

**Southwestern Pennsylvania  
Commission**

**Primary Government Only – Financial  
Statements and Required Supplementary  
and Additional Information**

**Year Ended June 30, 2009 with Independent  
Auditor's Report**



**Southwestern  
Pennsylvania  
Commission**

# **SOUTHWESTERN PENNSYLVANIA COMMISSION**

YEAR ENDED JUNE 30, 2009

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## 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, 2009, 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 opinions on the financial statements based on our audit. The prior year's summarized comparative information has been derived from the Commission's primary government 2008 financial statements and, in our report dated December 5, 2008, 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 opinions.

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, 2009, 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, 2009, 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.

The Management's Discussion and Analysis Section on pages i through ii 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.

*Maher Duessel*

Pittsburgh, Pennsylvania  
December 7, 2009

**SOUTHWESTERN PENNSYLVANIA COMMISSION (SPC)  
PRIMARY GOVERNMENT  
MANAGEMENT DISCUSSION and ANALYSIS (MD&A)**

This Management Discussion and Analysis (MD&A) of the financial performance of the Southwestern Pennsylvania Commission (SPC), the Primary Government, is to provide a summary understanding and analysis of the basic financial statements for the fiscal year ending June 30, 2009. The following summary analysis should be used in conjunction with the included financial statements.

**Overview:**

- Total unrestricted net assets for the Fiscal Year ending June 30, 2009 equal \$454,790. No change from the previous year.
- Total primary government revenues recognized during the fiscal year were \$8,016,762 vs. \$7,813,285 for the previous year.
- Total federal grant funds recognized for the year equal \$4,861,987 vs. \$4,925,017 as of June 30, 2008.
- Total state grant funds recognized for the year equal \$2,066,032 vs. \$1,888,827 as of June 30, 2008. This increase is attributed mainly to state funds received in support of the Unified Planning Work Program (UPWP) activities.

**Basic Financial Statements** – 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 revenues as soon as all eligibility requirements imposed by the provider have been met. The SPC accounts and financial position are presented in the Governmental Activities of the Southwestern Pennsylvania Commission. The following summary financial information serves as the basis for the analysis of SPC’s financial position.

**Statement of Net Assets** – this financial statement summarizes the overall SPC capital structure 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-type activities compared to the previous year. Total assets increased \$466,719 compared to the previous year due mainly to the increase in accounts receivable. This increase relates to state-funded planning activities. In summary, SPC is in a strong financial position to cover liabilities at year-end without incurring debt.

**SUMMARY**

	<u>June 30, 2009</u>	<u>June 30, 2008</u>
<b>ASSETS</b>		
Total cash and cash equivalents	\$711,430	\$634,572
Accounts receivable	1,600,524	1,210,663
Total Assets	<u>\$2,311,954</u>	<u>\$1,845,235</u>
<b>LIABILITIES</b>		
Total Liabilities	<u>\$1,857,164</u>	<u>\$1,390,445</u>
Total Net Assets	<u>\$454,790</u>	<u>\$454,790</u>

**Statement of Activities** – this 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. That is, revenues match expenses. As this statement reports, a total of \$8,348,954 in revenues or alike are needed to support

governmental activities. These governmental activities include the Unified Planning Work Program (UPWP), the Federal Transit Administration (FTA) direct funded programs, the Economic Development Programs, and Other programs.

SUMMARY	<u>Total Expenses</u>	<u>Program Revenues</u>		<u>Net (expense) revenues and changes in net assets</u>	
		<u>Charges for Services</u>	<u>Operating grants and contributions</u>	<u>Governmental activities</u>	<u>2008</u>
Total governmental activities	\$8,348,954	\$-	\$6,928,019	\$(1,420,935)	\$(1,460,534)
Total primary government	<u>\$8,348,954</u>	<u>\$-</u>	<u>\$6,928,019</u>	<u>(1,420,935)</u>	<u>(1,460,534)</u>
Total general revenues and transfers				<u>1,420,935</u>	<u>1,460,534</u>
Change in net assets				-	-
Net assets - beginning of year				<u>454,790</u>	<u>454,790</u>
Net assets - end of year				<u>\$454,790</u>	<u>\$454,790</u>

**Balance Sheet – Governmental Funds** - the Balance Sheet reports information about SPC’s Governmental Funds financial position as it relates to the General Fund activities and the grants activities which are restricted in nature. This report includes all assets, liabilities, and unreserved fund balance as of June 30, 2009. This statement reports financial information for the Southwestern Pennsylvania Commission General Fund which receives federal and state grant funding to support its planning activities and which is transferred out to the corporation to cover program expenditures. 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** 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, and local financial assistance grants, along with other contributions to move planning projects 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.

**Contacting SPC’s Director of Administration**

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

# SOUTHWESTERN PENNSYLVANIA COMMISSION

## STATEMENT OF NET ASSETS

JUNE 30, 2009

(With Comparative Totals at June 30, 2008)

<u>Assets</u>	2009 Governmental Activities	2008 Governmental Activities
Cash and cash equivalents	\$ 711,430	\$ 634,572
Accounts receivable	1,600,524	1,210,663
<b>Total Assets</b>	<b>\$ 2,311,954</b>	<b>\$ 1,845,235</b>
 <u>Liabilities and Net Assets</u>		
Liabilities:		
Accounts payable	\$ 719,797	\$ 484,349
Grant advances	997,899	778,307
Deferred revenue	139,468	127,789
<b>Total Liabilities</b>	<b>1,857,164</b>	<b>1,390,445</b>
Net Assets:		
Unrestricted	454,790	454,790
<b>Total Liabilities and Net Assets</b>	<b>\$ 2,311,954</b>	<b>\$ 1,845,235</b>

See accompanying notes to financial statements.

# SOUTHWESTERN PENNSYLVANIA COMMISSION

## STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2009

(With Comparative Totals for Year Ended June 30, 2008)

<u>Functions/Programs</u>	Program Revenues			Capital Grants and Contributions	Total Governmental Activities	2008 Totals
	Expenses	Services	Operating Grants and Contributions			
<b>Governmental Activities:</b>						
General	\$ 16,508	\$ -	\$ -	\$ -	\$ (16,508)	\$ (71,779)
Highway/transit planning	5,480,852	-	4,803,102	-	(677,750)	(1,011,721)
Special projects	334,013	-	-	-	(334,013)	(62,464)
Economic development programs	2,517,581	-	2,124,917	-	(392,664)	(314,570)
<b>Total governmental activities</b>	<b>\$ 8,348,954</b>	<b>\$ -</b>	<b>\$ 6,928,019</b>	<b>\$ -</b>	<b>(1,420,935)</b>	<b>(1,460,534)</b>
<b>General revenues:</b>						
Commission member contributions					424,527	483,200
In-kind contributions					574,742	445,096
Contributions					26,592	71,145
Interest income and other					62,882	-
Transfers from component unit					332,192	461,093
<b>Total general revenues and transfers</b>					<b>1,420,935</b>	<b>1,460,534</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, 2009  
(With Comparative Totals at June 30, 2008)

Assets	General	Grants	2009 Totals	2008 Totals
Cash and cash equivalents	\$ -	\$ 711,430	\$ 711,430	\$ 634,572
Due from General Fund	-	117,967	117,967	-
Accounts receivable	1,513,201	87,323	1,600,524	1,210,663
<b>Total Assets</b>	<b>\$ 1,513,201</b>	<b>\$ 916,720</b>	<b>\$ 2,429,921</b>	<b>\$ 1,845,235</b>
<b>Liabilities and Fund Balance</b>				
<b>Liabilities:</b>				
Accounts payable	-	\$ 719,797	\$ 719,797	\$ 484,349
Due to Special Revenue Fund	117,967	-	117,967	-
Grant advances	800,976	196,923	997,899	778,307
Deferred revenue	139,468	-	139,468	127,789
<b>Total Liabilities</b>	<b>1,058,411</b>	<b>916,720</b>	<b>1,975,131</b>	<b>1,390,445</b>
<b>Fund Balance:</b>				
Unreserved	454,790	-	454,790	454,790
<b>Total Liabilities and Fund Balance</b>	<b>\$ 1,513,201</b>	<b>\$ 916,720</b>	<b>\$ 2,429,921</b>	<b>\$ 1,845,235</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, 2009  
(With Comparative Totals for Year Ended June 30, 2008)

	General	Grants	2009 Totals	2008 Totals
<b>Revenues:</b>				
Federal grants	\$ -	\$ 4,861,987	\$ 4,861,987	\$ 4,925,017
State grants	-	2,066,032	2,066,032	1,888,827
Commission member contributions	16,508	408,019	424,527	483,200
In-kind contributions	-	574,742	574,742	445,096
Contributions	-	26,592	26,592	71,145
Interest income and other	-	62,882	62,882	-
Total revenues	16,508	8,000,254	8,016,762	7,813,285
<b>Other Financing Sources:</b>				
Operating transfers in from component unit	-	332,192	332,192	461,093
<b>Other Financing Uses:</b>				
Operating transfers out to component unit:				
Salaries and employee benefits	-	3,338,851	3,338,851	2,982,108
Consultants	-	1,895,806	1,895,806	2,070,967
Printing and publications	-	41,166	41,166	51,364
Telephone	-	3,016	3,016	8,734
Postage	-	6,676	6,676	19,225
Supplies	-	146,814	146,814	122,362
In-kind services - match	-	574,742	574,742	445,098
Travel and meetings	16,508	224,549	241,057	247,396
Promotion, PR, and advertising	-	8,838	8,838	-
Communications	-	288,774	288,774	388,357
Equipment and computer services	-	29,820	29,820	17,088
Temporary personnel	-	21,473	21,473	10,431
Books, dues, and subscriptions	-	51,419	51,419	270,746
Legal/audit	-	90,640	90,640	145,509
Rent	-	1,140	1,140	1,140
Training and development	-	22,292	22,292	29,900
Indirect costs	-	1,586,430	1,586,430	1,463,953
Total operating transfers out to component units	16,508	8,332,446	8,348,954	8,274,378
Total other financing sources (uses)	(16,508)	(8,000,254)	(8,016,762)	(7,813,285)
<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, 2009

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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 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.

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# SOUTHWESTERN PENNSYLVANIA COMMISSION

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2009

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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.
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

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# **SOUTHWESTERN PENNSYLVANIA COMMISSION**

## **NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2009**

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Commission and the Corporation at the Commission's office 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 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.

#### 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

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# **SOUTHWESTERN PENNSYLVANIA COMMISSION**

## **NOTES TO FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 2009**

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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.

### **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.

# SOUTHWESTERN PENNSYLVANIA COMMISSION

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2009

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### 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.

### Reclassifications

Certain reclassifications have been made to the accompanying summarized financial statements for the year ended June 30, 2008 to conform to the current year's presentation.

### **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, 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, 2009, \$461,430 of the Commission's bank balance of \$711,430 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 \$711,430 as of June 30, 2009.

# SOUTHWESTERN PENNSYLVANIA COMMISSION

## NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2009

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### 4. ACCOUNTS RECEIVABLE

Accounts receivable consists of the following:

Pennsylvania Department of Transportation	\$ 1,379,761
SPC - Grant Program Advances	133,110
Federal Transit Administration	87,322
Other	331
	<hr/>
	<u>\$ 1,600,524</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.



## Additional Information

# SOUTHWESTERN PENNSYLVANIA COMMISSION

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

YEAR ENDED JUNE 30, 2009  
(With Comparative Totals for Year Ended June 30, 2008)

	General	Grants			2009 Totals	2008 Totals
	Commission General Fund	Highway/ Transit Planning	Special Projects	Economic Development Programs		
<b>Revenues:</b>						
Federal grants	\$ -	\$ 4,295,359	\$ -	\$ 566,628	\$ 4,861,987	\$ 4,925,017
State grants	-	507,743	-	1,558,289	2,066,032	1,888,827
SPC member contributions	16,508	388,944	-	19,075	424,527	483,200
In-kind contributions	-	288,210	-	286,532	574,742	445,096
Contributions	-	596	25,996	-	26,592	71,145
Interest income and other	-	-	-	62,882	62,882	-
Total revenues	<u>16,508</u>	<u>5,480,852</u>	<u>25,996</u>	<u>2,493,406</u>	<u>8,016,762</u>	<u>7,813,285</u>
<b>Other Financing Sources:</b>						
Operating transfers in from component unit	-	-	308,017	24,175	332,192	461,093
<b>Other Financing Uses:</b>						
Operating transfers out to component unit:						
Salaries and employee benefits	-	2,175,700	172,485	990,666	3,338,851	2,982,108
Consultants	-	1,409,547	30,000	456,259	1,895,806	2,070,967
Printing and publications	-	34,781	2,559	3,826	41,166	51,364
Telephone	-	2,573	-	443	3,016	8,734
Postage	-	2,846	153	3,677	6,676	19,225
Supplies	-	94,416	25,877	26,521	146,814	122,362
In-kind services - match	-	288,210	-	286,532	574,742	445,098
Travel and meetings	16,508	139,635	1,228	83,686	241,057	247,396
Promotion, PR and advertising	-	8,838	-	-	8,838	-
Communications	-	228,126	-	60,648	288,774	388,357
Equipment and computer services	-	20,420	-	9,400	29,820	17,088
Temporary personnel	-	21,473	-	-	21,473	10,431
Books, dues, and subscriptions	-	8,843	9,528	33,048	51,419	270,746
Legal/audit	-	2,669	7,875	80,096	90,640	145,509
Rent	-	1,140	-	-	1,140	1,140
Training and development	-	14,121	1,600	6,571	22,292	29,900
Indirect costs	-	1,027,514	82,708	476,208	1,586,430	1,463,953
Total operating transfers out to component units	<u>16,508</u>	<u>5,480,852</u>	<u>334,013</u>	<u>2,517,581</u>	<u>8,348,954</u>	<u>8,274,378</u>
Total other financing sources (uses)	<u>(16,508)</u>	<u>(5,480,852)</u>	<u>(25,996)</u>	<u>(2,493,406)</u>	<u>(8,016,762)</u>	<u>(7,813,285)</u>
<b>Net Change in Fund Balance</b>	-	-	-	-	-	-
<b>Fund Balance:</b>						
Beginning of year	454,790	-	-	-	454,790	454,790
End of year	<u>\$ 454,790</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 454,790</u>	<u>\$ 454,790</u>

**SOUTHWESTERN PENNSYLVANIA COMMISSION**

UNIFIED PLANNING WORK PROGRAMS, 2008-2009 PROGRAM YEAR

DETAILS OF EXPENDITURES BY ACTIVITY CLASSIFICATION

JUNE 30, 2009

(With Comparative Totals for Year Ended June 30, 2008)

	Funding Source						Totals	2008
	FHWA	FTA	FTA Section 5307	PennDot	Local	Other		
<b>Data Systems and Modeling:</b>								
Maintain data and graphic files	\$ 128,861	\$ -	\$ -	\$ 16,108	\$ 16,108	\$ -	\$ 161,077	\$ 147,378
GIS maintenance and operation	326,501	-	-	40,813	40,813	-	408,127	380,887
Air quality planning	118,446	-	-	22,209	7,403	-	148,058	128,911
Land use models and regional forecasts	110,888	41,665	-	20,792	17,347	-	190,692	183,453
Transportation models	125,436	47,132	-	23,519	19,622	-	215,709	193,854
Transportation model development (Year 5)	-	-	-	-	-	-	-	11,504
Transportation model development (Year 6)	2,953	-	-	369	2,577	-	5,899	74,151
Transportation model development (Year 8)	-	-	-	-	-	-	-	38,506
<b>Total data systems and modeling</b>	<b>813,085</b>	<b>88,797</b>	<b>-</b>	<b>123,810</b>	<b>103,870</b>	<b>-</b>	<b>1,129,562</b>	<b>1,158,644</b>
<b>Transportation Plans and Programs:</b>								
Long-range planning	116,833	43,898	-	21,906	18,276	-	200,913	178,630
TIP management	202,575	-	-	17,725	-	32,918	253,218	240,115
Congestion management	79,935	-	-	14,988	4,996	-	99,919	86,792
Financial planning	94,397	-	-	17,699	5,900	-	117,996	114,235
Project planning and evaluation	56,985	-	-	-	14,246	-	71,231	48,229
Environmental justice report	9,019	-	-	1,128	1,126	-	11,273	26,271
<b>Total transportation plans and programs</b>	<b>559,744</b>	<b>43,898</b>	<b>-</b>	<b>73,446</b>	<b>44,544</b>	<b>32,918</b>	<b>754,550</b>	<b>694,272</b>
<b>Transportation Modes and System Operation/Management:</b>								
Freight planning	42,309	-	-	7,933	2,644	-	52,886	69,918
Intermodal initiatives	62,450	-	-	7,806	7,806	-	78,062	79,648
Transportation operations/safety planning	80,289	-	-	15,054	5,018	-	100,361	100,577
Commute info program - UPWP	40,800	122,400	-	5,100	35,700	-	204,000	185,547
Transit technical/planning assistance	-	209,294	-	-	52,324	-	261,618	273,335
Port Authority planning program	-	184,000	-	-	-	46,000	230,000	176,412
Rail system capacity study	-	-	-	-	-	-	-	25,073
Access to Work interagency cooperative	-	129,324	-	-	14,549	17,782	161,655	49,106
Regional Traffic Signal Program	156,013	-	-	-	19,502	19,502	195,017	-
Mobility plan Robinson/N. Fayette retail area	-	-	-	-	-	-	-	48,835
Multi-jurisdictional trans/land use development plan	91,351	-	-	-	22,838	-	114,189	28,879
Washington County transit study	-	-	-	-	-	-	-	80,267
West Busway TOD study	-	-	-	-	-	-	-	-
Truck Parking Study	-	-	-	-	-	-	-	-
<b>Total transportation modes and system operation/management</b>	<b>473,212</b>	<b>645,018</b>	<b>-</b>	<b>35,893</b>	<b>160,381</b>	<b>83,284</b>	<b>1,397,788</b>	<b>1,117,597</b>
<b>Projects to Assist PennDot:</b>								
Highway performance monitoring - traffic count program	159,982	-	-	39,995	-	-	199,977	179,646
Highway performance monitoring - Lawrence County	20,000	-	-	-	-	5,000	25,000	25,000
Highway performance monitoring - inventory	52,382	-	-	13,095	-	-	65,477	75,492
Technical assistance to PennDot	129,358	-	-	24,901	7,438	-	161,697	148,659
Traffic forecasts/needs reports	-	-	-	103,158	-	-	103,158	50,839
<b>Total projects to assist PennDot</b>	<b>361,722</b>	<b>-</b>	<b>-</b>	<b>181,149</b>	<b>7,438</b>	<b>5,000</b>	<b>555,309</b>	<b>479,636</b>
<b>Outreach and Coordination:</b>								
Support for planning agencies	213,366	-	-	-	-	53,342	266,708	252,266
LTAP promotion and evaluation	34,611	-	-	-	8,653	-	43,264	42,471
PennDOT Planning Partners Meeting	30,000	-	-	-	17	-	30,017	-
Public participation program	97,375	36,587	-	12,172	21,318	-	167,452	274,500
<b>Total outreach and coordination</b>	<b>375,352</b>	<b>36,587</b>	<b>-</b>	<b>12,172</b>	<b>29,988</b>	<b>53,342</b>	<b>507,441</b>	<b>569,237</b>
<b>Program Administration:</b>								
UPWP administration	70,071	26,329	-	13,138	10,962	-	120,500	117,022
General support services	145,072	54,508	-	18,134	31,761	-	249,475	241,340
<b>Total program administration</b>	<b>215,143</b>	<b>80,837</b>	<b>-</b>	<b>31,272</b>	<b>42,723</b>	<b>-</b>	<b>369,975</b>	<b>358,362</b>
<b>Total UPWP programs</b>	<b>\$ 2,798,258</b>	<b>\$ 895,137</b>	<b>\$ -</b>	<b>\$ 457,742</b>	<b>\$ 388,944</b>	<b>\$ 174,544</b>	<b>\$ 4,714,625</b>	<b>\$ 4,377,748</b>

# SOUTHWESTERN PENNSYLVANIA COMMISSION

## PENNSYLVANIA TURNPIKE COMMISSION PROJECTS

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

YEAR ENDED JUNE 30, 2009  
(With Comparative Totals for Year Ended June 30, 2008)

	Turnpike		Southern Beltway		June 30, 2009		June 30, 2008	
	Contract No. 00-28-0019, 8130-28-019, 6114-89-125, and 89-014-G125 1986-2008	Project Total	Contract No. 8130-29-019, 6114-89-125, 00-29-0019, and 89-014-G125 Total	Current Year Total	Cumulative Total	Total	Cumulative Total	
<b>Revenues:</b>								
State grants	\$ 1,327,848	\$ 1,327,848	\$ 244,507	\$ -	\$ 1,572,355	\$ 267	\$ 1,572,355	
<b>Expenditures:</b>								
Salaries and employee benefits	\$ 797,559	\$ 797,559	\$ 129,634	\$ -	\$ 927,193	\$ 180	\$ 927,193	
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	343,550	343,550	56,426	-	399,976	87	399,976	
<b>Total expenditures</b>	<b>\$ 1,327,848</b>	<b>\$ 1,327,848</b>	<b>\$ 244,507</b>	<b>\$ -</b>	<b>\$ 1,572,355</b>	<b>\$ 267</b>	<b>\$ 1,572,355</b>	
				100%	\$ 1,700,000	100%	\$ 1,700,000	
		State participation in project costs						
		State grant allowed is 100% of expenditures			\$ 1,572,355	\$ 267	\$ 1,572,355	
		Less grant payments			(1,572,355)	(267)	(1,572,355)	
		Receivable at June 30, 2009			-	-	-	

# SOUTHWESTERN PENNSYLVANIA COMMISSION

## SCHEDULE OF FEDERAL TRANSIT ADMINISTRATION GRANTS

YEAR ENDED JUNE 30, 2009  
(With Comparative Totals for Year Ended June 30, 2008)

	FTA/CommuteInfo Programs(1201-2601-2604)	FTA/CommuteInfo Programs(1201-2601-2604)	FTA/Human Services Coordinated Plan Programs(1608)	FTA/Human Services Coordinated Plan Programs(1608)	
	March 10, 2003 to June 30, 2008	July 1, 2008 to June 30, 2009	July 1, 2007 to June 30, 2008	July 1, 2008 to June 30, 2009	Project Total
<b>Revenues:</b>					
Federal grants	\$ 1,945,071	\$ 397,331	\$ 78,419	\$ 1,575	\$ 79,994
State grants	-	50,000	-	-	-
SPC member contributions	-	-	-	-	-
Communications	-	-	-	-	-
Other local match	43,147	596	-	-	-
In-kind contributions	444,637	61,237	-	-	-
<b>Total revenues</b>	<b>2,432,855</b>	<b>509,164</b>	<b>78,419</b>	<b>1,575</b>	<b>79,994</b>
<b>Expenditures:</b>					
Salaries and employee benefits	234,131	22,742	851	1,071	1,922
Consultants	1,484,684	393,933	69,356	-	69,356
Printing and publications	24,201	3	24	24	24
Postage	37	1	182	-	182
Supplies	40,527	2,389	-	-	-
In-kind services match	444,637	61,237	-	-	-
Travel and meetings	51,070	6,379	534	-	534
Equipment and computer services	27,658	2,250	-	-	-
Books, dues, and subscriptions	2,000	8,838	-	-	-
Communications	5,895	-	6,974	-	6,974
Legal/audit	2,342	374	-	-	-
Education	115,673	11,018	498	504	1,002
Indirect costs	-	-	-	-	-
<b>Total expenditures</b>	<b>2,432,855</b>	<b>509,164</b>	<b>78,419</b>	<b>1,575</b>	<b>79,994</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Source:</b>					
Operating transfers in	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Continued)

**SOUTHWESTERN PENNSYLVANIA COMMISSION**  
**SCHEDULE OF FEDERAL TRANSIT ADMINISTRATION GRANTS**

YEAR ENDED JUNE 30, 2009  
 (With Comparative Totals for Year Ended June 30, 2008)  
 (Continued)

	FTA/Commuter/Info Programs(2606) PA-90-X672-02 July 1, 2008 to June 30, 2009	FTA/CMAQ Planning Programs(2605) PA-95-X007-00 July 1, 2007 to June 30, 2008	FTA/CMAQ Planning Programs(2605) PA-95-X007-00 July 1, 2008 to June 30, 2009	Project Total	Page Subtotal	FTA Total	2008
<b>Revenues:</b>							
Federal grants	\$ 22,739	\$ 109,713	\$ 178,744	\$ 288,457	\$ 311,196	\$ 2,813,586	\$ 2,211,622
State grants	-	-	-	-	-	50,000	-
Other local match	-	-	-	-	-	43,743	43,147
In-kind contributions	5,685	27,428	46,744	74,172	79,857	585,731	472,065
Total revenues	28,424	137,141	225,488	362,629	391,053	3,493,060	2,726,834
<b>Expenditures:</b>							
Salaries and employee benefits	347	12,962	59,599	72,561	72,908	333,625	248,795
Consultants	22,232	76,044	81,813	157,857	180,089	2,197,418	1,699,440
Printing and publications	-	4	6,393	6,397	6,397	30,649	24,253
Postage	-	-	-	-	-	402	401
Supplies	-	-	-	-	-	42,916	40,527
In-kind services match	5,685	27,428	46,744	74,172	79,857	585,731	472,065
Travel and meetings	-	-	84	84	84	58,601	52,139
Equipment and computer services	-	-	-	-	-	29,908	27,658
Books, dues, and subscriptions	-	-	-	-	-	2,000	2,000
Communications	-	-	-	-	-	8,838	-
Legal/audit	-	13,680	2,475	16,155	16,155	35,998	33,523
Education	-	-	-	-	-	2,716	2,342
Indirect costs	160	7,023	28,380	35,403	35,563	164,258	123,692
Total expenditures	28,424	137,141	225,488	362,629	391,053	3,493,060	2,726,834
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	-	-	-	-
<b>Other Financing Source:</b>							
Operating transfers in	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-	-	-	-	-

(Concluded)

# SOUTHWESTERN PENNSYLVANIA COMMISSION

## SCHEDULE OF OTHER PROGRAMS AND GRANTS

YEAR ENDED JUNE 30, 2009

(With Comparative Totals for Year Ended June 30, 2008)

	Heinz Endowment Unified GIS Program B1404	Heinz Endowment Unified GIS Program B2166	SPC Communications	Loan Program Administration	Outside Project	Totals	2008
<b>Revenues:</b>							
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State grants	-	-	-	-	-	-	-
SPC member contributions	-	-	-	-	-	-	-
Communications	-	-	-	-	-	-	-
Other local match	-	-	-	-	-	-	-
In-kind contributions	-	-	-	-	-	-	-
Contributions	18	25,978	-	-	-	25,996	-
Regional Enterprise Tower	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>18</b>	<b>25,978</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,996</b>	<b>-</b>
<b>Expenditures:</b>							
Salaries and employee benefits	-	17,135	155,350	-	-	172,485	202,395
Consultants	-	-	30,000	-	-	30,000	30,000
Printing and publications	-	-	2,559	-	-	2,559	31,003
Postage	-	-	153	-	-	153	6,393
Supplies	18	-	6,963	18,896	-	25,877	2,732
Travel and meetings	-	-	881	-	347	1,228	5,265
Books, dues, and subscriptions	-	-	9,528	-	-	9,528	7,079
Legal/audit	-	-	7,875	-	-	7,875	2,616
Training and development	-	-	1,600	-	-	1,600	-
Indirect costs	-	8,843	73,865	-	-	82,708	100,922
<b>Total expenditures</b>	<b>18</b>	<b>25,978</b>	<b>288,774</b>	<b>18,896</b>	<b>347</b>	<b>334,013</b>	<b>388,405</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>-</b>	<b>-</b>	<b>(288,774)</b>	<b>(18,896)</b>	<b>(347)</b>	<b>(308,017)</b>	<b>(388,405)</b>
<b>Other Financing Source:</b>							
Operating transfers in	-	-	288,774	18,896	347	308,017	388,405
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# SOUTHWESTERN PENNSYLVANIA COMMISSION

## ECONOMIC DEVELOPMENT PROGRAMS

### COMBINING STATEMENT OF REVENUES AND EXPENDITURES BY PROGRAM

JUNE 30, 2009

(With Comparative Totals for Year Ended June 30, 2008)

	Appalachian Regional Commission Planning and Administration		Appalachian Regional Commission Enterprise Development Program		U.S. Department of Defense			EDA OEDP 01-83-08488-01	Page
	PA-0708E-08 C16-302 July 1, 2008 to Dec 31, 2008	PA-0708E-09 C17-302 Jan 1, 2009 to June 30, 2009	PA-11035-07 C15-302 July 1, 2008 to Sept. 30, 2008	PA-11035-07 C16-302 October 1, 2008 to June 30, 2009	SCAP SP4800-03-2-0318 July 1, 2008 to Sept. 30, 2008	SCAP SP4800-08-2-0835 Oct. 1, 2008 to June 30, 2009	Total	to June 30, 2009	Subtotal
<b>Revenues:</b>									
Federal grants	68,330	44,657	107,094	218,746	17,301	55,900	73,201	54,600	566,628
State grants	-	-	-	-	-	-	-	-	-
SPC member contributions	11,619	2,289	-	-	-	-	-	5,167	19,075
In-kind contributions	66,382	48,105	-	-	-	-	-	47,000	161,487
Contributions	-	-	-	-	-	-	-	-	-
Interest income and other	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>146,331</b>	<b>95,051</b>	<b>107,094</b>	<b>218,746</b>	<b>17,301</b>	<b>55,900</b>	<b>73,201</b>	<b>106,767</b>	<b>747,190</b>
<b>Expenditures:</b>									
Salaries and employee benefits	53,715	29,513	74,689	118,357	9,884	31,693	41,577	27,610	345,461
Consultants	-	-	(2,731)	303	-	-	-	-	(2,428)
Printing and publications	42	30	-	911	19	9	28	2	1,013
Telephone	-	224	-	58	-	-	-	-	282
Postage	23	2	-	661	-	19	19	2	707
Supplies	-	-	(128)	6,674	-	-	-	-	6,546
In-kind services - match	66,382	48,105	-	-	-	-	-	47,000	161,487
Travel and meetings	1,649	2,536	2,164	6,299	1,587	2,309	3,896	18,776	35,320
Communications	-	-	(10,867)	13,379	-	-	-	-	2,512
Equipment and computer services	-	-	178	432	-	-	-	-	610
Books, dues, and subscriptions	500	-	-	3,824	566	6,691	7,257	-	11,581
Legal/audit	-	-	21,770	12,604	-	-	-	-	34,374
Education	-	-	-	442	551	-	551	-	993
Indirect costs	24,020	14,641	43,789	57,207	4,694	15,179	19,873	13,377	172,907
<b>Total expenditures</b>	<b>146,331</b>	<b>95,051</b>	<b>128,864</b>	<b>221,151</b>	<b>17,301</b>	<b>55,900</b>	<b>73,201</b>	<b>106,767</b>	<b>771,365</b>
<b>Excess (Deficiency) Revenues Over Expenditures</b>	<b>-</b>	<b>-</b>	<b>(21,770)</b>	<b>(2,405)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(24,175)</b>
<b>Other Financing Source: Operating transfer in</b>	<b>-</b>	<b>-</b>	<b>21,770</b>	<b>2,405</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,175</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(Continued)



**SOUTHWESTERN PENNSYLVANIA COMMISSION**

**ECONOMIC DEVELOPMENT PROGRAMS**

**COMBINING STATEMENT OF REVENUES AND EXPENDITURES BY PROGRAM**

JUNE 30, 2009  
(With Comparative Totals for Year Ended June 30, 2008)  
(Continued)

	PA DCED Enterprise Development Program C000036318		PA DCED Regional Export Network C000036313		PA DCED BREP C000014606		PA DCED BOAF C000034003		APOLLO BOROUGH KOEZ July 1, 2008 to June 30, 2009		NW Reg'l Planning and Development Commission LDD Energy Savings Program Oct 1, 2008 to June 30, 2009		NW Reg'l Planning and Development Commission LED Project C0000 Oct 1, 2008 to June 30, 2009		NW Reg'l Planning and Development Commission e-Commonwealth C000023219 July 1, 2008 to June 30, 2009		Total	2008		
	July 1, 2008 to Sept. 30, 2008	July 1, 2008 to June 30, 2009	July 1, 2008 to Sept. 30, 2008	July 1, 2008 to June 30, 2009	July 1, 2008 to Sept. 30, 2008	July 1, 2008 to June 30, 2009	July 1, 2008 to Sept. 30, 2008	July 1, 2008 to June 30, 2009	July 1, 2008 to Sept. 30, 2008	July 1, 2008 to June 30, 2009	July 1, 2008 to Sept. 30, 2008	July 1, 2008 to June 30, 2009	July 1, 2008 to Sept. 30, 2008	July 1, 2008 to June 30, 2009						
<b>Revenues:</b>																				
Federal grants																				
State grants	279,844	618,559			394,750	98,136			15,840		8,846		21,950		16,246		566,628	\$ 806,807		
SFC member contributions																	1,621,171	1,470,671		
In-kind contributions					125,045												19,075	11,834		
Contributions																	125,045	230,048		
Interest income and other																				
<b>Total revenues</b>	<b>279,844</b>	<b>618,559</b>			<b>519,795</b>	<b>98,136</b>			<b>15,840</b>		<b>8,846</b>		<b>21,950</b>		<b>16,246</b>		<b>2,493,406</b>	<b>2,519,360</b>		
<b>Expenditures:</b>																				
Salaries and employee benefits	133,994	335,525			36,670	63,755		5,969		4,909					10,720		990,666	875,938		
Consultants	19,935	822			335,820		6,660		(38)		44		21,950				458,687	739,165		
Printing and publications	1,005	1,363			24	71									335		3,826	4,956		
Telephone	31	130													161		443			
Postage	637	1,992								108					233		3,677	3,993		
Supplies	71	19,822															2,970	3,677		
In-kind services - match																	19,975	26,521		
Travel and meetings	13,689	22,817			125,045												125,045	286,532		
Communications	20,751	33,159			1,991	1,269		194		1,309					110		48,366	83,686		
Equipment and computer services	7,767	1,023															58,136	60,648		
Temporary personnel																	8,790	9,400		
Books, dues, and subscriptions	4,106	16,072			339												21,467	33,048		
Legal/audit	19,878	22,844				1,500											45,722	80,096		
Education	751	983			2,549	700											5,578	6,571		
Indirect costs	57,229	162,007			17,357	30,841		3,055		2,476					4,848		303,301	476,208		
<b>Total expenditures</b>	<b>279,844</b>	<b>618,559</b>			<b>519,795</b>	<b>98,136</b>		<b>15,840</b>		<b>8,846</b>			<b>21,950</b>		<b>16,246</b>		<b>1,746,216</b>	<b>2,517,581</b>		
<b>Excess (Deficiency) of Revenues Over Expenditures</b>																		<b>(24,175)</b>	<b>(72,688)</b>	
<b>Other Financing Source:</b>																				
Operating transfer in																		24,175	72,688	
<b>Net Change in Fund Balance</b>																				

(Concluded)