

Financial Management Services

Presenters:

Patrycja Kozaczka: Accounting Manager (Resource Administration, Project Accounting, Final Voucher)

Alison Hart: Resource Administration Manager

Maria Coronado: Resource Administration Accountant

Michael Bruder: Contracts Payable Supervisor

Sophia Kreutz: Final Voucher Manager

Phuong Nguyen: Final Voucher Team Lead

Agenda

Project Initiation and Authorization

- Authorization Process and Documents
- Timeline
- Inactivity

Project Management and Administrative Functions

- Federal Eligibility
- Federal Reimbursement Process
- Project End Dates

Closeout Process

- Final Acceptance Letter
- Final Reconciliation
- Project Closeout Submission

Project Initiation and Authorization

Assessment Questions

Question	Y/N	Document, Page, Paragraph <i>(To be completed by CA)</i>	Check if changed since 2019 <i>(CA to complete)*</i>	Item of Concern <i>(SME use only)*</i>
Project Initiation and Authorization				
Do the Financial Management Procedures:				
Describe Project Authorization Request timeline to ensure expenditures will be requested for reimbursement within 180 days of authorization to prevent project from being Federally Inactive.				
Require federal authorization before eligible costs can be incurred.				

Project Initiation

- Work directly with ADOT contact to provide required documents
 - CA Letter, Recap in excel format, Map of project location
- ADOT contact will initiate project authorization request with Resource Administration by providing required documents via email to resourceadmin@azdot.gov
- Request authorization when the project is ready to begin to prevent project from becoming federally inactive
- Project must be fully authorized by the Federal Highway Administration (FHWA) prior to any expenditures or costs will be ineligible for federal reimbursement

Authorization Request

- CA Authorization Requests include:
 - Preliminary Engineering
 - Letter of Authorization and Project Agreement (AZPR2X), Federal Aid Request for Authorization (FARA), FMIS4 Coding Form, TIP or STIP, ADOT PE Letter and **CA Letter** – no map required at design
 - Construction
 - Letter of Authorization and Project Agreement (AZPR2X), FARA, **RECAP** (in excel format), FMIS4 Coding Form (needs to match recap) ADOT DocuSign Letter, **CA letter**, TIP or STIP, **MAP** - location of where the project is taking place (major cross streets, highways or surrounding cities)
- * Procurement projects must include Systems Engineering Checklist and Categorical Exclusion Checklist (If applicable)
- * Highway Safety Improvement Program (HSIP) projects will need eligibility letter (If applicable)

*Items in red are submitted by the CA agency

Authorization Timeline

- Resource Administration receives email request from ADOT CA Agency contact for project authorization - which include all required documents
- Prepare authorization request 'packet' to be sent to the Federal Highway Administration (FHWA)- **1-3 Days**
- Request is reviewed by Resource Administration Manager and sent to FHWA for approval **3-7 days** for FHWA approval
- FHWA applies 3 approval signatures authorizing the project which triggers Resource Administration analyst to begin budget documents in our accounting system Arizona Financial Information Systems (AFIS) **5-7 days for approval**
- Courtesy email is sent to ADOT CA Agency contact, with attached authorization packet, letting them know project has been authorized and that budget documents will be loaded within 5-7 days
- Project can now begin

Inactive Projects

- All Federal Funds available to Arizona **must** stay below 2% inactive
- An inactive project is an eligible transportation project with unexpended Federal obligations that meet one of the below criteria
 - Projects with an unexpended obligation of \$50,000 to \$150,000 which were authorized more than 9 months ago and have no expenditures **and**
 - All projects with an unexpended balance greater than or equal to \$150,000 with no activity for the past 9 months
- Recipients must demonstrate that the obligation for the projects remains proper and that the inactivity is beyond the State DOT's control
- We can lose Federal funding on projects if we do not get activity and/or are above the 2% threshold

Managing Inactive Projects

- Proper timing in Authorizing Phases- do not authorize a project or phase unless you are ready to start working
- Timely invoicing to ADOT
 - Lack of timely billing is not a sufficient justification for the inactive obligation
- Ongoing monitoring and communication is a primary component of proactively managing obligations to prevent the obligation from becoming inactive
 - Proactively communicate any delays
 - FHWA has quarterly critical inactive reporting- FMS works on these projects to determine status
 - FMS must provide FHWA valid explanations on any project(s) not able to clear by end of quarter or funding could be lost

Project Management and Administrative Functions

Project Management and Administration

Assessment Questions				
Question	Y/N	Document, Page, Paragraph <i>(To be completed by CA)</i>	Check if changed since 2019 <i>(CA to complete)*</i>	Item of Concern <i>(SME use only)*</i>
Project Management and Administrative Functions				
Do the Financial Management Procedures:				
Identify the financial management system used?				
Identify standards for determining whether costs are allowable for federal reimbursement.				

Project Management and Administration

Assessment Questions				
Question	Y/N	Document, Page, Paragraph <i>(To be completed by CA)</i>	Check if changed since 2019 <i>(CA to complete)*</i>	Item of Concern <i>(SME use only)*</i>
Project Management and Administrative Functions				
Do the Financial Management Procedures:				
Address progress payments to contractors.				
Require adequate source documentation to support progress payments (i.e., contractor/vendor invoices, time sheets, expense vouchers, materials records, certifications.)				
Identify the approval process before making payments to the contractor.				
Identify a process for avoiding duplicate payments.				
Comply with the Arizona Prompt Payment Act.				

Project Management and Administration

Assessment Questions				
Question	Y/N	Document, Page, Paragraph <i>(To be completed by CA)</i>	Check if changed since 2019 <i>(CA to complete)*</i>	Item of Concern <i>(SME use only)*</i>
Project Management and Administrative Functions				
Do the Financial Management Procedures:				
Describe the process for seeking Federal reimbursement through ADOT including documentation attached to reimbursement.				
Describe process to submit documentation itemizing Match has been met relating to the Federal reimbursements requested submitted to ADOT.				
Include a quarterly reimbursement billing process. Ideal state would be to include a \$0 request if there are no reimbursements necessary in any given quarter.				

Payment Report Form

- ADOT is rolling out a new Payment Report (PR) form.
- Purpose: To use one standardized form that meets the needs of various groups within ADOT.
- Enter as much information as you know (some fields might only be known by ADOT personnel).
- Brief survey will be sent out in the coming weeks in order to gain valuable feedback on the revised PR form.

ARIZONA DEPARTMENT OF TRANSPORTATION					
PAYMENT REPORT					
ADOT Project Number:		Program Phase:		Federal Aid #:	
Name of Project:					
Payment Report Number:		JPA/IGA Number		TIP ID #:	
GAE/PO Number:		Final Payment: <input type="checkbox"/> Check		Progress Payment: <input type="checkbox"/> Check	
Project End Date:		Billing Period:		Vendor ID:	
Vendor (Sponsor):					
REMIT PAYMENT TO (Address):					
SUMMARY OF WORK FOR WHICH PAYMENT IS REQUESTED					
Items	DESCRIPTION	Previous Accumulative Amount	Current Request (Federal Share)	In-Kind (Local Expenses Matched)	Accumulative Amount
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -

Project Management and Administration

Assessment Questions

Question	Y/N	Document, Page, Paragraph <i>(To be completed by CA)</i>	Check if changed since 2019 <i>(CA to complete)*</i>	Item of Concern <i>(SME use only)*</i>
Project Management and Administrative Functions				
Do the Financial Management Procedures:				
Identify tracking mechanism of Project End Date and actions needed to extend end date with ADOT and FHWA.				
Include a process for communicating project extensions (i.e. rebid, construction delays, delays in advertising for design, etc.) to ADOT.				

Project End Date

- The project end date is the final date when the recipient may perform work to be allowable for reimbursement on a federally-funded project
- The end date should be selected based upon the schedule of the scope of work under agreement, not the completion of the entire “project.” (For example PE, ROW, or construction phases separately)
- The date should be modified if there is a documented change in the project that affects the completion schedule of the project
 - Examples include change orders, contractually allowable delays, delays in award or re-advertisement, litigation delays, etc.
- Any requests to change an end date should be submitted 90 days prior to the end of the current end date or can be changed when adding a new phase to the project agreement (prior to existing end date expiring)
 - ADOT staff is to email resourceadmin@azdot.gov with extension request

Project End Date

- If work is performed after the end date of the period of performance it becomes ineligible for federal reimbursement
- If the project end date is modified after the previously approved end date has passed, work performed during the lapse period are not allowable and will not be reimbursed
- 2 CFR 200.344 **Effective November 12, 2020**
 - The recipient must submit, no later than 120 calendar days after the PAED, all financial, performance, and other reports (e.g. final voucher) as required by the terms and conditions of the Federal award
- Why is it important to close projects promptly?
 - Project closeout is important because it facilitates sound internal and funds control
 - Provides FHWA reasonable assurance that the recipient has timely met Federal requirements for the project and charges to the Federal government are accurate and timely
 - Unexpended balances can be promptly released for re-obligation for other purposes

Closeout Process

Final Acceptance Letter

Assessment Questions				
Question	Y/N	Document, Page, Paragraph <i>(To be completed by CA)</i>	Check if changed since 2019 <i>(CA to complete)*</i>	Item of Concern <i>(SME use only)*</i>
Final Acceptance Letters				
Does the CA use the FHWA Final Acceptance Report (Form 1446B), found in Appendix G of the FHWA Construction Program Management and Inspection Guide? <i>(FHWA does not require the use of this form, instead agencies may choose to prepare their own Final Acceptance letters)</i>				
If yes, provide an example of Form 1445B used by your agency. This form is the "Preferred FHWA-produced document for the final acceptance of a project."				
If no, provide an example of your agency's Final Acceptance letter that references the specific specification(s) used for the approved design (i.e. MAG standards and specifications, including the reference to MAG Uniform Standard Specification 105.15(B), etc.)				

Final Acceptance Letter

- All Projects require a confirmation of the completion. The letter requirement varies due to the type of project
- Construction projects require a Final Acceptance Letter with the following information
 - Federal Aid Number
 - Project Description
 - Reference the specifications used for the approved design
 - Specific section that outlines the Acceptance process, e.g. Section 105.20 of the ADOT Standard Specifications
 - Completion Date
 - Signature
 - One letter per Federal Aid Number

Final Acceptance Letter to ADOT

City of Tempe
 31 East Fifth Street
 MailStop 01-8
 Tempe, AZ 85280
 480-350-8200
 www.tempe.gov



Engineering and Transportation Department
 Engineering Division

October 5, 2020

AJP Electric, Inc.
 11250 N. Cave Creek Road
 Phoenix, AZ 85020

Re: **HIGHLINE CANAL MULTI-USE PATH – BASELINE ROAD TO KNOX ROAD, AS PER APPROVED PLANS AND SPECIFICATIONS**

PROJECT NO. 6006071A
 FEDERAL PROJECT NO. TMP-0 (245)
 ADOT TRACS NO. T002501C

Ladies & Gentlemen:

Inspections and tests indicate the above improvements have been constructed in conformance with City of Tempe requirements, and are hereby accepted by the City of Tempe, as of January 10, 2020, subject to the following:

That materials and workmanship are warranted in accordance with project plans and specifications and with Maricopa Association of Governments (M.A.G.) standard specifications from the date as shown above.

Sincerely,

Julian Dresang, P.E.
 Deputy Engineering and Transportation Director/City Engineer

City of Tempe
 Engineering and Transportation
 Mail Stop 01-08
 PO Box 5002
 Tempe, AZ 85280
 www.tempe.gov



September 24, 2020

Mr. Eric Prosnier
 Project Manager
 Arizona Department of Transportation
 205 So 17th Ave., Mail Drop 614E
 Phoenix, AZ 85007

Re: Highline Canal SUP - Ave Del Yaqui to City Limit
 Federal Project No: CM-TMP-0(245)D
 ADOT TRACS No: T002501C
 City of Tempe Project No.: 6006071A

Dear Mr. Prosnier:

This letter will serve to confirm that the above referenced project was considered complete and accepted as **FINAL** in accordance with Maricopa Association of Governments Uniform Standard Specifications and Details for Public Works Construction - latest edition ("MAG Specifications") and the City of Tempe Supplement to the MAG Uniform Standard Details and Specifications for Public Works Construction - 2014 ("City of Tempe Supplement") on 1/10/2020.

Final payment for the completed project was made after all quantities were checked and verified by Subsection 109.7(b) of the Maricopa Association of Governments (M.A.G.) specifications.

All invoicing is complete. City of Tempe has received Final Reimbursement from ADOT on 5/22/2020.

Estimated Project Cost:	\$3,569,801.00	Final Project Cost:	\$3,826,661.94
Federal Reimb. Amount:	\$3,233,617.00	Federal Reimb. Amount:	\$3,233,617.00
Local Match:	\$ 336,184.00	Local Match:	\$ 593,044.94

If you need additional information, please contact me at 480-350-8250 or at wendy_springborn@tempe.gov.

Sincerely,

Wendy Springborn, MBA, PWE, PWLF
 Engineering Services Manager

Assessment Questions

Question	Y/N	Document, Page, Paragraph <i>(To be completed by CA)</i>	Check if changed since 2019 <i>(CA to complete)*</i>	Item of Concern <i>(SME use only)*</i>
Final Reconciliation				
Describe closeout procedures prior to submission to ADOT to include but not limited to:				
Verification of payment accuracy and eligibility for reimbursement.				
Creation of a summary report by scope of work including <u>non federal</u> reimbursable expenses.				

Final Reconciliation Checklist

- All work is completed and in compliance with the specific standards and specifications
- All final bills must be paid
- All encumbrances must be released
- All retainage must be released (for projects advertised before 09/01/2023, BECO Memo)
- A Final reconciliation should have been completed before submission
- All required documents must be provided in the Closeout Package (see next slides)
- Total project cost including ineligibles and NFA (Non-Federal Aid) expenses must be documented and provided (Total Project Cost Summary)

Assessment Questions

Question	Y/N	Document, Page, Paragraph <i>(To be completed by CA)</i>	Check if changed since 2019 <i>(CA to complete)*</i>	Item of Concern <i>(SME use only)*</i>
Project Closeout Submission				
Is the cover sheet with the confirmations and contact information included?				
Is the Final Acceptance Letter or Closeout Letter reviewed and attached to the closeout package?				
Is the Closeout Confirmation addressed to ADOT attached to the closeout package?				
Is the Total Project Cost Summary attached to the closeout package?				

Cover Page - Closeout Request



Final Voucher - Closeout Request

CA Agency:
Contact Person:
Email address:
Phone:

ADOT Project #:
Fed Aid #:
Project Name:

	Yes	No
Has the Final Acceptance Letter been reviewed? Comments: <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has the project been reviewed and reconciled for accuracy and eligibility for reimbursement? Comments: <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have all invoices been paid? Comments: <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have all encumbrances been released? Comments: <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have all retainers been released? Comments: <input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>

- Attachments
- Final Acceptance Letter
 - Final Closeout Letter Closeout
 - Confirmation to ADOT
 - Project Summary
 - Other:

Template – Project Cost Summary

Project Cost Summary

Federal Aid #:
 ADOT #:
 Project Name:
 Total Award:
 ProRata:

	Federal Amount	Local Match	Total
Design Phase			
Contractors			
Local Staff & Cost			
<u>Design Total</u>	\$ -	\$ -	\$ -
Right of Way			
Contractors			
Local Staff & Cost			
<u>ROW Total</u>	\$ -	\$ -	\$ -
Construction Phase			
Main Contractor			
CE Contractors			
Local Staff & Cost			
<u>Construction Tot:</u>	\$ -	\$ -	\$ -
Non Federal Aid and Ineligibles			
Design	\$ -		
Right of way	\$ -		
Construction	\$ -		
<u>NFA Total</u>	\$ -	\$ -	\$ -
Total Project Cost	\$ -	\$ -	\$ -

Final Voucher Process

Final Voucher process and what it includes:

- Verifying data from various sources
- Reconciling budgets and expenditures
- Ensuring all expenditures are being posted in the right phases
- Reconciling invoice
- Processing corrections for findings
- Ensuring all required documentation is available and can be included
- Creating a final third party letter/recap
- Compiling and converting data for FHWA submission
- Creating a Closeout Confirmation



3rd Party Letter/Recap

- Final Voucher will create a project cost and revenue summary after the final reconciliation and provide the balance information to the local partners. After the balance has been refunded or collected the project will be submitted to FHWA for closeout approval.



Financial Management Services

An Arizona Management System Agency

 Katie Hobbs, Governor
 Jennifer Toth, Director
 Kristine Ward, Assistant Director

March 7, 2023

 City of Tempe
 P.O. Box 5002
 Tempe, AZ 85280

 RE: T0025 TMP0245
 HIGHLINE CANAL MULTI USE PATH

To Whom it May Concern,

The final reconciliation of the above project has been completed. This project does not have a payment due and therefore we are proceeding with the closeout of this project. A final confirmation letter with record retention start date will be sent upon closeout.

Final cost analysis as follows:

Total Project Cost		\$3,841,767.85
Less NFA Provided By 3rd Party		<u>(\$397,588.94)</u>
Subtotal Recorded By ADOT		\$3,444,180.91
Less Federal/Match Funds		<u>(\$3,429,075.00)</u>
City of Tempe	Total Cost	\$15,105.91
City of Tempe	Total Payment	<u>(\$15,105.91)</u>
City of Tempe	Amount Due From	<u>\$0.00</u>

In the case that you need any further assistance please contact Accounts Receivable at (602) 712-7534 or by email at AccountsReceivable@azdot.gov.

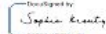
3rd Party Letter - Detail Page

T0025		PROJECT COST RECAP TMP0245	
		<u>Preliminary Engineering</u>	\$15,105.91
		Federal Contribution	
		City of Tempe 100.00%	\$15,105.91
		Ineligible Cost	
		In Kind Match	
		NFA Contribution	
		<u>Right of Way</u>	\$0.00
		Federal Contribution 100.00%	
		City of Tempe	
		Ineligible Cost	
		In Kind Match	
		NFA Contribution	
		<u>Construction</u>	\$3,826,661.94
		Federal Contribution 94.30%	\$3,233,617.00
		City of Tempe	
		Ineligible Cost	
		In Kind Match 5.70%	\$195,458.00
		NFA Contribution 100.00%	\$397,586.94
		Total Project Cost	\$3,841,767.85
	Less	Federal Contribution	(\$3,233,617.00)
	Less	In Kind Match	(\$195,458.00)
	Less	NFA Contribution	(\$397,586.94)
	Total	City of Tempe	\$15,105.91
	Payments	City of Tempe	(\$15,105.91)
	Amount Due (To)/From	City of Tempe	<u><u>\$0.00</u></u>

FHWA Final Voucher Submission

- ADOT completes the Form FHWA 1447 (4-78) summarizing the total project costs and project information

(ORIGINAL) PROJECT # T0128

U.S. DEPARTMENT OF TRANSPORTATION FEDERAL HIGHWAY ADMINISTRATION					D.O. VOUCHER NO.	
FINAL VOUCHER FOR PAYMENT UNDER 23 U.S.C. 117					STATE VOUCHER NO.	
					DATE	
					FHWA SCHEDULE NO.	
THE UNITED STATES, OR, TO: THE STATE TREASURER OF ARIZONA					PAID BY	
ADDRESS 1700 West Washington Street Capitol Building Room 102 Phoenix, AZ 85007						
STATE Arizona			FEDERAL AID PROJECT NO. PHX0341			
PROGRAM APPROVED			VOUCHER PERIOD			
			From: 7/13/2018 To: 5/1/2020			
FINANCIAL DATA						
TOTAL ACTUAL COST	TOTAL PARTICIPATING COST	PRO-RATA OF PARTICIPATING COST CLAIMED FROM U.S.	APPN CODE	TOTAL AMOUNT CLAIMED FROM U.S.	LESS PREVIOUS PAYMENTS	NET AMOUNT CLAIMED
258,515.00	258,515.00	94.30%	RPF9	243,780.00	243,780.00	0.00
1,724,834.71	1,715,417.94	94.30%	Z400	1,617,638.76	1,617,638.76	0.00
1,983,349.71	1,973,932.94			1,861,418.76	1,861,418.76	0.00
<p>The undersigned State highway agency certifies as follows: The above-mentioned project has been completed; the plans, design and construction for said project are in accord with the laws, standards and procedures of this State applicable to projects in this category approved by the Federal Highway Administration or such project exceptions as have been approved by FHWA; and no claim has been presented to or payment made by the United States for which payment is claimed herein.</p>						
			SIGN Arizona Department of Transportation State Highway Agency ORIGINAL Sophia Kreutz By  Final Voucher Manager Authorized Officer Date			
			COPY _____			

FHWA Final Voucher Submission

- The detail page which is separated by different categories (Design, Right of Way, Construction) shows the total amount, the Federal share and local match
- The Non Participating section has the ineligible & NFA (non-Federal aid)

TRACS NUMBER		T0128		FEDERAL PROJECT #		PHX0341
IMP CODE	ITEM DESCRIPTION	APPN CODE	TOTAL AMOUNT	FEDERAL FUNDS	STATE & OTHER FUNDS	
15	PRELIMINARY ENGINEERING					
Sub-Total Pre-Design			0.00	0.00	0.00	
16	RIGHT OF WAY					
Sub-Total Right-of-Way			0.00	0.00	0.00	
28	FACILITIES FOR PEDESTRIANS & BICYCLES City of Phoenix	T012801C	RPF9 Z400	256,515.00 1,715,417.94	243,780.00 1,617,638.76	14,735.00 97,779.18
17	CONSTRUCTION ENGINEERING					
Sub-Total Construction				1,973,932.94	1,861,418.76	112,514.18
Total Participating Cost				1,973,932.94	1,861,418.76	112,514.18
	NFA PE		Z400	9,416.77	0.00	9,416.77
	NFA CONSTRUCTION					
	NFA CE					
	NFA ICAP					
Total Non-Participating Cost				9,416.77	0.00	9,416.77
TOTAL PROJECT COST				1,983,349.71	1,861,418.76	121,930.95

Completion Confirmation

- Record Retention begins when **FHWA approves** the Final Voucher for the project. A confirmation letter will be sent to the local partner afterwards including the Retention Start date.

Financial Management Services

Our True North: Safely Home

Douglas A. Ducey, Governor
John S. Hallikowski, Director
Kristine Ward, Assistant Director

Mon. Day, Year

FirstName LastName
Job Title
Company/Agency Name
Address Line 1
City, State ZIP

Subject: ADOT # - Fed Aid #
Project Description
Closeout Confirmation

To whom this might concern:

This letter confirms the closeout of the above referenced project XXXXX / XXXXXXXX.

The Final Voucher for this project has been approved by FHWA. The Record Retention (2 CFR § 200.334) for this project begins on

Month Day, Year.

Sincerely,

Most Common Challenges

- Incorrect Final Acceptance Letter
- Missing Final Acceptance Letter to ADOT
- Open Encumbrances
- Ineligible and NFA (Non-Federal Aid) amounts not provided or shown on documentation
- No clear breakout between federal and local share
- Missing documentation
- Incomplete invoices
- Communication

Most Common Challenges - Retainage

PROJECT SUMMARY: BILLINGS TO DATE

BILLING REQUEST	TOTAL CHARGES	RETAINAGE	INELIGIBLE	TOTAL ELIGIBLE FEDERAL CHARGES	TOTAL ELIGIBLE FEDERAL REIMBURSEMENT REQUESTED	Federal Award Balance Remaining	Local Match Required to meet 5.7%	REVENUE TRACKING	
						\$318,000.00	\$18,126.00	CR Number	CR Amount
1	\$ 6,363.73	\$ -	\$ 2,653.32	\$ 3,710.41	3,498.91	\$314,501.09	211.50	21*9468	3,498.91
2	\$ 15,878.22	\$ -	\$ 6,678.95	\$ 9,199.27	\$ 8,674.91	\$305,826.18	\$ 524.36	21*10712	\$ 8,674.91
3	\$ 70,639.91	\$ 5,170.11	\$ 6,178.65	\$ 59,291.15	\$ 55,911.55	\$249,914.63	3,379.60	21*11803	55,911.55
4	\$ 178,711.29	\$ 15,770.80	\$ 5,345.40	\$ 157,595.09	\$ 148,612.16	\$ 101,302.47	8,982.93	21*13571	148,612.16
5	\$ 53,945.32	\$ 4,422.61	\$ 2,798.18	\$ 46,724.53	\$ 44,061.23	\$ 57,241.24	2,663.30		
6	\$ 57,739.23	\$ 5,602.30	\$ -	\$ 52,136.93	\$ 49,165.12	\$ 8,076.12	2,971.81		
7				\$ -		\$ 8,076.12			
8				\$ -		\$ 8,076.12			
9	\$ 10,650.13	\$ 1,065.01	\$ -	\$ 9,585.12	\$ 8,076.12	\$ 0.00	564.35		
Total	\$ 383,277.70	\$ 30,965.82	\$ 23,654.50	\$ 328,657.38	\$ 318,000.00		\$ 18,733.50		\$ 216,697.53

Most Common Challenges - Encumbrances

DATA FROM BQ37LV2

EXPENSES					REVENUE			
Penc Am	Enc Am	Acrd Exp Am	Cash Exp Am	Total Expenses	Ubill Earn Rev Am	Bill Earn Rev Am	Coll Earn Rev Am	Tot Rev Am
-	71,354.71	-	604,569.69	675,924.40	-	-	596,492.88	596,492.88

Questions?