



ATLANTA REGIONAL COMMISSION

SINGLE AUDIT REPORT

For the Year Ended December 31, 2022

**Atlanta Regional Commission
Single Audit Report
For the Year Ended December 31, 2022**

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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, 2022, 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 29, 2023.

Report on 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) as a basis for designing 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on 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 financial statements. 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*.

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.

Richels, Cauley + Associates, LLC

Kennesaw, Georgia
June 29, 2023



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REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the Members of the Atlanta Regional Commission
Atlanta, Georgia

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Atlanta Regional Commission's (the "Commission") compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

In our opinion, the Commission complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Commission and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Commission's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the

requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Commission's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Commission's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Commission's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Commission's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Commission's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Commission's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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 a 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. *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.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Commission as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements. We issued our report thereon dated June 29, 2023, 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 the 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 as a whole.

Richards, Cauley + Associates, LLC

Kennesaw, Georgia
June 29, 2023

**Atlanta Regional Commission
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: unmodified
 Internal control over financial reporting:
 Material weakness identified? _____ yes x 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? _____ yes x no
 Significant deficiency identified
 not considered to be material weakness? _____ yes x 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)? _____ yes x no

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Programs</u>
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research
93.044, 93.045, 93.053	Aging Cluster
93.052	National Family Caregiver Support, Title III, Part E
93.778	Medicaid Cluster
97.067	Homeland Security Grant Program
17.258, 17.259, 17.278	WIOA Cluster

Dollar threshold used to distinguish
 between Type A and Type B programs: \$ 1,667,516

Auditee qualified as low-risk auditee? x no

**Atlanta Regional Commission
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2022**

Section II - Financial Statement Findings

None reported.

Section III - Federal Award Findings

None reported.

ATLANTA REGIONAL COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 1/1/2022 - 12/31/2022

<i>Federal Awarding Agency/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification (Optional)</i>	<i>Name of Funder Pass-Through Entity</i>	<i>Identifying Number Assigned By Funder Pass-Through Entity</i>	<i>Total Amount Provided to Sub-Recipients</i>	<i>Federal Expenditures</i>	<i>Federal Program Total</i>	<i>Cluster Name</i>	<i>Cluster Total</i>
DEPARTMENT OF COMMERCE									
ECONOMIC DEVELOPMENT SUPPORT FOR PLANNING ORGANIZATIONS	11.302	ED20ATL3020021				\$82,402	\$82,402	N/A	\$0
ECONOMIC ADJUSTMENT ASSISTANCE	11.307	ED20ATL3070110				\$202,341	\$202,341	N/A	\$0
TOTAL DEPARTMENT OF COMMERCE						<u>\$284,743</u>			
DEPARTMENT OF LABOR									
WIA ADULT PROGRAM	17.258		TECHNICAL COLLEGE SYSTEM OF GEORGIA	11-20-21-03-007	\$121,657	\$133,290	\$1,996,572	WIOA CLUSTER	\$9,383,476
WIA ADULT PROGRAM	17.258		TECHNICAL COLLEGE SYSTEM OF GEORGIA	11-21-21-03-007	\$53,711	\$62,316	\$1,996,572	WIOA CLUSTER	\$9,383,476
WIA ADULT PROGRAM	17.258		TECHNICAL COLLEGE SYSTEM OF GEORGIA	11-21-22-03-007	\$824,602	\$1,454,021	\$1,996,572	WIOA CLUSTER	\$9,383,476
WIA ADULT PROGRAM	17.258		TECHNICAL COLLEGE SYSTEM OF GEORGIA	11-22-22-03-007		\$181,997	\$1,996,572	WIOA CLUSTER	\$9,383,476
WIA ADULT PROGRAM	17.258		TECHNICAL COLLEGE SYSTEM OF GEORGIA	11-22-23-03-007	\$20,393	\$129,148	\$1,996,572	WIOA CLUSTER	\$9,383,476
WIA ADULT PROGRAM	17.258		TECHNICAL COLLEGE SYSTEM OF GEORGIA	AFR11A-20-21-03-007	\$35,800	\$35,800	\$1,996,572	WIOA CLUSTER	\$9,383,476
WIA YOUTH ACTIVITIES	17.259		TECHNICAL COLLEGE SYSTEM OF GEORGIA	15-20-20-03-007	\$170,045	\$178,531	\$2,379,704	WIOA CLUSTER	\$9,383,476
WIA YOUTH ACTIVITIES	17.259		TECHNICAL COLLEGE SYSTEM OF GEORGIA	15-21-21-03-007	\$665,528	\$1,217,592	\$2,379,704	WIOA CLUSTER	\$9,383,476
WIA YOUTH ACTIVITIES	17.259		TECHNICAL COLLEGE SYSTEM OF GEORGIA	15-22-22-03-007	\$425,098	\$863,581	\$2,379,704	WIOA CLUSTER	\$9,383,476
WIA YOUTH ACTIVITIES	17.259		TECHNICAL COLLEGE SYSTEM OF GEORGIA	AFR15B-19-19-03-007	\$83,441	\$120,000	\$2,379,704	WIOA CLUSTER	\$9,383,476
WORKFORCE INVESTMENT ACT (WIA) NATIONAL EMERGENCY GRANTS	17.277		TECHNICAL COLLEGE SYSTEM OF GEORGIA	COVID2-19-19-03-007	\$464,777	\$486,209	\$486,209	N/A	\$0
WIA DISLOCATED WORKER FORMULA GRANTS	17.278		TECHNICAL COLLEGE SYSTEM OF GEORGIA	31-20-21-03-007	\$2,320	\$7,435	\$5,007,200	WIOA CLUSTER	\$9,383,476
WIA DISLOCATED WORKER FORMULA GRANTS	17.278		TECHNICAL COLLEGE SYSTEM OF GEORGIA	31-21-21-03-007	\$11,601	\$117,072	\$5,007,200	WIOA CLUSTER	\$9,383,476
WIA DISLOCATED WORKER FORMULA GRANTS	17.278		TECHNICAL COLLEGE SYSTEM OF GEORGIA	31-21-22-03-007	\$950,478	\$1,542,475	\$5,007,200	WIOA CLUSTER	\$9,383,476
WIA DISLOCATED WORKER FORMULA GRANTS	17.278		TECHNICAL COLLEGE SYSTEM OF GEORGIA	31-22-22-03-007	\$119,147	\$517,013	\$5,007,200	WIOA CLUSTER	\$9,383,476
WIA DISLOCATED WORKER FORMULA GRANTS	17.278		TECHNICAL COLLEGE SYSTEM OF GEORGIA	31-22-23-03-007	\$155,341	\$290,647	\$5,007,200	WIOA CLUSTER	\$9,383,476
WIA DISLOCATED WORKER FORMULA GRANTS	17.278		TECHNICAL COLLEGE SYSTEM OF GEORGIA	36-20-20-03-007	\$35,000	\$49,640	\$5,007,200	WIOA CLUSTER	\$9,383,476
WIA DISLOCATED WORKER FORMULA GRANTS	17.278		TECHNICAL COLLEGE SYSTEM OF GEORGIA	36-20-21-03-007	\$76,980	\$212,744	\$5,007,200	WIOA CLUSTER	\$9,383,476
WIA DISLOCATED WORKER FORMULA GRANTS	17.278		TECHNICAL COLLEGE SYSTEM OF GEORGIA	36-21-21-03-007	\$129,947	\$142,818	\$5,007,200	WIOA CLUSTER	\$9,383,476
WIA DISLOCATED WORKER FORMULA GRANTS	17.278		TECHNICAL COLLEGE SYSTEM OF GEORGIA	36-21-22-03-007	\$472,790	\$684,095	\$5,007,200	WIOA CLUSTER	\$9,383,476
WIA DISLOCATED WORKER FORMULA GRANTS	17.278		TECHNICAL COLLEGE SYSTEM OF GEORGIA	AFR31A-19-20-03-007	\$191,117	\$589,812	\$5,007,200	WIOA CLUSTER	\$9,383,476
WIA DISLOCATED WORKER FORMULA GRANTS	17.278		TECHNICAL COLLEGE SYSTEM OF GEORGIA	HDCI-20-21-03-007	\$89,785	\$571,162	\$5,007,200	WIOA CLUSTER	\$9,383,476
WIA DISLOCATED WORKER FORMULA GRANTS	17.278		TECHNICAL COLLEGE SYSTEM OF GEORGIA	SP-31-21-22-03-007	\$236,937	\$282,287	\$5,007,200	WIOA CLUSTER	\$9,383,476
TOTAL DEPARTMENT OF LABOR						<u>\$5,336,495</u>	<u>\$9,869,685</u>		

ATLANTA REGIONAL COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 1/1/2022 - 12/31/2022

<i>Federal Awarding Agency/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification (Optional)</i>	<i>Name of Funder Pass-Through Entity</i>	<i>Identifying Number Assigned By Funder Pass-Through Entity</i>	<i>Total Amount Provided to Sub-Recipients</i>	<i>Federal Expenditures</i>	<i>Federal Program Total</i>	<i>Cluster Name</i>	<i>Cluster Total</i>
DEPARTMENT OF TRANSPORTATION									
HIGHWAY PLANNING AND CONSTRUCTION	20.205		GEORGIA DEPT. OF TRANSPORTATION	0017892		\$5,722,251	\$19,643,515	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$22,385,588
HIGHWAY PLANNING AND CONSTRUCTION	20.205		GEORGIA DEPT. OF TRANSPORTATION	0013107		\$4,385,283	\$19,643,515	CONSTRUCTION CLUSTER	\$22,385,588
HIGHWAY PLANNING AND CONSTRUCTION	20.205		GEORGIA DEPT. OF TRANSPORTATION	0017788		\$1,318,273	\$19,643,515	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$22,385,588
HIGHWAY PLANNING AND CONSTRUCTION	20.205		GEORGIA DEPT. OF TRANSPORTATION	0017978		\$59,663	\$19,643,515	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$22,385,588
HIGHWAY PLANNING AND CONSTRUCTION	20.205		GEORGIA DEPT. OF TRANSPORTATION	0016027	\$1,519,858	\$1,519,858	\$19,643,515	CONSTRUCTION CLUSTER	\$22,385,588
HIGHWAY PLANNING AND CONSTRUCTION	20.205		GEORGIA DEPT. OF TRANSPORTATION	0017781	\$435,782	\$435,782	\$19,643,515	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$22,385,588
HIGHWAY PLANNING AND CONSTRUCTION	20.205		GEORGIA DEPT. OF TRANSPORTATION	0014982	\$1,585,034	\$1,585,034	\$19,643,515	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$22,385,588
HIGHWAY PLANNING AND CONSTRUCTION	20.205		GEORGIA DEPT. OF TRANSPORTATION	0015833		\$143,998	\$19,643,515	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$22,385,588
HIGHWAY PLANNING AND CONSTRUCTION	20.205		GEORGIA DEPT. OF TRANSPORTATION	0017519		\$229,885	\$19,643,515	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$22,385,588
HIGHWAY PLANNING AND CONSTRUCTION	20.205		GEORGIA DEPT. OF TRANSPORTATION	0015836	\$1,593,549	\$1,593,549	\$19,643,515	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$22,385,588
HIGHWAY PLANNING AND CONSTRUCTION	20.205		GEORGIA DEPT. OF TRANSPORTATION	0017442		\$285,602	\$19,643,515	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$22,385,588
HIGHWAY PLANNING AND CONSTRUCTION	20.205		GEORGIA DEPT. OF TRANSPORTATION	0018012		\$81,938	\$19,643,515	CONSTRUCTION CLUSTER	\$22,385,588
HIGHWAY PLANNING AND CONSTRUCTION	20.205		GEORGIA DEPT. OF TRANSPORTATION	0017945		\$139,998	\$19,643,515	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$22,385,588
HIGHWAY PLANNING AND CONSTRUCTION	20.205		GEORGIA DEPT. OF TRANSPORTATION	0014984	\$487,240	\$622,671	\$19,643,515	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$22,385,588
HIGHWAY PLANNING AND CONSTRUCTION	20.205		GEORGIA DEPT. OF TRANSPORTATION	0014985	\$904,664	\$904,664	\$19,643,515	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$22,385,588
HIGHWAY PLANNING AND CONSTRUCTION	20.205		GEORGIA DEPT. OF TRANSPORTATION	0014986	\$615,066	\$615,066	\$19,643,515	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$22,385,588
METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	20.505		GEORGIA DEPT. OF TRANSPORTATION	T006859		\$2,187	\$1,841,507	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$22,385,588
METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	20.505		GEORGIA DEPT. OF TRANSPORTATION	T006860		\$1,839,320	\$1,841,507	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$22,385,588
FEDERAL TRANSIT_FORMULA GRANTS	20.507				\$1,948	\$1,948	\$38,997	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$22,385,588
FEDERAL TRANSIT_FORMULA GRANTS	20.507				\$25,388	\$25,388	\$38,997	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$22,385,588
FEDERAL TRANSIT_FORMULA GRANTS	20.507				\$11,660	\$11,661	\$38,997	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$22,385,588
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	20.513		GEORGIA DEPT. OF HUMAN RESOURCES	42700-362-0000102159	\$801,617	\$842,576	\$842,576	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$22,385,588
PUBLIC TRANSPORTATION RESEARCH	20.514				\$12,406	\$18,993	\$18,993	HIGHWAY PLANNING AND CONSTRUCTION CLUSTER	\$22,385,588
TOTAL DEPARTMENT OF TRANSPORTATION						<u>\$7,994,212</u>	<u>\$22,385,588</u>		
DEPARTMENT OF HEALTH AND HUMAN SERVICES									
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART D_DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	93.043		GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000102190		\$53,953	\$109,944	N/A	\$0
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART D_DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	93.043		GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000106950	\$460	\$55,053	\$109,944	N/A	\$0
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART D_DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	93.043		GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000106646		\$938	\$109,944	N/A	\$0

ATLANTA REGIONAL COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 1/1/2022 - 12/31/2022

Federal Awarding Agency/Program Title	Federal CFDA Number	Additional Award Identification (Optional)	Name of Funder Pass-Through Entity	Identifying Number Assigned By Funder Pass-Through Entity	Total Amount Provided to Sub-Recipients	Federal Expenditures	Federal Program Total	Cluster Name	Cluster Total
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART B_GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000102190	\$848,750	\$1,218,697	\$4,649,629	AGING CLUSTER	\$13,107,474
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART B_GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000106950	\$1,483,607	\$1,826,885	\$4,649,629	AGING CLUSTER	\$13,107,474
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART B_GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000102984		\$416,591	\$4,649,629	AGING CLUSTER	\$13,107,474
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART B_GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044		GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000106646	\$225,971	\$433,548	\$4,649,629	AGING CLUSTER	\$13,107,474
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART B_GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	93.044	COVID19	GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000094682	\$669,504	\$753,908	\$4,649,629	AGING CLUSTER	\$13,107,474
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART C_NUTRITION SERVICES	93.045		GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000102190	\$2,476,599	\$2,476,603	\$7,831,914	AGING CLUSTER	\$13,107,474
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART C_NUTRITION SERVICES	93.045		GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000106950	\$3,510,047	\$3,510,047	\$7,831,914	AGING CLUSTER	\$13,107,474
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART C_NUTRITION SERVICES	93.045		GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000106646	\$257,236	\$257,236	\$7,831,914	AGING CLUSTER	\$13,107,474
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART C_NUTRITION SERVICES	93.045	COVID19	GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000101528	\$1,240,767	\$1,240,768	\$7,831,914	AGING CLUSTER	\$13,107,474
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART C_NUTRITION SERVICES	93.045	COVID19	GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000093822		\$23,569	\$7,831,914	AGING CLUSTER	\$13,107,474
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART C_NUTRITION SERVICES	93.045	COVID19	GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000094682	\$315,595	\$323,691	\$7,831,914	AGING CLUSTER	\$13,107,474
NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	93.052		GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000102190	\$570,484	\$579,496	\$1,175,380	N/A	\$0
NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	93.052		GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000106950	\$230,044	\$335,588	\$1,175,380	N/A	\$0
NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	93.052		GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000106646	\$39,829	\$65,217	\$1,175,380	N/A	\$0
NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	93.052	COVID19	GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000094682	\$93,233	\$195,079	\$1,175,380	N/A	\$0
NUTRITION SERVICES INCENTIVE PROGRAM	93.053		GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000102190	\$225,780	\$225,781	\$625,931	AGING CLUSTER	\$13,107,474
NUTRITION SERVICES INCENTIVE PROGRAM	93.053		GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000106950	\$400,150	\$400,150	\$625,931	AGING CLUSTER	\$13,107,474
DEVELOPMENTAL DISABILITIES PROJECTS OF NATIONAL SIGNIFICANCE	93.631		GEORGIA DEPT. OF HUMAN SERVICES	REVUP2007	\$120,224	\$153,483	\$153,483	N/A	\$0
SOCIAL SERVICES BLOCK GRANT	93.667		GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000102190	\$145,784	\$361,370	\$790,066	N/A	\$0
SOCIAL SERVICES BLOCK GRANT	93.667		GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000106950	\$245,912	\$428,696	\$790,066	N/A	\$0
EMPOWERING OLDER ADULTS AND ADULTS WITH DISABILITIES THROUGH CHRONIC DISEASE SELF-MANAGEMENT EDUCATION PROGRAMS D FINANCED BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)	93.734		GEORGIA DEPT. OF HUMAN SERVICES	90CSSG0037-01-00		\$83,104	\$83,104	N/A	\$0
MEDICAL ASSISTANCE PROGRAM	93.778		GEORGIA DEPT. OF COMMUNITY HEALTH	2017002.5	\$93	\$1,037,041	\$1,959,619	MEDICAID CLUSTER	\$1,959,619
MEDICAL ASSISTANCE PROGRAM	93.778		GEORGIA DEPT. OF COMMUNITY HEALTH	2017002.6		\$922,578	\$1,959,619	MEDICAID CLUSTER	\$1,959,619
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000102190		\$467,958	\$790,989	N/A	\$0
MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	93.791		GEORGIA DEPT. OF HUMAN SERVICES	42700-373-0000106950		\$323,031	\$790,989	N/A	\$0
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					\$13,100,069	\$18,170,059			
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE									
RETIRED AND SENIOR VOLUNTEER PROGRAM	94.002	20SR218907				\$123,530	\$123,530	N/A	\$0

ATLANTA REGIONAL COMMISSION
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 1/1/2022 - 12/31/2022

<i>Federal Awarding Agency/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification (Optional)</i>	<i>Name of Funder Pass-Through Entity</i>	<i>Identifying Number Assigned By Funder Pass-Through Entity</i>	<i>Total Amount Provided to Sub-Recipients</i>	<i>Federal Expenditures</i>	<i>Federal Program Total</i>	<i>Cluster Name</i>	<i>Cluster Total</i>
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						<u>\$123,530</u>			
DEPARTMENT OF HOMELAND SECURITY									
<i>HOMELAND SECURITY GRANT PROGRAM</i>	<i>97.067</i>		<i>GEORGIA EMERGENCY MANAGEMENT AGENCY</i>	<i>EMW-2019-SS-00072</i>	<i>\$2,385,168</i>	<i>\$3,712,265</i>	<i>\$4,750,254</i>	<i>N/A</i>	<i>\$0</i>
<i>HOMELAND SECURITY GRANT PROGRAM</i>	<i>97.067</i>		<i>GEORGIA EMERGENCY MANAGEMENT AGENCY</i>	<i>EMW-2020-SS-00089</i>	<i>\$600,000</i>	<i>\$1,037,989</i>	<i>\$4,750,254</i>	<i>N/A</i>	<i>\$0</i>
TOTAL DEPARTMENT OF HOMELAND SECURITY					<u>\$2,985,168</u>	<u>\$4,750,254</u>			
TOTAL EXPENDITURE OF FEDERAL AWARDS					<u>\$29,415,944</u>	<u>\$55,583,859</u>			

Italicized award lines indicate pass-through funding

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of the schedule.

Atlanta Regional Commission
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

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, 2022. 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 2022 established a fixed rate of 26.7% 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 2022 established a fixed rate of 6.6% and 11.9% 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.