



Mid-Ohio Regional Planning Commission
Columbus, Ohio

Comprehensive Annual Financial Report

1999

FISCAL YEAR ENDED DECEMBER 31, 1999

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR
FISCAL YEAR ENDED DECEMBER 31, 1999**

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Mid-Ohio Regional Planning Commission
285 East Main Street
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MID-OHIO REGIONAL PLANNING COMMISSION

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I. INTRODUCTORY SECTION



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Members of the Mid - Ohio Regional Planning Commission
Mid - Ohio Regional Planning Commission

We have reviewed the Independent Auditor's Report of the Mid - Ohio Regional Planning Commission, Franklin County, prepared by KPMG LLP for the audit period January 1, 1999 through December 31, 1999. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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



JIM PETRO
Auditor of State

June 30, 2000



Mid-Ohio Regional Planning Commission

An association of local governments providing planning, programs and services for the region.

June 15, 2000

To the Citizens of Central and South-Central Ohio and
The Honorable Members of the Mid-Ohio Regional Planning Commission

Debra A. Payne
Chair

Michael R. Rankin
Vice Chair

R. Thomas Homan
Secretary

We are pleased to present the Comprehensive Annual Financial Report of the Mid-Ohio Regional Planning Commission (MORPC) for the year ended December 31, 1999. This report has been prepared by the MORPC Finance staff according to generally accepted accounting principles applicable to governmental entities. The management of MORPC is responsible for and affirms the adequacy of the agency's internal accounting control and the completeness of the material presented in this report.

The Comprehensive Annual Financial Report is organized in four major sections as follows:

- I. The Introduction - transmittal letter and information about MORPC's organization and management and the reporting entity.
- II. The Financial Section - MORPC's financial statements and the report of independent accountants.
- III. The Single Audit Act Section - schedule of expenditures of federal awards and the independent accountant's reports on compliance with laws and regulations and internal accounting and administrative controls.
- IV. The Statistical Section - comparative financial information, demographic information and other statistical information.

The Mid-Ohio Regional Planning Commission was created in 1969 as the successor to the Franklin County Regional Planning Commission under authority granted by Ohio Revised Code Section 713.21. MORPC is a voluntary association of local governments in central and south central Ohio and a regional planning agency whose membership includes 41 political subdivisions in and around Franklin, Ross, Fayette, Delaware, Pickaway, Madison, Licking, and Fairfield counties, Ohio. MORPC is the federally designated Metropolitan Planning Organization (MPO) for the Columbus metropolitan area.

The member governments appoint representatives (currently 77) who make up the Commission, the policy-making body of the organization, and the oversight board. MORPC is a political subdivision of Ohio and is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. Employees of MORPC are members of the Public Employee Retirement System of Ohio.

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In accordance with Statement of Governmental Accounting Standards 14, The Reporting Entity (the Statement), MORPC is not considered part of the Franklin County financial reporting entity:

- MORPC is a separate legal entity, established under Section 713.21 of the Ohio Revised Code (ORC).
- Franklin County appoints 10 of 77 members of MORPC's governing board.
- MORPC is not fiscally dependent on Franklin County.
- MORPC provides services to members outside of Franklin County.

There are no agencies or organizations which could be considered potential component units of MORPC.

Franklin County has contracted with MORPC to administer U.S. Department of Housing and Urban Development Community Development Block Grants for which Franklin County is the grantee. As MORPC is the administrator for the grants, it has established separate and distinct books and records to account for the grants. Thus, only the revenue and expenses, which directly relate to MORPC as a subcontractor to Franklin County, are included in the accompanying financial statements.

MORPC's mission is summarized as follows:

A voluntary association of 41 local governments in Franklin and nearby counties, MORPC's mission is to assist its membership in addressing regional issues through providing planning, capital improvements programming and management assistance, increasing federal and state revenues to meet needs of local governments, and decreasing federal and state "red tape." The Commission's many purposes include:

1. *Providing an **Intergovernmental forum and process** for regional issues such as electric deregulation, affordable housing and farmland preservation;*
2. *Providing **planning/programming/brokering** services in areas of transportation, water and sewer, housing, land use and zoning that directly impact community and economic development;*
3. *Building **public/private partnerships** to improve communications and better serve local governments;*
4. *Maintaining a **regional database** and forecasting economic and demographic trends;*
5. *Developing and implementing regional **economic development strategies**;*
6. *Providing **management assistance** to local governments;*
7. *Working to **implement and maintain eligibility** for federal and state programs;*

8. ***Mediating problems and facilitating solutions*** for major economic development and governance issues; and

9. ***Monitoring, sponsoring and influencing state and federal legislation.***

MORPC also plays an important role in promoting cooperation and building unity among its constituents, serving as a forum for state and local governments on regional issues, and helping to advocate local governments' interests and needs on the federal and state levels. MORPC continues to recognize and encourage public/private cooperation on a regional basis, and works to build consensus, sound planning practices and realistic decision-making for the future.

The work program is fully documented in formally adopted semiannual performance/goals/budget reports and monthly goals reports.

MAJOR INITIATIVES, OPPORTUNITIES AND CHALLENGES

The Mid-Ohio Regional Planning Commission has ended the millennium with an incredibly busy year of growth and productivity. Noteworthy among 1999's accomplishments were:

- MORPC's leadership in the COTA Vision 2020 Long Range Plan that provided a comprehensive study and proposal for meeting mass transit needs well into the 21st century. The 2020 Vision Plan was instrumental in COTA's successful campaign for a permanent bond levy.
- MORPC also took the lead to establish a Central Ohio Regional Transportation Management Center. This project known as CORTRAN, will see ODOT, the City of Columbus, Franklin County and COTA collaborate and jointly fund, manage and operate a facility designed to provide optimum traffic management—be it during rush hour or a major emergency.
- MORPC, along with its members from Franklin County and the City of Columbus, began a major effort to work with the Ohio Environmental Protection Agency, local jurisdictions and developers to manage the risks of alternative waste treatment plants. The objective is to protect regional water supplies in areas outside existing sanitary sewer districts.

The Commission's most notable initiative has been the quiet, yet aggressive work begun in 1999 to look at how we "build regionalism" in mid-Ohio. As we go forward in this millennium, regions become increasingly important forces in our daily lives in terms of economic growth and development, public infrastructure and services, and even in governance. If mid-Ohio is to remain competitive, we are challenged to think and act more regionally. To explore these complex and difficult issues, MORPC established three executive task forces:

- The Regional Planning Task Force is a group of MORPC, business and development planners who are attempting to define and implement a consensus-based process for the development of plans within the mid-Ohio region.

- The Regional Collaboration Task Force is a group whose goal is to develop and nurture some win-win collaborative efforts that strengthen the region overall, reduce resource requirements and provide for a greater public good. Their first activity has been to develop a regional pledge now being adopted by member jurisdictions.
- The Regional Legislative Task Force's goal is to define and build a proactive regional process to gain support from the Ohio General Assembly and the U. S. Congress for the legislative issues of importance to mid-Ohio.

Success on these initiatives is needed to meet our challenge to address cross-cutting issues on a regional basis in the new millenium.

MAJOR ACCOMPLISHMENTS OF 1999

Goal 1 - Involve members in federal and state activity and public policy consequences.

MORPC facilitated grassroots efforts of local governments in opposition to right-of-way management restriction in HB 283 through statewide action alerts. Staff worked with legal counsel for right-of-way litigation to augment strategic efforts and build statewide support for drafting local-government focused ROW legislation.

MORPC worked with Ohio and Indiana Associations of Railroad Passengers to promote the Ohio Rail Caucus and formulated an action plan and timeline for implementation. We organized groups of rail advocates across the proposed 2C-rail corridor to demonstrate support for rail in Ohio and coordinated concurrent press conferences in Galion and Cleveland.

MORPC organized a statewide meeting of MPOs and urban chambers of commerce to discuss future transportation funding legislation.

Goal 2 - Initiate community partnerships to bring a strong, intergovernmental perspective to issues affecting mid-Ohio, develop strong regional networks, and encourage community participation.

The Central Ohio Regional Forum's (CORF) Darby Creek Land Use Task Force raised \$50,000 and selected a consultant to develop model stormwater management regulations for local governments in the watershed.

Fairfield County hosted the August CORF program on smart growth and farmland preservation. A forum on zero discharge wastewater treatment systems was the subject of the November CORF meeting. Attendance at CORF meetings improved over prior years.

MORPC supported the Greenways Steering Committee in the following activities:

- The Subcommittees on No Net Loss of Flood Plain and River Related Standards expanded to promote adoption of the Model Watercourse Protection and Scenic Byways ordinances.

- The subcommittee on a Franklin County land trust completed its Articles of Incorporation and Bylaws.
- Completed a draft of the Hellbranch Creek Riparian Corridor Protection Planning Guide.

Staff drafted major portions of the Joint Columbus and Franklin County Consolidated Plan, including housing priorities and a One Year Action Plan for 2000.

Staff developed and demonstrated the Intergovernmental Information Center (IIC) to the Mid-Ohio Administrators Group (MOAG), the Mid-Ohio Finance Administrators (MOFA), and the full commission. This will bring on-line members' employee guidebooks, policies, procedures and labor contracts for members to access.

The Regional Collaboration Task Force developed a "Regional Pledge," which has been adopted by 14 local governments and groups thus far.

MORPC's Commuter Assistance Program (CAP) developed VanWorks employer lease van program designed for getting workers to jobs at times and in areas where there is no transit service. A database of over 300 businesses was developed for marketing emphasis.

Goal 3 - Facilitate and report on the flow of state and federal funds to the mid-Ohio region for capital infrastructure improvements and planning and administrative support.

MORPC facilitated project funding allocations for Round 13 of the State Capital Improvements Program (SCIP) and the Local Transportation Improvement Program (LTIP). MORPC received 35 SCIP and LTIP applications totaling \$45.6 million versus the \$15 million available in Round 14. The District 3 Public Works Integrating Committee discussed the rating of the projects and final decisions will be made in 2000.

MORPC developed and executed a policy to give regional rankings to projects applying for ODOT Major/New Funds. Staff helped local applicants organize their presentation to the Transportation Review Advisory Council (TRAC) with a PowerPoint show and leave-behind booklet. Representatives from Columbus, COTA, the Chamber and MORPC presented the five key projects that had been submitted from our area. We received many positive comments on the quality of the presentation.

MORPC facilitated funding for the following significant TIP projects:

- I-71 from south of SR 161 to US 36 (Delaware County) major widening/resurfacing to sell 11/19/99 estimated at \$52 million.
- Broad Street (US 40/SR 16) from Nelson Road to Gould Road signals is expected to sell 11/10/99 estimated at \$1.9 million.
- Beach Road bridge (CR 150) over the Big Darby Creek sold for \$3.7 million on July 6. This is a very innovative suspension design.
- I-71 from I-270 to US 36 emergency resurfacing sold for \$1 million on July 7.

Two key projects opened to traffic

- Dublin's bridge over the Scioto River opened in December.
- Westerville's Polaris-Maxtown connector opened in November and Cleveland Avenue extension opened in December.

The Westerville section of the north outerbelt widening project from Worthington-Galena Road bridge to SR 3 was completed in September. The westbound left lane will remain closed until the Worthington section is completed in mid-2001.

Goal 4 - Enhance the mobility of people and goods throughout the mid-Ohio region.

MORPC held a kickoff press conference for the CORTRAN project. The event was very well attended and resulted in numerous news pieces.

Staff presented findings of the Railroad Rights-of-Way Preservation/Transit Oriented District study to a Columbus Council caucus. Council representatives stated that they expect to introduce legislation to preserve these corridors and encourage their appropriate use for transit.

MORPC's transportation department updated the Proposed Regional Bikeway Corridors plan.

The *Pedestrian Facilities: Best Practices 1999* has been approved and is being distributed to local jurisdictions and metropolitan libraries.

The Commuter Assistance Program (CAP) planned and held a successful Rideshare Appreciation Day Luncheon for 60 employers and some van/carpoolers in the community. Craig Thomas of Nationwide was the key speaker.

The US 23 Corridor Study (initiated by Ross County) was completed in cooperation with the Ohio Valley Regional Development Commission and the five counties from Franklin to the Ohio River along US 23. A committee was established to help implement recommendations of the plan was established.

MORPC prepared and presented findings of the "Highway Cost of Growth" study to the Railroad Corridor/Transit Oriented District Work Group and Columbus' council staff. This study investigated the effects that our current development patterns will have on future congestion and the demand for road expansion.

MORPC coordinated with the Licking County Area Transportation Study to conduct a travel survey using a consultant. The study area includes Delaware, Franklin and Licking counties as well as portions of Union, Pickaway and Madison counties. The study will enable MORPC and LCATS to produce improved travel forecasts for the mid-Ohio region.

Goal 5 - Encourage economic development and opportunity through infrastructure planning and coordination, development planning and technical assistance.

With MORPC's assistance, Whitehall completed its business rebate and Yearling Road Town Center, and Franklin County entered into a tax abatement agreement with Abercrombie & Fitch, their initial First Source Hiring Agreement.

Staff developed a model to measure the economic impact of freight-related infrastructure projects in the region. MORPC is working with the Greater Columbus Inland Port's Information Development Commission to develop a process by which the model can be used to develop a TIP specifically targeted toward freight projects.

Goal 6 - Improve the quality of life for residents of our member communities by increasing the supply of affordable housing and opportunities for home ownership, promoting jobs and economic opportunity, reducing homelessness, and promoting fair housing.

MORPC facilitated affordable rental housing projects, including Cooke Terrace (33-unit project) and 40 units of senior citizen housing in Whitehall.

MORPC's home ownership program had 15 downpayment assistance cases, four HOPE 3 houses sold, three homes sold by MiraCit Development Corporation, 21 graduates of homebuyer counseling, 41 one-on-one counseling sessions, 13 Homebuyer Clubs and 10 Life Skills classes.

During program year 1999, CD&ES leveraged \$3.5 million in HUD funds with \$3.8 million in other funds for a total program of \$7.3 million. MORPC staff also provided technical assistance to Ross County's CDBG program.

The Lead-Safe Franklin County program was begun.

Goal 7 - Decrease energy consumption and encourage the protection of our natural environment through residential energy conservation and preservation and enhancement of greenways and other natural resources.

Home Weatherization Assistance Program (HWAP) staff inspected 57 homes, replaced 56 heating units and weatherized 122 units.

WarmChoice staff inspected 132 homes, replaced 112 heating units and weatherized 53 units.

Goal 8 - Enhance the public image of MORPC with effective communication strategies.

MORPC created a First Suburbs website.

MORPC averaged one print publication per week with coverage of our programs or services.

Six Art-in-the-Halls exhibits were held that received positive media attention in the *Daily Reporter*, *Business First* and *Columbus Dispatch*.

MORPC's 1998 Annual Report won first place and the community outreach efforts for the Morse-Bethel Study won honorable mention from the Public Relations Society of America.

Goal 9 - Provide planning services for members and stimulate, support, and track revenue generation for MORPC.

A major development issue was alternative wastewater treatment systems as proposed in west side subdivisions. Following MORPC review, the first project, Bausch Oaks, withdrew. A second project, Sugar Run, was not recommended by MORPC. It was later withdrawn by the developer at the Rural Zoning Commission hearing. MORPC and Franklin County staff are working to develop a county position on such systems, e.g., whether to deny them or operate and regulate them. MORPC has drafted subdivision regulations governing the suitable soil locations for such systems; the county is reviewing whether it has the power to do this.

The Madison Township Comprehensive Plan, the London Comprehensive Plan and Groveport's Comprehensive Plan Update were all completed by MORPC staff and adopted by the local governments.

Twenty-three lot split applications were filed and 15 were approved by MORPC.

MORPC received a third HUD Housing Counseling Grant for \$7,000. We also raised \$25,000 toward \$30,000 challenge grant from the Columbus Foundation for homebuyer counseling.

Staff completed a \$30,000 management technical assistance project for CMAAO to help them meet production required by the ODOD Office of Energy Efficiency.

The Resources Development Team researched 54 foundations and corporations in relation to MORPC's goals, and continues to identify additional foundations and corporations to research. A database was developed making this research information available to the entire agency.

MORPC received \$30,000 from the George Gund Foundation for First Suburb's website creation and \$10,000 from the Murray & Agnes Seasongood Good Government Foundation for Ohio First Suburbs Consortium.

Goal 10 - Incorporate GIS into services to members and increase its use in staff's daily activities.

Staff made a proposal to the Community Development Collaborative of Greater Columbus for mapped data for Community Housing Development Organizations. CDBG target areas were mapped for a Community Profiles publication.

Goal 11 - Improve organization and internal management.

MORPC chaired the national Regional Council Management System (RCMS) Users' Group during a critical period in which Y2K issues were resolved.

HR&AS implemented the Interactive Learning Center with the assistance of IT&S. Staff now utilizes the learning center to enhance computer, interpersonal skills with various aids such as complex-based training, videos, books, tapes, etc.

IT&S tested all computers for CMOS/BIOS Y2K compliance; only the computers with 486 processors failed and they were all replaced by the end of the year.

IT&S installed the ContractViewer on all agency computers. It allows viewing of Finance Department's new contract database including actual display of signed contracts.

A new Employee Guidebook was developed and distributed to all employees. The updates to the book were explained to staff through six mandatory one-hour information sessions.

Two staff members have been licensed as lead-based paint inspectors/assessors.

KEY GOALS FOR 2000

Goal 1 - Involve members in federal and state activity and public policy consequences.

- Publish the *Capitol Focus* newsletter bimonthly to better inform members of important state and federal legislation.
- Assist statewide right-of-way coalition.
- Work with First Suburbs groups to promote regionalism.
- Successfully introduce legislation aimed at redeveloping Columbus' older neighborhoods and first-ring suburbs.
- Develop action plan based upon MORPC legislative priorities.
- Build legislative support for mass transit and alternative modes.

Goal 2 - Initiate community partnerships to bring a strong, intergovernmental perspective to issues affecting mid-Ohio, develop strong regional networks and encourage community participation.

- Encourage attendance and participation at CORF meetings and encourage subcommittees to be more self sufficient. Involve the new Columbus administration in CORF.

- Carry out intensive activities to market Franklin County's Lead-Safe Program and MORPC's homeownership and weatherization programs that are partially funded by Franklin County to increase service to residents outside the City of Columbus.
- Publish the transportation biennial report.
- Arrange for the Third Annual Planning and Zoning Workshop for mid-Ohio planning board members and government officials.
- Facilitate and lead the Mid-Ohio Finance Administrators (MOFA) by providing bimonthly programs on topics to be selected by membership. Increase MOFA membership.
- Link the Regional Collaboration Task Force to the various collaborations under way, such as CORTRAN and Western Franklin County Planning Accord.
- Facilitate the efforts to protect the Darby watershed through land use planning and stormwater management policies.
- Complete special projects for Franklin County: Pleasant Township Comprehensive Plan and comprehensive zoning map amendments.
- Complete revisions to Franklin County's subdivision regulations.
- Complete the update of Groveport's zoning code and assist them with updating the subdivision regulations.
- Facilitate Columbus Area Transportation Coordination Program (CATCP) to meet its goals by, seeking funding and recruiting stakeholders. Help it provide CAP vanpooling/carpooling service with other service providers. Work with lead organization, COTA, to enhance the ability to provide transportation to get workers to jobs.
- Publish and market *Tracking the Region* as an annual publication.
- Obtain adoption of the "Regionalism Pledge" by local governments and other organizations in the region.

Goal 3 - Facilitate and report on the flow of state and federal funds to the mid-Ohio region for capital infrastructure improvements and planning and administrative support.

- Support the District 3 Public Works Integrating Committee in preparing recommendations for project awards for Round 14 and forward them to the Ohio Public Works Commission (OPWC).
- Complete the Consolidated Action Plan for 2000-2003.
- Prepare monitoring and compliance reports: Consolidated Annual Performance Report, ESG performance report, Lead Hazard Control Grant performance reports and two compliance reports (MBE and labor standards).

- Establish regional priorities for candidate major/new projects from central Ohio for submission to Transportation Review Advisory Council (TRAC).
- Solicit projects to compete for funding in the MORPC Transportation Enhancement Program.
- Continue to assist members to fund I-270 north-related arterial improvements and interchange reconstruction.

Goal 4 - Enhance the mobility of people and goods throughout the mid-Ohio region.

- Through the Central Ohio Regional Transportation Management Center (CORTRAN) feasibility study, continue consensus-building efforts that will establish an institutional integration strategy for Intelligent Transportation Systems in mid-Ohio.
- Work with Ohio EPA, ODOT and others to update the State Implementation Plan (SIP) to meet new air quality standards promulgated by the U.S. EPA in 1997.
- Support efforts of COTA to purchase rail air rights and other property, help prepare plans for the multimodal transportation terminal, and work with railroads to obtain track usage or right-of-way in priority corridors.
- Identify and develop two new funding sources and projects to enhance Commuter Assistance Program (CAP) services.
- Effectively communicate rideshare and transit options during road construction projects in the 12-county Central Ohio Traffic Management Plan (COTMP).
- Develop a marketing strategy to promote ITS in mid-Ohio, culminating in the opening of the first phase of the freeway management system during 2000.
- Monitor land use and development trends in the transportation planning area.
- Link transit and highway networks, traffic counts, accident locations and other transportation-related databases to the GIS.
- Prepare for the development of the new travel demand models.
- Expand the travel models to Delaware County and assist the city of Delaware and Delaware County in updating their thoroughfare plans.

Goal 5 - Encourage economic development and opportunity through infrastructure planning and coordination, development planning, and technical assistance.

- Work with the Greater Columbus Inland Port's Infrastructure Development Committee to develop a process by which the Freight Transportation Improvement Model (FTIM) can be utilized to develop a Freight Transportation Improvement Plan (FTIP).
- Initiate a study of safety at highway/railroad crossings.

Goal 6 - Improve the quality of life for residents of our member communities by increasing the supply of affordable housing and opportunities for home ownership, promoting jobs and economic opportunity, reducing homelessness, and promoting fair housing.

- Assist Franklin County to create 200 additional units of affordable rental housing through the issuance of tax-exempt bonds by Franklin County recommended by the Joint Columbus and Franklin County Housing Advisory Board.
- Rehabilitate 13 homes that are lead safe, modify 15 homes of residents with disabilities and make 10 urgent repair grants to homeowners.
- Enable 72 households to become first-time homebuyers by selling four HOPE 3 houses, provide HOME-funded downpayment assistance to 60 households, help Miracit and Homes on the Hill develop and sell eight homes, and graduate 60 households from homebuyer counseling.
- Perform inspection and assessments of lead hazards and mitigate these hazards as needed in 96 homes and apartments.
- Assist Franklin County and local governments to leverage its CDBG funds in low-income neighborhoods with Ohio Public Works Program or other sources.
- Organize three community workshops on fair housing (including lead and building codes) in communities receiving Franklin County CDBG funds.
- Complete Ross County Comprehensive Housing Improvement Program (CHIP).

Goal 7 – Decrease energy consumption and encourage the protection of our natural environment through residential energy conservation and preservation and enhancement of greenways and other natural resources.

- Initiate a Big Walnut Creek Riparian Corridor Action Plan.
- Promote the adoption of watercourse protection and scenic byway model ordinances.
- Weatherize 141 homes through HWAP and provide 10 non-gas heating units.
- Weatherize 300 units through WarmChoice and repair or replace 350 heating units.

Goal 8 - Enhance the public image of MORPC with effective communication strategies.

- Conduct polls/surveys to gauge responses to various MORPC issues.
- Enhance IT&S support for its developed software – RESPEC and Permit Central.

- Create a more interactive MORPC website by adding surveys, polls, interactive forums, threaded e-mail sessions, search capability, more dynamic linkages with databases and map images, and more.
- Provide effective public relations strategy to promote and support regional initiatives.
- Maintain a high level of community visibility through media relations, special events and marketing techniques.
- Provide creative and professional print publications including brochures, posters and booklets.
- Plan and organize the annual meeting, including handling speaker arrangements, creating theme and print materials, and designing exhibits.
- Develop a job posting website for MORPC members to post vacancies.
- Help members use technology through increased use of the Internet for presentations, news bulletins and committee meetings.
- Expand the use of the Intranet site by working with HR, Finance and other departments to place all relevant agency policies and procedures on the IIC. Include meeting dates, employee information, training schedules, newsletters, forms and other items.

Goal 9 – Support and track revenue generation for MORPC.

- Develop and present a three-year financial plan for MORPC, including building financing and members' dues issues, to the Administrative Committee.
- Maintain regular contact with local zoning authorities to market the planning services available through Developmental Controls.
- Expand homebuyer counseling and training services to financial institutions, community housing development organizations and the Housing Services Network and by writing grants.
- Increase revenues and direct labor by 6 percent annually.
- Market our management consulting expertise to nonprofit organizations.
- Seek foundation funding for innovative regional initiatives.

Goal 10 – Incorporate GIS into services to members and increase its use in staff's daily activities.

- Work within the Central Ohio GIS Integration Committee to:
 - Promote an accessible regional GIS distribution facility for obtaining GIS information and services through electronic linkages such as Columbus' MetroNet fiber-optic network and the Internet.
 - Promote the efficient use of translated auditor's GIS data and to maintain GIS data standards and a GIS data dictionary for members and others.
- Establish a housing management and GIS database. Map and display all housing program data from 1990 to present.

Goal 11 – Improve organization and internal management.

- Continue to enhance IT&S support of its in-house customers through faster, more efficient responses and regular meetings of IT&S director with other department heads.
- Refine and enhance remote access to MORPC through use of 800 number, RAS and Internet to aid telecommuters and traveling staff.
- Teach sections of the "management tool kit" quarterly to continue to aid new managers in writing detailed position descriptions, job descriptions, performance evaluations, employee relations and internal/external recruiting process.
- Achieve a turnover rate of less than 20 percent (or current national average in December).
- Have a fill rate of 85 percent overall for the agency by year end with high-quality, knowledgeable and energetic individuals.
- Decrease total average days to fill a position (including full time and part time) from 63 days to 45 days.
- Establish "One Stop Shop" consortium comprised mainly of local governments who received a FAST grant from Ohio's Department of Commerce.
- Develop a multicultural diversity-training program for management and staff.

Goal 12 – Provide planning services to members.

- Complete Western Franklin County Planning Accord, Pleasant Township Comprehensive Plan and the Hellbranch Run Greenways Plan.
- Work with Prairie and Norwich township trustees to begin work on comprehensive plans for their townships.

ECONOMIC CONDITION AND OUTLOOK

The strong 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 16th largest city in the United States, per the 1990 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. Unemployment rates for 1997, 1998 and 1999 were as follows:

	1997	1998	1999
United States	4.9%	4.5%	4.2%
Ohio	4.6%	4.3%	4.3%
Central and south-central Ohio	2.9%	2.7%	2.7%

The employment outlook for central and south central Ohio has been and remains better than the state and the nation as a whole. In fact, labor shortages are occurring in Franklin, Madison, Fairfield, and Delaware Counties.

Delaware and Pickaway Counties have become full members of MORPC this year, and interest in membership is continuing to be expressed by other nearby governments, indicating prospects for further geographical growth. Total membership now stands at 41 local governments. Revenue from federal contracts accounted for 54.8 percent of MORPC's 1999 total revenue. Federal revenues are expected to increase in the future due to passage of the Transportation Equity Act for the 21st Century (TEA-21) and additional weatherization grants. Revenues from contracts with utility companies set a new seven-year high and are expected to be stable in the near term. MORPC's total 1999 revenue of \$7,481,143 is an all time high and the 2000 operating budget is \$7,882,300, which is a 5.1 percent increase.

FINANCIAL INFORMATION

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

- Salaries
- PERS
- Medicare tax
- Unemployment compensation
- *Other fringe benefits*
- Materials and supplies
- Services and charges
- Capital expenditures

A more detailed level within each appropriation is accounted for and reported internally and at the Administrative Committee level. The budget and appropriations are adopted by resolution of the MORPC Commission. The Commission has delegated to its Administrative Committee the authority to transfer amounts among the appropriation accounts within the total appropriated. The Administrative Committee must report any such actions at the next Commission meeting.

MORPC operates like a consulting business, with over 90 percent of its revenue received under *actual cost reimbursement contracts or the fixed price, non-profit home weatherization contracts*. As a result of this funding structure, MORPC accounts for its operations as a single enterprise fund, following generally accepted accounting principles (GAAP) on the accrual basis. The budget is also developed on the GAAP basis and is detailed in six-month periods by each contract or other source of funds, and includes only those amounts estimated to be earned during the budget period. MORPC's computerized financial information system performs budgetary control and activity-based cost accounting in order to manage the financially critical task of staying within budget for each contracted activity. GAAP financial statements and comprehensive budget-to-actual performance reports, with explanations of major variances, are presented to management monthly. The Administrative Committee authorizes each individual contract and expenditure in excess of \$49,999 if the expense is included in the current budget. For contracts or expenditures not included in the current budget, the Administrative Committee must authorize the item if the expense is in excess of \$20,000, and the full Commission if it is in excess of \$50,000. A myriad of financial status reports are periodically submitted to grantors according to their requirements. The county auditor also insures that all expenditures are within amounts appropriated by MORPC.

Numerous accounting and administrative controls exist to assure compliance with federal and state laws, applicable regulations such as OMB Circulars A-102 and A-87, the terms and conditions of the many contracts, as well as the Commission's own adopted policies and procedures, which are systematically reviewed and updated. The auditors' report on accounting and administrative internal controls begins on page 47 of this report and discloses no condition considered to be a material weakness.

PROPRIETARY OPERATIONS: As discussed above, MORPC is a governmental nonprofit voluntary association of local governments, operating like a consulting business and treated as a single enterprise for accounting, budgetary and financial presentation purposes.

It is MORPC's policy that user fees be charged 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.

Members participate in the funding of MORPC on a per-capita basis at rates determined by the MORPC board each July. Members' per-capita fees totaled \$457,834 in 1999 with \$382,637 used in the operating budget and \$75,197 restricted for capital building expenditures. Other revenues flow from contracts for specific services to be rendered on an actual cost basis with no provision for profit. Costs are allocated in accordance with policies and procedures specified by OMB Circular A-87 using a single organization-wide cost allocation plan for which U.S. Department of Transportation is the oversight agency. MORPC received \$4,101,941, or 54.8 percent of its 1999 revenue, from federal sources under actual cost reimbursement contracts directly with the federal government or indirectly under contracts with third parties, principally Franklin County and the State of Ohio.

The following is a summary of comparative results of operations and the 2000 budget.

	1998 Actual	1999 Actual	2000 Budget
Revenue:			
Federal contracts	\$ 4,249,376	\$ 4,101,941	\$ 4,168,600
State contracts	166,262	217,174	246,300
Member's per-capita fees	357,196	382,637	409,000
Utility contracts	1,214,307	1,389,518	1,254,400
Other local contracts	843,909	952,740	1,385,000
Foundation/Corporate Contributions	28,750	139,196	64,000
Sale of Hope 3 properties	444,843	297,937	355,000
	<u>7,304,643</u>	<u>7,481,143</u>	<u>7,882,300</u>
Expenses:			
Salaries and benefits	3,765,806	3,939,083	4,207,800
Consultants and subcontracts	1,597,334	1,681,736	1,651,500
Depreciation	171,662	195,487	190,800
Other expenses	1,298,037	1,334,981	1,477,200
Cost of sales – Hope 3 properties	444,843	297,937	355,000
	<u>7,277,682</u>	<u>7,449,224</u>	<u>7,882,300</u>
Operating income	26,961	31,919	0
Depreciation on contributed assets	<u>11,416</u>	<u>13,008</u>	<u>18,600</u>
Increase in retained earnings	<u>\$ 38,377</u>	<u>\$ 44,927</u>	<u>\$ 18,600</u>
Capital expenditures	<u>\$ 466,909</u>	<u>\$ 254,834</u>	<u>\$ 520,700</u>

MORPC completed 1999 operations with a net increase in retained earnings of \$44,927. Members' per-capita fees of \$382,637, used in the operating budget, were leveraged by a factor of 19.6 to 1 to bring in total revenues of \$7,481,143. Total federal revenue decreased

\$147,435, or 3.5 percent, primarily due to the 1998 completion of a one-time transportation study (Morse-Bethel). State and local contract revenue, however, increased by 15.8 percent. Utility company revenue also increased by 14.4 percent. Total staff salaries and benefits increased by \$173,277 or 4.6 percent over the prior year. Services-subcontracts expense increased by \$84,402 or 5.3 percent due to increased weatherization subcontracts. Overall, 1999 operating revenue increased \$176,500 or 2.4 percent from the prior year. Columbia Gas provided an additional \$175,000 for weatherization work. Revenue is budgeted to increase by \$401,157 or 5.4 percent in 2000.

The most significant variance from budget was in **Total Operating Revenue**, which was \$491,700 or 6.2% under the budget of \$7,925,000. The following programs were under budget by \$30,000 or more:

	Amount Under
Sale of HOPE 3 Homes	\$105,000
CORTAN	\$ 57,500
Core Trans. Planning	\$ 56,700
Delaware Co. Thoroughfare	\$ 54,200
ITS Commercial Vehicle	\$ 50,000
Franklin Co. CDBG	\$ 49,400
Strategic Transit Planning	\$ 40,800
Lead Based Paint	\$ 32,800
Commuter Assistance	\$ 31,300
Subtotal	\$477,700

Except for the ITS Commercial Vehicle study, funding for the above programs was under contract and available for spending. Staffing levels, however, were lower than available direct labor budgets and subcontractor work was lower than anticipated in several programs, resulting in earned revenue below budget. Also, the HOPE 3 program changed from an acquisition-rehab-sale program to a forgivable second mortgage program in December 1999, causing reduced revenue.

Two programs exceeded their 1999 budgeted amounts (funding available); Paving the Way Program by \$ 51,300 and Warmchoice by \$ 25,400.

Capital Expenditures for equipment and vehicles in 1999 totaled \$140,682, of which \$74,291 was funded by grantors (contributed capital). Total depreciation was \$195,487 and net capital assets at year-end, excluding HOPE 3 properties, were \$519,540. Appropriations for Capital Expenditures in 2000 are significantly increased due in large part to the acquisition of new accounting and financial management software.

MORPC's overall financial position improved as net assets increased \$181,407 or 11.6 percent over prior year end. MORPC's cash position increased sharply from \$967,086 to \$1,309,568 at year end due to a decrease in federal transportation grants receivable.

BUILDING LEASE: MORPC leases an office building from Franklin County under a cancelable operating lease requiring rental payments sufficient to meet the principal and interest payments necessary to retire debt issued by Franklin County to finance the cost of the office building. Rental expense under the lease was \$77,097 in 1999 and will decline annually thereafter through 2001, at which time MORPC will have the option to purchase the building for \$1.

Prepayments of building rent earn interest income, which defrays MORPC's future rent expense. MORPC had prepaid \$304,159 at December 31, 1999. Since occupying the building in 1982, MORPC has made leasehold improvements totaling \$346,498. An additional \$378,342 has been paid to Franklin County under the lease in anticipation of future improvements. A subcommittee has been appointed to review MORPC's space needs, including a possible building expansion and extension of the lease. More details regarding this significant lease can be found in other sections of this report.

TRUST for benefit of MORPC - HOPE 3: A trust for the benefit of MORPC was created in 1995 to hold title to homes and otherwise facilitate the implementation of the federal "Home Ownership for People Everywhere" (HOPE 3) program. Assets totaling \$724,539, including 2 homes, at December 31, 1999, held by the trustee are controlled by MORPC and have been included on MORPC's balance sheet. Mortgage notes receivable of \$367,592 are, however, expected to be forgiven over time. Four homes were sold for a total of \$295,000 during 1999. The homes were held for an average of 25.8 months and sold for an average net loss of \$39, which was subsidized by federal HOPE 3 dollars.

CASH MANAGEMENT: As required by Ohio Revised Code Section 713.21, MORPC deposits all receipts with the Franklin County treasurer. Disbursements are made by the Franklin County auditor based upon vouchers presented by MORPC. As part of the federal HOPE 3 program, Star Bank held \$251,738 in trust for the benefit of MORPC. MORPC has no other cash accounts and does not receive interest income on its cash balances.

RISK MANAGEMENT: A schedule of insurance policies covering identifiable risks is provided on page 59 through 60. Claims and losses have been relatively insignificant. MORPC does not engage in risk financing activities where it retains the risk, i.e., self-insurance.

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

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING: The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Mid-Ohio Regional Planning Commission for its comprehensive annual financial report for the fiscal year ended December 31, 1998. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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

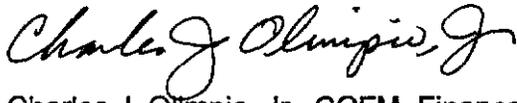
A Certificate of Achievement is valid for a period of one year only. The Mid-Ohio Regional Planning Commission has received a Certificate of Achievement for the last eleven consecutive years. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

ACKNOWLEDGMENTS: The timely preparation of this report could not have been accomplished without the cooperation and dedicated services of Carl R. Styers, CPA, MORPC Accounting Manager and KPMG LLP, the independent auditors. We would like to express sincere appreciation to all those who assisted and contributed to its preparation. Appreciation is also extended to the MORPC Administrative Committee and officers for their interest and support in planning and conducting the financial operations of MORPC in a responsible and professional manner.

Respectfully submitted,



William C. Habig, Executive Director



Charles J. Olimpio, Jr., CGFM, Finance Director

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Certificate of Achievement for Excellence in Financial Reporting

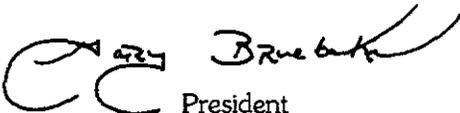
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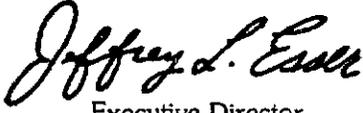
Mid-Ohio Regional Planning Commission

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1998

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



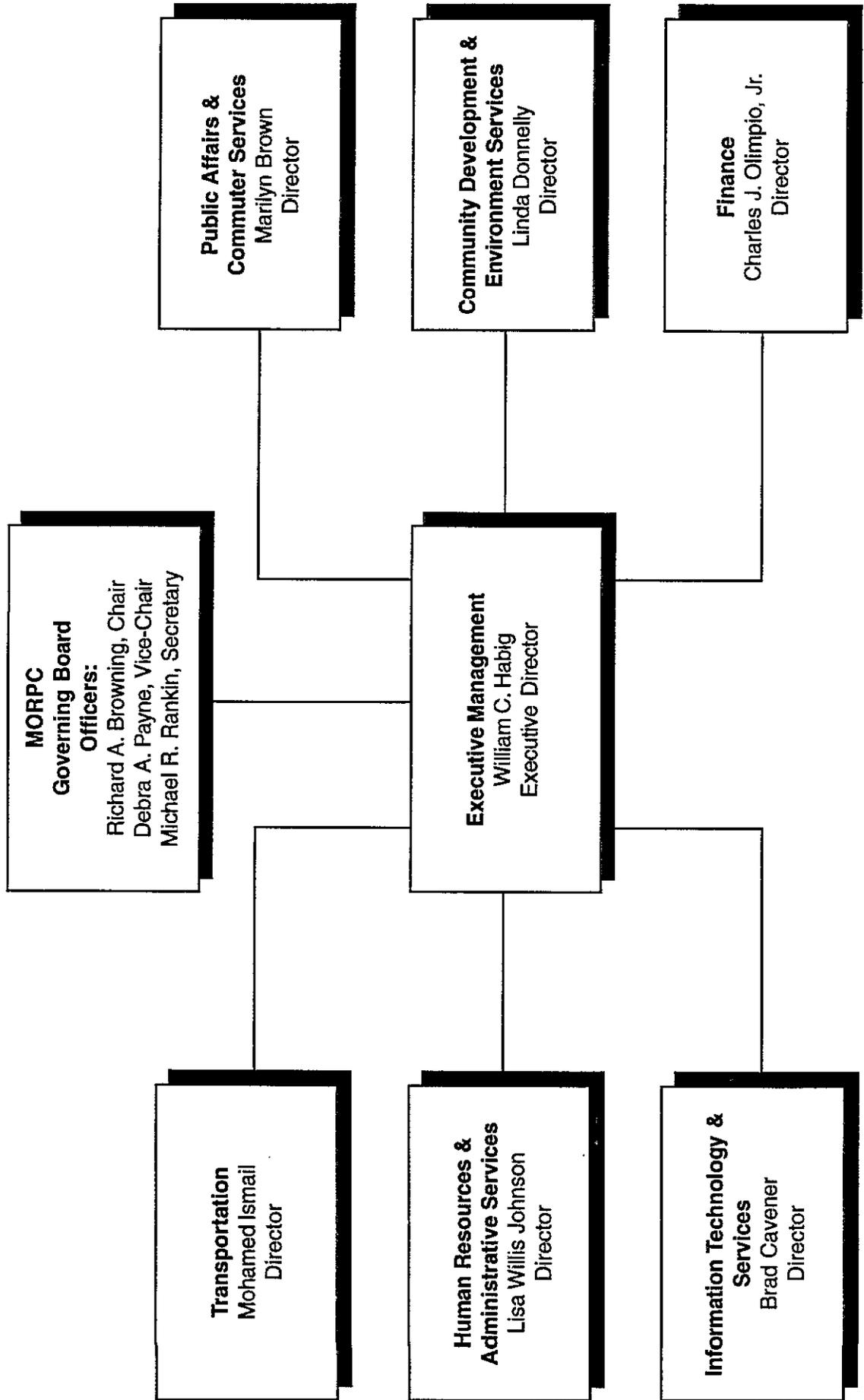

Cary Brubaker
President


Jeffrey L. Esolt
Executive Director

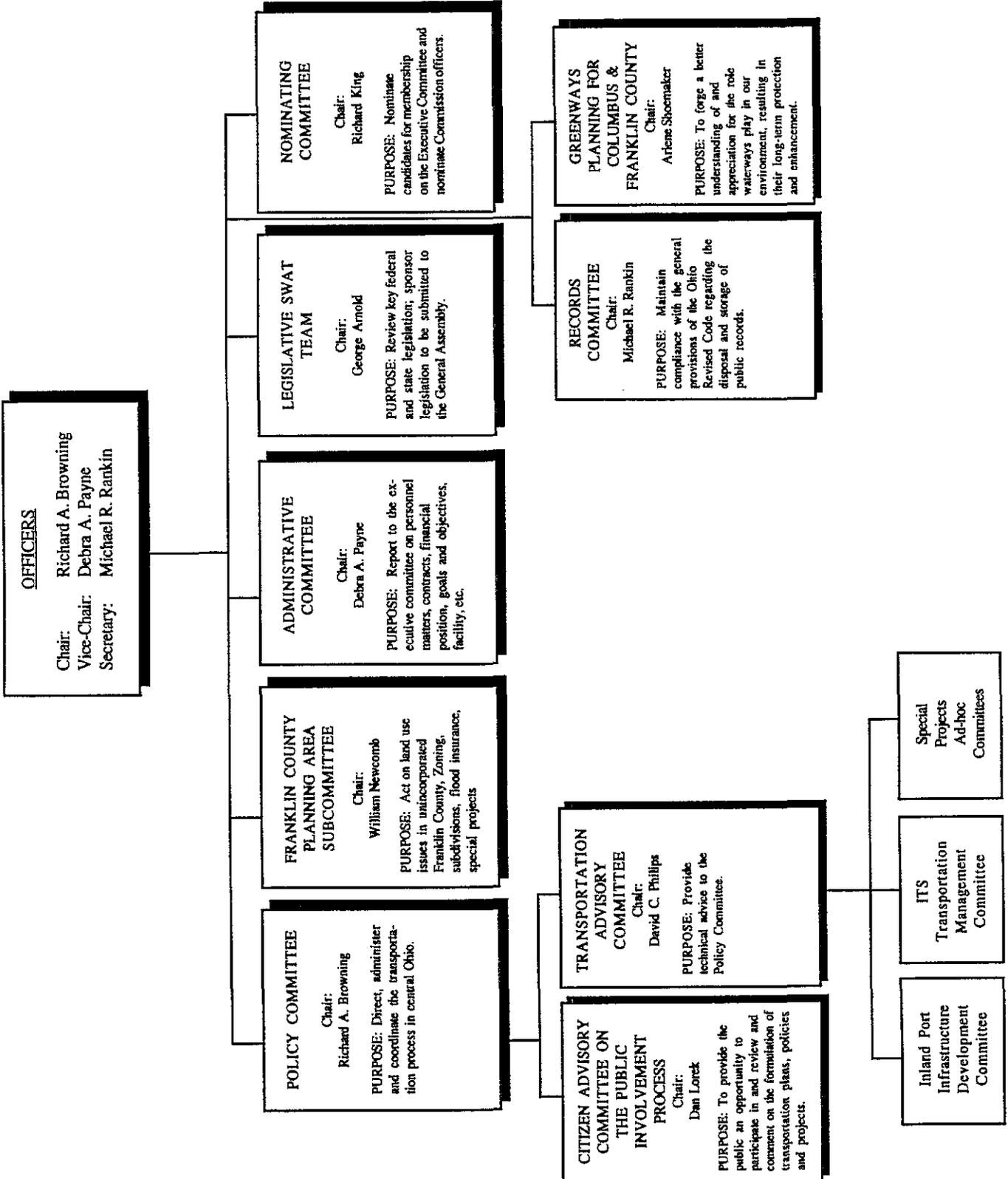
MID-OHIO REGIONAL PLANNING COMMISSION

Organizational Chart - Staff

As of December 31, 1999



MID-OHIO REGIONAL PLANNING COMMISSION



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II. FINANCIAL SECTION



Two Nationwide Plaza
Columbus, OH 43215

Telephone 614 249 2300
Fax 614 249 2348

Independent Auditors' Report

The Members
Mid-Ohio Regional Planning Commission:

We have audited the accompanying balance sheet of Mid-Ohio Regional Planning Commission (MORPC) as of December 31, 1999 and 1998, and the related statements of revenues, expenses and changes in retained earnings, and cash flows for the years then ended. These financial statements are the responsibility of MORPC's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of MORPC as of December 31, 1999 and 1998, and the results of its operations and its cash flows for the years then ended in conformity with generally accepted accounting principles.

As discussed in Note 9 to the financial statements, MORPC changed its method of accounting for assets of the Hope 3 Trust to more appropriately reflect their intended use.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 19, 2000 on our consideration of MORPC's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying additional information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of MORPC. The additional information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

We did not audit the introductory and statistical sections listed in the table of contents and, accordingly, we do not express an opinion on them.

KPMG LLP

May 19, 2000



MID-OHIO REGIONAL PLANNING COMMISSION

Balance Sheets

December 31, 1999 and 1998

Assets	1999	1998
Cash deposits	\$ 1,309,568	967,086
Accounts receivable:		
Federal grants	302,921	541,950
State, local and utility company grants and contracts	126,627	90,934
Other	29,233	67,101
	<u>458,781</u>	<u>699,985</u>
Prepaid rent	304,159	282,143
Other prepaid expenses	72,171	53,868
Cash – board restricted for building lease	378,342	307,174
Hope 3 program:		
Mortgage notes receivable	367,592	344,694
Real estate held for resale	105,208	347,965
Property and equipment, net	519,540	575,191
	<u>519,540</u>	<u>575,191</u>
Total assets	<u>\$ 3,515,361</u>	<u>3,578,106</u>
Liabilities and Equity		
Accounts payable	\$ 174,551	339,012
Accrued liabilities:		
Payroll and fringe benefits	317,212	356,742
Vacation and sick leave	378,240	375,870
	<u>695,452</u>	<u>732,612</u>
Unearned grant and contract revenue:		
HOPE 3 Implementation Grant	540,981	728,591
Federal grants	256,754	125,375
State, local and utility company grants and contracts	245,924	186,099
	<u>1,043,659</u>	<u>1,040,065</u>
Capital lease obligation	128,737	174,862
Total liabilities	<u>2,042,399</u>	<u>2,286,551</u>
Equity:		
Contributed capital	817,851	681,371
Retained earnings	655,111	610,184
Total equity	<u>1,472,962</u>	<u>1,291,555</u>
Total liabilities and equity	<u>\$ 3,515,361</u>	<u>3,578,106</u>

See accompanying notes to financial statements.

MID-OHIO REGIONAL PLANNING COMMISSION

Statements of Revenues, Expenses and Changes in Retained Earnings

Years ended December 31, 1999 and 1998

	1999	1998
Revenues:		
Governmental:		
Federal grants	\$ 4,101,941	4,249,376
Nonfederal:		
Members' per capita fees	382,637	357,196
State grants and contracts	217,174	166,262
Local contracts and other	952,740	843,909
	1,552,551	1,367,367
Sale of HOPE 3 properties	297,937	444,843
Foundations/corporate contributions	139,196	28,750
Utility company contracts	1,389,518	1,214,307
	7,481,143	7,304,643
Expenses:		
Salaries and benefits	3,939,083	3,765,806
Consultants and subcontractors	1,681,736	1,597,334
Cost of sales of HOPE 3 properties	297,937	444,843
Other services	388,864	396,701
Rent and utilities	204,429	201,423
Materials and supplies	300,175	291,570
Printing	65,145	73,774
Travel	73,254	74,039
Depreciation	195,487	171,662
Advertising	145,085	111,624
Other	158,029	148,906
	7,449,224	7,277,682
Total expenses		
Net income	31,919	26,961
Add: Depreciation on contributed assets	13,008	11,416
	44,927	38,377
Net increase in retained earnings		
Retained earnings, beginning of year	610,184	571,807
Retained earnings, end of year	\$ 655,111	610,184

See accompanying notes to financial statements.

MID-OHIO REGIONAL PLANNING COMMISSION

Statements of Cash Flows

Years ended December 31, 1999 and 1998

	1999	1998
Cash flows from operating activities:		
Net income	\$ 31,919	26,961
Adjustments to reconcile net loss to cash provided by operating activities:		
Depreciation	195,487	171,662
Changes in assets and liabilities:		
Accounts receivable	241,204	(288,536)
Prepaid rent	(22,016)	(19,491)
Other prepaid expenses	(18,303)	(4,265)
HOPE 3 program	219,859	90,934
Accounts payable	(164,461)	65,723
Accrued liabilities	(37,160)	152,110
Unearned contract revenue	3,594	(61,744)
Total adjustments	418,204	106,393
Net cash provided by operating activities	450,123	133,354
Cash flows from capital and related financing activities:		
Additions to property and equipment	(68,140)	(109,038)
Proceeds from sale of fixed asset	2,595	—
Payments on lease obligation	(46,125)	(41,131)
Member contributions	75,197	74,007
Net cash used in capital and related financing activities	(36,473)	(76,162)
Increase in cash deposits	413,650	57,192
Cash deposits, beginning of year (including \$307,174 and \$189,645 in cash – board restricted for building lease at January 1, 1999 and 1998, respectively)	1,274,260	1,217,068
Cash deposits, end of year (including \$378,342 and \$307,174 in cash – board restricted for building lease at December 31, 1999 and 1998, respectively)	\$ 1,687,910	1,274,260
Supplemental Information		
Noncash activities:		
Contributions of equipment	\$ 74,291	5,308
Capital leases	\$ —	41,000

See accompanying notes to financial statements.

MID-OHIO REGIONAL PLANNING COMMISSION

Notes to Financial Statements

December 31, 1999 and 1998

(1) Organization and Summary of Significant Accounting Policies

(a) 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 exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

In accordance with Government Accounting Standards Statement No. 14, The Reporting Entity (the Statement), MORPC is not considered part of the Franklin County (the County) financial reporting entity:

- MORPC is a separate legal entity, established under Section 713.21 of the Ohio Revised Code (ORC).
- The County appoints only 10 of 71 members of MORPC's governing Board.
- MORPC is not fiscally dependent on the County.
- MORPC provides services to members outside of the County.

There are no agencies or organizations for which MORPC is considered the primary government. Accordingly, MORPC, including the Hope 3 Trust (see note 1(1)), is the sole organization of the reporting entity.

(b) Basis of Accounting

In accordance with generally accepted accounting principles for governmental entities such as MORPC, an enterprise fund is used to account for operations since they are financed and operated in a manner similar to private business enterprises. The intent of MORPC is to recover costs of the services provided to its members, the federal government, the state and all other contracting organizations on an actual cost reimbursement basis, with no provision for profit. The enterprise 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, which was established principally for the purpose of holding title to certain real estate for MORPC.

MID-OHIO REGIONAL PLANNING COMMISSION

Notes to Financial Statements

December 31, 1999 and 1998

(c) 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 the Commission pursuant to the Articles of Agreement of MORPC. In addition, MORPC receives federal grants which includes 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).

Revenues are recognized in the statements of revenue, expenses and changes in retained earnings when earned, on a percentage of completion basis. Funds received for which applicable services have not been performed are recorded as unearned grant and contract revenue in the balance sheets.

(d) Property and Equipment

MORPC capitalizes at cost all purchased property and equipment greater than \$1,000. Depreciation is provided on the straight-line method over the estimated useful lives of the assets ranging from three to six years. Leasehold improvements are amortized over the lesser of the useful life of the asset or term of the lease. Donated property and equipment is recorded at fair market value on date donated. Upon sale or disposition of property and equipment, the cost and related depreciation are removed from the accounts and any gain or loss is recognized.

(e) Cash Deposits

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. MORPC has no other cash deposits or investments and does not receive interest on its cash balances held in the County Treasury.

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. 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.

Statement No. 3 of the Governmental Accounting Standards Board (GASB) requires that all deposits be classified as to custodial risk.

MID-OHIO REGIONAL PLANNING COMMISSION

Notes to Financial Statements

December 31, 1999 and 1998

The following custodial risk categories are used:

1. Insured or collateralized with securities held by the entity or by its agent in the entity's name.
2. Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.
3. Uncollateralized, including any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the entity's name.

MORPC's deposits with Franklin County are classified in category 3 and the carrying amounts and bank balances are \$1,436,152 and \$1,135,415 at December 31, 1999 and 1998, respectively. 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. MORPC's deposits relating to the HOPE 3 Trust are classified in category 3 and the carrying amounts are \$251,758 and \$138,845 at December 31, 1999 and 1998, respectively. The bank balances are \$250,856 and \$138,381 at December 31, 1999 and 1998.

(f) 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.

(g) Contributed Capital

The changes in MORPC's contributed capital account were as follows:

<u>Sources</u>	<u>1999</u>	<u>1998</u>
Beginning balance, as restated (see note 9)	\$ 681,371	613,472
Contributing sources:		
Members' per capita dues	75,197	74,007
Fixed assets acquired by grants, restricted for capital acquisitions	74,291	5,308
Depreciation on fixed assets acquired by grants, restricted for capital acquisitions	<u>(13,008)</u>	<u>(11,416)</u>
Ending balance	<u>\$ 817,851</u>	<u>681,371</u>

MID-OHIO REGIONAL PLANNING COMMISSION

Notes to Financial Statements

December 31, 1999 and 1998

(h) Budgetary Accounting

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

- In December, the Finance Director develops a comprehensive operating and capital budget for the following calendar year with detailed estimated revenue and expenses by source for each half calendar year. Detailed direct and indirect cost allocations by grant are included. This budget, including appropriations, is presented to MORPC's Administrative Committee of the Board for review and then submitted to the full MORPC Board for adoption.
- MORPC appropriates at the major account level which includes salaries, fringe benefits, employer share of Public Employees Retirement System, Medicare tax, unemployment compensation, materials and supplies, services and charges, and capital expenditures. The Administrative Committee can approve transfers among the appropriation accounts within the total appropriated by MORPC, which is the legal spending limit.
- In May, 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 cost allocation plan is also submitted for negotiation at this time.
- In July, following federal approval of the planning work program and cost allocation plan, MORPC's calendar year budget and appropriations are revised by the Finance Director, reviewed by the Administrative Committee and adopted by MORPC.
- 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 quarterly by the Administrative Committee.

(i) Cash Equivalents

For purposes of the statements of cash flows, MORPC considers all cash deposits held by the Franklin County Treasury as well as the HOPE 3 deposits, to be cash equivalents since they are available to MORPC upon demand.

MID-OHIO REGIONAL PLANNING COMMISSION

Notes to Financial Statements

December 31, 1999 and 1998

(j) Proprietary Accounting

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

(k) Compensated Absences

MORPC employees are granted annual leave (vacation) and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated annual leave and vested sick leave. Sick leave vests based upon the number of hours of accumulated sick leave and years of service.

Sick leave benefits are accrued using the vesting method in accordance with GASB No. 16. 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.

During 1997 the Administrative Committee adopted a policy permitting employees with more than three years service to annually convert up to one years worth of unused annual leave and sick leave to cash compensation with various restrictions. The amount so converted in 1999 and 1998 was \$52,418 and \$59,278, respectively, reducing MORPC's liability.

(l) HOPE 3 Program

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

Real estate held for resale is stated at fair value. Real estate held for resale consists of single family homes, which are to be sold to qualifying participants under the HOPE 3 program as established by the United States Department of Housing and Urban Development.

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

MID-OHIO REGIONAL PLANNING COMMISSION

Notes to Financial Statements

December 31, 1999 and 1998

(m) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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.

(n) Prior Year Data

Certain prior year data has been reclassified to conform to current account classifications.

(o) New Accounting Pronouncements

This report does not incorporate Government Auditing Standards Bulletin (GASB) Statements Nos. 33 and 34, Recipient Reporting for Certain Shared Nonexchange Revenues and Basis Financial Statements and Management Discussion and Analysis for State and Local Governments, respectively. MORPC will adopt and implement these GASB Statements at the required time. MORPC has not completed the process of evaluating the impact of adopting these statements, and therefore is unable to disclose the impact that adopting these statements will have on its financial position and results of operations when such statements are implemented.

(2) Cash Designated for Replacements

During 1999 and 1998, MORPC deposited monies with the Franklin County Treasury which are designated to be used for major replacements, repairs and maintenance of its leased facility, which totaled approximately \$367,531 and \$291,250 at December 31, 1999 and 1998, respectively.

(3) Property and Equipment

Property and equipment consist of the following:

	1999	1998
Leasehold improvements	\$ 346,498	346,498
Leased equipment	303,703	307,426
Furniture and equipment	745,779	671,167
Automobiles and light trucks	176,868	131,167
	1,572,848	1,456,258
Less accumulated depreciation and amortization	(1,053,308)	(881,067)
	\$ 519,540	575,191

MID-OHIO REGIONAL PLANNING COMMISSION

Notes to Financial Statements

December 31, 1999 and 1998

(4) Leases

MORPC leases an office building from Franklin County under a cancelable operating lease through 2001 requiring rental payments sufficient to meet the annual principal and interest payments necessary to retire debt issued by Franklin County to finance the cost of the office building. In addition, MORPC has a purchase option exercisable during the lease term or renewal term provided that all amounts are paid on the bonds.

MORPC leases certain computers and office equipment under capital and operating leases. Future minimum payments, by year, and in the aggregate, under these leases with initial or remaining terms of one year or more, consisted of the following at December 31, 1999:

	Commitments under	
	Capital lease	Operating leases
2000	\$ 60,324	107,350
2001	54,947	101,175
2002	24,698	-
2003	4,474	-
Total minimum lease payments	144,443	\$ <u>208,525</u>
Less amount representing interest	15,706	
Present value of minimum lease payments under capitalized lease	\$ <u>128,737</u>	

Rent expense was \$100,597 and \$109,377 for the years ended December 31, 1999 and 1998, respectively.

(5) Public Employees Retirement System

(a) Plan Description

All MORPC employees participate, through Franklin County, in the Public Employees Retirement System of Ohio (PERS) a cost sharing, multiple-employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the ORC. The PERS issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 466-2085 or 1-800-222-PERS (7377).

Salaries for employees of MORPC covered by PERS for the years ended December 31, 1999, 1998, and 1997 were approximately \$3,022,000, \$2,852,000, and \$2,677,000, respectively. MORPC's total 1999, 1998, and 1997 payroll expense was approximately \$3,068,000, \$2,905,000, and \$2,718,000, respectively.

MID-OHIO REGIONAL PLANNING COMMISSION

Notes to Financial Statements

December 31, 1999 and 1998

(b) Funding Policy

Plan members are required to contribute 8.5% of their annual covered salary and MORPC is required to contribute an actuarially determined rate. The current rate is 13.55% of annual covered payroll. MORPC also pays the employee's rate for selected employees. The contribution requirements of plan members and MORPC are established and may be amended by the PERS Board of Trustees. MORPC's contributions to PERS for the years ending December 31, 1999, 1998, and 1997 were approximately \$409,000, \$386,000, and \$363,000, respectively, equal to the required contributions for each year.

(6) Other Postemployment Benefits

PERS also provides postretirement health care coverage to age and service retirees with 10 or more years of qualifying Ohio service credit and to primary survivor recipients of such retirants. As required by state statute, a portion of each employer's contribution to PERS is used for the funding of the postemployment health care. The amount of actuarially determined MORPC contributions actually made to fund postemployment benefits was approximately \$127,000, \$122,000, and \$137,000 in 1999, 1998, and 1997, respectively. The Ohio Revised Code provides statutory authority for employer contributions. For local government employer units the rate was 13.55% of covered payroll; 4.2% was the portion that was used to fund health care for the year 1999.

The Ohio Revised Code provides the statutory authority requiring public employers to fund postretirement health care through their contributions to PERS.

Other postemployment benefits (OPEB) are financed through employer contributions and investment earnings thereon. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions are expected to be sufficient to sustain the program indefinitely.

Expenditures for OPEB for PERS as a whole during 1999 were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. The number of benefit recipients eligible for OPEB at December 31, 1999 was 118,062.

During 1997, the Retirement Board adopted a new calculation method for determining employer contributions applied to OPEB. Under the new method, effective January 1, 1998, employer contributions, equal to 4.2% of member covered payroll, are used to fund health care expenses. Under the prior method, accrued liabilities and normal cost rates were determined for retiree health care coverage.

(7) Contingencies

Federal and state contracts are subject to review and audit by the grantor agencies or their designees. Such audits could lead to requests for reimbursement to the grantor agency for expenses disallowed under terms of the grant. There are no such claims pending and no known situations, which would lead to such a claim. In addition, based upon prior experience and audit results, management believes that such disallowances, if any, would be immaterial.

MID-OHIO REGIONAL PLANNING COMMISSION

Notes to Financial Statements

December 31, 1999 and 1998

In the normal course of its business activities, MORPC, may become subject to claims and litigation relating to contract, employment or other matters. In the opinion of management, the resolution of any such claims pending would not likely have a material impact on MORPC's financial position.

(8) Risk Management

MORPC is exposed to various risks of losses related to torts; theft or damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. As required by state law, MORPC is insured through the State of Ohio Bureau of Workers' Compensation for injuries to its employees through a premium based coverage. 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 changes in the above policies during 1999 and during the past three years insurance coverage was sufficient to cover all losses.

(9) Change in Accounting Method

Effective January 1, 1999 MORPC changed its method of accounting for houses received from Franklin County related to HOPE 3 Trust. These houses were previously recorded as contributed capital when received. However, as these houses from the County are required to be either sold to eligible recipients or returned to the County, the houses do not benefit MORPC. Therefore, MORPC believes these houses are not contributed capital but are held in a trust. Accordingly, contributed capital as of January 1, 1998 was overstated and unearned grant revenue was understated by \$275,233. The balances were restated as follows:

	<u>Contributed Capital</u>
Beginning balance at 1/1/98	\$ 888,705
Decrease due to change in method of accounting	<u>(275,233)</u>
Beginning balance, as restated (see note 1(g))	<u>\$ 613,472</u>

	<u>Unearned Grant Revenue</u>
Balance at 12/31/98	\$ 453,358
Increase due to change in method of accounting	<u>275,233</u>
Balance at 12/31/98, as restated	<u>\$ 728,591</u>

ADDITIONAL INFORMATION

MID-OHIO REGIONAL PLANNING COMMISSION

Schedule of Revenues and Expenses-Budget and Actual

Year ended December 31, 1999

	Actual	Budget	Variance favorable (unfavorable)
Revenue:			
Transportation programs	\$ 3,018,963	3,325,400	(306,437)
Housing and Community Development Programs	1,375,426	1,417,300	(41,874)
Environmental services	2,294,942	2,254,100	40,842
Sale of HOPE 3 properties	297,937	400,000	(102,063)
Other	493,875	528,200	(34,325)
	<u>7,481,143</u>	<u>7,925,000</u>	<u>(443,857)</u>
Expenses:			
Salaries and benefits	3,939,083	4,161,700	222,617
Consultants, services, and other	2,716,542	2,842,700	126,158
Materials and supplies	300,175	322,500	22,325
Depreciation	195,487	195,900	413
Cost of sales, HOPE 3 properties	297,937	400,000	102,063
	<u>7,449,224</u>	<u>7,922,800</u>	<u>473,576</u>
Net income	31,919	2,200	29,719
Add – depreciation on contributed assets	13,008	13,000	8
	<u>44,927</u>	<u>15,200</u>	<u>29,727</u>
Net increase (decrease) in retained earnings	<u>\$ 44,927</u>	<u>15,200</u>	<u>29,727</u>

Mid-Ohio Regional Planning Commission
Details of Indirect Cost Allocation
for the year ended December 31, 1999

	01/01/99 - 06/30/99			07/01/99 - 12/31/99			01/01/99 - 12/31/99		
	Direct Labor and Fringes	Allocated Indirect Costs		Direct Labor and Fringes	Allocated Indirect Costs		Direct Labor and Fringes	Allocated Indirect Costs	
Grants and Programs - Direct Labor:									
Transportation	\$ 535,312	\$ 347,953	\$	\$ 506,208	\$ 318,911	\$	\$ 1,041,520	\$ 666,864	
Commuter Assistance Program	91,149	59,247		77,799	49,014		168,948	108,261	
Community Development and Environmental Services	620,714	403,464		606,220	381,919		1,226,934	785,383	
Other Grants and Programs	106,357	69,133		123,727	77,948		230,084	147,081	
Total - Headquarters	<u>\$ 1,353,532</u>	<u>\$ 879,797</u>	\$	<u>\$ 1,313,954</u>	<u>\$ 827,792</u>	\$	<u>\$ 2,667,486</u>	<u>\$ 1,707,589</u>	
Environmental Services - Lawn Ave.	\$ 77,625	\$ 49,267	\$	\$ 100,020	\$ 59,160	\$	\$ 177,645	\$ 108,427	
Total	<u>\$ 1,431,157</u>	<u>\$ 929,064</u>	\$	<u>\$ 1,413,974</u>	<u>\$ 886,952</u>	\$	<u>\$ 2,845,131</u>	<u>\$ 1,816,016</u>	

**Mid-Ohio Regional Planning Commission
Details of Indirect Cost Allocation, Continued**

	01/01/99 - 06/30/99		07/01/99 - 12/31/99		01/01/99 - 12/31/99	
	Total		Total		Total	
	Common	Indirect Costs	Common	Indirect Costs	Common	Indirect Costs
Indirect Labor:						
Information Services	\$ 130,619	\$ 130,619	\$ 138,838	\$ 138,838	\$ 269,457	\$ 269,457
Public Affairs	168,090	168,090	172,164	172,164	340,254	340,254
Executive Management	43,278	43,278	36,567	36,567	79,845	79,845
Finance	82,443	82,443	92,249	92,249	174,692	174,692
Human Resources and Administration	60,669	116,128	52,833	108,107	113,502	224,235
Other Indirect Labor	16,900	16,900	18,156	18,156	35,056	35,056
Total-indirect labor	\$ 501,999	\$ 557,458	\$ 510,807	\$ 566,081	\$ 1,012,806	\$ 1,123,539
Percent of direct labor	35.08%		36.13%		35.60%	
General Overhead Expense						
Materials and Supplies	\$ 22,981	\$ 37,133	\$ 21,302	\$ 37,354	\$ 44,283	\$ 74,487
Services and Charges	100,937	117,573	106,753	126,285	207,690	243,858
Rent, Utilities, and Building Maintenance	4,460	102,575	4,239	87,419	8,699	189,994
Other	29,564	70,508	30,480	71,440	60,044	141,948
Total-general overhead	\$ 157,942	\$ 327,789	\$ 162,774	\$ 322,498	\$ 320,716	\$ 650,287
Percent of direct labor	11.04%		11.51%		11.27%	
Total indirect expenses	\$ 659,941	\$ 885,247	\$ 673,581	\$ 888,579	\$ 1,333,522	\$ 1,773,826
Percent of direct labor	46.11%		47.64%		46.87%	
Over (under) absorbed expenses	\$ 55,639	\$ 43,817	\$ 19,267	\$ (1,627)	\$ 74,906	\$ 42,190
Percent of direct labor	3.89%		1.36%		2.63%	

**Mid-Ohio Regional Planning Commission
Indirect Cost Allocation - Summary**

	01/01/99 - 06/30/99			07/01/99 - 12/31/99			01/01/99 - 12/31/99		
	Direct Labor and Fringes	Allocated Indirect Costs	Rate	Direct Labor and Fringes	Allocated Indirect Costs	Rate	Direct Labor and Fringes	Allocated Indirect Costs	Rate
Headquarters	\$ 1,353,532	\$ 879,797	65.0%	\$ 1,313,954	\$ 827,792	63.0%	\$ 2,667,486	\$ 1,707,589	64.0%
Lawn Ave.	77,625	38,813	50.0%	100,020	49,010	49.0%	177,645	87,823	49.4%
Lawn Ave. - HWAP		10,454	100.0%		10,150	100.0%		20,604	100.0%
Total	\$ 1,431,157	\$ 929,064		\$ 1,413,974	\$ 886,952		\$ 2,845,131	\$ 1,816,016	
Common		Indirect Expenses	Rate		Indirect Expenses	Rate		Indirect Expenses	Rate
Headquarters		\$ 659,941	46.1%		\$ 673,581	47.6%		\$ 1,333,522	46.9%
Lawn Ave. - HWAP		214,852	15.9%		204,848	15.6%		419,700	15.7%
Total		\$ 885,247	100.0%		\$ 888,579	100.0%		\$ 1,773,826	100.0%

Mid-Ohio Regional Planning Commission
Details of Fringe Benefits Allocation
for the years ended June 30, 1999 and December 31, 1999

	<u>Year Ended</u> <u>6/30/1999</u>	<u>Year Ended</u> <u>12/31/1999</u>
Wages paid for time worked:		
Direct labor	\$ 1,874,243	\$ 1,893,759
Indirect labor	<u>717,234</u>	<u>731,057</u>
Total base for fringe benefits allocation	<u>\$ 2,591,477</u>	<u>\$ 2,624,816</u>
Allocated fringe benefits:	\$ 1,276,302	\$ 1,318,738
Actual fringe benefits:		
Fringe benefit wages:		
Annual leave	153,707	159,896
Sick leave	58,203	68,665
Holiday and other fringe wages	91,034	107,892
Retirement sick leave	26,857	28,813
Annual leave carryover	51,450	49,089
Other	<u>1,200</u>	<u>1,200</u>
Total fringe benefits wages	382,452	415,555
PERS	440,527	460,436
Workers' compensation	77,437	—
Group medical coverage	253,821	316,313
Unemployment compensation	8,185	7,672
Medicare Tax	32,121	33,642
Group life insurance	1,370	1,326
Group dental insurance	26,257	26,143
Group optical insurance	3,442	2,992
Group prescription insurance	72,387	15,715
Group EAP insurance	<u>7,447</u>	<u>7,162</u>
Total other fringe benefits	922,995	871,400
Total actual fringe benefits	<u>1,305,446</u>	<u>1,286,955</u>
Over (under) allocated fringe benefits	<u>\$ (29,144)</u>	<u>\$ 31,782</u>
Allocated fringe benefits	<u>49.2%</u>	<u>50.2%</u>
Actual fringe benefits rate	<u>50.4%</u>	<u>49.0%</u>

MID-OHIO REGIONAL PLANNING COMMISSION

Schedule of Debt Service on County of Franklin, Ohio Various Purpose
 Various Purpose Limited Tax General Obligation Bonds
 Used to Finance a Facility Leased by MORPC

December 31, 1999

<u>Date</u>	<u>Principal</u>	<u>Coupon rate</u>	<u>Interest</u>	<u>Interest and principal due</u>	<u>Annual total</u>
March 1, 2000	\$ —	—	6,175	6,175	—
September 1, 2000	95,000	6.50	6,175	101,175	107,350
March 1, 2001	—	—	3,087	3,087	—
September 1, 2001	95,000	6.50	3,088	98,088	101,175
	<u>\$ 190,000</u>		<u>18,525</u>	<u>208,525</u>	<u>208,525</u>

**MID-OHIO REGIONAL PLANNING COMMISSION
DETAILS OF CUMULATIVE REVENUE AND EXPENSES AND COMPUTATION OF PROJECT
GRANTS ON FEDERAL TRANSPORTATION PROJECTS COMPLETED IN 1999**

	FY 1999 Federal Transportation Administration FY 1999 86067169991 Planning Work Program	FY 1999 Federal Highway Administration/ Ohio Department of Transportation C3249131805 Inland Port Phase III Study	FY 1998 Federal Highway Administration/ Ohio Department of Transportation 86067132465 Internal Origin- Destination Study	FY 1999 Federal Highway Administration/ Ohio Department of Transportation 86067460800 Internal Origin- Destination Study	FY 1999 Federal Highway Administration/ Ohio Department of Transportation 8207131795 Mark Road MLE Access Study
Revenues:					
Federal grants: FHWA	\$ 913,955	\$ 300,000	\$ 200,000	\$ 200,000	\$ 50,000
FTA	-	-	-	-	-
State grants: ODOT (FHWA match)	-	-	-	-	-
ODOT (FTA match)	114,245	-	-	-	-
Allocation of per capita fee-FHWA	-	-	-	-	-
Allocation of per capita fee-FTA	114,245	12,462	-	-	-
Local matching funds	-	-	-	-	-
Overexpenditure of FHWA contract	-	3	-	-	93
Overexpenditure of FTA contract	749	-	200,000	(200,000)	-
Federal grants allocated	-	-	-	-	-
State grants allocated	-	-	-	-	-
In Kind Services	-	17,462	-	-	-
TOTAL REVENUES	\$ 1,143,194	\$ 351,050	\$ 400,000	\$ -	\$ 50,093
Expenses:					
Salaries and benefits	\$ 650,693	\$ 174,452	\$ 51,933	\$ 44,819	\$ 29,853
Consultants and services	6,428	5,290	212,507	324,342	41
Rent and utilities	132	1,080	-	-	-
Equipment rentals	-	-	104	-	28
Supplies	10,831	6,037	688	75	227
Printing	2,297	12,421	298	-	418
Travel	10,362	2,876	144	1,371	329
Depreciation	10,722	2,980	300	-	-
Other	28,778	20,058	276	435	9
In-kind services	-	12,462	-	-	-
Subtotal-direct expenditures	720,243	237,656	266,250	371,042	30,905
Overhead and indirect cost allocation	422,951	113,394	33,750	28,958	19,188
TOTAL EXPENDITURES	\$ 1,143,194	\$ 351,050	\$ 300,000	\$ 400,000	\$ 50,093
Federal participation in project cost may not exceed	80%	92.9%	100%	100%	100%
Percent to contracts, the Federal grant may not exceed the lesser of the percentages shown above, or					
Accordingly the Federal grant permissible is:	\$ 913,955	\$ 337,541	\$ 300,000	\$ 200,000	\$ 50,000
Less: Federal payments	913,955	326,123	300,000	200,000	50,000
Federal grant receivable	-	326,123	300,000	200,000	50,000

MID-OHIO REGIONAL PLANNING COMMISSION
 SCHEDULE OF COSTS BY SUBCATEGORY FOR
 FEDERAL TRANSPORTATION GRANTS COMPLETED IN 1999

Year Ended December 31, 1999

SUBCATEGORIES	FTA 9	ODOT	MORPC	FRWA	FRWA	FRWA	MORPC	FRWA	MORPC	TOTAL
601 Short Range Planning	80.00%	10.00%	10.00%	-	-	-	-	-	-	100.00%
T9(6010) Short Range Transit Plan	\$ 12,137	1,517	1,517	-	-	-	-	-	-	\$ 15,171
T9(60102) Congestion Management	\$ 48,204	5,776	5,776	-	-	-	-	-	-	\$ 57,756
T9(60103) Freight Planning	\$ 50,872	6,359	6,359	-	-	-	-	-	-	\$ 63,590
T9(60104) Bikeway & Ped. Planning	\$ 11,998	1,500	1,500	-	-	-	-	-	-	\$ 14,998
T9(60105) Workforce Development	\$ 20,080	2,508	2,508	-	-	-	-	-	-	\$ 25,078
602 Transportation Improvement Program	80.00%	10.00%	10.00%	-	-	-	-	-	-	100.00%
T9(6020) TIP & Implementation	\$ 125,722	15,715	15,715	-	-	-	-	-	-	\$ 157,152
605 Continuing Planning - Surveillance	80.00%	10.00%	10.00%	-	-	-	-	-	-	100.00%
T9(6050) Transportation Data & Surveillance	\$ 122,183	15,273	15,273	-	-	-	-	-	-	\$ 152,729
610 Long Range Planning	80.00%	10.00%	10.00%	-	-	-	-	-	-	100.00%
T9(6100) Long Range Planning	\$ 109,728	13,716	13,716	-	-	-	-	-	-	\$ 137,158
T9(61002) Public Involvement	\$ 49,368	6,171	6,171	-	-	-	-	-	-	\$ 61,708
T9(61003) Corridor/Area Study	\$ 6,936	867	867	-	-	-	-	-	-	\$ 8,870
T9(61004) Modeling	\$ 38,025	4,753	4,753	-	-	-	-	-	-	\$ 47,531
T9(61005) Regional Thoroughfare Plan	\$ 65,522	8,169	8,169	-	-	-	-	-	-	\$ 82,849
T9(61006) Transit Planning	\$ 51,224	6,403	6,403	-	-	-	-	-	-	\$ 64,030
625 Service	80.00%	10.00%	10.00%	-	-	-	-	-	-	100.00%
T9(6250) Information Assistance	\$ 19,848	2,481	2,481	-	-	-	-	-	-	\$ 24,808
T9(6252) Technical Assistance	\$ 50,011	6,251	6,251	-	-	-	-	-	-	\$ 62,513
635 Economic Regulation	80.00%	10.00%	10.00%	-	-	-	-	-	-	100.00%
T9(6350) Policies and Legislation	\$ 44,879	5,585	5,585	-	-	-	-	-	-	\$ 55,849
665 Special Studies	-	-	-	100.00%	-	-	-	-	-	100.00%
T8(6652) Mink Road Interchange Study	\$ -	-	-	50,000	-	-	-	-	83	\$ 50,083
T8(66523) Inland Port Phase III	\$ -	-	-	300,000	-	-	-	-	-	\$ 300,000
T0(66525) Internal Origin-Destination Survey	\$ -	-	-	-	100.00%	-	-	-	-	\$ 100,000
T0(66525) Internal Origin-Destination Survey	\$ -	-	-	-	200,000	-	-	-	-	\$ 200,000
667 R9(66701,2,3,4,5,6) Commuter Assistance	-	-	-	-	-	62.83%	7.10%	30.27%	3	100.00%
T9(66701,2,3,4,5,6) Commuter Assistance	\$ -	-	-	-	219,881	24,924	108,262	3	\$ 351,050	
665 Transportation Program Supervision	80.00%	10.00%	10.00%	-	-	-	-	-	-	100.00%
T8(6650) Program Administration	\$ 89,444	11,181	11,181	-	-	-	-	-	-	\$ 111,808
Total	\$ 913,655	\$ 114,245	\$ 114,245	\$ 50,000	\$ 300,000	\$ 400,000	\$ 24,924	\$ 219,881	\$ 845	\$ 2,214,337

III. SINGLE AUDIT ACT SECTION



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**Independent Auditors' Report on Compliance and on Internal Control
Over Financial Reporting Based on an Audit of Financial Statements
Performed in Accordance With *Government Auditing Standards***

To the Members
Mid-Ohio Regional Planning Commission:

We have audited the financial statements of Mid-Ohio Regional Planning Commission (MORPC) as of and for the year ended December 31, 1999, and have issued our report thereon dated May 19, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether MORPC's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit, we considered MORPC's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of MORPC's board, management, its federal awarding agencies, and the Ohio Auditor of State and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

May 19, 2000





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**Independent Auditors' Report on Compliance with Requirements Applicable to
Each Major Program, Internal Control Over Compliance in Accordance with
OMB Circular A-133 and Schedule of Expenditures of Federal Awards**

To the Members
Mid-Ohio Regional Planning Commission:

Compliance

We have audited the compliance of Mid-Ohio Regional Planning Commission (MORPC) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 1999. MORPC's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of MORPC's management. Our responsibility is to express an opinion on MORPC's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about MORPC's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on MORPC's compliance with those requirements.

In our opinion, MORPC complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1999.

Internal Control Over Compliance

The management of MORPC is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered MORPC's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.





Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of MORPC as of and for the year ended December 31, 1999, and have issued our report thereon dated May 19, 2000. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of MORPC's board, management, its federal awarding agencies, and the Ohio Auditor of State and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

May 19, 2000

MID-OHIO REGIONAL PLANNING COMMISSION
Schedule of Expenditures of Federal Awards
Year ended December 31, 1999

Federal grantor/pass-through grantor/program title	Federal CFDA number	Pass-through grantor's number	Program or award amount	Accrued (deferred) revenue at January 1, 1999	Cash received	Federal Expenditures	Accrued (deferred) revenue at December 31, 1999
Federal Highway Administration:							
Highway Planning and Construction:							
Passed through Ohio Department of Transportation:							
FY 1999 Commuter Assistance	20.205	C8606/460680	\$ 337,541	\$ 49,836	217,198	167,362	-
FY 2000 Commuter Assistance	20.205	9219/461570	343,340	-	91,385	122,751	31,366
Vanpool Incentive Program	20.205	8398/062200	73,000	-	1,020	1,470	450
Transportation to Jobs	20.205	9219/461580	40,000	-	8,815	11,316	2,501
Paving the Way Program	20.205	8575/063020	746,000	47,858	299,828	276,679	24,709
East Corridor Study	20.205	8207/131864	200,000	1,283	33,670	32,387	-
Mink Road MIS Access Study	20.205	8207/131795	50,000	235	2,275	2,040	-
Inland Port Phase III Study	20.205	C3243/131805	300,000	22,064	77,230	55,166	-
ITS Consensus Building Study	20.205	8606/460520	40,000	6,278	31,581	26,924	1,621
Supplemental Planning Activity	20.205	8608/460780	500,000	24,497	55,875	31,378	-
Strategic Transit Plan	20.205	8606/132645	320,000	65,592	157,101	94,377	2,868
Internal Origin-Destination Household Travel Survey	20.205	8606/132465	200,000	117,600	147,945	30,345	-
Internal Origin-Destination Household Travel Survey	20.205	8606/460800	200,000	-	200,000	200,000	-
Internal Origin-Destination Household Travel Survey	20.205	9219/460800	100,000	-	53,444	46,536	(6,908)
CORTRAN	20.205	9219/461660	200,000	-	14,446	41,980	27,534
Regional Aerial Photography	20.205	20914/461740	75,000	-	-	1,829	1,829
Total Ohio Department of Transportation				335,243	1,391,813	1,142,540	85,970
Passed through Licking County Area Transportation Study:							
Internal Origin-Destination Household Travel Survey	20.205	N/A	200,000	-	181,737	193,081	11,344
Total Federal Highway Administration				335,243	1,573,550	1,335,621	97,314

(Continued)

MID-OHIO REGIONAL PLANNING COMMISSION
Schedule of Expenditures of Federal Awards
Year ended December 31, 1999

Federal grantor/pass-through grantor/program title	Federal CFDA number	Pass-through grantor's number	Program or award amount	Accrued (deferred) revenue at January 1, 1999	Cash received	Federal Expenditures	Accrued (deferred) revenue at December 31, 1999
Federal Transit Administration:							
Passed through Ohio Department of Transportation:							
FY 1999	20.505	8606/165991	\$ 913,955	\$ 143,436	670,091	526,655	—
FY 2000	20.505	9219/165001	1,049,746	—	355,338	474,050	118,712
Total Ohio Department of Transportation				<u>143,436</u>	<u>1,025,429</u>	<u>1,000,705</u>	<u>118,712</u>
Passed through Central Ohio Transit Authority – Livable Communities (Northeast Transit Center)							
Total Federal Transit Administration	20.500	OH-03-0149	400,000	(997)	22,448	30,633	7,188
				<u>142,439</u>	<u>1,047,877</u>	<u>1,031,338</u>	<u>125,900</u>
U.S. Department of Energy:							
Passed through Ohio Department of Development:							
Weatherization Assistance FY 1998	81.042	98-138	167,543	(22,130)	53,969	76,099	—
Weatherization Assistance FY 1999 **	81.042	99-138	251,539	—	210,590	165,567	(45,023)
Total for CFDA 81.042 from Ohio Department of Development				<u>(22,130)</u>	<u>264,559</u>	<u>241,666</u>	<u>(45,023)</u>
Passed through CMACAO:							
Program Management Training and Technical Assistance	81.042	N/A	30,000	—	—	1,417	1,417
Passed through Ohio Department of Development:							
Stripper Funds FY 1998	81.98-138	98-138	35,222	(2,449)	3,464	5,913	—
Stripper Funds FY 1999	81.98-138	99-138	51,752	—	51,752	47,827	(3,925)
Total for CFDA 81.98-138				<u>(2,449)</u>	<u>55,216</u>	<u>53,740</u>	<u>(3,925)</u>
Passed through Ohio Valley Regional Development Commission							
U.S. Route 23 Corridor Study	81.000	N/A	30,000	1,875	13,429	11,554	—
Total U.S. Department of Energy				<u>(22,704)</u>	<u>333,204</u>	<u>308,377</u>	<u>(47,531)</u>
U.S. Department of Health and Human Services:							
Passed through Ohio Department of Development:							
Weatherization Assistance FY 1998	93.568	98-138	146,199	13,489	36,078	22,589	—
Weatherization Assistance FY 1999	93.568	99-138	94,436	—	44,972	45,685	713
Total for CFDA 93.568			240,635	<u>13,489</u>	<u>81,050</u>	<u>68,274</u>	<u>713</u>
Passed through CMACAO:							
Program Management Training and Technical Assistance	93.569	N/A	34,000	—	19,316	20,865	1,549
Total U.S. Department of Health and Human Services				<u>13,489</u>	<u>100,366</u>	<u>89,139</u>	<u>2,262</u>

(Continued)

MID-OHIO REGIONAL PLANNING COMMISSION
 Schedule of Expenditures of Federal Awards
 Year ended December 31, 1999

Federal grantor/pass-through grantor/program title	Federal CFDA number	Pass-through grantor's number	Program or award amount	Accrued (deferred) revenue at January 1, 1999	Cash received	Federal Expenditures	Accrued (deferred) revenue at December 31, 1999
U.S. Department of Housing and Urban Development:							
Housing Counseling Program	14.240	HC-98-05-16-004	\$ 12,000	-	11,462	11,462	-
HOPE 3 Implementation Grant	14.240	H3-93OH0004-I-N	809,000	7,553	7,585	2,300	2,268
HOPE 3 Implementation Grant ***	14.240	H3-95OH0009-I-N	250,000	12,303	7,662	3,290	7,931
HOPE 3 Sales Proceeds ****, *****	14.240	N/A	-	(98,174)	275,875	173,347	(200,702)
Total for CFDA 14.240				(78,318)	302,584	190,399	(190,503)
Passed through Franklin County:							
Community Development Block Grant:							
FY 1998 (Twenty-fourth Year)	14.218	B98UC390002	982,100	12,564	638,727	626,163	-
FY 1999 (Twenty-fifth Year)	14.218	B99UC390002	1,037,000	-	316,172	315,976	(196)
Total CFDA 14.218				12,564	954,899	942,139	(196)
Housing Investment Partnership Agreement:							
HOME Program FY 1998	14.239	M98UC390214	72,700	7,392	48,401	41,009	-
HOME Program FY 1999	14.239	M99UC390214	78,300	-	21,920	35,704	13,784
Total CFDA 14.239				7,392	70,321	76,713	13,784
Lead Based Paint Program *****							
Total Franklin County	14.900	OHLHR0120-98	791,060	-	88,919	115,603	26,684
				19,956	1,114,139	1,134,455	40,272
Passed through the City of Columbus:							
Community Development Block Grant:							
FY 1997	14.218	CT-19499	12,452	1,254	8,154	6,900	-
FY 1998	14.218	DE-998782	3,000	-	106	110	4
Housing Advisory Board	14.218	EN-36090	7,165	320	1,825	1,505	-
Housing Advisory Board	14.218	DE-996611	3,000	-	608	2,567	1,959
Total City of Columbus				1,574	10,693	11,082	1,963
U.S. Department of Housing and Urban Development							
passed through the City of Columbus, passed through the Greater Columbus Community Development Collaborative, passed through the MiraCit Development Corporation	14.218	N/A	2,000	(1,625)	-	1,625	-
Housing Counseling Services							

MID-OHIO REGIONAL PLANNING COMMISSION
Schedule of Expenditures of Federal Awards
Year ended December 31, 1999

Federal grantor/pass-through grantor/program title	Federal CFDA number	Pass-through grantor's number	Program or award amount	Accrued (deferred) revenue at January 1, 1999	Cash received	Federal Expenditures	Accrued (deferred) revenue at December 31, 1999
Passed through Ohio Department of Development through Ross County:							
FY 1998 CDBG Comprehensive Housing Improvement Program	14.228	N/A	\$ 92,695	6,063	48,488	58,476	16,051
FY 1998 Housing Counseling Program	14.228	N/A	1,000	458	563	543	438
FY 1999 Housing Counseling Program	14.228	N/A	7,000	-	-	-	-
Total Ohio Department of Development through Ross County				<u>6,521</u>	<u>49,051</u>	<u>59,019</u>	<u>16,489</u>
Total U.S. Department of Housing and Urban Development				<u>(51,892)</u>	<u>1,476,467</u>	<u>1,396,580</u>	<u>(131,779)</u>
Total Federal Financial Assistance Program				<u>\$ 416,575</u>	<u>4,531,464</u>	<u>4,161,055</u>	<u>46,166</u>

** Includes \$3,190 of contributed capital expenditures relating to the purchase of equipment.

*** Includes \$1,771 of capital expenditures relating to the purchase and rehabilitation of HOPE 3 properties.

**** Includes \$42,009 of capital expenditures relating to the purchase and rehabilitation of HOPE 3 properties and \$23,000 of capital expenditures loaned to an eligible homeowner for property acquisition in exchange for a mortgage.

***** Includes \$19,000 of contributed capital expenditures relating to the purchase of equipment.

***** Excludes \$29,836 related to the write-off of two HOPE 3 mortgages in 1999.

MID-OHIO REGIONAL PLANNING COMMISSION

Notes to Schedule of Expenditures of Federal Awards

For the year ended December 31, 1999

(1) General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial award programs of MORPC. MORPC's reporting entity is defined in note 1 to MORPC's *financial statements*.

(2) Basis of Accounting

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

(3) Relationship of Federal Financial Reports

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

MID-OHIO REGIONAL PLANNING COMMISSION

Schedule of Findings and Questioned Costs

For the year ended December 31, 1999

(1) Summary of Auditors' Results

- (a) The type of report issued on the financial statements: Unqualified opinion
- (b) Reportable conditions in internal control were disclosed by the audit of the financial statements: None reported
 - Material weaknesses: None
- (c) Noncompliance which is material to the financial statements: None
- (d) Reportable conditions in internal control over the major program: None reported
- (e) The type of report issued on compliance for the major program: Unqualified opinion
- (f) Any audit findings which are required to be reported under section .510(a) of OMB Circular A-133: None
- (g) Major program: Highway and Planning Construction Program (CFDA #20.205)
- (h) Dollar threshold used to distinguish between Type A and Type B programs: \$300,000
- (i) Auditee qualified as a low-risk auditee under section .530 of OMB Circular A-133: Yes

(2) Findings Relating to the General Purpose Financial Statements Reported in Accordance With Government Auditing Standards:

None

(3) Findings and Questioned Costs Relating to Federal Awards:

None

IV. STATISTICAL SECTION (UNAUDITED)

MID-OHIO REGIONAL PLANNING COMMISSION

Estimated Population by Member Jurisdiction Used for Per Capita/Membership Fees (Unaudited)

December 31, 1999

Governmental unit	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Cities:										
Bexley	12,356	13,719	13,095	13,229	13,220	13,285	13,285	13,289	13,290	13,293
Chillicothe	23,760	24,184	21,989	22,042	22,092	22,164	22,237	22,316	22,394	22,394
Circleville	—	—	11,784	11,843	11,908	11,930	—	—	—	—
Columbus	625,854	635,168	644,311	650,578	657,487	666,211	675,045	684,928	696,849	701,426
Delaware	—	—	—	—	—	—	22,294	22,102	23,224	23,745
Dublin	14,720	16,714	16,951	17,991	18,911	19,753	21,494	22,337	23,103	24,976
Gahanna	21,639	24,971	28,631	29,652	30,918	32,240	32,919	33,605	33,950	34,503
Grandview Heights	6,623	6,932	7,010	7,010	7,010	7,013	7,016	7,027	7,027	7,027
Grove City	18,881	19,731	20,141	21,166	21,967	22,970	23,446	24,065	24,683	25,129
Hilliard	13,191	15,172	13,249	14,693	15,779	16,780	17,903	18,774	19,281	21,064
London	—	—	—	—	—	—	—	8,389	8,441	8,574
Pickerington	6,511	6,378	6,694	7,151	7,552	7,399	7,535	7,744	7,895	8,035
Reynoldsburg	25,549	26,047	26,037	26,732	27,631	28,627	29,653	30,657	31,124	31,466
Upper Arlington	33,186	34,137	34,194	34,217	34,245	34,259	35,892	35,900	35,919	35,921
Washington	—	—	—	—	—	—	—	13,905	13,983	14,077
Westerville	28,213	31,604	31,394	32,192	32,917	33,635	34,016	34,412	34,833	34,948
Whitehall	19,338	20,435	20,583	20,585	20,585	20,590	20,599	20,612	20,612	20,675
Worthington	15,431	14,652	14,912	14,958	14,975	15,004	15,022	15,046	15,052	15,059
Total cities	865,252	889,844	910,975	924,039	937,197	951,860	978,356	1,015,108	1,031,660	1,042,312
Villages:										
Ashley	—	—	—	—	—	1,068	1,075	—	—	—
Brice	96	105	109	106	106	106	106	106	106	106
Canal Winchester	2,586	2,720	2,639	2,700	2,868	3,021	3,153	3,294	3,482	3,722
Darbydale	—	—	—	—	—	—	—	—	—	—
Groveport	2,926	2,827	2,976	2,976	3,006	3,129	3,218	3,378	3,439	3,573
Harrisburg	352	348	357	357	357	357	357	357	357	357
Lockbourne	336	306	283	283	283	283	283	283	283	283
Marble Cliff	652	630	633	637	639	647	651	652	652	652
Minerva Park	1,478	1,461	1,463	1,463	1,463	1,463	1,471	1,683	1,683	1,683
New Albany	1,207	1,702	1,672	1,872	2,006	2,098	2,253	2,688	3,100	3,361
New Rome	43	115	111	111	111	116	116	116	116	116
Obetz	3,351	3,151	3,194	3,290	3,358	3,448	3,520	3,682	3,770	3,876
Powell	—	2,265	2,418	2,709	3,006	3,837	4,287	3,929	4,544	4,981
Riverlea	477	508	503	503	505	513	515	515	515	515
S. Bloomfield	—	—	—	—	—	—	—	838	935	943
Urbancrest	816	919	924	926	933	933	939	945	952	955
Valleyview	663	602	604	604	604	604	604	604	604	604
West Jefferson	4,867	4,452	4,510	4,523	4,526	4,526	4,530	4,530	4,530	4,535
Total villages	19,850	22,111	22,396	23,060	23,771	26,149	27,078	27,700	29,168	30,262
Fayette Co. balance	—	—	—	—	—	—	—	14,490	14,537	14,977
Unincorporated Franklin County	108,166	100,362	99,120	99,652	99,805	100,028	97,959	98,041	98,244	98,547
Ross County excluding City of Chillicothe	45,310	46,948	47,489	47,577	47,839	47,863	47,879	47,897	47,915	48,884
Total full member population	1,038,578	1,059,265	1,079,980	1,094,328	1,108,612	1,125,900	1,151,272	1,203,236	1,221,524	1,234,982
Total per capita full membership fees	\$ 280,474	285,889	289,858	334,727	339,083	344,240	346,987	388,030	418,247	442,212

Continued

MID-OHIO REGIONAL PLANNING COMMISSION

Estimated Population by Member Jurisdiction Used for Per Capita Membership Fees (Unaudited), continued

December 31, 1999

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

Schedule of Revenue, Expenses, and Changes in Retained Earnings – Last Ten Fiscal Years (Unaudited)

December 31, 1999

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Revenue:										
Governmental:										
Federal contracts	\$ 1,644,557	1,538,490	1,975,148	3,227,300	4,692,925	4,036,790	3,704,309	3,394,314	4,249,376	4,101,941
Nonfederal:										
Members' per capita fees	280,474	285,889	289,858	298,704	285,269	283,695	285,439	325,273	357,196	382,637
State contracts	44,306	46,024	62,218	145,754	239,060	175,619	198,956	199,660	166,262	217,174
Local contracts and other	570,942	755,423	1,142,494	711,140	690,557	556,737	661,073	780,630	872,659	1,091,936
Utility contracts	1,325,655	1,415,683	1,434,926	1,210,841	1,215,128	1,178,449	1,017,986	1,246,533	1,214,307	1,389,518
Sale of HOPE 3 properties	—	—	—	—	—	—	424,875	398,756	444,843	297,937
Total revenue	3,865,934	4,041,509	4,904,644	5,593,739	7,122,939	6,231,290	6,292,638	6,345,166	7,304,643	7,481,143
Expenses:										
Salaries and benefits	2,052,803	2,157,172	2,466,133	3,085,900	3,237,568	3,391,824	3,467,153	3,551,654	3,765,806	3,939,083
Consultants and subcontractors	1,067,135	1,149,850	1,653,633	1,515,033	2,712,310	1,706,437	1,249,910	966,955	1,597,334	1,681,736
Other services	130,875	133,119	111,016	171,417	224,274	218,574	248,598	334,275	349,766	297,451
Rent and utilities	206,553	190,509	191,044	219,204	219,132	214,055	214,168	213,362	201,423	204,429
Materials and supplies	125,589	128,748	152,447	197,246	205,515	222,080	207,552	253,669	291,570	300,175
Printing	48,257	39,912	62,674	57,626	78,002	46,506	56,584	78,427	73,774	65,145
Travel	32,740	32,467	41,691	49,676	55,732	62,889	60,361	72,962	74,039	73,254
Depreciation	64,266	51,254	65,168	86,994	118,504	136,690	137,193	169,124	171,662	195,487
Other	136,319	141,848	170,408	185,931	239,233	235,146	235,305	305,079	307,465	394,527
Cost of sales of HOPE 3 properties	—	—	—	—	—	—	424,875	398,756	444,843	297,937
Total expenses	3,864,537	4,024,879	4,914,214	5,569,027	7,090,270	6,234,201	6,301,699	6,346,263	7,277,682	7,449,224
Net income (loss)	1,397	16,630	(9,570)	24,712	32,669	(2,911)	(9,061)	(1,097)	26,961	31,919
Add – depreciation on contributed assets	—	—	—	—	7,109	19,543	19,543	19,503	11,416	13,008
Net changes in retained earnings	1,397	16,630	(9,570)	24,712	39,778	16,632	10,482	18,406	38,377	44,927
Retained earnings, beginning of year	453,340	454,737	471,367	461,797	486,509	526,287	542,919	553,401	571,807	610,184
Retained earnings, end of year	\$ 454,737	471,367	461,797	486,509	526,287	542,919	553,401	571,807	610,184	655,111

Source: MORPC Comprehensive Annual Financial Report.

MID-OHIO REGIONAL PLANNING COMMISSION

Schedule of Insurance Coverage (Unaudited)

December 31, 1999

Existing coverage – policies in force		Limits of liability
1. Type		Commercial umbrella
General Aggregate Limit		\$ 5,000,000
Products-Completed Operations Aggregate Limit		\$ 5,000,000
Each Incident Limit		\$ 5,000,000
2. Type		Commercial General Liability
General Aggregate (Other than Products-Completed Operations)		\$ 5,000,000
Public Officials Liability (Aggregate Limit)		\$ 3,000,000
Products-Completed Operations Aggregate Limit		\$ 2,000,000
Personal and Advertising Injury		\$ 1,000,000
Each Occurrence		\$ 1,000,000
Fire Damage Limit (Any One Fire)		\$ 500,000
Deductible		\$ 2,500
3. Type		Employer's Liability
Employer's Liability Stop Gap		\$ 1,000,000
Deductible (None)		\$ 0
4. Type		Employee Benefits Liability
Aggregate Limit		\$ 2,000,000
Each Claim Limit		\$ 1,000,000
Deductible		\$ 1,000
5. Type		Crime Coverage
Limit of Liability		
Finance Director		\$ 100,000
Executive Director		\$ 100,000
Accounting Manager		\$ 50,000
Senior Accountant		\$ 50,000
Human Resources Manager		\$ 50,000
Public Employee Dishonesty		\$ 20,000
Deductible (None)		\$ 0
6. Type		Miscellaneous
Information Technology Coverage		\$ 368,295
Camera Equipment		\$ 16,500
Valuable Papers and Records-Cost and Research		\$ 300,000
Fine Arts		\$ 26,000
Builder's Risk/Installation Coverage		\$ 5,000
Contractors' Equipment Coverage		\$ 35,050
Motor Truck Cargo		\$ 50,000
Deductible		\$ 500

(Continued)

MID-OHIO REGIONAL PLANNING COMMISSION

Schedule of Insurance Coverage (Unaudited)

December 31, 1999

Existing coverage - policies in force	Limits of liability
7. Type Personal Property-285 East Main St. and 54 West Lawn Ave. Extra Expense-285 East Main St. and 54 West Lawn Ave. Deductible	Commercial Property Coverage \$55,000 \$550,000 \$1,000
<i>Local Agent</i> <i>Insurance Company</i>	<i>Wichert Insurance</i> <i>Titan Indemnity Company</i>
<i>Expires</i>	<i>October 1, 2000</i>
8. Type General Aggregate General Aggregate Limit(Other than Products-Completed Operations) Products-Completed Operations Aggregate Limit Personal and Advertising Injury Each Occurrence Fire Damage Limit Medical Expense Limit Bodily Injury & Property Damage Deductible	Lead Abatement Coverage for HUD Grant \$5,000,000 \$5,000,000 \$5,000,000 \$5,000,000 \$50,000 \$5,000 \$1,000
<i>Local Agent</i> <i>Insurance Company</i>	<i>Wichert Insurance</i> <i>Credit General Insurance Co., Ohio</i>
<i>Expires</i>	<i>August 17, 2002</i>
9. Type Limit of liability Auto Medical Payments (Each Person) Uninsured Motorists Deductible-Comprehensive Coverage Deductible-Collision Coverage	Automobile \$1,000,000 \$5,000 \$1,000,000 \$500 \$500
<i>Local agent</i> <i>Insurance company</i>	<i>Wichert Insurance</i> <i>The Personal Insurance Co., Ohio</i>
<i>Expires</i>	<i>October 1, 2000</i>
10. Type Limit of liability Building Contents Deductible	Building and Contents \$3,242,000 \$660,000 \$10,000
<i>Local agent</i> <i>Insurance company</i>	<i>Arthur J. Gallagher, Cleveland, Ohio</i> <i>Coregis Insurance Co., a division of G.E.</i>
<i>Expires</i>	<i>January 1, 2003</i>
11. Type Coverage Category Limit of Insurance Covered Causes of Loss Coinsurance (If extra expense coverage, limits on loss payment) Rates Deductible	HOPE 3 Home Insurance Commercial Property-Building Insured Value of Property Basic 80% 0.405 \$1,000 each claim
<i>Local Agent</i> <i>Insurance Company</i>	<i>Wichert Insurance</i> <i>Northpointe Insurance Co., Southfield, MI</i>
<i>Expires</i>	<i>June 26, 2000</i>
<i>Properties without a building are covered under MORPC's general liability coverage</i>	

MORPC does not engage in risk financing activities where it retains the risk (i.e., self-insurance).

Source: MORPC insurance policies.

MID-OHIO REGIONAL PLANNING COMMISSION

Area in Square Miles by Member Jurisdiction (Unaudited)

December 31, 1999

	<u>Area in square miles</u>
Ross County less City of Chillicothe	679.50
Delaware County less City of Delaware and Powell	444.00
Fayette County less City of Washington	400.20
Unincorporated Franklin County	217.90
The City of Columbus	210.90
The City of Dublin	21.50
The City of Delaware	15.00
The City of Hilliard	13.10
The City of Grove City	13.40
The City of Westerville	12.10
The City of Gahanna	11.20
The City of Upper Arlington	9.90
The City of Chillicothe	9.00
The City of Reynoldsburg	8.80
The Village of Groveport	8.40
The Village of New Albany	8.20
The City of London	5.90
The City of Worthington	6.40
The City of Washington	7.10
The Village of Canal Winchester	5.80
The City of Pickerington	5.50
The City of Whitehall	5.30
The Village of Obetz	3.70
The Village of Powell	2.40
The City of Bexley	2.50
The Village of West Jefferson	2.20
The City of Grandview Heights	1.40
The Village of South Bloomfield	0.80
The Village of Minerva Park	0.50
The Village of Marble Cliff	0.30
The Village of Urbancrest	0.30
The Village of Riverlea	0.20
The Village of Brice	0.10
The Village of Harrisburg	0.10
The Village of Lockbourne	0.10
The Village of Valleyview	0.10
The Village of New Rome	0.02
Total area in square miles	2,133.80

Source: County Engineers, MORPC and member communities.

Mid-Ohio Regional Planning Commission

Benefits of Membership - Flow of Funds

FY 1999 (July 1998 to June 1999)

Members/Governmental Unit	Members Due and Investments	Return Flow of Funds from Federal, State and Utility Companies				
		TOTAL	Transportation	Infrastructure	Franklin & Ross County CDBG	Energy Conservation*
Dues						
City of Bexley	\$ 4,623	\$ -	\$ -	\$ -	\$ -	\$ -
City of Chillicothe	7,782	-	-	-	-	na
City of Circleville	-	-	-	-	-	-
City of Columbus	243,940	9,263,743	955,620	6,783,672	-	1,524,451
City of Delaware	8,295	-	-	-	-	na
City of Dublin	8,027	880,000	880,000	-	-	-
City of Gahanna	11,867	7,278,740	7,278,740	-	-	-
City of Grandview Heights	2,442	639,514	-	638,414	-	1,100
City of Grove City	8,667	1,801,699	-	1,617,914	278,879	4,906
City of Hilliard	6,804	-	-	-	-	-
City of London	2,967	-	-	-	-	na
City of Pickerington	2,776	-	-	-	-	-
City of Reynoldsburg	10,897	15,437	-	-	-	15,437
City of Upper Arlington	12,484	-	-	-	-	-
City of Washington	4,859	-	-	-	-	na
City of Westerville	12,278	6,249	-	-	-	6,249
City of Whitehall	7,166	4,299	-	-	-	4,299
City of Worthington	5,232	5,064	-	-	-	5,064
Village of Ashley	-	-	-	-	-	-
Village of Brice	550	-	-	-	-	-
Village of Canal Winchester	1,248	797,086	-	642,685	147,787	6,614
Village of Groveport	1,200	208,264	-	-	200,000	8,264
Village of Harrisburg	550	99,100	-	-	99,100	-
Village of Lockbourne	550	-	-	-	-	-
Village of Marble Cliff	550	-	-	-	-	-
Village of Minerva Park	586	432,960	-	432,960	-	-
Village of New Albany	1,112	2,703,722	-	2,703,722	-	-
Village of New Rome	550	-	-	-	-	-
Village of Obetz	1,310	339,842	-	-	332,660	7,182
Village of Powell	1,771	-	-	-	-	-
Village of Riverlea	550	15,277	-	-	-	15,277
Village of South Bloomfield	550	-	-	-	-	-
Village of Urbancrest	550	1,517	-	-	-	1,517
Village of Valleyview	550	23,092	-	-	-	23,092
Village of West Jefferson	1,576	-	-	-	-	na
Unincorporated Franklin County	34,188	312,337	-	-	238,000	74,337
Fayette County balance	5,052	-	-	-	-	na
Ross County - other	16,775	-	-	-	-	na
Subtotal	\$ 430,874	\$ 24,927,942	\$ 9,114,360	\$ 12,819,367	\$ 1,296,426	\$ 1,697,789
Returns-not broken out by community						
Housing	na	\$ 1,996,640	na	na	\$ 1,996,640	na
Energy Conservation	na	-	na	na	na	-
COTA	na	14,892,335	14,892,335	na	na	na
Franklin County/Regional	na	130,307,704	125,155,912	5,151,792	na	na
Subtotal	\$ -	\$ 147,196,679	\$ 140,048,247	\$ 5,151,792	\$ 1,996,640	\$ -
Investments						
MORPC Transportation Plannin	\$ 1,020,217	na	na	na	na	na
MORPC Fr. Cty CDBG/HOME A	830,300	na	na	na	na	na
MORPC Ross Cty Admin	24,600	na	na	na	na	na
MORPC Infrastructure Admin	145,004	na	na	na	na	na
MORPC Energy Conservation A	250,000	na	na	na	na	na
Subtotal	\$ 2,270,121	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ 2,700,995	\$ 172,124,621	\$ 149,162,607	\$ 17,971,159	\$ 3,293,066	\$ 1,697,789

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

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

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STATE OF OHIO
OFFICE OF THE AUDITOR

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MID OHIO REGIONAL PLANNING COMMISSION

FRANKLIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

By: Susan Babbitt

Date: JULY 20, 2000