
**APPALACHIAN REGIONAL COMMISSION
OFFICE OF INSPECTOR GENERAL**

AUDIT OF GRANT AWARD

**Southwestern Pennsylvania Commission/Corporation
Pittsburgh, Pennsylvania**

**Final Report Number: 13-43
Project Number: PA-11055-C19 & C20
September 2013**

**Prepared by
Leon Snead & Company, P.C.**



**LEON SNEAD
& COMPANY, P.C.**

Certified Public Accountants
& Management Consultants

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September 30, 2013

Appalachian Regional Commission
Office of the Inspector General
1666 Connecticut Avenue, N.W.
Washington, D.C. 20009

Leon Snead & Company, P.C. has completed an audit of grant numbers PA-11055-C19 and C20 awarded by the Appalachian Regional Commission (ARC) to the Southwestern Pennsylvania Commission/Corporation (SPC). The audit was performed to assist the Office of the Inspector General in carrying out its oversight of ARC grant activities.

The primary objectives of the audit were to determine whether: (1) program funds were managed in accordance with the ARC and federal grant terms and requirements; (2) grant funds were expended as provided for in the approved grant budget; (3) internal grant guidelines and best practices, including program (internal) controls, were appropriate and operating effectively; (4) accounting and reporting requirements were implemented in accordance with generally accepted accounting principles (or other applicable accounting and reporting requirements); and (5) the matching requirements and the goals and objectives of the grant were met.

Overall, SPC's financial and administrative procedures and related internal controls were adequate to manage the grants and funds reviewed. However, we identified a weakness in the procedures used to record employee time charges and salary costs to the grants and questioned \$7,065 in costs charged to the grants. We also identified an area relating to performance measurement reporting that needs to be addressed by the grantee. These issues and our recommended corrective actions are discussed in the Findings and Recommendations section of the report. An additional observation concerning the documentation of travel costs for which formal recommendations are not being made, is presented in the report under General Comments for management consideration.

A draft report was provided to SPC on September 25, 2013, for comments. SPC provided a response to the report on September 30, 2013, addressing our audit recommendations. These comments are included in their entirety in Appendix I of the report.

Leon Snead & Company appreciates the cooperation and assistance received from the SPC and ARC staffs during the audit.

Sincerely,

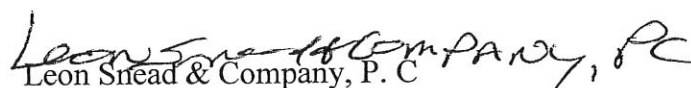

Leon Snead & Company, P.C.

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Background

Leon Snead & Company, P.C. completed an audit of grant numbers PA-11055-C19 and C20 awarded by the Appalachian Regional Commission (ARC) to the Southwestern Pennsylvania Commission/Corporation (SPC). The audit was conducted at the request of the ARC, Office of the Inspector General, to assist that office in its oversight of ARC grant funds.

The Southwestern Pennsylvania Commission is the regional planning agency serving Pittsburgh, Pennsylvania and the surrounding 10-county area. It primarily provides essential services for the region that include developing plans and programs for public investments and fulfilling federal and state requirements for transportation, economic development, and local government assistance programs. Created under the Regional Planning Law of 1956, as amended, it operates as a non-profit governmental entity comprised of about 60 members, including five representatives from each of the 10 counties, five from the City of Pittsburgh, one from the Governor's office, and other state and federal agencies. Members serve multi-year terms and meet every other month. The Commission is also designated by the ARC as the area's Local Development District (LDD) to help promote the Appalachian Area Development Program goals and objectives. As a LDD, it plays a key role in developing and reviewing projects, providing technical assistance to local project sponsors, and recommending priority projects to the state and ARC. The Commission established a component unit as a 501 (c) (3) organization, called the Southwestern Pennsylvania Corporation, to conduct studies and perform administrative functions necessary for carrying out the Commission's day-to-day operations. This includes implementing the ARC and other programs, providing planning and technical assistance to local communities, and managing the financial and administrative systems.

ARC grants PA-11055-C19 and C20 provided SPC continued annual support for its Enterprise Development Program, which provides funding to small and medium-sized enterprises and communities to help improve economic competitiveness, foster job creation/retention, and stimulate private sector investment. Grant PA-11055-C19 covered the period July 1, 2011 through June 30, 2012, provided \$400,000 in ARC funding and required \$532,233 in non-ARC match funding. The grant had been completed and had been closed by ARC.

Grant PA-11055-C20 covered the period July 1, 2012 through June 30, 2013, provided \$400,000 in ARC funding and required \$744,978 in non-ARC match funding for SPC to continue to carry out its planned support activities. The grant had been completed, but had not been closed by ARC at the time of the audit.

Objectives, Scope, and Methodology

The audit objectives were to determine whether: (1) program funds were managed in accordance with the ARC and federal grant requirements; (2) internal grant guidelines, including program (internal) controls, were appropriate and operating effectively; (3) accounting and reporting requirements were implemented in accordance with generally accepted accounting principles (or other applicable accounting and reporting requirements); and (4) the matching requirements and the goals and objectives of the grants were met.

We reviewed the documentation provided and interviewed SPC personnel to obtain an overall understanding of the grant activities, the accounting system, and the operating procedures. We reviewed SPC's administrative procedures and related internal controls to determine whether they were adequate to administer the grant funds. We reviewed financial and other required reports to determine whether they were properly supported and submitted in accordance with the requirements. We also reviewed the most recent Single Audit report to determine whether there were any issues that impacted the ARC grants.

Of the \$727,896 in expenditures charged to the two grants and claimed for reimbursement (\$367,896 to PA-11055-C19 and \$360,000 to PA-11055-C20) during the period of July 2011 through June 2013, we selected a sample of \$261,315 in expenditures charged to the grants for testing to determine whether the charges were properly supported and allowable. In that regard, our sample included \$151,739 charged to PA-11055-C19 and \$109,576 charged to PA-11055-C20. In addition, we selected a sample of \$233,591 in expenditures for testing that were charged to the grants and used as matching costs.

The primary criteria used in performing the audit were the provisions of the grant agreements, applicable Office of Management and Budget Circulars, and relevant parts of the ARC Code. The audit was performed in accordance with the *Government Auditing Standards*. The fieldwork was performed during the period of August 6-16, 2013, including on-site work at the SPC offices in Pittsburgh, Pennsylvania. The audit results were discussed with the SPC representatives at the conclusion of the on-site visit.

Summary of Audit Results

Overall, SPC's financial and administrative procedures and related internal controls were adequate to manage the grants and funds reviewed. However, we identified a weakness in the procedures used to record employee time charges and salary costs to the grants and questioned \$7,065 in costs charged to the grants. We also identified an area relating to performance measurement reporting that needs to be addressed by the grantee. These issues and our recommended corrective actions are discussed in the Findings and Recommendations section of the report. An additional observation concerning the documentation of travel costs for which formal recommendations are not being made, is presented in the report under General Comments for management consideration.

Findings and Recommendations

A. Support Documentation for Salary Costs

Several timesheets used to support the salary costs charged to the grants contained manual corrections or changes that were not properly documented. In some cases, it appeared someone other than the employee made the changes and there was no record of the employee being aware of the changes or agreeing with them. As a result, we have questioned the salary costs associated with these timesheets for lack of adequate supporting documentation.

The federal cost principles applicable to SPC require salary costs to be supported by personnel activity reports that meet several standards. The reports must reflect an after-the-fact determination of the actual activity of each employee. Each report must account for the total activity for which employees are compensated and which is required in fulfillment of their obligations to the organization. The reports must be signed by the individual employee, or by a responsible supervisory official having first hand knowledge of the activities performed by the employee, that the distribution of activity represents a reasonable estimate of the actual work performed by the employee during the periods covered by the reports.

The SPC policy requires all employees to prepare timesheets, but does not require the employee to sign or certify them. Rather, they are initialed (not signed) as reviewed and approved by a supervisor. Although we believe it is preferable as a business practice to have a signature, rather than an initial on the timesheet, we were able to confirm the initials we observed through discussions with the staff and accepted them as valid.

Changes were made to the timesheets of the employees noted below that supported \$7,065 in salary charges to the ARC grant funds.

| Grant Number | Employee | Pay Period | Amount Questioned |
|---------------------|-----------------|---------------------|--------------------------|
| PA-11055-C19 | R. Wallace | 06/21/12 - 07/04/12 | \$1,719 |
| PA-11055-C19 | L. Villotti | 03/29/12 - 04/11/12 | 1,800 |
| PA-11055-C19 | L. Villotti | 04/12/12 - 04/25/12 | 2,000 |
| PA-11055-C19 | L. Villotti | 04/26/12 - 05/09/12 | 457 |
| PA-11055-C19 | L. Villotti | 05/24/12 - 06/06/12 | 200 |
| PA-11055-C19 | L. Mundell | 04/12/12 - 04/25/12 | 889 |
| Total | - | - | \$7,065 |

Some of the changes revised the number of hours on a particular project and others moved time from one project to another during the period. Generally, it was not possible for us to determine from the timesheet who made the change or what the justification was. In a few instances, judging by the handwriting, it appeared that the person who initialed the timesheet as the supervisor made the changes. However, in none of the cases was there documentation to show the reason for the changes, or an employee signature or initial indicating the employee was aware of the changes and was in agreement with them. As a result, we do not consider these

timesheets, with undocumented and unsigned alterations, to be adequate support documentation for the \$7,065 in salary costs charged to grant number PA-11055-C19 and reimbursed by ARC.

At the exit conference, the SPC representatives indicated that they wanted to review this matter, but agreed that their procedures could be improved to make sure changes are properly noted and approved.

Recommendations

SPC should:

1. Revise its written policies to make clear that manual changes to timesheets that support costs charged to federal grants are justified and documented to show the changes were approved by the employee or the employee's supervisor.
2. Review the timesheets and changes that we questioned and take appropriate action to address the hours/pay amounts found to be incorrect, including adjusting the grant financial records, submitting revised SF-269 reports to ARC, and refunding any amounts due to ARC.

Grantee Response

SPC stated in its response that:

1. It concurs that timesheet procedures can be improved and as such, the SPC written policies and procedures regarding timesheet recording of staff time to projects were revised as follows: "Effective immediately, August 16, 2013, the written policies and procedures for recording staff time charged to projects and the processing of payroll, will require the employee's signature certifying that the time charges recorded on their timesheet are true and correct. Furthermore, the initials of their appropriate supervisor or department manager or department director will be required to be placed on the employee timesheet signifying approval. Any changes or corrections made to timesheets, once submitted to payroll for processing, will be clearly documented and approved by both the employee and the appropriate supervisor or department manager or department director prior to final payroll processing."
2. The timesheet charges to ARC are appropriate and reflect an after-the-fact determination of the actual activity of each employee. Each report accounts for the total activity for which employees are compensated and which is required in fulfillment of their obligations to the organization. In addition, SPC stated that it has updated its timesheet approval procedures in order to ensure that it can more clearly document this to ARC. SPC concluded that it was unnecessary for any of the funds to be returned to ARC.

Reviewer's Comments

The response provided by the grantee is sufficient to close out the two recommendations.

B. Grant Performance Measure Reporting

Although the progress and final project reports submitted by SPC for grant number PA-11055-C19 were comprehensive and contained numerous details on outputs and outcomes, we noted that the grant performance results reported in the project reports did not contain sufficient data in one area to accurately assess overall grant achievements.

According to ARC guidance, progress reports should include statistics and narratives showing progress on achieving performance outputs and outcomes that will allow an assessment of the likelihood of meeting the original targets. The reports should also discuss problems encountered, what actions were taken to address and resolve them, and include a forecast of planned activities. Final reports are expected to provide a complete description of the overall project and results (actual output and outcome data, reasons for not achieving the planned output or outcome, unique results, lessons learned, etc.) that would permit assessing the overall success of the project and provide ARC information for making future program and policy decisions.

We noted that there was one important performance area and set of metrics for grant number PA-11055-C19 (Enterprise Development Program) that were significantly under achieved, but the causes for this were not adequately explained either in the progress reports or final project report. This involved the number and amount of business loans planned to be closed and the extent of leveraging of private investments. The performance goals established in the approved work-plan showed that SPC expected to close 10 loans during the grant period, for \$1.8 million, and be able to leverage \$5 million of private sector funds. The information reported to ARC, in both the progress and final project reports, showed only one loan was closed during the grant period, for \$174,000 and only \$174,000 leveraged. The narrative in the progress reports did not identify this as a problem area or actions planned and taken to improve performance in this area. Likewise, the final report did not discuss why the target goals were under achieved, what prevented full achievement, and lessons learned. We discussed this matter with the SPC project staff and were told there were multiple contributing factors, including tight commercial lending conditions and potential borrowers being afraid of the financial risk of expanding a business during a period of severe economic downturn.

Recommendations

SPC should:

1. Establish procedures to ensure that progress and final project reports are accurate and consistent with the reporting requirements.
2. Ensure that the staff preparing the reports fully understands the requirements.

Grantee Response

SPC stated in its response that its staff never received any feedback that the reporting may be considered deficient; therefore, they were unaware that there could be an issue. SPC also stated that it concur with the policy recommendations and had taken action to address the issue. SPC stated that its staff conducted an internal review of the reporting procedures to make this section

more robust by addressing each problem encountered separately and defining strategies for mitigating those problems. In addition, SPC stated in its response that the enhanced procedures were reviewed with the staff.

Reviewer's Comments

The response provided by the grantee is sufficient to close out the two recommendations.

General Comments

Travel costs must be supported by adequate documentation to be allowable costs under a federal grant award. Two other factors for determining if a cost is allowable are whether the cost is necessary and is within the scope of the grant activities. Supporting documentation should permit an independent verification of these two factors. Much of the travel costs we reviewed were for conferences, meetings, and training. The supporting documentation reviewed for most of the sampled travel costs included a reasonable description of the meeting, a copy of the meeting or conference agenda, or some information to allow us to make a determination that the costs were allowable. However, there were some cases in our samples where there was no such documentation and we could not clearly determine from the documentation if it was related to the grant and a necessary cost. Because the amounts were relatively nominal in the cases observed, we have not questioned the costs in this report. However, SPC should take steps to ensure that copies of agendas, trip reports, or other appropriate documentation are included with the financial records to support all travel costs charged to the grants. Including this requirement in the written travel policy or adding it to a checklist when travel costs are being reviewed and approved are two possible actions that could be considered.

Appendix I
Grantee Response



Southwestern
Pennsylvania
Commission

Officers:

Indiana County
Rodney Ruddock
Chairman

Lawrence County
Steve Craig
Vice-Chairman

Westmoreland County
Charles W. Anderson
Secretary-Treasurer

Executive Committee:

Allegheny County
Rich Fitzgerald

Armstrong County
David Battaglia

Beaver County
Joseph Spanik

Butler County
A. Dale Pinkerton

City of Pittsburgh
Luke Ravenstahl

Fayette County
Alfred Ambrosini

Greene County
Chuck Morris

Indiana County
Rodney Ruddock

Lawrence County
Steve Craig

Washington County
Larry Maggi

Westmoreland County
Charles W. Anderson

At-Large
Tom Ceraso
Lynn Heckman
Ricky V. Burgess

Governor's Office
Mary Ann Eisenreich

PA Dept. of Community and
Economic Development
Albert D'Alessandro

PA Dept. of Transportation
James D. Ritzman

Executive Director
James R. Hassinger

Two Chatham Center

Suite 500

112 Washington Place

Pittsburgh, PA 15219-3451

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www.spcregion.org

**Appalachian Regional Commission
Office of the Inspector General
Audit of
Southwestern Pennsylvania Commission
Enterprise Development Program Grants
Pittsburg, Pennsylvania**

**Draft Report
Project Numbers: PA-11055-C19 & C20
Submitted to the Appalachian Regional Commission**

**Prepared By
Leon Snead & Company, P.C.
September 2013**

SPC response dated: 9/30/2013

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Summary of Audit Results

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| Total | - | - | \$7,065 |

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timesheets, with undocumented and unsigned alterations, to be adequate support documentation for the \$7,065 in salary costs charged to grant number PA-11055-C19 and reimbursed by ARC.

At the exit conference, the SPC representatives indicated that they wanted to review this matter, but agreed that their procedures could be improved to make sure changes are properly noted and approved.

Recommendations

SPC should:

1. Revise its written policies to make clear that manual changes to timesheets that support costs charged to federal grants are justified and documented to show the changes were approved by the employee or the employee's supervisor.

SPC Response: SPC concurs that timesheet procedures can be improved and as such, the SPC written policies and procedures regarding timesheet recording of staff time to projects were revised as follows: "Effective immediately, August 16, 2013, the written policies and procedures for recording staff time charged to projects and the processing of payroll, will require the employee's signature certifying that the time charges recorded on their timesheet are true and correct. Furthermore, the initials of their appropriate supervisor or department manager or department director will be required to be placed on the employee timesheet signifying approval. Any changes or corrections made to timesheets, once submitted to payroll for processing, will be clearly documented and approved by both the employee and the appropriate supervisor or department manager or department director prior to final payroll processing."

2. Review the timesheets and changes that we questioned and take appropriate action to address the hours/pay amounts found to be incorrect, including adjusting the grant financial records, submitting revised SF-269 reports to ARC, and refunding any amounts due to ARC.

SPC Response: Timesheet charges to ARC are appropriate and do reflect an after-the-fact determination of the actual activity of each employee. Each report accounts for the total activity for which employees are compensated and which is required in fulfillment of their obligations to the organization. We have updated our timesheet approval procedures in order to ensure that we can more clearly document this to ARC. SPC respectfully does not concur that refunding of amounts due to ARC is needed.

B. Grant Performance Measure Reporting

Although the progress and final project reports submitted by SPC for grant number PA-11055-C19 were comprehensive and contained numerous details on outputs and outcomes, we noted that the grant performance results reported in the project reports did not contain sufficient data in one area to accurately assess overall grant achievements.

According to ARC guidance, progress reports should include statistics and narratives showing progress on achieving performance outputs and outcomes that will allow an assessment of the likelihood of meeting the original targets. The reports should also discuss problems encountered, what actions were taken to address and resolve them, and include a forecast of planned activities. Final reports are expected to provide a complete description of the overall project and results (actual output and outcome data, reasons for not achieving the planned output or outcome, unique results, lessons learned, etc.) that would permit assessing the overall success of the project and provide ARC information for making future program and policy decisions.

We noted that there was one important performance area and set of metrics for grant number PA-11055-C19 (Enterprise Development Program) that were significantly under achieved, but the causes for this were not adequately explained either in the progress reports or final project report. This involved the number and amount of business loans planned to be closed and the extent of leveraging of private investments. The performance goals established in the approved work-plan showed that SPC expected to close 10 loans during the grant period, for \$1.8 million, and be able to leverage \$5 million of private sector funds. The information reported to ARC, in both the progress and final project reports, showed only one loan was closed during the grant period, for \$174,000 and only \$174,000 leveraged. The narrative in the progress reports did not identify this as a problem area or actions planned and taken to improve performance in this area. Likewise, the final report did not discuss why the target goals were under achieved, what prevented full achievement, and lessons learned. We discussed this matter with the SPC project staff and were told there were multiple contributing factors, including tight commercial lending conditions and potential borrowers being adverse to limited risk at this time.

Recommendations

SPC should:

1. Establish procedures to ensure that progress and final project reports are accurate and consistent with the reporting requirements.
2. Ensure that the staff preparing the reports fully understands the requirements.

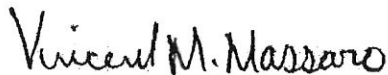
SPC Response: As SPC staff had never received any prior feedback that the reporting may be considered deficient, staff was therefore unaware that there could be an issue. SPC does concur with the policy recommendations, and to proactively address this issue, SPC staff has conducted an internal review of reporting procedures to make this section more robust by addressing each problem encountered separately and defining strategies for mitigating those problems. The enhanced procedures were reviewed with staff.

During this period, businesses and communities in this region were still recovering from the effects of the recession and there was little lending available in the private sector. In addition, many potential borrowers were afraid of the financial risk of expanding a business during a period of severe economic downturn.

General Comments

Travel costs must be supported by adequate documentation to be allowable costs under a federal grant award. Two other factors for determining if a cost is allowable are whether the cost is necessary and is within the scope of the grant activities. Supporting documentation should permit an independent verification of these two factors. Much of the travel costs we reviewed were for conferences, meetings, and training. The supporting documentation reviewed for most of the sampled travel costs included a reasonable description of the meeting, a copy of the meeting or conference agenda, or some information to allow us to make a determination that the costs were allowable. However, there were some cases in our samples where there was no such documentation and we could not clearly determine from the documentation if it was related to the grant and a necessary cost. Because the amounts were relatively nominal in the cases observed, we have not questioned the costs in this report. However, SPC should take steps to ensure that copies of agendas, trip reports, or other appropriate documentation are included with the financial records to support all travel costs charged to the grants. Including this requirement in the written travel policy or adding it to a checklist when travel costs are being reviewed and approved are two possible actions that could be considered.

Sincerely,



Vincent M. Massaro
Southwestern Pennsylvania Commission
Finance Director

9/30/2013

Southwestern Pennsylvania Corporation
Encumbrance Budget Report - PM Report - 13/14 - Original Budget - FTA
2651 - FTA - Urban New Freedom Program
From 8/1/2013 Through 8/31/2013

| Account Code | Account Title | YTD Budget - Original | Current Period Actual | YTD Actual | YTD Encumbrance | YTD Actual & Encumbrance | Total Budget Variance - Original |
|--------------|----------------------------------------------|-------------------------|-----------------------|------------|-----------------|--------------------------|----------------------------------|
| A | Staff | | | | | | |
| 149 | Kim Beaver | | | | | | |
| A00 | Staff | 58,080.33 | 6,001.18 | 11,798.23 | 0.00 | 11,798.23 | 46,282.10 |
| 158 | Kathy Stefani | | | | | | |
| A00 | Staff | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total A | Staff | 58,080.33 | 6,001.18 | 11,798.23 | 0.00 | 11,798.23 | 46,282.10 |
| B | Contractual | | | | | | |
| 998 | Non Labor Expense | 2,916,268.00 | | | | | |
| B31 | Port Authority - JARC | 2,305,324.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,305,324.00 |
| Total B | Contractual | 2,305,324.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,305,324.00 |
| J | Travel | | | | | | |
| 998 | Non Labor Expense | | | | | | |
| J11 | Local Travel | 1,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 |
| Total J | Travel | 1,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 |
| Q | Books/Dues/Subscripts | | | | | | |
| 998 | Non Labor Expense | | | | | | |
| Q10 | Books & Subscriptions | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| Total Q | Books/Dues/Subscripts | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| W | Education | | | | | | |
| 998 | Non Labor Expense | | | | | | |
| W01 | Training and Development | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 |
| Total W | Education | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 |
| | Total 2651 - FTA - Urban New Freedom Program | 2,365,404.33 | 6,001.18 | 11,798.23 | 0.00 | 11,798.23 | 2,353,606.10 |
| Report Total | | 3,903,572.16 | 76,459.26 | 149,344.42 | 376,844.00 | 526,188.42 | 3,377,383.74 |

Southwestern Pennsylvania Corporation
Encumbrance Budget Report - PM Report - 13/14 - Original Budget - FTA
2650 - FTA - Urban JARC Program
From 8/1/2013 Through 8/31/2013

| Account Code | Account Title | YTD Budget - Original | Current Period Actual | YTD Actual | YTD Encumbrance | YTD Actual & Encumbrance | Total Budget Variance - Original |
|--------------|---------------------------------------|-----------------------|-----------------------|------------|-----------------|--------------------------|----------------------------------|
| A | Staff | | | | | | |
| 149 | Kim Beaver | | | | | | |
| A00 | Staff | 85,412.25 | 6,858.49 | 14,533.46 | 0.00 | 14,533.46 | 70,878.79 |
| Total A | Staff | 85,412.25 | 6,858.49 | 14,533.46 | 0.00 | 14,533.46 | 70,878.79 |
| B | Contractual | | | | | | |
| 998 | Non Labor Expense | 494,630 ⁰⁰ | | | | | |
| B31 | Port Authority - JARC | 384,056.00 | 0.00 | 0.00 | 0.00 | 0.00 | 384,056.00 |
| Total B | Contractual | 384,056.00 | 0.00 | 0.00 | 0.00 | 0.00 | 384,056.00 |
| J | Travel | | | | | | |
| 998 | Non Labor Expense | | | | | | |
| J11 | Local Travel | 1,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 |
| Total J | Travel | 1,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 |
| Q | Books/Dues/Subscripts | | | | | | |
| 998 | Non Labor Expense | | | | | | |
| Q10 | Books & Subscriptions | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| Total Q | Books/Dues/Subscripts | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 200.00 |
| W | Education | | | | | | |
| 998 | Non Labor Expense | | | | | | |
| W01 | Training and Development | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 |
| Total W | Education | 300.00 | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 |
| | Total 2650 - FTA - Urban JARC Program | 471,468.25 | 6,858.49 | 14,533.46 | 0.00 | 14,533.46 | 456,934.79 |