

# J&M GLOBAL SOLUTIONS GREENHOUSE GAS EMISSIONS INVENTORY

CALENDAR YEAR 2022 (BASELINE) - SUMMARY AND METHODOLOGY

## OBJECTIVE

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The objective of this analysis is to establish a baseline reporting year and accurately account and report corporate GHG emissions for J&M Global Solutions (J&M).

## PURPOSE

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J&M has undertaken a full accounting of our corporate GHG emissions as part of our commitment to sustainability and to meet anticipated future GHG reporting requirements for federal government contractors. Beyond meeting federal reporting requirements, J&M may use this report and future inventories to identify opportunities for emissions reduction.

## SUMMARY

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To account and report emissions, J&M follows the U.S. Environmental Protection Agency (EPA) Center for Corporate Climate Leadership's *Simplified Guide to Greenhouse Gas Management for Organizations* which is based on the World Resources Institute's (WRI) *GHG Protocol for Corporate Accounting and Reporting Standard*. WRI's accounting and reporting is recognized as the international standard for business GHG emissions. J&M relied on the five principles to guide our emissions accounting and reporting:

- ◇ Relevance – Ensure inventory reflects the organization's emissions and meets the decision-making needs of internal and external users.
- ◇ Completeness – Account for all emissions sources and activities within the inventory boundary. Disclose and justify exclusions.
- ◇ Consistency – Use consistent methodologies to allow for comparisons over time. Document all changes in methodologies.
- ◇ Transparency – Generate a clear audit trail and disclose relevant assumptions, emissions sources, methodologies, etc.
- ◇ Accuracy – Emissions inventories should be neither over- nor under-estimated actual emissions. Uncertainties should be minimized as much as practicable. Ensure the integrity of the information presented.

To calculate and convert various energy and fuel consumption units to carbon dioxide equivalent (CO<sub>2</sub>e), J&M used the EPA's Simplified GHG Emissions Calculator (August 2022) available for download.<sup>1</sup>

## BASELINE YEAR

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GHG emissions reporting protocols require organizations to identify a baseline year from which future emissions will be compared. J&M selected calendar year 2022 as our baseline emissions year, as it best represents our current organizational structure and size.

J&M is a woman-owned small business, founded in 2007. In late 2019, J&M moved to a new building to accommodate forecasted growth in permanent staff. Within six months of moving into the new building the COVID-19 pandemic forced J&M into full-time teleworking status for the next year and a half. While not unique to J&M, our new, larger office space sat mostly empty until mid-2021 when staff slowly returned to the office. During this same period, J&M went through a reorganization to better support its staff, including a mix of full-time remote staff, full-time deployed staff at client sites around the Washington, D.C., metro area, and on-site staff at corporate headquarters in Alexandria, VA.

## ORGANIZATIONAL BOUNDARY

The organizational boundary determines which emissions and activities to include in J&M's inventory. J&M uses an operational control approach to identify and calculate emissions as defined by the *GHG Protocol for Corporate Accounting and Reporting Standard*. Under the control approach, a company accounts for 100 percent of GHG emissions from operations over which it has control. Because J&M wholly owns all its operations, there is no difference between the operational and equity approaches to calculating emissions; however, the operational approach shall be used to calculate corporate emissions in the event there is a situation in which a decision about which approach to use.

## EMISSIONS SOURCES

GHG emissions sources are categorized into three broad groups which generally describe an organization's control and location of emissions.

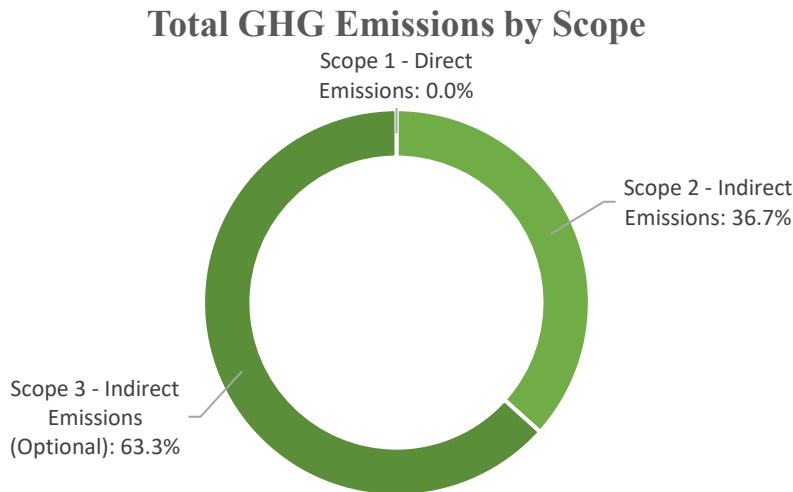
- ◇ **Scope 1: Direct emissions.** These emissions are from sources owned or operated by the organization. Examples include natural gas fired boilers or corporate vehicle fleets. Not all organizations will have Scope 1 emissions.
- ◇ **Scope 2: Indirect emissions.** These emissions occur at sources owned or operated by another organization but are a consequence of the reporting organization's activities. For example, purchased electricity.

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<sup>1</sup> <https://www.epa.gov/climateleadership/simplified-ghg-emissions-calculator>

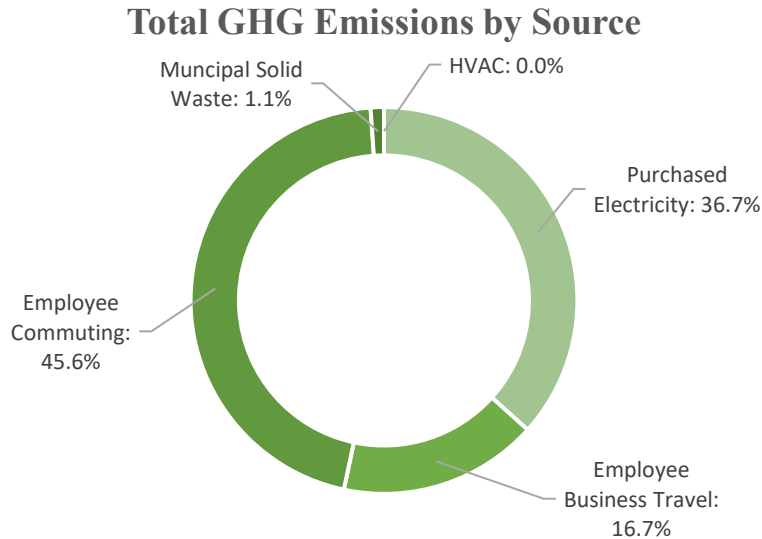
◇ **Scope 3: Indirect Emission with optional reporting requirements.** These emissions are classified as indirect emissions, too; however, the accounting and reporting of these sources is considered optional. These sources include employee business travel and commuting.

For calendar year 2022, J&M had Scope 2 and Scope 3 emissions for a total of 90 metric tons of CO<sub>2</sub>e. Scope 2 emissions accounted for 33 metric tons, or 37 percent of total emissions, and Scope 3 emissions accounted for 57 metric tons, or 63 percent of total emissions. **Figure 1** shows the breakdown of emissions by scope.



*Figure 1 - Total greenhouse gas emissions by scope for the baseline year (2022)*

**Figure 2** shows the breakdown of emissions by emissions source. The largest source of emissions are employee commutes (46%) followed by purchased electricity (37%), employee business travel (17%), and municipal solid waste (1%). HVAC equipment did not contribute to emissions during the baseline year (see **Scope 1 Emissions** for an explanation on HVAC emissions).



*Figure 2 - Total greenhouse gas emissions by emissions source in the baseline year (2022)*

## SCOPE 1 EMISSIONS

Scope 1 emissions are direct emissions from the combustion of natural gas (or other fuels) and the use of refrigerants in HVAC and fire suppression systems located at J&M offices. During the baseline emissions inventory year, J&M had zero Scope 1 emissions. The refrigerant used in the HVAC system at J&M’s corporate headquarters is R-22. R-22 is not considered a contributor to global warming and, therefore, does not have a carbon dioxide equivalent. However, R-22 is a direct contributor to the disintegration of the ozone layer and has been internationally discontinued in new appliances under the Montreal Protocol. Supplies of R-22 in the U.S. are still available, but imports and the manufacturing of new supplies are prohibited. The EPA identifies several alternative refrigerants to R-22 with varying degrees of global warming potential that may replace current supplies of R-22 in existing HVAC equipment. **Appendix A** provides an accounting of the quantity of R-22 used in maintaining HVAC equipment at J&M headquarters.

## SCOPE 2 EMISSIONS

Scope 2 emissions are indirect emissions associated with the purchase of electricity, steam, heat, or cooling. Although Scope 2 emissions physically occur at the facility where they are generated, emissions protocols require that they be accounted for in an organization’s inventory because they are a result of the organization’s energy use. Scope 2 emissions are the second largest category, accounting for 36% of J&M’s GHG emissions during the baseline inventory year.

## PURCHASED ELECTRICITY

The only source of J&M’s Scope 2 emissions during the base year was from purchased electricity. During the calendar year, J&M consumed 115,059 kWh at the company’s headquarters in Alexandria, VA. Purchased electricity is the second largest source of GHG emissions, accounting for 37%.

### Methodology

Calculating emissions from J&M’s purchased electricity is based on regional energy portfolios as defined by the EPA’s GHG emissions calculator tool. J&M’s headquarters is located within the SERC Virginia/Carolina. Table 1 provides a monthly breakdown of energy usage based on utility billing statements. To calculate the beginning and end of each calendar year, total energy usage in kWh is divided by the number of billing days in December and January statements. The daily average is used to calculate the energy usage for the number of days in each month for the calendar year.

Jan	Feb	Mar	Apr	May	June	July	Aug	Sep	Oct	Nov	Dec
1,738	24,160	12,960	9,200	6,560	5,840	6,640	8,080	7,680	6,000	4,640	8,880

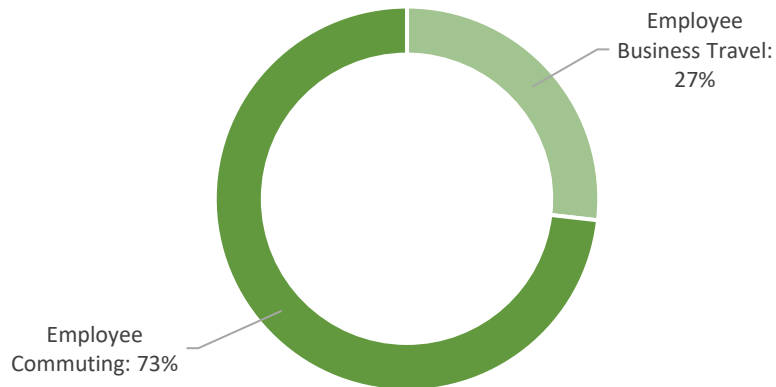
*Table 1 - J&M headquarters monthly electricity usage in kWh for calendar year 2022.*

## SCOPE 3 EMISSIONS

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Scope 3 emissions are defined as indirect emissions from sources that are not owned or operated by J&M and for which J&M has no organizational control but does have some influence. Scope 3 emissions are sometimes referred to as value chain emissions. At J&M, there were two sources of Scope 3 emissions during the baseline inventory year: employee business travel and employee commutes. As previously stated, Scope 3 emissions account for about two-thirds of total emissions (57 metric tons). Of these emissions, employee commutes accounted for 73% and employee business travel accounts for the remaining 27% (see **Figure 3**). Overall employee commutes were the largest single source of GHG emissions for J&M (46%), and employee business travel was the third largest (17%) (see **Figure 2**).

## Scope 3 Emissions by Source



*Figure 3 - Scope 3 greenhouse gas emissions by source*

### EMPLOYEE BUSINESS TRAVEL

The nature of J&M’s professional services means staff are frequently deployed from peacetime duty stations to field operations centers across the country and island territories in the aftermath of a disaster. While remote operational support is becoming more common, in-person deployments and travel to attend meetings and conferences across the country and in Alexandria, VA, continue. In total, employee business travel during the baseline inventory year was 15 metric tons of CO<sub>2</sub>e.

#### Methodology

To calculate emissions from employee business travel, a summary of travel expense reports submitted to J&M’s timesheet and expense reporting system, Unanet, was exported for the calendar year 2022. From this export, records were filtered by the “Expense Type” field to select airfare, privately owned vehicle mileage (POV), and train. Rental cars were excluded from this analysis because total mileage could not be determined based on the expense report information required at the time of submission. Future inventories may consider rental car emissions provided information about vehicle mileage is required to submit an expense report. Step-by-step instructions for generating the report in Unanet is in **Appendix B**.

Once filtered by transportation mode type in Microsoft Excel, a new sheet was created to extract and organize the pertinent information for the purposes of quantifying GHG emissions. **Table 2** provides an example of the clean sheet and necessary data fields.

Date	Employee	Class	Mode	Origin	Destination	One-Way Distance	Total Mileage
3/24/22	Doe, Jane	Direct	POV				122

Date	Employee	Class	Mode	Origin	Destination	One-Way Distance	Total Mileage
3/24/22	Doe, Jane	Direct	POV				120.5
6/03/22	Graphy, Carto	Indirect	Airplane	LAX	BTR	1,609	3,218
7/25/22	Graphy, Carto	Indirect	Train	Philadelphia	DC	123	246

*Table 2 - Example employee business travel table with pertinent data fields for calculating emissions.*

Due to the variation in transportation mode and the information required during the submittal process, some of the data fields required independent review to accurately account and report emissions using EPA's emissions calculator. The employment class field was added following the sub-selection of data to identify employees directly employed by J&M (either temporary or full-time/benefited) and independent contractors. J&M sub-contractors and their employees were excluded from this analysis, as those emissions do not qualify under the operational control approach.

POV mileage was required for reimbursement by J&M, and this information was captured in the Unanet export. There were variations in how employees completed their expense report for POV modes of transportation. Some employees entered the mileage as a roundtrip figure and others separate it into two one-way trips. For the purposes of a GHG emissions inventory, both approaches are correct; however, care should be taken to ensure an accurate accounting of one-way and roundtrip mileage.

The EPA emissions calculator requires POV mileage be entered based on three broad vehicle categories (passenger vehicle, light-duty truck, and motorcycle). Because employee vehicle information is not captured as part of the Unanet expense report, we estimated a mileage breakdown by category of vehicle based on the average national fleet. **Table 3** illustrates the estimated mileage breakdown for entry into the EPA emissions calculator.

Total POV Mileage from Unanet	National Vehicle Fleet Breakdown <sup>2</sup>			Mileage Entered into EPA Emissions Calculator	
9,984	Sedan/Wagon	26%	2,596	Passenger Cars	3,694
	Car SUV	11%	1,098		
	Truck SUV	45%	4,493	Light-Duty Trucks	6,290
	Minivan / Van	2%	200		
	Pickup Truck	16%	1,597		
	Motorcycle <sup>3</sup>	-	-	Motorcycle	-

*Table 3 - A breakdown of Unanet POV mileage into vehicle classification groups using the national fleet breakdown*

Similar to POV, mileage for travel by rail or bus was not captured by the Unanet expense report system. Therefore, mileage was estimated using origin/destination plugged into Google Maps. Origin/Destination was used to determine the mode of transportation (e.g. intercity rail, commuter rail, etc.).

Air travel was also calculated according to origin/destination as entered in Unanet. To estimate total airline mileage per one-way flight, we used an airline mileage calculator (<https://www.airmilescalculator.com/>). It was necessary to calculate one-way mileage because EPA's emissions calculator required airline miles be entered based on short-, medium-, and long-haul flights as defined in **Table 4**.

Category	Flight Length – One-Way (Miles)
Short Haul	0-299
Medium Haul	300-2,299
Long Haul	2,300+

*Table 4 - EPA GHG emissions calculator commercial airline categories for employee business travel*

<sup>2</sup> EPA Automotive Trends Report (2021)

<sup>3</sup> No J&M employees (full-time or temporary) drive motorcycles for POV

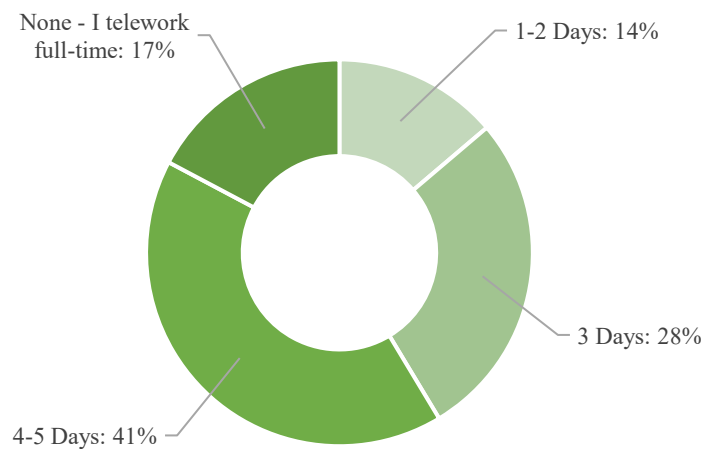


## EMPLOYEE COMMUTES

Employee commutes are the largest source of GHG emissions by a wide margin and accounts for almost half (46%) of J&M's emissions. The second leading source of emissions (purchased electricity) by comparison accounts for 36 percent. Like businesses across the country, J&M's workforce is a blend of full-time telework and hybrid (telework/on-site). Employees permanently located in the Washington, D.C., metropolitan region (DMV) commuted to either a client site or corporate headquarters in Alexandria, VA. In total, employee commutes during the baseline inventory year equaled 41 metric tons of CO<sub>2</sub>e.

The J&M workforce in the DMV was a mix of full-time on-site, hybrid in-person, and remote. Employees responded that they spent more days in the office than not. Forty-one percent (41%) commuted four or five days a week on average during the calendar year 2022. Another 28% commuted three days a week. Five employees (17%) teleworked full-time, and the remaining 14% (n=4) commuted one or two days a week (see **Figure 4**).

### Average Number of Commuting Days per Week

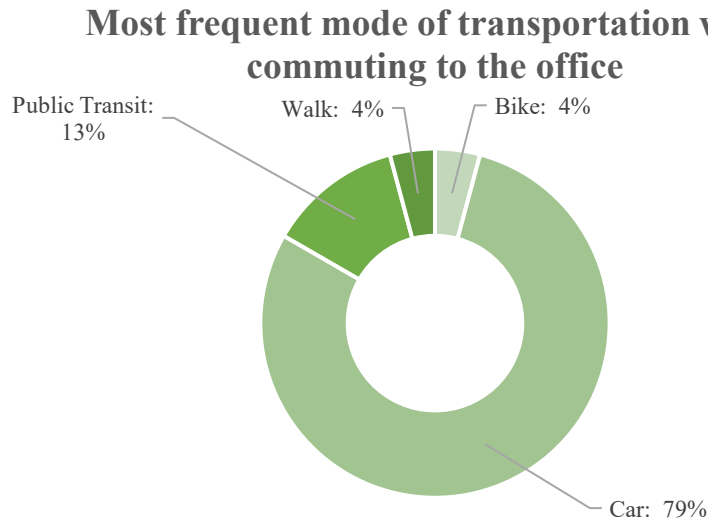


*Figure 4 - The average number of commuting days per week by DMV employees*

Overall, J&M employee transportation mode share mimicked the DMV's mode share except for the use of public transit to commute to a client site or corporate headquarters. **Figure 5** provides the breakdown of J&M employee transportation mode share. When employees commuted, 65% drove alone, 10% took public transport, and 7% either biked or walked. In the regional DMV report in 2019, transit accounted for nearly a quarter (24%) of commuter trips and driving about 58%.<sup>4</sup> However, the 2019 report reflected commuting patterns prior to the COVID-19 pandemic and a large ridership decline on public transportation systems worldwide;

<sup>4</sup> National Capital Region Transportation Planning Board, *2019 State of the commute survey*, 2019.

therefore, lower transit usage among J&M employees is consistent with regional trends. Of the J&M employees who ride public transportation to the office, it was split between riding the bus and commuter rail/subway.



*Figure 5 - Most frequent employee transportation mode share*

## Methodology

For the purposes of the GHG emissions inventory, employee commutes were only captured for locations where there was a permanent staff presence at a physical J&M office or client site. Remote employees working from home were not considered at a physical J&M office, per corporate GHG emissions accounting and reporting protocols. Should J&M conduct local hires to support a physical client site or J&M lease office space outside corporate headquarters in the future, these emissions will be accounted and reported.

For the baseline inventory reporting year, only employee commutes were captured for employees living in the DMV. This information was collected in an annual employee commuting survey with questions about the most common mode of transportation and average number of days per week an employee commuted to the office. The survey response rate was 100%. What the annual employee commuting survey did not capture was employees leaving or joining the company part-way through a year, deployments to support emergency response and recovery operations outside the DMV, and variations in commuter habits such as trip chaining or local residential moves. A copy of the survey questions is provided in **Appendix C**.

To estimate emissions from each employee's commute, we estimated the total number of commuting days based on their response to the survey. For employees who responded with a range of days (e.g., 1-2 or 4-5), we assumed an even distribution across the calendar year. For example, for an employee who responded that on average they commuted four to five days a week, we assumed 50 percent of the weeks worked the employee commuted four days and 50 percent the employee commuted five days. There were 260 working days in 2022. A 3.8%

discount (ten days—80 hours) was applied to the total number of commuting days to account for sick days and paid time off. The total number of commuting days for each survey response was calculated as shown in Table 5.

Survey Response (Days / Week)	Total Commuting Days
1-2	68
3	146
4-5	224

*Table 5 - The number of commuting days based on survey response.*

Once the number of commuting days was determined for each survey response, the distance was calculated from each employee's place of residence to the office location. The office location was determined by each employee's survey response. The same approach used to calculate total commuting days was applied for employees who reported to multiple locations. Distance was estimated using Google Maps.

The following equation was used to calculate the total commuting mileage for each employee who commuted to a single office:

$$((Pm * 2) * Cd)$$

*Pm = Primary Commuting Mileage*  
*Sm = Secondary Commuting Mileage*  
*Cd = Total Commuting Days*

The following equation was used to calculate the total commuting mileage for each employee who commuted to two office locations:

$$\left( (Pm * 2) * \left( \frac{Cd}{2} \right) \right) + \left( (Sm * 2) * \left( \frac{Cd}{2} \right) \right)$$

*Pm = Primary Commuting Mileage*  
*Sm = Secondary Commuting Mileage*  
*Cd = Total Commuting Days*

The same approach was used to estimate commuting distance for employees who primarily ride public transportation. There is currently no way to calculate the exact distance of riding public transportation.

To calculate emissions resulting from POV commuting, we mirrored the approach used for business travel. In the emissions inventory baseline year, J&M employees commuted to three locations within the DMV. **Table 6** provides the locations of each office, and **Table 7** summarizes the total miles commuted. This information was then entered into the GHG emissions calculator tool.

ID	Office	Address
HQ	J&M Headquarters	413 N Lee Street, Alexandria, VA 22314
Client – 1	HHS Humphrey Building	200 Independence Ave SW, Washington, DC 20543
Client – 2	MSC	6701 English Muffin Way Frederick, MD 21703

*Table 6 - Location of offices to which DMV employees commuted to*

ID	Total Mileage by Car	National Vehicle Fleet Breakdown <sup>5</sup>			Mileage Entered into EPA Emissions Calculator	
		Vehicle Type	Percentage	Miles	Category	Miles
HQ	43,247	Sedan / Wagon	26%	11,244	Passenger Cars	16,001
		Car SUV	11%	4,757		
		Truck SUV	45%	19,461	Light-Duty Trucks	27,246
		Minivan / Van	2%	865		
		Pickup Truck	16%	6,920		
		Motorcycle <sup>6</sup>	-	-	Motorcycle	-
Client – 1	25,513	Sedan / Wagon	26%	6,633	Passenger Cars	9,439
		Car SUV	11%	2,806		
		Truck SUV	45%	11,481	Light-Duty Trucks	16,073
		Minivan / Van	2%	510		
		Pickup Truck	16%	4,082		
		Motorcycle	-	-	Motorcycle	-
Client – 2	27,238	Sedan / Wagon	26%	7,082	Passenger Cars	10,078
		Car SUV	11%	2,996		
		Truck SUV	45%	12,257		17,160

<sup>5</sup> EPA Automotive Trends Report (2021)

<sup>6</sup> No J&M employees (full-time or temporary) drive motorcycles for commuting

ID	Total Mileage by Car	National Vehicle Fleet Breakdown <sup>5</sup>			Mileage Entered into EPA Emissions Calculator	
		Vehicle Type	Percentage	Mileage	Category	Mileage
		Minivan / Van	2%	545	Light-Duty Trucks	
		Pickup Truck	16%	4,358		
		Motorcycle	-	-	Motorcycle	-

*Table 7 - Total commuting mileage by vehicle fleet classification*

In the DMV, public transportation options are commuter rail, transit rail (i.e., subway), and bus. Table 8 shows the breakdown of commuting mileage as entered in the GHG emissions calculator tool.

ID	Public Transportation Mode	Total Mileage
HQ	Commuter Rail	-
	Transit Rail	-
	Bus	-
Client – 1	Commuter Rail	-
	Transit Rail	3,136
	Bus	20,182
Client – 2	Commuter Rail	-
	Transit Rail	-
	Bus	-

*Table 8 - Public transportation commuting mileage by transportation mode.*

## MUNICIPAL SOLID WASTE

Municipal solid waste is responsible for about 15% of the nation's total methane gas emissions.<sup>7</sup> At J&M, this is the smallest contributor to emissions during the baseline inventory year, accounting for 1% of the total.

### Methodology

Trash service at J&M headquarters is shared among all tenants within the building complex serviced by the property manager, and the monthly cost is allocated based on total occupied square footage. J&M accounted for 21% of the total square footage and is thus responsible for 21% of the monthly bill for municipal solid waste service. According to the billing statement provided by the property manager, the office complex was charged for residential solid waste service with four 95-gallon trash cans. **Table 9** provides the conversion from weekly gallons to

<sup>7</sup> EPA (2023). Accessed from <https://www.epa.gov/lmop/basic-information-about-landfill-gas>

annual pounds of trash for entry into the GHG emissions calculator tool. Gallons (gal) were converted to cubic yards (cy) which were converted to pounds (lbs) using EPA's volume to weight conversion factors.<sup>8</sup>

Description	Quantity	Total (gal)	Weekly Pickup Rate	Total Annual (gal)	J&M Share	J&M Annual (gal)	J&M Annual (cy)	J&M Annual (lbs)
Residential 95 Gallons	4	380	1	19,760	21%	4,150	20.55	5,650

*Table 9 - Calculating total annual pounds of solid waste transported to landfills.*

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<sup>8</sup> EPA (2016). *Measuring recycling: A guide for state and local governments*. Accessed from [https://www.epa.gov/sites/default/files/2016-04/documents/volume\\_to\\_weight\\_conversion\\_factors\\_memorandum\\_04192016\\_508fnl.pdf](https://www.epa.gov/sites/default/files/2016-04/documents/volume_to_weight_conversion_factors_memorandum_04192016_508fnl.pdf)

## APPENDIX A: R-22 REFRIGERANT

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The refrigerant used in the HVAC system at J&M's corporate headquarters is R-22. R-22 is not considered a contributor to global warming and, therefore, does not have a carbon dioxide equivalent. However, R-22 is a direct contributor to the disintegration of the ozone layer and has been internationally discontinued in new appliances under the Montreal Protocol. Supplies of R-22 in the U.S. are still available, but imports and the manufacturing of new supplies are prohibited. The EPA identifies several alternative refrigerants to R-22 with varying degrees of global warming potential that may replace current supplies of R-22 in existing HVAC equipment. During the baseline emissions inventory year, one pound of R-22 was used in regular maintenance activities to HVAC systems at J&M headquarters according to property management maintenance records.

## APPENDIX B: UNANET INSTRUCTIONS TO EXPORT EXPENSE REPORTS

### RUNNING EXISTING REPORT

1. Within Unanet, open the Reports dropdown menu and select Saved.
2. Run the Annual Travel Expenses by Person report.

### RECREATING REPORT

If the Annual Travel Expenses by Person report is not available, the following are step-by-step instructions for re-creating the report.

1. Within Unanet, open the Reports dropdown menu and select Dashboard.
2. Navigate to People Reports –Expense Details

People Reports (Time & Expense Only) ▾

DETAIL REPORTS	PERIODIC REPORTS	SUMMARY REPORTS	STATUS REPORTS
<ul style="list-style-type: none"> <li>ⓘ Accrual Details</li> <li>ⓘ Expense Details</li> <li>ⓘ Schedule Calendar</li> <li>ⓘ Schedule Details</li> <li>ⓘ Skill Profile</li> <li>ⓘ Time Details</li> <li>ⓘ Project Time In/Out</li> <li>ⓘ Daily Time In/Out</li> </ul>	<ul style="list-style-type: none"> <li>ⓘ Actuals</li> <li>ⓘ Daily Actuals</li> <li>ⓘ Forecast</li> <li>ⓘ Forecast Bar Chart</li> <li>ⓘ Forecast Comparative Bar Chart</li> <li>ⓘ Headcount</li> <li>ⓘ Headcount Bar Chart</li> <li>ⓘ Leave Request</li> <li>ⓘ Performance</li> <li>ⓘ Performance Line &amp; Bar Chart</li> <li>ⓘ Resource Allocation</li> <li>ⓘ Resource Allocation Bar Chart</li> </ul>	<ul style="list-style-type: none"> <li>ⓘ Accrual Summary</li> <li>ⓘ Actuals Summary</li> <li>ⓘ Actuals Pie Chart</li> <li>ⓘ Matrix</li> <li>ⓘ Pay Code Summary</li> <li>ⓘ Performance</li> <li>ⓘ Performance Pie Chart</li> </ul>	<ul style="list-style-type: none"> <li>ⓘ Expense Report Status</li> <li>ⓘ Leave Request Status</li> <li>ⓘ Timesheet Status</li> <li>ⓘ Timesheet Status Pie Chart</li> </ul>

3. Select “All people I can see” under Report On.
4. Select both active and inactive under Person Status.
5. Under Expense Type, select:
  - a. Airfare
  - b. Baggage
  - c. Fuel
  - d. Historic Airfare
  - e. Historic Baggage
  - f. Historic Lodging
  - g. Historic Lodging Taxes
  - h. Historic M&IE
  - i. Historic POV Mileage
  - j. Historic Parking
  - k. Historic Resort Fees
  - l. Historic Taxi / Uber
  - m. Historic Tolls
  - n. Historical Travel



- o. Lodging Over Per Diem
  - p. Lodging Per Diem (No overage allowed)
  - q. Lodging Per Diem (Overage allowed)
  - r. Lodging Service Fees
  - s. Lodging Standard
  - t. Lodging Taxes
  - u. MIE Over Per Diem
  - v. MIE Per Diem Allowable
  - w. Other Travel Expenses
  - x. Parking
  - y. Privately Owned Vehicle Mileage
  - z. Public Transit
  - aa. Rental Car
  - bb. Resort Fees
  - cc. Subcontractor: Airfare
  - dd. Subcontractor: Baggage
  - ee. Subcontractor: Fuel
  - ff. Subcontractor: Lodging Over Per Diem
  - gg. Subcontractor: Lodging Per Diem
  - hh. Subcontractor: Lodging Per Diem Allowable
  - ii. Subcontractor: Lodging Service Fees
  - jj. Subcontractor: Lodging Standard
  - kk. Subcontractor: Lodging Taxes
  - ll. Subcontractor: MIE Over Per Diem
  - mm. Subcontractor: MIE Per Diem Allowable
  - nn. Subcontractor: Other Travel Expenses
  - oo. Subcontractor: Parking
  - pp. Subcontractor: Privately Owned Vehicle Mileage
  - qq. Subcontractor: Public Transit
  - rr. Subcontractor: Rental Car
  - ss. Subcontractor: Resort Fees
  - tt. Subcontractor: Taxis / Ubers
  - uu. Subcontractor: Tolls
  - vv. Subcontractor: Train Fare
  - ww. Taxis / Ubers
  - xx. Tolls
  - yy. Train Fare
6. Select the date range for the appropriate calendar year.
  7. Select "Using Line Item Date Within Range" under Include Expense Reports. Check the box to include non-completed expense reports.
  8. Select the following reporting options:

- a. Show Document Number
  - b. Show Comments
  - c. Show Payment Method
  - d. Show Vendor
  - e. List by Person
9. Run Report

## APPENDIX C: EMPLOYEE COMMUTE SURVEY

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J&M used Microsoft Forms to collect survey responses. The following questions were asked of employees in the DMV.

1. First and Last Name
2. On average how many days a week do you commute to the office?
  - a. None – I telework full time
  - b. 1-2
  - c. 3
  - d. 4-5
3. On the days that you commute to the office, what is your most frequently used mode of transportation?
  - a. Walk
  - b. Bike
  - c. Car
  - d. Public Transit
  - e. Scooter
  - f. Other [Please Provide]
4. [If Public Transit was selected] You selected public transit as your most frequent mode of transportation to the office. On average to you ride the:
  - a. Metro Bus
  - b. Metro Train
  - c. Virginia Rail Express
  - d. Other [Please Provide]
5. [If Car was selected] You selected car as your most frequent mode of transportation to the office. On average do you:
  - a. Drive Alone
  - b. Carpool with a J&M colleague
  - c. Carpool with a non-J&M colleague
  - d. Uber/Lyft
6. [If Carpool with a J&M colleague was selected] Please list the J&M colleague(s) with whom you carpool:
7. During the average week, do you:
  - a. Mostly commute to J&M headquarters
  - b. Mostly commute to a client site
  - c. Evenly split time between commuting to J&M headquarters and a client site
8. Please provide the address of the client site you most frequently commute to: