



ATLANTA REGIONAL COMMISSION

SINGLE AUDIT REPORT

For the Year Ended December 31, 2020

**Atlanta Regional Commission
Single Audit Report
For the Year Ended December 31, 2020**

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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, 2020, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated August 20, 2021.

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 2020-001, 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
August 20, 2021



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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, 2020. 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, 2020.

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 item 2020-002. 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 deficiency in internal control over compliance described in the

accompanying schedule of findings and questioned costs as item 2020-002 to be a material weakness.

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 2020-003 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.

Richels, Cauley + Associates, LLC

Kennesaw, Georgia
October 18, 2021



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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, 2020, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements. We issued our report thereon dated August 20, 2021, 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
August 20, 2021

SCHEDULES

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**Atlanta Regional Commission
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020**

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
20.505	Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities
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: \$ 1,616,768

Auditee qualified as low-risk auditee? x no

**Atlanta Regional Commission
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020**

Section II - Financial Statement Findings

2020-001 (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 cost over-recovery of \$2,915,847 at December 31, 2020.

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 2020 and again in 2021 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, 2020**

Section III - Federal Award Findings

2020-002 (Material Weakness)

U.S. Department of Transportation

Highway Planning and Construction Cluster – CFDA No. 20.205

Passed through Georgia Department of Transportation

Metropolitan Transportation Planning and State and

Non-Metropolitan Planning and Research – CFDA No. 20.505

Passed through Georgia Department of Transportation

Enhanced Mobility of Seniors and Individuals with Disabilities - CFDA No. 20.513

Passed through Georgia Department of Human Resources

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 cost over-recovery of \$2,915,847 at December 31, 2020.

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.

Identification as a Repeat Finding: A similar finding was reported in the prior year’s audit as finding number 2019-003.

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

**Atlanta Regional Commission
Schedule of Findings and Questioned Costs
For the Year Ended December 31, 2020**

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 2020 and again in 2021 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.

2020-003 (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 subcontractors of its vendors are not suspended, debarred or otherwise excluded from or ineligible for participation in Federal assistance programs or activities. The contract documentation for two vendors selected for testing did not include documentation that the vendor verified its subcontractors selected were 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 2019-004.

Auditor's Recommendation: The Commission should review federally funded contracts to ensure file documentation includes verification that the vendor selected verified subcontractors were 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, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title Program Name	CFDA NO.	Passed through to Subrecipients	Total Federal Expenditures
U.S. Department of Commerce			
Direct Assistance			
ED20ATL3020021 Regional Economic Development Plan	11.302	\$ -	\$ 45,936
Total U. S. Department of Commerce		-	45,936
Department of Homeland Security			
Passed through Georgia Emergency Management Agency			
EMW-2017-SS-00015-S01 Homeland Security Grant Program -Urban Areas Security Initiative (UASI)	97.067	3,859,773	4,748,248
EMW-2018-SS-00067-S01 Homeland Security Grant Program -Urban Areas Security Initiative (UASI)	97.067	649,769	1,134,793
Total Department of Homeland Security		4,509,542	5,883,041
Corporation for National & Community Service			
Direct Assistance			
17SRSGA002 Retired & Senior Volunteer Program	94.002	-	35,866
20SR218907 Retired & Senior Volunteer Program	94.002	-	88,145
Total Corporation for National & Community Service		-	124,011
U.S. Department of Health and Human Services			
Passed through Georgia Dept. of Human Services			
Aging Cluster			
42700-373-0000083356 Title III , Part A & B - Supportive Services	93.044	728,701	1,124,433
42700-373-0000093816 Title III , Part A & B - Supportive Services	93.044	920,333	1,072,095
42700-373-0000094682 COVID-19 - CARES Title III , Part A & B - Supportive Services	93.044	132,692	178,979
		1,781,726	2,375,507
42700-373-0000083356 Title III, Part C1 - Congregate Meals, Part C2 - Home Delivered Meals	93.045	3,278,143	3,096,024
42700-373-0000093816 Title III, Part C1 - Congregate Meals, Part C2 - Home Delivered Meals	93.045	2,591,463	2,447,493
42700-373-0000093822 COVID-19 - Familes First Coronavirus Relief Act (FFCRA)	93.045	811,017	811,017
42700-373-0000094682 COVID-19 - CARES Title III , Part C	93.045	238,084	238,084
		6,918,707	6,592,618
42700-373-0000083356 Nutrition Services Incentive Program (NSIP)	93.053	463,619	463,619
42700-373-0000093816 Nutrition Services Incentive Program (NSIP)	93.053	378,076	378,076
		841,695	841,695
Total Aging Cluster		9,542,128	9,809,820
ADRC CARES	93.048	19,919	22,990
42700-373-0000083356 Title III, Part D - Health Promotion Services	93.043	-	57,631
42700-373-0000093816 Title III, Part D - Health Promotion Services	93.043	-	60,549
		-	118,180
42700-373-0000083356 Title III, Part E - Family Caregiver Support	93.052	162,490	308,497
42700-373-0000093816 Title III, Part E - Family Caregiver Support	93.052	81,241	172,672
42700-373-0000094682 Title III, Part E - Family Caregiver Support	93.052	17,986	26,116
		261,717	507,285
REVUP2007	93.631	-	7,404
42700-373-0000083356 Social Services Block Grant (SSBG)	93.667	152,040	255,769
42700-373-0000093816 Social Services Block Grant (SSBG)	93.667	197,707	384,697
		349,747	640,466
90CSSG0037-01-00	93.734	-	25,212
42700-373-0000083356 Money Follows the Person	93.791	-	437,556
42700-373-0000093816 Money Follows the Person	93.791	-	558,891
		-	996,447
Passed through Georgia Dept. of Community Health			
Medicaid Cluster			
2017002.3 Community Care Service Program (CCSP)	93.778	-	1,001,211
2017002.4 Community Care Service Program (CCSP)	93.778	-	910,917
Total Medicaid Cluster		-	1,912,128
Total U.S. Department of Health and Human Services		10,173,511	14,039,932

Atlanta Regional Commission
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Program Name	CFDA NO.	Passed through to Subrecipients	Total Federal Expenditures
U.S. Department of Labor				
Passed through Technical College System of Georgia, Office of Workforce Development				
COVID-19-20-03-007	WIOA National Dislocated Worker/WIA National Emergency	17.277	271,700	335,888
COVID2-19-19-03-007	WIOA National Dislocated Worker/WIA National Emergency	17.277	-	12,703
			<u>271,700</u>	<u>348,591</u>
Passed through Georgia Dept. of Economic Development				
WIOA Cluster				
11-18-18-03-007	WIOA, Adult Program	17.258	-	1,935
11-18-19-03-007	WIOA, Adult Program	17.258	-	5,801
11-19-19-03-007	WIOA, Adult Program	17.258	53,131	61,376
11-19-20-03-007	WIOA, Adult Program	17.258	866,128	1,086,760
11-20-20-03-007	WIOA, Adult Program	17.258	199,312	402,276
11-20-21-03-007	WIOA, Adult Program	17.258	350,120	544,507
AFR11a-17-18-03-007	WIOA, Adult Program	17.258	117,546	141,916
AFR11a-19-19-03-007	WIOA, Adult Program	17.258	20,320	138,186
			<u>1,606,557</u>	<u>2,382,757</u>
15-18-18-03-007	Youth Programs	17.259	105,981	187,741
15-19-19-03-007	Youth Programs	17.259	1,099,005	1,342,886
15-20-20-03-007	Youth Programs	17.259	748,277	1,169,857
AFR15-17-17-03-007	Youth Programs	17.259	73,377	340,079
AFR15a-19-19-03-007	Youth Programs	17.259	-	85,705
DIS-17-17-03-007	Youth Programs	17.259	163,035	199,831
			<u>2,189,675</u>	<u>3,326,099</u>
31-18-18-03-007	WIOA, Dislocated Worker	17.278	32,996	38,847
31-19-19-03-007	WIOA, Dislocated Worker	17.278	140,843	189,601
31-19-20-03-007	WIOA, Dislocated Worker	17.278	527,569	1,108,772
31-20-20-03-007	WIOA, Dislocated Worker	17.278	157,804	416,867
31-20-21-03-007	WIOA, Dislocated Worker	17.278	40,662	256,794
36-18-18-03-007	WIOA, Dislocated Worker	17.278	17,243	42,242
36-19-19-03-007	WIOA, Dislocated Worker	17.278	193,370	258,309
36-19-20-03-007	WIOA, Dislocated Worker	17.278	1,031,386	2,035,717
36-20-20-03-007	WIOA, Dislocated Worker	17.278	-	133,700
36-20-21-03-007	WIOA, Dislocated Worker	17.278	-	120,918
AFR31a-18-19-03-007	WIOA, Dislocated Worker	17.278	6,827	82,361
AFR31b-17-18-03-007	WIOA, Dislocated Worker	17.278	62,527	69,475
HDCl-18-19-03-007	WIOA, Dislocated Worker	17.278	313,024	409,806
			<u>2,524,251</u>	<u>5,163,409</u>
			<u>6,320,483</u>	<u>10,872,265</u>
			<u>6,592,183</u>	<u>11,220,856</u>
Total U.S. Department of Labor				
U.S. Department of Transportation				
Direct Assistance				
Federal Transit Cluster				
GA-2018-020-00	Regional Transit Implementation	20.507	-	144,512
GA-2019-003-00	5307 - Urbanized Area Formula Grants	20.507	16,210	16,211
GA-2021-010-00	5307 - JARC	20.507	296,399	296,399
			<u>312,609</u>	<u>457,122</u>
Passed through Georgia Dept. of Human Resources				
Transit Services Programs Cluster				
42700-362-0000086527	5310	20.513	458,480	552,254
42700-362-0000093581	5310	20.513	287,175	373,749
			<u>745,655</u>	<u>926,003</u>

Atlanta Regional Commission
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

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 Transportation			
Highway Planning and Construction Cluster			
009596 Georgia Commute Options Program	20.205	-	2,445,789
0013107 Georgia Commute Options Program	20.205	-	2,288,224
0014981 Livable Centers Initiative Policy Studies	20.205	83,028	272,300
0014983 County Comprehensive Transportation Plan	20.205	408,936	590,674
0014984 County Comprehensive Transportation Plan	20.205	197,924	197,924
0014985 County Comprehensive Transportation Plan	20.205	69,058	69,058
0014987 TDM Employer Services	20.205	1,559,912	1,559,911
0014988 Regional Rideshare Program	20.205	-	1,638,032
0015389 Travel Demand Modeling	20.205	-	128,290
0015991 Freight Cluster Planning Program	20.205	508,710	508,711
0015992 Regional Transit On-Board Survey	20.205	-	196,082
0015993 (TSMO) Vision and Regional Architecture Update	20.205	-	71,132
16027 Regional Transportation Studies	20.205	85,675	85,675
0016037 Chattahoochee River Greenway Study	20.205	-	359,769
0016073 Regional Transportation Planning Studies	20.205	758,145	758,145
0016077 Regional Transportation Planning Studies	20.205	635,069	635,068
0016342 Resilience & Durability to Extreme Weather Study	20.205	-	69,621
0016372 SHRP2	20.205	-	16,875
0016537 Regional HST Paratransit Brokerage Study	20.205	-	259,237
0016550 Highway Planning and Construction (PL)	20.205	-	5,143,174
0016782 Land Use Forecasting Model	20.205	-	42,640
0014980-PLN Livable Centers Initiative Policy Studies	20.205	1,743,770	1,767,289
Total Highway Planning and Construction Cluster		<u>6,050,227</u>	<u>19,103,620</u>
06.F.20.PT Federal Transit Technical Studies Grants	20.505	-	2,091,735
Total U.S. Department of Transportation		<u>7,108,491</u>	<u>22,578,480</u>
Total Expenditures of Federal Awards		<u>\$ 28,383,727</u>	<u>\$ 53,892,256</u>

Atlanta Regional Commission
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

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, 2020. 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 2020 established a fixed rate of 32.0% 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 2020 established a fixed rate of 6.6% and 9.4% 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.