

SOUTHWESTERN  
PENNSYLVANIA  
COMMISSION

PRIMARY GOVERNMENT ONLY

FINANCIAL STATEMENTS  
AND  
REQUIRED SUPPLEMENTARY  
AND  
ADDITIONAL INFORMATION

YEAR ENDED JUNE 30, 2007

WITH

INDEPENDENT AUDITOR'S REPORT

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**MAHER DUESSEL**

CERTIFIED PUBLIC ACCOUNTANTS

# **SOUTHWESTERN PENNSYLVANIA COMMISSION**

YEAR ENDED JUNE 30, 2007

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**MAHER DUESSEL**  
CERTIFIED PUBLIC ACCOUNTANTS

THREE GATEWAY CENTER - SIX WEST  
PITTSBURGH, PA 15222

(412) 471-5500  
FAX (412) 471-5508

Independent Auditor's Report

Executive Committee and Commissioners  
Southwestern Pennsylvania Commission

We have audited the accompanying financial statements of the governmental activities and each major fund of Southwestern Pennsylvania Commission (Commission) as of and for the year ended June 30, 2007, which collectively comprise the basic financial statements of the Commission's primary government as listed in the table of contents. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on the financial statements based on our audit. The prior year's summarized comparative information has been derived from the Commission's primary government 2006 financial statements and, in our report dated October 18, 2006, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 the significant estimates made by management, as well as, evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements referred to above include only the primary government of the Commission, which consists of two funds that comprise the Commission's legal entity. The financial statements do not include financial data for the Commission's legally separate component unit, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the Commission's primary government. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of the Commission, as of June 30, 2007, and the changes in its financial position and its cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund for the primary government of the Commission as of June 30, 2007, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Executive Committee and Commissioners  
Southwestern Pennsylvania Commission  
Independent Auditor's Report  
Page 2

The Management's Discussion and Analysis Section on pages i through iii is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted 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 basic financial statements. Such additional information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Mahe Duessel*

Pittsburgh, Pennsylvania  
December 5, 2007

**SOUTHWESTERN PENNSYLVANIA COMMISSION  
PRIMARY GOVERNMENT  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

This Management's Discussion and Analysis (MD&A) of the financial performance of the Southwestern Pennsylvania Commission (SPC), the Primary Government, is to provide an understanding and analysis of the basic financial statements for the fiscal year ending June 30, 2007. The following analysis should be used in conjunction with the included financial statements.

**Highlights**

- Total net assets for the fiscal year ending June 30, 2007 equal \$454,790.
- Total net assets are unchanged from the previous year.
- Total primary government revenues recognized equal \$8,656,906.
- Total operating transfers in from component unit equal \$441,126.
- Total primary government program activities expenditures equal \$9,098,032.
- Total federal grant funds recognized for the year equal \$5,329,316.
- Total state grant funds recognized for the year equal \$2,039,565.
- Total contributions recognized for the year equal \$257,749.

**Basic Financial Statements**

SPC uses the accrual basis of accounting to record revenues when earned and to record expenditures when incurred. SPC general ledger accounts and financial statements are presented as governmental activities.

The following financial statements serve as the basis for the analysis of SPC's financial position.

- **Statement of Net Assets** – this financial statement summarizes the overall capital structure of SPC as to whether company assets were financed by incurring debt or equity. Increases or decreases in net assets and/or liabilities can be a useful indicator as to whether the financial position of SPC is improving or deteriorating. This statement also reflects the overall financial strength of SPC including its governmental activities compared to the previous year. In summary, SPC is in a strong financial position to cover liabilities at year-end without incurring any debt.

	<u>June 30, 2007</u>	<u>June 30, 2006</u>
<b>Assets</b>		
Cash and cash equivalents	\$ 432,779	\$ 462,443
Accounts receivable	<u>1,320,582</u>	<u>1,225,307</u>
Total Assets	<u>\$ 1,753,361</u>	<u>\$ 1,687,750</u>
<b>Liabilities</b>		
Total Liabilities	<u>\$ 1,298,571</u>	<u>\$ 1,232,960</u>
<b>Net Assets</b>		
Total Net Assets	<u>\$ 454,790</u>	<u>\$ 454,790</u>

- **Statement of Activities** – this financial statement provides information on SPC’s programs by functions and the revenues generated or used to support program related expenses. This statement generally is a balanced statement for the governmental activities meaning that revenues match expenses. As this statement reports, a total of \$9,098,032 in program and general revenues is needed to support governmental activities.

<u>Summary</u>	<u>Expenses</u>	<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>
Total governmental activities	<u>\$ 9,098,032</u>	<u>\$ 7,368,881</u>	<u>\$ (1,729,151)</u>
Total general revenues and transfers			<u>1,729,151</u>
Change in net assets			-
Net assets - beginning of year			<u>454,790</u>
Net assets - end of year			<u>\$ 454,790</u>

- **Balance Sheet – Governmental Funds** – this financial statement reports information about SPC governmental fund activities and details changes in the organization’s financial position. This report includes all assets, liabilities, and unreserved fund balance as of June 30, 2007. This statement reports financial information for the SPC Special Revenue Fund, which receives federal and state grant funding to support its planning activities and which are transferred out to the Southwestern Pennsylvania Corporation to pay expenditures. The Special Revenue Fund maintains the SPC program grant advances received and restricted for program expenses. Accounts receivable reflect program grant funds due relating to the various planning and economic development programs undertaken by SPC.

- **Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds** – this financial statement reports information on the accrual basis of accounting which is most commonly found with a quasi-governmental entity. The overall financial health of SPC is a product of its ability to secure federal, state, local, and private financial assistance grants to move project studies forward. In summary, after review of the overall financial position of SPC, it is management’s opinion that there are sufficient fund balance reserves to cover unforeseen charges.

At SPC, fiscal year 2006-2007 was a year of expanding our partnerships and focusing on the future.

SPC partnered with many state, regional, and local groups to lay the foundation for a new plan for Southwestern Pennsylvania – Project Region. In forums throughout our region, we gained a fresh perspective on what it means to be a region and how to plan for our future. After first listening to residents throughout the region about what was important to them, we began crafting a new way of looking at and talking about our region.

We held forums in partnership with governmental, business, and non-profit leadership that focused on economic development, land use, and transportation. These discussions reminded us that for many people, basic needs still are foremost in their minds - needs such as good jobs, revitalized communities, and dependable transportation.

Partnering with civic groups like Sustainable Pittsburgh re-enforced our belief that everyone has a stake in the new economy and everyone has something to offer in building on our region’s strengths.

Much of the work of SPC is accomplished through our committees. In effect, SPC is the committees and the volunteers that diligently serve on them. It is these committees that develop our plans along with the highly professional staff that supports them. In this annual report, we have sought to present the perspectives of the committees that work through difficult choices, make recommendations, and provide a solid grounding for all decisions made by SPC.

We are proud of the true regional engagement that has fostered the progress reported herein. We look forward to the coming years as we work together to bring these plans to fruition.

### **Contacting SPC’s Finance Director**

If you have any questions about this report, please contact SPC’s Finance Director, 425 Sixth Avenue, Suite 2500, Pittsburgh, PA 15219.

# SOUTHWESTERN PENNSYLVANIA COMMISSION

## STATEMENT OF NET ASSETS

JUNE 30, 2007

(With Comparative Totals at June 30, 2006)

<u>Assets</u>	2007 Governmental Activities	2006 Governmental Activities
Cash and cash equivalents	\$ 432,779	\$ 462,443
Accounts receivable	1,320,582	1,225,307
<b>Total Assets</b>	<b>\$ 1,753,361</b>	<b>\$ 1,687,750</b>
<hr/> <b>Liabilities and Net Assets</b> <hr/>		
<b>Liabilities:</b>		
Accounts payable	\$ 581,941	\$ 547,535
Grant advances	599,284	614,111
Deferred revenue	117,346	71,314
<b>Total Liabilities</b>	<b>1,298,571</b>	<b>1,232,960</b>
<b>Net Assets:</b>		
Unrestricted	454,790	454,790
<b>Total Liabilities and Net Assets</b>	<b>\$ 1,753,361</b>	<b>\$ 1,687,750</b>

See accompanying notes to financial statements.



# SOUTHWESTERN PENNSYLVANIA COMMISSION

## STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2007

(With Comparative Totals for Year Ended June 30, 2006)

<b>Functions/Programs</b>	Expenses	Program Revenues Operating Grants and Contributions	Total Governmental Activities	2006 Totals
<b>Governmental Activities:</b>				
General	\$ 59,528	\$ -	\$ (59,528)	\$ (57,227)
Highway/transit planning	6,347,201	5,329,316	(1,017,885)	(519,693)
Pennsylvania Turnpike Commission	365	365	-	-
Local government and other programs	9,625	-	(9,625)	(399,591)
Special projects	240,251	-	(240,251)	(286,699)
Economic development programs	2,441,062	2,039,200	(401,862)	(389,616)
<b>Total governmental activities</b>	<b>\$ 9,098,032</b>	<b>\$ 7,368,881</b>	<b>(1,729,151)</b>	<b>(1,652,826)</b>
<b>General revenues:</b>				
Commission member contributions			406,597	332,155
In-kind contributions			623,623	553,330
Contributions			257,749	314,551
Interest income and other			56	1,839
Transfers from component unit			441,126	450,951
<b>Total general revenues and transfers</b>			<b>1,729,151</b>	<b>1,652,826</b>
<b>Change in net assets</b>			-	-
Net assets - beginning of year			454,790	454,790
Net assets - end of year			<b>\$ 454,790</b>	<b>\$ 454,790</b>

See accompanying notes to financial statements.

# SOUTHWESTERN PENNSYLVANIA COMMISSION

## BALANCE SHEET GOVERNMENTAL FUNDS

JUNE 30, 2007  
(With Comparative Totals at June 30, 2006)

Assets	General	Grants	2007 Totals	2006 Totals
Cash and cash equivalents	\$ 359,611	\$ 73,168	\$ 432,779	\$ 462,443
Accounts receivable	572,136	748,446	1,320,582	1,225,307
<b>Total Assets</b>	<b>\$ 931,747</b>	<b>\$ 821,614</b>	<b>\$ 1,753,361</b>	<b>\$ 1,687,750</b>
<b>Liabilities and Fund Balance</b>				
<b>Liabilities:</b>				
Accounts payable	-	\$ 581,941	\$ 581,941	\$ 547,535
Grant advances	359,611	239,673	599,284	614,111
Deferred revenue	117,346	-	117,346	71,314
<b>Total Liabilities</b>	<b>476,957</b>	<b>821,614</b>	<b>1,298,571</b>	<b>1,232,960</b>
<b>Fund Balance:</b>				
Unreserved	454,790	-	454,790	454,790
<b>Total Liabilities and Fund Balance</b>	<b>\$ 931,747</b>	<b>\$ 821,614</b>	<b>\$ 1,753,361</b>	<b>\$ 1,687,750</b>

See accompanying notes to financial statements.

# SOUTHWESTERN PENNSYLVANIA COMMISSION

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2007  
(With Comparative Totals for Year Ended June 30, 2006)

	General	Grants	2007 Totals	2006 Totals
<b>Revenues:</b>				
Federal grants	\$ -	\$ 5,329,316	\$ 5,329,316	\$ 4,306,190
State grants	-	2,039,565	2,039,565	1,926,647
Commission member contributions	59,528	347,069	406,597	332,155
In-kind contributions	-	623,623	623,623	553,330
Contributions	-	257,749	257,749	314,551
Interest income and other	-	56	56	1,839
Total revenues	59,528	8,597,378	8,656,906	7,434,712
<b>Other Financing Sources:</b>				
Operating transfers in from component unit	-	441,126	441,126	450,951
<b>Other Financing Uses:</b>				
Operating transfers out to component unit:				
Salaries and employee benefits	-	2,740,336	2,740,336	2,798,715
Consultants	-	3,254,066	3,254,066	2,260,097
Printing and publications	1	75,372	75,373	38,643
Telephone	-	2,888	2,888	2,807
Postage	-	12,753	12,753	6,497
Supplies	-	106,191	106,191	71,494
In-kind services - match	-	623,623	623,623	553,330
Travel and meetings	22,363	211,176	233,539	246,554
Communications	37,164	356,759	393,923	373,187
Equipment and computer services	-	57,556	57,556	25,074
Temporary personnel	-	17,296	17,296	19,867
Books, dues, and subscriptions	-	48,531	48,531	43,989
Legal/audit	-	94,541	94,541	81,954
Rent	-	1,140	1,140	1,140
Training and development	-	10,693	10,693	12,241
Indirect costs	-	1,425,583	1,425,583	1,350,074
Total operating transfers out to component units	59,528	9,038,504	9,098,032	7,885,663
Total other financing sources (uses)	(59,528)	(8,597,378)	(8,656,906)	(7,434,712)
<b>Net Change in Fund Balance</b>	-	-	-	-
<b>Fund Balance:</b>				
Beginning of year	454,790	-	454,790	454,790
End of year	\$ 454,790	\$ -	\$ 454,790	\$ 454,790

See accompanying notes to financial statements.

# **SOUTHWESTERN PENNSYLVANIA COMMISSION**

## **NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2007**

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### **1. ORGANIZATION**

The Southwestern Pennsylvania Commission (Commission) is a voluntary organization comprising the ten Counties of Allegheny, Armstrong, Beaver, Butler, Fayette, Greene, Indiana, Lawrence, Washington, and Westmoreland, as well as the City of Pittsburgh. It was created under the Regional Planning Law, May 29, 1956, P.L. 1845, as amended, Section 3 of the Intergovernmental Cooperation Act, Number 180, July 12, 1972. The general purpose to be accomplished through the establishment of the Commission is to foster cooperative planning and coordinated effort among local government jurisdictions in southwestern Pennsylvania and to serve as a forum for the discussion of their common problems and aspirations. In keeping with this general purpose, the Commission maintains active programs of transportation planning and programming, economic development planning, and technical assistance to local governments.

The Commission consists of sixty-one voting individuals called Commissioners, which represent the Members of the Commission, the Pennsylvania Department of Transportation, the Governor's Office, the Pennsylvania Department of Community and Economic Development, the Port Authority of Allegheny County, and the Transit Operators Committee. The Commission is managed by Officers elected by the Commissioners.

The Commission has retained the Southwestern Pennsylvania Corporation (Corporation), a component unit, to conduct studies and render services and to perform its administrative functions. All administrative costs and the costs associated with studies or services provided by the Corporation on behalf of the Commission are allocated directly or by an indirect cost allocation plan. The Corporation is a tax-exempt corporation whose operations consist primarily of services provided to the Commission and the operation of the Regional Enterprise Tower.

The Commission maintains an ongoing program of assistance to local governments. It is intended to help local elected officials improve management techniques and fiscal practices that will result in more efficient municipal operations. These intentions are accomplished by producing practical reference manuals, conducting workshops, and furnishing services directly to community officials on a selective basis.

As the designated Metropolitan Planning Organization, the Commission develops a comprehensive transportation plan and a transportation improvement program for the Southwestern Pennsylvania area. The scope of the planning and programming process includes highways, bridges, transit, and airport system elements. Projects

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# SOUTHWESTERN PENNSYLVANIA COMMISSION

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2007

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must originate in the plan and be consistent with the program to qualify for federal funding. The Commission receives the majority of its funding from the Pennsylvania Department of Transportation.

The Commission contributes to the ongoing economic development effort in the region by sponsoring transportation related economic impact studies, when warranted, and by providing technical support services to existing economic development agencies so they can perform their roles more effectively.

The Commission is exempt from federal income tax as a governmental entity defined in Section 115(2) of the Code.

In accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14, "*Financial Reporting Entity*," the Commission is defined as a primary government. Consistent with applicable guidance, the criteria used by the Commission to evaluate the possible inclusion of related entities within its reporting entity are financial accountability and the nature and significance of the relationship. In determining financial accountability in a given situation, the Commission reviews the applicability of the following criteria:

The Commission is financially accountable for:

1. Organizations that make up the legal entity.
  2. Legally separate organizations if the Commission appoints a voting majority of the organizations' governing body and the Commission is able to impose its will on the organization or if there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the Commission.
    - a. Impose its Will - If the Commission can significantly influence the programs, projects, or activities of, or the level of services performed or provided by, the organization.
    - b. Financial Benefit or Burden - Exists if the Commission (1) is entitled to the organization's resources, or (2) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide support to, the organization, or (3) is obligated in some manner for the debt of the organization.
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# SOUTHWESTERN PENNSYLVANIA COMMISSION

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2007

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3. Organizations that are fiscally dependent on the Commission. Fiscal dependency is established if the organization is unable to adopt its budget, levy taxes, or set rates or charges, or issue bonded debt without approval by the Commission.

The only entity that should be considered a component unit of the Commission is the Corporation, whose relationship to the Commission is discussed above. These financial statements include the financial position and results of operation of the primary government only, the Commission. Separate financial statements can be obtained that include both the Commission and the Corporation at the Commission's address at 425 Sixth Avenue – Suite 2500, Pittsburgh, PA 15219.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Basis of Presentation

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all the activities of the Commission. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The Commission has no business-type activities.

The statement of net assets presents the financial condition of the governmental and business-type activities of the primary government as of year-end.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Amounts paid on behalf of the Commission by the Corporation are reflected on the statement of activities as expenses. The Corporation initially pays for all expenses of the Commission and is subsequently reimbursed by the Commission. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not properly included among program revenues are reported instead as general revenues.

# **SOUTHWESTERN PENNSYLVANIA COMMISSION**

## **NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2007**

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### **Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Grants and member contributions associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Commission reports the following major governmental funds:

The Commission General Fund accounts for all the financial resources of the Commission, except for those required to be accounted for in another fund.

The Commission Special Revenue Fund (Grants Fund) accounts for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided and 2) operating grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues.

When both restricted and unrestricted resources are available for use, it is the Commission's policy to use restricted resources first, then unrestricted resources as they are needed.

# SOUTHWESTERN PENNSYLVANIA COMMISSION

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2007

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### In-Kind Contributions

In-kind contributions include services provided by various organizations which are recorded at estimated value and volunteer time for specific services, which is recorded at predetermined rates applied on an hourly basis. The services are recognized when the in-kind support is characterized as integral to operations. Contributed support is recognized in the financial statements in accordance with Appalachian Regional Commission regulations.

### Use of Estimates in the Preparation of Financial Statements

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 amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### Budgets and Budgetary Accounting

The Commission does not have a legally adopted budget that would require a separate budgetary comparison schedule. Budgetary control for the Commission is maintained through enforcement of the related grant provisions.

## **3. CASH AND CASH EQUIVALENTS**

Pennsylvania statutes provide for investment of governmental funds into certain authorized investment types including U.S. Treasury bills, other short-term U.S. and Pennsylvania government obligations, insured or collateralized time deposits, and certificates of deposit. The statutes allow pooling of governmental funds for investment purposes.

The deposit and investment policy of the Commission adheres to state statutes. Deposits are maintained in demand accounts. There were no deposit or investment transactions during the year that were in violation of either the state statutes or the policy of the Commission.

GASB Statement No. 40, "*Deposit and Investment Risk Disclosures*" requires disclosures related to the following deposit and investment risks: credit risk (including custodial credit risk and concentrations of credit risk), interest rate risk,

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# SOUTHWESTERN PENNSYLVANIA COMMISSION

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2007

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and foreign currency risk. As of year-end, the Commission does not hold any investments, as such, the following is a description of the Commission's deposit risk:

**Custodial Credit Risk** - Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. The Commission does not have a formal deposit policy for custodial credit risk. As of June 30, 2007, \$332,779 of the Commission's bank balance of \$432,779 was exposed to custodial credit risk, which is collateralized in accordance with Act 72 of the Pennsylvania state legislature which requires the institution to pool collateral for all governmental deposits and have the collateral held by an approved custodian in the institution's name. These deposits have a carrying amount of \$432,779 as of June 30, 2007.

#### 4. ACCOUNTS RECEIVABLE

Accounts receivable consists of the following:

Pennsylvania Department of Transportation	\$	960,918
Federal Transit Administration		95,318
Outside projects		264,346
		<hr/>
	\$	<u>1,320,582</u>

#### 5. CONTINGENCY

The Commission receives significant financial assistance from federal and state governmental agencies in the form of grants. The disbursement of such funds generally requires compliance with contract requirements and is subject to audit. Any disallowed costs resulting from such audits could become a liability of the Commission. The amount, if any, of expenditures that may be disallowed by the granting agencies cannot be determined at this time. Management expects such amounts, if any, to be immaterial.

The Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Commission maintains insurance through an independent insurance carrier for these types of business losses. Settled claims for these risks have not exceeded commercial insurance coverage for the past three years. There have been no significant changes in insurance coverage since the prior fiscal year. Management believes the insurance coverage is sufficient to cover the Commission against potential losses.

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## ADDITIONAL INFORMATION

# SOUTHWESTERN PENNSYLVANIA COMMISSION

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2007  
(With Comparative Totals for Year Ended June 30, 2006)

	General		Grants				Totals	2006 Totals
	Commission General Fund	Highway/ Transit Planning	Pennsylvania Turnpike Commission	Local Gov't. & Other Programs	Special Projects	Economic Development Programs		
<b>Revenues:</b>								
Federal grants	\$ -	\$4,705,677	\$ -	\$ -	\$ -	\$ 623,639	\$ 5,329,316	\$ 4,306,190
State grants	-	623,639	365	-	-	1,415,561	2,039,565	1,926,647
SPC member contributions	59,528	324,784	-	9,569	93	12,623	406,597	332,155
In-kind contributions	-	281,587	-	-	-	342,036	623,623	553,330
Contributions	-	17,591	-	-	240,158	-	257,749	314,551
Interest income and other	-	-	-	56	-	-	56	1,839
Total revenues	59,528	5,953,278	365	9,625	240,251	2,393,859	8,656,906	7,434,712
<b>Other Financing Sources:</b>								
Operating transfers in from component unit	-	393,923	-	-	-	47,203	441,126	450,951
<b>Other Financing Uses:</b>								
Operating transfers out to component unit:								
Salaries and employee benefits	-	1,895,168	237	5,754	15,201	823,976	2,740,336	2,798,715
Consultants	-	2,533,413	-	-	149,209	571,444	3,254,066	2,260,097
Printing and publications	1	68,068	-	513	2,731	4,060	75,373	38,643
Telephone	-	2,887	-	-	-	1	2,888	2,807
Postage	-	8,016	-	62	2,157	2,518	12,753	6,497
Supplies	-	100,978	-	230	498	4,485	106,191	71,494
In-kind services - match	-	281,587	-	-	-	342,036	623,623	553,330
Travel and meetings	22,363	112,937	-	-	20,390	77,849	233,539	246,554
Communications	37,164	255,154	-	-	36,000	65,605	393,923	373,187
Equipment and computer services	-	41,676	-	-	5,489	10,391	57,556	25,074
Temporary personnel	-	14,671	-	-	-	2,625	17,296	19,867
Books, dues, and subscriptions	-	11,065	-	150	-	37,316	48,531	43,989
Legal/audit	-	29,942	-	-	2,289	62,310	94,541	81,954
Rent	-	1,140	-	-	-	-	1,140	1,140
Training and development	-	4,080	-	-	-	6,613	10,693	12,241
Indirect costs	-	986,419	128	2,916	6,287	429,833	1,425,583	1,350,074
Total operating transfers out to component units	59,528	6,347,201	365	9,625	240,251	2,441,062	9,098,032	7,885,663
Total other financing sources (uses)	(59,528)	(5,953,278)	(365)	(9,625)	(240,251)	(2,393,859)	(8,656,906)	(7,434,712)
<b>Net Change in Fund Balance</b>	-	-	-	-	-	-	-	-
<b>Fund Balance:</b>								
Beginning of year	454,790	-	-	-	-	-	454,790	454,790
End of year	\$ 454,790	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 454,790	\$ 454,790

# SOUTHWESTERN PENNSYLVANIA COMMISSION

## UNIFIED PLANNING WORK PROGRAMS, 2006-2007 PROGRAM YEAR

### DETAILS OF EXPENDITURES BY ACTIVITY CLASSIFICATION

YEAR ENDED JUNE 30, 2007

(With Comparative Totals for Year Ended June 30, 2006)

	Funding Source						Expenditures	2006 Totals
	FHWA	FTA	FTA Section 5307	PennDot	Local	Other	Highway/ Transit Planning	
<b>Data Systems and Modeling:</b>								
Maintain data & graphic files	\$ 121,439	\$ -	\$ -	\$ 24,288	\$ 6,073	\$ -	\$ 151,800	\$ 144,214
GIS maintenance & operation	285,112	-	-	57,022	14,257	-	356,391	298,201
Air quality planning	94,244	-	-	18,849	4,712	-	117,805	70,063
Land use models and regional forecasts	75,983	38,522	-	15,197	13,429	-	143,131	157,878
Transportation models	98,563	49,834	-	19,712	17,387	-	185,496	182,034
Transportation model development (Year 4)	53,607	-	-	6,701	6,701	-	67,009	143,071
Transportation model development (Year 5)	282,219	-	-	35,277	35,277	-	352,773	165,767
Transportation model development (Year 6)	381,393	-	-	47,674	47,674	-	476,741	17,117
Transportation model development (Year 7)	-	49,735	-	-	12,434	-	62,169	-
Regional aerial photography	-	-	-	-	-	-	-	43,901
<b>Total data systems and modeling</b>	<b>1,392,560</b>	<b>138,091</b>	<b>-</b>	<b>224,720</b>	<b>157,944</b>	<b>-</b>	<b>1,913,315</b>	<b>1,222,246</b>
<b>Transportation Plans and Programs:</b>								
Long range planning	188,936	95,850	-	37,787	33,409	-	355,982	189,975
Long range supplemental	-	-	-	-	-	-	-	99,016
TIP management	191,214	-	-	38,243	-	7,670	237,127	127,275
Congestion management	72,097	-	-	14,419	3,605	-	90,121	87,633
Support for planning agencies	204,880	-	-	-	-	51,220	256,100	118,000
Financial planning	57,603	-	-	11,521	2,880	-	72,004	60,246
Project Evaluation and Coordination	87,329	-	-	-	-	21,832	109,161	-
Allegheny County comprehensive plan - Yr 2	49,861	-	-	-	-	12,465	62,326	37,674
Allegheny County comprehensive plan - Yr 3	-	-	-	-	-	-	-	55,000
Regional Transit Assessment Support Services	-	39,870	-	-	282	9,686	49,838	-
Eastside land use initiative	-	-	-	-	-	-	-	79,934
Planning partner's meeting	-	-	-	-	-	-	-	36,412
Cranberry transit study	-	-	-	-	-	-	-	7,971
Environmental Justice	1,825	923	-	365	322	-	3,435	-
Project Region Workshops	56,020	-	-	-	30	-	56,050	-
<b>Total transportation plans and programs</b>	<b>909,765</b>	<b>136,643</b>	<b>-</b>	<b>102,335</b>	<b>40,528</b>	<b>102,873</b>	<b>1,292,144</b>	<b>899,136</b>
<b>Transportation Models &amp; Management/ Operation Strategies:</b>								
Freight Planning	30,217	-	-	6,043	-	1,511	37,771	47,632
Intermodal initiatives	39,858	-	-	7,972	1,993	-	49,823	44,819
Transportation System Operations Planning	54,015	-	-	10,803	2,701	-	67,519	47,148
Commute info program - FTA	-	-	339,488	-	-	84,867	424,355	428,611
Commute info program - UPWP	89,838	45,552	-	17,967	15,880	-	169,237	141,821
ECTS transitional analysis	-	-	-	10,205	4,728	-	14,933	83,458
Commute info operations	-	-	9,507	-	-	2,308	11,815	37,350
Transit technical/planning assistance	-	167,300	-	-	41,825	-	209,125	175,850
Port Authority planning program	-	220,000	-	-	-	55,000	275,000	275,000
Route 30 Corridor Master Plan	60,011	-	-	-	-	15,003	75,014	-
Allegheny County Hazard Mapping	11,897	-	-	-	2,974	-	14,871	-
Rail System Capacity Study	461	-	-	-	115	-	576	-
LTAP	-	-	-	-	-	-	-	1,742
LTAP promotion and evaluation	25,599	-	-	6,400	-	-	31,999	9,981
Mobility Plan Robinson/N. Fayette Retail Area	80,925	-	-	20,231	-	-	101,156	-
Grandview byway corridor management program	-	-	-	-	-	-	-	41,548
Washington County Transit Study	-	-	135,783	16,973	-	16,973	169,729	-
Emergency ride home program	-	-	2,472	-	-	618	3,090	566
Port of Pittsburgh water transit assessment	58,100	-	-	-	-	14,525	72,625	252,149
<b>Total transportation models &amp; management/ operation strategies</b>	<b>450,921</b>	<b>432,852</b>	<b>487,250</b>	<b>96,594</b>	<b>70,216</b>	<b>190,805</b>	<b>1,728,638</b>	<b>1,587,675</b>
<b>Work for PennDot:</b>								
Highway performance monitoring - Counting Program	139,987	-	-	34,997	-	-	174,984	162,841
Highway performance monitoring - Lawrence County	22,000	-	-	-	-	5,500	27,500	27,502
Highway performance monitoring - inventory	51,839	-	-	12,960	-	-	64,799	61,034
Technical assistance to PennDot	109,856	-	-	21,971	5,493	-	137,320	129,990
Traffic forecasts/needs reports	-	-	-	73,954	-	-	73,954	108,226
<b>Total work for PennDot</b>	<b>323,682</b>	<b>-</b>	<b>-</b>	<b>143,882</b>	<b>5,493</b>	<b>5,500</b>	<b>478,557</b>	<b>489,593</b>
<b>Program Administration:</b>								
UPWP administration	53,483	27,127	-	10,696	9,456	-	100,762	89,475
Staff support services	119,185	60,389	-	23,811	20,920	-	224,305	216,224
Public participation program	114,425	58,020	-	22,885	20,227	-	215,557	214,959
<b>Total program administration</b>	<b>287,093</b>	<b>145,536</b>	<b>-</b>	<b>57,392</b>	<b>50,603</b>	<b>-</b>	<b>540,624</b>	<b>520,658</b>
<b>Aviation Planning:</b>								
CASPP XV program	-	-	-	-	-	-	-	-
<b>Total UPWP programs</b>	<b>\$ 3,364,021</b>	<b>\$ 853,122</b>	<b>\$ 487,250</b>	<b>\$ 624,923</b>	<b>\$ 324,784</b>	<b>\$ 299,178</b>	<b>\$ 5,953,278</b>	<b>\$4,719,308</b>

# SOUTHWESTERN PENNSYLVANIA COMMISSION

## PENNSYLVANIA TURNPIKE COMMISSION PROJECTS

### CUMULATIVE REVENUES, EXPENDITURES, AND COMPUTATION OF PROJECT GRANTS ON CURRENT PROJECTS

YEAR ENDED JUNE 30, 2007

(With Comparative Totals for Year Ended June 30, 2006)

	Tumpike		Southern Beltway		June 30, 2007		June 30, 2006	
	Contract No.	7-Jun	Project Total	Total	Current Year Total	Cumulative Total	Current Year Total	Cumulative Total
<b>Revenues:</b>								
State grants	\$ 1,327,216	\$ 365	\$ 1,327,581	\$ 244,507	\$ 365	\$ 1,572,088	\$ 10,133	\$ 1,571,723
<b>Expenditures:</b>								
Salaries and employee benefits	\$ 797,142	\$ 237	\$ 797,379	\$ 129,634	\$ 237	\$ 927,013	\$ 7,119	\$ 926,776
Consultants	65,724	-	65,724	54,054	-	119,778	-	119,778
Printing and publications	5,617	-	5,617	2,746	-	8,363	-	8,363
Telephone	5	-	5	-	-	5	-	5
Postage	389	-	389	25	-	414	-	414
Supplies	379	-	379	260	-	639	-	639
Travel and meetings	8,471	-	8,471	1,351	-	9,822	-	9,822
Equipment and computer services	103,459	-	103,459	-	-	103,459	-	103,459
Temporary personnel	2,616	-	2,616	-	-	2,616	-	2,616
Books, dues, and subscriptions	16	-	16	11	-	27	-	27
Legal/audit	63	-	63	-	-	63	-	63
Indirect costs	343,335	128	343,463	56,426	128	399,889	3,014	399,761
<b>Total expenditures</b>	<b>\$ 1,327,216</b>	<b>\$ 365</b>	<b>\$ 1,327,581</b>	<b>\$ 244,507</b>	<b>\$ 365</b>	<b>\$ 1,572,088</b>	<b>\$ 10,133</b>	<b>\$ 1,571,723</b>
			State participation in project costs		100%	\$ 1,700,000	100%	\$ 1,700,000
			State grant allowed is 100% of expenditures		\$ 365	\$ 1,572,088	\$ 10,133	\$ 1,571,723
			Less grant payments		(365)	(1,572,088)	(10,133)	(1,571,723)
			Receivable at June 30, 2007		-	-	-	-

# SOUTHWESTERN PENNSYLVANIA COMMISSION

## SCHEDULE OF OTHER PROGRAMS AND GRANTS

YEAR ENDED JUNE 30, 2007

(With Comparative Totals for Year Ended June 30, 2006)

	<u>FTA/Commute Info Program PA-90-X471-01 July 1, 2006 to June 30, 2007</u>	<u>FTA/Washington County Transit Study PA-90-X617-00 July 1, 2006 to June 30, 2007</u>	<u>FTA Total</u>
<b>Revenues:</b>			
Federal grants	\$ 351,467	\$ 135,783	\$ 487,250
State grants	-	-	-
SPC member contributions	-	-	-
In-kind contributions	87,175	-	87,175
Contributions	618	-	618
Other	-	-	-
Total revenues	<u>439,260</u>	<u>135,783</u>	<u>575,043</u>
<b>Expenditures:</b>			
Salaries and employee benefits	30,248	4,074	34,322
Consultants	287,558	129,465	417,023
Printing and publications	179	-	179
Postage	17	-	17
Supplies	11	-	11
In-kind services - match	87,175	-	87,175
Travel and meetings	7,661	205	7,866
Equipment and computer services	9,583	-	9,583
Temporary personnel	-	-	-
Books, dues, and subscriptions	-	-	-
Legal/audit	-	-	-
Training and development	1,018	-	1,018
Indirect costs	15,810	2,039	17,849
Total expenditures	<u>439,260</u>	<u>135,783</u>	<u>575,043</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-
<b>Other Financing Source:</b>			
Operating transfers in	-	-	-
<b>Excess of Revenues and Other Financing Source over Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

# SOUTHWESTERN PENNSYLVANIA COMMISSION

## SCHEDULE OF OTHER PROGRAMS AND GRANTS

YEAR ENDED JUNE 30, 2007  
 (With Comparative Totals for Year Ended June 30, 2006)  
 (Continued)

	Local Government Program Management	SPC Communications	Outside Projects	Totals	2006 Totals
<b>Revenues:</b>					
Federal grants	\$ -	\$ -	\$ -	\$ 487,250	\$ 458,289
State grants	-	-	-	-	-
SPC member contributions	9,569	-	-	9,569	30,536
In-kind contributions	-	-	-	87,175	94,464
Contributions	-	-	-	618	430
Other	-	-	56	56	639
<b>Total revenues</b>	<b>9,569</b>	<b>-</b>	<b>56</b>	<b>584,668</b>	<b>584,358</b>
<b>Expenditures:</b>					
Salaries and employee benefits	5,754	182,365	-	222,441	259,770
Consultants	-	30,000	-	447,023	397,472
Printing and publications	471	44,746	42	45,438	19,945
Postage	48	1,509	14	1,588	437
Supplies	230	16,689	-	16,930	4,020
In-kind services - match	-	-	-	87,175	94,464
Travel and meetings	-	3,559	-	11,425	10,159
Equipment and computer services	-	-	-	9,583	8,174
Temporary personnel	-	-	-	-	2,360
Books, dues, and subscriptions	150	3,837	-	3,987	6,453
Legal/audit	-	17,375	-	17,375	28,221
Training and development	-	-	-	1,018	500
Indirect costs	2,916	93,843	-	114,608	125,570
<b>Total expenditures</b>	<b>9,569</b>	<b>393,923</b>	<b>56</b>	<b>978,591</b>	<b>957,545</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>-</b>	<b>(393,923)</b>	<b>-</b>	<b>(393,923)</b>	<b>(373,187)</b>
<b>Other Financing Source:</b>					
Operating transfers in	-	393,923	-	393,923	373,187
<b>Excess of Revenues and Other Financing Source over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(Concluded)

# SOUTHWESTERN PENNSYLVANIA COMMISSION

## ECONOMIC DEVELOPMENT PROGRAMS

### COMBINING STATEMENT OF REVENUES AND EXPENDITURES BY PROGRAM

YEAR ENDED JUNE 30, 2007

(With Comparative Totals for Year Ended June 30, 2006)

	Planning and Administration		Enterprise Development Program		U.S. Department of Defense		Page Subtotal
	Appalachian Regional Commission		Appalachian Regional Commission		SCAP		
	PA-0708E-06	PA-0708E-07	PA-11055-05	PA-11055-06	SCAP	SCAP	
<b>Revenues:</b>							
Federal grants							
State grants							
SPC member contributions							
In-kind contributions							
Contributions							
Interest income							
<b>Total revenues</b>							
	\$ 35,006	\$ 39,220	\$ 140,290	\$ 299,903	\$ 7,172	\$ 50,048	\$ 571,639
	-	-	-	-	-	-	-
	2,199	1,338	126	126	-	-	3,663
	61,109	56,495	14,480	14,480	-	-	132,084
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>Total revenues</b>	98,314	97,053	154,896	299,903	7,172	50,048	707,386
<b>Expenditures:</b>							
Salaries and employee benefits							
Consultants							
Printing and publications							
Telephone							
Postage							
Supplies							
In-kind services - match							
Travel and meetings							
Communications							
Equipment and computer services							
Temporary personnel							
Books, dues, and subscriptions							
Legal/audit							
Training and development							
Indirect costs							
<b>Total expenditures</b>							
	23,038	24,534	65,711	180,566	4,311	25,538	323,698
	-	-	18,335	488	-	-	18,823
	3	2	191	1,036	-	-	1,232
	-	-	1	-	-	-	1
	6	135	136	695	-	-	972
	-	-	2,321	488	-	-	2,809
	61,109	56,495	14,480	14,480	-	-	132,084
	1,641	427	3,591	12,251	631	3,702	22,243
	1,269	1,500	6,710	21,205	-	-	30,684
	-	-	819	2,525	-	-	3,344
	-	-	1,313	-	-	-	1,313
	125	373	1,503	4,487	-	7,598	14,086
	-	-	4,809	28,456	-	-	33,265
	-	-	42	2,567	-	-	2,609
	11,123	13,587	34,934	92,342	2,230	13,210	167,426
<b>Total expenditures</b>	98,314	97,053	154,896	347,106	7,172	50,048	754,589
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	(47,203)	-	-	(47,203)
<b>Other Financing Source:</b>							
Operating transfer in							
	-	-	-	47,203	-	-	47,203
<b>Excess of Revenues and Other Financing Source Over Expenditures</b>	-	-	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)





# SOUTHWESTERN PENNSYLVANIA COMMISSION

## ENDOWMENT AND FOUNDATION GRANTS COMBINING STATEMENT OF REVENUES AND EXPENDITURES BY PROGRAM

YEAR ENDED JUNE 30, 2007  
(With Comparative Totals for Year Ended June 30, 2006)

	Heinz Endowment Unified GIS-Yr. 1 B1404		Heinz Endowment Unified GIS-Yr. 2 B2166		McCune Foundation 20040553101 Farm Mkt. Action Prog. Phase V		Richard King Mellon Foundation Farm Mkt. Action Prog. Phase VI		Richard King Mellon Foundation Farm Mkt. Alliance		Port Authority of Allegheny County MOU		The Pittsburgh Foundation U2004-0507		Job Access Reverse Commute Three Rivers Workforce Investment Board MOU		Washington County Transit Study MOU		Page Subtotal
	July 1, 2006 to June 30, 2007	June 30, 2007	July 1, 2006 to June 30, 2007	June 30, 2007	July 1, 2006 to June 30, 2007	June 30, 2007	July 1, 2006 to June 30, 2007	June 30, 2007	July 1, 2006 to June 30, 2007	June 30, 2007	July 1, 2006 to June 30, 2007	June 30, 2007	July 1, 2006 to June 30, 2007	June 30, 2007	July 1, 2006 to June 30, 2007	June 30, 2007	July 1, 2006 to June 30, 2007	June 30, 2007	
<b>Revenues:</b>																			
Federal grants		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
State grants		-		-		-		-		-		-		-		-		-	
SPC member contributions		-		-		-		-		-		-		-		-		-	
In-kind contributions		-		-		-		-		-		-		-		-		-	
Contributions	3,625	256		7,115		6,756		11,472		2,964		2,143		107		5,214		16,973	51,411
Interest income																			
<b>Total revenues</b>	<b>3,625</b>	<b>256</b>		<b>7,115</b>		<b>6,756</b>		<b>11,472</b>		<b>3,042</b>		<b>2,143</b>		<b>107</b>		<b>5,292</b>		<b>16,973</b>	<b>51,489</b>
<b>Expenditures:</b>																			
Salaries and employee benefits	2,406	171		7,115		6,756		11,472		893		602		30		1,525		509	4,611
Consultants										1,850		1,338		67		3,255		16,183	44,781
Printing and publications																			
Telephone																			
Postage																			
Supplies																			
In-kind services - match																			
Travel and meetings																			
Communications																			
Equipment and computer services																			
Temporary personnel																			
Books, dues, and subscriptions																			
Legal/audit																			
Training and development																			
Indirect costs	1,219	85								299		203		10		512		255	2,071
<b>Total expenditures</b>	<b>3,625</b>	<b>256</b>		<b>7,115</b>		<b>6,756</b>		<b>11,472</b>		<b>3,042</b>		<b>2,143</b>		<b>107</b>		<b>5,292</b>		<b>16,973</b>	<b>51,489</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>																			
<b>Other Financing Source:</b>																			
Operating transfer in																			
<b>Excess of Revenues and Other Financing Source Over Expenditures</b>																			

(Continued)

# SOUTHWESTERN PENNSYLVANIA COMMISSION

## ENDOWMENT AND FOUNDATION GRANTS

### COMBINING STATEMENT OF REVENUES AND EXPENDITURES BY PROGRAM

YEAR ENDED JUNE 30, 2007

(With Comparative Totals for Year Ended June 30, 2006)

(Continued)

	Port Authority of Allegheny County		Project Region		Total	Page Subtotal	Totals	2006
	CommuterInfo JARC Outreach MOU	CommuterInfo JARC Access to Work MOU	Claude Worthington Benedum Foundation 20050167	The Pittsburgh Foundation U2005-C292				
	July 1, 2006 to June 30, 2007	July 1, 2006 to June 30, 2007	July 1, 2006 to June 30, 2007	July 1, 2006 to June 30, 2007	July 1, 2006 to June 30, 2007			
<b>Revenues:</b>								
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-	-	-	-
SPC member contributions	15	-	-	-	-	15	93	-
In-kind contributions	-	-	-	-	-	-	-	-
Contributions	50,000	10,000	48,816	16,029	48,816	205,720	257,131	314,122
Interest income	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>50,015</b>	<b>10,000</b>	<b>48,816</b>	<b>16,029</b>	<b>48,816</b>	<b>205,735</b>	<b>257,224</b>	<b>\$ 314,122</b>
<b>Expenditures:</b>								
Salaries and employee benefits	11,099	-	-	-	-	11,099	15,710	17,236
Consultants	34,445	10,000	25,516	8,378	25,516	120,611	165,392	272,624
Printing and publications	-	-	915	300	915	2,731	2,731	107
Telephone	-	-	-	-	-	-	-	-
Postage	-	-	722	237	722	2,156	2,156	58
Supplies	-	-	167	55	167	499	499	934
In-kind services - match	-	-	-	-	-	-	-	-
Travel and meetings	-	-	6,830	2,243	6,830	20,390	20,416	2,555
Communications	-	-	12,060	3,960	12,060	36,000	36,000	6,250
Equipment and computer services	-	-	1,839	604	1,839	5,489	5,489	-
Temporary personnel	-	-	-	-	-	-	-	-
Books, dues, and subscriptions	-	-	-	-	-	-	-	30
Legal/audit	-	-	767	252	767	2,289	2,289	6,289
Training and development	-	-	-	-	-	-	-	-
Indirect costs	4,471	-	-	-	-	4,471	6,542	8,039
<b>Total expenditures</b>	<b>50,015</b>	<b>10,000</b>	<b>48,816</b>	<b>16,029</b>	<b>48,816</b>	<b>205,735</b>	<b>257,224</b>	<b>\$ 314,122</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	-	-	-	-	-
<b>Other Financing Source:</b>								
Operating transfer in	-	-	-	-	-	-	-	-
<b>Excess of Revenues and Other Financing Source Over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(Concluded)