morpc

Mid-Ohio Regional
Planning Commission

COMPREHENSIVE ANNUAL FINANCIAL REPORT

COLUMBUS, OHIO

FISCAL YEAR ENDED DECEMBER 31, 2016

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR

FISCAL YEAR ENDED DECEMBER 31, 2016

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MID-OHIO REGIONAL PLANNING COMMISSION

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I. INTRODUCTORY SECTION

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June 2, 2017

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, 2016.

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 2016, 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, 2016) 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;

- 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.

2016 ACCOMPLISHMENTS

Diversity & Inclusion

The goals of the 2016-17 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 2016 included: created a single database for selecting diverse vendors to make purchasing decisions; improved efforts to identify and track Disadvantaged Business Enterprises (DBE), a federal transportation program. Section 3 of the HUD Act requires that wherever HUD financial assistance is expended for housing or community development, to the greatest extent feasible, economic opportunities will be given to Section 3 residents and businesses in the area. In 2016, Franklin County Economic Development and Planning updated its Section 3 Plan. Under this Plan, MORPC submitted 12 businesses that certified providing economic opportunities to Section 3 residents, businesses and employees.

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) – In 2016, MORPC adopted the 2016-2040 Metropolitan Transportation Plan, which is a long-range transportation plan that prioritizes transportation 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.

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 $2 billion 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 development of the 2018-2021 TIP was started in 2016. 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. The first program award agreements to subrecipients were made in 2016.

Congestion Mitigation Air Quality (CMAQ) Funding Changes – In 2016, MORPC staff continued to play 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) – In 2016, MORPC achieved regional consensus on prioritizing five Central Ohio transportation projects to compete for funding through the statewide TRAC process administered by ODOT. MORPC and its partners were successful in obtaining funding for each application and 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. RideSolutions provided customized transportation services, programs and projects that promote use of transit, walking, biking, carpooling and van-pooling. In 2016, the MORPC Ridesolutions Team worked with other MPOs in the Ohio Association of Regional Councils (OARC) to select new software and a ride matching vendor for their combined rideshare programs. This rideshare program update will be fully deployed in 2017.

Ohio Public Works Commission (OPWC) District 3 Integrating Committee - Administered by MORPC, the committee awarded nearly $30 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.

Central Ohio Rural Planning Organization- MORPC worked with seven counties (Fairfield, Knox, Madison, Marion, Morrow, Pickaway and Union) in the 15 county MORPC area of interest but outside of the MORPC MPO area to create the Central Ohio Rural Planning Organization (CORPO). In 2016, each of the seven counties' respective Boards of Commissioners took action to create the CORPO. MORPC staff has started working to develop a long-range transportation plan for the CORPO area. This is a similar practice to the development of the MTP for the urbanized area. Starting with State Fiscal Year 2016 the CORPO activities are part of the MORPC's PWP.

Planning & Environment

insight2050 Tools – MORPC developed several tools and resources to assist member communities with implementing the insight2050 findings into their transportation and land use planning processes and policy development. Many of these resources, including a photo gallery, case study database, and resource library featuring toolkits, best practices, and policy templates, can be found at the project's website, www.getinsight2050.org. Other resources include the insight2050 online Social Media Toolkit and the insight2050 Academy. The Academy is a six-week intensive workshop, focused on topics ranging from demographics and trends to planning and zoning, real estate development, and communicating with residents and stakeholders.

Safety Program Peer Exchange – In September 2016, MORPC, in partnership with ODOT and FHWA, held a 2-day peer exchange with other regional planning agencies around the state to establish a baseline understanding of the transportation safety planning process among regional planning organizations and to identify shared opportunities and challenges related to the implementation of several aspects of this work. As a result of this peer exchange, MORPC began working with ODOT to develop a 2-year program which aims to build capacity at regional planning organizations so they can provide more technical assistance services to local governments, and ultimately help better address safety issues across the locally-maintained roadway system.

Central Ohio Greenways Board – The Central Ohio Greenways (COG) Board and its four working teams have completed several of the 53 action items as outlined in its 5-year strategic plan. Accomplishments in 2016 include the development of four county-wide conceptual trail corridor plans within the 7-county focus area, a re-design of the COG brochure to attract new partners, a photo shoot and video creation to promote trails to all users, and 25 presentations to local governments, securing over $50,000 in additional funding.

Age-Friendly Columbus – 2016 marked the first year of the Age-Friendly Columbus project: the assessment phase. Nearly 125 individuals worked together to conduct research, field work, and outreach in order to assess the age-friendliness of the City of Columbus. The Age 50+ Resident Council, Advisory Council, and 8 topic-specific subcommittees represented City leadership, subject matter expertise, and real world experience. Year 1 culminated in the release of the Findings Report, available at www.agefriendlycolumbus.org.

Green Infrastructure Toolkit – The Green Infrastructure Toolkit was published as an online resource for understanding green infrastructure best management practices (GI BMPs). The toolkit includes links to related local and national websites, a glossary of strategies, information on operations and maintenance, and an interactive map depicting local examples of GI BMPs. For more information, visit www.morpc.org/greeninfrastructure

Regional Sustainability Agenda – The Sustainability Advisory Committee adopted the 2017 – 2020 Regional Sustainability Agenda (RSA). The RSA is the guiding document for MORPC's sustainability-focused programming and committees, and provides the framework for members and regional partners to work toward common, measurable goals. The RSA is aligned with the goals of the 2016 – 2040 Columbus Area Metropolitan Transportation Plan to ensure cross-agency collaboration, and the RSA is managed in partnership by MORPC's Energy & Air Quality and Planning & Environment teams.

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. The campaign included PSAs, targeted display marketing, email promotion, social media promotion, and morning show appearances. In total, the elements of the campaign reached nearly 450,000 individuals. New subscribers to Enviroflash, the platform MORPC uses to issue Air Quality Alerts, increased 60% in 2016 from new subscriber numbers in 2015.

In 2016, MORPC began forecasting for the new federal standard of 70 parts per billion (ppb). There were 10 ozone exceedances in the Central Ohio region in 2016, compared to 3 in 2015. Under the previous 2015 standard of 75ppb, only 3 exceedances would have been recorded in 2016. Compared to the previous years, the region experienced a higher proportion of days in the Good Air Quality Index (AQI) category. Air quality remained within the Good AQI category on 65% of days, compared with 60% of days in 2015 and 58% of days in 2014. Air Quality remained in the Good category for a higher percentage of days despite 2016 being the 2nd hottest summer on record. In 2016, average temperatures in Ohio from May through October were warmer than those observed in 2015.

MORPC Air Quality and RideSolutions staff piloted the region's first ever Central Ohio Commuter Challenge, which lasted June 1 through June 30. The Challenge, a collaboration with multi-modal partners COTA, car2go, and CoGo, encouraged Central Ohioans to replace any single-occupant vehicle commute with one of the eligible sustainable modes (carpool, vanpool, bike, bus, walking, car share). When commuters logged these sustainable commutes at www.makeyourmilesmatter.com, they were eligible for daily prizes and grand prizes at the conclusion of the Challenge.

560 individuals participated, logging 5,219 trips, reducing vehicle miles traveled (VMT) in the region by 93,531 miles. The participants in the challenge diverted 72,580 lbs. of greenhouse gases from entering the atmosphere by choosing more sustainable modes of transportation during the month of June. It would take 31 acres of forest to provide the same amount of greenhouse gas diversion. Commuters saved $25,253 in vehicle costs from June 1 – 30 by using multimodal transportation for the Challenge. The reduction in single-occupant vehicle miles from the Challenge would be enough to circle I-270 1,769 times. 35% of respondents indicated that the Commuter Challenge helped motivate them to try a new mode of travel.

Energy & Air Quality Working Group - MORPC convened state, regional and local experts on energy and air quality from the Ohio EPA, Columbus Public Health, Columbus Regional Airport Authority, and other public agencies, private sector representatives, and community groups. In 2016, the main focus of the group was advocating for public policy that is consistent with MORPC's Public Policy Agenda and Regional Sustainability Agenda. In June, the Working Group submitted a letter to the Ohio EPA in support of redesignation to attainment of the Central Ohio region. The letter emphasized that since the region has reported three years of quality-assured ambient air pollution data demonstrating attainment, that a redesignation to attainment should be support based on requirements laid out in the Clean Air Act. In December 2016, the Central Ohio region was redesignated to attainment.

Property Assessed Clean Energy (PACE) / Energy Special Improvement Districts (ESIDs) - MORPC helped to create the first Columbus Regional Energy Special Improvement District in order to make PACE available as a project financing tool for energy projects at a multi-jurisdictional level. PACE allows property owners of non-residential buildings to finance energy improvements through a voluntary assessment on their tax bill. The two local governments participating include City of Columbus and City of Worthington. MORPC participates as a member of the ESID board, which oversees administration, financing and project approvals. The PNC Plaza in downtown Columbus was the first PACE project to move forward with plans for $3.3 million in upgrades to its roof, lighting, air controls and water supply followed by the Trivium Building in Worthington with nearly $500,000 investment in lighting, water and building envelope. MORPC also continued to advocate for state legislation to streamline the process for implementing PACE which benefits local governments.

Franklin County Energy Study – MORPC kicked off the Franklin County Energy Study, which is examining and measuring existing energy supply and consumption across transportation, commercial, industrial and residential users. The data will serve as a tool for Franklin County to drive the regional energy priorities and investments that support quality of life and economic growth. A consultant was hired by MORPC to conduct data collection and analysis, and the Advisory Committee met. Franklin County provided funding to support this project.

Local Government Energy Partnership – MORPC Advocated at Public Utilities Commission of Ohio (PUCO) to continue the energy efficiency programs through Columbia Gas of Ohio and AEP-Ohio – specifically for all residential and business customers. MORPC secured financial support for a Local Government Energy Partnership Program as well. Through this program, MORPC will provide energy resources to local government members and engage communities in available energy efficiency programming.

Energy Policy – The Sustainability Advisory Committee participated in a joint effort with the Regional Policy Roundtable to formulate MORPC's position on the Energy Mandates Study Committee Report. This position was adopted by Commission to provide direction on state legislative advocacy efforts regarding energy efficiency and renewable energy standards. MORPC also developed an informational document and advocated this position at the Statehouse.

Regional Sustainability Agenda - The Sustainability Advisory Committee developed the 2017-2020 Regional Sustainability Agenda with input from the working groups and it was adopted by Commission. The 2017-2020 Agenda is closely aligned with the Metropolitan Transportation Plan goals and objectives, and includes measurable goals and outcomes for MORPC's sustainability-focused programming.

Materials Management - MORPC convened a diverse stakeholder group to promote recycling resources and organic waste diversion efforts throughout the Central Ohio region. In 2016, the group focused on sharing best practices, provided input on the Summit programming and Regional Sustainability Agenda, and reorganized around common areas of focus. The Working Group and the City of Columbus Waste Reduction Committee agreed to integrate in an effort to align similar interests and avoid duplication of efforts. MORPC also secured funding from SWACO to operate the Working Group for one year beginning in mid-2016.

Residential Energy - MORPC provided energy efficiency services for more than 500 income-eligible households through Columbia Gas of Ohio's WarmChoice program, the Home Weatherization Assistance Program (HWAP), the AEP-Ohio's Community Assistance Program (CAP), the Electric Partnership Program (EPP), and City of Columbus Department of Public Utilities. Available services include safety inspections, installation or repair of heating units, increased insulation in attic and sidewalls, and more efficient appliances, showerheads and lighting.

MORPC retained its HWAP service territory through a competitive statewide process. In coordination with Columbia Gas of Ohio, MORPC staff also launched 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 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 2016, MORPC administered programs funded by Franklin County, Campus Partners for Community Urban Redevelopment, Homeport, The Columbus Foundation, Partners Achieving Community Transformation (PACT), and United Way of Central Ohio. In two housing programs, MORPC not only met program goals, but exceeded them to serve additional residential clients.

MORPC also redesigned its business model in delivery of 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 2016, MORPC executed agreements for the NSP2 program income funds. The effort includes partnerships with Homeport and the Franklin County Land Bank (COCIC), and the City of Columbus. 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

Regional Data Lab - Building upon recommendations of the Data Task Force from 2015, MORPC began working on a virtual Data Lab - a web portal where various data analytics and organizational tools may be accessed. Although the portal itself does not yet exist, 2016 was a pivotal year for bringing organizational elements of the Data Lab together. These efforts include:

- The Regional Data Advisory Committee (RDAC) was formed. This top level agency committee is charged with coordinating and overseeing regional data analytic and technical efforts. The RDAC serves as a technical liaison between Smart Columbus and the region, and addresses technical policy as necessary. This multiple disciplinary committee includes two working groups. The Communications Sub-Committee has responsibility for advancing data literacy and bringing disparate data analysis projects to light as a way to provide leverage for these activities. The Technical Sub-Committee is responsible for suggesting technical tools and standards to advance data sharing and analytical processes.
- The Central Ohio GIS User Group (COGUG) is a voluntary organization of GIS users from throughout the 15 county Central Ohio region. COGUG members meet quarterly to network, receive technical presentations, and advance data coordination around such efforts as the Regional GIS System and the Regional Open Data Catalog. Although COGUG existed before 2016, this group started redirecting their focus to achieve stronger regional coordination of GIS data this year.
- The Regional GIS System, which includes the Location Based Response System where multiple communities edit a shared file for roads, addresses and sidewalks; was expanded to include bikeways in 2016. Preliminary work was done to expand this system to include Points of Interest in 2017.
- Efforts to create a Regional Data Catalog began by inventorying existing local data catalogs and publishing the on-line catalog of MORPC's own data. The MORPC catalog, using a common platform that many other agencies and local governments use, is a foundational element for establishing standard data tags for coordinating access to data created in the Central Ohio Region.

MORPC Attributable Funds Application Tool - An on-line application tool was developed to assist communities applying for funding through the MORPC Attributable Funding program. These funds are made available to communities in the MPO to cover up to 80 percent of the costs associated with transportation projects. The application process is complex and requires substantial amounts of environmental, financial, and economic information. The on-line tool provided information to other MORPC team members in standard formats to help them as they worked through the evaluation process.

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

State-wide Recognition - In 2016, MORPC again received the Ohio "Auditor of State Award with Distinction" for our 2015 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.

Public & Government Affairs

Membership Services - MORPC continued to prioritize strengthening member relations through educational forums, information updates and member visits. Informative regional collaboration programs drew public and private participants interested in projects impacting economic vitality and long term community sustainability. Innovative graphic arts projects and social media outreach successes were among the Local Government Summer Internship Program outcomes. Several interns received permanent public service opportunities as a result of their work. An introductory session on regional planning and legislative advocacy was held for newly elected public service professionals. All members received customized return on investment schedules which demonstrated the benefit of their participation.

Marketing & Outreach - MORPC continued to communicate and promote its initiatives, programs, and services to the communities it serves. This work, showcased at the annual State of the Region and Summit on Sustainability, includes partnerships with business leaders, non-profits, government officials, universities and colleges, foundations, and the public at-large.

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 2016, staff conducted extensive public involvement activities to develop MORPC's Metropolitan Transportation Plan. An interactive map was created that allowed users to review projects and provide input without leaving the screen. An open house was held with participation from COTA and DataBus. The 2016-2040 Metropolitan Transportation Plan and the Active Transportation Plan was approved in May. The process to identify projects that will use approximately $32 million annually of MORPC Attributable Funding began for the 2018-2021 Transportation Improvement Program (TIP). The CAC reviewed and provided comments on the draft list of projects. The draft list was also promoted for review and comments through direct mail, the media, social media and e*Source*, MORPC's electronic newsletter.

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:

	2012	2013	2014	2015	2016
United States	8.1%	7.4%	5.6%	5.0%	4.7%
Ohio	7.2%	7.4%	5.1%	4.8%	5.0%
Columbus MSA	6.1%	6.2%	3.9%	3.9%	3.9%

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. In March 2017 *Site Selection* magazine ranked Columbus #8 nationally, among all metropolitan areas with a population of at least one million, for new or expanded major facilities completed that had significant economic impact (such as corporate headquarters, manufacturing plants, or warehouses) per capita, in 2016. Also in 2016, Columbus was awarded a $50 million "Smart City" grant from the U.S. Department of Transportation and Vulcan Inc. to develop intelligent transportation systems and infrastructure that will foster economic growth and improve the city's quality of life. Local partners in the initiative include the City of Columbus, the Ohio Department of Transportation, The Ohio State University, the Central Ohio Transit Authority, American Electric Power, Battelle, Honda, and MORPC.

Total MORPC membership in 2016 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, which enhanced MORPC's prospects for further geographical growth.

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.

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 2016.

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 $935,719 in 2016 with $64,461 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 received $5,352,234 or 52.0% of its 2016 operating 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 2017 budget:

	2015 Actual	2016 Actual	2017 Budget
Revenues			
Federal grants and contracts	$ 5,943,391	$ 5,352,234	$ 7,178,820
State grants and contracts	404,367	426,498	406,251
Members' per-capita fees	895,596	935,719	1,004,284
Utility contracts	2,814,512	2,418,784	3,177,256
Local contracts and other	634,199	571,356	2,852,561
Foundations/corporate contributions	208,055	584,907	44,365
Total Revenues	$10,900,120	$10,289,498	$14,663,537
Expenses			
Salaries and benefits	$ 5,804,520	$ 6,077,580	$ 7,170,226
Consultants and subcontracts	2,832,327	2,459,046	2,786,441
Depreciation	87,235	82,627	57,393
Other expenses	2,634,024	2,160,086	4,647,527
Total Expenses	$11,358,106	$10,779,339	$14,661,587
Operating income (Loss)	(457,986)	(489,841)	1,950
Interest income	2,419	13,810	5,000
Net change in net position	$ (455,567)	$ (476,031)	$6,950
Capital expenditures	$89,721	$7,106	$210,000

Members' per-capita fees of $935,719 were leveraged by a factor of 11 to 1 in 2016 to bring in total operating revenues of $10,289,498. Total federal revenue decreased $591,157 (9.9%) and local contracts revenue decreased $62,843 (9.9%) as various housing, environmental and planning programs were concluded in 2016. Utility contract revenue decreased by $395,728 (14.1%) as staff turnover and vacancies reduced the number of jobs that could be completed in 2016. Foundation and corporate contributions increased by $376,852 (181.1%) to support the new Age-Friendly Columbus initiative and housing rehabilitation programs.

Total staff salaries and benefits in 2016 increased by $273,060 (4.7%) from the prior year as a result of a small increase in overall staffing levels and employee merit increases averaging 2.5%. Consultants and subcontractor expenses decreased by $373,281 (13.2%) due to the reduction in completed utility contract jobs noted above. Other 2016 expenses declined by $473,938 (18.0%) due to the final NSP property with a $256,000 cost basis being sold in 2015, and a $208,000 reduction in professional services relating to several planning studies completed in 2015.

Overall, 2016 operating revenue decreased $610,622 (5.6%) from the prior year. Total operating revenue was under budget by $3,701,519 or 26.5% of the 2016 budget of $13,991,017, 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 overestimation of the amount of work that would be performed, and normal delays in program start dates. For 2017, operating revenue is budgeted to increase by $4,374,039 or 42.5% compared to 2016 actual revenue. The following programs and activities were under budget by $100,000 or more in 2016:

	$ Amount Under Budget
FTA Section 5310 Designated Recipient	$1,107,844
Franklin County Home Repair Program	$ 413,779
Neighborhood Stabilization Program	$ 373,205
Columbia Gas Warm Choice	$ 302,043
Home Weatherization Assistance Program	$ 197,772
Rickenbacker Study	$ 100,000

Funding for the above programs and activities were under contract with funders and available to be earned, some at lower than expected amounts. Expenditures, however, were also 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, 2016 was held by the trustee, is controlled by MORPC and has been included on MORPC's statement of net position.

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, 2015. MORPC has received a Certificate of Achievement for the last 28 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.

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

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Mid-Ohio Regional Planning Commission

Ohio

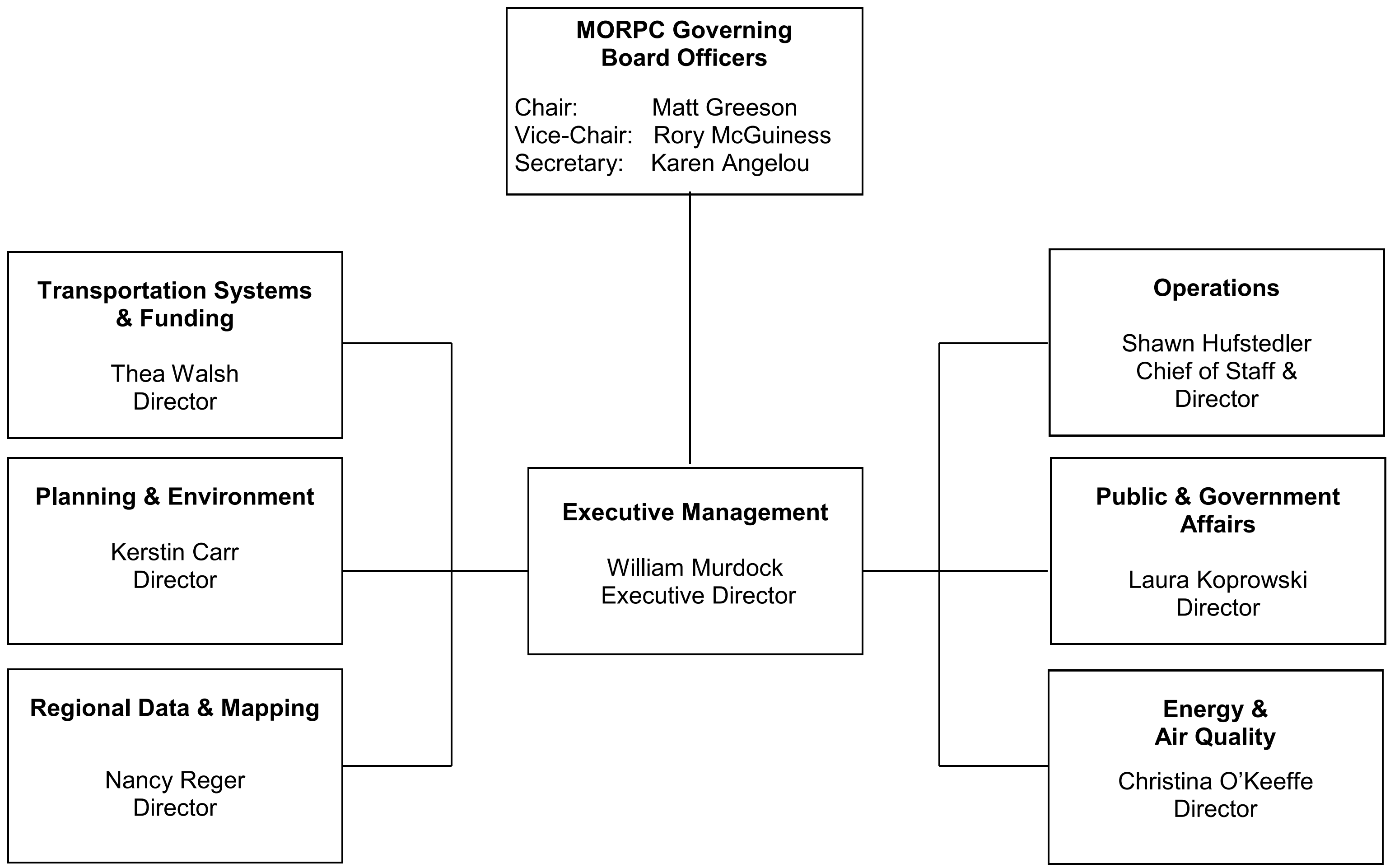
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

Jeffrey R. Emser

Executive Director/CEO

MID-OHIO REGIONAL PLANNING COMMISSION
Organizational Chart—Management Staff
As of December 31, 2016



MID-OHIO REGIONAL PLANNING COMMISSION

Committees

As of December 31, 2016

OFFICERS

Chair: Matt Greeson
Vice-Chair: Rory McGuiness
Secretary: Karen Angelou

RURAL PLANNING ORGANIZATION
Chair: TBD

PURPOSE: Conduct rural transportation planning in coordination with local stakeholders, MPO's and ODOT.

TRANSPORTATION POLICY COMMITTEE
Chair: Matt Greeson

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

- **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.

NOMINATING COMMITTEE
Chair: Rory McGuiness

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

EXECUTIVE COMMITTEE
Chair: Rory McGuiness

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

- **COMPENSATION & BENEFIT COMMITTEE**
  Chair: Marilyn Brown

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

- **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 and financial reserve strategies.

REGIONAL POLICY ROUNDTABLE
Chair: Steve Campbell

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.

- **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.

- **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: Tony Logan

  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.

REGIONAL DATA ADVISORY COMMITTEE
Chair: Victor Paini

PURPOSE: Recommend data policies , identify leveraging opportunities, advance regional data sharing, provide guidance to MORPC team, technical conduit between MORPC and Smart Columbus.

District 3 Public Works Integrating Committee

Mid-Ohio Finance Administrators (MOFA)

II. FINANCIAL SECTION

186 North High Street
Gahanna, OH 43230

Kennedy Cottrell Richards

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities of the Mid-Ohio Regional Planning Commission, Franklin County, Ohio (the Commission), as of and for the year ended December 31, 2016, 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, 2016, 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.

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 June 2, 2017, on our consideration of the Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

Kennedy Cottrell Richards LLC

Kennedy Cottrell Richards LLC
June 2, 2017

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, 2016. 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 $476,301 in 2016. The 2016 decrease was due mostly to a $362,000 operational loss incurred in residential home weatherization programs and a $132,000 charge associated with the increase in the Commission's net pension liability.

- Revenue decreased in 2016 by $610,622 (5.6%) to $10,289,498. The 2016 decline was due primarily to $591,157 less in federal revenue, attributable to the completion of several housing programs and studies from the prior year, and a reduction in funding authorized for home weatherization assistance for low income residents.

- Cash and investments at December 31, 2016 were $4,429,738, an increase of $645,495 from 2015. This was the result of normal business fluctuations in accounts payable, receivables, prepaid expenses, accrued liabilities, capital assets and unearned revenue in addition to losses from fee for service programs.

- The Commission reported an operating loss of $489,841 in 2016. The 2016 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:

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, 2016 and 2015:

Condensed Statement of Net Position

	2016	2015
ASSETS		
Current assets	$ 5,751,463	$ 5,830,219
Capital assets, net of accumulated depreciation	127,540	203,061
Other noncurrent assets	72,010	106,465
Total Assets	$ 5,951,013	$ 6,139,745
DEFERRED OUTFLOWS OF RESOURCES		
Pension	$ 2,076,372	$ 694,040
LIABILITIES		
Current liabilities	$ 1,586,998	$ 1,352,583
Net pension liability	5,418,085	4,245,280
Other noncurrent liabilities	410,121	489,609
Total Liabilities	$ 7,415,204	$ 6,087,472
DEFERRED INFLOWS OF RESOURCES		
Pension	$ 416,480	$ 74,581
NET POSITION		
Net investment in capital assets	$ 127,540	$ 203,061
Unrestricted	68,161	468,671
Total Net Position	$ 195,701	$ 671,732

The net pension liability is the single largest liability reported at December 31, 2016 and 2015 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27* (GASB 68), which significantly revised accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will 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 prior to 2015, the now-superseded GASB Statement No. 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 Commission. 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. Also in accordance with 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.

Current assets decreased by $78,756 (1.3%) in 2016 from 2015. The previously mentioned increase in cash of $645,000 was offset by a reduction of $92,000 in customer receivables and a reduction of $633,000 in the amounts of deferred overhead and fringe variances to be recovered in future year rate recovery plans, due to favorable variances arising in 2016 and the current year recovery of previous years' unfavorable deferred variances.

Capital assets decreased by $75,521 (37.2%) in 2016 and was due to depreciation expense charged.

Other noncurrent assets decreased by $34,455 (32.4%) in 2016. This was primarily attributed to the amortization of forgivable mortgage loans issued in previous years under the discontinued HOPE 3 program and the former federal Neighborhood Stabilization Program (NSP).

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 ($483,794 in 2016), plus the Commission's 0.03127997% proportionate share of OPERS' total collective unamortized net difference between projected and actual earnings on pension plan investments as of the measurement date ($1,617,793 in 2016). This compares to $467,525 and $226,515 respectively, for each in 2015.

Current Liabilities increased by $234,415 (17.3%) in 2016 from 2015. This is mostly attributable to an increase in unearned revenue of $111,000 in local transportation funding received from the Central Ohio Transit Authority and an additional $48,000 from local jurisdictions related to the Greenways program. Accrued payroll and benefits also increased by $74,000 in 2016.

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 2016 proportionate share was calculated from OPERS' total net unfunded liability as of the December 31, 2015 plan measurement date (the most recent). Changes in the 2016 liability resulted from the GASB 68-calculated pension expense of $292,502, plus $1,391,278 in difference between projected and actual investment earnings, less $38,409 difference in projected and actual experience, less the Commission's $472,566 reduction in the OPERS proportionate share (from 0.03519806% in 2015).

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 total unamortized change in proportionate share of OPERS employer contributions ($303,490 in 2016) and differences in experience as of the measurement date ($112,990 in 2016 compared to $74,581 in 2015).

Net investment in capital assets decreased by $75,521 (37.2%) in 2016 resulting from $82,627 in depreciation on capital assets offset by $7,106 in cost basis of capital assets acquired. There was no capital related debt incurred during these periods.

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 $400,510 (85.5%) from 2015 to 2016, primarily due to the results of operating activities in 2016 and the GASB 68-mandated net pension expense.

Condensed Statement of Revenues, Expenses and Changes in Net Position

	2016	2015
REVENUE		
Federal	$5,352,234	$5,943,391
Nonfederal	1,933,573	1,934,162
Foundations/Corporations	584,907	208,055
Utility company	2,418,784	2,814,512
Total Revenues	$10,289,498	$10,900,120
EXPENSES		
Salaries and benefits	6,077,580	5,804,520
Consultants and subcontractors	2,459,046	2,832,327
Depreciation	82,627	87,235
Other expenses	2,160,086	2,634,024
Total Expenses	$10,779,339	$11,358,106
OPERATING INCOME (LOSS)	($489,841)	($457,986)
Interest Income	13,810	2,419
CHANGE IN NET POSITION	(476,031)	(455,567)
Net Position, Beginning of Year	671,732	1,127,299
Net Position, End of Year	$195,701	$671,732

Operating revenues decreased by $610,622 (5.6%) in 2016 compared to 2015. The decline was due mostly to $591,157 less in federally-funded programs and $395,728 less in utility funding, offset by a $376,852 increase in foundation and corporate funding. Federal revenue declined as several U.S. Department of HUD home repair and home rehabilitation programs concluded in 2016, resulting in a reduction of $353,000 compared to 2015; funding authorized for the weatherization assistance program for low-income residents was reduced by $149,000; and a multiyear U.S. EPA-funded environmental study concluded in 2015 with $79,000 being received in 2015 and none in 2016. The decrease in utility funding is the result of a 25.0% decrease in the number of weatherization inspections and job completions (from 1,007 in 2015 to 755 in 2016) as staffing levels were lower in 2016, partially offset by program efficiency improvements being implemented. Funding from foundations and corporations increased, with $222,000 attributable to a new initiative, Age-Friendly Columbus, commenced in 2016 to explore ways in which the region's aging population can continue to live a high quality of life in the coming decades. Additionally, funding for housing rehabilitation programs in the Weinland Park and Franklinton neighborhoods increased as well ($147,000).

Operating expenses decreased by $578,767 (5.1%) in 2016. The $373,281 reduction in consultant and subcontractors in 2016 is due to the reduction in home weatherization program units completed, and less home rehabilitation and renovation work completed as several HUD-funded programs concluded in 2015. Other expenses declined by $473,938 due to the 2015 sale of NSP property with a cost of $256,000, and $208,000 of professional services related to studies that concluded in 2015 and were not incurred in 2016. The decreases were offset by a $273,060 increase in salaries and benefits, including a net $132,000 adjustment resulting from recording the net pension liability as required by GASB 68, and staff merit increases awarded for 2016.

Capital Assets

Capital assets of the Commission totaled $127,540 and $203,061 as of December 31, 2016 and 2015, respectively (net of accumulated depreciation). The capital assets are primarily computer equipment and vehicles. In 2016, the Commission acquired $7,106 in new assets and recorded no disposals; depreciation expense was $82,627.

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

Long Term Debt

Long term debt at December 31, 2016 and December 31, 2015 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 2016 or 2015.

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. In 2015, the Fixing America's Surface Transportation (FAST) Act (Pub. L. No. 114-94) was signed into law. The FAST Act authorizes $305 billion over federal fiscal years 2016 through 2020 for highway, highway 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 five federal fiscal years 2016-2020. 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. For federal fiscal year 2017, FAST Act apportionments of highway program funds to the state as a whole remained comparable to that of the previous fiscal year - over $1.37 billion. No other significant increases are expected prior to the 2020 U. S. Census, as formulas used to distribute these funds rely on population from the most recent 2010 U. S. Census. This formula share will continue until after the next U.S. Census is completed and data is available, or changes in federal transportation law are enacted.

A special federal subsidy for transportation planning that MORPC receives is Congestion Mitigation and Air Quality funding (CMAQ) via the HTF. 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 expected to maintain similar levels to those in the past. MORPC also receives Federal Transportation Administration (FTA) Section 5310 grants to fund operating and capital costs for regional providers of transportation services to seniors and individuals with disabilities. Over $850,000 was obligated by the FTA in 2016. This funding resource is expected to continue annually.

Local and State funding is received for various other transportation initiatives or federal grant matching. MORPC has executed a five year contract with the Central Ohio Transit Authority (COTA) for local funds in lieu of FTA Section 5307 funding. Receipts from this agreement totaled $427,000 in 2016, and additional amounts will be received annually through 2019.

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.

MID-OHIO REGIONAL PLANNING COMMISSION

STATEMENT OF NET POSITION
AS OF DECEMBER 31, 2016

	2016
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:	
Assets:	
Current Assets -	
Cash and cash equivalents	$ 3,707,154
Cash — board designated for building repairs and replacements	722,584
Accounts receivable	1,188,043
Other prepaid expenses	101,418
Mortgage notes receivable	32,264
Total current assets	5,751,463
Noncurrent Assets -	
Capital assets — net of accumulated depreciation	127,540
Mortgages notes receivable	72,010
Total noncurrent assets	199,550
Total assets	5,951,013
Deferred Outflows of Resources:	
Pension	2,076,372
Total assets and deferred outflows of resources	$ 8,027,385
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION:	
Liabilities:	
Current liabilities -	
Accounts payable	$ 442,357
Accrued payroll and fringe benefits	319,293
Accrued vacation and sick leave	90,000
Accrued building lease expense	5,405
Unearned revenue — federal	100,007
Unearned revenue — nonfederal	629,936
Total current liabilities	1,586,998
Noncurrent liabilities -	
Accrued vacation and sick leave	338,111
Unearned revenue — federal	72,010
Net pension liability	5,418,085
Total noncurrent liabilities	5,828,206
Total liabilities	7,415,204
Deferred Inflows of Resources:	
Pension	416,480
Net Position:	
Net investment in capital assets	127,540
Unrestricted	68,161
Total net position	195,701
Total liabilities, deferred inflows of resources, and net position	$ 8,027,385

See notes to financial statements.

MID-OHIO REGIONAL PLANNING COMMISSION

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2016

	2016
REVENUES:	
Governmental:	
Federal grants and contracts	$ 5,352,234
Nonfederal:	
Members' per capita fees	935,719
State grants and contracts	426,498
Local contracts and other	571,356
Total nonfederal	1,933,573
Foundations/corporate contributions	584,907
Utility company contracts	2,418,784
Total revenues	10,289,498
EXPENSES:	
Salaries and benefits	6,077,580
Consultants and subcontractors	2,459,046
Other services	938,804
Rent and utilities	413,303
Materials and supplies	184,677
Printing	28,678
Travel	74,893
Depreciation	82,627
Advertising	47,533
Other	472,198
Total expenses	10,779,339
OPERATING INCOME (LOSS)	(489,841)
NON-OPERATING INCOME:	
Interest Income	13,810
CHANGE IN NET POSITION	(476,031)
NET POSITION — Beginning of year	671,732
NET POSITION — End of year	$ 195,701

See notes to financial statements.

MID-OHIO REGIONAL PLANNING COMMISSION

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2016

	2016
CASH FLOWS FROM OPERATING ACTIVITIES:	
Received from federal operating grants and contracts	$ 5,338,612
Received from state, local, utility company operating grants, contracts, and other	5,804,185
Payments for salaries and benefits	(5,871,429)
Payments for consultants and subcontractors	(2,456,014)
Other payments	(2,176,563)
Net cash provided by (used in) operating activities	638,791
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest received	13,810
Net cash provided by investing activities	13,810
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Additions to property and equipment	(7,106)
Net cash used in capital and related financing activities	(7,106)
(DECREASE) INCREASE IN CASH DEPOSITS	645,495
CASH DEPOSITS — Beginning of year (including $747,363 in cash, board designated for building repairs and replacement at January 1, 2016)	3,784,243
CASH DEPOSITS — End of year (including $722,584 in cash, board designated for building repairs and replacement at December 31, 2016)	$ 4,429,738
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES —	
Operating income (loss)	$ (489,841)
Adjustments to reconcile to cash provided by operating activities:	
Depreciation	82,627
Changes in assets and liabilities:	
Accounts receivable	723,699
Other prepaid expenses	5,556
Mortgage notes receivable	29,451
Accounts payable	(6,326)
Accrued liabilities	31,653
Unearned revenue	129,600
Pension	132,372
Total adjustments	1,128,632
Net cash provided by (used in) operating activities	$ 638,791

See notes to financial statements.

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization — The Mid-Ohio Regional Planning Commission ("MORPC") was created in December 1969 as the successor to the Franklin County Regional Planning Commission under authority granted by state statute. MORPC is a regional planning agency composed of representatives from political subdivisions in and around Franklin County, Ohio. These representatives gain membership in MORPC by satisfying certain eligibility and conditional requirements. MORPC serves communities in central and south-central Ohio by supervising, monitoring, and performing planning activities affecting the present and future environmental, social, economical, and government characteristics of the region. MORPC is not subject to federal or state income taxes.

In accordance with Government Accounting Standards Board ("GASB") Statement No. 14, *The Financial Reporting Entity,* GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units, an amendment of GASB Statement No. 14*, and Statement No. 61, *Omnibus—an amendment of GASB Statements No. 14 and No. 34,* MORPC is not considered part of the Franklin County (the "County") financial reporting entity as a result of the following:

- MORPC is a separate legal entity, established under Section 713.21 of the Ohio Revised Code ("ORC").
- The County holds only 12 of 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.

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 2016, 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. STAROhio is reported at the net asset value (NAV) per share. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value.

MORPC's deposits with Franklin County have carrying amounts of $4,387,688 at December 31, 2016 and bank balances of $4,387,688 at December 31, 2016. Included in these bank balances are $722,584 at December 31, 2016 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 $42,050 at December 31, 2016. The bank balances were $42,050 at December 31, 2016.

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, none of the 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 2007 sale of the former MORPC office building were invested by the County on behalf of MORPC with all the proceeds from the investments flowing to MORPC. At December 31, 2016 these proceeds were invested in a separate account in the Ohio State Treasurer's investment pool (STAROhio). In total, the investment balance was $2,415,889 at December 31, 2016. The STAROhio account is considered to be a cash equivalent and the balance is included in the cash balances carried by Franklin County as noted above.

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

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

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

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

Compensated Absences — MORPC employees are granted annual leave (Paid Time Off or PTO) 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 unused PTO and sick leave hours to cash compensation with various quantity and usage restrictions. The amount employees converted in 2016 was approximately $31,000, 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, 2016.

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

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

New Accounting Pronouncements- The Governmental Accounting Standards Board (GASB) has issued 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. 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*; Statement No. 82, *Pension Issues-an amendment of GASB Statements No. 67, No. 68, and No. 73*; Statement No. 83, *Certain Asset Retirement Obligations*; Statement No. 84, *Fiduciary Activities*; and Statement No. 85, *Omnibus 2017*. The provisions of these statements are effective for financial statements for various reporting periods beginning after June 15, 2016, or later. Management has not yet determined the impact these statements will have on its financial statements.

2. CASH DESIGNATED FOR REPLACEMENTS

During 2016, 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 $722,584 at December 31, 2016.

3. PROPERTY AND EQUIPMENT

The changes in capital assets during the year ended December 31, 2016 are as follows:

	Balance December 31, 2015	Additions	Deletions	Balance December 31, 2016
Capital assets being depreciated:				
Leasehold improvements	$ 118,496	$ 0	$ 0	$ 118,496
Furniture and equipment	531,423	7,106	0	538,529
Automobiles and light trucks	275,218	0	0	275,218
Total capital assets being depreciated	925,137	7,106	0	932,243
Less accumulated depreciation:				
Leasehold improvements	54,655	19,830	0	74,485
Furniture and equipment	405,795	49,203	0	454,998
Automobiles and light trucks	261,626	13,594	0	275,220
Total accumulated depreciation	722,076	82,627	0	804,703
Total capital assets — net of depreciation	$ 203,061	$(75,521)	$ 0	$ 127,540

4. ACCOUNTS RECEIVABLE

A schedule of MORPC's accounts receivable as of December 31, 2016 is as follows:

	2016
Federal grants and contracts	$ 748,211
State and local contracts	41,860
Utility company contracts	397,972
Total	$ 1,188,043

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 2016. Additionally, MORPC entered into two copier leases during 2016. The cost for the copier leases was $11,190 in 2016. A postage meter lease was entered into in 2014. The postage meter lease cost was $5,844 in 2016. Future minimum payments, by year, under these leases consisted of the following at December 31, 2016:

2017	$ 356,824
2018	$ 17,215
2019	$ 15,754
2020	$ 1,895
2021	$ -

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 2016.

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.

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):

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 2.5% 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
2016 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee	10.0 %
2016 Actual Contribution Rates	
Employer:	
Pension	12.0 %
Post-employment Health Care Benefits	2.0
Total Employer	14.0 %
Employee	10.0 %

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. MORPC's contractually required contribution was $483,794 for 2016, of which $-0- is reported as a payable at December 31, 2016.

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, 2015, 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	$5,418,085
Proportion of the net pension liability	0.03127997%
Pension expense	$761,289

At December 31, 2016, 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	$1,617,793
Change in proportionate share	(25,215)
MORPC contributions subsequent to the measurement date	483,794
Total deferred outflows of resources	$2,076,372
Deferred Inflows of Resources:	
Differences between expected and actual experience	$ 112,990
Change in proportionate share	303,490
Total deferred inflows of resources	$ 416,480

$483,794 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, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS
2017	$ 204,451
2018	229,917
2019	381,330
2020	360,400
Total	$1,176,098

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, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75%
Future Salary Increases	4.25% to 10.05% including wage inflation
Cost of Living Adjustments	Pre- 1/7/2013 retirees - 3.00% simple
	Post- 1/7/2013 retirees - 3.00% simple through 2018; then afterwards 2.80% simple
Investment Rate of Return	8.00%
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 0.40 percent for 2015.

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 benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2015 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	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other investments	18.00	4.59
Total	100.00 %	5.27 %

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	$8,632,333	$5,418,085	$2,706,969

7. OTHER POST-EMPLOYMENT BENEFITS

In March 2016 OPERS received two rulings from the Internal Revenue Service allowing OPERS to consolidate all health care assets into the 115 Health Care Trust. Transition to the new health care trust structure was completed on July 1, 2016. As of December 31, 2016 OPERS maintains a single cost-sharing multiple employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage, and deposits to a Health Reimbursement Arrangement, 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. OPERS also funds a Retiree Medical Account (RMA) for members in the Member-Directed Plan. At retirement or refund, participants can be reimbursed for qualified medical expenses from their vested RMA balance.

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 2015 CAFR for details.

The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided to the OPERS Board of Trustees 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 earnable salary of active members. In 2016 local government employers contributed at a rate of 14.00% of earnable salary. This is the maximum employer contribution rate permitted by the Ohio Revised Code. Active member contributions do not fund health care.

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 year 2016, 2015 and 2014 the portion of employer contributions allocated to health care for members in the Traditional Plan and Combined Plan was 2.0%, 2.0% and 2.0% respectively. The portion of MORPC's 2016, 2015 and 2014 contributions that were used to fund postemployment benefits was $85,000, $82,000 and $90,000 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.

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, 2016 was approximately $2,200 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, 2016.

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 2016. During 2016, 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, 2016 are made up of the following:

	2016
Federal grants	$5,307,854
Federal contracts	44,380
Total federal grants and contracts	$5,352,234

11. NONCURRENT LIABILITIES

The changes in MORPC's noncurrent liabilities for the year ended December 31, 2016 are as follows:

	Beginning Balance December 31, 2015	Additions	Reductions	Ending Balance December 31, 2016	Current Portion December 31, 2016
Paid Time Off (PTO)	$ 228,621	$ 665,166	$ (609,913)	283,874	$ 60,000
Sick leave	170,008	-	(25,771)	144,237	30,000
Accrued PTO and sick leave	398,629	665,166	(635,684)	428,111	90,000
Accrued building lease expense	47,531	-	(42,126)	5,405	5,405
Unearned revenue — federal	225,377	3,167	(56,528)	172,016	100,007
Unearned revenue — nonfederal	446,976	629,936	(446,976)	629,936	629,936
Net pension liability	4,245,280	1,645,371	(472,566)	5,418,085	-
Total noncurrent liabilities	$ 5,363,793	$ 2,943,640	$ (1,653,880)	$ 6,653,553	$ 825,348

REQUIRED SUPPLEMENTARY INFORMATION

MID-OHIO REGIONAL PLANNING COMMISSION

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

	2015	2014	2013
MORPC's proportion of the net pension liability:	0.031280%	0.035198%	0.035198%
MORPC's proportionate share of the net pension liability:	$5,418,085	$4,245,280	$4,149,393
MORPC's covered-employee payroll:	$3,896,043	$4,297,843	$4,271,108
MORPC's proportionate share of the net pension liability as a percentage of covered-employee payroll:	139.07%	98.78%	97.15%
Plan fiduciary net position as a percentage of the total pension liability:	81.08%	86.45%	86.36%

(1) Amounts are caclulated as of the OPERS measurement date, which is December 31 of the calendar year shown. MORPC's corresponding net pension liability is as of December 31 of the succeeding fiscal year. Data prior to 2013 is not available.

MID-OHIO REGIONAL PLANNING COMMISSION

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF MORPC CONTRIBUTIONS TO THE
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM - TRADITIONAL PLAN
LAST FOUR YEARS (1)

	2016	2015	2014	2013
Contractually required contribution	$ 483,794	$ 467,525	$ 515,741	$ 555,244
Contributions in relation to the contractually required contribution	(483,794)	(467,525)	(515,741)	(555,244)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
MORPC covered-employee payroll	$ 4,031,617	$ 3,896,043	$ 4,297,843	$ 4,271,108
Contributions as a percentage of covered-employee payroll	12.00%	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.

OTHER SUPPLEMENTARY INFORMATION

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF REVENUES AND EXPENSES-BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2016

	Actual	Budget	Variance over / (under)
Revenue			
Environment, Mapping & Transportation	$ 5,616,497	$ 7,130,485	$ (1,513,988)
Energy and Air Quality	3,428,978	4,339,149	(910,171)
Housing & Community Services	1,072,460	2,065,838	(993,378)
Services to Members & Development	672,556	667,055	5,501
Other	(500,993)	(211,510)	(289,483)
Total Operating Revenues	**$ 10,289,498**	**$ 13,991,017**	**$ (3,701,519)**
Expenses			
Salaries and benefits	$ 6,077,580	$ 6,616,381	$ (538,801)
Materials and Supplies	184,677	550,000	(365,323)
Consultants, services and other	4,434,455	6,771,596	(2,337,141)
Depreciation	82,627	72,540	10,087
Total Expenses	**$ 10,779,339**	**$ 14,010,517**	**$ (3,231,178)**
Operating income (loss)	$ (489,841)	$ (19,500)	(470,341)
Interest Income	13,810	$ 10,000	3,810
Capital Contributions	-	$ 100,000	(100,000)
Increase (decrease) in net position	$ (476,031)	$ 90,500	$ (566,531)

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.

MID-OHIO REGIONAL PLANNING COMMISSION
Details of Indirect Cost Allocation and Fringe Benefits Allocation
Year-to-date as of December 31, 2016

	Estimated CY 2016	Actual CY 2016	Difference (Over Bdgt.) Under Bdgt.
Wages paid for time worked:			
Direct Labor	$ 2,811,025	$ 2,840,995	$ (29,970)
Indirect Labor	$ 973,680	$ 916,458	$ 57,222
Total Labor - base for fringe allocation	$ 3,784,705	$ 3,757,453	$ 27,252
Fringe Benefits			
PTO leave	$ 257,600	$ 228,041	$ 29,559
Holidays, funeral, jury, other leave	$ 179,448	$ 192,288	$ (12,840)
Sick Leave	$ 111,920	$ 77,800	$ 34,120
Retirement PTO/Sick Leave	$ 34,000	$ -	$ 34,000
PTO/Sick Carryover	$ 64,874	$ 80,989	$ (16,115)
Subtotal Fringe Benefit Wages	$ 647,842	$ 579,118	$ 68,724
Other Fringe Benefits			
OPERS	$ 575,079	$ 602,309	$ (27,230)
Workers Comp	$ 47,376	$ 38,627	$ 8,749
Unemployment Compensation	$ 5,400	$ 10,190	$ (4,790)
Medicare	$ 59,562	$ 57,652	$ 1,910
Group Medical Insurance	$ 964,159	$ 780,476	$ 183,683
Group EAP Insurance	$ 27,959	$ 29,462	$ (1,503)
Group Life Insurance	$ 5,978	$ 4,086	$ 1,892
Group Optical Insurance	$ 9,854	$ 8,283	$ 1,571
Group Dental Insurance	$ 55,596	$ 43,332	$ 12,264
Group Prescription Insurance	$ 204,391	$ 182,107	$ 22,284
Employee Health Incentive	$ -	$ 8,050	$ (8,050)
Employee Group Insurance Cost Sharing	$ (289,564)	$ (214,768)	$ (74,796)
Contributions in Lieu of Medical Insurance	$ -	$ 7,200	$ (7,200)
ST/LT Disability Insurance	$ 43,000	$ 39,431	$ 3,569
Prior Year Rate Adjustment (use only with fixed rate)	$ 235,891	$ 235,891	$ -
Subtotal Other Fringe Benefits	$ 1,944,681	$ 1,832,328	$ 112,353
TOTAL FRINGE BENEFITS	$ 2,592,523	$ 2,411,446	$ 181,077
Indirect Costs			
Salaries - Indirect Only	$ 973,680	$ 916,458	$ 57,222
Fringe Benefits for Indirect Salaries	$ 666,972	$ 588,152	$ 78,820
Materials & Supplies	$ 37,300	$ 53,477	$ (16,177)
Services & Charges	$ 334,135	$ 429,976	$ (95,841)
Rent & Utilites	$ 327,100	$ 310,968	$ 16,132
Other General Overhead	$ 107,996	$ 83,312	$ 24,684
Prior Year Rate Adjustment (use only with fixed rate)	$ 181,618	$ 181,618	$ -
TOTAL INDIRECT COSTS	$ 2,628,801	$ 2,563,961	$ 64,840
Direct Labor Costs by Department:			
Transportation	$ 1,928,500	$ 1,846,363	$ 82,137
Energy & Air Quality	$ 816,405	$ 787,265	$ 29,140
Member Dues	$ 152,933	$ 161,538	$ (8,605)
Other Grants/Programs	$ 42,187	$ 45,829	$ (3,642)
Less Estimated Turnover	$ (129,000)	$ -	$ (129,000)
TOTAL DIRECT LABOR COSTS	$ 2,811,025	$ 2,840,995	$ (29,970)

MID-OHIO REGIONAL PLANNING COMMISSION
Details of Indirect Cost Allocation and Fringe Benefits Allocation
Year-to-date as of December 31, 2016

	Estimated CY 2016	Actual CY 2016	Difference (Over Bdgt.) Under Bdgt.	
Calculated Direct vs. Indirect Fringe Benefits Costs				
Direct Labor Fringe Benefits	$ 1,925,551	$ 1,823,294	$ 102,257	
Indirect Labor Fringe Benefits	$ 666,972	$ 588,152	$ 78,820	
TOTAL FRINGE BENEFITS	**$ 2,592,523**	**$ 2,411,446**	**$ 181,077**	
Fringe Benefit Cost Rate Computation				
TOTAL Fringe Benefit Costs /	$ 2,592,523	$ 2,411,446		
TOTAL Labor Costs (Direct & Indirect)	$ 3,784,705	$ 3,757,453		
= Fringe Benefit Cost Rate	**68.50%**	**64.18%**		
Estimated				
Fringe Benefit Cost Recovery Comparison	***(Direct Labor Portion Only)***			
Should have recovered in fiscal year		$ 1,823,294	*64.18%*	of Direct Labor
Amount actually recovered in fiscal year		$ 1,946,082	*68.50%*	of Direct Labor
Prior Year Net (Over) / Under Recovery		$ 235,891		
Prior Year (Over) / Under Recovery Posted to Cost Pool		$ 235,891		
Total - (Over)/Under Recovery of Fringe Benefits		**$ (122,788)**	A (over)/under	
Indirect Cost Rate Computation				
TOTAL Indirect Costs /	$ 2,628,801	$ 2,563,961		
DIRECT Labor + Direct Labor Fringe Benefits	$ 4,736,577	$ 4,664,289		
= Indirect Cost Rate	**55.50%**	**54.97%**		
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)		$ 2,563,961	*54.97%*	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)		$ 2,656,828	*55.50%*	of Direct Labor + Direct Labor Fringe Benefits
Prior Year Net (Over) / Under Recovery		$ 181,618		
Prior Year (Over) / Under Recovery Posted to Cost Pool		$ 181,618		
Total - (Over)/Under Recovery of Indirect Costs		**$ (92,867)**	B (over)/under	
Estimated				
Fringe Benefit Cost (Over)/Under Recovery		**$ (122,788)**	**A (over)/under**	
Indirect Cost (Over)/Under Recovery		**$ (92,867)**	**B (over)/under**	
Net (Over)/Under Recovery		**$ (215,655)**		
	CY 2016 Estimated	CY 2016 Actual		
Summary				
Fringe Benefit Rate	68.50%	64.18%		
Indirect Cost Rate	55.50%	54.97%		
Total Overhead Cost Rate	124.00%	119.15%		

MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION FUNDS
Year Ended December 31, 2016

	Federal Highway Administration/Ohio Department of Transportation 467634	Federal Highway Administration/Ohio Department of Transportation 467772	Federal Highway Administration/Ohio Department of Transportation 467633	Federal Highway Administration/Ohio Department of Transportation 467771
	Rideshare Program SFY16	Rideshare Program SFY17	Supplemental Planning SFY16	Supplemental Planning SFY17
Revenues:				
Federal	$ 299,373	303,430	302,095	212,676
State	-	-	-	-
Local	-	-	-	-
TOTAL REVENUES	$ 299,373	303,430	302,095	212,676
Expenditures:				
Salaries and benefits	$ 168,375	156,656	182,113	126,758
Consultants	-	-	10,169	12,244
Other Direct	37,550	59,830	8,741	3,323
Indirect Costs	93,448	86,944	101,072	70,351
TOTAL EXPENDITURES	$ 299,373	303,430	302,095	212,676

MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION FUNDS
Year Ended December 31, 2016

	Federal Highway Administration/Ohio Department of Transportation 467635 Air Quality Awareness SFY16	Federal Highway Administration/Ohio Department of Transportation 467773 Air Quality Awareness SFY17	Federal Highway Administration/Ohio Department of Transportation 135233 Consolidated Planning Grant SFY16	Federal Highway Administration/Ohio Department of Transportation 135420 Consolidated Planning Grant SFY17
Revenues:				
Federal	$ 193,392	191,850	1,027,607	1,061,718
State	-	-	128,450	132,713
Local	-	-	128,449	132,713
TOTAL REVENUES	$ 193,392	191,850	1,284,506	1,327,144
Expenditures:				
Salaries and benefits	$ 94,658	89,668	798,074	821,321
Consultants	32,904	32,904	-	-
Other Direct	13,295	19,512	43,501	49,990
Indirect Costs	52,535	49,766	442,931	455,833
TOTAL EXPENDITURES	$ 193,392	191,850	1,284,506	1,327,144

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION FUNDS

Year Ended December 31, 2016

	Federal Highway Administration/Ohio Department of Transportation 466696 Freight Trends Study	Federal Highway Administration/Ohio Department of Transportation 135211 Rural Transportation Planning Organization	Federal Highway Administration/Ohio Department of Transportation 135211 Rural Transportation Planning Organization Pilot	Federal Highway Administration/Ohio Department of Transportation 135211 Rural Transportation Planning Partnership
Revenues:				
Federal	$ 47,181	28,800	25,394	12,786
State	-	7,200	3,174	3,196
Local	-	-	3,174	-
TOTAL REVENUES	$ 47,181	36,000	31,742	15,982
Expenditures:				
Salaries and benefits	$ 30,328	22,550	19,078	10,190
Consultants	-	-	-	-
Other Direct	3	935	2,076	136
Indirect Costs	16,850	12,515	10,588	5,656
TOTAL EXPENDITURES	$ 47,181	36,000	31,742	15,982

MID-OHIO REGIONAL PLANNING COMMISSION
SCHEDULE OF REVENUES AND EXPENSES FOR U.S. DEPARTMENT OF TRANSPORTATION FUNDS
Year Ended December 31, 2016

	Federal Highway Administration/Ohio Department of Transportation 466698 Regional Development III - insight2020 Phase II	Federal Highway Administration/Ohio Department of Transportation 467815 inSight2050 Phase III
Revenues:		
Federal	$ 125,825	82,050
State	31,456	-
Local	-	-
TOTAL REVENUES	$ 157,281	82,050
Expenditures:		
Salaries and benefits	$ 77,994	51,585
Consultants	-	-
Other Direct	36,000	1,835
Indirect Costs	43,287	28,630
TOTAL EXPENDITURES	$ 157,281	82,050

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF COSTS BY SUBCATEGORY FOR
US DEPARTMENT OF TRANSPORTATION FUNDED ACTIVITIES
AS DEPICTED IN THE SFY 16 AND SFY 17 PLANNING WORK PROGRAMS
Year Ended December 31, 2016

	SUBCATEGORIES	FHWA	ODOT	MORPC	CMAQ	STP	Other Local	TOTAL
		80.00%	10.00%	10.00%				100.00%
601	Short Range Planning SFY 16	$ 330,070	$ 41,259	$ 41,259	$ -	$ -	$ -	$ 412,588
	Short Range Planning SFY 17	$ 328,948	$ 41,119	$ 41,119	$ -	$ -	$ -	$ 411,186
		80.00%	10.00%	10.00%				100.00%
602	Transportation Improvement Program SFY 16	$ 95,401	$ 11,925	$ 11,925	$ -	$ -	$ -	$ 119,251
	Transportation Improvement Program SFY 17	$ 113,370	$ 14,171	$ 14,171	$ -	$ -	$ -	$ 141,712
		80.00%	10.00%	10.00%				100.00%
605	Continuing Planning - Surveillance SFY 16	$ 392,359	$ 49,045	$ 49,045	$ -	$ -	$ -	$ 490,449
	Continuing Planning - Surveillance SFY 17	$ 397,733	$ 49,717	$ 49,717	$ -	$ -	$ -	$ 497,167
		80.00%	10.00%	10.00%				100.00%
610	Long Range Planning SFY 16	$ 135,505	$ 16,938	$ 16,938	$ -	$ -	$ -	$ 169,381
	Long Range Planning SFY 17	$ 144,972	$ 18,121	$ 18,121	$ -	$ -	$ -	$ 181,214
		80.00%	10.00%	10.00%				100.00%
625	Service SFY 16	$ 34,048	$ 4,256	$ 4,256	$ -	$ -	$ -	$ 42,560
	Service SFY 17	$ 29,179	$ 3,648	$ 3,648	$ -	$ -	$ -	$ 36,475
665	Special Studies	80.00%	10.00%				10.00%	
	Rural Transportation Planning Organization	$ 25,394	$ 3,174	$ -	$ -	$ -	$ 3,174	$31,742
		80.00%	20.00%					
	Rural Transportation Planning Organization	$ 28,800	$ 7,200	$ -	$ -	$ -	$ -	$36,000
	Rural Transportation Partnership 2015-2016	$ 12,786	$ 3,196	$ -	$ -	$ -	$ -	$15,982
						80.00%	20.00%	
	Regional Development III (insight2050 phase 2)	$ -	$ -	$ -	$ -	$125,825	$ 31,456	$ 157,281
						100.00%		
	Freight Trends	$ -	$ -	$ -	$ -	47,181	$ -	$47,181
	Regional Growth Impact Study (insight2050)	$ -	$ -	$ -	$ -	$ 82,050	$ -	$ 82,050
	Regional Supplemental Planning SFY 16	$ -	$ -	$ -	$ -	$302,095	$ -	$ 302,095
	Regional Supplemental Planning SFY 17	$ -	$ -	$ -	$ -	212,676	$ -	$ 212,676
					100.00%			100.00%
667	Rideshare Activities SFY 15-16	$ -	$ -	$ -	$299,373	$ -	$ -	$ 299,373
	Rideshare Activities SFY 16-17	$ -	$ -	$ -	$303,430	$ -	$ -	$ 303,430
	Air Quality 2016	$ -	$ -	$ -	$193,392	$ -	$ -	$ 193,392
	Air Quality 2016-2017	$ -	$ -	$ -	$191,850	$ -	$ -	$ 191,850
		80.00%	10.00%	10.00%				100.00%
695	Program Administration SFY 16	$ 40,224	$ 5,028	$ 5,028	$ -	$ -	$ -	$ 50,280
	Program Administration SFY 17	$ 47,516	$ 5,939	$ 5,939	$ -	$ -	$ -	$ 59,394
	Total	$2,156,305	$274,736	$261,166	$988,045	$769,827	$ 34,630	$ 4,484,709

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III. STATISTICAL SECTION

Mid-Ohio Regional Planning Commission

Statistical Section

This part of MORPC's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about MORPC's overall financial health. These tables are presented in accordance with Governmental Accounting Standards Board (GASB) Statement No. 44, *Economic Condition Reporting: The Statistical Section*.

<u>**Contents**</u>	<u>**Tables**</u>
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)

	2007	2008	2009	2010	2011	2012	2013	2014 (1)	2015	2016
Net investment in capital assets	$269,265	$305,816	$486,209	$401,900	$320,521	$234,794	$220,167	$218,275	$203,061	$127,540
Restricted for community development projects	0	0	0	365,081	976,369	1,388,327	73,049	255,750	0	0
Unrestricted	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	68,161
Total net position	$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	$195,701

(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.

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenue										
Transportation and RideSolutions (1)	$ 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	5,616,497
Center for Energy and Environment (2)	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	3,428,978
Housing	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	1,072,460
All Other	543,597	472,504	698,440	682,950	754,133	1,624,624	702,720	992,318	613,352	171,563
Total Operating Revenues	$ 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	$ 10,289,498
Expenses										
Transportation and RideSolutions (1)	$ 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	5,582,701
Center for Energy and Environment (2)	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	3,795,914
Housing	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	1,070,943
All Other	719,054	610,686	722,187	736,532	706,325	1,661,164	664,850	1,079,474	708,157	329,781
Total Operating Expenses	$ 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	$ 10,779,339
Operating Income (Loss)	$ (185,661)	$ (138,442)	$ (27,838)	$ 311,481	$ 691,175	$ 98,823	$ (1,589,741)	$ (132,449)	$ (457,986)	$ (489,841)
Interest Income	64,095	119,652	85,747	46,074	11,151	3,009	1,909	1,859	2,419	13,810
Capital Contributions	64,497	16,384	198,306	11,647	3,280	-	-	-	-	-
Gain on Sale of Building	2,115,742	-	-	-	-	-	-	-	-	-
Increase (Decrease) in net position	$ 2,058,673	$ (2,406)	$ 256,215	$ 369,202	$ 705,606	$ 101,832	$ (1,587,832)	$ (130,590)	$ (455,567)	$ (476,031)
Net Postion - beginning 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
Change in Accounting Principle (4)	-	-	-	-	-	-	-	(3,633,652)	-	-
Net Position - end of year	$ 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	$ 195,701

(1) RideSolutions moved to Transportation in 2007.
(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 the prior year.
(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.

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Revenue										
Federal grants and contracts	$ 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	$ 5,352,234
Members' per capita fees	630,942	668,428	705,535	708,921	702,698	708,877	734,539	839,887	895,596	935,719
State grants and contracts	288,227	515,101	442,041	597,890	559,895	496,836	481,608	646,189	404,367	426,498
Local contracts and other	937,050	1,073,810	827,060	815,975	710,153	837,190	885,917	1,277,348	634,199	571,356
Foundations/corporate contributions	128,698	204,729	140,885	301,954	726,445	1,513,572	255,682	341,525	208,055	584,907
Utility company contracts	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	2,418,784
Total Operating Revenues	$ 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	$ 10,289,498
Expenses										
Transportation and RideSolutions (1)	$ 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	5,582,701
Center for Energy and Environment (2)	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	3,795,914
Housing	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	1,070,943
All Other	719,054	610,686	722,187	736,532	706,325	1,661,164	664,850	1,079,474	708,157	329,781
Total Operating Expenses	$ 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	$ 10,779,339
Operating Income (Loss)	$ (185,661)	$ (138,442)	$ (27,838)	$ 311,481	$ 691,175	$ 98,823	$ (1,589,741)	$ (132,449)	$ (457,986)	$ (489,841)
Interest Income	64,095	119,652	85,747	46,074	11,151	3,009	1,909	1,859	2,419	13,810
Capital Contributions	64,497	16,384	198,306	11,647	3,280	-	-	-	-	-
Gain on Sale of Building	2,115,742	-	-	-	-	-	-	-	-	-
Increase (Decrease) in net position	$ 2,058,673	$ (2,406)	$ 256,215	$ 369,202	$ 705,606	$ 101,832	$ (1,587,832)	$ (130,590)	$ (455,567)	$ (476,031)
Net Postion - beginning 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
Change in Accounting Principle (4)	-	-	-	-	-	-	-	(3,633,652)	-	-
Net Postion - end of year	$ 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	$ 195,701

(1) RideSolutions moved to Transportation in 2007
(2) Air Quality Awareness and Residential Energy Awareness moved to Center for Energy and Environment in 2008 and is also shown in the Center for Energy and Environment for the prior year.
(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.

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

	Governmental Unit	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
	Cities										
	Bexley	13,254	13,257	13,267	13,267	13,269	13,064	13,067	13,070	13,074	13,074
	Canal Winchester	6,345	6,516	6,536	6,575	6,687	7,161	7,262	7,326	7,385	7,750
*	Chillicothe	22,141	22,183	22,256	22,277	22,326	-	-	-	-	-
	Columbus	768,804	773,277	776,463	778,762	782,902	790,498	794,956	802,912	810,200	818,912
	Delaware	31,949	32,088	32,142	32,333	32,569	34,982	35,102	35,469	35,885	36,263
	Dublin	40,163	40,519	40,874	41,093	41,325	42,038	43,103	43,648	44,375	44,641
	Gahanna	34,170	34,355	34,443	34,447	34,468	33,262	33,288	33,323	33,359	33,382
	Grandview Heights	6,698	6,698	6,698	6,698	6,700	6,538	6,837	6,840	6,845	6,859
	Grove City	33,483	33,699	34,027	34,280	34,569	35,708	35,817	36,079	36,459	36,720
	Groveport	5,236	5,307	5,404	5,407	5,421	5,415	5,505	5,540	5,597	5,604
	Hilliard	28,730	28,850	28,927	28,935	29,250	28,524	28,595	28,723	28,952	29,331
*	London	9,420	9,420	9,420	9,436	9,458	-	-	-	-	-
*	Marysville	18,672	18,941	19,453	19,741	19,856	22,187	22,306	22,534	22,765	23,023
	New Albany	6,287	6,420	6,622	6,705	6,989	8,068	8,255	8,391	8,953	9,101
	Pataskala	-	15,508	15,535	15,575	15,736	15,092	15,154	15,281	15,392	15,508
	Pickerington	14,220	14,476	14,621	14,728	14,978	18,396	18,632	18,938	19,316	19,508
	Powell	10,142	10,524	10,792	11,035	11,153	12,011	12,171	12,429	12,660	12,983
	Reynoldsburg	35,755	35,787	35,818	35,970	35,970	35,913	35,929	36,013	36,102	36,185
	Upper Arlington	33,923	34,023	34,035	34,038	34,050	33,825	33,871	33,895	33,964	33,976
*	Washington Court House	14,400	14,443	14,516	14,546	14,586	-	-	-	-	-
	Westerville	36,569	37,845	37,879	37,971	38,126	36,250	36,846	36,876	36,918	37,272
	Whitehall	19,214	19,214	19,214	19,214	19,216	18,066	18,078	18,084	18,091	18,091
	Worthington	14,162	14,216	14,228	14,228	14,235	13,579	13,581	13,581	13,596	13,596
	Total Cities	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	1,251,779
	Villages										
*	Ashville	-	-	-	-	4,097	4,097	4,097	4,097	4,104	4,104
*	Baltimore			2,914	2,914	2,919	2,968	2,968	-	-	-
	Brice	70	70	70	70	70	114	114	114	114	114
*	Cardington	-	-	1,249	1,252	1,252	-	-	-	-	-
*	Commercial Point	824	-	-	-	-	-	-	-	-	-
	Galena	-	-	-	-	-	-	-	-	747	763
	Harrisburg	332	332	335	335	335	320	320	320	320	320
*	Johnstown	-	-	-	-	-	-	-	4,922	4,944	4,944
	Lithopolis	-	992	1,036	1,036	1,052	1,127	1,162	1,206	1,250	1,250
	Lockbourne	280	280	280	280	280	237	237	237	237	237
	Marble Cliff	565	609	609	609	609	573	573	573	573	573
	Minerva Park	1,288	1,288	1,288	1,288	1,288	1,272	1,272	1,272	1,272	1,272
*	Mount Sterling	1,867	1,867	1,867	1,880	1,880	-	-	-	-	-
*	New Lexington	-	-	-	-	-	-	-	-	4,768	4,768
	Obetz	4,662	4,671	4,680	4,698	4,725	4,537	4,551	4,564	4,591	4,591
*	Plain City	-	3,567	3,579	3,579	3,579	4,225	4,307	-	-	-
	Riverlea	499	499	499	499	503	545	545	548	548	548
	Shawnee Hills	-	595	596	606	610	706	713	729	745	765
*	Somerset	-	-	-	-	-	-	-	-	1,466	1,466
*	South Bloomfield	1,272	1,279	1,279	1,279	1,290	-	-	-	-	-
	Sunbury	-	-	-	-	-	-	-	-	4,928	5,022
	Urbancrest	900	902	902	902	902	960	960	960	960	960
	Valleyview	601	601	601	601	601	-	-	-	-	-
*	West Jefferson	4,479	4,522	4,522	4,522	4,522	4,222	4,222	4,222	4,226	-
	Total Villages	17,639	22,074	26,306	26,350	30,514	25,903	26,041	23,764	35,793	31,697
	Townships										
	Bloom	-	6,973	6,973	6,985	7,012	7,062	7,082	7,085	7,124	7,136
	Blendon	-	-	-	-	-	-	-	7,808	7,808	7,808
	Clinton	-	-	-	-	-	-	-	4,109	4,109	4,109
	Etna	7,419	7,444	7,454	7,469	7,502	8,417	8,566	8,657	8,723	8,847
*	Granville	4,033	4,033	4,039	4,043	4,051	4,160	4,174	4,187	4,190	4,225
	Jerome	-	-	-	-	-	-	-	-	5,407	5,844
	Liberty	-	-	-	-	-	-	-	-	16,000	16,212
	Madison	-	-	-	-	-	-	-	10,800	10,800	10,807
	Mifflin	-	-	-	-	-	-	-	2,462	2,462	2,466
	Perry	-	-	-	-	-	-	-	3,637	3,641	3,641
	Plain	-	-	-	-	-	-	-	2,142	2,142	2,142
	Prairie	-	-	-	-	-	-	-	16,498	16,498	16,505
	Violet	19,435	19,528	19,617	19,621	19,647	19,040	19,090	19,249	19,349	19,420
	Total Townships	30,887	37,978	38,083	38,118	38,212	38,679	38,912	86,634	108,253	109,162
	Counties (1)										
	Delaware County (2)	98,254	99,512	100,787	103,306	104,456	105,333	106,753	116,777	118,659	120,224
	Franklin County (3)	97,614	98,020	98,106	98,277	98,549	93,253	93,355	102,230	102,468	102,664
*	Pickaway County	-	38,811	39,208	39,251	39,355	36,543	36,546	-	-	-
*	Ross County	53,984	53,984	54,203	54,317	54,482	56,163	56,163	56,163	56,335	56,392
*	Union County	-	-	-	-	-	-	28,056	29,190	29,802	30,364
	Total County	249,852	290,327	292,304	295,151	296,842	291,292	320,873	304,360	307,264	309,644
	Total full member population	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	1,702,282
	MPO member per capita rate	$ 0.445	$ 0.445	$ 0.460	$ 0.460	$ 0.460	$ 0.460	$ 0.475	$ 0.490	$ 0.505	$ 0.520
	Non-MPO per capita rate	$ 0.445	$ 0.445	$ 0.310	$ 0.310	$ 0.310	$ 0.310	$ 0.310	$ 0.310	$ 0.310	$ 0.325

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.

MID-OHIO REGIONAL PLANNING COMMISSION

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

December 31, 2016

Sources of Estimates

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

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

Mid-Ohio Regional Planning Commission
Benefits of Membership - Flow of Funds
Year Ended December 31, 2016

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	$6,798	$5,009,965	$0	$4,999,999	$9,966	$0
City of Canal Winchester	$4,030	$2,329	$0	$0	$0	$2,329
City of Columbus	$425,834	$19,903,231	$9,111,507	$9,532,643	$225,135	$1,033,946
City of Delaware	$18,857	$2,320,335	$2,320,335	$0	$0	$0
City of Dublin	$23,213	$495,559	$492,903	$0	$0	$2,656
City of Gahanna	$17,359	$11,785	$0	$0	$10,177	$1,608
City of Grandview Heights	$3,567	$0	$0	$0	$0	$0
City of Grove City	$19,094	$55,053	$0	$0	$22,100	$32,953
City of Groveport	$2,914	$2,460,735	$0	$2,455,595	$0	$5,140
City of Hilliard	$15,252	$9,231	$0	$0	$6,900	$2,331
City of Marysville	$7,482	$0	$0	$0	$0	$0
City of New Albany	$4,733	$998,000	$0	$998,000	$0	$0
City of Pataskala	$8,064	$2,139,914	$2,139,914	$0	$0	$0
City of Pickerington	$10,144	$121,720	$121,720	$0	$0	$0
City of Powell	$6,751	$0	$0	$0	$0	$0
City of Reynoldsburg	$18,816	$27,640	$0	$0	$8,161	$19,479
City of Upper Arlington	$17,668	$0	$0	$0	$0	$0
City of Westerville	$19,381	$5,762,693	$5,318,536	$412,050	$13,063	$19,044
City of Whitehall	$9,407	$2,969,567	$0	$2,946,655	$13,277	$9,635
City of Worthington	$7,070	$11,999	$0	$0	$11,999	$0
Vilage of Ashville	$1,334	$0	$0	$0	$0	$0
Village of Brice	$800	$0	$0	$0	$0	$0
Village of Galena	$800	$0	$0	$0	$0	$0
Village of Harrisburg	$800	$0	$0	$0	$0	$0
Village of Johnstown	$1,607	$0	$0	$0	$0	$0
Village of Lithopolis	$800	$0	$0	$0	$0	$0
Village of Lockbourne	$800	$12,204	$0	$0	$12,204	$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	$1,550	$0	$0	$0	$0	$0
Village of Obetz	$2,387	$49,655	$0	$0	$17,352	$32,303
Village of Riverlea	$800	$325	$0	$0	$0	$325
Village of Somerset	$800	$0	$0	$0	$0	$0
Village of Sunbury	$2,611	$0	$0	$0	$0	$0
Village of Urbancrest	$800	$459	$0	$0	$0	$459
Blendon Township	$4,060	$0	$0	$0	$0	$0
Bloom Township	$3,711	$0	$0	$0	$0	$0
Clinton Township	$2,137	$287,440	$0	$277,000	$10,440	$0
Jerome Township	$3,039	$0	$0	$0	$0	$0
Liberty Township	$8,430	$0	$0	$0	$0	$0
Madison Township	$5,620	$33,020	$0	$0	$14,211	$18,809
Mifflin Township	$1,282	$27,178	$0	$0	$27,178	$0
Perry Township	$1,893	$0	$0	$0	$0	$0
Plain Township	$1,114	$0	$0	$0	$0	$0
Praire Township	$8,583	$13,174	$0	$0	$0	$13,174
Violet Township	$6,312	$0	$0	$0	$0	$0
Shawnee Hills	$800	$0	$0	$0	$0	$0
Granville Township	$1,373	$0	$0	$0	$0	$0
Etna Township	$4,600	$3,074,041	$3,074,041	$0	$0	$0
Unincorporated Franklin County	$110,573	$1,301,502	$141,781	$995,000	$142,427	$22,294
Delaware County	$66,152	$864,130	$864,130	$0	$0	$0
Fairfield County	$3,787	$0	$0	$0	$0	$0
Ross County - other	$19,040	$0	$0	$0	$0	$0
Union County	$11,934	$0	$0	$0	$0	$0
Associate Members	$7,000	$0	$0	$0	$0	$0
Subtotal	**$935,363**	**$47,962,884**	**$23,584,867**	**$22,616,942**	**$544,590**	**$1,216,485**
Returns-not broken out by community						
COTA and DATABUS	na	$31,651,053	$31,651,053	na	na	na
Other/Regional **	na	$251,514,225	$243,441,961	$8,072,264	na	na
Subtotal	**na**	**$283,165,278**	**$275,093,014**	**$8,072,264**	**na**	**na**
Investments						
MORPC Transportation Planning	$2,747,743	na	na	na	na	na
MORPC Franklin County Federal & Local Admin	$209,657	na	na	na	na	na
MORPC Infrastructure & Clean Ohio Admin	$215,365	na	na	na	na	na
MORPC Energy Conservation Admin	$1,235,257	na	na	na	na	na
Subtotal	**$4,408,022**	**na**	**na**	**na**	**na**	**na**
GRAND TOTAL	**$5,343,385**	**$331,128,162**	**$298,677,881**	**$30,689,206**	**$544,590**	**$1,216,485**

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.

Table 6

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

	Governmental Unit	2007	% of full members' dues		Governmental Unit	2016	% of full members' dues
1.	Columbus	$ 342,118	51.7%	1.	Columbus	$ 425,834	45.5%
2.	Delaware Co. Balance	43,723	6.6%	2.	Franklin County excluding cities	110,573	11.8%
3.	Unincorporated Franklin County	43,438	6.6%	3.	Delaware County excluding cities	66,152	7.1%
4.	Ross County excluding			4.	Dublin	23,213	2.5%
	City of Chillicothe	24,023	3.6%	5.	Westerville	19,381	2.1%
5.	Dublin	17,873	2.7%	6.	Grove City	19,094	2.0%
6.	Westerville	16,723	2.5%	7.	Ross County	19,040	2.0%
7.	Reynoldsburg	15,911	2.4%	8.	Delaware City	18,857	2.0%
8.	Gahanna	15,206	2.3%	9.	Reynoldsburg	18,816	2.0%
9.	Upper Arlington	15,096	2.3%	10.	Upper Arlington	17,668	1.9%
10.	Grove City	14,900	2.3%				

Source: MORPC Finance Department

Table 7

Mid-Ohio Regional Planning Commission
MORPC Membership Population
Columbus M.S.A. Estimated Civilian Labor Force
and Annual Average Unemployment Rates
2007-2016

(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)
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
2016	1,639,446	1,049.1	3.9	5,686.7	5.0	4.7

(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

Table 8

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

2007-2016

	Columbus M.S.A. (1)		Ohio	
Year	Per Capita Income	Total Personal Income (Millions)	Per Capita Income	Total Personal Income (Millions)
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	46,570	94,148	43,566	505,950
2016	Not Available	Not Available	44,876	521,209

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

Source: Bureau of Economic Analysis, US Department of Commerce

Table 9

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

	Name of Employer	Number of Employees (FTE's) 2007	% to Total	Name of Employer	Number of Employees (FTE's) 2016	% to Total
1.	State of Ohio	26,239	N/A	Ohio State University	29,601	2.86%
2.	The Ohio State University	20,345	N/A	State of Ohio	23,680	2.29%
3.	JPMorgan Chase & Co.	14,469	N/A	JPMorgan Chase & Co.	18,700	1.81%
4.	Nationwide	11,768	N/A	OhioHealth Corp.	15,417	1.49%
5.	Federal Government/US Postal Service	10,726	N/A	Nationwide Mutual Insurance Co.	13,570	1.31%
6.	OhioHealth	9,336	N/A	Kroger Co.	10,713	1.03%
7.	City of Columbus	8,227	N/A	Honda North America, Inc.	10,701	1.03%
8.	Honda of America Mfg., Inc.	8,000	N/A	Nationwide Children's Hospital	9,262	0.89%
9.	Columbus City School District	7,181	N/A	Mount Carmel Health System	8,840	0.85%
10.	Franklin County	6,055	N/A	City of Columbus	8,616	0.83%

Source: City of Columbus 2016 Comprehensive Annual Financial Report

Source of FTE's and Rank: Largest Area Employers, Business First of Columbus. Book of Lists 2016-2017 Volume 33, No. 17 page 81

Source of 2016 % to Total: Percentage calculated using Columbus MSA labor force number of 1,053,200 less Morrow County labor force of 17,200 which is included in the Columbus MSA but not considered in the Business First largest employers statistics.

N/A = data not available

Table 10

Mid Ohio Regional Planning Commission

Area in Square Miles by Member Jurisdiction

As of December 31, 2016 and 2007

Governmental Unit	2007 Area In Square Miles	2016 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	426.07	388.71
Union County, less Cities of Marysville, Dublin and Jerome Township	-	382.33
Fayette County without Washington C.H.	397.85	-
City of Columbus	222.60	224.40
Unincorporated Franklin County:		
Madison Township		24.10
Prairle Township		18.61
Plain Township		10.49
Blendon Township		2.49
Mifflin Township		2.06
Perry Township		1.97
Clinton Township		1.38
ALL OTHER TOWNSHIPS		119.00
Total Unincorporated Franklin County	187.98	180.10
Bloom Township	-	35.40
Jerome Township	-	33.61
Violet Township	-	29.47
City of Pataskala	-	29.04
Liberty Township	-	27.58
City of Dublin	25.63	25.83
Granville Township	-	21.10
Etna Township	-	20.76
City of Delaware	18.84	19.37
City of Grove City	16.37	17.29
City of Hilliard	13.70	16.59
City of Marysville	-	16.28
City of New Albany	10.20	13.27
City of Westerville	12.46	12.63
City of Reynoldsburg	11.92	11.93
City of Gahanna	11.45	11.54
City of Upper Arlington	9.90	9.91
City of Pickerington	9.82	9.74
City of Groveport	9.17	9.32
City of Canal Winchester	7.10	7.47
Village of Obetz	6.38	6.62
City of Worthington	6.39	6.41
City of Powell	4.90	5.47
City of Whitehall	5.34	5.34
Village of Sunbury	-	4.82
Village of Johnstown	-	3.01
City of Bexley	2.45	2.45
Village of Ashville	-	2.23
Village of Lithopolis	2.15	2.22
Village of New Lexington	-	1.85
Village of Galena	-	1.70
Village of Crooksville	-	1.50
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	0.65
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 West Jefferson	4.37	-
Village of Valleyview	0.14	-
Total area in square miles	2,141.68	2,284.98

Source: County Engineers, MORPC and Member Communities

Table 11

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Transportation and RideSolutions (1)	27.75	27.25	30.00	29.50	27.00	26.50	27.00	-	-	
Center for Energy and Environment (2)	11.50	15.50	24.00	22.00	23.00	21.00	22.50	-	-	
Housing	6.50	6.50	9.00	9.50	8.00	11.25	10.50	-	-	
Transportation Systems &Funding (3)	-	-	-	-	-	-	-	16.75	14.50	17.50
Regional Data & Mapping (3)	-	-	-	-	-	-	-	7.00	7.00	6.50
Planning & Environment (3)	-	-	-	-	-	-	-	7.75	8.50	9.50
Energy & Air Quality (3)	-	-	-	-	-	-	-	23.50	21.00	19.75
Member Services, Admin & Other	15.50	15.00	15.00	18.50	19.00	18.50	19.50	16.00	17.00	18.25
Total	61.25	64.25	78.00	79.50	77.00	77.25	79.50	71.00	68.00	71.50

(1) RideSolutions moved to Transportation in 2007 and is shown in the Transportation and RideSolutions area.

(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 the prior year.

(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

Table 12

Mid-Ohio Regional Planning Commission
Operating Indicators
Last Ten Years

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Federal transportation projects completed	7	6	4	6	7	5	3	5	9	6
Cost of Fed transportation projects completed	$ 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	$4,378,713
Housing Repair Programs										
Franklin County Single Family Rehab units completed	21	21	19	8	16	17	8	16	7	N/A
Franklin County Urgent Repair Program	N/A	N/A	N/A	N/A	25	32	29	62	63	41
Columbus Compact Rehab units completed	11	9	2	N/A	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	4	4
United Way Home Repair Program	N/A	N/A	N/A	17	7	7	13	15	7	11
Weinland Park Home Repair Program	N/A	N/A	N/A	0	17	12	12	9	10	5
Home Weatherization Programs										
Home Weatherization Assistance Program (HWAP)										
Home visits	154	217	240	344	418	224	104	70	78	49
HWAP Home weatherized	154	217	240	344	418	224	104	70	78	49
WarmChoice Program inspections	418	342	497	493	400	578	523	485	502	324
WarmChoice Program completions	448	384	460	353	471	518	586	351	505	421
AEP Community Assistance Program (Household)	N/A	N/A	N/A	25	244	228	357	358	311	429
Electric Partnership Program (Household)	N/A	208	327	198	174	218	163	63	229	328

Source: Mid-Ohio Regional Planning Commission

Table 13

Mid-Ohio Regional Planning Commission
Capital Assets
Last Ten Years

	2007	2008	2009	2010	2011	2012	2013	2014	2015 (1)	2016
Environment, Mapping and Transportation (2)										
Computers	37	38	39	43	38	39	37	37	15	15
Vehicles	1	1	1	1	1	1	1	1	1	1
Energy & Air Quality (3)										
Computers	10	23	34	26	27	30	23	23	2	2
Vehicles	7	7	13	13	13	13	13	13	13	13
Blower Door	5	8	14	13	13	13	13	13	-	-
Computer Analyzer	9	9	12	10	10	10	7	7	-	-
Infrared Cameras	1	3	7	10	10	10	10	10	10	10
Housing										
Computers	7	14	14	12	12	12	15	15	2	2
XRF Spectrum Analyzer	1	1	1	1	1	1	1	1	1	1
All Other										
Building	-	-	-	-	-	-	-	-	-	-
Computers	48	28	38	47	61	68	63	64	19	19
Vehicles	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

Mid-Ohio Regional Planning Commission

Schedule of Insurance Coverage

December 31, 2016

	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)	$1,000,000
	Deductible	$0
3.	**Type**	**Public Officials**
	Limit of Liability	$2,000,000
	Deductible	$10,000
	Insurance Company	*Darwin Select Insurance Company*
	Expires	*November 1, 2017*
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	$250,000
	Faithful Performance of Duty	$25,000
	Finance Director	$75,000 (excess)
	Executive Director	$75,000 (excess)
	Accountants (2)	$25,000 (excess)
	Deductible	$500
7.	**Type**	**Cyber Liability**
	Aggregate Limit	$2,000,000
	Each Claim	$1,000,000
	Retention	$10,000
8	**Type**	**Miscellaneous**
	Computer Coverage	$475,000
	Camera Equipment	$73,758
	Valuable Papers and Records - Cost of Research	$500,000
	Fine Arts	$25,000
	Miscellaneous Equipment	$6,000
	Contractors' Equipment Coverage	$72,147
	Deductible	$500

(continued)

Mid-Ohio Regional Planning Commission

Schedule of Insurance Coverage (continued)

December 31, 2016

	Existing coverage - policies in force (1)	Limits of liability
9.	**Type**	**Commercial Property Coverage**
	Blanket Buildings and Business Personal Property	$1,436,909
	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
10.	**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, 2017*
11.	**Type**	**Automobile**
	Limit of Liability	$1,000,000
	Auto Medical Payments (Each Person)	$5,000
	Deductible - Comprehensive Coverage	$500
	Deductible - Collision Coverage	$500
12.	**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, 2017*

Notes: (1) Unless indicated otherwise, all policies are carried by the *Selective Insurance Company* and all coverage expires on November 1, 2017. MORPC does not engage in risk financing activities where it retains the risk (i.e., self-insurance).

Source: MORPC insurance policies.

IV. SINGLE AUDIT SECTION

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Gahanna, OH 43230

Kennedy Cottrell Richards

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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, 2016, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated June 2, 2017.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Kennedy Cottrell Richards LLC

Kennedy Cottrell Richards LLC
June 2, 2017

186 North High Street
Gahanna, OH 43230

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY 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 the Commission's major federal program for the year ended December 31, 2016. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the Commission's major federal program.

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 the Commission's major federal program 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 the Commission's major program. 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 its major federal program for the year ended December 31, 2016.

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.

Kennedy Cottrell Richards LLC

Kennedy Cottrell Richards LLC
June 2, 2017

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2016

Federal grantor / pass-through grantor/ program title	Federal CFDA Number	Grantor's Pass-through Number	Federal Expenditures
Federal Highway Administration:			
Passed through Ohio Department of Transportation:			
Highway Planning & Construction -			
Rideshare Program FY 2016	20.205	90773	$ 299,373
Rideshare Program FY 2017	20.205	95498	303,430
Supplemental Planning FY 2016	20.205	95501	302,095
Supplemental Planning FY 2017	20.205	95502	212,676
Air Quality Awareness FY 2016	20.205	90769	193,392
Air Quality Awareness FY 2017	20.205	95492	191,850
Consolidated Planning Grant FY 2016	20.205	99476	1,027,607
Consolidated Planning Grant FY 2017	20.205	102056	1,061,718
Freight Trends Study	20.205	86196	47,181
Rural Transportation Planning Organization	20.205	99720	28,800
Rural Transportation Planning Organization Pilot	20.205	99720	25,394
Rural Transportation Partnership	20.205	99720	12,786
Regional Development Study, Phase III	20.205	86198	125,825
inSight2050 Phase III	20.205	103350	82,050
Total Federal Highway Administration - CFDA No. 20.205			3,914,177
Federal Transit Administration:			
Enhanced Mobility of Seniors and Individuals With Disabilities FY 2015	20.513	OH-16-X018	52,372
Enhanced Mobility of Seniors and Individuals With Disabilities FY 2016	20.513	OH-2016-05	83,721
Total Federal Transit Administration - CFDA No. 20.513			136,093
U.S. Department of Energy:			
Passed Through Ohio Department of Development:			
Weatherization Assistance for Low-Income Persons FY 2015	81.042	D15-140	43,590
Weatherization Assistance for Low-Income Persons FY 2016	81.042	D16-140	121,517
Total U.S. Department of Energy - CFDA No. 81.042			165,107
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 FY2015	93.568	H15-140	356,831
Weatherization Assistance for Low-Income Persons FY2016	93.568	H16-140	35,006
Total U.S. Department of Health and Human Services - CFDA No. 93.568			391,837

(continued)

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2016 (Continued)

Federal grantor / pass-through grantor/ program title	Federal CFDA Number	Grantor's Pass-through Number	Federal Expenditures	
U.S. Department of Housing and Urban Development:				
Passed through Franklin County:				
Community Development Block Grant/Entitlement Grants -				
FY 2015 - Housing Advisory Board	14.218	N/A	1,364	
FY 2016 - Housing Advisory Board	14.218	N/A	5,778	
Urgent Home Repair 2014	14.218	N/A	196,673	
Home Repair 2015	14.218	N/A	401,221	
Home Repair 2016	14.218	N/A	37,778	
Total Franklin County- CFDA No. 14.218			642,814	
Passed through Franklin County:				
Community Development Block Grant/State's Program -				
Neighborhood Stabilization Program 1 Program Income	14.228	N/A	825	*
Total Franklin County- CFDA No. 14.228			825	
Total U.S. Department of Housing and Urban Development - CFDA No. 14.218 and CFDA No. 14.228			643,639	
Total Federal Financial Assistance			$ 5,250,853	

* Excludes the write-off of homeowner mortgages for property originally purchased with federal funds.

N/A Not applicable - none

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of MORPC under programs of the federal government for the year ended December 31, 2016. The information on this Schedule is prepared in accordance with the 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). Because the Schedule presents only a selected portion of the operations of MORPC it is not intended to, and does not, present the financial position, changes in net position, or cash flows of MORPC for the year ended December 31, 2016. MORPC's reporting entity is defined in Note 1 to MORPC's financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the accompanying Schedule are reported on using the accrual basis of accounting, which is described in Note 1 to MORPC's financial statements. Such expenditures are recognized according to the cost principles contained in the Uniform Guidance, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. MORPC has elected not to use the ten percent de minimis indirect cost rate as allowed under the Uniform Guidance.

3. MATCHING REQUIREMENTS

Certain federal programs require MORPC to contribute non-federal matching funds to support the federally-funded programs. MORPC has met its matching requirements for the year ended December 31, 2016. The accompanying Schedule does not include the expenditure of non-federal matching funds.

4. RELATIONSHIP OF FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying Schedule agree with the amounts in the related basic financial statements.

MID-OHIO REGIONAL PLANNING COMMISSION
FRANKLIN COUNTY, OHIO

SCHEDULE OF FINDINGS
2 CFR § 200.515

DECEMBER 31, 2016

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

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

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