

**Wednesday, March 10, 2021 | 12:00 p.m.**  
**ARC Governance Committee Meeting**

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[+1 470-419-6063,,450976041#](#) United States, Atlanta

Phone Conference ID: 450 976 041#

The meeting agenda with all presentations and references can be found at: [www.atlantaregional.org/board](http://www.atlantaregional.org/board)

- |              |  |  |
|--------------|--|--|
| <b>I.</b>    | Welcome and Pledge of Allegiance   | <i>Kerry Armstrong, Chair</i>  |
| <b>II.</b>   | Chairman's Comments  |  |
|              | <ul style="list-style-type: none"><li>• PlanFirst Award</li><li>• Housing Committee</li></ul>        |  |
| <b>III.</b>  | Consent Agenda   | <i>Kerry Armstrong, Chair</i>  |
| <b>IV.</b>   | Action Items   | <i>Kerry Armstrong, Chair</i>  |
|              | A. February 10, 2021 Meeting Summary   |  |
|              | B. Treasurer's Report  | <i>Bob Reeves, Treasurer</i>   |
| <b>V.</b>    | Discussion/Information Items   | <i>Kerry Armstrong, Chair</i>  |
|              | A. Legislative Update  | <i>Eric Dial, Chair, SRSC</i><br><i>John Bayalis, Manager, Intergovernmental Affairs</i> |
| <b>VI.</b>   | Sub-Committee Reports  |  |
|              | A. Budget and Audit Review Sub-Committee –<br>Review of 2019 Single Audit and Kick-off of 2020 Audit | <i>Bob Reeves, Chair, BARS</i>   |
| <b>VII.</b>  | Executive Director's Report and Announcements  | <i>Doug Hooker, Executive Director</i>   |
| <b>VIII.</b> | Convene Executive Session for the Purpose of Personnel Discussion<br>for Executive Director Hooker   | <i>Kerry Armstrong, Chair</i>  |
| <b>IX.</b>   | Adjourn Executive Session  |  |
| <b>X.</b>    | Adjourn Main Governance Session  |  |

**Next Committee Day:**

4<sup>th</sup> Wednesday, March 24, Advisory Committee on Aging & ARWDB

2<sup>nd</sup> Wednesday, April 8, 2021 (TBD)

**Next Board Meeting: Wednesday, May 12, 2021 at 1:30 p.m.**



Atlanta Regional Commission



## Governance Committee Summary

**February 10, 2021**

### **Treasurer's Report**

ARC Board Treasurer Bob Reeves presented the December Treasurer's report. The estimated fund balance as of Dec. 31, 2020 was \$5,472,373.

- [Treasurer's report presentation](#)

### **Area Plan on Aging Update and Additional Funding**

The Governance Committee approved an update to the Area Plan on Aging, year two of the four-year 2021-2024 plan. The committee also approved the application for additional funding that may become available, such as federal COVID relief programs.

- [Presentation](#): FY22 Update to the Area Plan on Aging and FY22 Funding Request
- [Resolution](#)

### **Transportation Improvement Program – First Read**

The committee approved a first read of a regular update to the regional Transportation Improvement Program, which allocates funding for transportation projects across the region.

- [Presentation](#)

### **CSR Update: ARC Strategic Communications Plan, State of Region recap, Annual Partners**

Malika Reed Wilkins, Senior Director of the Center for Strategic Relations, presented on several key topics. She provided an update on ongoing efforts to develop an ARC strategic communications plan, which aims to position ARC as the region's most-trusted source for the data, tools, and resources to address the region's challenges. She also provided a recap of the successful 2020 State of the Region breakfast, our first-ever virtual SORB. And she informed the committee of the agency's 2021 Annual Strategic Partners: Georgia Power, Uber, and Delta Air Lines.

- [Presentation](#)

## ARC GOVERNANCE MEETING ATTENDANCE: FEB, 2021

Armstrong, Kerry	Present
Arnold, Julie Keeton	Present
Burnette, Dennis	Present
Clarkson, Eric	NOT PRESENT
Day, Joy	Present
Dial, Eric	NOT Present
Mathews, Mark	Present
Reeves, Bob	Present
Robinson, Rochelle	NOT PRESENT
Turner, Jeff	Present
DOUG HOOKER - Executive Director	<i>Any questions? Contact: Charissa White-Fulks</i>

## MEMORANDUM

**DATE:** March 10, 2021  
**TO:** Atlanta Regional Commission  
**FROM:** Bob Reeves, Treasurer  
**SUBJECT:** Treasurer's Report

Attached is the summary of total governmental fund type revenues, expenditures and change in fund balance through **February 28, 2021**. Total governmental fund revenues, expenditures and change in fund balance may be summarized as follows:

Fund Balance at 1/1/21 (estimate)		\$5,472,373
Add: Revenues and Transfers in	\$4,422,800	
Total Expenditures	<u>4,397,679</u>	
Revenue over (under) Expenditures	25,121	
Net Increase, (Decrease) in Fund Balance		<u>25,121</u>
Estimated Fund Balance at 12/31/2021		\$5,497,494

Revenues and Expenditures			
February 28, 2021			
			% Y-T-D
	Budget	Y-T-D	to Budget
Fund Balance as of 1/1/2021 (est)	\$5,472,373	\$5,472,373	
Revenues:			
Regional Appropriations	5,183,200	539,871	10.4%
Interest Income	45,000	744	1.7%
Special Revenue Fund Income	89,260,157	3,638,731	4.1%
Local Match	4,469,869	243,404	5.4%
Enterprise Income	866,500	50	0.0%
Miscellaneous Income	150,000	-	0.0%
TOTAL	\$99,974,726	\$4,422,800	4.4%
Expenses:			
Salaries and Benefits	26,932,741	2,958,566	11.0%
Contracts	20,982,370	284,625	1.4%
Equipment	576,918	30,450	5.3%
Miscellaneous Operating	3,701,338	71,703	1.9%
Travel	388,044	1,272	0.3%
Rent and Related	1,898,303	413,788	21.8%
Other Computer Expenses	1,242,690	184,487	14.8%
Sub-Grants/Participant Payments	45,604,918	452,788	1.0%
Other Expenses	-	-	0.0%
Over/(Under) Indirect Recovery	(1,383,554)	-	0.0%
TOTAL	\$99,943,768	4,397,679	4.4%
Excess (Deficiency) of Revenues			
Over (Under) Expenses	30,958	25,121	
Estimated Fund Balance:			
December 31, 2021	\$ 5,503,331	\$5,497,494	



**ATLANTA REGIONAL COMMISSION**

**SINGLE AUDIT REPORT**

**For the Year Ended December 31, 2019**

**Atlanta Regional Commission  
Single Audit Report  
For the Year Ended December 31, 2019**

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## **REPORTS**



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### **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Members of the Atlanta Regional Commission  
Atlanta, Georgia

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Atlanta Regional Commission (the "Commission"), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated June 17, 2020.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control, described in the

accompanying schedule of findings and questioned costs as item 2019-001, that we consider to be a material weakness.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Atlanta Regional Commission's Response to Findings**

Atlanta Regional Commission's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Atlanta Regional Commission's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Nichols, Cauley + Associates, LLC*

Kennesaw, Georgia  
June 17, 2020



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### INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Members of the Atlanta Regional Commission  
Atlanta, Georgia

#### **Report on Compliance for Each Major Federal Program**

We have audited the Atlanta Regional Commission's (the "Commission") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Commission's major federal programs for the year ended December 31, 2019. The Commission's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Commission's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Commission's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the Commission complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2019-002 and 2019-003. Our opinion on each major federal program is not modified with respect to this matter.

The Commission's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Commission's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

### **Report on Internal Control over Compliance**

Management of the Commission is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Commission's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the

accompanying schedule of findings and questioned costs as items 2019-002 and 2019-003 to be material weaknesses.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2019-004 to be a significant deficiency.

The Commission's response to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The Commission's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Richards, Cauley & Associates, LLC*

Kennesaw, Georgia  
December 2, 2020



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### INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Members of the Atlanta Regional Commission  
Atlanta, Georgia

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Atlanta Regional Commission (the "Commission"), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements. We issued our report thereon dated June 17, 2020, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Nichols, Cauley & Associates, LLC*

Kennesaw, Georgia  
June 17, 2020

## **SCHEDULES**



**Atlanta Regional Commission  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2019**

**Section I - Summary of Auditor's Results**

Financial Statements

Type of auditor's report issued: unmodified  
 Internal control over financial reporting:  
 Material weakness identified?     x     yes          no  
 Significant deficiency identified  
 not considered to be material weakness?          yes   x   none reported  
 Noncompliance material to financial statements  
 noted?          yes   x   no

Federal Awards

Internal control over major programs:  
 Material weakness identified?     x     yes          no  
 Significant deficiency identified  
 not considered to be material weakness?     x     yes          none reported  
 Type of auditor's report issued on compliance  
 for all major programs: unmodified  
 Any audit findings disclosed that are required  
 to be reported in accordance with  
 2 CFR section 200.516(a)?     x     yes          no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Programs</u>
20.205	Highway Planning and Construction Cluster
93.044, 93.045, 93.053	Aging Cluster
93.778	Medicaid Cluster
97.067	Homeland Security Grant Program

Dollar threshold used to distinguish  
 between Type A and Type B programs:   \$ 1,811,222    
 Auditee qualified as low-risk auditee?     x     no

**Atlanta Regional Commission  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2019**

**Section II - Financial Statement Findings**

**2019-001** (Material Weakness)

*Criteria:* Appendix VII to Title 2 U.S. Code of Federal Regulations (CFR) Part 200 states, “Fixed rate means an indirect cost rate which has the same characteristics as a predetermined rate, except that the difference between the estimated costs and the actual, allowable costs of the period covered by the rate is carried forward as an adjustment to the rate computation of a subsequent period.”

*Condition:* The Commission has a cumulative net indirect over-recovery of \$3,566,553 at December 31, 2019, an increase of \$537,008 from the previous year.

*Cause:* The indirect cost allocation rate used did not approximate the actual rate incurred considering the prior year over recovery.

*Effect:* Indirect costs were charged to programs that significantly exceeded actual costs incurred during the fiscal year.

*Auditor's Recommendation:* The Commission should review policies relating to the allocation of indirect costs to ensure adjustments for the prior year over/(under)-recovery are applied when calculating the indirect cost allocation rate. The Commission should review policies to ensure allocation of costs align with actual costs to minimize over or under recoveries. The Commission should also consider consulting with the grantors to determine an appropriate period to correct the over-recovery.

*Views of Responsible Officials and Planned Corrective Actions:* The Commission agrees with the recommendation. The Commission adjusted the cost allocation rates in 2019 and again in 2020 to incorporate a reduction of the over recovery. The Commission will continue to monitor the allocation plan and take actions to reduce the over recovery in a timely manner.

**Atlanta Regional Commission  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2019**

**Section III - Federal Award Findings**

**2019-002 (Material Weakness)**

**U.S. Department of Transportation**

Highway Planning and Construction Cluster – CFDA No. 20.205

Passed through Georgia Department of Transportation

*Criteria:* Direct recipients of Federal awards and their subrecipients must follow the procurement procedures standards of Title 2 U.S. Code of Federal Regulations (CFR) Part 200 sections 200.318 through 200.326, as applicable.

*Condition:* The Commission is required to follow procurement procedures that conform to applicable Federal law and regulations and standards which include rationale for method of procurement, selection of contractor type, contractor selection or rejection, basis for contractor price, and limiting competition in cases where competition is limited.

*Cause:* The Commission did not have adequate controls in place to ensure procurement rationale was documented.

*Effect:* For two of the vendors tested, documentation supporting sole source rationale could not be located.

*Questioned Costs:* CFDA No. 20.205: \$75,126

*Identification as a Repeat Finding:* A similar finding was reported in the prior year's audit as finding number 2018-003.

*Auditor's Recommendation:* The Commission should follow procurement procedures that conform to applicable Federal law and regulations and standards.

*Views of Responsible Officials and Planned Corrective Actions:* The Commission agrees with the recommendation. The Commission will review procurement procedures to ensure purchases conform to applicable Federal laws and regulations and standards.

**Atlanta Regional Commission  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2019**

**2019-003 (Material Weakness)**

**U.S. Department of Transportation**

Highway Planning and Construction Cluster – CFDA No. 20.205

Passed through Georgia Department of Transportation

**U.S. Department of Health and Human Services**

Aging Cluster – CFDA No. 93.044, 93.045, 93.053

Passed through Georgia Dept. of Human Services

Medicaid Cluster – CFDA No. 93.778

Passed through Georgia Dept. of Community Health

**Department of Homeland Security**

Homeland Security Grant Program – CFDA No. 97.067

Passed through Georgia Emergency Management Agency

*Criteria:* Appendix VII to Title 2 U.S. Code of Federal Regulations (CFR) Part 200 states, “Fixed rate means an indirect cost rate which has the same characteristics as a predetermined rate, except that the difference between the estimated costs and the actual, allowable costs of the period covered by the rate is carried forward as an adjustment to the rate computation of a subsequent period.”

*Condition:* The Commission has a cumulative net indirect over-recovery of \$3,566,553 at December 31, 2019, an increase of \$537,008 from the previous year.

*Cause:* The indirect cost allocation rate used did not approximate the actual rate incurred considering the prior year over recovery.

*Effect:* Indirect costs were charged to programs that significantly exceeded actual costs incurred during the fiscal year. This finding could potentially affect all federal programs administered by the Commission.

*Auditor's Recommendation:* The Commission should review policies relating to the allocation of indirect costs to ensure adjustments for the prior year over/(under)-recovery are applied when calculating the indirect cost allocation rate. The Commission should review policies to ensure allocation of costs align with actual costs to minimize over or under recoveries. The Commission should also consider consulting with the grantors to determine an appropriate period to correct the over-recovery.

*Views of Responsible Officials and Planned Corrective Actions:* The Commission agrees with the recommendation. The Commission adjusted the cost allocation rates in 2019 and again in 2020 to incorporate a reduction of the over recovery. The Commission will continue to monitor the allocation plan and take actions to reduce the over recovery in a timely manner.

**Atlanta Regional Commission  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2019**

**2019-004 (Significant Deficiency)**

**U.S. Department of Transportation**

Highway Planning and Construction Cluster – CFDA No. 20.205

Passed through Georgia Department of Transportation

*Criteria:* Grant requirements state non-federal entities are restricted from contracting with or making sub-awards to parties that are suspended or debarred.

*Condition:* The Commission is required to verify vendors are not suspended, debarred or otherwise excluded from or ineligible for participation in Federal assistance programs or activities. The contract documentation for five vendors selected for testing did not include documentation that the vendor selected was not suspended or debarred.

*Cause:* The Commission did not have adequate controls in place to ensure contracts were not being awarded to a suspended or debarred party.

*Effects:* Based on our search of the federally operated *System for Award Management (SAM)* website, this oversight did not cause the Commission to contract with a suspended or debarred party.

*Identification as a Repeat Finding:* A similar finding was reported in the prior year's audit as finding number 2018-005.

*Recommendation:* The Commission should review federally funded contracts to ensure file documentation includes verification that the vendor selected was not suspended or debarred.

*Views of Responsible Officials and Planned Corrective Actions:* The Commission agrees with the recommendation. Documentation will be retained to support the search of the debarment and suspension listing.

**Atlanta Regional Commission**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2019**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Program Name	CFDA NO.	Passed through to Subrecipients	Total Federal Expenditures
<b>U.S. Department of Commerce</b>				
Direct Assistance				
ED17ATL3020019	Regional Economic Development Plan	11.302	\$ -	\$ 36,704
<b>Total U. S. Department of Commerce</b>			-	36,704
<b>Department of Homeland Security</b>				
Passed through Georgia Emergency Management Agency				
EMW-2016-SS-00007-S01	Homeland Security Grant Program -Urban Areas Security Initiative (UASI)	97.067	1,331,142	1,648,602
2017-SS-00015-S01	Homeland Security Grant Program -Urban Areas Security Initiative (UASI)	97.067	725,955	1,592,429
<b>Total Department of Homeland Security</b>			2,057,097	3,241,031
<b>Corporation for National &amp; Community Service</b>				
Direct Assistance				
17SRSGA002	Retired & Senior Volunteer Program	94.002	-	256,631
<b>Total Corporation for National &amp; Community Service</b>			-	256,631
<b>U.S. Department of Health and Human Services</b>				
Passed through Georgia Dept. of Human Services				
<b>Aging Cluster</b>				
42700-373-0000071530	Title III , Part A & B - Supportive Services	93.044	1,605,589	2,259,744
42700-373-0000083356	Title III , Part A & B - Supportive Services	93.044	1,345,241	1,757,287
			2,950,830	4,017,031
42700-373-0000071530	Title III, Part C1 - Congregate Meals, Part C2 - Home Delivered Meals	93.045	2,405,747	2,405,747
42700-373-0000083356	Title III, Part C1 - Congregate Meals, Part C2 - Home Delivered Meals	93.045	2,212,794	2,212,794
			4,618,541	4,618,541
42700-373-0000071530	Nutrition Services Incentive Program (NSIP)	93.053	601,536	601,536
42700-373-0000083356	Nutrition Services Incentive Program (NSIP)	93.053	432,362	432,362
			1,033,898	1,033,898
<b>Total Aging Cluster</b>			8,603,269	9,669,470
42700-373-0000071530	Title III, Part D - Health Promotion Services	93.043	1,700	68,457
42700-373-0000083356	Title III, Part D - Health Promotion Services	93.043	-	61,207
			1,700	129,664
42700-373-0000071530	Title III, Part E - Family Caregiver Support	93.052	271,560	417,907
42700-373-0000083356	Title III, Part E - Family Caregiver Support	93.052	111,605	210,402
			383,165	628,309
42700-373-0000071530	Social Services Block Grant (SSBG)	93.667	141,406	571,922
42700-373-0000083356	Social Services Block Grant (SSBG)	93.667	126,632	653,500
			268,038	1,225,422
42700-373-0000071530	Money Follows the Person	93.791	-	542,225
42700-373-0000083356	Money Follows the Person	93.791	-	594,925
			-	1,137,150
Passed through Georgia Dept. of Community Health				
<b>Medicaid Cluster</b>				
2017002-2	Community Care Service Program (CCSP)	93.778	-	935,167
2017002-3	Community Care Service Program (CCSP)	93.778	-	769,936
<b>Total Medicaid Cluster</b>			-	1,705,103
<b>Total U.S. Department of Health and Human Services</b>			9,256,172	14,495,118
<b>U.S. Department of Labor</b>				
Passed through Technical College System of Georgia, Office of Workforce Development				
Employment Services Cluster				
DEI-16-16-03-007	Employment Services/Wagner-Peyser Program	17.207	7,784	59,931

**Atlanta Regional Commission**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2019**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Program Name	CFDA NO.	Passed through to Subrecipients	Total Federal Expenditures
Passed through Georgia Dept. of Economic Development				
<b>WIOA Cluster</b>				
11-17-17-03-007	WIOA, Adult Program	17.258	2,654	15,933
11-17-18-03-007	WIOA, Adult Program	17.258	216,986	279,205
11-18-18-03-007	WIOA, Adult Program	17.258	92,880	391,486
11-18-19-03-007	WIOA, Adult Program	17.258	1,620,765	2,494,386
11-19-19-03-007	WIOA, Adult Program	17.258	325,715	394,132
11-19-20-03-007	WIOA, Adult Program	17.258	779,921	1,348,519
			<u>3,038,921</u>	<u>4,923,661</u>
15-17-17-03-007	Youth Programs	17.259	314,428	538,370
15-18-18-03-007	Youth Programs	17.259	1,386,856	1,908,260
15-19-19-03-007	Youth Programs	17.259	1,318,863	1,518,343
36-17-17-03-007	Youth Programs	17.259	200,000	200,000
AFR15-17-17-03-007	Youth Programs	17.259	-	59,922
DIS-17-17-03-007	Youth Programs	17.259	71,505	167,398
OSY-16-16-03-007	Youth Programs	17.259	226,383	400,000
			<u>3,518,035</u>	<u>4,792,293</u>
31-17-17-03-007	WIOA, Dislocated Worker	17.278	66,020	148,209
31-17-18-03-007	WIOA, Dislocated Worker	17.278	222,871	346,255
31-18-18-03-007	WIOA, Dislocated Worker	17.278	187,139	346,217
31-18-19-03-007	WIOA, Dislocated Worker	17.278	514,816	855,846
31-19-19-03-007	WIOA, Dislocated Worker	17.278	81,649	186,132
31-19-20-03-007	WIOA, Dislocated Worker	17.278	94,781	206,318
36-17-18-03-007	WIOA, Dislocated Worker	17.278	397,270	469,531
36-18-18-03-007	WIOA, Dislocated Worker	17.278	157,559	207,758
36-18-19-03-007	WIOA, Dislocated Worker	17.278	1,648,896	2,350,000
36-19-19-03-007	WIOA, Dislocated Worker	17.278	49,531	145,774
36-19-20-03-007	WIOA, Dislocated Worker	17.278	267,721	359,053
44-17-18-03-007	WIOA, Dislocated Worker	17.278	-	5,259
AFR31a-17-18-03-007	WIOA, Dislocated Worker	17.278	-	200,000
CRDW-17-17-03-007	WIOA, Dislocated Worker	17.278	25,000	25,000
HDCI-16-17-03-003	WIOA, Dislocated Worker	17.278	164,473	195,329
HDCI-18-19-03-007	WIOA, Dislocated Worker	17.278	81,493	81,493
			<u>3,959,219</u>	<u>6,128,174</u>
			<u>10,516,175</u>	<u>15,844,128</u>
<b>Total WIOA Cluster</b>				
<b>Total U.S. Department of Labor</b>			<u>10,523,959</u>	<u>15,904,059</u>
<b>U.S. Department of Transportation</b>				
Direct Assistance				
<b>Federal Transit Cluster</b>				
GA-2018-002-00	5307 - Urbanized Area Formula Grants	20.507	-	111,876
GA-2019-003-00	5307 - JARC	20.507	264,137	264,137
GA-90-2339	Regional Transit Implementation	20.507	-	13,143
	<b>Total Federal Transit Cluster</b>		<u>264,137</u>	<u>389,156</u>
Passed through Georgia Dept. of Human Resources				
<b>Transit Services Programs Cluster</b>				
42700-362-0000067823	5310	20.513	479,681	530,569
42700-362-0000072651	5310	20.513	256,872	316,314
	<b>Total Transit Services Programs Cluster</b>		<u>736,553</u>	<u>846,883</u>
Passed through Georgia Dept. of Transportation				
<b>Highway Planning and Construction Cluster</b>				
009596	Georgia Commute Options Program	20.205	-	6,611,186
0010466	County Comprehensive Transportation Plan	20.205	38,454	38,454
0013127	TDM Employer Services	20.205	2,005,600	2,005,600
0013128	Regional Rideshare Program	20.205	-	1,965,495
0014979	Livable Centers Initiative Policy Studies	20.205	839,567	843,367
0014980-PLN	Livable Centers Initiative Policy Studies	20.205	35,031	216,370
0014983	County Comprehensive Transportation Plan	20.205	444,200	1,298,426
0015864	Highway Planning and Construction (PL)	20.205	-	4,929,898

**Atlanta Regional Commission**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2019**

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Program Name	CFDA NO.	Passed through to Subrecipients	Total Federal Expenditures
0015991	Freight Cluster Planning Program	20.205	484,522	484,522
0015992	Regional Transit On-Board Survey	20.205	-	1,203,884
0015993	(TSMO) Vision and Regional Architecture Update	20.205	-	368,399
0016037	Chattahoochee River Greenway Study	20.205	-	864,022
0016073	Surface Transportation Program	20.205	1,147,526	1,147,526
0016077	Regional Transportation Planning Studies	20.205	366,609	366,609
0016342	Resilience & Durability to Extreme Weather Study	20.205	-	89,721
0016372	SHRP2	20.205	-	107,892
0016537	Regional HST Paratransit Brokerage Study	20.205	-	58,315
0016538	Travel Demand Modeling	20.205	-	304,000
0016782	Land Use Forecasting Model	20.205	-	77,308
	<b>Total Highway Planning and Construction Cluster</b>		5,361,509	22,980,994
T005990	Federal Transit Technical Studies Grants	20.505	-	2,223,494
<b>Total U.S. Department of Transportation</b>			6,362,199	26,440,527
<b>Total Schedule of Federal Assistance</b>			<b>\$ 28,199,427</b>	<b>\$ 60,374,070</b>



**Atlanta Regional Commission**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2019**

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of the Atlanta Regional Commission (the “Commission”) under programs of the federal government for the year ended December 31, 2019. Because the Schedule presents only a selected portion of the operations of the Commission, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the Commission.

The Schedule is presented using the modified accrual basis of accounting, which is described in Note 1C of the Commission’s financial statements. Expenditures are recognized following the applicable cost principles contained in either Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”) or the OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

2. Indirect Cost Rates

Agency-wide central support service costs are recorded in the Commission’s General fund as indirect costs and are recovered from grantor agencies, through the Commission’s special revenue funds and proprietary funds based upon a predetermined indirect cost rate. The Commission’s indirect cost plan for 2019 established a fixed rate of 37.0% for direct salaries, wages, and fringe benefits. Departmental indirect costs for the Community Services and Livable Communities departments are recovered from grantor agencies through the cost centers managed by these departments within special revenue funds and proprietary funds based upon a predetermined indirect cost rate for each department. The Commission’s indirect cost plan for 2019 established a fixed rate of 8.5% and 11.4% for the Community Services and Livable Communities departments, respectively. The indirect costs rates are applied to the labor base, made up of salaries, wages, and fringe benefits charged directly to the cost centers.

3. Relationship to Federal Financial Reports

Amounts reported in the accompanying Schedule agree with the amounts reported in the related federal financial reports.