



**ATLANTA REGIONAL COMMISSION**

**SINGLE AUDIT REPORT**

**For the Year Ended December 31, 2024**

**Atlanta Regional Commission  
Single Audit Report  
For the Year Ended December 31, 2024**

TABLE OF CONTENTS

	<u>Page (s)</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	1-2
Report on Compliance for Each Major Federal Program, Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards in Accordance with the Uniform Guidance .....	3-5
Schedule of Findings and Questioned Costs .....	6-7
Schedule of Expenditures of Federal Awards .....	8-9
Notes to the Schedule of Expenditures of Federal Awards .....	10



**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***

*Independent Auditor's Report*

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, 2024, 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 13, 2025.

***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 or significant deficiencies may exist that were not 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 13, 2025



**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**

*Independent Auditor's Report*

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 the Commission's major federal program for the year ended December 31, 2024. The Commission's major federal program is 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 its major federal program for the year ended December 31, 2024.

***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 its 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, 2024, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements. We issued our report thereon dated June 13, 2025, 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 13, 2025

**Atlanta Regional Commission  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2024**

**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>
93.044, 93.045, 93.053	Aging Cluster

Dollar threshold used to distinguish  
 between Type A and Type B programs: \$ 1,943,209

Auditee qualified as low-risk auditee?   x   yes

**Atlanta Regional Commission  
Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2024**

**Section II - Financial Statement Findings**

None reported.

**Section III - Federal Award Findings**

None reported.

**ATLANTA REGIONAL COMMISSION**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Year Ended December 31, 2024**

Grantor Agency	Grant Number	Program Name	Assistance Listing Number	Federal Passed through to Subrecipients	Federal Expended
<b>U. S. Department of Commerce</b>					
Direct Assistance	ED23ATL3020010	Regional Economic Development Plan	11.302	\$ -	\$ 80,386
<b>Total U. S. Department of Commerce</b>				-	<b>80,386</b>
<b>Department of Homeland Security</b>					
Passed through Georgia Emergency Management Agency					
	EMW-2020-SS-00089	Urban Areas Security Initiative (UASI)	97.067	534,986	729,902
	EMW-2021-SS-00080	Urban Areas Security Initiative (UASI)	97.067	2,323,047	3,497,599
	EMW-2022-SS-00048	Urban Areas Security Initiative (UASI)	97.067	751,743	1,898,719
	EMW-2023-SS-00099	Urban Areas Security Initiative (UASI)	97.067	909,640	1,005,639
<b>Total Department of Homeland Security</b>				<b>4,519,416</b>	<b>7,131,859</b>
<b>Corporation for National &amp; Community Service</b>					
Direct Assistance					
	23SRHGA002	Retired & Senior Volunteer Program	94.002	-	147,936
<b>Total Corporation for National &amp; Community Service</b>				-	<b>147,936</b>
<b>U.S. Department of Health and Human Services</b>					
Passed through Georgia Dept. of Human Services					
<b>Aging Cluster</b>					
	42700-373-0000111690	Title III , Part A & B - Supportive Services	93.044	1,662,077	2,360,085
	42700-373-25-116780	Title III , Part A & B - Supportive Services	93.044	1,804,098	2,244,061
	42700-373-0000106646	ARPA - CARES Title III , Part A & B - Supportive Services	93.044	1,790,844	2,455,428
				<b>5,257,019</b>	<b>7,059,574</b>
	42700-373-0000111690	Title III, Part C1 - Congregate Meals, Part C2 - Home Delivered Meals	93.045	1,766,296	1,766,296
	42700-373-25-116780	Title III, Part C1 - Congregate Meals, Part C2 - Home Delivered Meals	93.045	3,727,152	3,727,152
	42700-373-0000106646	ARPA - CARES Title III , Part C	93.045	2,152,658	2,152,658
				<b>7,646,106</b>	<b>7,646,106</b>
	42700-373-25-116780	Nutrition Services Incentive Program (NSIP)	93.053	448,482	448,482
	42700-373-0000111690	Nutrition Services Incentive Program (NSIP)	93.053	172,504	172,504
				<b>620,986</b>	<b>620,986</b>
<b>Total Aging Cluster</b>					
				<b>13,524,111</b>	<b>15,326,666</b>
	42700-373-0000111690	Title III, Part D - Health Promotion Services	93.043	-	72,698
	42700-373-25-116780	Title III, Part D - Health Promotion Services	93.043	-	38,191
	42700-373-0000106646	ARPA - Title III, Part D - Health Promotion Services	93.043	14,287	248,165
				<b>14,287</b>	<b>359,054</b>
	42700-373-0000111690	Title III, Part E - Family Caregiver Support	93.052	342,711	517,767
	42700-373-25-116780	Title III, Part E - Family Caregiver Support	93.052	254,947	397,235
	42700-373-0000106646	ARPA- Title III, Part E - Family Caregiver Support	93.052	89,558	220,144
				<b>687,216</b>	<b>1,135,146</b>
	42700-373-25-116780	Social Services Block Grant (SSBG)	93.667	153,311	511,469
	42700-373-0000111690	Social Services Block Grant (SSBG)	93.667	70,863	333,154
				<b>224,174</b>	<b>844,623</b>
	42700-373-25-116780	Money Follows the Person	93.791	-	295,458
	42700-373-0000111690	Money Follows the Person	93.791	-	274,336
				-	<b>569,794</b>
	42700-373-0000111772	Adult Protective Services (APS)	93.747	57,662	242,081
<b>Medicaid Cluster</b>					
Passed through Georgia Dept. of Community Health	2017002.7	Community Care Service Program (CCSP)	93.778	-	917,344
	2017002.8	Community Care Service Program (CCSP)	93.778	-	767,670
<b>Total Medicaid Cluster</b>				-	<b>1,685,014</b>
Direct Assistance	90CSSG0037-01-00	ACL Chronic Pain	93.734	1,000	41,992
Direct Assistance	90FPSG0061-01-00	Evidence-Based Falls Prevention Programs	93.761	1,832	91,427
				<b>14,510,282</b>	<b>20,295,797</b>
<b>U.S. Department of Labor</b>					
Passed through Technical College System of Georgia, Office of Workforce Development					
	QST-22-23-03-007	QUEST Dislocated Workers	17.277	219,876	274,245
	QST2-22-23-03-007	QUEST Dislocated Workers	17.277	686,550	757,550
				<b>906,426</b>	<b>1,031,795</b>
	23A60HG000051-01-01	Building Pathways to Infrastructure Jobs in GA	17.268	124,760	160,962
<b>WIOA Cluster</b>					
	11-22-22-03-007	WIA, Adult Program	17.258	250	4,722
	11-22-23-03-007	WIA, Adult Program	17.258	2,370	31,057
	11-23-23-03-007	WIA, Adult Program	17.258	77,774	146,876
	11-23-24-03-007	WIA, Adult Program	17.258	646,077	1,114,644
	11-24-24-03-007	WIA, Adult Program	17.258	56,777	263,621
	11-24-25-03-007	WIA, Adult Program	17.258	144,261	217,447
	AFR11a21-22-03-007	WIA, Adult Program	17.258	185,323	260,679
				<b>1,112,832</b>	<b>2,039,046</b>
	15-22-22-03-007	WIA, Youth Programs	17.259	6,938	12,126
	15-23-23-03-007	WIA, Youth Programs	17.259	792,667	1,304,917
	15-24-24-03-007	WIA, Youth Programs	17.259	445,279	736,824
	AFR15a-21-21-03-007	WIA, Youth Programs	17.259	85,464	90,952
				<b>1,330,348</b>	<b>2,144,819</b>

**ATLANTA REGIONAL COMMISSION**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Year Ended December 31, 2024**

Grantor Agency	Grant Number	Program Name	Assistance Listing Number	Federal Passed through to Subrecipients	Federal Expended
	31-22-22-03-007	WIA, Dislocated Worker	17.278	24,646	29,260
	31-22-23-03-007	WIA, Dislocated Worker	17.278	1,042	4,204
	31-23-23-03-007	WIA, Dislocated Worker	17.278	763	216,199
	31-23-24-03-007	WIA, Dislocated Worker	17.278	835,375	1,796,279
	31-24-24-03-007	WIA, Dislocated Worker	17.278	243,352	674,256
	31-24-25-03-007	WIA, Dislocated Worker	17.278	332,314	400,252
	36-22-23-03-007	WIA, Dislocated Worker	17.278	205,019	287,921
	36-23-24-03-007	WIA, Dislocated Worker	17.278	80,000	114,540
	AFR31a-21-22-03-007	WIA, Dislocated Worker	17.278	39,099	80,453
	AFR31a-22-23-03-007	WIA, Dislocated Worker	17.278	-	2,534
	AFR31b-21-21-03-007	WIA, Dislocated Worker	17.278	25,740	37,761
	AFR31b-21-22-03-007	WIA, Dislocated Worker	17.278	7,568	81,808
	ARF31a-21-21-03-007	WIA, Dislocated Worker	17.278	-	16,520
	RR-23-24-03-007	WIA, Dislocated Worker	17.278	-	75,601
	RR31-22-23-03-007	WIA, Dislocated Worker	17.278	-	18,213
	SP-22-23-03-007	WIA, Dislocated Worker	17.278	409,026	535,908
	SP-23-24-03-007	WIA, Dislocated Worker	17.278	160,296	178,352
				<b>2,364,240</b>	<b>4,550,061</b>
		<b>Total WIA Cluster</b>		<b>4,807,420</b>	<b>8,733,926</b>
<b>Total U.S. Department of Labor</b>				<b>5,838,606</b>	<b>9,926,683</b>
<b>U.S. Department of Transportation</b>					
Direct Assistance - Federal Transit Administration		<b>Federal Transit Capital &amp; Oper Asst Grants</b>			
	GA-2021-012-00	Human Services Coordination & Research	20.514	80,114	80,114
				<b>80,114</b>	<b>80,114</b>
		<b>Transit Services Program Cluster</b>			
Passed through Georgia Dept. of Human Services					
	42700-362-0000111972	5310	20.513	732,800	995,152
				<b>732,800</b>	<b>995,152</b>
		<b>Total Transit Services Program Cluster</b>		<b>732,800</b>	<b>995,152</b>
		<b>Total Federal Transit Capital &amp; Oper Asst Grants</b>		<b>812,914</b>	<b>1,075,266</b>
		<b>Highway Planning and Construction</b>			
Passed through Georgia Dept. of Transportation					
	0019728	Highway Planning and Construction (PL)	20.205	-	6,787,959
	0013481	Georgia Commute Options Program	20.205	-	7,037,992
	19809	Regional Rideshare Program	20.205	-	1,760,367
	0017978	Regional Freight Plan	20.205	-	477,086
	0018306	Freight Cluster Planning Program	20.205	147,591	147,591
	0019812	Regional Transportation Planning Studies	20.205	294,048	294,048
	0017781	Regional Transportation Planning Studies	20.205	924,603	924,603
	0015833	Livable Centers Initiative Policy Studies	20.205	525,242	525,242
	0015843	Livable Centers Initiative Policy Studies	20.205	1,184,093	1,184,093
	0017695	Livable Centers Initiative Policy Studies	20.205	138,760	439,735
	0020673	Transportation Workforce Training Pilot Program	20.205	-	10,407
	0017787	Travel Demand Modeling - Employer Services	20.205	2,092,082	2,092,082
	0019156	Travel Demand Modeling	20.205	-	220,064
	0019200	Regional Transportation Electrification Plan	20.205	-	157,882
	0019744	Safe & Equitable Transportation Y410	20.205	-	167,092
	0018012	Highway Research & Development Program	20.205	-	137,372
	0019199	TIP-RTP Database Upgrade - PLANIT	20.205	-	76,465
	0015834	County Comprehensive Transportation Plan	20.205	69,248	69,248
	0015835	County Comprehensive Transportation Plan	20.205	91,356	91,356
	0017785	County Comprehensive Transportation Plan	20.205	-	11,363
		<b>Total Highway Planning and Construction</b>		<b>5,467,023</b>	<b>22,612,047</b>
	T006859	Federal Transit Technical Studies Grants	20.505	-	267,614
	T007064	Federal Transit Technical Studies Grants	20.505	-	401,686
	T008028	Federal Transit Technical Studies Grants	20.505	-	2,400,862
				<b>-</b>	<b>3,070,162</b>
<b>Total U.S. Department of Transportation</b>				<b>\$6,279,937</b>	<b>\$26,757,475</b>
<b>U.S. Environmental Protection Agency</b>					
Direct Assistance	02D56523	Climate Pollution Reduction	66.046	-	264,808
				<b>-</b>	<b>264,808</b>
<b>U.S. Department of Energy</b>					
Direct Assistance	DE-EE0010704	Regional Clean Electricity Plan	81.087	-	35,210
Passed through Georgia Institute of Technology					
	AWD-004764-G1	DOE EnergyShed	81.087	-	133,481
<b>Total U.S. Department of Energy</b>				<b>-</b>	<b>168,691</b>
<b>Total Schedule of Federal Assistance</b>				<b>\$31,148,241</b>	<b>\$64,773,635</b>

**Atlanta Regional Commission**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2024**

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, 2024. 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 2024 established a fixed rate of 33.2% for direct salaries, wages, and fringe benefits.

3. Relationship to Federal Financial Reports

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