



Mid-Ohio Regional Planning Commission  
Columbus, Ohio

Comprehensive  
Annual  
Financial Report

**2001**

FISCAL YEAR ENDED DECEMBER 31, 2001





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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The Members  
Mid-Ohio Regional Planning Commission  
Columbus, OH 43215

We have reviewed the Independent Auditor's Report of the Mid-Ohio Regional Planning Commission, Franklin County, prepared by KPMG, for the audit period January 1, 2001 through December 31, 2001. 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.

A handwritten signature in black ink, appearing to read "Jim Petro".

JIM PETRO  
Auditor of State

July 16, 2002

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**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR  
FISCAL YEAR ENDED DECEMBER 31, 2001**

Prepared by

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MORPC

Mid-Ohio Regional Planning Commission  
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# MID-OHIO REGIONAL PLANNING COMMISSION

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## **I. INTRODUCTORY SECTION**

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## Mid-Ohio Regional Planning Commission

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

June 14, 2002

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

We are pleased to present the Comprehensive Annual Financial Report of the Mid-Ohio Regional Planning Commission (MORPC) for the year ended December 31, 2001. This report has been prepared by the MORPC Finance staff according to accounting principles generally accepted in the United States of America 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:

**R. Thomas Homan**  
*Chair*

I. The Introduction - transmittal letter and information about MORPC's organization and management and the reporting entity.

**John R. Doult**  
*Vice Chair*

II. The Financial Section - MORPC's financial statements and the report of independent accountants.

**Nancy White**  
*Secretary*

III. The Single Audit Act Section - schedule of expenditures of federal awards and the independent auditors' reports on compliance with laws and regulations and internal accounting and administrative controls.

**Bill Habig**  
*Executive Director*

IV. The Statistical Section - comparative financial information, demographic information and other statistical information.

The report will be available on MORPC's website [www.morpc.org](http://www.morpc.org).

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 42 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 78) 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 a component unit of the Franklin County financial reporting entity because:

- MORPC is a separate legal entity, established under Section 713.21 of the Ohio Revised Code (ORC).
- Franklin County appoints 10 of 78 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 for which MORPC is considered the primary government. Accordingly, MORPC, including the Hope 3 Trust, is the sole organization of the reporting entity.

MORPC's mission is summarized as follows:

*A voluntary association of 42 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 traffic congestion, 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 is always challenged in its mission to serve as a voluntary regional forum, but has also been blessed with numerous opportunities and strong community participation. MORPC continues taking many initiatives to convene the community around the regional issues of the day. Based on demographic projections our Regional will grow by 500,000 people by 2025, providing many new opportunities and challenges.

### **Regional Emergency Preparedness**

In response to the tragic events of September 11, 2001, MORPC's board created the Regional Emergency Preparedness Task Force to discuss the region's state of emergency preparedness and investigate new opportunities for collaboration. Central Ohio county emergency management officials, police and fire chiefs, physicians, congressional staffers, and transportation planners participated in the task force.

"Since planning and information sharing is vital to all mid-Ohio local governments, it seemed logical to ensure that emergency planning doesn't stop at the county line or at the border of any one particular local government jurisdiction," said Michael Rankin, MORPC chair.

The task force broke up into six working groups to better address specific issues such as bio-terrorism, government relations, mutual aid and recovery, and communications. A final report containing the task forces findings and recommendations was completed in February, 2002 and is available on MORPC's website at [www.morpc.org](http://www.morpc.org). Finding the funds needed to implement many of the recommendations will be a challenge.

### **Completing the 2025 Transportation Plan**

MORPC spent 2001 gathering input from the community to develop the 2025 Transportation Plan, which contains extensive sections on land development patterns, congestion management and demand reduction activities, such as ridesharing, transit and bicycle/pedestrian projects. The travel demand modeling process, freight planning, highway projects and intelligent transportation systems are some of the other major subject areas discussed in the Transportation Plan.

The 2025 Plan covers MORPC's transportation planning area, which includes Delaware and Franklin counties and parts of northwest Fairfield and southwest Licking counties. Per federal requirements, an updated transportation plan is produced every three years.

Unfortunately, due to a funding shortfall over the life of the Transportation Plan, not all of the region's desires could be included. This will be a continuing issue that MORPC will work on and develop alternative strategies to meet the region's transportation needs.

## **North Corridor Major Investment Study – Fast Trax**

Last year, MORPC and the Central Ohio Transit Authority (COTA) completed critical updates to the 1995 Major Investment Study to assess the possibility of bringing new rail service to the region. The proposed 13-mile rail corridor would extend from downtown Columbus to the Polaris business and shopping area in southern Delaware County following a path along I-71. In addition, the study update recommended the use of electrified Light Rail Transit technology and increasing bus service.

In order to communicate to the public that this was an updated look at rail and other transit alternatives, the study was given the name, "Fast Trax". A Fast Trax Advisory Group was also established to convene the stakeholders and any interested members of the public. In less than one year, nearly 250 public presentations were made.

In April 2001, the Fast Trax advisory group recommended Light Rail Transit and expanded bus service as the preferred option. Both the MORPC Board and COTA's Board of Trustees adopted the recommendation. The Federal Transit Administration gave the project a "Recommended" rating allowing MORPC and COTA to move into the next phase of planning a light rail system for the region.

## **Congestion Summit**

The largest highway reconstruction effort in central Ohio history concluded in 2001 with the completion of three key projects: Interstates 71 and 70 and State Route 315. What should have brought relief to motorists, who on average spend one week per year stuck in traffic, did not seem to completely cure the region's traffic congestion problems.

According to MORPC studies, \$2.5 billion is still needed in the next 20 years to keep traffic congestion at 1995 levels, which exceeds available resources by nearly \$1 billion. Recognizing that central Ohio cannot build its way out of congestion, the region held its first Congestion Summit sponsored by the mayors of Columbus and 15 Franklin County suburban communities. In addition, a planning committee composed of MORPC, Battelle, City of Columbus, COTA, Franklin County Engineer, Greater Columbus Chamber of Commerce, Ohio Department of Transportation, The Ohio State University, Rickenbacker Port Authority and United Way of Central Ohio assisted in developing the day's agenda.

The summit developed a new framework for managing congestion by examining four main strategies to address the problem: squeezing more capacity out of the existing highway system, improving transit options, developing innovative land use techniques as a key to unlocking congestion, and using common sense tools for congestion management.

## **MORPC Hosts National Transportation Dialogue Session**

What happens when you put 50 of mid-Ohio's key transportation policymakers and stakeholders in a room together? You begin to break down the barriers to achieving an optimal transportation system for the region. At the request of the Federal Highway Administration (FHWA) and the Federal Transit Administration (FTA), MORPC convened a diverse group of elected officials, senior public agency executives, transportation agency staff members and private sector representatives to take part in one of five national transportation dialogue sessions. The session was designed for participants to share their perspectives on improving the transportation system performance and let national leaders learn about local priorities that may guide national programs and legislation.

## **Circle of Opportunity – RideSolutions**

Building upon the successes of its first Circle of Opportunity Employer Breakfast, RideSolutions hosted a second workshop for local businesses focusing on *EZ Solutions* to employers' hiring dilemmas. Employers need employees, so why not receive tax credits for hiring from within a designated area? Partnering with Ohio and Franklin County Departments of Job and Family Services and the Columbus Compact, RideSolutions invited 15 employers to learn about state and county tax credits, and additional money available by hiring from within the federally designated Empowerment Zone. Employers agreed that these Circle of Opportunity workshops provide important, new information in a hands-on, very usable format. Providing an array of tools for building a successful workforce, in addition to rideshare information, RideSolutions is a valuable resource for local employers.

## **Commuter Choice Leadership Initiative**

MORPC, along with over 200 employers from 22 states, joined a new voluntary program sponsored by the U.S. Environmental Protection Agency and the U.S. Department of Transportation. The Commuter Choice Leadership Initiative is a business-government partnership that encourages employers to provide employees with commuter benefits such as vanpool or transit passes and telecommuting options, which reduce traffic, air pollution, and fuel consumption.

As a charter member of the Commuter Choice Leadership Initiative, MORPC received national recognition and was commended at the 2001 Association for Commuter Transportation national conference. Locally, MORPC's RideSolutions program recruited four other area employers to participate in the effort: the Central Ohio Transit Authority, Defense Finance & Accounting Service, Defense Supply Center, and Nationwide Insurance. Collectively MORPC and these employers provide commuter benefits to nearly 40,000 employees in the Columbus area.

## **Other Initiatives, Forums and Partnerships**

- At the initiation of the Discovery District, MORPC convened a forum of the distinctive districts that make up the downtown area: Arena, Capital Crossroads, Discovery, Downtown South, North Market, River (formerly Penn West), Warehouse, and Short North. This Council of Downtown Districts also includes representatives from Capital South, the City of Columbus Downtown Development Office and others having a stake in the continued success of the downtown area.
- The Central Ohio Watershed Council brings together citizen-based stream and watershed groups in the region to assist and support their efforts. The Franklin County Greenways program, administered by MORPC, partnered with various watershed groups and agencies such as the Ohio Environmental Council to lend support and resources to continue this valuable watershed assistance network. The council meets quarterly to network, share experiences and work on a collaborative regional approach to watershed protection and restoration.

- 2001 was another busy year for the Central Ohio Regional Forum (CORF). Meetings addressed a number of important issues facing the region including land use, growth, urban sprawl, traffic congestion and emergency preparedness. Established in 1996, CORF is an association of government and business representatives from eight central Ohio counties including Delaware, Fairfield, Fayette, Franklin, Licking, Pickaway, Ross and Union who meet to discuss issues of mutual interest and exchange information.
- In 2001, MORPC's Central Ohio Ozone Action Program expanded its services for the general public and regional business community. The program began providing ozone forecasts 7-days a week from May through September. This new feature greatly increased media coverage of the program and community awareness of high ozone days. A total of 10 Ozone Health Watch notices were announced in 2001. The program staff also developed an ozone meter for the MORPC website, which tracks and displays the daily ozone forecasts for media and the general public.
- The Central Ohio First Suburbs Consortium, formed by Columbus' five inner-ring communities in 1998, continued to work with MORPC on regional issues affecting Columbus' original suburban communities. The cities of Worthington, Upper Arlington, Grandview Heights, Bexley and Whitehall face growing challenges as nearly built-out communities with aging infrastructure and commercial areas in need of revitalization. The Central Ohio First Suburbs collaborate with other organizations within central Ohio and the state to fight the effects of sprawl and urban disinvestments.
- With many years of experience in community development and housing work for Franklin County, MORPC began offering its lead-testing service to other local governments and non-profit organizations at a competitive rate. Over the past year, the City of Delaware and Delaware County contracted with MORPC to provide lead services in targeted neighborhoods along with MiraCit Development Corporation, a local non-profit organization.
- In a unique partnership with the Enterprise Foundation and the Community Development Collaborative, MORPC developed and provided a series of training workshops designed to increase the capacity of community development corporations (CDC's) in the Greater Columbus area.
- Through the new Clean Ohio Fund, Franklin County is expected to receive approximately \$3 million per year over the next four years for local Greenfield and conservation preservation projects. MORPC assisted with the creation of an 11-member Natural Resources Assistance Council, which will evaluate and select Franklin County Greenfield and conservation projects to receive Clean Ohio funds. MORPC will provide ongoing staff services to the Council.

## **MAJOR ACCOMPLISHMENTS OF 2001**

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

In cooperation with a working group from U.S. DOT, the American Public Transit Association, the American Association of State Highway and Transportation Officials and others, MORPC hosted a national operations regional dialogue session.

MORPC staff implemented a new interactive legislative database on the MORPC website.

The Legislative Task Force was reestablished and began holding meetings.

Central Ohio First Suburbs was convened in August at MORPC and a Central Ohio First Suburbs leadership meeting with ODOD was arranged.

MORPC met with all members of our local state delegation and congressional staff members.

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

The Central Ohio Regional Forum (CORF) met in August in Licking County. The topic was "Land use/Growth and Urban Sprawl." The Licking County Planning Commission presented an informative program on smart growth.

The November CORF Forum featured congestion issues as seen by county engineers and county planners.

CORF voted to eliminate participation in the Darby Watershed Task Force due to the overlap and duplication of organizations working to save the Darby.

MORPC staff participated in the CORTRAN Scanning Tour to Houston TranStar with policy-level stakeholders from the city, ODOT and COTA.

In June, the Mid-Ohio Finance Administrators (MOFA) had a roundtable discussion on municipal budget development. In September, MORPC Finance coordinated a MOFA program on Government Accounting Standards Board (GASB) Statement #34. In October the members had an informative discussion with new Franklin County Treasurer Wade Steen.

MORPC continued to nurture the development of the Council of Downtown Districts and are working to formally organize it.

MORPC began a two-phase project with Columbus to explore and encourage transit-oriented development (TOD).

This is the inaugural year for 'Tracking the Region' to be offered exclusively on the MORPC web site.

The Land Use Planning Advisory Committee elected Dean Ringle as chair and Nancy White as vice-chair.

MORPC assisted Columbus and Franklin County municipalities to obtain OEPA approval of Columbus' Metropolitan Facilities (201) Plan Update by obtaining strong support from the Commission.

MORPC supported Mayor Coleman's downtown plan by actively participating in his task force and linking this work to our work with the Council of Downtown Districts and Downtown South.

Four job analyses and recommendations were provided for Canal Winchester.

A Smart Growth Scorecard was drafted for Mayor Coleman.

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

Round 16 was kicked off when staff conducted an application workshop that was attended by 36 local officials, engineers and consultants.

The district 3 Public Works Integrating Committee held a special meeting in October to cover appointments to the Natural Resources Assistance Council and to transfer the Darbydale Sanitary Sewer Project from Pleasant Township (Round 15) to the Franklin County Commissioners.

The chamber and MORPC organized applicants to make a presentation to TRAC concerning the most important projects competing for Major/New funding in State fiscal year 2006.

Upon the recommendation of Columbus and ODOT, MORPC organized and chaired the Polaris Interchange Working Group.

A press release and information about the new Brownfield and Greenspace programs was placed on the MORPC website.

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

MORPC facilitated funding of the Freeway Management System. After completing a study, recommendations were made to complete the entire system between now and the year 2008. The resulting overall savings were 50 percent of the original cost – \$40 million versus almost \$80 million.

Discussions continued between the partners with respect to administration of the CORTRAN facility. ODOT seems unwilling to create an equal partner policy board for CORTRAN to direct day-to-day-operations.

The North Corridor Study of light rail was completed in July. COTA and staff officially submitted the New Starts report to the FTA, which recommended the project and forwarded it to the OMB for inclusion in the report to Congress.

The preliminary design of the Downtown Bikeway Connector was approved.

MORPC formed 11 new vanpools, increasing the total vans currently on the road to 37.

The Municipal Planning Organization (MPO) planning area is being expanded to include northern Pickaway, and western Madison and Union Counties. This is in anticipation of census results resulting in federal direction to do this.

PB Consult was selected to perform the Mid-Ohio Travel Demand Model Improvement Study.

The 2025 Transportation Plan was completed.



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

The Regional Rail Study was completed and was adopted in November.

MORPC collaborated with Enterprise Foundation staff in presenting three forums focused on enhancing small organizational administrative and board capacities focusing on real estate ventures, housing production, and commercial development.

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

Rental Units

An application for 384 multifamily units (Agler Green Apartments) was approved as part of an acquisition/rehabilitation at September's Joint Columbus and Franklin County Housing Advisory Board meeting.

Two applications, for a total of 640 multifamily units, were approved at the July meeting. Ashley Village is an acquisition/rehabilitation project of 264 units, and Mount Vernon Plaza I and II is a 376-unit acquisition/rehabilitation project.

Ten loans for Home Repair were approved toward the goal of 21, and five applications toward the goal were committed.

Eighteen LifeSkills classes for homeownership were held and households graduated toward a goal of 50.

Twenty-eight homes were completed and cleared toward the Lead Hazard Control goal of 100. MORPC has three units under contract for abatement hazard control with one hundred twenty-one cumulative inspections completed to date. Fifteen relocations were completed toward the goal of 50.

Sixteen emergency repair units were completed toward the CHIP goal of 20. Two deferred maintenance repair units were completed toward the goal of 10 and one major rehab was completed toward the goal of five.

**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.**

Greenways Environmental Education staff continued to provide technical assistance and resource support for the newly organized Friends of Hellbranch Run.

Friends of Big Walnut Creek was formed to focus on the southern portion of this watershed.

Residential energy conservation services to HWAP #138 applicants were provided. These services included eighty-one client education/home visits completed, exceeding the objective of 38.

A total of 88 homes were weatherized toward the goal of 150.

Eleven non-gas heating units were completed, exceeding the objective of 10.

The WarmChoice Program completed a total of 106 inspections toward the objective of 450. Forty units were weatherized toward the objective of 250. A total of 168 furnaces were repaired or replaced toward the objective of 300.

MORPC provided residential energy conservation services through the Home Weatherization Assistance Program to 176 applicants of HWAP #140 (April, 2001 to March, 2002). A total of 68 home visits were completed exceeding the objective of 44. Ninety-nine units were weatherized toward the objective of 176.

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

MORPC's new website was created, incorporating search capabilities and other new features that make the site easier for users.

From late February through mid-October, MORPC responded to 27 RESPEC, 18 Permit Central, two Permits Local and two ListMan software demo requests via the revised website.

MORPC gained significant media coverage for our Central Ohio Ozone Action Program and announced 10 ozone health watches this year.

**Goal 10 - Incorporate GIS into services to members and increase its daily uses.**

MORPC now has digital aerial photography from Delaware, Licking, Union, Madison and Franklin counties.

**Goal 11 - Improve organization and internal management.**

Twenty-nine staff members completed MS Office (Access, Excel, PowerPoint, Word) training through the City of Columbus and Franklin County.

Chair Mike Rankin worked with staff to organize four new task forces: New Directions, Dues, Legislative, and Regional Emergency Preparedness. These enabled MORPC to develop greater board involvement.

Tim Hansley resigned as Commission Secretary due to his pending retirement as Dublin City Manager. Columbus' Utilities Director, John Douth, was elected to replace Mr. Hansley.

Completed construction of new tile floor in lobby to repair settling of the floor. An improved orientation for new hires was developed including a checklist for supervisors to utilize, and a newly introduced buddy system.

MORPC presented extensive information at Dues Task Force meetings, laying out the past and future organizational growth and development as well as capital and operating uses of members' dues.

## **KEY GOALS FOR 2002**

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

- Participate in state and national discussions on updates to TEA-21, environmental justice, air quality and regional federal regulations to enhance transportation planning, programming and resource allocation.
- Create a statewide legislative education program and implement a legislative platform.

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

- 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.
- Facilitate and lead the Mid-Ohio Finance Administrators (MOFA) by providing bimonthly programs on topics to be selected by membership. Increase MOFA membership.
- Continue to develop and nurture the Council of Downtown Districts as a separate organization working on issues of concern for the entire health and well-being of the downtown community.
- Maintain and streamline the web-based version of 'Tracking the Region' and encourage member participation in the project.
- Conduct Transit Oriented Development (TOD) studies 2 & 3 for Columbus and COTA.
- Arrange for the Fifth Annual Planning and Zoning Workshop (in June) for mid-Ohio planning board members and governmental officials.
- Develop a smart growth scorecard for Mayor Coleman and other municipal leaders.
- Increase utilization of HR Consulting by MORPC members. Recruit three MORPC members each to join Mid-Ohio Administrators Group (MOAG) and MOAG-IIC.
- Develop a Traffic and Growth Management Toolkit for northern Franklin County and southern Delaware County in conjunction with the affected local governments.

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

- Present scores and rankings of Round 16 projects to Public Works Integrating Committee for their approval in January.

- Provide administrative support to the Natural Resources Assistance Council (NRAC), assist in developing the scoring methodology, review and score projects, and make recommendations to the NRAC for funding.
- Provide administrative support to the PWIC and work with the Ohio Department of Development in selecting the scoring methodology.

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

- 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.
- Initiate the Columbus Metropolitan Freeway Management System (CMFMS) Effectiveness Study: Part 2, The After Study, in cooperation with ODOT, Columbus and OSU.
- Form six new vanpools and maintain current fleet of 37.
- Conduct 10 outlying county outreach meetings with appropriate follow-up.
- Participate in the ODOT led study of the south innerbelt and ensure appropriate involvement of stakeholders.
- Assist ODOT in its studies of US 33 SE and 1-270 S between I-71 and US 23.
- Work with ODOT, Columbus, Hilliard, and Dublin to study the west outerbelt and US 33 NW.

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

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

- Administer the Joint Columbus and Franklin County Housing Advisory Board.

**Home Repair (January to June 2002)**

- Obtain other resources for rehabilitation.
- Rehabilitate 11 single-family homes.
- Renew the CDBG rehab contract with Franklin County.

Homeownership

- Graduate 15 households from MORPC's Homeownership Counseling Program (Life Skills Program).
- Obtain additional resources from Columbus, Ohio Housing Trust Fund, Federal Home Loan Bank Board and local banks.

#### Lead Hazard Control (by June 30)

- Perform inspections and assessments of lead-based hazards on 35 units of housing.
- Provide lead paint hazard control measures to seven single-family homes to make them lead safe.

#### Community Housing Improvement Program (CHIP)

- Implement and administer the Ross County FY2000 CHIP.
- Enable 10 families to purchase a new home through the Homeownership Program.
- Rehabilitate 10 housing units.
- Provide home repair to 10 units.
- Provide deferred maintenance home repair to 10 units.
- Help Ross County apply for and obtain a FY2002 CHIP grant.

#### **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.**

- Weatherize 95 housing units.
- Provide 27 home visits.
- Provide 3 non-gas heating units.
- Work with CMAAO to obtain a subcontract to continue this work after April 1.
- Inspect 113 units.
- Repair or replace 75 heating units.
- Incorporate green building features into the design of new MORPC facilities.
- As a member of the Central Ohio Clean Fuels Coalition, acquire alternative fuel vehicles as the MORPC fleet is replaced or enlarged.

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

- Create a more interactive MORPC website by adding additional search capability, surveys, polls, interactive forms, threaded E-mail sessions, streamlining video and audio, more dynamic linkages with databases, map images and more.
- Explore MORPC's role in providing e-commerce, website development and storage for selected members.

**Goal 9 - Support and track revenue generation for MORPC.**

- Develop and present a multi-year financial plan for MORPC, including building finances and member dues issues, to the Administrative Committee.
- Reorganize and maintain the Resource Development Team.
- Increase direct labor by six percent annually.
- Initiate actions to implement a Commission-approved permanent, long-term funding approach, which will assist in the provision of direct services and reduce overhead costs.

**Goal 10 - Incorporate GIS into services to members and increase its daily use.**

- Utilize ESRI's new Internet Map Server so visitors to MORPC's web site will have easier access to GIS information.

**Goal 11 - Improve organization and internal management.**

- Work with HR to Link Solomon IV to HR Vantage.
- Working with HR&AS, coordinate training of staff on Microsoft Office 2000/XP Professional and GroupWise systems to increase staff's knowledge and productivity.
- Upgrade MORPC to Microsoft Office XP Pro.
- Upgrade GroupWise to version 6.0.
- Refine and enhance remote access to MORPC through use of 800 number, RAS, TAS and Internet to aid telecommuters and traveling staff.
- Hold regular meetings of technology coordinators group to discuss current and future technological needs and uses at MORPC.

**Goal 12 - Improve the regional environment.**

- Partner with Franklin Soil and Water Conservation District and Friends of Hellbranch Run Conservation Society to implement the Franklin County Greenways Plan in the Hellbranch Run watershed.
- Partner with Metro Parks to implement a signage project that would increase visibility and awareness of Franklin County's streams.
- Improve ozone-forecasting capabilities for 2002 ozone season.

## 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 15<sup>th</sup> largest city in the United States, per the 2000 census. The City of Columbus is one of the largest cities in the United States with an AAA bond rating from Standard & Poor's Corporation and an AAA rating from Moody's Investors Services, Inc. Franklin County also enjoys these highest bond ratings.

Unemployment rates for 1998, 1999, 2000 and 2001 were as follows:

	1998	1999	2000	2001
United States	4.5%	4.2%	4.0%	4.8%
Ohio	4.3%	4.3%	4.1%	4.3%
Central and south-central Ohio	2.7%	2.7%	2.5%	2.9%

The employment outlook for central and south central Ohio has been and remains better than the state and the nation as a whole despite the current economic slowdown

Total membership remains at 42 local governments and interest in membership is continuing to be expressed by other governments, indicating prospects for further geographical growth. Revenue from federal contracts accounted for 59.1 percent of MORPC's 2001 total revenue. Federal revenues are expected to remain stable in the future as additional energy conservation grants have offset lost Community Development Block Grants (CDBG).

As previously mentioned, MORPC's budget has suffered the loss and reduction in contract work for Franklin County in the areas of planning and CDBG. The County Commissioners' decision to do this work in-house rather than contract with MORPC reduced MORPC's budget by roughly \$531,500 in 2001 and is now fully phased in. Additional energy conservation grants are offsetting most of those lost revenues.

Revenues from contracts with utility companies are expected to be stable in the near term. MORPC's total 2001 revenue dropped by 1.7 per cent to \$6,859,517, but the 2002 operating budget is \$8,018,800, which is a 16.9 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:

- Personal service
- Materials and supplies
- Services and charges
- Capital outlays
- Debt service
- Other financing uses

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 nearly 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 accounting principles generally accepted in the United States of America (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 57 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 \$536,579 in 2001 with \$460,480 used in the operating budget and \$76,099 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 \$4,055,624 or 59.1 percent of its 2001 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 2002 budget.

	<b>2000 Actual</b>	<b>2001 Actual</b>	<b>2002 Budget</b>
Revenue:			
Federal contracts	\$3,901,036	\$4,055,624	\$4,930,000
State contracts	245,164	224,708	362,700
Member's per-capita fees	427,847	460,480	468,900
Utility contracts	1,029,687	1,127,715	1,214,100
Other local contracts	1,171,831	781,256	958,400
Foundation/Corporate Contributions	86,438	91,152	84,700
Sale of Hope 3 properties	116,226	118,582	—
	<hr/>	<hr/>	<hr/>
Total Revenue	\$6,978,229	\$6,859,517	\$8,018,800
Expenses:			
Salaries and benefits	4,208,418	4,211,238	4,280,700
Consultants and subcontracts	1,193,340	1,287,359	2,559,700
Depreciation	203,657	193,393	148,600
Other expenses	1,243,476	1,065,954	1,010,200
Cost of sales – Hope 3 properties	116,226	118,582	-0-
	<hr/>	<hr/>	<hr/>
Total Expenses	\$6,965,117	6,876,526	\$7,999,200
Net income (loss) before depreciation on contributed assets			
	\$13,112	\$(17,009)	\$19,600
Depreciation on contributed assets			
	24,761	34,099	51,200
Net income before capital contributions			
	<hr/>	<hr/>	<hr/>
	\$37,873	\$17,090	\$70,800
Capital expenditures			
	<hr/>	<hr/>	<hr/>
	\$145,723	\$193,530	\$356,900

MORPC completed 2001 with a net income from operations of \$17,090. Members' per-capita fees of \$460,480, used in the operating budget, were leveraged by a factor of 14.9 to 1 to bring in total revenues of \$6,859,517. Total federal revenue increased \$154,588, or 4.0 percent primarily due to increased energy conservation contracts. Utility company revenue also increased by 9.5 percent as expected and will increase again in 2002. Total staff salaries and benefits increased by \$2,820 or 0.1 percent from the prior year. Services-subcontracts expense increased by \$94,019 or 7.9% due to weatherization subcontracts. Overall, 2001 operating revenue decreased \$118,712 or 1.7 percent from the prior year. Revenue is budgeted, however, to increase by \$1,159,283 or 16.9 percent in 2002.

The most significant variance from budget in 2001 was in **Total Operating Revenue**, which was \$608,683 or 8.2% under the budget of \$7,468,200. The following programs were under budget by \$100,000 or more:

	<b>Amount Under</b>
Intelligent Transportation Systems	\$186,200
Single Family Rehab	\$184,400
Residential Energy Conservation	<u>\$104,300</u>
	<hr/>
	<u>\$474,900</u>

Funding for the above programs was under contract and available to be earned. Staffing levels, however, were lower than available direct labor budgets and subcontractor work was lower than anticipated in these programs, resulting in earned revenue below budget. Work was delayed until 2002.

Capital Expenditures for equipment, vehicles and software systems in 2001 totaled \$193,530 of which \$92,812 was funded by grantors (contributed capital). Total depreciation expense was \$193,393 and net capital assets at year-end, excluding HOPE 3 properties, were \$460,209. Actual Capital Expenditures in 2001 were significantly below the appropriated amounts as several acquisitions were delayed.

MORPC's cash position improved from \$1,201,484 to \$1,387,415 at year-end due to a drop in accounts 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. The debt was retired in 2001. Rental expense under the lease was \$60,000 in 2001. MORPC now has the option to purchase the building for \$1, but has delayed doing so in order to preserve a mechanism to finance a major expansion. Prepayments of building rent earn interest income, which defrays MORPC's future rent expense. MORPC had prepaid rent of \$145,386 at December 31, 2001, which will be written off as an operating expense over the next five years. Since occupying the building in 1982, MORPC has made leasehold improvements totaling \$377,388. An additional \$497,374 has been paid to Franklin County under the lease in anticipation of future improvements. The Commission reviewed MORPC's space needs in 2001 and adopted the following:

- Membership Dues rates through 2007 sufficient to finance a building expansion if needed.
- Decision to negotiate with Franklin County to arrange favorable financing of building expansion if needed.
- Appointment of an Oversight Task Force to determine the proper timing for a building expansion and assure onsite parking, site aesthetics and green space are preserved.

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 \$719,314 (including two home sites), at December 31, 2001 were held by the trustee, are controlled by MORPC and have been included on MORPC's balance sheet. Mortgage notes receivables of \$417,976 are however, expected to be forgiven over time. One home was sold for a total of \$118,582 during 2001.

**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, MORPC deposits in trust had a carrying value of \$288,948. 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 pages 52 through 53. 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.

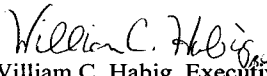
**CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING:** The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Mid-Ohio Regional Planning Commission for its comprehensive annual financial report for the fiscal year ended December 31, 2000. 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 thirteen 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



# Regional Pledge

## PREAMBLE:

We acknowledge that the people, who live and work in the mid-Ohio area, form a single community and are bound together physically, economically and socially. We further acknowledge and respect each community's uniqueness and value that diversity.

## WE PLEDGE:

- To encourage and support a spirit of cooperation among local governments in a manner that will protect the rights of the individual local governments.
- To involve neighboring communities in developing plans and to share those plans with the entire regional community when adopted.
- To plan for redevelopment and future development so that:
  - a. Transportation systems can meet future needs.
  - b. Adequate street, utility, health, educational, recreational and other essential facilities can be provided as growth occurs.
  - c. The needs of agriculture, business and industry are recognized.
  - d. Safe and healthful surroundings in residential and commercial areas are provided.
  - e. Historical, cultural values and critical natural resources are preserved.
  - f. There is an efficient and economical use of public funds.
  - g. Reinvestment can occur in mature communities.
- To actively participate in a regional planning process and to guide the unified, far-reaching development of the region.
- To support and promote concerted action (collaboration) among the local governments for their mutual benefit and for the welfare of the region as a whole.
- To join and cooperate with other communities to ensure the efficient delivery of public services for the health, safety and general welfare of all citizens in the region.
- To identify areas where regional solutions, principles and approaches can serve all communities regardless of community demographics, boundaries, diversity or differences.
- To encourage collaborative economic development initiatives within the region.

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Mid-Ohio Regional Planning  
Commission, Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2000

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.

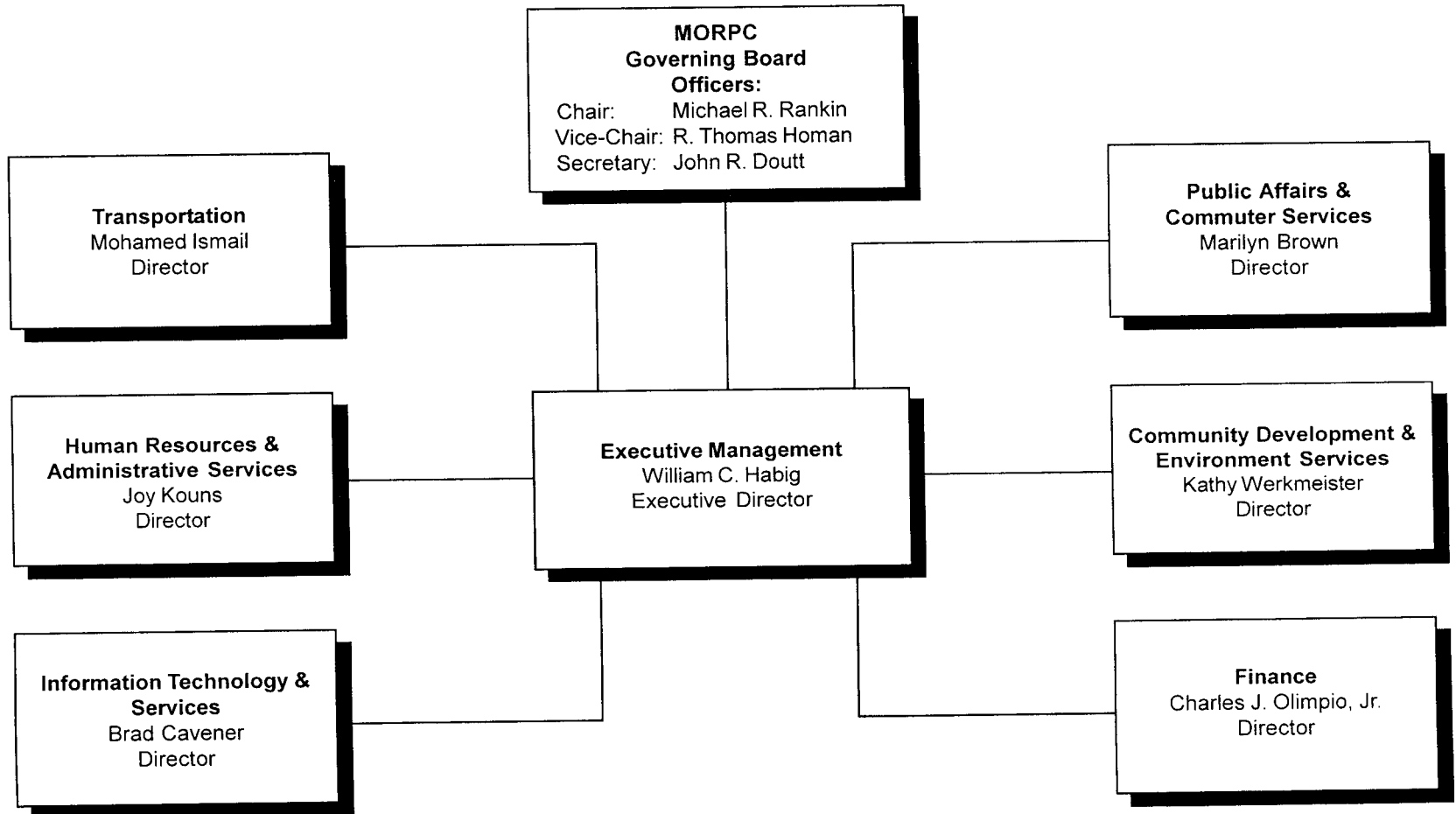


*Smith A. Crave*  
President

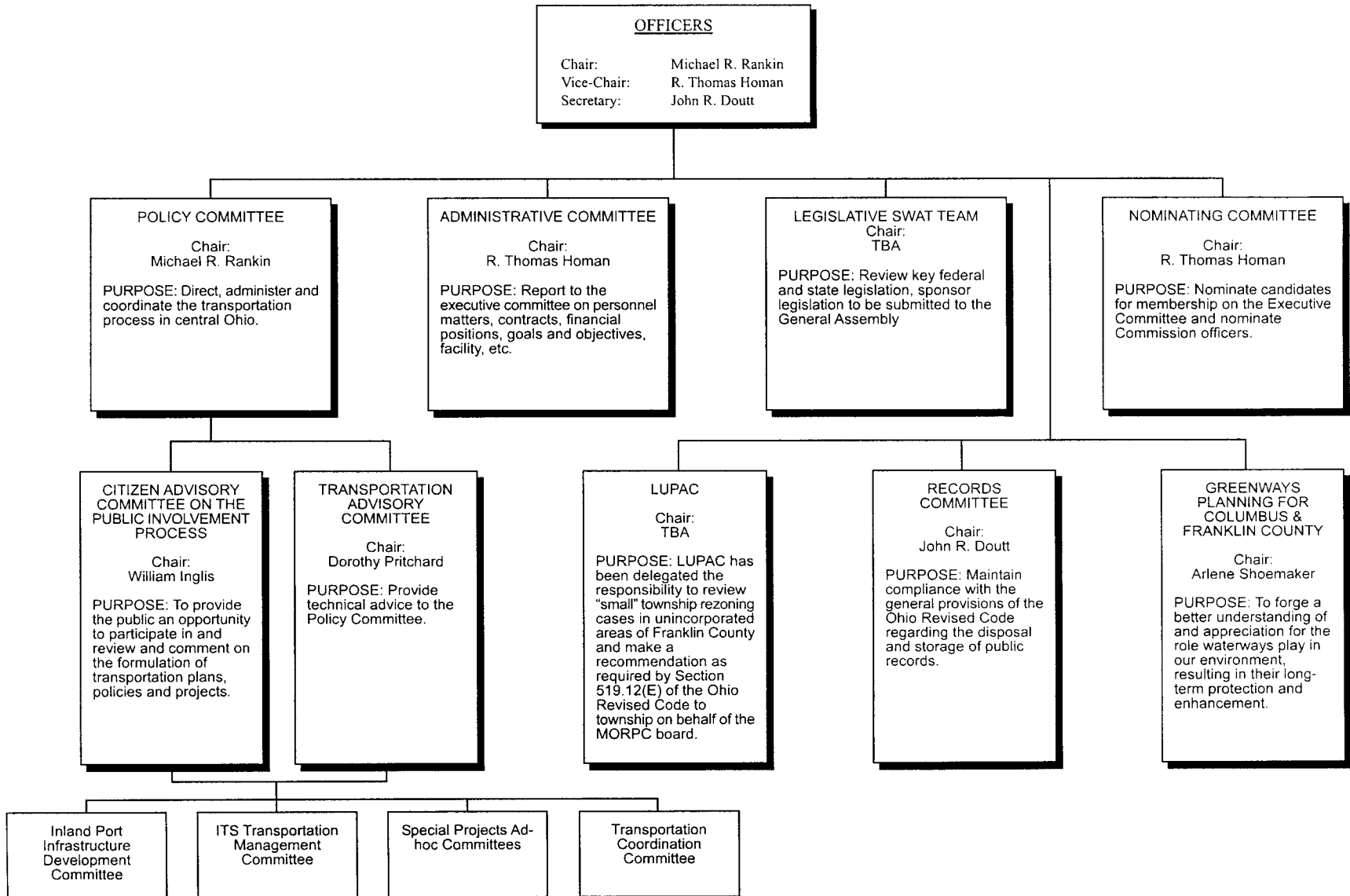
*Jeffrey L. Esser*  
Executive Director

# MID-OHIO REGIONAL PLANNING COMMISSION

## Organizational Chart - Staff As of December 31, 2001



# MID-OHIO REGIONAL PLANNING COMMISSION AS OF 12/31/01



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## **II. FINANCIAL SECTION**



191 West Nationwide Boulevard  
Suite 500  
Columbus, OH 43215-2568

Telephone 614 249 2300  
Fax 614 249 2348

### Independent Auditors' Report

The Members  
Mid-Ohio Regional Planning Commission:

We have audited the accompanying balance sheets of Mid-Ohio Regional Planning Commission (MORPC) as of December 31, 2001 and 2000, 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 auditing standards generally accepted in the United States of America 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, 2001 and 2000, and the results of its operations and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

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.

As described in Note 10, MORPC adopted the provisions of Governmental Accounting Standards Board Statements No. 33, *Accounting and Reporting for Nonexchange Transactions* and No. 36, *Recipient Reporting for Certain Shared Non-exchange Revenues (an amendment of GASB Statement No. 33)* as of December 31, 2001.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 14, 2002 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the result of our audit.

**KPMG LLP**

June 14, 2002

**MID-OHIO REGIONAL PLANNING COMMISSION**

Balance Sheets

December 31, 2001 and 2000

<b>Assets</b>	<b>2001</b>	<b>2000</b>
Cash deposits [note 1(e)]	\$ 1,387,415	1,201,484
Accounts receivable:		
Federal grants and contracts	266,444	423,030
State, local and utility company grants and contracts	141,634	258,814
Other	66,250	-
	474,328	681,844
Prepaid rent	145,386	344,257
Other prepaid expenses	43,884	56,752
Cash – Committee restricted for building repairs and replacements (note 2)	497,374	450,079
HOPE 3 program [note 1(l)]:		
Mortgage notes receivable	412,835	410,166
Real estate held for resale	17,550	25,985
Property and equipment, net [notes 1(d), 3, and 11]	1,383,222	460,072
Total assets	\$ 4,361,994	3,630,639
<b>Liabilities and Equity</b>		
Accounts payable	\$ 211,084	249,533
Accrued liabilities [note 1(k)]:		
Payroll and fringe benefits	282,364	230,965
Vacation and sick leave	476,320	518,289
	758,684	749,254
Unearned grant and contract revenue:		
HOPE 3 Implementation Grant [note 1(l)]	656,773	681,775
Federal grants	57,993	70,098
State, local and utility company grants and contracts	173,940	187,675
	888,706	939,548
Capital lease obligation (note 4)	31,264	80,884
Total liabilities	1,889,738	2,019,219
Equity:		
Contributed capital [note 1(g)]	669,413	918,436
Retained earnings	1,802,843	692,984
Total equity	2,472,256	1,611,420
Total liabilities and equity	\$ 4,361,994	3,630,639

See accompanying notes to financial statements.

**MID-OHIO REGIONAL PLANNING COMMISSION**

Statements of Revenues, Expenses and Changes in Retained Earnings

Years ended December 31, 2001 and 2000

	<b>2001</b>	<b>2000</b>
Revenues:		
Governmental:		
Federal grants and contracts (note 9)	\$ 4,055,624	3,901,036
Nonfederal:		
Members' per capita fees	460,480	427,847
State grants and contracts	224,708	245,164
Local contracts and other	781,256	1,171,831
	1,466,444	1,844,842
Sale of HOPE 3 properties	118,582	116,226
Foundations/corporate contributions	91,152	86,438
Utility company contracts	1,127,715	1,029,687
Total revenue	6,859,517	6,978,229
Expenses:		
Salaries and benefits	4,211,238	4,208,418
Consultants and subcontractors	1,287,359	1,193,340
Cost of sales of HOPE 3 properties	118,582	116,226
Other services	284,090	435,271
Rent and utilities	195,239	178,981
Materials and supplies	233,830	217,752
Printing	34,654	66,760
Travel	68,725	79,079
Depreciation	193,393	203,657
Advertising	86,110	84,463
Other	163,306	181,170
Total expenses	6,876,526	6,965,117
Net income (loss) before depreciation on contributed assets	(17,009)	13,112
Add: Depreciation on contributed assets	34,099	24,761
Net income before capital contributions	17,090	37,873
Capital contributions (notes 10 and 11)	1,092,769	-
Net increase in retained earnings	1,109,859	37,873
Retained earnings, beginning of year	692,984	655,111
Retained earnings, end of year	\$ 1,802,843	692,984

See accompanying notes to financial statements.

**MID-OHIO REGIONAL PLANNING COMMISSION**

Statements of Cash Flows

Years ended December 31, 2001 and 2000

	<b>2001</b>	<b>2000</b>
Cash flows from operating activities:		
Net income (loss) before depreciation on contributed assets	\$ (17,009)	13,112
Adjustments to reconcile to cash provided by operating activities:		
Depreciation	193,393	203,657
Changes in assets and liabilities:		
Accounts receivable	207,516	(223,063)
Prepaid rent	(16,053)	(40,098)
Other prepaid expenses	12,868	15,419
HOPE 3 program	5,766	36,649
Accounts payable	(38,449)	74,982
Accrued liabilities	9,430	53,802
Unearned grants and contract revenue	(50,842)	(104,111)
Total adjustments	323,629	17,237
Net cash provided by operating activities	306,620	30,349
Cash flows from capital and related financing activities:		
Additions to property and equipment	(100,719)	(102,631)
Payments on lease obligation	(49,620)	(47,853)
Member contributions	76,945	83,788
Net cash used in capital and related financing activities	(73,394)	(66,696)
Increase in cash deposits	233,226	(36,347)
Cash deposits, beginning of year (including \$450,079 and \$378,342 in cash – board restricted for building lease at January 1, 2001 and 2000, respectively)	1,651,563	1,687,910
Cash deposits, end of year (including \$497,374 and \$450,079 in cash – board restricted for building lease at December 31, 2001 and 2000, respectively)	\$ 1,884,789	1,651,563
<b>Supplemental Information</b>		
Noncash activities:		
Contributions of equipment and building (note 11)	\$ 1,015,825	44,011

See accompanying notes to financial statements.

## MID-OHIO REGIONAL PLANNING COMMISSION

Notes to Financial Statements

December 31, 2001 and 2000

### (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 not subject to federal or state income taxes.

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 78 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(l)), is the sole organization of the reporting entity.

#### (b) Basis of Accounting

In accordance with accounting principles generally accepted in the United States of America 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, a blended component unit, 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, 2001 and 2000

**(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 forty 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. There is no regulatory oversight for the pool. A portion of the deposits is held in the County's name in non-interest-bearing demand deposit accounts in institutions with branches in Franklin County. A portion of the deposits is in time certificates of deposit registered in the County's name and is held by the County.

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, 2001 and 2000

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 have carrying amounts and bank balances of \$1,595,841 and \$1,374,757 at December 31, 2001 and 2000, respectively, and are not required to be categorized based on the nature of the deposits. Franklin County's deposits of MORPC funds are held by third-party trustees pursuant to ORC Section 135.181, in collateral pools securing all public monies on deposit with specific depository institutions. The fair value of the position in this external investment pool is the same as the value of the pool shares. MORPC's deposits relating to the HOPE 3 Trust are classified in category 3 and the carrying amounts are \$288,948 and \$276,806 at December 31, 2001 and 2000, respectively. The bank balances are \$181,579 and \$280,879 at December 31, 2001 and 2000.

**(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:

<b>Sources</b>	<b>2001</b>	<b>2000</b>
Beginning balance	\$ 918,436	817,851
Contributing sources:		
Members' per capita dues	-	83,788
Fixed assets acquired by grants, restricted for capital acquisitions	-	41,558
Reduction of contributed capital related to prepaid rent (see note 11)	(214,924)	-
Depreciation on fixed assets acquired by grants, restricted for capital acquisitions	(34,099)	(24,761)
Ending balance	\$ <u>669,413</u>	<u>918,436</u>

**(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.



## MID-OHIO REGIONAL PLANNING COMMISSION

### Notes to Financial Statements

December 31, 2001 and 2000

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.

**(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.

**MID-OHIO REGIONAL PLANNING COMMISSION**

Notes to Financial Statements

December 31, 2001 and 2000

**(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 a percentage of accumulated sick leave.

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.

MORPC allows employees to annually convert up to one year's worth of unused annual leave and sick leave to cash compensation with various restrictions. The amount so converted in 2001 and 2000 was approximately \$89,440 and \$68,201, 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.

**(m) *Use of Estimates***

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

**MID-OHIO REGIONAL PLANNING COMMISSION**

Notes to Financial Statements

December 31, 2001 and 2000

**(n) New Accounting Pronouncements**

The Governmental Accounting Standards Board (GASB) has recently issued Governmental Accounting Standards Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. MORPC has not elected early implementation of this statement in 2001. MORPC is required to implement GASB Statement No. 34 by 2004. Management is currently evaluating the impact of this statement on the results of operations and financial conditions.

**(2) Cash Designated for Replacements**

During 2001 and 2000, 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 \$497,374 and \$450,079 at December 31, 2001 and 2000, respectively.

**(3) Property and Equipment**

Property and equipment consists of the following:

	<b>2001</b>	<b>2000</b>
Buildings	\$ 1,801,000	-
Leasehold improvements	377,387	347,737
Leased equipment	303,703	303,703
Furniture and equipment	918,522	850,145
Automobiles and light trucks	288,846	214,532
	3,689,458	1,716,117
Less accumulated depreciation and amortization	(2,306,236)	(1,256,045)
	\$ 1,383,222	460,072

**(4) Leases**

MORPC leases an office building from Franklin County under a cancelable operating lease through 2006 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. The building lease was paid in full by December 31, 2001.

Rent expense related to the office building was approximately \$60,000 and \$45,700 for the years ended December 31, 2001 and 2000, respectively.

**MID-OHIO REGIONAL PLANNING COMMISSION**

Notes to Financial Statements

December 31, 2001 and 2000

MORPC leases certain computers and office equipment under capital 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, 2001:

2002	\$	27,875
2003		4,474
Total minimum lease payments		32,349
Less amount representing interest		1,085
Present value of minimum lease payments under capitalized lease	\$	31,264

**(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 public employee retirement system. PERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Chapter 145 of the Ohio Revised Code assigns the authority to establish and amend benefit provisions to the PERS Board of Trustees (Board). PERS issues a stand-alone financial report that includes the financial statements. That report may be obtained by writing to Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-466-2085 or 1-800-222-PERS (7377).

**(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 Board instituted a temporary employer contribution rate rollback for calendar year 2000. The rate rollback was 20% for state and local government divisions. The 2001 employer contribution rate for local government employer units was 13.55% and the 2000 rate was 10.84% of covered payroll. The contribution requirements of plan members and MORPC are established and may be amended by the Board. MORPC's contributions to PERS for the years ending December 31, 2001, 2000, and 1999 were \$421,000, \$354,000, and \$409,000, respectively, equal to the required contributions for each year. Required employer contributions are equal to 100% of the dollar amount billed to each employer.

## MID-OHIO REGIONAL PLANNING COMMISSION

Notes to Financial Statements

December 31, 2001 and 2000

### (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. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. As required by state statute, a portion of each employer's contribution to PERS is set aside for the funding of postretirement health care. The Ohio Revised Code provides statutory authority for employer contributions. The employer contribution rate was rolled back for the year 2000. For local government employer units, the 2001 rate was 13.55% (10.84% in 2000) of covered payroll; 4.30% was the portion that was used to fund health care for the year. MORPC's contributions actually made to fund postemployment benefits was approximately \$167,000 and \$140,000 in 2001 and 2000.

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

#### Summary of assumptions:

*Actuarial Review* – The assumptions and calculations below were based on the System's latest Actuarial Review performed as of December 31, 2001.

*Funding Method* – An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The difference between assumed and actual experience (actuarial gains and losses) becomes part of unfunded actuarial accrued liability.

*Assets Valuation Method* – All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach assets are adjusted annually to reflect 25% of the unrealized market appreciation or depreciation on investment assets.

*Investment Return* – The investment assumption rate for 2001 was 7.75%.

*Active Employee Total Payroll* – An annual increase of 4.75% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4.75% base increase, were assumed to range from 0.54% to 5.1%.

*Health Care* – Health care costs were assumed to increase 4.75% annually.

OPEBs are advanced funded on an actuarially determined basis. The number of active participating participants at December 31, 2001 was 411,076. \$11,735.95 million represents the actuarial value of the Retirement System's net assets available for OPEB at December 31, 2000 (the latest date information is available). The actuarially accrued liability at December 31, 2000 (the latest date information is available) and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$14,364.6 million and \$2,628.7 million, respectively.

**MID-OHIO REGIONAL PLANNING COMMISSION**

Notes to Financial Statements

December 31, 2001 and 2000

The PERS Board of Trustees enacted a temporary employer contribution rollback for calendar year 2000. The decision to rollback rates was based on the December 31, 1998 actuarial study, which indicated that actuarial assets exceeded actuarial liabilities. The temporary rate rollback was 20% for local government divisions. The Board reallocated employer contributions from 4.20% to 4.30% at the beginning of 2000 to improve health care financing. The proportion of contributions dedicated to funding OPEB increased during the year for those reasons.

**(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.

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 the County. The County allocates the claim liability between all agencies that participate through them. MORPC's current claims liability as of December 31, 2001 and 2000, respectively, was approximately \$31,000 and \$68,000 and is included in accrued liabilities—payroll and fringe benefits balance.

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 2001 or 2000 and during the past three years insurance coverage was sufficient to cover all losses.

**(9) Federal Grants and Contracts Revenue**

Federal grants and contracts for the years ended December 31, 2001 and 2000 are made up of the following:

	<u>2001</u>	<u>2000</u>
Federal grants	\$ 3,251,948	2,698,714
Federal contracts	<u>803,676</u>	<u>1,202,322</u>
Total Federal Grants and Contracts	<u>\$ 4,055,624</u>	<u>3,901,036</u>

## MID-OHIO REGIONAL PLANNING COMMISSION

### Notes to Financial Statements

December 31, 2001 and 2000

#### **(10) Adoption of New Accounting Pronouncement**

In fiscal year 2001, MORPC implemented the provisions of GASB Statements No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, and No. 36, *Recipient Reporting for Certain Shared Non-exchange Revenues (an amendment of GASB Statement No. 33)*. These statements require that capital contributions be recognized as revenues and not as contributed capital. Accordingly, during the year ended December 31, 2001, \$1,092,769 in capital contributions were recognized as revenue in the statement of revenues and expenses for MORPC.

#### **(11) Building and Capital Contributions**

In fiscal year 2001, MORPC paid its final payments for its building lease. The lease is recorded as a cancelable operating lease as the lease has a “fiscal funding clause” which allows MORPC to cancel the lease if the federal funding at MORPC is reduced to a level in which it can no longer maintain its viability. The lease related Franklin County debt has been retired, and MORPC has a bargain purchase option of \$1 for the building. As a result of the current year final payments of the lease obligation, MORPC has included the asset in these financial statements at the depreciated cost of the building. Certain contributed amounts relating to the lease that were initially recorded as prepaid rent are no longer considered prepaid, as the entire obligation has been met. As a result, MORPC has included net property and equipment and capital contributions of \$923,013 in these financial statements, and reduced prepaid rent and contributed capital by \$214,924.

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## **ADDITIONAL INFORMATION**

**MID-OHIO REGIONAL PLANNING COMMISSION**

Schedule of Revenues and Expenses-Budget and Actual

Year ended December 31, 2001

	<b>Actual</b>	<b>Budget</b>	<b>Variance favorable (unfavorable)</b>
Revenue:			
Transportation Programs	\$ 2,358,774	2,753,300	(394,526)
Ridesolutions	499,686	470,700	28,986
Housing and Community Development Programs	752,300	934,600	(182,300)
Residential Energy Conservation	2,226,071	2,330,400	(104,329)
Planning and Executive Management	656,757	696,300	(39,543)
Sale of HOPE 3 Properties	118,582	120,000	(1,418)
Other	247,347	162,900	84,447
Total revenue	6,859,517	7,468,200	(608,683)
Expenses:			
Salaries and benefits	4,211,238	4,266,000	54,762
Consultants, services and other	2,123,653	2,646,600	522,947
Materials and supplies	229,660	259,400	29,740
Depreciation	193,393	194,000	607
Cost of sales, HOPE 3 properties	118,582	120,000	1,418
Total expenses	6,876,526	7,486,000	609,474
Net loss before depreciation on contributed assets	(17,009)	(17,800)	791
Add - depreciation on contributed assets	34,099	36,600	(2,501)
Net income before capital contributions	17,090	18,800	(1,710)
Capital contributions	1,092,769	-	1,092,769
Net increase in retained earnings	\$ 1,109,859	18,800	1,091,059

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

*for the year ended December 31, 2001*

	<u>01/01/01 - 06/30/01</u>		<u>07/01/01 - 12/31/01</u>		<u>01/01/01 - 12/31/01</u>	
	<u>Direct Labor and Fringes</u>	<u>Allocated Indirect Costs</u>	<u>Direct Labor and Fringes</u>	<u>Allocated Indirect Costs</u>	<u>Direct Labor and Fringes</u>	<u>Allocated Indirect Costs</u>
<b>Grants and Programs - Direct Labor</b>						
Transportation	\$ 586,681	\$ 375,476	\$ 573,345	\$ 372,674	\$ 1,160,026	\$ 748,150
RideSolutions Program	116,549	74,592	125,644	81,668	242,193	156,260
Residential Energy Conservation Program	254,531	162,900	227,817	148,081	482,348	310,981
Housing and Community Development	168,921	108,110	142,983	92,939	311,904	201,049
Planning & Executive Management	167,119	106,957	205,278	133,430	372,397	240,387
Other Grants and Programs	<u>27,777</u>	<u>17,778</u>	<u>32,038</u>	<u>20,824</u>	<u>59,815</u>	<u>38,602</u>
Total - Headquarters	1,321,578	845,813	1,307,105	849,616	2,628,683	1,695,429
Residential Energy Conservation - Lawn Ave.	<u>107,235</u>	<u>65,444</u>	<u>140,432</u>	<u>68,812</u>	<u>247,667</u>	<u>134,256</u>
Total	<u>\$ 1,428,813</u>	<u>\$ 911,257</u>	<u>\$ 1,447,537</u>	<u>\$ 918,428</u>	<u>\$ 2,876,350</u>	<u>\$ 1,829,685</u>

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

	01/01/01 - 06/30/01		07/01/01 - 12/31/01		01/01/01 - 12/31/01	
	Common	Total Indirect Costs	Common	Total Indirect Costs	Common	Total Indirect Costs
<b>Indirect Labor</b>						
Information and Technology Services	\$ 133,465	\$ 133,465	\$ 141,790	\$ 141,790	\$ 275,255	\$ 275,255
Finance	176,834	176,834	179,943	179,943	356,777	356,777
Public Affairs	41,474	41,474	53,542	53,542	95,016	95,016
Executive Management	107,219	107,219	96,026	96,026	203,245	203,245
Human Resources and Administration	82,626	133,254	75,517	137,050	158,143	270,304
Other Indirect Labor	16,506	16,506	14,411	14,411	30,917	30,917
Total-indirect labor	<u>558,124</u>	<u>608,752</u>	<u>561,229</u>	<u>622,762</u>	<u>1,119,353</u>	<u>1,231,514</u>
Percent of direct labor	<u>39.06%</u>		<u>38.77%</u>		<u>38.92%</u>	
<b>General Overhead Expense</b>						
Materials and Supplies	15,541	28,385	16,182	25,290	31,723	53,675
Services and Charges	104,749	114,422	79,011	86,676	183,760	201,098
Rent, Utilities and Building Maintenance	6,452	90,337	4,913	77,397	11,365	167,734
Other General Overhead	24,903	63,777	24,857	63,788	49,760	127,565
Total-general overhead	<u>151,645</u>	<u>296,921</u>	<u>124,963</u>	<u>253,151</u>	<u>276,608</u>	<u>550,072</u>
Percent of direct labor	10.61%		8.63%		9.62%	
Total indirect expenses	<u>\$ 709,769</u>	<u>\$ 905,673</u>	<u>\$ 686,192</u>	<u>\$ 875,913</u>	<u>\$ 1,395,961</u>	<u>\$ 1,781,586</u>
Percent of direct labor	<u>49.68%</u>		<u>47.40%</u>		<u>48.53%</u>	
Over absorbed expenses	<u>\$ 4,641</u>	<u>\$ 5,584</u>	<u>\$ 23,100</u>	<u>\$ 42,515</u>	<u>\$ 27,741</u>	<u>\$ 48,099</u>
Percent of direct labor	<u>0.32%</u>		<u>1.60%</u>		<u>0.96%</u>	

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

	01/01/01 - 06/30/01			07/01/01 - 12/31/01			01/01/01 - 12/31/01		
	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	\$ 1,321,578	\$ 845,813	64.00%	\$ 1,307,105	\$ 849,616	65.00%	\$ 2,628,683	\$ 1,695,429	64.50%
Lawn Ave.	107,235	53,618	50.00%	140,432	68,812	49.00%	247,667	122,430	49.43%
Lawn Ave. - HWAP	-	11,826	-	-	-	-	-	11,826	-
<b>Total</b>	<b>\$ 1,428,813</b>	<b>\$ 911,257</b>		<b>\$ 1,447,537</b>	<b>\$ 918,428</b>		<b>\$ 2,876,350</b>	<b>\$ 1,829,685</b>	
		Indirect Expenses	Rate		Indirect Expenses	Rate		Indirect Expenses	Rate
Common		\$ 709,769	49.68%		\$ 686,192	47.40%		\$ 1,395,961	48.53%
Headquarters		184,078	13.93%		189,721	14.51%		373,799	14.22%
Lawn Ave. - HWAP		11,826	-		-	-		11,826	-
<b>Total</b>		<b>\$ 905,673</b>			<b>\$ 875,913</b>			<b>\$ 1,781,586</b>	

## MID-OHIO REGIONAL PLANNING COMMISSION

### Details of Fringe Benefits Allocation

for the years ended June 30, 2001 and December 31, 2001

	Year Ended 06/30/01	Year Ended 12/31/01
Wages paid for time worked:	<u>2,784,932.54</u>	<u>2,761,761.57</u>
Allocated fringe benefits:	1,335,920.15	1,339,551.80
Actual fringe benefits:		
Fringe benefit wages:		
Vacations	191,729.06	200,438.37
Sick Leave	103,909.38	94,191.60
Holiday and Other Fringe Wages	97,496.40	94,985.64
Retirement sick leave	137,037.64	51,219.75
Vacations Carryover	107,284.11	43,862.23
Total fringe benefits wages	637,456.59	484,697.59
PERS	390,726.33	484,540.12
Workers' compensation	(99,797.23)	(31,518.33)
Group medical coverage	304,345.99	335,652.45
Unemployment compensation	6,639.24	5,185.05
Medicare Tax	36,819.51	36,773.76
Group life insurance	1,271.28	1,290.80
Group dental insurance	31,172.99	32,188.42
Group optical insurance	2,834.96	2,661.10
Group prescription insurance	72,408.86	81,648.99
Group EAP Insurance	8,639.90	9,806.12
Total other fringe benefits	<u>755,061.83</u>	<u>958,228.48</u>
Total actual fringe benefits	<u>1,392,518.42</u>	<u>1,442,926.07</u>
Under allocated fringe benefits	<u>(56,598.27)</u>	<u>(103,374.27)</u>
Allocated fringe benefits	<u>47.97%</u>	<u>48.50%</u>
Actual fringe benefits rate	<u>50.00%</u>	<u>52.25%</u>

MID-OHIO REGIONAL PLANNING COMMISSION  
 DETAILS OF CUMULATIVE REVENUE AND EXPENSES AND COMPUTATION OF PROJECT  
 GRANTS ON FEDERAL TRANSPORTATION PROJECTS COMPLETED IN 2001

Year Ended December 31, 2001

	Federal Transportation Administration FY 2001 Transit 9219/165011 Planning Work Program	FY 2001 Federal Highway Administration/Ohio Department of Transportation 9219/462850 Rideshare Program	FY 1999 Federal Highway Administration/Ohio Department of Transportation 9219/461660 CORTRAN	FY 2000 Federal Highway Administration/Ohio Department of Transportation 20914/461740 Regional Aerial Photography	FY 1998 Federal Highway Administration/Ohio Department of Transportation/ 8606/132645 Strategic Transit Planning	FY 1998 Federal Highway Administration/Ohio Department of Transportation 8606/460780 Supplemental Planning Activity
Revenues:						
Federal grants: FHWA		\$ 383,340	\$ 200,000	\$ 74,669	\$ 320,000	500,000
FTA	\$ 1,090,181					
State grants: ODOT (FHWA match)						
ODOT (FTA match)	136,273					
Allocation of per capita fees--FHWA						
Allocation of per capita fees--FTA	136,272					
Local matching funds:			74,000		80,000	
Overexpenditure of FHWA contrac		3	4		1,256	90
Overexpenditure of FTA contrac	21					
Federal grants allocated						
State grants allocated						
In Kind Services						
TOTAL REVENUES	\$ <u>1,362,747</u>	\$ <u>383,343</u>	\$ <u>274,004</u>	\$ <u>74,669</u>	\$ <u>401,256</u>	\$ <u>500,090</u>
Expenditures:						
Salaries and benefits	789,574	198,330	31,072	22,225	122,549	88,160
Consultants and services	7,569	20,194	218,207	38,254	191,301	335,464
Rent and utilities	402	725			0	0
Equipment and Rentals						
Supplies	7,292	2,296	444	3	1,383	3,051
Printing	205	4,415			3,069	1,460
Travel	14,054	4,423	3,388		166	382
Depreciation	11,833	2,228			1,108	0
Other	26,485	23,155	1,261	6	2,533	17,588
In-kind services						
Subtotal--direct expenditures:	\$ 857,414	\$ 255,766	\$ 254,372	\$ 60,488	322,109	446,105
Overhead and indirect cost allocation	\$ 505,333	\$ 127,577	\$ 19,632	\$ 14,181	79,147	53,985
TOTAL EXPENDITURES	\$ <u>1,362,747</u>	\$ <u>383,343</u>	\$ <u>274,004</u>	\$ <u>74,669</u>	<u>401,256</u>	<u>500,090</u>
Federal participation in project cost may not exceed	<u>80%</u>	<u>100.0%</u>	<u>72.99%</u>	<u>100%</u>	<u>80%</u>	<u>100%</u>
Pursuant to contracts, the federal grant may not exceed the lesser of the percentage shown above, or	\$ 1,090,181	\$ 383,340	\$ 200,000	\$ 75,000	\$ 320,000	\$ 500,000
Accordingly the federal grant permissible is	\$ 1,090,181	\$ 383,340	\$ 200,000	\$ 74,669	\$ 320,000	\$ 500,000
Less: Federal payment:	1,090,181	383,340	200,000	74,669	320,000	500,000
Federal grant receivable	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>-0-</u>

MID-OHIO REGIONAL PLANNING COMMISSION

SCHEDULE OF COSTS BY SUBCATEGORY FOR  
FEDERAL TRANSPORTATION GRANTS COMPLETED IN 2001

Year Ended December 31, 2001

SUBCATEGORIES	FTA	ODOT	MORPC	STP	STP	LOCAL	STP	COTA	STP	FHWA	MORPC	TOTAL
601 Short Range Planning	80.00%	10.00%	10.00%									100.00%
60101-001 Short Range Transit Plan	\$21,626	\$2,703	\$2,703									\$27,032
60101-002 Congestion Management	\$75,832	\$9,479	\$9,479									\$94,790
60101-003 Freight Planning	\$39,718	\$4,965	\$4,965									\$49,648
60101-004 Bikeway & Ped. Planning	\$22,739	\$2,842	\$2,842									\$28,423
60101-005 Workforce Development	\$29,492	\$3,687	\$3,687									\$36,866
602 Transportation Improvement Program	80.00%	10.00%	10.00%									100.00%
60201-000 TIP & Implementation	\$154,532	\$19,317	\$19,317									\$193,166
605 Continuing Planning - Surveillance	80.00%	10.00%	10.00%									100.00%
60501-001 Transportation Data & Surveillance	\$211,866	\$26,483	\$26,483									\$264,832
60501-002 GIS Street Inventory Pilot	\$8,728	\$1,091	\$1,091									\$10,910
610 Long Range Planning	80.00%	10.00%	10.00%									100.00%
61001-001 Long Range Planning	\$144,851	\$18,106	\$18,106									\$181,063
61001-002 Public Involvement	\$47,132	\$5,891	\$5,891									\$58,914
61001-003 Corridor/Area Study	\$10,849	\$1,356	\$1,356									\$13,561
61001-004 Modeling	\$29,333	\$3,667	\$3,667									\$36,667
61001-005 Regional Thoroughfare Plan	\$27,873	\$3,484	\$3,484									\$34,841
61001-006 Transit Planning	\$49,649	\$6,206	\$6,206									\$62,061
61001-007 Environmental Justice Evaluation	\$26,469	\$3,309	\$3,309									\$33,087
625 Service	80.00%	10.00%	10.00%									100.00%
62511-001 Information Assistance	\$22,504	\$2,813	\$2,813									\$28,130
62511-002 Technical Assistance	\$21,070	\$2,634	\$2,634									\$26,338
635 Economic Regulation	80.00%	10.00%	10.00%									100.00%
63501-000 Transportation Policies	\$56,327	\$7,041	\$7,040								\$21	\$70,429
665 Planning				100.00%								100.00%
66508-001 Regional Aerial Photography				\$74,669								\$74,669
66511-001 CORTAN					72.99%	27.01%						100.00%
					\$200,000	\$74,000					\$4	\$274,004
66528-000 Strategic Transit Planning							80.00%	20.00%			\$1,256	100.00%
							\$320,000	\$80,000				\$401,256
66529-000 Supplemental Planning Activity									100.00%		\$90	100.00%
									\$500,000			\$500,090
667 66701-000 Rideshare Program										10.00%	\$3	100.00%
										\$383,340		\$383,343
695 Transportation Program Supervision	80.00%	10.00%	10.00%									100.00%
69501-000 Program Administration	\$89,591	\$11,199	\$11,199									\$111,989
Total	\$1,090,181	\$136,273	\$136,272	\$74,669	\$200,000	\$74,000	\$320,000	\$80,000	\$500,000	\$383,340	\$1,374	\$2,996,109

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### **III. STATISTICAL SECTION (UNAUDITED)**

MID-OHIO REGIONAL PLANNING COMMISSION

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

December 31, 2001

<b>Governmental unit</b>	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b>	<b>1996</b>	<b>1997</b>	<b>1998</b>	<b>1999</b>	<b>2000</b>	<b>2001</b>
<b>Cities:</b>										
Bexley	13,095	13,229	13,220	13,285	13,285	13,289	13,290	13,293	13,314	14,530
Chillicothe	21,989	22,042	22,092	22,164	22,237	22,316	22,394	22,394	22,394	13,320
Circleville	11,784	11,843	11,908	11,930	—	—	—	—	—	22,499
Columbus	644,311	650,578	657,487	666,211	675,045	684,928	696,849	701,426	705,652	714,413
Delaware	—	—	—	—	22,294	22,102	23,224	23,745	24,490	26,435
Dublin	16,951	17,991	18,911	19,753	21,494	22,337	23,103	24,976	26,039	30,556
Gahanna	28,631	29,652	30,918	32,240	32,919	33,605	33,950	34,503	34,892	35,214
Grandview Heights	7,010	7,010	7,010	7,013	7,016	7,027	7,027	7,027	7,027	7,027
Grove City	20,141	21,166	21,967	22,970	23,446	24,065	24,683	25,129	25,632	28,481
Hilliard	13,249	14,693	15,779	16,780	17,903	18,774	19,281	21,064	22,506	23,244
London	—	—	—	—	—	8,389	8,441	8,574	8,765	8,869
Marysville	—	—	—	—	—	—	—	—	—	—
Pickerington	6,694	7,151	7,552	7,399	7,535	7,744	7,895	8,035	8,377	8,755
Reynoldsburg	26,037	26,732	27,631	28,627	29,653	30,657	31,124	31,466	31,928	32,281
Upper Arlington	34,194	34,217	34,245	34,259	35,892	35,900	35,919	35,921	35,934	35,990
Washington	—	—	—	—	—	13,905	13,983	14,077	14,077	14,131
Westerville	31,394	32,192	32,917	33,635	34,016	34,412	34,833	34,948	35,926	36,278
Whitehall	20,583	20,585	20,585	20,590	20,599	20,612	20,612	20,675	20,696	20,702
Worthington	14,912	14,958	14,975	15,004	15,022	15,046	15,052	15,059	15,067	15,069
<b>Total cities</b>	<b>910,975</b>	<b>924,039</b>	<b>937,197</b>	<b>951,860</b>	<b>978,356</b>	<b>1,015,108</b>	<b>1,031,660</b>	<b>1,042,312</b>	<b>1,052,716</b>	<b>1,087,794</b>
<b>Villages:</b>										
Ashley	—	—	—	1,068	1,075	—	—	—	—	—
Brice	109	106	106	106	106	106	106	106	106	106
Canal Winchester	2,639	2,700	2,868	3,021	3,153	3,294	3,482	3,722	3,935	4,281
Darbydale	—	—	—	—	—	—	—	—	—	—
Groveport	2,976	2,976	3,006	3,129	3,218	3,378	3,439	3,573	3,602	3,688
Harrisburg	357	357	357	357	357	357	357	357	357	357
Lockbourne	283	283	283	283	283	283	283	283	283	283
Marble Cliff	633	637	639	647	651	652	652	652	652	652
Minerva Park	1,463	1,463	1,463	1,463	1,471	1,683	1,683	1,683	1,683	1,683
New Albany	1,672	1,872	2,006	2,098	2,253	2,688	3,100	3,361	3,550	3,970
New Rome	111	111	111	116	116	116	116	116	116	116
Obetz	3,194	3,290	3,358	3,448	3,520	3,682	3,770	3,876	4,062	4,233
Powell	2,418	2,709	3,006	3,837	4,287	3,929	4,544	4,981	5,346	6,009
Riverlea	503	503	505	513	515	515	515	515	515	505
S. Bloomfield	—	—	—	—	—	838	935	943	951	—
Urbancrest	924	926	933	933	939	945	952	955	965	968
Valleyview	604	604	604	604	604	604	604	604	604	604
West Jefferson	4,510	4,523	4,526	4,526	4,530	4,530	4,530	4,535	4,546	4,546
<b>Total villages</b>	<b>22,396</b>	<b>23,060</b>	<b>23,771</b>	<b>26,149</b>	<b>27,078</b>	<b>27,700</b>	<b>29,168</b>	<b>30,262</b>	<b>31,273</b>	<b>32,001</b>
Fayette Co. balance	—	—	—	—	—	14,490	14,537	14,977	14,977	15,200
Unincorporated Franklin County	99,120	99,652	99,805	100,028	97,959	98,041	98,244	98,547	101,747	102,105
Ross County excluding City of Chillicothe	47,489	47,577	47,839	47,863	47,879	47,897	47,915	48,884	49,585	50,635
<b>Total full member population</b>	<b>1,079,980</b>	<b>1,094,328</b>	<b>1,108,612</b>	<b>1,125,900</b>	<b>1,151,272</b>	<b>1,203,236</b>	<b>1,221,524</b>	<b>1,234,982</b>	<b>1,250,298</b>	<b>1,287,735</b>
<b>Total per capita full membership fees</b>	<b>289,858</b>	<b>334,727</b>	<b>339,083</b>	<b>344,240</b>	<b>346,987</b>	<b>388,030</b>	<b>418,247</b>	<b>442,212</b>	<b>493,521</b>	<b>532,710</b>

(Continued)

## **MID-OHIO REGIONAL PLANNING COMMISSION**

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

December 31, 2001

### **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, 2001

	1992	1993	1994	1995	1996	1997	1998	1999
Revenue:								
Governmental:								
Federal contracts	\$ 1,975,148	3,227,300	4,692,925	4,036,790	3,704,309	3,394,314	4,249,376	4,101,94
Nonfederal:								
Members' per capita fees	289,858	298,704	285,269	283,695	285,439	325,273	357,196	382,61
State grants and contracts	62,218	145,754	239,060	175,619	198,956	199,660	166,262	217,17
Local contracts and other	1,142,494	711,140	690,557	556,737	661,073	780,630	872,659	1,091,92
Utility company contracts	1,434,926	1,210,841	1,215,128	1,178,449	1,017,986	1,246,533	1,214,307	1,389,52
Sale of HOPE 3 properties	-	-	-	-	424,875	398,756	444,843	297,92
Total revenue	4,904,644	5,593,739	7,122,939	6,231,290	6,292,638	6,345,166	7,304,643	7,481,14
Expenses:								
Salaries and benefits	2,466,133	3,085,900	3,237,568	3,391,824	3,467,153	3,551,654	3,765,806	3,939,08
Consultants and subcontractors	1,653,633	1,515,033	2,712,310	1,706,437	1,249,910	966,955	1,597,334	1,681,72
Other services	111,016	171,417	224,274	218,574	248,598	334,275	396,701	388,88
Rent and utilities	191,044	219,204	219,132	214,055	214,168	213,362	201,423	204,42
Materials and supplies	152,447	197,246	205,515	222,080	207,552	255,669	291,570	300,17
Printing	62,674	57,626	78,002	46,506	56,584	78,427	73,774	65,14
Travel	41,691	49,676	55,732	62,889	60,361	72,962	74,039	73,22
Depreciation	65,168	86,994	118,504	136,690	137,193	169,124	171,662	195,48
Other	170,408	185,931	239,233	235,146	235,305	305,079	260,530	303,11
Cost of sales of HOPE 3 properties	-	-	-	-	424,875	398,756	444,843	297,92
Total expenses	4,914,214	5,569,027	7,090,270	6,234,201	6,301,699	6,346,263	7,277,682	7,449,22
Net income (loss) before depreciation on contributed assets	(9,570)	24,712	32,669	(2,911)	(9,061)	(1,097)	26,961	31,92
Add – depreciation on contributed assets	-	-	7,109	19,543	19,543	19,503	11,416	13,00
Net income before capital contributions	(9,570)	24,712	39,778	16,632	10,482	18,406	38,377	44,92
Capital Contributions	-	-	-	-	-	-	-	-
Net changes in retained earnings	(9,570)	24,712	39,778	16,632	10,482	18,406	38,377	44,92
Retained earnings, beginning of year	471,367	461,797	486,509	526,287	542,919	553,401	571,807	610,11
Retained earnings, end of year	\$ 461,797	486,509	526,287	542,919	553,401	571,807	610,184	655,11

Source: MORPC Comprehensive Annual Financial Report.

## Mid-Ohio Regional Planning Commission

Schedule of Insurance Coverage

December 31, 2001

(Unaudited)

<b>Existing coverage - policies in force</b>	<b>Limits of liability</b>
1. <b>Type</b>	<b>Commercial Umbrella</b>
General Aggregate Limit	\$5,000,000
Products-Completed Operations Aggregate Limit	\$5,000,000
Each Incident Limit	\$5,000,000
2. <b>Type</b>	<b>Commercial General Liability</b>
General Aggregate (Other than Products-Completed Operations)	\$5,000,000
Public Officials Liability (Aggregate Limit)	\$3,000,000
Products-Completed Operations Aggregate Limit	\$5,000,000
Personal and Advertising Injury	\$1,000,000
Each Occurrence	\$1,000,000
Fire Damage Limit (Any One Fire)	\$1,000,000
Deductible	\$0
3. <b>Type</b>	<b>Employer's Liability</b>
Employer's Liability Stop Gap	\$1,000,000
Deductible (None)	\$0
4. <b>Type</b>	<b>Employee Benefits Liability</b>
Aggregate Limit	\$3,000,000
Each Claim Limit	\$1,000,000
Deductible	\$1,000
5. <b>Type</b>	<b>Crime Coverage</b>
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. <b>Type</b>	<b>Miscellaneous</b>
Information Technology Coverage	\$375,000
Camera Equipment	\$16,500
Valuable Papers and Records - Cost of 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
7. <b>Type</b>	<b>Commercial Property Coverage</b>
Personal Property - 285 East Main St. & 54 West Lawn Ave.	\$55,000
Extra Expense - 285 East Main St. & 54 West Lawn Ave.	\$550,000
Deductible	\$1,000

*Local Agent  
Insurance Company  
Expires*

*Wichert Insurance  
St. Paul Insurance Company  
October 1, 2002*

(continued)

## Mid-Ohio Regional Planning Commission

Schedule of Insurance Coverage

December 31, 2001

(Unaudited)

<b>Existing coverage - policies in force</b>	<b>Limits of liability</b>
<p>8. <b>Type</b>                      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 &amp; Property Damage Deductible</p> <p><i>Local Agent</i>  <i>Insurance Company</i></p> <p><i>Expires</i></p>	<p><b>Lead Abatement Coverage for HUD Grant</b></p> <p>\$5,000,000                      \$5,000,000                      \$5,000,000                      \$5,000,000                      \$50,000                      \$5,000                      \$1,000</p> <p><i>Wichert Insurance</i>  <i>Bonding and Insurance Specialist</i></p> <p><i>August 17, 2002</i></p>
<p>9. <b>Type</b>                      Limit of Liability                      Auto Medical Payments (Each Person)                      Uninsured Motorists                      Deductible - Comprehensive Coverage                      Deductible - Collision Coverage</p> <p><i>Local Agent</i>  <i>Insurance Company</i></p> <p><i>Expires</i></p>	<p><b>Automobile</b></p> <p>\$1,000,000                      \$5,000                      \$1,000,000                      \$500                      \$500</p> <p><i>Wichert Insurance</i>  <i>St. Paul Insurance Company</i></p> <p><i>October 1, 2002</i></p>
<p>10. <b>Type</b>                      Limit of Liability                          Building                          Contents                      Deductible</p> <p><i>Local Agent</i>  <i>Insurance Company</i></p> <p><i>Expires</i></p>	<p><b>Building and Contents Provided through Franklin Co.</b></p> <p>\$3,242,000                      \$660,000                      \$10,000</p> <p><i>Arthur J. Gallagher, Cleveland, OH</i>  <i>Coregus Insurance Co.</i>  <i>A division of GE</i></p> <p><i>January 1, 2003</i></p>
<p>11 <b>Type</b></p> <p><i>Properties without a building are covered under MORPC's general liability coverage</i></p>	<p><b>HOPE 3 Home Insurance</b></p>

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, 2001

Governmental Unit	Area in Square Miles
Ross County less City of Chillicothe	679.50
Delaware County less Cities of Columbus, Delaware, Dublin, Powell, and Westerville	431.32
Fayette County Less City of Washington	399.33
The City of Columbus	215.77
Unincorporated Franklin County	199.60
The City of Dublin	23.23
The City of Delaware	16.10
The City of Grove City	14.27
The City of Hilliard	13.43
The City of Westerville	12.45
The City of Gahanna	11.32
The City of Reynoldsburg	10.57
The City of Upper Arlington	9.89
The City of Chillicothe	9.00
The Village of Groveport	8.79
The City of Pickerington	8.72
The Village of New Albany	8.29
The City of London	8.20
The City of Washington	7.21
The Village of Canal Winchester	6.65
The City of Worthington	6.39
The Village of Obetz	5.66
The City of Whitehall	5.34
The Village of West Jefferson	4.20
The Village of Powell	3.10
The City of Bexley	2.45
The Village of South Bloomfield	1.70
The City of Grandview Heights	1.35
The Village of Minerva Park	0.49
The Village of Urbancrest	0.49
The Village of Marble Cliff	0.31
The Village of Riverlea	0.20
The Village of Valley View	0.14
The Village of Brice	0.11
The Village of Lockbourne	0.11
The Village of Harrisburg	0.09
The Village of New Rome	0.02
	<hr/>
Total area in square miles	<u><u>2,125.79</u></u>

Source: County Engineers, MORPC and Member Communities.

## Mid-Ohio Regional Planning Commission

### Benefits of Membership - Flow of Funds (Unaudited)

FY 2001 (July 2000 to June 2001)

Members/Governmental Unit	Members Dues and Investments	Return Flow of Funds from Federal, State and Utility Companies				
		TOTAL	Transportation	Infrastructure	Franklin & Ross County CDBG	Energy Conservation*
<b>Dues</b>						
City of Bexley	\$4,927	\$3,506	\$0	\$0	\$2,500	\$1,006
City of Chillicothe	8,306	0	0	0	0	0
City of Columbus	263,000	24,162,755	14,242,000	8,591,753	0	1,329,002
City of Delaware	9,435	0	0	0	0	0
City of Dublin	9,982	644,735	0	644,237	0	498
City of Gahanna	12,874	509,548	495,936	0	0	13,612
City of Grandview Heights	2,600	0	0	0	0	0
City of Grove City	9,953	134,263	0	0	117,008	17,255
City of Hilliard	8,006	2,173	0	0	1,600	573
City of London	3,240	0	0	0	0	0
City of Marysville	2,331	0	0	0	0	0
City of Pataskala	704	0	0	0	0	0
City of Pickerington	3,119	0	0	0	0	0
City of Powell	2,155	0	0	0	0	0
City of Reynoldsburg	11,820	416,905	82,500	324,842	0	9,563
City of Upper Arlington	13,306	0	0	0	0	0
City of Washington	6,562	0	0	0	0	0
City of Westerville	13,340	7,270	0	0	0	7,270
City of Whitehall	7,647	228,200	0	0	205,985	22,215
City of Worthington	5,574	102	0	0	0	102
Village of Brice	700	0	0	0	0	0
Village of Canal Winchester	1,686	516,875	0	471,522	45,353	0
Village of Groveport	1,326	445,363	0	340,000	103,425	1,938
Village of Harrisburg	700	0	0	0	0	0
Village of Lockbourne	700	0	0	0	0	0
Village of Marble Cliff	700	0	0	0	0	0
Village of Minerva Park	1,100	0	0	0	0	0
Village of New Albany	1,348	700,000	0	700,000	0	0
Village of New Rome	700	1,804	0	0	0	1,804
Village of Obetz	1,484	8,510	0	0	0	8,510
Village of Riverlea	700	0	0	0	0	0
Village of South Bloomfield	300	0	0	0	0	0
Village of Urbancrest	700	0	0	0	0	0
Village of Valleyview	700	173,363	0	173,363	0	0
Village of West Jefferson	1,681	0	0	0	0	0
Violet Township	1,555	0	0	0	0	0
Unincorporated Franklin County	37,141	330,549	0	113,183	130,550	86,816
Delaware County	12,578	0	0	0	0	0
Fayette County balance	5,506	0	0	0	0	0
Licking County	565	0	0	0	0	0
Ross County - other	18,376	0	0	0	0	0
<b>Subtotal</b>	<b>\$489,127</b>	<b>\$28,285,921</b>	<b>\$14,820,436</b>	<b>\$11,358,900</b>	<b>\$606,421</b>	<b>\$1,500,164</b>
<b>Returns-not broken out by community</b>						
Housing	na	\$263,397	na	na	\$263,397	na
COTA	na	18,232,345	18,232,345	na	na	na
Franklin County/Regional	na	45,733,954	38,823,121	6,910,833	na	na
<b>Subtotal</b>	<b>\$0</b>	<b>\$64,229,696</b>	<b>\$57,055,466</b>	<b>\$6,910,833</b>	<b>\$263,397</b>	<b>\$0</b>
<b>Investments</b>						
MORPC Transportation Planning	\$1,405,982	na	na	na	na	na
MORPC Fr. Cty CDBG/HOME Admin.	287,967	na	na	na	na	na
MORPC Ross Cty Admin	25,600	na	na	na	na	na
MORPC Infrastructure Admin	164,158	na	na	na	na	na
MORPC Energy Conservation Admin	125,000	na	na	na	na	na
<b>Subtotal</b>	<b>\$2,008,707</b>	<b>na</b>	<b>na</b>	<b>na</b>	<b>na</b>	<b>na</b>
<b>GRAND TOTAL</b>	<b>\$2,497,834</b>	<b>\$92,515,617</b>	<b>\$71,875,902</b>	<b>\$18,269,733</b>	<b>\$869,818</b>	<b>\$1,500,164</b>

\*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.



#### **IV. SINGLE AUDIT ACT SECTION**



191 West Nationwide Boulevard  
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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, 2001, and have issued our report thereon dated June 14, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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**

June 14, 2002



191 West Nationwide Boulevard  
Suite 500  
Columbus, OH 43215-2568

Telephone 614 249 2300  
Fax 614 249 2348

**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 programs for the year ended December 31, 2001. MORPC's major federal programs are 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 programs 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 auditing standards generally accepted in the United States of America; 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 programs for the year ended December 31, 2001.

**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, 2001, and have issued our report thereon dated June 14, 2002. 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**

June 14, 2002

MID-OHIO REGIONAL PLANNING COMMISSION

Schedule of Expenditures of Federal Awards

Year ended December 31, 2001

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, 2001	Cash Received	Federal Expenditures	Accrued (deferred) revenue at December 31, 2001
<b>Federal Highway Administration:</b>							
<b>Passed through Ohio Department of Transportation:</b>							
FY 2001 Rideshare Program	20.205	9219/462850	383,340	58,277	338,894	280,617	-
FY 2002 Rideshare Program	20.205	9219/463450	472,500	-	43,981	70,454	26,473
Vanpool Incentive Program	20.205	8398/460710	40,000	1,639	6,180	4,541	-
Transportation to Jobs	20.205	9219/461580	85,000	7,549	27,171	53,706	34,084
East Corridor Study	20.205	8207/131864	160,000	-	9,552	14,595	5,043
Supplemental Planning Activity	20.205	8606/460780	500,000	1,389	1,389	-	-
Strategic Transit Plan	20.205	8606/132645	240,000	2,364	5,338	2,974	-
CORTRAN	20.205	9219/461660	200,000	36,890	36,890	-	-
Regional Aerial Photography	20.205	20914/461740	75,000	(7,500)	16,720	24,220	-
COTMP Central OH Traffic Mgmt Program	20.205	9746/462350	331,211	9,192	118,968	117,613	7,837
Transit GIS Development	20.205	9219/462440	100,000	7,924	95,542	87,618	-
Central OH Regional Rail Study (CORRS)	20.205	9219/554967	250,000	61,203	165,284	105,972	1,891
Ozone Awareness	20.205	9219/462710	150,000	7,301	97,432	90,368	237
Freeway Management System	20.205	9219/463150	160,000	-	158,558	159,135	577
Transit Oriented Development Education	20.205	9219/463690	25,000	-	12,825	18,881	6,056
CORTRAN O & O	20.205	9219/463350	100,000	-	34,130	41,949	7,819
Travel Model Improvement Study	20.205	9219/462700	250,000	-	102,173	154,280	52,107
Coordinated Traveler Info	20.205	9219/463820	250,000	-	-	520	520
Total Ohio Department of Transportation				<u>186,228</u>	<u>1,271,027</u>	<u>1,227,443</u>	<u>142,644</u>
Total Federal Highway Administration				<u>186,228</u>	<u>1,271,027</u>	<u>1,227,443</u>	<u>142,644</u>
<b>Federal Transit Administration:</b>							
<b>Passed through Ohio Department of Transportation:</b>							
FY 2001	20.505	9219/165011	1,090,181	161,104	700,075	538,971	-
FY 2002	20.505	9219/165021	1,124,787	-	473,116	540,617	67,501
Total Ohio Department of Transportation				<u>161,104</u>	<u>1,173,191</u>	<u>1,079,588</u>	<u>67,501</u>
<b>Passed through Central Ohio Transit Authority:</b>							
Livable Communities (Northeast Transit Center)	20.500	OH-03-0149	400,000	(837)	-	(2,400)	(3,237)
Total Federal Transit Administration				<u>160,267</u>	<u>1,173,191</u>	<u>1,077,188</u>	<u>64,264</u>
<b>U.S. Department of Energy:</b>							
<b>Passed Through Ohio Department of Development:</b>							
Weatherization Assistance FY 2000 #138	81.042	00-138	246,130	18,300	39,797	21,497	-
Weatherization Assistance FY 2000 #140	81.042	00-140	200,539	(31,537)	9,811	41,348	-
Weatherization Assistance FY 2001 #138	81.042	01-138	286,347	-	195,099	186,482	(8,617)
Weatherization Assistance FY 2001 #140	81.042	01-140	349,999	-	250,845	259,656	8,811
Total for Ohio Department of Development				<u>(13,237)</u>	<u>495,552</u>	<u>508,983</u>	<u>194</u>
<b>Passed Through Ohio Department of Development:</b>							
Stripper Funds FY 2000 #138	81.00-138	00-138	60,395	(536)	11,463	11,999	-
Stripper Funds FY 2000 #140	81.00-140	00-140	133,688	(14,452)	14,281	28,733	-
Stripper Funds FY 2001 #138	81.01-138	01-138	2,065	-	2,065	2,065	-
Stripper Funds FY 2001 #140	81.01-140	01-140	2,764	-	2,764	2,694	(70)
Total for CFDA 81.				<u>(14,988)</u>	<u>30,573</u>	<u>45,491</u>	<u>(70)</u>
Total U.S. Department of Energy				<u>(28,225)</u>	<u>526,125</u>	<u>554,474</u>	<u>124</u>

(Continued)

MID-OHIO REGIONAL PLANNING COMMISSION

Schedule of Expenditures of Federal Awards

Year ended December 31, 2001

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, 2001	Cash Received	Federal Expenditures	Accrued (deferred) revenue at December 31, 2001
<b>U.S. Department of Health and Human Services:</b>							
<b>Passed Through Ohio Department of Development:</b>							
Weatherization Assistance FY 2000 #138	93.568	00-138	127,640	(15,225)	75,177	90,402	-
Weatherization Assistance FY 2000 #140	93.568	00-140	192,217	5,513	14,930	9,417	-
Weatherization Assistance FY 2001 #138	93.568	01-138	210,231	-	175,808	151,838 **	(23,970)
Weatherization Assistance FY 2001 #140	93.568	01-140	206,909	-	117,523	96,642 ***	(20,881)
Total for CFDA 93.568				<u>(9,712)</u>	<u>383,438</u>	<u>348,299</u>	<u>(44,851)</u>
Total U.S. Department of Health and Human Services				<u>(9,712)</u>	<u>383,438</u>	<u>348,299</u>	<u>(44,851)</u>
<b>U.S. Department of Housing and Urban Development:</b>							
Housing Counseling Program -1999	14.240	HC-99-0398-0075	7,000	(11)	-	11	-
HOPE 3 Sales Proceeds ****	14.240	N/A		(177,825)	115,227	143,086 ****	(149,966)
Total for CFDA 14.240				<u>(177,836)</u>	<u>115,227</u>	<u>143,097</u>	<u>(149,966)</u>
<b>Passed through the City of Columbus:</b>							
Community Development Block Grant							
FY 1999 - HWAP #140	14.218	DL-000485	27,360	3,986	24,484	20,498	-
FY 2000 - HWAP #140	14.218	DL-001591	54,000	-	32,036	37,157	5,121
Housing Advisory Board	14.218	DE-004417	6,000	1,421	3,576	2,155	-
Total City of Columbus				<u>5,407</u>	<u>60,096</u>	<u>59,810</u>	<u>5,121</u>
Total U.S. Department of Housing and Urban Development				<u>(172,429)</u>	<u>175,323</u>	<u>202,907</u>	<u>(144,845)</u>
Total Federal Financial Assistance Program				<u>136,129</u>	<u>3,529,104</u>	<u>3,410,311</u>	<u>17,336</u>

\*\* Includes \$45,859 of contributed capital expenditures relating to the purchase of equipment.

\*\*\* Includes \$1,546 of contributed capital expenditures relating to the purchase of equipment.

\*\*\*\* Includes \$110,958 of contributed capital expenditures relating to the purchase and rehabilitation of HOPE 3 properties

**MID-OHIO REGIONAL PLANNING COMMISSION**

Notes to Schedule of Expenditures of Federal Awards

December 31, 2001

**(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

December 31, 2001

**(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 programs: **Federal Highway Administration Technical Studies (CFDA #20.205) and Weatherization Assistance for Low-income Persons (CFDA #93.568)**
- (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





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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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.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
OCTOBER 3, 2002**