:

- Known and estimated staff turnover and rehiring time
- Known and estimated (based on history) extended leave for sickness or injury (FMLA), maternity/paternity leave
- Adjustment for estimated future funding expected but not yet secured
- Adjustment for historical experience and anticipated trends

Indirect Costs by Department

Executive Management

The executive management staff performs all CEO functions for the organization, beginning with the coordination and administration of board functions in connection with the Commission's officers and committees. The Executive Director (ED) and Chief of Staff work with the board on organizational development and the development of strategic goals toward the accomplishment of MORPC's mission in the community. Within this framework the ED directs all staff operations through seven staff departments. The ED is directly involved in approving human resources policies and actions, authorizing expenditures, negotiating contracts and the measurement and achievement of strategic goals. The ED is also the primary external spokesman for the organization and contract officer.

The Executive Management, Chief of Staff, and related administrative support overhead budget of \$328,366 includes salaries and benefits as well as other direct costs and allowable organizational memberships.

Non-Overhead Functions & Activities charged direct by Executive Management staff:

- Services to members
- Development activities

Executive Director and Chief of Staff Costs

The Executive Director and Chief of Staff, like all other employees, keep a daily time card record, accounting for their labor costs in one-half hour increments related to cost objective (program) numbers. Executive Director and Chief of Staff activities of a general administrative nature which benefit the entire organization and its entire work program, including local contracts, are charged to the indirect project number 05010. This is budgeted at approximately 55 percent of the Executive Director's time and 34 percent of the Chief of Staff time for CY2016. Only actual time spent is recorded on the daily time sheet record.

When the Executive Director works on a service to member, developmental, marketing or community projects and when such an activity is not of common benefit to all other activities, the time is charged to a cost objective that is part of the development fund or service to members fund. These funds come from member governments' per-capita membership fees and are 100 percent local funds. All travel and business meetings costs of the Executive Director are charged to the local development funds unless travel is directly related to a direct program. No Executive Director travel and business meetings costs are charged to the indirect cost objectives. The Chief of Staff generally does not have similar activities that are not of common benefit.

Human Resources, Administrative Services & Information Technology Department

Human Resources

The Human Resources section provides an outstanding work environment with incentives for highly successful careers at MORPC. Human Resources accomplishes that goal by providing the

following services to staff: recruitment and selection, orientation, employee relations, personnel policies and procedures, strategic and succession planning, wage and salary administration and training and development.

Other areas of performance include Disadvantaged Business Enterprise (DBE) program, Affirmative Action/Diversity programs and job fairs.

The Human Resources overhead budget of \$225,702 includes salaries and benefits as well as employment advertising, salary survey, and general training for the entire agency.

Non-Overhead Functions & Activities charged direct by HR&AS:

- Consulting to members

Administrative Services (Facilities, Purchasing & Fleet)

The Administrative Services section is responsible for purchasing of agency supplies, office equipment, records retention, storage, and fleet management.

The administrative services overhead budget of \$434,804 includes salaries and benefits as well as rent, utilities, maintenance, supplies, and depreciation.

Information Technology Services

Information Technology is responsible for overseeing and coordinating all computerized data and information processing services for the agency. IT performs the planning, installing and servicing of over eighty computers, all agency printers and all computer software applications. IT performs the network planning, installing and management of multiple servers comprising more than 4 terabytes worth of data. The department oversees the coordination of the agency's Geographic Information System (GIS), Internet/Intranet access and the technical portion of the MORPC website. The department performs all administration of the telephone system and telephone services along with computer telephony integration (CTI) applications. IT also supports software applications that are used by the agency. IT works with the Finance Department in overseeing the computer-related portion of the agency's capital expenditures budget. One of its most important goals is to ensure that all of MORPC's data processing, communication equipment and software are compatible, allowing for better sharing of information, improved interdepartmental communication, plus easy migration to newer and more powerful equipment and software.

The IT overhead budget is \$362,673 including salaries and benefits and Internet ISP charges, non-capitalized (under \$5, 000) computers, supplies and equipment, service agreements and computer and telephone services for the entire agency.

Non-Overhead Functions & Activities charged direct by IT:

- Writing and supporting program specific software applications for the agency (e.g., WarmChoice)
- Ride Pro HUB/WEB

Finance Department

The Finance Department performs all financial management functions including accounting, auditing, budgeting, payroll, reporting, cash management, internal and budgetary control and compliance with federal and state regulations. The department interfaces with the county auditor and treasurer, which perform the treasury and disbursement functions per the ORC. The accounting records use "activity based costing". MORPC accounts for the actual cost of all activities of the Commission with no provision for profit, assuring that all members and contractors are billed fairly. Finance coordinates the legal and contractual function of the agency as well as risk management.

The Finance Department's overhead budget of \$792,980 includes salaries and benefits, as well as costs for audit fees, legal fees, and software maintenance and liability insurance premiums for the agency as a whole.

Non-Overhead Functions & Activities charged direct by Finance Department staff:

- Staff services to Mid-Ohio Finance Administrators, an educational networking forum of members.

Public & Government Affairs

Communication is essential to MORPC's programs and work as the region's MPO. Public & Government Affairs provides the link from our internal program work to the outside community. The department is responsible for producing and coordinating all forms of communications related to our transportation, data, planning, housing, weatherization and environmental services and regional growth strategies programs.

In its role as agency spokesperson, it is the primary contact for media requests for information about our programs and services. It also operates proactively, by generating press releases and meeting with editors and media producers to explain MORPC's programs. The department serves as "quality control" for all agency communications. It produces or edits all reports, brochures and other written material used to explain programs.

MORPC uses its website and social media as its primary vehicle for getting timely information to the general public. Public & Government Affairs updates the site regularly with new information about MORPC programs. New projects get primary placement on the site to educate and keep the community informed about MORPC's work.

Public & Government Affairs operates with an annual overhead budget of \$232,658. This figure represents salaries and benefits and costs for production, printing and postage for MORPC general communication pieces.

Non-Overhead Functions & Activities Charged Direct by Public & Government Affairs staff:

- Services to members
- Project communication

- Development activities
- Assisting with lower case regionalism
- Proactive legislative activities
- Public policy analysis

Technical Program Supervision

Technical supervision includes establishing priorities, monitoring goals, delegating responsibility and attendance at meetings, etc. Technical supervision by the technical directors, department managers and their principal assistants is charged directly to each grant. Technical program supervision is thereby consistently accounted for as a direct labor cost in all grants and contracts.

Direct vs. Indirect Cost Allocations

The following expenses are charged to direct or indirect cost objectives solely on the basis of benefit received: services, printing, postage, copying, travel and registrations, subscriptions and publications, and meeting expenses. No generalization can be made that these expenses are mostly direct or indirect.

With regard to items of expense which are charged to both direct and indirect cost objectives, MORPC's policy is as follows:

1. The basis for classifying costs to direct or indirect cost objectives is benefit received.
2. Classification of similar items of cost is consistent among the grants, contracts, and cost objectives.

The chart of accounts describes the nature and classification of costs as it generally occurs in our accounting system. Below are two examples (not exhaustive explicit definitions) of how the policy is applied in determining whether a cost should be classified as direct or indirect.

1. Legal Fees

- A. Direct: Legal fees to prepare subcontract to planning grant would be charged to same cost objective as the contract.
- B. Indirect: Legal fees to prepare and review leases for computer equipment and office space.

2. Advertising

- A. Direct: Notice of public hearing required for a project or program.
- B. Indirect: Employment advertising and notice to bidders for computer equipment.

Reallocated (User Charge) Expenses

User charge systems have been set-up to reallocate the following expenses which are accumulated in special cost objectives (sub-cost allocation pools) and then reallocated to the benefiting cost objectives, either direct or indirect as follows:

<u>Bases For</u>			
<u>Expense</u>	<u>Allocation</u>	<u>Documentation</u>	<u>Frequency</u>
Labor	Hours worked	Time sheets	Every two weeks
Fringe benefits	Labor dollars	Analysis	Monthly
Photocopies	Number of copies	Detail log	Monthly
Postage	Meter	Detail log	Monthly
Mileage	Miles driven	Detail log	Monthly

Depreciation Cost Allocation

Depreciation on computers is charged to projects within each department using the computers. No attempt is made to further break down and reallocate this low cost which is typically less than \$21 per month. Other costs associated with computers, such as technical assistance and wiring provided by the Information Technology staff, is charged to the indirect cost pool unless very directly related to a project.

MORPC capitalizes at cost all material purchased property and equipment with a useful life greater than one year. Depreciation is provided on the straight-line method over the estimated useful lives of the assets ranging from four to ten years. Depreciation follows the Direct vs. Indirect Cost Allocation as noted above. Depreciation expense for 2014 totaled \$76,681 and is split between direct and indirect as follows.

Actual	CY 2014
Direct	\$ 48,438
Indirect	\$ <u>28,243</u>
Total Actual	\$ 76,681
Budget	\$ <u>98,710</u>
Difference	\$ (22,029)

Included in the \$76,681 of actual depreciation is \$23,337 of depreciation for contributed assets which is not charged to grants on an annual basis.

Fringe Benefits Cost Allocations

Fringe benefit costs are distributed as an integral part of the labor distribution to the project level as a percentage of labor costs per hour worked. A rate of 68.5 percent will be used for the period 1/1/2016 through 12/31/2016 for time actually worked. MORPC uses fixed rates with carry-forward provision to allocate fringe benefits. Page 19 shows the audited actual direct labor fringe benefit costs (\$12,922,309) vs. the allocated direct labor fringe benefit costs (\$12,608,791) for the year period since fixed with carry forward rates have been used. Actual audited fringe benefits costs have been \$313,518 higher than allocated.

MORPC employees share in the cost for health insurance. See the attached Schedule of Direct Labor, Fringe Benefits and General Overhead for more information on fringe benefit cost allocations.

Vacation and Sick Leave Cash-Out Option

Annually MORPC offers eligible employees the option to cash-out up to 80 hours of accumulated sick leave at 33.33 percent of full value. Employees can cash-out up to one year's worth of earned vacation leave at 100 percent of full value. MORPC is required to pay OPERS and Medicare Tax on the annual cash-outs of both vacation and sick leave. MORPC's liability for accrued vacation and sick leave was \$376,810 on 12/31/2014.

Excludable Costs

The excludable costs totaling \$2,978,940 shown on page 16 are as follows:

Subcontracts \$2,978,940 - This includes subcontracts for weatherization, energy audits, furnace retrofits, housing repairs, and transportation consulting services.

Unallowable Costs

The total unallowable cost is \$235,647 of which \$14,100 represents executive director and board member travel not chargeable as an indirect cost per FHWA/ODOT policies. The balance of \$221,547 is for unallowable legislative costs.

Transportation Program Income Policy

There was no net transportation program income during calendar years 1984 to 2014.

Policy Guidelines for Charging to the Information Assistance Work Program Element vs. the Transportation Miscellaneous Sales Account

Requests for transportation specific documents/materials such as copies of the TIP, Transportation Plan, special studies/reports, etc., are given out free of charge. Staff time and other costs associated with providing the information is charged to the information assistance work element. This is intended to be a general guideline and there will be occasions when it is deemed appropriate to charge for the cost of reproducing certain reports. In these instances, the costs will be charged to the transportation miscellaneous sales account number.

Staff time and associated costs with providing other transportation related information or data such as economic/demographic type data, maps, aerial photos, etc., is charged to the transportation miscellaneous sales account number.

It is recognized that numerous requests only involve the exchange of verbal information or the review of materials at MORPC's office, but do involve a considerable amount of staff time and assistance. In instances where a fee is inappropriate or where the fee (e.g., copying costs only) is insufficient to recoup the full cost of staff time, it is appropriate to charge staff time and associated costs to the information assistance work element except for any fees that are charged and credited to the miscellaneous sales account numbers.

Important Note: Member jurisdictions and consultants working on behalf of a member jurisdiction receive information assistance and materials free of charge unless extensive special analysis is necessary in which case the assistant director or director of the transportation program is consulted before charging.

To insure the proper accounting and monitoring of the revenues/expenses relating to request for information, the following charge numbers are to be used:

- Revenues - transportation misc. sales (Funding Source) 3401 - 75200
- Transportation misc. sales (expenses) Project 30030
- Information assistance - expenses Project 6102X
- Revenues - transportation program (Federal Funding Source) 3001-600XX

Board Member Travel

All of these costs are charged to the development fund. No board member travel costs are charged to the indirect cost objectives. Listed below are the board member travel costs totaled by year.

2006	2007	2008	2009	2010	2011	2012
\$4,871	\$4,919	\$1,513	\$5,126	\$9,066	\$8,785	\$10,752
2013	2014					
\$5,889	\$3,409					

Development Fund

A group of task numbers in the 5003X project series has been established to account for the use of a portion, \$96,165 in CY2016, of member government's per-capita membership fees, which are 100 percent local funds. The purposes for which these funds are used include:

- Executive director labor charges for developmental purposes
- Travel for the executive director and board members
- New member recruitment and development
- Regionalism
- Strategic initiatives identified by the board including:
 - Regionalism development
 - Regional planning
 - Regional collaboration
- Business development

Service to Members

A group of task numbers in the 5002X project series has been established to account for the use of a portion, \$435,566 in CY2016, of member government's per-capita membership fees, which are 100 percent local funds. The purposes for which these funds are used include:

- Legislative activities of a proactive nature that is ineligible according to federal cost regulations
- Multi-jurisdictional issues and public policy
- Regional networking and intergovernmental forums such as Mid-Ohio Finance Administrators
- Grantsmanship for members
- General mediation and facilitation
- Intergovernmental information center on web

Legislation Monitoring, Review and Comment

A small amount of staff work is devoted to monitoring activities of the general assembly related to the work of the planning commission and its member governments. The majority of the costs of such monitoring and the analysis, review and technical staff comment on relevant bills in the legislature are charged to project number, 5002X. Such costs, when directly related to a project in the federal work program or a local contract, are charged as a direct cost to those grants or contracts.

When staff comment becomes more proactive because of the greater importance of a particular bill, the costs are ineligible or unallowable for either direct or indirect federal funding participation, these ineligible legislative costs are charged to Services to Members, which is 100 percent locally funded. Such costs are projected to be approximately \$235,647 in CY 2016.

MID-OHIO REGIONAL PLANNING COMMISSION

Indirect Cost Allocation Plan
January 1, 2016 to December 31, 2016

Detail of Total Budgeted Expenses

	Total Budgeted Costs	Excludable Costs	Unallowable Costs	Direct Labor & Fringe	Other Direct Costs	Indirect Cost Allocation
Grants and Programs						
Environment, Mapping & Transportation						
FTA/ODOT/MORPC	\$2,636,840			\$1,635,387	\$93,812	\$907,640
Regional Transportation Planning Supp FY 16	\$309,907	\$20,000		\$183,220	\$5,000	\$101,687
Regional Transportation Planning Supp FY 17	\$171,781	\$20,000		\$95,036	\$4,000	\$52,745
Freight Trends Study	\$45,600	\$0		\$28,360	\$1,500	\$15,740
5310 Designated Recipient -2015	\$536,565	\$0		\$22,871	\$501,000	\$12,694
5310 Designated Recipient -2016	\$603,686	\$0		\$66,036	\$501,000	\$36,650
5310 Designated Recipient -2017	\$103,686	\$0		\$66,036	\$1,000	\$36,650
Regional Development III (insight2050 phase 2)	\$248,006	\$0		\$136,982	\$35,000	\$76,025
Rural Transportation Partnership	\$21,996	\$0		\$13,631	\$800	\$7,565
Rural Transportation Planning Organization Pilot	\$90,427	\$0		\$42,201	\$24,804	\$23,422
Special Projects (NUC)	\$124,667	\$0		\$67,310	\$20,000	\$37,357
Ride Solutions FY 16 &17	\$627,506	\$0		\$307,721	\$149,000	\$170,785
Infrastructure	\$180,000	\$0		\$114,587	\$1,818	\$63,596
Clean Ohio Fund Conservation	\$25,000	\$0		\$14,873	\$1,872	\$8,255
Praire Township LGIF (NUC)	\$10,000	\$0		\$6,005	\$663	\$3,333
Target Area Bus Pass Program	\$100,000	\$0		\$29,057	\$54,816	\$16,127
5307 (COTA/NTD Reporting)	\$113,650	\$0		\$30,000	\$67,000	\$16,650
Rickenbacker Study (NUC)	\$100,000	\$0		\$62,379	\$3,000	\$34,621
Homes on the Hill	\$15,000	\$0		\$7,821	\$2,839	\$4,340
Data & Mapping	\$25,000	\$0		\$7,717	\$13,000	\$4,283
Other Misc/Local Transportation Projects	\$23,968	\$0		\$5,767	\$15,000	\$3,201
Greenways Funding	\$194,655	\$5,000		\$96,241	\$40,000	\$53,414
Age Friendly Columbus (NUC)	\$209,165	\$0		\$101,714	\$51,000	\$56,451
OWDA-Greater Ohio Policy - Ph2 (NUC)	\$20,000	\$0		\$11,354	\$2,345	\$6,301
Summit On Sustainability	\$70,000	\$0		\$6,428	\$60,004	\$3,568
319 Grant from Franklin Soil & Water (NUC)	\$30,000	\$0		\$14,791	\$7,000	\$8,209
Safe Routes to School Conference	\$267,893	\$0		\$46,877	\$195,000	\$26,016
Local Foods	\$25,000	\$0		\$15,282	\$1,237	\$8,481
Various Grants (NUC) Potential	\$27,522	\$0		\$13,840	\$6,001	\$7,681
Subtotal Environment, Mapping & Transportation	\$6,957,520	\$45,000	\$0	\$3,249,523	\$1,859,511	\$1,803,486
Energy and Air Quality						
Air Quality Awareness	\$385,020	\$70,000		\$180,993	\$33,575	\$100,451
Columbia Gas Warmchoice	\$1,959,126	\$860,719		\$390,675	\$490,907	\$216,825
HWAP	\$827,552	\$260,627		\$320,688	\$68,255	\$177,982
USF EPP Program	\$300,000	\$0		\$73,611	\$185,534	\$40,854
AEP	\$293,140	\$111,721		\$47,382	\$107,740	\$26,297
Franklin County Energy Study/Planning (NUC)	\$100,000	\$0		\$36,144	\$43,796	\$20,060
Energy Project/PACE -	\$25,000	\$0		\$13,845	\$3,471	\$7,684
Various Grants Energy & AQ (NUC) Potential	\$141,329	\$0		\$84,456	\$10,000	\$46,873
Subtotal for Energy and Air Quality	\$4,031,167	\$1,303,067	\$0	\$1,147,795	\$943,278	\$637,026
Housing						
FC Urgent Repair Program	\$1,049,452	\$883,652		\$92,862	\$21,400	\$51,538
Franklin County HAB	\$12,415	\$0		\$7,391	\$923	\$4,102
Issuer Fees	\$12,296	\$0		\$7,702	\$320	\$4,274
Columbus Foundation - Weinland Park	\$250,200	\$175,200		\$47,138	\$1,700	\$26,162
Campus Partners - Weinland Park	\$60,800	\$30,800		\$18,264	\$1,599	\$10,137
Neighborhood Stabilization Program 2 (NUC)	\$374,030	\$364,131		\$6,289	\$119	\$3,491
Homeport/PACT Home Repair	\$72,002	\$55,200		\$9,854	\$1,480	\$5,469
United Way HR Program - 2015	\$65,615	\$51,890		\$8,490	\$523	\$4,712
United Way HR Program - 2016	\$89,275	\$70,000		\$11,752	\$1,001	\$6,522
OHFA HHF Restoring Stabilization	\$12,800	\$0		\$0	\$12,800	\$0
HOPE 3 Programs	\$1,000	\$0		\$0	\$1,000	\$0
Various Housing Program Mortgages Forgiven	\$22,800	\$0		\$0	\$22,800	\$0
Various Rehab Grants (NUC) Potential	\$43,155	\$0		\$18,106	\$15,000	\$10,049
Subtotal Housing	\$2,065,841	\$1,630,873	\$0	\$227,847	\$80,665	\$126,455
Dues & Other Grants & Programs						
Dues	\$1,315,246	\$0	\$235,647	\$253,851	\$698,394	\$127,354.00
All Other	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal - Dues & Other Grants & Programs	\$1,315,246	\$0	\$235,647	\$253,851	\$698,394	\$127,354
Less estimated turnover	(\$338,003)			(\$217,365)		(\$120,638)
Total Grants and Programs	\$14,031,771	\$2,978,940	\$235,647	\$4,661,653	\$3,581,848	\$2,573,684

**Actual Indirect Costs, Allocations, Rates & Carry-forward Variances
Mid-Ohio Regional Planning Commission**

	PERIOD	ALLOCATION RATE	ALLOCATED COSTS	ACTUAL COSTS	(UNDER) OVER ALLOCATED	ACTUAL RATE	ACTUAL DIRECT LABOR + FRINGE BENEFITS
CY 06	01/01- 12/31/06	54.00%	1,646,550	1,631,403	15,147	54.57%	2,989,300
CY 07	01/01- 12/31/07	49.95%	1,732,992	1,699,548	33,444	53.96%	3,149,889
CY 08	01/01- 12/31/08	49.95%	1,731,068	1,653,033	78,035	48.70%	3,394,146
CY 09	01/01- 12/31/09	49.95%	1,803,907	1,880,960	(77,053)	51.94%	3,621,553
CY 10	01/01- 12/31/10	49.00%	2,010,662	1,935,366	75,296	46.70%	4,143,837
CY 11	01/01- 12/31/11	49.95%	2,105,663	2,108,689	(3,026)	48.78%	4,322,652
CY 12	01/01- 12/31/12	52.00%	2,218,676	2,260,993	(42,317)	52.24%	4,328,490
			13,249,518	13,169,992	79,526		25,949,867

Overabsorption of Indirect Costs from CY06 through CY12

Unamortized:

CY 13	01/01- 12/31/13	53.00%	2,323,730	2,381,756	(58,026)	53.73%	4,433,116
CY 14	01/01- 12/31/14	53.00%	2,426,109	2,607,727	(181,618)	54.18%	4,813,465
Total Unamortized			\$4,749,839	\$4,989,483	(\$239,644)	53.96%	\$9,246,581

Total Unamortized (Under)/Over Absorbed through 12/31/2014

Total Unamortized (Under)/Over Absorbed through 12/31/2014, prior to adjustment	(239,644)
Adjustment (1)	3,026
Total Unamortized (Under)/Over Absorbed through 12/31/2014	(\$236,618)

(1) Indirect Costs absorbed by MORPC local funds.

**Total Actual Fringe Benefit Costs
2006 - 2014**

Period		Direct	Indirect	Total (1)
From	To			
1/1/06-	12/31/2006	1,047,156	405,784	1,452,940
1/1/07-	12/31/2007	1,105,803	440,984	1,546,786
1/1/08-	12/31/2008	1,172,609	361,902	1,534,511
1/1/09-	12/31/2009	1,276,433	405,271	1,681,704
1/1/10-	12/31/2010	1,479,310	469,786	1,949,096
1/1/11-	12/31/2011	1,602,878	511,374	2,114,252
1/1/12-	12/31/2012	1,628,053	507,533	2,135,586
1/1/13-	12/31/2013	1,675,582	588,241	2,263,823
1/1/14-	12/31/2014	1,934,485	670,462	2,604,947
Totals		12,922,309	4,361,337	17,283,645

(1) Per Audited Comprehensive Annual Financial Reports

Direct Labor Fringe Benefits 2006 - 2014

From	Period To		FIXED Alloc. Rate	Allocated Cost	Actual Cost	(Under) Over Allocated	FINAL Actual Rate	Actual DL Wages Paid
1/1/06-	12/31/2006	audited actual	57.00%	1,107,022	1,047,156	59,866	53.92%	1,942,144
1/1/07-	12/31/2007	audited actual	56.00%	1,165,100	1,105,803	59,297	54.10%	2,044,086
1/1/08-	12/31/2008	audited actual	56.00%	1,244,061	1,172,609	71,452	52.78%	2,221,537
1/1/09-	12/31/2009	audited actual	54.00%	1,266,368	1,276,433	(10,065)	54.43%	2,345,120
1/1/10-	12/31/2010	audited actual	54.00%	1,438,844	1,479,310	(40,466)	55.52%	2,664,527
1/1/11-	12/31/2011	audited actual	55.00%	1,495,764	1,602,878	(107,114)	58.93%	2,719,774
1/1/12-	12/31/2012	audited actual	58.00%	1,566,221	1,628,053	(61,832)	60.29%	2,700,437
Underabsorption of Fringe Benefits Costs From CY06 through CY12				9,283,380	9,312,242	(28,862)	55.97%	16,637,625
Unamortized:								
1/1/13-	12/31/2013	audited actual	59.00%	1,626,817	1,675,582	(48,765)	60.76%	2,757,535
1/1/14-	12/31/2014	audited actual	59.00%	1,698,594	1,934,485	(235,891)	67.19%	2,878,970
Total Unamortized, prior to adjustment				\$3,325,411	\$3,610,067	(\$284,656)	64.05%	\$5,636,505
Total				\$12,608,791	\$12,922,309	(313,518)	58.01%	\$22,274,130
Total Unamortized (Under)/Over Absorbed through 12/31/2014, prior to adjustment						(313,518)		
Adjustment (1)						<u>107,114</u>		
Total Unamortized (Under)/Over Absorbed through 12/31/2014						(\$206,404)		

(1) Fringe Benefits absorbed by MORPC local funds.

**Fringe Benefits History by Calendar Year
2006 - 2014**

	2006	2007	2008	2009	2010	2011	2012	2013	2014
Wages Paid for Time Worked	\$2,694,746	\$2,859,249	\$2,907,169	\$3,089,701	\$3,510,704	\$3,587,482	\$3,542,273	\$3,725,614	\$3,876,774
Group & Disability Insurance, Contribution in Lieu of Medical Insurance	\$577,289	\$581,605	\$592,167	\$703,804	\$884,001	\$970,208	\$991,423	\$1,090,881	\$1,224,600
Fringe Rate	21.42%	20.34%	20.37%	22.78%	25.18%	27.04%	27.99%	29.28%	31.59%
Workers' Compensation	\$7,097	\$43,937	\$20,701	\$36,878	\$28,298	\$27,643	\$31,256	\$5,644	\$40,544
Fringe Rate	0.26%	1.54%	0.71%	1.19%	0.81%	0.77%	0.88%	0.15%	1.05%
PERS, Unemploy. & Medicare	\$519,542	\$568,493	\$601,897	\$632,585	\$703,032	\$699,883	\$634,694	\$669,021	\$701,013
Fringe Rate	19.28%	19.88%	20.70%	20.47%	20.03%	19.51%	17.92%	17.96%	18.08%
Vacation	\$178,347	\$202,930	\$206,375	\$219,351	\$246,212	\$263,499	\$254,683	\$268,396	\$284,026
Fringe Rate	6.62%	7.10%	7.10%	7.10%	7.01%	7.34%	7.19%	7.20%	7.33%
Vacation Carryover	\$57,575	\$54,523	\$56,788	\$49,772	\$45,440	\$56,561	\$51,815	\$67,770	\$88,982
Fringe Rate	2.14%	1.91%	1.95%	1.61%	1.29%	1.58%	1.46%	1.82%	2.30%
Sick Leave	\$89,104	\$64,495	\$77,125	\$83,822	\$86,856	\$92,481	\$103,539	\$110,955	\$126,308
Fringe Rate	3.31%	2.26%	2.65%	2.71%	2.47%	2.58%	2.92%	2.98%	3.26%
Separation Sick Leave	\$21,369	\$24,426	\$23,324	\$17,120	\$24,312	\$29,429	\$31,410	\$24,934	\$23,066
Fringe Rate	0.79%	0.85%	0.80%	0.55%	0.69%	0.82%	0.89%	0.67%	0.59%
Holidays & Other	\$75,015	\$89,954	\$39,029	\$38,137	\$55,536	\$109,203	\$170,313	\$171,562	\$201,836
Fringe Rate	2.78%	3.15%	1.34%	1.23%	1.58%	3.04%	4.81%	4.60%	5.21%
Cost Sharing	(\$72,398)	(\$83,577)	(\$82,895)	(\$99,765)	(\$124,591)	(\$134,655)	(\$133,547)	(\$145,340)	(\$147,260)
Fringe Rate	-2.69%	-2.92%	-2.85%	-3.23%	-3.55%	-3.75%	-3.77%	-3.90%	-3.80%
Subtotal	\$1,452,940	\$1,546,786	\$1,534,511	\$1,681,704	\$1,949,096	\$2,114,252	\$2,135,586	\$2,263,823	\$2,543,114
Actual Fringe Rate	53.92%	54.10%	52.78%	54.43%	55.52%	58.93%	60.29%	60.76%	65.60%

Mid-Ohio Regional Planning Commission
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
January 1, 2016 - December 31, 2016

		ESTIMATED FY 2014	ACTUAL FY 2014	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2016
EMPLOYEE WAGES					
Indirect Labor					
Acct. #	Acct. Name				
4102	Executive Management	\$192,804	\$188,845	\$3,959	\$190,262
4102	Finance	\$348,784	\$362,448	(\$13,664)	\$351,924
4102	Information Systems	\$114,302	\$113,363	\$939	\$141,512
4102	Human Resources & Admin.	\$134,808	\$127,951	\$6,857	\$109,500
4102	Public & Government Affairs	\$151,261	\$153,191	(\$1,930)	\$157,376
4102	Contracts & Proposal	\$50,533	\$52,006	(\$1,473)	\$23,106
Subtotal - Indirect Labor		\$992,492	\$997,804	(\$5,312)	\$973,680
Direct Labor					
Acct. #	Acct. Name				
4101	Energy and Air Quality & Housing	\$1,411,641	\$1,177,853	\$233,788	\$816,405
4101	Transportation Systems & Funding	\$1,671,381	\$1,546,211	\$125,170	\$1,056,773
4101	Planning & Environment			\$0	\$462,632
4101	Data & Mapping			\$0	\$409,095
4101	Member Dues	\$134,134	\$141,167	(\$7,033)	\$152,933
4101	Other Grants & Programs	\$20,560	\$7,588	\$12,972	\$42,187
	Building Reserve/ Due Diligence		\$6,151	(\$6,151)	
	Estimated Turnover	(\$133,334)		(\$133,334)	(\$129,000)
Subtotal - Direct Labor		\$3,104,382	\$2,878,970	\$225,412	\$2,811,025
TOTAL EMPLOYEE WAGES		<u>\$4,096,874</u>	<u>\$3,876,774</u>	<u>\$220,100</u>	<u>\$3,784,705</u>

Mid-Ohio Regional Planning Commission
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
January 1, 2016 - December 31, 2016

		ESTIMATED FY 2014	ACTUAL FY 2014	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2016
FRINGE BENEFITS COST CENTER					
Paid Leave					
Acct. #	Acct. Name				
4104	Annual Leave	\$273,939	\$284,026	(\$10,087)	\$257,600
4105-4108	Holiday, Military, Jury, Maternity, etc.	\$211,000	\$201,836	\$9,164	\$179,448
TBD	Serious Illness	\$0	\$0	\$0	\$11,420
4103	Sick	\$113,500	\$126,308	(\$12,808)	\$100,500
4103	Termination Sick Leave	\$30,000	\$23,066	\$6,934	\$34,000
4103	Change in Annual Leave Carryover	\$79,995	\$88,982	(\$8,987)	\$64,874
Subtotal - Paid Leave		\$708,434	\$724,218	(\$15,784)	\$647,842
Other Fringe Benefits					
Acct. #	Acct. Name				
4305	OPERS	\$653,767	\$632,302 ✓	\$21,465	\$575,079
4320	Workers' Compensation	\$33,762	\$40,544 ✓	(\$6,782)	\$47,376
4310	Unemployment Compensation	\$15,200	\$6,000 ✓	\$9,200	\$5,400
4315	Medicare Taxes	\$67,712	\$62,711 ✓	\$5,001	\$59,562
4201	Group Medical Insurance	\$662,885	\$881,893	(\$219,008)	\$964,159
4220	Group Life Insurance	\$4,180	\$5,226	(\$1,046)	\$5,978
4205	Group Dental Insurance	\$38,158	\$49,438	(\$11,280)	\$55,596
4210	Group Optical Insurance	\$6,771	\$8,806	(\$2,035)	\$9,854
4215	Group Prescription Insurance	\$135,991	\$183,112	(\$47,121)	\$204,391
4225	Group EAP Insurance	\$18,819	\$29,008	(\$10,189)	\$27,959
4230	Employee Cost Share	(\$118,752)	(\$147,260)	\$28,508	(\$289,564)
4226	Contributions in lieu of Health Care	\$86,400	\$24,000	\$62,400	\$0
4325	Other Insurance - ST & LT Disability	\$42,000	\$43,117	(\$1,117)	\$43,000
Prior Year Rate Adjustment		\$61,832	\$61,832	\$0	\$235,891
Subtotal - Other Fringe		\$1,708,725	\$1,880,729	(\$172,004)	\$1,944,681
TOTAL FRINGE BENEFITS		\$2,417,159	\$2,604,947	(\$187,788)	\$2,592,523

Mid-Ohio Regional Planning Commission
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
January 1, 2016 - December 31, 2016

		ESTIMATED FY 2014	ACTUAL FY 2014	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2016
INDIRECT COST CENTER - NON-LABOR					
Acct. #	Acct. Name				
5001-5009	Materials and Supplies	\$115,606	\$50,431	\$65,175	\$37,300
5015-5115	Services and Charges	\$451,072	\$457,181	(\$6,109)	\$334,135
5205-5225	Rent, Utilities & Operating Lease	\$370,740	\$327,543	\$43,197	\$327,100
various	Other General Overhead	\$58,262	\$61,992	(\$3,730)	\$107,996
	Prior Year Rate Adjustment	\$42,320	\$42,320	\$0	\$181,618
TOTAL INDIRECT COSTS - NON-LABOR		<u>\$1,038,000</u>	<u>\$939,467</u>	<u>\$98,533</u>	<u>\$988,149</u>

Mid-Ohio Regional Planning Commission
SCHEDULE OF DIRECT LABOR, FRINGE BENEFITS, AND GENERAL OVERHEAD
January 1, 2016 - December 31, 2016

		ESTIMATED FY 2014	ACTUAL FY 2014	VARIANCE (OVER BUDGET) UNDER BUDGET	ESTIMATED FY 2016
FRINGE BENEFIT COST RATE CALCULATION					
TOTAL FRINGE BENEFITS	A	\$2,417,159	\$2,604,947		\$2,592,523
TOTAL EMPLOYEE WAGES	B	\$4,096,874	\$3,876,774		\$3,784,705
FRINGE BENEFIT COST RATE		59.00%	67.19%	A + B	68.50%
FRINGE BENEFIT COST RECOVERY COMPARISON FY 2014					
Should have recovered in fiscal year	+		\$1,934,486	Actual DL * Actual Fringe Rate	
Amount actually recovered in fiscal year	-		\$1,698,595	Actual DL * Estimated Fringe Rate	
Prior Year Net (Over) / Under Recovery	+		\$61,832		
Prior Year (Over) / Under Recovery Posted to Cost Center (Over) / Under Recovery of Fringe Benefits	-		\$61,832		
	=		\$235,891		
FRINGE BENEFITS COST DISTRIBUTION					
INDIRECT LABOR FRINGE BENEFITS		\$585,571	\$670,461		\$666,971
DIRECT LABOR FRINGE BENEFITS		\$1,831,588	\$1,934,486		\$1,925,552
TOTAL FRINGE BENEFITS		\$2,417,159	\$2,604,947		\$2,592,523
INDIRECT COST RATE CALCULATION					
INDIRECT LABOR		\$992,492	\$997,804		\$973,680
INDIRECT FRINGE BENEFITS		\$585,571	\$670,461		\$666,971
OTHER INDIRECT COSTS		\$1,038,000	\$939,467		\$988,149
TOTAL INDIRECT COSTS	A	\$2,616,063	\$2,607,732		\$2,628,800
DIRECT LABOR		\$3,104,382	\$2,878,970		\$2,811,025
DIRECT LABOR FRINGE BENEFITS		\$1,831,588	\$1,934,486		\$1,925,552
TOTAL DIRECT LABOR + DL FRINGE BENEFITS	B	\$4,935,970	\$4,813,456		\$4,736,577
INDIRECT COST RATE		53.00%	54.18%	A + B	55.50%
INDIRECT COST RECOVERY COMPARISON FY 2014					
Should have recovered in fiscal year	+		\$2,607,732	Actual DLFB * Actual Indirect Rate	
Amount actually recovered in fiscal year	-		\$2,426,108	[Actual DL + (DL * Estimated Fringe Rate)] * Estimated Indirect Rate	
Prior Year Net (Over) / Under Recovery	+		\$42,320		
Prior Year (Over) / Under Recovery Posted to Cost Center (Over) / Under Recovery of Indirect Costs	-		\$42,320		
	=		\$181,624		
SUMMARY					
		ESTIMATED FY 2014	ACTUAL FY 2014		ESTIMATED FY 2016
FRINGE BENEFIT COST RATE		59.00%	67.19%		68.50%
INDIRECT COST RATE		53.00%	54.18%		55.50%