

# Corporation Board of Directors Commission Executive Committee

December 15<sup>th</sup>, 2025



# Opening Agenda Items

- Quorum
- Declarations of Conflict of Interest
- Approval of minutes from August 25<sup>th</sup>, 2025 Meeting
- Public comment

# Message from the Executive Director

*Rich Fitzgerald, Executive Director*

## Agenda Item 4



# Presentation of Annual Audit Report

*Maher Duessel, CPAs*

## Agenda Item 5





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# SPC Board Meeting

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BRIAN MCCALL, CPA, PRESIDENT/COO

MICHELLE HOKE, CPA, SENIOR MANAGER

December 15, 2025

# Communications to Those Charged with Governance

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- ❑ Our Responsibilities under Auditing Standards Generally Accepted in the United State of America, Government Auditing Standards and Uniform Guidance
- ❑ Significant Accounting Policies
  - Adoption of GASB 101 “Accounting and Financial Reporting for Postemployment Benefits Other than Pensions,”
    - Government-wide net position impact - decrease of \$342,886
- ❑ Accounting Estimates
- ❑ Sensitive Disclosures

# Communications to Those Charged with Governance (continued)

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- ☐ Other communications
  - ☐ No difficulties encountered in performing the audit
  - ☐ No material misstatements
  - ☐ No disagreements with management
  - ☐ Will obtain required management representations
  - ☐ No management consultations with other accountants

# Single Audit Financial Statements

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- ❑ Independent Auditor's Report
- ❑ Management's Discussion and Analysis
- ❑ Fund Financial Statements
  - Revenues up \$1.3M or 7.2% (Grant Activity)
  - Expenditures up \$1.8M or 9.4% (Grant Activity)
  - Negative (\$839,892) general fund balance (overall negative fund balance \$385,102)



# Statement of Financial Position

<b>Assets</b>	<b>Governmental Activities</b>	<b>2024</b>
Cash and cash equivalents:		
Operating	\$ 334,738	\$ 309,593
Restricted	976,556	540,418
Revolving loan funds:		
Uncommitted	2,011,536	1,499,528
Total cash and cash equivalents	3,322,830	2,349,539
Accounts receivable	4,893,948	4,817,508
Prepaid expenses	3,115	313
Other assets	50,742	110,919
Loans receivable:		
Appalachian Regional Commission - RLF	1,764,319	1,814,644
Economic Development Administration - RLF	712,613	801,505
Economic Development Administration - RLF CARES Act	620,932	867,686
PIDA/SBF Loan Fund	2,743,026	2,854,831
Total loans receivable	5,840,890	6,338,666
Capital assets, net of accumulated depreciation/amortization	5,620,562	6,782,658
<b>Total Assets</b>	<b>19,732,087</b>	<b>20,399,603</b>

# Statement of Financial Position

<b>Liabilities</b>		
Accounts payable	3,746,436	3,123,764
Accrued salaries and fringe benefits	144,757	337,322
Compensated absences	572,266	229,380
Grant advances	2,218,063	1,602,677
Unearned revenue	255,867	568,303
Notes payable - PIDA/SBF loan programs	2,743,026	2,854,831
Accrued liabilities	172,946	133,493
Loan payable - Due within one year	55,567	50,231
Lease liability - Due within in one year	596,899	872,139
Loan payable - Due in more than one year	603,510	659,094
Lease liability - Due in more than one year	4,497,474	5,094,369
Unearned revenues of revolving loan funds	4,984,901	4,881,814
<b>Total Liabilities</b>	<b>20,591,712</b>	<b>20,407,417</b>

# Statement of Revenues, Expenditures, and Changes in Fund Balance

	Southwestern Pennsylvania Corporation General Fund	Southwestern Pennsylvania Commission Special Revenue Fund	Total	2024
<b>Revenues:</b>				
Federal grants	\$ -	\$ 14,512,711	\$ 14,512,711	\$ 13,335,347
State grants	-	1,575,116	1,575,116	1,783,450
SPC member contributions	-	966,591	966,591	932,867
In-kind service contributions	-	2,470,550	2,470,550	1,994,218
Contributions	77,265	246,343	323,608	483,966
Loan program fees	22,002	-	22,002	-
Interest income and other	-	119,002	119,002	110,784
Total revenues	99,267	19,890,313	19,989,580	18,640,632

# Statement of Revenues, Expenditures, and Changes in Fund Balance

Capital expenditures	-	-	-	844,627
Debt Service:				
Principal retirement of loan and leases	487,888	-	487,888	498,065
Interest on loan and leases	87,615	-	87,615	81,678
Total expenditures	20,260,043	-	20,260,043	19,786,475
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(20,160,776)</b>	<b>19,890,313</b>	<b>(270,463)</b>	<b>(1,145,843)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	20,331,914	441,601	20,773,515	19,310,267
Transfers out	(441,601)	(20,331,914)	(20,773,515)	(19,310,267)
Loan proceeds	-	-	-	750,000
Leases	-	-	-	574,579
Total other financing sources (uses)	19,890,313	(19,890,313)	-	1,324,579
<b>Net Change in Fund Balance</b>	<b>(270,463)</b>	<b>-</b>	<b>(270,463)</b>	<b>178,736</b>
<b>Fund Balance:</b>				
Beginning of year	(569,429)	454,790	(114,639)	(293,375)
End of year	\$ (839,892)	\$ 454,790	\$ (385,102)	\$ (114,639)

# Single Audit Financial Statements

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- ❑ Footnotes to the Financial Statements
  - Adopted/Pending accounting standards (FN 2)
  - Promissory Note Payable (FN 8)
  - Loans Payable (FN 12)
- ❑ Supplementary Information – Schedule of Federal Awards
- ❑ Reporting by Uniform Guidance

# 990 – SWPA Corporation

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- ☐ Sch A – Supporting Org
- ☐ Sch B - Public Disclosure copy blinds donor names/addresses
- ☐ Sch C – Lobbying Activities
- ☐ Sch D – Footnotes to 990
- ☐ Sch J – Compensation Information
- ☐ Sch R – Related Organizations
- ☐ Sch O - Misc

# Contact Information

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- ❑ Brian McCall, CPA, President/COO  
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- ❑ Michelle Hoke, CPA, Senior Manager  
[mhoke@md-cpas.com](mailto:mhoke@md-cpas.com) Phone: 412-535-5526

# **ACTION ITEM: Ratification of Board Resolution 11-25 and Executive Committee Resolution 06-25 to approve the acceptance of a loan**

*Jennifer Liptak, Deputy Executive Director/COO*

## **Agenda Item 6**





# Competitive Programs Update

*Lillian Gabreski, Director of Transportation*

## Agenda Item 7



# Program Development Schedule

Table 1 – CMAQ/CRP/TASA Federal Program Milestones

Important Milestone dates for the 2027-2030 TIP	
May TTC Meeting	Process Update
End of May	Program Guidance finalized
June 2, 2025	Application period opens
June 10, 2025	Application and Project Delivery Webinar
July 17, 2025	Pre-application due
By July 31, 2025	SPC provides detailed application information to applicant
September TTC Meeting	Status Update
September 15, 2025	Detailed Application period closes
October – November	Application review and technical scoring by SPC staff
October - November	Deliverability evaluation by deliverability evaluation committee.
October – November (TBD) Selection Committee Mtgs 1 & 2	Candidate project applications review, technical scoring review, deliverability review,
Late November (TBD) Selection Committee Mtg 3	Project technical and deliverability scoring discussed and finalized. Project selection recommendations made.
December TTC Meeting	Projects recommended by TTC as part of pre-draft 2027 TIP
December SPC Executive Committee Meeting	Projects approved as part of pre-draft 2027 TIP

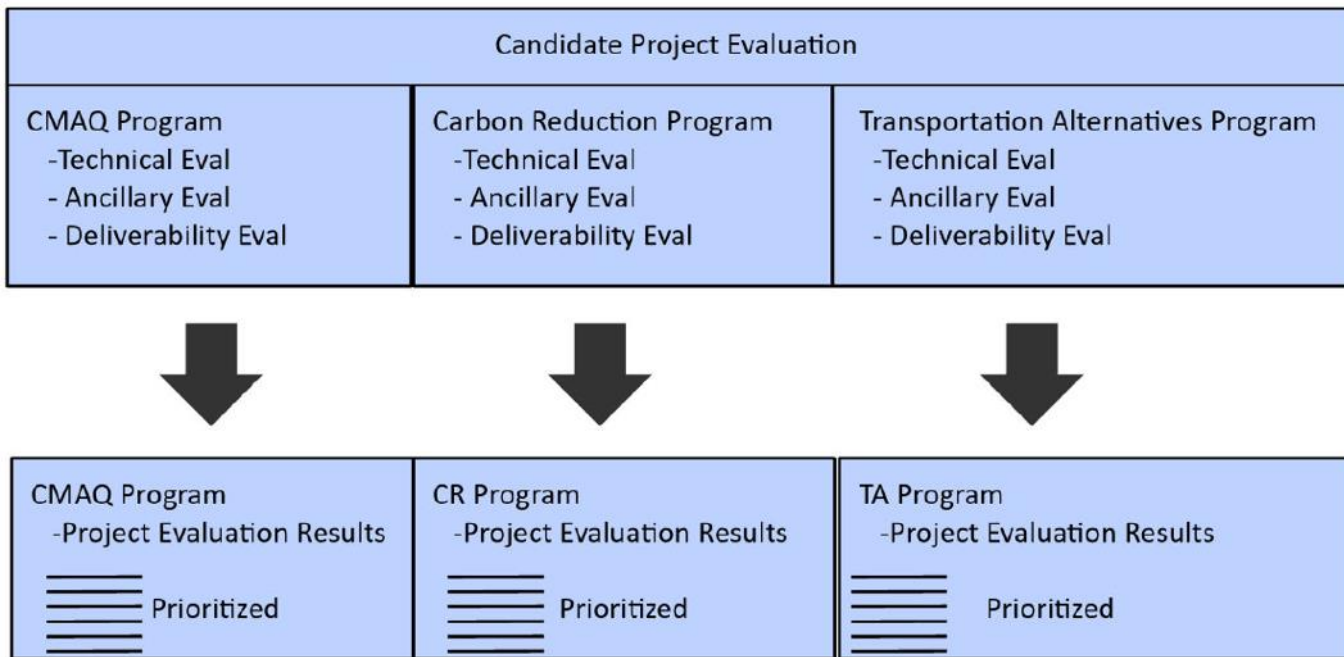


# Selection Committee Members

INTEREST GROUP	NAME	AFFILIATION	MEMBER (M) / ALTERNATE (A)
Planner - Allegheny County	Ann Ogoreuc	Allegheny County	M
	Steve Shanley	Allegheny County	A
Planner - Armstrong County	Darin Alviano	Armstrong County	M
	Vacant	Armstrong County	A
Planner - Beaver County	Dan Distler	Beaver County	M
	Tammy Frank	Beaver County	A
Planner - Butler County	Nathan Werner	Butler County	M
	Kevin Gray	Butler County	A
Planner - City of Pittsburgh	Jeff Skalican	City of Pittsburgh	M
	Eric Setzler	City of Pittsburgh	A
Planner - Fayette County	Arthur Cappella	Fayette County	M
	Sara Harvey	Fayette County	A
Planner - Greene County	Kyle Lamb	Greene County	M
	Vacant	Greene County	A
Planner - Indiana County	Josh Krug	Indiana County	M
	Byron Stauffer Jr.	Indiana County	A
Planner - Lawrence County	Amy McKinney	Lawrence County	M
	Rebecca Shaffer	Lawrence County	A
Planner - Washington County	Jason Theakston	Washington County	M
	Becky Butler	Washington County	A
Planner - Westmoreland County	Josh Spano	Westmoreland County	M
	Nate Clair	Westmoreland County	A

INTEREST GROUP	NAME	AFFILIATION	MEMBER (M) / ALTERNATE (A)
PennDOT District - 10	Alice Hammond	PennDOT District 10-0	M
	Alicia Kavulic	PennDOT District 10-0	A
PennDOT District - 11	Doug Seeley	PennDOT District 11-0	M
	Stephanie Zolnak	PennDOT District 11-0	A
PennDOT District - 12	Jeremy Hughes	PennDOT District 12-0	M
	Bryan Walker	PennDOT District 12-0	A
PennDOT Central Office	Brandon Leach	PennDOT Central Office (Program Center)	M
	Michael Rimer	PennDOT Central Office (Program Center)	A
PennDOT Central Office	Sam Plocinski	PennDOT Central Office (Public Transit)	M
	Kyle Eckert	PennDOT Central Office (Public Transit)	A
Transit - Urban	Dave Wohlwill	Pittsburgh Regional Transit	M
	Kathryn Simpson	Pittsburgh Regional Transit	A
Transit - Small Urban	Mary Jo Morandini	Beaver County Transit	M
	Alan Blahovec	Westmoreland County Transit	A
Transit - Rural	David Richards	New Castle Transit	M
	Brenda Hill	Indiana County Transit Authority	A
Transportation Management Association	Amy Mathieson	Airport Corridor Transportation Association	M
	Mavis Rainey	Oakland Transportation Management	A
Air Quality Regulatory Agency	Tom Lattner	Allegheny County Health Department	M
	Steve Hepler	Pennsylvania Department of Environmental Protection	A
Active Transportation	Chris Corbaran	PA Environmental Council	M
	Barb Hauge	Ped/Bike Advocate	A
Freight	Matt Pavlosky	Port of Pittsburgh Commission	M
	Scott Harshman	Port of Pittsburgh Commission	A

# Project Evaluation



- The candidates eligible for each program will be evaluated under the criteria for that program. A project may be eligible for multiple programs.
- Each Program has a three types of Evaluation Criteria:
  - Technical
  - Ancillary
  - Deliverability
- Technical and Ancillary Scoring is done by SPC Staff. Deliverability scoring is done a deliverability committee.

# Approved CMAQ Projects

Project ID	Alternative Name	CMAQ Request	Eval Weighted Value	
112704	PortPITT Marine Diesel and Landside Equipment Retrofit Program	6,000,000	0.685	
112708	Increasing Bicycle Ridership in Pittsburgh	75,694	0.624	
112706	PRTX to Mon Valley	9,000,000	0.612	
112707	Bike Safety Education for Pittsburgh Youth	200,360	0.570	
122701	Ligonier Valley High School Pedestrian Safety Project	1,211,969	0.549	
112719	SR 3005 at SR 3034 Intersection Improvements	2,440,000	0.543	
112716	North Shore Garage EV Chargers	61,397	0.506	
112701	Campbells Run Road	6,805,000	0.498	fully funded on the draft TIP
112717	State Route 130 and State Route 2073 Intersection Improvements	5,436,000	0.490	
112705	Brushton Station	9,000,000	0.481	
112720	SPC's Regional Traffic Signal Program-Cycle 6	2,400,000	0.477	
112709	Turtle Creek Connector - North Braddock to Wilmerding	1,084,959	0.474	
112710	Allegheny River BLVD - Twin Boros Mainstreet	1,500,000	0.453	
122704	US 19 Improvements (Corridor 123)	5,460,758	0.450	
122703	US 19 at SR 1025 Intersection Improvement	3,338,620	0.438	
112714	E. Warrington Ave Mobility & Accessibility Enhancement Project	5,749,600	0.431	
112711	Murray Ave Mobility & Accessibility Enhancement Project	7,918,400	0.418	
122702	PA 51 Improvements	4,504,930	0.412	
122706	Bus Replacement – (2) 35' & (5) <30' CNG Transit Buses	4,000,000	0.411	
122705	Fayette County Sheepskin Trail South Union Township to Fairchance Borough	2,611,290	0.408	
112702	Painters Run Road	9,440,000	0.367	
		Available	\$26,644,485	
		8 Projects Approved	\$24,425,420	
		Remaining	\$2,219,065	

# Approved TASA Projects

Project ID	Alternative Name	TASA Requested	Eval Weighted Value
112713	Liberty Ave – Main St. & Bloomfield Bridge	1,322,540	0.604
102702	Manorville Borough Enhancing Connectivity & Accessibility Project	363,191	0.584
112712	Duck Hollow Trail Bridge - Three Rivers Heritage Trail	1,500,000	0.535
122701	Ligonier Valley High School Pedestrian Safety Project	1,211,969	0.504
112709	Turtle Creek Connector - North Braddock to Wilmerding	1,084,959	0.502
112707	Bike Safety Education for Pittsburgh Youth	200,360	0.480
122707	Ten Mile/Monongahela River Overlook	1,557,574	0.458
112703	East Hills 1 HOA Infrastructure Project	1,156,803	0.456
112715	Ingomar Elementary Connector Sidewalk	760,000	0.455
112710	Allegheny River BLVD - Twin Boros Mainstreet	1,500,000	0.448
102701	Fisher Avenue Improvements	454,229	0.434
122705	Fayette County Sheepskin Trail South Union Township to Fairchan	2,611,290	0.422
		Available	\$2,129,857
		2 Projects Approved	\$1,685,730
		Remaining	\$444,127

# Approved CR Projects

Project ID	Alternative Name	CRPU Request	Eval Weighted Value	
112701	Campbells Run Road	\$6,805,000	0.912	Fully Funded on Draft TIP
112720	SPC's Regional Traffic Signal Program-Cycle 6	\$2,400,000	0.899	
112704	PortPITT Marine Diesel and Landside Equipment Retrofit Program	\$6,000,000	0.896	Selected for CMAQ Funding
122704	US 19 Improvements (Corridor 123)	\$5,460,758	0.866	
112716	North Shore Garage EV Chargers	\$61,397	0.860	
112711	Murray Ave Mobility & Accessibility Enhancement Project	\$7,918,400	0.832	
122702	PA 51 Improvements	\$4,504,930	0.826	
112706	PRTX to Mon Valley	\$9,000,000	0.825	
112714	E. Warrington Ave Mobility & Accessibility Enhancement Project	\$5,749,600	0.823	
112717	State Route 130 and State Route 2073 Intersection Improvements	\$5,436,000	0.822	
112713	Liberty Ave – Main St. & Bloomfield Bridge	\$1,322,540	0.815	
112702	Painters Run Road	\$9,440,000	0.786	
112718	SR 18 (Wilmington Rd) at SR 4012 (Mitchell Rd) Intersection Imprc	\$5,200,000	0.776	
122703	US 19 at SR 1025 Intersection Improvement	\$3,338,620	0.765	
122701	Ligonier Valley High School Pedestrian Safety Project	\$1,211,969	0.720	
112710	Allegheny River BLVD - Twin Boros Mainstreet	\$1,500,000	0.666	
112712	Duck Hollow Trail Bridge - Three Rivers Heritage Trail	\$1,500,000	0.662	
112715	Ingomar Elementary Connector Sidewalk	\$760,000	0.658	
112709	Turtle Creek Connector - North Braddock to Wilmerding	\$1,084,959	0.648	
112705	Brushston Station	\$9,000,000	0.637	
112719	SR 3005 at SR 3034 Intersection Improvements	\$2,440,000	0.636	
122706	Bus Replacement – (2) 35' & (5) <30' CNG Transit Buses	\$4,000,000	0.567	
102702	Manorville Borough Enhancing Connectivity & Accessibility Project	\$363,191	0.566	
102701	Fisher Avenue Improvements	\$296,983	0.529	
122707	Ten Mile/Monongahela River Overlook	\$1,557,574	0.524	
112703	East Hills 1 HOA Infrastructure Project	\$1,156,803	0.441	
122705	Fayette County Sheepskin Trail South Union Township to Fairchan	\$2,611,290	0.404	
		Available	\$5,020,790	
		<b>1 Project Approved</b>	\$2,400,000	
		Remaining	\$2,620,790	Reserved for Partial funding of US 19 Improvements

# Funding Program Disclaimer

\* Federal funding has not been authorized by Congress for the 2027-2030 program period. It has been Pennsylvania and SPC's procedure in this situation in the past to continue to plan on flat funding levels going into the next program period, but there is no guarantee that the Federal programs will continue.



# MOVE INTO EXECUTIVE SESSION



# **ACTION ITEM: Executive Committee Resolution 12-25 to CAP Glass, inc.**

Jennifer Lasser, Director of Workforce and Economic Development

## **Agenda Item 8**



# MOVE OUT OF EXECUTIVE SESSION



# OTHER BUSINESS

## Agenda Item 9



**Next Meeting Date:  
February 23<sup>rd</sup>, 2026**

**Agenda Item 10**



# Adjourn

