



Mayor & City Council

Workshop Session

~ Agenda ~

City of College Park
3667 Main Street
College Park, GA 30337

<http://www.collegeparkga.com>
404-669-3756 (Main)

Experience College Park
Georgia's Global City

Monday, May 4, 2020

6:00 PM

Council Chambers

1. Update Regarding Progress of the Motel to Home Program by United Way of Greater Atlanta Project Manager Robyn Williams. See memorandum dated April 30, 2020 from City Manager Terrence R. Moore and supporting documentation.
2. Presentation by Metro Atlanta Urban Farms (MAUF) CEO Mr. Bobby L. Wilson on ongoing services and opportunities for the city to lend support to MAUF. See memorandum dated April 27, 2020 from City Manager Terrence R. Moore. Also, see attached supporting documentation prepared by Mr. Wilson.



CITY OF COLLEGE PARK

P.O. BOX 87137 · COLLEGE PARK, GA 30337 · 404.767.1537

WORKSHOP AGENDA ITEM

DOC ID: 8102

DATE: April 30, 2020
TO: The Honorable Mayor and Members of City Council
FROM: Terrence Moore, City Manager
RE: Update Regarding Progress of Motel to Home Program

Update regarding progress of the Motel to Home Program by United Way of Greater Atlanta Project Manager Robyn Williams. The Hotel to Home Program initiative assists families living in motels who are in need of permanent housing. See attached program flyer, Memorandum of Understanding (MOU) between the United Way of Greater Atlanta and the City of College Park approved by the Mayor and City Council during the May 20, 2020 Workshop Session, and Annual Financial Statement.

Thank you.

ATTACHMENTS:

- Motel to Home-United Way Flyer (PDF)
- United Way Motel to Home MOU_06-12-2019 (PDF)
- United Way of Greater Atlanta 6-30-2019 Issued FS - Client (PDF)

Review:

- Terrence R. Moore Completed 04/26/2020 2:14 PM
- Rosyline Robinson Completed 04/26/2020 2:19 PM
- Terrence R. Moore Completed 04/29/2020 3:28 PM
- Mayor & City Council Pending 05/04/2020 6:00 PM

Motel to Home

United Way of Greater Atlanta

About the Program

Many of our children at risk of homelessness are living in temporary housing arrangements such as motels or extended stays. Motel to Home connects those families who are living in motels or extended stays to permanent housing within their communities. Once stably housed, a family begins working with a coach who will connect the family to resources and work with both parents and children on goals in the areas of education, income, health, or civic engagement.



Jasmine and Matthew were living in an extended stay motel for 10 months due to a previous eviction. In September 2018 they were introduced to the Motel to Home program. With the security deposit assistance they secured housing in October 2018 and were able to spend the holidays and their youngest daughter's birthday in their new home. Jasmine said now that her family is stable she has noticed that her children seem "happier" and have "no issues in school".

Program Goals and Measures

To reduce student's school mobility by connecting families to stable housing.

Target Population and Geography

Children and families in Fulton, Dekalb, and Clayton. **Must:**

- *Be families with children currently residing in a motel or extended stay*
- *Have barriers to permanent housing (poor credit, evictions, etc.)*
- *Have a source of income that can support market rate housing after initial assistance*
- *Be willing to work on goals*

Partners

- Inspire International CDC
- Sound Landing, Inc.
- New Life Community Ministries
- Community Concerns
- Action Ministries

Sponsorship Opportunities

- \$2,000 supports one family with security deposit and first month's rent.
- \$2,500 creates move-in kits for 10 families and allows up to 20 volunteers to assemble kits.
- \$20,000 provides 10 families with rental assistance.

Contact Robyn Williams
for more info:



404.527.7307



rwilliams@unitedwayatlanta.org





Memorandum of Understanding between United Way of Greater Atlanta And City of College Park

This Memorandum of Understanding (MOU) develops an agreement between United Way of Greater Atlanta (UWGA) and the **City of College Park**, to support the Motel to Home Initiative which assists families living in motels who are in need of permanent stable housing. UWGA and the City of College Park will provide a total of **\$40,000 (\$20,000 each)** in funds to support the specific activities listed below during the time outlined in this MOU.

General Provisions

UWGA Will:

- Administer and oversee the terms and conditions in this MOU, and ensure that the monies utilized pursuant to the provisions of this agreement.
- Select and partner with Inspire International CDC that will provide move-in funds for **15-18 families** residing in hotels/motels located in the City of College Park to move into permanent housing. Families defined primarily as parents or guardians with children.
- Provide \$40,000 to be used to support homeless families with housing (\$20,000 from the City of College Park)
 - The maximum funding per family is up to \$2,500.
 - Funds will be used to provide first-month rent, application fees, utility fees, and deposits and other move-in costs.
 - Families will have been residents of College Park prior to living in motels.
 - Place majority of families into housing in the City of College Park.
 - *No more than \$4,000 can be used for administration fees (10% of fund).*
- Submit a **quarterly report** of overall statistics and an account of how funds were spent to the City of College Park.

City of College Park will:

- Provide **\$20,000** match to support the above listed activities.
 - *Reimburse UWGA based on successful placements and an invoice showing amounts spent on a quarterly basis.*

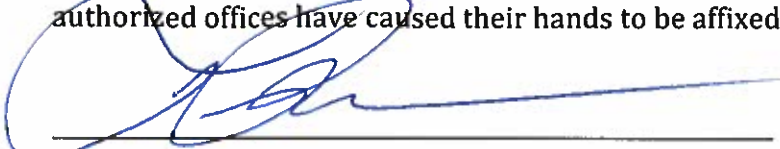


All parties agree that:

- This MOU shall start **July 1, 2019** and end **December 31, 2019** unless otherwise indicated in an addendum.
- This MOU incorporates all prior negotiations, interpretations, and understanding between the parties and is the full and complete expression of their agreement. Any change, alteration, deletion or addition to the terms set forth in this MOU must be by written amendment executed by all parties.
- This MOU is subordinate to the terms outlined in the United Way of Greater Atlanta grant agreement (for United Way grantees) with regards to terms for termination of grant funding.
- Any party may request modification to this MOU. If all parties agree to the proposed modifications, the United Way of Metropolitan Atlanta shall prepare a document setting forth the changes. Upon execution of such document, the changes shall be in full force and effect.

Either party may terminate the terms of this contract with a 15 day written notice.

IN WITNESS WHEREOF the parties hereto, acting by and through their duly authorized offices have caused their hands to be affixed on the 12 day of June.



 City Manager, City of College Park

6/12/19

 Date

 Vice President, Homelessness/UWGA

 Date

 Finance Representative/UWGA

 Date

**UNITED WAY OF GREATER
ATLANTA, INC.**

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION**

As of and for the Years Ended June 30, 2019 and 2018

And Report of Independent Auditor

UNITED WAY OF GREATER ATLANTA, INC.
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Report of Independent Auditor

To the Board of Directors
United Way of Greater Atlanta, Inc.
Atlanta, Georgia

Report on the Financial Statements

We have audited the accompanying financial statements of United Way of Greater Atlanta, Inc. ("United Way") (a nonprofit organization), which comprise the statements of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of United Way as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

OTHER MATTERS

Changes in Financial Statement Presentation

As discussed in Note 1, United Way adopted Accounting Standards Update (“ASU”) 2016-14, *Not-For-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-For Profit Entities*. The ASU has been applied retrospectively to all periods presented as allowed under the provisions of ASU 2016-14. Our opinion is not modified with respect to this matter.

Supplementary and Other Information

The accompanying schedule of expenditures of federal awards, shown on page 29, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is also presented for purposes of additional analysis and is not a required part of the 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 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required By Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 22, 2019 on our consideration of United Way’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering United Way’s internal control over financial reporting and compliance.



Atlanta, Georgia
November 22, 2019

UNITED WAY OF GREATER ATLANTA, INC.
STATEMENTS OF FINANCIAL POSITION
(DOLLARS IN THOUSANDS)

JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash and cash equivalents	\$ 18,378	\$ 23,822
Investments, at fair value	33,606	34,120
Pledges receivable, less allowance for uncollectible accounts of \$5,743 and \$6,138 at June 30, 2019 and 2018, respectively	26,174	24,865
Other receivables	11,940	3,147
Assets held for sale	10,572	10,572
Prepays and other assets	1,932	2,055
Land, buildings, and equipment, net of depreciation	10,764	12,270
Total Assets	<u>\$ 113,366</u>	<u>\$ 110,851</u>
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable and accrued liabilities	\$ 16,766	\$ 14,020
Checks in excess of cash on hand	1,640	1,920
Allocations payable	4,801	4,672
Donor designated allocations payable	9,486	11,159
Line of credit	9,242	9,065
Bonds payable, net	2,474	2,865
Total Liabilities	<u>44,409</u>	<u>43,701</u>
Net Assets:		
Without Donor Restrictions:		
Board-designated reserve fund	13,249	12,943
Undesignated	21,211	24,103
Total Without Donor Restrictions	<u>34,460</u>	<u>37,046</u>
With Donor Restrictions:		
Subject to purpose and time restrictions	28,959	24,621
Endowments and other perpetual gifts	5,538	5,483
Total With Donor Restrictions	<u>34,497</u>	<u>30,104</u>
Total Net Assets	<u>68,957</u>	<u>67,150</u>
Total Liabilities and Net Assets	<u>\$ 113,366</u>	<u>\$ 110,851</u>

The accompanying notes to the financial statements are an integral part of these statements.

UNITED WAY OF GREATER ATLANTA, INC.
STATEMENT OF ACTIVITIES
(DOLLARS IN THOUSANDS)

YEAR ENDED JUNE 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Campaign Results:			
Campaign Contributions:			
Current year campaign	\$ 60,570	\$ 6,904	\$ 67,474
Prior year Pacesetter Campaign	-	(110)	(110)
Pacesetter Campaign	-	101	101
Less amounts due to others:			
Donor designations	(6,089)	-	(6,089)
Amounts sent directly to others	(18,870)	-	(18,870)
Gross Campaign Results	35,611	6,895	42,506
Provision for uncollectibles	(2,919)	-	(2,919)
Net Campaign Results	32,692	6,895	39,587
Revenues, Gains, and Other Support:			
Campaign contributions received in current period, net of provision for uncollectible pledges of \$2,919	32,692	6,895	39,587
Private grants and foundations revenues	1,241	21,666	22,907
Government grants and contracts	2,874	-	2,874
Gifts-in-kind revenue	14,310	-	14,310
Investment return	1,599	257	1,856
Building income	3,866	-	3,866
Other income	2,721	-	2,721
Net assets released from restrictions	24,425	(24,425)	-
Total Revenues, Gains, and Other Support	83,728	4,393	88,121
Expenses:			
Program Services:			
Agency allocations	(8,582)	-	(8,582)
Community services	(22,098)	-	(22,098)
Other direct assistance	(32,999)	-	(32,999)
Building operations	(7,091)	-	(7,091)
Total Program Services	(70,770)	-	(70,770)
Supporting Services	(14,955)	-	(14,955)
Total Expenses	(85,725)	-	(85,725)
Change in net assets before change in liability for pension benefit	(1,997)	4,393	2,396
Change in liability for pension benefit	(589)	-	(589)
Change in net assets	(2,586)	4,393	1,807
Net assets, beginning of year	37,046	30,104	67,150
Net assets, end of year	\$ 34,460	\$ 34,497	\$ 68,957

The accompanying notes to the financial statements are an integral part of these statements.

UNITED WAY OF GREATER ATLANTA, INC.
STATEMENT OF ACTIVITIES
(DOLLARS IN THOUSANDS)

YEAR ENDED JUNE 30, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
Campaign Results:			
Campaign Contributions:			
Current year campaign	\$ 64,621	\$ 9,250	\$ 73,871
Prior year Pacesetter Campaign	(393)	-	(393)
Pacesetter Campaign	-	109	109
Less amounts due to others:			
Donor designations	(8,094)	-	(8,094)
Amounts sent directly to others	(19,658)	-	(19,658)
Gross Campaign Results	36,476	9,359	45,835
Provision for uncollectibles	(3,637)	-	(3,637)
Net Campaign Results	32,839	9,359	42,198
Revenues, Gains, and Other Support:			
Campaign contributions received in current period, net of provision for uncollectible pledges of \$3,637	32,839	9,359	42,198
Private grant and foundation revenues	1,819	19,543	21,362
Government grants and contracts	2,867	-	2,867
Investment return	1,889	(2)	1,887
Building income	3,854	-	3,854
Other income	2,184	143	2,327
Gifts-in-kind revenue	12,368	-	12,368
Net assets released from restrictions	21,377	(21,377)	-
Total Revenues, Gains, and Other Support	79,197	7,666	86,863
Expenses:			
Program Services:			
Agency allocations	(11,525)	-	(11,525)
Community services	(19,628)	-	(19,628)
Other direct assistance	(29,670)	-	(29,670)
Building operations	(10,541)	-	(10,541)
Total Program Services	(71,364)	-	(71,364)
Supporting Services	(13,755)	-	(13,755)
Total Expenses	(85,119)	-	(85,119)
Change in net assets before change in liability for pension benefit	(5,922)	7,666	1,744
Change in liability for pension benefit	93	-	93
Change in net assets	(5,829)	7,666	1,837
Net assets, beginning of year	42,875	22,438	65,313
Net assets, end of year	\$ 37,046	\$ 30,104	\$ 67,150

The accompanying notes to the financial statements are an integral part of these statements.

UNITED WAY OF GREATER ATLANTA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
(DOLLARS IN THOUSANDS)

YEAR ENDED JUNE 30, 2019

	Program Services				Supporting Services				Total
	Agency Allocations	Community Services	Other Direct Assistance	Building Operations	Total Program Services	Fundraising	Management and General	Total Supporting Services	
Operating Expenses:									
Salaries and other labor	\$ -	\$ 4,292	\$ 2,294	\$ 1,138	\$ 7,724	\$ 4,483	\$ 3,537	\$ 8,020	\$ 15,744
Occupancy	-	202	156	1,845	2,203	(4)	56	52	2,255
Employee health and retirement benefits	-	1,125	428	82	1,635	967	724	1,691	3,326
Campaign and marketing supplies	-	-	8	-	8	130	-	130	138
Professional fees	-	82	1,131	15	1,228	334	437	771	1,999
Payroll taxes	-	309	156	72	537	320	226	546	1,083
Printing and brochures	-	16	147	2	165	208	58	266	431
Telephone	-	116	10	24	150	32	469	501	651
Equipment rental and maintenance	-	33	20	96	149	-	456	456	605
Information technology, postage, and supplies	-	676	299	97	1,072	1,772	(1,301)	471	1,543
Training and conferences	-	92	377	3	472	69	105	174	646
Local transportation	-	30	66	5	101	27	7	34	135
Other	-	77	108	389	574	487	383	870	1,444
Depreciation and amortization	-	-	-	1,454	1,454	-	251	251	1,705
Utilities	-	-	-	404	404	-	-	-	404
Catering	-	-	-	1,288	1,288	-	-	-	1,288
Total Operating Expenses	-	7,050	5,200	6,914	19,164	8,825	5,408	14,233	33,397
Allocations, Expenses, and Other Direct Assistance:									
Annual campaign allocations	8,582	487	-	-	9,069	15	-	15	9,084
Gifts-in-kind expense	-	14,327	-	-	14,327	-	-	-	14,327
Governmental grants and contracts expense	-	-	2,874	-	2,874	-	-	-	2,874
Other allocations	-	-	24,925	-	24,925	-	-	-	24,925
Total Allocations, Expenses, and Other Direct Assistance	8,582	14,814	27,799	-	51,195	15	-	15	51,210
Other:									
Interest expense	-	-	-	123	123	-	356	356	479
Loss on disposal of assets	-	-	-	54	54	-	-	-	54
Dues to United Way Worldwide	-	234	-	-	234	-	351	351	585
Total Other	-	234	-	177	411	-	707	707	1,118
Total Functional Expenses	\$ 8,582	\$ 22,098	\$ 32,999	\$ 7,091	\$ 70,770	\$ 8,840	\$ 6,115	\$ 14,955	\$ 85,725

The accompanying notes to the financial statements are an integral part of these statements.

UNITED WAY OF GREATER ATLANTA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
(DOLLARS IN THOUSANDS)

YEAR ENDED JUNE 30, 2018

	Program Services				Supporting Services				Total
	Agency Allocations	Community Services	Other Direct Assistance	Building Operations	Total Program Services	Fundraising	Management and General	Total Supporting Services	
Operating Expenses:									
Salaries and other labor	\$ -	\$ 3,842	\$ 2,574	\$ 1,084	\$ 7,500	\$ 4,486	\$ 3,467	\$ 7,953	\$ 15,453
Occupancy	-	204	137	5,491	5,832	-	41	41	5,873
Employee health and retirement benefits	-	1,244	511	100	1,855	1,125	516	1,641	3,496
Campaign and marketing supplies	-	1	5	-	6	163	-	163	169
Professional fees	-	94	1,132	8	1,234	291	349	640	1,874
Payroll taxes	-	270	190	78	538	308	237	545	1,083
Printing and brochures	-	12	78	-	90	216	85	301	391
Telephone	-	57	15	32	104	45	475	520	624
Equipment rental and maintenance	-	53	1	92	146	1	329	330	476
Information technology, postage, and supplies	-	609	383	152	1,144	1,372	(1,348)	24	1,168
Training and conferences	-	101	414	1	516	61	90	151	667
Local transportation	-	21	94	2	117	43	15	58	175
Other	-	98	42	354	494	73	494	567	1,061
Depreciation and amortization	-	-	-	1,043	1,043	-	302	302	1,345
Utilities	-	-	-	764	764	-	-	-	764
Catering	-	-	-	1,123	1,123	-	-	-	1,123
Total Operating Expenses	-	6,606	5,576	10,324	22,506	8,184	5,052	13,236	35,742
Allocations, Expenses, and Other Direct Assistance:									
Annual campaign allocations	11,525	446	-	-	11,971	50	-	50	12,021
Gifts-in-kind expense	-	12,343	-	-	12,343	-	-	-	12,343
Governmental grants and contracts expense	-	-	2,867	-	2,867	-	-	-	2,867
Other allocations	-	-	21,227	-	21,227	-	-	-	21,227
Total Allocations, Expenses, and Other Direct Assistance	11,525	12,789	24,094	-	48,408	50	-	50	48,458
Other:									
Interest expense	-	-	-	107	107	-	119	119	226
Loss on disposal of assets	-	-	-	110	110	-	-	-	110
Dues to United Way Worldwide	-	233	-	-	233	-	350	350	583
Total Other	-	233	-	217	450	-	469	469	919
Total Functional Expenses	\$ 11,525	\$ 19,628	\$ 29,670	\$ 10,541	\$ 71,364	\$ 8,234	\$ 5,521	\$ 13,755	\$ 85,119

The accompanying notes to the financial statements are an integral part of these statements.

UNITED WAY OF GREATER ATLANTA, INC.
STATEMENTS OF CASH FLOWS
(DOLLARS IN THOUSANDS)

YEARS ENDED JUNE 30, 2019 AND 2018

	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Change in net assets	\$ 1,807	\$ 1,837
Adjustments to reconcile change in net assets to net cash from operating activities:		
Net realized and unrealized gains on investments	(901)	(1,203)
Depreciation	1,686	1,325
Amortization of bond issuance costs	19	20
Provision for doubtful accounts	2,919	3,637
Loss on disposal of assets	54	110
Changes in assets and liabilities:		
Pledges and donor designated pledges receivable	(4,228)	(1,574)
Other receivables	(8,793)	(1,636)
Prepays and other assets	96	1,408
Accounts payable and accrued liabilities	2,746	393
Allocations and donor designated allocations payable	(1,544)	(4,446)
Net cash from operating activities	<u>(6,139)</u>	<u>(129)</u>
Cash flows from investing activities:		
Purchases of building improvements and equipment	(234)	(7,324)
Purchases of investments	(1,786)	(1,842)
Sales of investments	3,228	968
Net cash from investing activities	<u>1,208</u>	<u>(8,198)</u>
Cash flows from financing activities:		
Net borrowings from line of credit	177	9,065
Checks in excess of cash on hand	(280)	1,920
Bond payments	(410)	(410)
Net cash from financing activities	<u>(513)</u>	<u>10,575</u>
(Decrease) increase in cash and cash equivalents	(5,444)	2,248
Cash and cash equivalents, beginning of year	23,822	21,574
Cash and cash equivalents, end of year	<u>\$ 18,378</u>	<u>\$ 23,822</u>
Supplemental cash flow information:		
Interest paid	<u>\$ 479</u>	<u>\$ 226</u>

The accompanying notes to the financial statements are an integral part of these statements.

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE FINANCIAL STATEMENTS
(DOLLARS IN THOUSANDS)

JUNE 30, 2019 AND 2018

Note 1—Nature of organization and summary of significant accounting policies

Nature of Operations – United Way of Greater Atlanta, Inc. (“United Way”) is a nonprofit corporation that operates in the 13 county greater Atlanta area. United Way’s vision is for Greater Atlanta to be a community where all individuals and families thrive — a community where everyone has the opportunity to live a healthy life, acquire the education and skills they need to earn a good living and have a roof over their heads. Communities that can say, “all the children are well,” have babies born healthy, kids who read proficiently by 3rd grade and teens who graduate from high school ready for college and careers. These are kids that grow up in communities where people are educated, employed, and housed. United Way’s focus is to ensure every child, family and community has the opportunity to thrive. United Way, in partnership with a couple of other organizations, created the Child Well-Being index in 2017. Our goal is to raise the overall Child Well-Being Score across Greater Atlanta’s 13-county region from 58.9 to 68.9 by 2027. With this change, we’ll be improving the lives of 250,000 children.

Financial Statement Presentation – United Way reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions net assets and net assets with donor restrictions.

Net Assets Without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of United Way. These net assets may be used at the discretion of United Way’s management and the board of directors. United Way has chosen to provide further classification information about net assets without donor restrictions on the statements of financial position.

Board Designated Reserve Fund – Represents a fund established by the board of directors to be used within guidelines established by the board of directors. The general purpose of the fund is to help ensure the long-term financial stability of United Way and position it to respond to varying economic conditions and changes affecting both United Way’s financial position and the conditions of the United Way’s non-profit partners.

Undesignated – Represents the cumulative net asset without donor restrictions excluding those net assets designated for specific activities by the board of directors.

Net Assets With Donor Restrictions – Net assets with donor restrictions consist of assets whose use is limited by donor-imposed, time and/or purpose restrictions. Some net assets with donor restrictions include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting United Way to expend the income generated by the assets in accordance with the provisions of additional donor imposed stipulations or a Board approved spending policy.

Cash and Cash Equivalents – United Way considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

Investments – Investments are carried at fair value. Investment return is credited to net assets without donor restrictions unless otherwise designated by the donor. United Way’s investments do not have a significant concentration of credit risk within any industry, geographic location, or specific institution.

Accounting for Contributions – All Current Campaign contributions are considered to be available for unrestricted use unless specifically restricted by the donor for a specific program or time period. Amounts received that are designated for future periods or are restricted by the donor for specific purposes are reported as net assets with donor restrictions.

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE FINANCIAL STATEMENTS
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JUNE 30, 2019 AND 2018

Note 1—Nature of organization and summary of significant accounting policies (continued)

Pledges Receivable and Allowances for Uncollectible Accounts – Child Well-Being Campaign pledge contributions receivable are generally paid within 18 months. United Way provides an allowance for uncollectible pledges based on historical write-off percentages at the time campaign results are recorded.

This estimated allowance is periodically adjusted based on campaign collection trends. A campaign is officially closed for accounting purposes, and the final uncollectible amount determined, in the year following the year of workplace campaign collections. Any difference in the actual campaign collection results compared with the estimates previously recorded are reflected as an adjustment to net campaign results in the statements of activities. Reductions in uncollectible accounts of approximately \$1,447 and \$1,154 were recorded in fiscal years 2019 and 2018, respectively, related to the final closing of the fall 2017 and 2016 campaign collections.

Child Well-Being Campaigns – Campaigns with United Way’s corporate partners are conducted throughout the year, primarily in the fall (“Current Campaign” or 2018/2019 campaign) to support programs primarily in the subsequent fiscal year. Campaign contributions are used generally to support a variety of local health and human services programs and to pay United Way’s operating expenses. Current Campaign revenues are primarily collected and distributed to non-profit partners in the following fiscal year in four components. The first and second installments are distributed in the first and second quarters of the following fiscal year and are based on the level of campaign results of the Current Campaign but funded from the Previous Campaign (as opposed to the Current Campaign). This distribution policy allows management sufficient time for the Current Campaign results to be analyzed and validated as to accuracy and collectability to avoid allocation levels in excess of actual campaign results and campaign collections. The third and fourth installments from the Current Campaign are distributed in the second six months of the following fiscal year and funded from the Current Campaign.

For the year ended June 30, 2019, the distributions made in the first half of the following fiscal year are committed to the non-profits prior to the June 30 fiscal year-end and are reflected as “Allocations Payable” in the accompanying financial statements. Expected distributions for the second half of the following fiscal year are also communicated to the non-profits as of June 30 to allow for the non-profit’s budget planning needs. However, those planned distributions are contingent upon the results of the cash collections of the Current Campaign and thus are contingent liabilities at each June 30 fiscal year-end. Donors may designate their pledges to any non-profit of their choosing with the preference being to give to United Way’s Child Well-Being Fund.

Child Well-Being campaign results are reduced by pledges that are fundraised by United Way but will not be received by United Way (another third-party is collecting the pledge receipts and distributing the donations) or pledged to a specific organization (i.e., donor-designated pledges) and by a provision for uncollectible pledges. The net campaign results for the 2018/2019 Campaign are reflected without donor restrictions and with donor restrictions in the accompanying 2019 statement of activities. Campaign contributions related to the 2019/2020 Campaign are included in revenue with donor restrictions as the amounts are restricted for the following year. These amounts are classified as Pacesetter Campaign contributions in the accompanying 2019 statement of activities.

The net campaign results without donor restrictions are allocated to United Way’s operating budget and to non-profit partners at the completion of the campaign. At June 30, 2019 and 2018, United Way had committed child well-being funding allocations of \$7,810 and \$7,747, respectively, of which, \$4,801 and \$4,672, respectively, are reflected in the statement of financial position as of June 30, 2019 and 2018. The remainder of the commitment is contingent on cash collections on the current campaign and therefore not recorded as a liability as of June 30, 2019 and 2018 as disclosed in Note 8.

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE FINANCIAL STATEMENTS
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JUNE 30, 2019 AND 2018

Note 1—Nature of organization and summary of significant accounting policies (continued)

Donor-designated allocations in the amount of \$9,486 and \$11,159, are recorded at June 30, 2019 and 2018, respectively. These amounts are included as allocations payable and donor-designated allocations payable in the accompanying statements of financial position. Revenues related to the child well-being portion are included in campaign contributions without donor restrictions and expenses are included in allocations to agencies in the accompanying statements of activities.

Donor-designated pledges to specific non-profits are not included in revenues, gains, and other support or in allocations to agencies in the statements of activities in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP"), as United Way passes these contributions on to the donor-designated non-profit of choice.

Concentrations of Risk – Financial instruments that potentially subject United Way to concentrations of credit risk consist primarily of pledges receivable, substantially all of which are from individuals, businesses, or not-for-profit foundations in the metropolitan Atlanta area, and cash and cash equivalents.

Concentrations of credit risk for pledge receivables are limited due to the large number of donors comprising United Way's donor base. For the years ended June 30, 2019 and 2018, approximately 23% and 19%, respectively, of United Way's total revenue was from a private foundation.

United Way places its cash and cash equivalents on deposit with financial institutions in the United States. The Federal Deposit Insurance Corporation covers \$250 for substantially all depository accounts. United Way from time to time may have amounts on deposit in excess of the insured limits.

Prepays and Other Assets – Other assets in the statements of financial position include:

	<u>2019</u>	<u>2018</u>
Beneficial interest in assets held by others	\$ 867	\$ 894
Life insurance contract	607	588
Prepays	377	475
Inventories	81	98
Total prepaids and other assets	<u>\$ 1,932</u>	<u>\$ 2,055</u>

See Note 4 for description of beneficial interest in assets held by others.

Inventories are comprised of undistributed donations under the Gifts-in-kind program described below. Inventories are valued based on estimated fair value at the date of donation using information provided by the donor and quoted market prices.

Bond Issuance Costs – Bond issuance costs relate to the issuance of bonds are being amortized over the term of the bonds and are presented on the statement of financial position as a reduction to bonds payable.

Private Grants and Foundations Revenue – United Way receives certain funds directly from private foundations. The revenue is classified as with donor restrictions if the funds are restricted due to a time or purpose restriction by the donor. The funds are spent on various projects that serve the needs of the donor and community. Such funding is reflected as other direct assistance in the accompanying statements of functional expenses.

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE FINANCIAL STATEMENTS
(DOLLARS IN THOUSANDS)

JUNE 30, 2019 AND 2018

Note 1—Nature of organization and summary of significant accounting policies (continued)

Gifts-in-Kind – Gifts-in-kind Atlanta is a program of United Way. Its primary mission is to provide donations that support operational costs for nonprofits. In addition, donations help to offset nonprofit administrative costs so additional funds are available to serve the community. Gifts-in-kind donations consist of office furniture, equipment, and supplies. All donations received by United Way are recorded as Gifts-in-kind revenues and inventory at estimated fair market value when received. Items subsequently donated are released from inventory and recorded as Gifts-in-kind expense when donated.

Contributed Services – During the year ended June 30, 2018, United Way received various contributed administrative services that have been recorded in the statements of activities and the statements of functional expenses. During the year ended June 30, 2019, there were no such contributed services received. The estimated fair value of contributed services was approximately \$15 for the year ended June 30, 2018.

United Way pays for substantially all services that would otherwise meet the requirements to be recorded as contributed services. A substantial number of unpaid volunteers have made significant contributions of their time to United Way’s programs and fundraising campaigns. These donated services are not reflected in the financial statements since they do not meet the criteria for recognition as contributed services.

Functional Expenses – The costs of providing programs and other activities have been summarized on a functional basis in the consolidated statements of activities and functional expenses. Accordingly, certain costs have been allocated among program services and supporting services. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Information technology	Time and effort

Fair Value Measurements – The following methods and assumptions were used by United Way in estimating its fair value disclosures for financial instruments. In cases where quoted market prices are not available, fair values are based on estimates using present value or other valuation techniques. Considerable judgment is necessarily required in interpreting market data to develop the estimates of fair value and, accordingly, the estimates are not necessarily indicative of the amounts that United Way could realize in a current market exchange.

Level inputs as defined by Accounting Standards Codification (“ASC”) 820, *Fair Value Measurements and Disclosures*, are as follows:

Level 1 – Financial instruments with unadjusted, quoted prices listed on active market exchanges.

Level 2 – Financial instruments valued using pricing inputs other than quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

Level 3 – Financial instruments that are not actively traded on a market exchange and require using significant unobservable inputs in determining fair value.

Fair value approximates book value for the following financial instruments due to their short-term nature: cash and cash equivalents, pledges receivable, accounts payable, and accrued expenses. Fair values for marketable debt and equity securities are based on quoted market prices. If a quoted market price is not available, fair value is estimated using market prices for similar securities.

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE FINANCIAL STATEMENTS
(DOLLARS IN THOUSANDS)

JUNE 30, 2019 AND 2018

Note 1—Nature of organization and summary of significant accounting policies (continued)

Use of Estimates – The preparation of the financial statements in conformity with U.S. GAAP requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of any contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from these estimates.

Income Taxes – United Way is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code of 1986 (“IRC”), as amended, and therefore no provision for income taxes has been made in the accompanying financial statements. United Way has evaluated the effect of U.S. GAAP guidance on Accounting for Uncertainty in Income Taxes and believes it continues to satisfy the requirements of tax-exempt organizations and therefore had no uncertain income tax positions at June 30, 2019.

New Accounting Pronouncement – Effective July 1, 2018, United Way adopted Financial Accounting Standards Board (“FASB”) Accounting Standards Update (“ASU”) 2016-14, *Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. United Way has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

Upcoming Accounting Pronouncements – In May 2014, the FASB issued ASU 2014-09. The amendments in this update create Topic 606, *Revenue from Contracts with Customers*, and supersedes the revenue recognition requirements in Topic 605, *Revenue Recognition*, including most industry-specific revenue recognition guidance throughout the Industry Topics of the Codification. In addition, the amendments supersede the cost guidance in Subtopic 605-35, *Revenue Recognition – Construction-Type and Production-Type Contracts*, and create new Subtopic 340-40, *Other Assets and Deferred Costs – Contracts with Customers*.

The core principle of Topic 606 is that an entity recognizes revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. In August 2015, the FASB issued ASU 2015-14, which defers the effective date of the ASU 2014-09 one year, making it effective for fiscal year June 30, 2020. Management is currently evaluating the impact of this standard on United Way’s financial statements.

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. The guidance in this ASU supersedes the leasing guidance in Topic 840, *Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the statement of financial position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classifications affecting the pattern of expense recognition in the statement of activities. ASU 2016-02 is effective for fiscal year June 30, 2022. A modified retrospective transition approach is required for lessees for capital and operating leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statements, with certain practical expedients available. Management is evaluating the impact of this standard on United Way’s financial statements.

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE FINANCIAL STATEMENTS
(DOLLARS IN THOUSANDS)

JUNE 30, 2019 AND 2018

Note 1—Nature of organization and summary of significant accounting policies (continued)

On June 21, 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958) Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The amendments in ASU 2018-08 provide guidance on determining whether a transaction should be accounted for as a contribution or as an exchange transaction, determining whether a contribution is conditional, and modifies the simultaneous release option currently in U.S. GAAP, which allows a not-for-profit organization to recognize a restricted contribution directly in net assets without donor restrictions if the restriction is met in the same period that the revenue is recognized. This election may now be made for all restricted contributions that were initially classified as conditional without having to elect it for all other restricted contributions and investment returns. The amendments are effective for fiscal year June 30, 2020. Management is currently evaluating the impact of this standard on United Way's financial statements.

In November 2016, the FASB issued ASU 2016-18, *Restricted Cash*, which adds and clarifies guidance on the presentation of changes in restricted cash on the statement of cash flows and requires restricted cash to be included with cash and cash equivalents in the statement of cash flows. The amendments are effective for fiscal year June 30, 2020. Management is currently evaluating the impact of this standard on United Way's financial statements.

Note 2—Liquidity and availability of resources

The table below represents financial assets available for general expenditures within one year at June 30, 2019:

	<u>2019</u>	<u>2018</u>
Financial assets at year end:		
Cash and cash equivalents	\$ 18,378	\$ 23,822
Investments, at fair value	33,606	34,120
Pledges receivable	26,174	24,865
Other receivables	11,940	3,147
Assets held for sale	10,572	10,572
Total financial assets	<u>100,670</u>	<u>96,526</u>
Less amounts not available to be used for general expenditures within one year:		
Subject to donor purpose restrictions	28,959	24,621
Board designated funds	13,249	12,943
Endowments	4,671	4,589
Financial assets not available to be used within one year	<u>46,879</u>	<u>42,153</u>
Financial assets available to meet general expenditures within one year	<u>\$ 53,791</u>	<u>\$ 54,373</u>

For purposes of analyzing resources available to meet general expenditures over a 12-month period, United Way considers all expenditures related to its ongoing mission-related activities as well as the conduct of services undertaken to support those activities to be general expenditures.

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE FINANCIAL STATEMENTS
(DOLLARS IN THOUSANDS)

JUNE 30, 2019 AND 2018

Note 2—Liquidity and availability of resources (continued)

United Way maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

To help manage liquidity needs United Way has a committed line of credit which it can draw upon. Additionally, the United Way has Board Designated net assets without donor restrictions that, while the United Way does not intend to spend these for purposes other than those identified, the amounts could be made available for current operations, if necessary. The assets held for sale at June 30, 2019 were sold subsequent to year end and therefore included as financial assets available at year end. See Note 14.

Note 3—Land, buildings, and equipment

Fixed assets owned and used in operations are included in net assets without donor restrictions at cost less accumulated depreciation or if donated, at fair market value at the date of donation. United Way capitalizes additions of property and equipment in excess of one thousand dollars cost or fair value. Depreciation expense is recorded using the straight-line method over the estimated useful lives of the assets. At June 30, 2019 and 2018, the fixed assets of United Way were as follows:

	<u>Useful Lives</u>	<u>2019</u>	<u>2018</u>
Land	N/A	\$ 4,390	\$ 4,390
Buildings and leasehold improvements	7 - 30 years	25,514	25,798
Furniture, fixtures, and equipment	5 - 7 years	3,363	3,157
		<u>33,267</u>	<u>33,345</u>
Less accumulated depreciation		<u>(22,503)</u>	<u>(21,075)</u>
Land, buildings, and equipment, net of depreciation		<u>\$ 10,764</u>	<u>\$ 12,270</u>

Subsequent to June 30, 2019, United Way sold the Woodruff Volunteer Center building at 100 Edgewood Avenue in Atlanta, Georgia. As of June 30, 2019 and 2018, the carrying value of the building was approximately \$10,572 and is classified as assets held for sale on the statements of financial position. See Note 14.

Note 4—Beneficial interest in assets held by others

United Way is the beneficiary of a fund held and administered by a local community foundation. Under the terms of the agreement, United Way has the irrevocable right to receive the income earned on the fund assets in perpetuity. The fund assets are not subject to the control or direction of United Way.

This fund is reflected in prepaids and other assets the statements of financial position at the fair value of the beneficial interest. United Way's estimate of fair value is based on fair value information received from the community foundation. Net appreciation or depreciation in the fair value of these assets are recorded in net assets with donor restrictions in the statements of activities.

As shown in Note 1, the fair value of the beneficial interest was approximately \$867 and \$894 at June 30, 2019 and 2018, respectively. Income received from the community foundation each year is recognized as income with donor restrictions. Distributions received from the fund were approximately \$41 and \$40, respectively, for the years ended June 30, 2019 and 2018.

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE FINANCIAL STATEMENTS
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JUNE 30, 2019 AND 2018

Note 5—Retirement plans

United Way has an insured, noncontributory defined benefit pension plan (the “Plan”) for all employees that were employed on or before January 1, 2013. United Way’s policy is to fund pension costs accrued, including amortization of prior service costs, over a 10-year period. The employee’s retirement benefit is based on years of service and the employee’s compensation during the highest consecutive 60 months out of the last 120 months of employment. Effective January 1, 2013, United Way froze the Plan for all new participants and no new participants entered the Plan after this date.

U.S. GAAP requires an employer to recognize the overfunded or underfunded status of a defined benefit postretirement plan as an asset or liability in its statement of financial position and to recognize changes in that funded status in the year in which the changes occur through changes in net assets without donor restrictions. U.S. GAAP also requires an employer to measure the funded status of a plan as of the date of its year-end statements of financial position.

The funded status of United Way’s Plan as of June 30, 2019 and 2018, and amounts to be recognized as components of net periodic pension cost, are shown below:

	<u>2019</u>	<u>2018</u>
Projected benefit obligation	\$ (21,929)	\$ (20,706)
Plan assets at fair value	14,456	13,822
Funded status	<u>\$ (7,473)</u>	<u>\$ (6,884)</u>
Items not yet recognized as a component of net periodic pension cost:		
Net loss	<u>\$ 5,932</u>	<u>\$ 5,423</u>

Weighted average assumptions as of June 30, 2019 and 2018:

Discount rate	3.50%	3.75%
Postretirement interest rate	3.50	3.75
Expected return on assets	7.00	7.00
Rate of compensation increase	5.25	5.25

At June 30, 2019 and 2018, United Way recognized a liability for the underfunded status of its Plan and adjusted the ending balance of net assets without donor restrictions for the transition obligation, prior service cost, and net loss that had not been recognized as components of net periodic pension cost. The liability for pension benefits is approximately \$7,473 and \$6,884 as of June 30, 2019 and 2018, respectively, and is included in accounts payable and accrued liabilities in the accompanying statements of financial position.

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE FINANCIAL STATEMENTS
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JUNE 30, 2019 AND 2018

Note 5—Retirement plans (continued)

Below is the reconciliation of items not yet recognized as components of net periodic benefit cost and the estimated effect in the next fiscal year of items not yet reflected in net periodic benefit cost:

	<u>July 1, 2018</u>	<u>Reclassified as Net Periodic Benefit Cost</u>	<u>Amounts Arising During Period</u>	<u>June 30, 2019</u>
Reconciliation of items not yet reflected in net periodic benefit cost:				
Net (gain) or loss	\$ 5,423	\$ (430)	\$ 939	\$ 5,932
		<u>July 1, 2019</u>	<u>Estimated Amounts to be Reclassified as Net Periodic Benefit Cost</u>	
Estimated effect in next fiscal year of items not yet reflected in net periodic benefit cost:				
Net (gain) or loss		\$ 5,932		\$ 473

No plan assets are expected to be returned to the United Way during the year ending June 30, 2020.

The following tables set forth the information related to the Plan as of June 30, 2019 and 2018 and the related changes for the years then ended:

	<u>2019</u>	<u>2018</u>
Projected benefit obligation, at beginning of year	\$ 20,706	\$ 19,866
Service cost	529	580
Interest cost	732	710
Actuarial losses	828	376
Benefits paid	(866)	(826)
Projected benefit obligation, at end of year	<u>\$ 21,929</u>	<u>\$ 20,706</u>

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE FINANCIAL STATEMENTS
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JUNE 30, 2019 AND 2018

Note 5—Retirement plans (continued)

	2019	2018
Fair value of Plan assets, beginning of year	\$ 13,822	\$ 12,889
Actual return on Plan assets	800	1,109
Employer contributions	700	650
Benefits paid	(866)	(826)
Fair value of Plan assets, end of year	<u>\$ 14,456</u>	<u>\$ 13,822</u>
Reconciliation of funded status:		
Funded status	\$ (7,473)	\$ (6,884)
Unrecognized net loss	5,932	5,423
Net effect of adoption of recognition provisions of U.S. GAAP	(5,932)	(5,423)
Liability for pension benefits	<u>\$ (7,473)</u>	<u>\$ (6,884)</u>
	2019	2018
Components of net periodic benefit cost:		
Service cost	\$ 529	\$ 580
Interest cost	732	710
Expected return on plan assets	(911)	(861)
Amortization of initial unrecognized net loss	430	471
Net periodic benefit cost charged to operating expense	<u>\$ 780</u>	<u>\$ 900</u>
Weighted average assumptions as of July 1, 2018 and 2017:		
Discount rate	3.75%	3.75%
Postretirement interest rate	3.75	3.75
Expected return on assets	7.00	7.00
Rate of compensation increase	5.25	5.25

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE FINANCIAL STATEMENTS
(DOLLARS IN THOUSANDS)

JUNE 30, 2019 AND 2018

Note 5—Retirement plans (continued)

Approximate future benefit payments, reflecting expected future service, expected to be paid:

Years Ending June 30,

2020	\$	2,658
2021		868
2022		640
2023		899
2024		864
2025-2029		8,117
	<u>\$</u>	<u>14,046</u>

Plan assets values and corresponding percentages by category at June 30, 2019 and 2018 were:

	<u>2019</u>		<u>2018</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
Equities	\$ 8,674	60%	\$ 8,570	62%
Fixed income	5,060	35%	691	5%
General account	722	5%	3,870	28%
Real estate	-	0%	691	5%
	<u>\$ 14,456</u>	<u>100%</u>	<u>\$ 13,822</u>	<u>100%</u>

The expected long-term rate of return on Plan assets assumption of 7.00% was selected using the “building block” approach described by the Actuarial Standards Board in Actuarial Standards of Practice No. 27, *Selection of Economic Assumptions for Measuring Pension Obligations*. Based on United Way’s investment allocation for the pension plan in effect as of the beginning of the fiscal year, a best estimate range was determined for both the real rate of return (net of inflation) and for inflation based on survey-based and market-based inflation expectations.

United Way expects to fund approximately \$825 of contributions to the Plan during the year ending June 30, 2020. United Way’s investment strategy is to invest approximately 60% of the funds in equity securities and approximately 40% in real estate, bonds, and fixed income securities.

United Way also has a defined contribution thrift plan. The plan was established on January 1, 1987 and all employees of United Way are eligible to participate in the plan on the first day of the month following employment. During the years ended June 30, 2019 and 2018, United Way matched, subject to IRC limitations, employee contributions up to 6% of gross pay. United Way charged to expenses approximately \$580 and \$536 in 2019 and 2018, respectively, under the defined contribution thrift plan.

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE FINANCIAL STATEMENTS
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JUNE 30, 2019 AND 2018

Note 6—Line of credit

United Way has an available line of credit with SunTrust Bank with maximum borrowings of \$15,000 and \$20,000 for the years ended June 30, 2019 and 2018, respectively. The line of credit interest rate is the maximum of 30-day LIBOR plus 1.5% or 3% and matured on June 30, 2019. Subsequent to June 30, 2019, and subsequent to the sale of the building at 100 Edgewood Ave the line of credit was modified with a maximum borrowing of \$5,000 and renewed through September 30, 2020. The interest rate on the line of credit at June 30, 2019 and 2018 was 3.94% and 3.48%, respectively. At June 30, 2019 and 2018 there were outstanding borrowings on the line of credit of \$9,242 and \$9,065, respectively.

Note 7—Bonds payable, net

At June 30, 2019 and 2018, United Way had the following bond obligations outstanding:

	<u>2019</u>	<u>2018</u>
Bonds payable	\$ 2,530	\$ 2,940
Less bond issuance costs	(56)	(75)
Bonds payable, net	<u>\$ 2,474</u>	<u>\$ 2,865</u>

In June 1999, United Way issued \$9,000 of the Development Authority of Fulton County Tax-Exempt Adjustable Mode Revenue Bonds (“United Way of Greater Atlanta, Inc. Project”), Series 1999 and received net proceeds of approximately \$8,837 after payment of issuance costs of approximately \$163. The net proceeds of this bond issuance were used to fund capital expenditures related to the Loudermilk Conference Center, which consists of a conference center, office space, and attached parking deck.

In September 2011, United Way refunded approximately \$5,700 in principal amount of the United Way of Greater Atlanta, Inc. Project, Series 1999 through the issuance of Series 2011 Bonds in the original principal amount of approximately \$5,810. United Way incurred approximately \$145 in total issuance costs. In accordance with ASU 2015-03, *Simplifying the Presentation of Debt Issuance Costs*, the bonds are presented net of the issuance costs and is amortized using the straight-line method, which approximates the effective interest method, through interest expense over the term of the bonds. Amortization expense was approximately \$19 and \$20 related to the bond issuance costs for the years ended June 30, 2019 and 2018, respectively.

The net proceeds of the original Series 1999 Bond issuance were used to fund capital expenditures related to the Loudermilk Conference Center and renovations to two floors of the Woodruff Volunteer Center. These capital expenditures continue to serve as the collateral for the Series 2011 Bonds and had a net book value of approximately \$603 and \$925 as of June 30, 2019 and 2018, respectively. The Series 2011 Bonds bear interest at 75% of LIBOR plus 1.75% and are privately placed with Wells Fargo. The interest rate was 4.11% and 3.93% at June 30, 2019 and 2018, respectively. The bonds mature June 1, 2024. The Bonds are subject to mandatory purchase by the United Way on September 1, 2019, unless such date is extended, and failure to extend such mandatory purchase date will result in an immediate increase in the interest rate on the Bonds to 7%. Subsequent to year end, an amendment to the bond agreement (effective August 30, 2018) the mandatory purchase date was extended to September 1, 2020.

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE FINANCIAL STATEMENTS
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JUNE 30, 2019 AND 2018

Note 7—Bonds payable, net (continued)

Under the terms of the Series 2011 Bonds, United Way is required to adhere to various covenants financial and performance covenants. At June 30, 2019 and 2018, United Way was not aware of any noncompliance with these covenants, with the exception of one performance covenant, which is administrative in nature and has since been fulfilled. United Way received a waiver letter from Wells Fargo for this covenant.

Approximate annual debt service payments as of June 30, 2019, excluding interest, are payable as follows:

Years Ending June 30,

2020	\$	510
2021		510
2022		510
2023		500
2024		500
Total		<u>2,530</u>
Less bond issuance costs		<u>(56)</u>
Total bond payable, net of bond issuance costs	\$	<u><u>2,474</u></u>

Note 8—Commitments and contingencies

United Way is subject to legal and other claims related to the normal course of business. In the opinion of management, there are no legal claims or other matters that, upon resolution, may result in a material impact on United Way's financial position and results of activities.

Commitments to allocate funds to United Way agencies and other allocations are dependent on the results of United Way's campaigns. United Way historically provides agencies with anticipated funding commitments in advance and generally funds those commitments on a quarterly basis. Such commitments are subject to adjustment based on final campaign results, including subsequent collections. The unrecorded commitment under these agreements is \$3,009 and \$3,075 for the years ended June 30, 2019 and 2018, respectively.

Federal programs are subject to financial and compliance audits by grantor agencies which, if instances of material noncompliance are found, may result in disallowed expenditures and affect United Way's continued participation in specific programs. The amount, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time, although United Way expects such amounts, if any, to be immaterial.

Note 9—Operating lease commitments – lessors

United Way leases office space to tenants under noncancellable operating leases with terms of one to 25 years. In connection with the process of selling the Woodruff Volunteer Center, United Way negotiated termination agreements with all of the tenants in the building. As of November 30, 2017, United Way obtained fully executed termination agreements from all 28 remaining tenants, and pursuant to the terms of these agreements, all of the tenants exited the building by December 31, 2017. During the years ended June 30, 2019 and 2018, United Way paid tenant relocation fees of approximately \$500 and \$3,600, respectively.

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE FINANCIAL STATEMENTS
(DOLLARS IN THOUSANDS)

JUNE 30, 2019 AND 2018

Note 10—Fair value measurements of assets and liabilities

Required disclosures concerning the estimated fair value of financial instruments have been determined based on United Way's assessment of the available market information and appropriate valuation methodologies.

Fair value measurements are classified and disclosed in one of the following three categories:

Level 1 – Financial instruments with unadjusted, quoted prices listed on active market exchanges.

Level 2 – Financial instruments valued using pricing inputs other than quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

Level 3 – Financial instruments that are not actively traded on a market exchange and require using significant unobservable inputs in determining fair value.

The following tables summarize the valuation of United Way's financial assets measured at fair value at June 30, 2019 and 2018, respectively, based on the level of input utilized to measure fair value:

Description:	Fair Value Measurements at June 30, 2019:			
	Level 1	Level 2	Level 3	Total
Investments:				
Certificates of deposit	\$ 50	\$ -	\$ -	\$ 50
Mutual funds:				
Equity securities funds	15,008	-	-	15,008
Fixed income funds	18,548	-	-	18,548
Subtotal investments	33,606	-	-	33,606
Beneficial interest in assets held by others	-	-	867	867
	<u>\$ 33,606</u>	<u>\$ -</u>	<u>\$ 867</u>	<u>\$ 34,473</u>

Description:	Fair Value Measurements at June 30, 2018:			
	Level 1	Level 2	Level 3	Total
Investments:				
Certificates of deposit	\$ 50	\$ -	\$ -	\$ 50
Mutual funds:				
Equity securities funds	13,816	-	-	13,816
Fixed income funds	20,254	-	-	20,254
Subtotal investments	34,120	-	-	34,120
Beneficial interest in assets held by others	-	-	894	894
	<u>\$ 34,120</u>	<u>\$ -</u>	<u>\$ 894</u>	<u>\$ 35,014</u>

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE FINANCIAL STATEMENTS
(DOLLARS IN THOUSANDS)

JUNE 30, 2019 AND 2018

Note 10—Fair value measurements of assets and liabilities (continued)

Level 3 Reconciliation – The following is a reconciliation of the beginning and ending balances of recurring fair value measurements recognized in the accompanying statements of financial position using significant unobservable (Level 3) inputs:

	Beneficial Interest in Assets Held by Others
Balance, July 1, 2017	\$ 854
Net investment return	80
Distributions	(40)
Balance, June 30, 2018	894
Net investment return	14
Distributions	(41)
Balance, June 30, 2019	<u>\$ 867</u>

United Way's beneficial interest in funds held at the Community Foundation of Greater Atlanta are considered by United Way to be Level 3 investments because they represent receivables to be paid from the investments managed by the Community Foundation of Greater Atlanta. United Way has no ownership interest in the underlying investment and the fair value of the investments is used by management of the Community Foundation of Greater Atlanta to determine the fair value of the payable to United Way.

Unobservable (Level 3) Inputs – The following tables present qualitative information about unobservable inputs used in the recurring Level 3 measurements at June 30:

	<u>Fair Value at June 30, 2019</u>	<u>Valuation Technique</u>	<u>Unobservable Inputs</u>	<u>Range (Weighted Average)</u>
Beneficial interest in assets held by others	\$ 867	Fair value of underlying investments	Timing of realization	N/A
	<u>Fair Value at June 30, 2018</u>	<u>Valuation Technique</u>	<u>Unobservable Inputs</u>	<u>Range (Weighted Average)</u>
Beneficial interest in assets held by others	\$ 894	Fair value of underlying investments	Timing of realization	N/A

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE FINANCIAL STATEMENTS
(DOLLARS IN THOUSANDS)

JUNE 30, 2019 AND 2018

Note 10—Fair value measurements of assets and liabilities (continued)

Investment return for the years ended June 30, 2019 and 2018 consisted of the following:

	2019	2018
Interest and dividends, net of expenses	\$ 704	\$ 545
Net realized and unrealized gains	876	1,111
	<u>\$ 1,580</u>	<u>\$ 1,656</u>

Note 11—Net assets with donor restrictions

Net assets with donor restrictions as of June 30, 2019 and 2018 are restricted as follows:

	2019	2018
Subject to purpose restriction:		
Homelessness	\$ 15,813	\$ 13,483
Education	9,366	8,972
Other direct assistance	2,232	808
Income	998	976
Health	382	204
Facilities maintenance	67	67
Total subject to purpose restriction	<u>28,858</u>	<u>24,510</u>
Subject to time restriction:		
Time restrictions	101	111
Endowments and other perpetual gifts:		
Beneficial interest in assets held by others	867	894
Endowments (subject to spending policy and appropriation):		
Corpus	3,051	3,051
Accumulated investment earnings	1,620	1,538
Total endowments	<u>4,671</u>	<u>4,589</u>
Total endowments and other perpetual gifts	<u>5,538</u>	<u>5,483</u>
Total net assets with donor restrictions	<u>\$ 34,497</u>	<u>\$ 30,104</u>

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE FINANCIAL STATEMENTS
(DOLLARS IN THOUSANDS)

JUNE 30, 2019 AND 2018

Note 11—Net assets with donor restrictions (continued)

Net assets released from restrictions during the years ended June 30, 2019 and 2018 consisted of the following:

	<u>2019</u>	<u>2018</u>
Subject to purpose restriction:		
Education	\$ 10,055	\$ 8,243
Homelessness	11,119	7,459
Income	1,444	2,311
Other direct assistance	1,031	2,173
Health	463	798
	<u>24,112</u>	<u>20,984</u>
Subject to time restriction:		
Appropriation from endowment assets for expenditure	203	-
Pacesetter Campaign	110	393
	<u>313</u>	<u>393</u>
Total net assets released from restriction	<u>\$ 24,425</u>	<u>\$ 21,377</u>

Note 12—Endowment funds

U.S. GAAP provides guidance on the net asset classification of donor-restricted endowment funds for a not-for-profit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act of 2006 (“UPMIFA”) and also required disclosures about endowments funds.

The Board of Directors of United Way has interpreted the UPMIFA as requiring, absent explicit donor stipulations to the contrary, that the following amounts included in the endowment be classified as net assets with donor restrictions: (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund be classified as net assets with donor restrictions.

In accordance with UPMIFA, United Way considers the following factors in making a determination to appropriate or accumulate donor-restricted endowments funds:

1. The duration and preservation of the fund.
2. The purposes of United Way and the donor-restricted endowment fund.
3. General economic conditions.
4. The possible effect of inflation and deflation.
5. The expected total return from income and the appreciation of investments.
6. Other resources of United Way.
7. The investment policies of United Way.

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE FINANCIAL STATEMENTS
(DOLLARS IN THOUSANDS)

JUNE 30, 2019 AND 2018

Note 12—Endowment funds (continued)

United Way's endowment consists of a donor-restricted fund established for a variety of purposes that are invested at a local financial institution. As required by U.S. GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

United Way's endowment net assets composition for the years ended June 30, 2019 and 2018 is as follows:

	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>Total</u>
<u>June 30, 2019:</u>			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	\$ -	\$ 3,051	\$ 3,051
Accumulated investment earnings	-	1,620	1,620
Total funds	<u>\$ -</u>	<u>\$ 4,671</u>	<u>\$ 4,671</u>

	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>Total</u>
<u>June 30, 2018:</u>			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donor	\$ -	\$ 3,051	\$ 3,051
Accumulated investment earnings	-	1,538	1,538
Total funds	<u>\$ -</u>	<u>\$ 4,589</u>	<u>\$ 4,589</u>

Changes in the endowment net assets for the years ended June 30, 2019 and 2018 are as follows:

	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>Total</u>
Endowment net assets, July 1, 2018	\$ -	\$ 4,589	\$ 4,589
Contributions	-	-	-
Investment return, net	-	285	285
Appropriation of endowment assets for expenditure pursuant to spending rate policy	-	(203)	(203)
Endowment net assets, June 30, 2019	<u>\$ -</u>	<u>\$ 4,671</u>	<u>\$ 4,671</u>

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE FINANCIAL STATEMENTS
(DOLLARS IN THOUSANDS)

JUNE 30, 2019 AND 2018

Note 12—Endowment funds (continued)

	<u>Without Donor Restriction</u>	<u>With Donor Restriction</u>	<u>Total</u>
Endowment net assets, July 1, 2017	\$ -	\$ 4,136	\$ 4,136
Contributions	-	143	143
Investment return, net	-	310	310
Amounts appropriated for expenditure	-	-	-
Endowment net assets, June 30, 2018	<u>\$ -</u>	<u>\$ 4,589</u>	<u>\$ 4,589</u>

Underwater Endowment Funds – From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or the applicable state law requires United Way to maintain as corpus. United Way has interpreted UPMIFA to prohibit spending from underwater endowments in accordance with prudent measures required under law. There were no donor-restricted endowment funds that had a fair value below corpus of as of June 30, 2019 and 2018.

Return Objectives and Risk Parameters – The Finance Committee of United Way, and ultimately United Way, adopted a revised investment policy and spending policy in June 2009. The policy seeks to preserve capital, control risk to ensure that the risk assumed is commensurate with the given investment style and objectives, and adhere to the discipline set forth in the policy. United Way will endeavor to ensure, to the degree reasonably possible, that the endowment funds with which it is entrusted keep pace with inflation so that the original purpose of the donor(s) in establishing the endowment fund can be met in perpetuity.

Spending Policy and How the Investment Objectives Relate to Spending Policy – Authorized expenditures during the United Way's current fiscal year shall be 5.0% of the average total market value of the endowment for the trailing three-year period ending December 31. In the event the average annualized total return for the trailing three-year period fails to equal or exceed 5.0%, United Way shall distribute net income (defined as interest, dividends, and other income receipts from investments less expenses) until such time as the trailing three-year return equals or exceeds 5.0% again. In making distributions, United Way shall execute upon the approval of the Finance Committee and the Board of Directors to use both the net income and net capital appreciation (defined as realized and unrealized appreciation in the fair market value of the investments) in excess of the fund's historic dollar value (i.e., corpus).

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE FINANCIAL STATEMENTS
(DOLLARS IN THOUSANDS)

JUNE 30, 2019 AND 2018

Note 12—Endowment funds (continued)

Strategies Employed for Achieving Objectives – Accordingly, United Way has adopted the following investment allocation guidelines.

The equity and alternative portion shall represent between 50% and 70% of the total portfolio with a target of 60% and will be invested as follows:

	<u>Low</u>	<u>High</u>
Large Company Stocks	20%	40%
Mid-Cap Company Stocks	2%	15%
Small-Cap Company Stocks	2%	15%
International Stocks	2%	20%
Alternatives (Total Investments)	3%	15%

The fixed income (bond) portion shall represent between 30% and 50% of the total portfolio with a target of 40% and shall consist of primarily investment-grade U.S. or foreign corporate debt securities, U.S. Treasury or foreign government obligations, assets, and mortgage-backed securities.

Note 13—Related parties

United Way is the sole member of 24/7 Gateway, LLC, a 501(c)(3) exempt organization under the IRC. Because United Way is not actively involved in the management of 24/7 Gateway, LLC and does not appoint the Board of Directors or otherwise exercise control, operations of 24/7 Gateway, LLC are not consolidated in these financial statements. United Way recorded allocations payable to 24/7 Gateway, LLC at June 30, 2019 and 2018 of approximately \$334 and \$342, respectively. Allocations and expenses within the accompanying statements of activities for 24/7 Gateway, LLC for the years ended June 30, 2019 and 2018 are approximately \$1,326 and \$1,555, respectively.

Note 14—Subsequent events

United Way has evaluated subsequent events through November 22, 2019, which was the date the financial statements were available to be issued. As described in Note 3, on April 4, 2019, United Way of Greater Atlanta signed a sales contract to sell the building at 100 Edgewood Avenue. The building sale was closed on September 12, 2019 and sold for \$17,650 to Parkway Acquisitions which resulted in estimated gain of \$7,078, excluding any sales costs. As described in Note 6, United Way also modified their line of credit to a maximum of \$5,000 with a new maturity date through September 30, 2020. There were no other material subsequent events requiring adjustments to, or disclosure in, the financial statements for the year ended June 30, 2019.

SUPPLEMENTAL INFORMATION

UNITED WAY OF GREATER ATLANTA, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2019

Federal Grantor/ Pass-through Grantor/Program Title	Federal CFDA Number	Amount Passed Through to Subrecipient	Total Federal Expenditures
<u>Federal Awards</u>			
U.S. Department of Veteran Affairs:			
VA Supportive Services for Veteran Families Program	64.033	\$ -	\$ 1,887,000
Total U.S. Department of Veterans Affairs		-	1,887,000
U.S. Department of Justice			
<i>Pass-through from the Office of the Governor</i>			
Criminal Justice Coordinating Council	16.575	-	268,891
Total U.S. Department of Justice		-	268,891
U.S. Department of Housing and Urban Development			
<i>Pass-through from Atlanta Housing Authority</i>			
Choice Neighborhoods Implementation Grant Program	14.889	-	227,725
Total U.S. Department of Housing and Urban Development		-	227,725
Corporation for National and Community Service:			
AmeriCorps	94.006	-	146,837
Total Corporation for National and Community Service		-	146,837
Department of the Treasury:			
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009	127,500	343,227
Total Department of the Treasury		127,500	343,227
Total Expenditures of Federal Awards		\$ 127,500	\$ 2,873,680

UNITED WAY OF GREATER ATLANTA, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2019

Note 1—Basis of presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal award activity of the United Way of Greater Atlanta, Inc. (the “United Way”) under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (“CFR”) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). Because this Schedule presents only a selected portion of the operations of United Way, it is not intended to and does not present the financial position, changes in net assets, or cash flows of United Way.

Note 2—Summary of significant accounting policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in 2 CFR Part 230, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3—Contingencies

These federal programs are subject to financial and compliance audits by grantor agencies which, if instances of material noncompliance are found, may result in disallowed expenditures and may affect United Way’s continued participation in specific programs. The amount, if any, of expenditures which may be disallowed by the grantor agencies cannot be determined at this time, although United Way expects such amounts, if any, to be immaterial.

Note 4—Indirect cost rate

United Way has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.



**Report of Independent Auditor 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 Board of Directors
United Way of Greater Atlanta, Inc.
Atlanta, Georgia

We have audited, in accordance with the 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 United Way of Greater Atlanta, Inc. ("United Way") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated November 22, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered United Way'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of United Way's internal control. Accordingly, we do not express an opinion on the effectiveness of United Way'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 over financial reporting 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether United Way's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and 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*.

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 United Way's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering United Way's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Cheng Bekart LLP

Atlanta, Georgia
November 22, 2019

Report of Independent Auditor on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Directors
United Way of Greater Atlanta, Inc.
Atlanta, Georgia

Report on Compliance for Each Major Federal Program

We have audited United Way of Greater Atlanta, Inc.'s ("United Way") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of United Way's major federal programs for the year ended June 30, 2019. United Way'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 United Way'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 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 United Way'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 United Way's compliance.

Opinion on Each Major Federal Program

In our opinion, United Way 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 June 30, 2019.

Report on Internal Control over Compliance

Management of United Way 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 United Way's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with 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 United Way's 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 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Atlanta, Georgia
November 22, 2019

UNITED WAY OF GREATER ATLANTA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2019

I. Summary of Auditor's Results

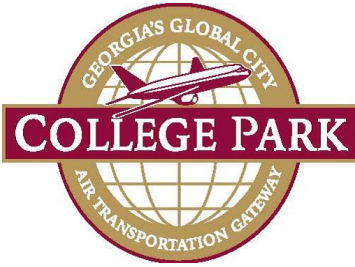
- a) The type of report issued on the financial statements: **Unmodified**
- b) Internal control over financial reporting:
Material weaknesses identified: **None reported**
Significant deficiencies identified: **None reported**
- c) Noncompliance which is material to the financial statements: **No**
- d) Internal control over major programs:
Material weaknesses identified: **None reported**
Significant deficiencies identified: **None reported**
- e) The type of report issued for major programs: **Unmodified**
- f) Any audit findings which are required to be reported in accordance with 2 CFR Section 200.516(a) of Uniform Guidance: **No**
- g) Identification of major programs:
64.033 Department of Veteran Affairs Supportive Services for Veteran Families (SSVF)
- h) Dollar threshold used to distinguish between Type A and Type B programs: **\$750,000**
- i) Auditee qualified as a low-risk auditee: **Yes**

II. Financial Statement Findings

None noted.

III. Federal Award Findings and Questioned Costs

None noted.



CITY OF COLLEGE PARK

P.O. BOX 87137 · COLLEGE PARK, GA 30337 · 404.767.1537

WORKSHOP AGENDA ITEM

DOC ID: 8101

DATE: April 27, 2020
TO: The Honorable Mayor and Members of City Council
FROM: Terrence Moore, City Manager
RE: Metro Atlanta Urban Farm - Request for Support

Presentation by Metro Atlanta Urban Farms (MAUF) CEO Mr. Bobby L. Wilson on ongoing services and opportunities for the city to lend support to MAUF. Mr. Wilson asked to be added to the Mayor and City Council agenda to discuss how the City of College Park can support the work being done at Metro Atlanta Urban Farm (MAUF).

Thank you.

ATTACHMENTS:

- FW_DOCUMENTS FOR MAYOR AND COUNCIL (PDF)
- FW_METRO ATLANTA URBAN FARM - REQUEST FOR SUPPORT (PDF)
- BOBBY WILSON - COLLEGE PARK (DOCX)
- DOCUMENTS A - H2 (PDF)
- I - 2020 MAUF ROAD MAP (PDF)
- J - AAMU.MAUF. LETTER OF SUPPORT (PDF)
- K - FEDERATION OF SOUTHERN COOPS LTR OF SUPPORT (PDF)
- L - FRANKLIN CHUKUMA - ALCORN LTR OF SUPPORT (PDF)
- M - CORRE ROBINSON - DURHAM, NC (PDF)
- N - KARYL ASKEW - HILLSBORO OR (PDF)

Review:

- Terrence R. Moore Completed 04/26/2020 2:14 PM
- Rosyline Robinson Completed 04/26/2020 2:16 PM
- Terrence R. Moore Completed 04/29/2020 3:28 PM
- Mayor & City Council Pending 05/04/2020 6:00 PM

From: [Terrence Moore](#)
To: [Rosylene Robinson](#)
Subject: FW: DOCUMENTS FOR MAYOR AND COUNCIL
Date: Friday, April 24, 2020 4:47:01 PM
Attachments: [DOCUMENTS A - H.pdf](#)
[L - FRANKLIN CHUKUMA - ALCORN LTR OF SUPPORT.pdf](#)
[J - AAMU.MAUF. LETTER OF SUPPORT.pdf](#)
[K - FEDERATION OF SOUTHERN COOPS LTR OF SUPPORT.pdf](#)
[I - 2020 MAUF ROAD MAP.pdf](#)
[M - CORRE ROBINSON - DURHAM, NC.pdf](#)
[N - KARYL ASKEW - HILLSBORO OR.pdf](#)

From: Bobby Wilson <maufbobby@gmail.com>
Sent: Friday, April 24, 2020 4:28 PM
To: Terrence Moore <tmoore@collegeparkga.com>
Subject: DOCUMENTS FOR MAYOR AND COUNCIL

Greetings, Terrance,

I hope you're having a great day.

In preparation for the meeting with the Mayor and Council, I am sending over the attached documents in advance for them to review.

The file of documents A - H is followed by:

I - MAUF Road Map and J - N, letters of support.

At your earliest convenience, would you please confirm a date for me?

Thank you.

Bobby Wilson

From: [Terrence Moore](#)
To: [Rosylene Robinson](#)
Subject: FW: METRO ATLANTA URBAN FARM - REQUEST FOR SUPPORT
Date: Monday, March 30, 2020 6:29:43 PM
Attachments: [BOBBY WILSON - COLLEGE PARK.docx](#)

From: Bobby Wilson <maufbobby@gmail.com>
Sent: Monday, March 30, 2020 6:03 PM
To: Terrence Moore <tmoore@collegeparkga.com>
Subject: Fwd: METRO ATLANTA URBAN FARM - REQUEST FOR SUPPORT

Greetings, Terrence,

I trust this email finds you doing well.

This is a reminder that the attached e-mail was sent to the Mayor and Council. Since then, many of our activities have been derailed by Covid-19.

However, I realize that at some point in the future, we will find our way through this. I would, therefore, like to be added to the appropriate agenda at the appropriate time to discuss how the great City of College Park can support the work that we are doing at Metro Atlanta Urban Farm (MAUF).

Please keep in mind that MAUF is serving as a Covid-19 emergency relief station for College Park and the surrounding area.

As of today, we have serviced more than 100 families with emergency food and other staples, each donation averaging 30-40 lbs. of food per family.

I look forward to speaking with you soon.

All the best,

Bobby Wilson
404-788-2430

----- Forwarded message -----

From: **Bobby Wilson** <maufbobby@gmail.com>
Date: Tue, Feb 11, 2020 at 6:01 PM
Subject: METRO ATLANTA URBAN FARM - REQUEST FOR SUPPORT
To: <bmotleybroom@collegeparkga.com>
Cc: <dayal@mindspring.com>, <dtaylor@collegeparkga.com>, <kallen@collegeparkga.com>, <rgay@collegeparkga.com>

Greetings, Honorable Mayor Motley Broom and Council,

Metro Atlanta Urban Farm (MAUF) has been a part of the College Park business community

for more than ten years. As a small business, we are proud to be part of a thriving economy that promotes the education, health and well-being of all the residents of College Park, from youth to senior citizens.

MAUF's programs are flexibly designed so that we are able to serve the community in creative and innovative ways that have lifelong implications.

We are often referred to as an established anchor business on the north end of College Park. We have stayed the course over the years to insure that we remain relevant and that we continue to offer programs and services that meet the needs of the community.

To give you glimpse into Metro Atlanta Urban Farm's history, I have attached a document that outlines our journey up to this point.

In it, I have included a list of opportunities for the City of College Park to play a more vital role in in the services that we offer by providing specific support to MAUF.

Thank you for taking the time to read this document in its entirety. And thank you, in advance, for providing feedback that will lead to further discussions about how the City of College Park, GA and Metro Atlanta Urban Farm can work together in the co-creation of additional opportunities that will improve the quality of life for the citizens of College Park.

Thank you for your favorable consideration.

In Service, I am...

Bobby Wilson
404-788-2430

Metro Atlanta Urban Farm (MAUF) is a 501(c)3 organization that is committed to improving the quality of life for residents in College Park, GA, specifically, and in neighboring communities, in general. For the past ten years, Bobby Wilson has run a successful urban agriculture project in the city of College Park. On the Metro Atlanta Urban Farm Web site, the organization is rated as a five-star urban agriculture program. (www.themetroatlantaurbanfarm.com)

An innovator in home grown food production, MAUF has been successful at growing food free of chemicals for more than ten years. As an anchor business for the College Park community, MAUF has been successful at providing a safe sanctuary for youth and seniors to expand their minds, establish new friendships, and discover their love for nature as a key component to healthy living.

Bobby Wilson brings to the City of College Park a mission and a vision that focuses on agriculture, youth socio-emotional development and a strong program for seniors.

Metro Atlanta Urban Farm has linked its programs to the National Science Foundation, the Cornell University Lab of Ornithology, Alabama A&M Small Farms Research Center, Alcorn State Extension Service, Florida A&M Agriculture STEM Program, and other institutions. Through these effective partnerships, Bobby Wilson has been able to assist in recruiting students into the AG/STEAM Program. Established partnerships such as these will bring additional opportunities for youth, seniors and other residents of College Park to benefit from the latest advances in urban agriculture, health and human sciences, and technology. (Please reference our 2020 calendar to see more than fifty established partnerships and university connections.)

MAUF has maintained a presence in the community that continues to bring favorable recognition to the City of College Park. As a result of the ongoing success of MAUF, USDA-NRCS Chief Matthew Lohr paid a visit to the farm to observe its operation. MAUF was one of only four farms that Chief Lohr visited on his tour of the state of Georgia in 2019.

Following our proven track record of service to the community, and in order to continue serving the residents of College Park, Bobby Wilson, on behalf of MAUF, comes asking the City of College Park to lend support to our vision which is to expand our service outreach. I am requesting that the City of College Park:

- Link MAUF's Web site (www.themetroatlantaurbanfarm.com) to the city of College Park's site to increase our presence in the local community;
- Waive all utilities (electric, water and sanitation);
- Waive the permit fees on the proposed MAUF barn/Educational STEM Research Center;
- Reduce the farm's property tax bill;
- Appoint a city employee to serve as a liaison between the city and MAUF;
- Repair the driveway at 3271 Main Street entrance during the City's installation of new streetlights and sidewalks;
- Include MAUF in the city's digital marketing/electronic signage both downtown and on Camp Creek/Tuskegee Airmen Parkway;
- Increase security on the north end of College Park by repairing cameras and fencing around the farm;

- Provide transportation to schools in College Park so that students will be able to participate in MAUF seasonal events;
- Provide a stipend to residents of College Park to participate in local conferences, as well as conferences outside of College Park;
- Provide a stipend to MAUF to provide locally grown produce to underserved residents within College Park, educational workshops, and gardening space to those who desire to grow their own food; and
- Provide letters of support for grants and lobbyist assistance in the submission of grants.

Bobby Wilson possesses visionary leadership skills that can strengthen existing partnerships between departments within city government, the result of which will be a City of College Park that sees the value of co-creation between city government and the community. In this new age of outreach to the communities, Bobby Wilson will ensure that everyone has access to the necessary resources to assist them with growing their own food. Under the umbrella of MAUF, Bobby Wilson can provide these services to families in College Park. Residents who have the desire to grow their own vegetable plants will have the ability to do even more on small tracts of land that will be provided by MAUF, along with providing plant materials and other technical assistance. An added benefit to the City of College Park is that it will be rebranded for its creative and innovative way of building the capacity of its residents.

Bobby Wilson's vision and tenacity, along with a proven track record, continue to open the way for new opportunities. A man to whom co-creation and advance planning comes naturally, he possesses the skill sets, and the intestinal fortitude to advance College Park to number one in the State of Georgia for promoting the health and well-being of its residents using agriculture as a means to do so.

Bobby Wilson's reputation for engaging youth has led to Metro Atlanta Urban Farm being referred to as an informal community science learning program. Subsequently, Bobby Wilson was invited to serve as one of four expert panelists featured on January's National STEM for All Multiplex. The theme was "Broadening Participation in STEM through Community Engagement". Of the four expert panelists, Bobby Wilson was the only one who does not hold a PhD. However, his years of experience and success in engaging communities satisfied the equivalent. As a community advocate, Bobby Wilson's voice was dominant throughout the webinar and he was able to speak his truth because he approached the subject from the community's perspective. (https://multiplex.videohall.com/month_themes/1/discuss) January's Theme of the Month presentation, which includes Bobby Wilson's community perspective, was followed by a Synthesis Brief, which you can view here: (<https://tinyurl.com/sfxl653>)

One major goal of MAUF is a plan to design the first community-based Urban Agriculture Educational STEM/STEAM Research Center. As a STEM/STEAM program, MAUF would offer young people insight into the opportunities that STEM programs can offer them as agents of social and economic change to increase their impact upon society. This is a down payment on our youth.

Over last ten years, Bobby Wilson has secured over one million dollars in grants, donations and in-kind services for Metro Atlanta Urban Farm. The largest grant award was \$250,000.00.

Also, during the last ten years, MAUF's outreach has extended far beyond the borders of our local inner cities and our state.

MAUF, as an ICBO, established a collaborative relationship with Cornell University Lab of Ornithology and the National Science Foundation which led to Bobby Wilson being chosen to serve as a Co-PI on a 2.6-million-dollar national NOISE Project. (<https://noiseproject.org/>)

Bobby Wilson was called to work in Cleveland, OH on behalf of Congressman Marshall Fudge to help build their inner-city high tunnel project.

During MAUF's December leadership training meeting, which was held at the Atlanta Community Food Bank, Bobby Wilson's outreach was evident. Of the more than one hundred twenty-five local farmers, community gardeners and senior citizens in attendance, about half came from neighboring counties.

During the January leadership training meeting, which was held at the Greater Piney Grove Missionary Baptist Church, there were more than ninety seniors in attendance, over half of whom were residents of DeKalb County. There is no doubt that the MAUF model of community engagement is catching on, not just in College Park, but around Metro Atlanta.

Metro Atlanta Urban Farm has been successful at growing and providing healthy food to communities for years. In addition to growing healthy food, with additional support from City of College Park, we are now ready to assist in growing the next generation of agriculture engineers who will possess the knowledge, skills and experience to participate in the design of the next generation of high-tech farm equipment.

Because of the success of MAUF, we are asking the City of College Park to favorably consider these requests to help us expand our services to the underserved residents and entire community of College Park.

In closing, I feel that my life's work in agriculture has been the fulfillment of a divine purpose to help improve the lives of those whom I've been called upon to serve. In an article entitled "Conference at the College" (<https://1drv.ms/b/s!AkSzq198YST0nzWYxcxMAjePx3mj>) published in the Savannah Tribune in 1903, statistics at that time showed that "fixing one's self in the soil", farming, was a thrifty vocation that would set one "steadily on the uplift in point of industry and prosperity". Farming was referred to as "one of the best avenues for advancement", and a way to "train our children to become useful members of the commonwealth".

The presence of an Educational STEM Research Center in College Park, GA would undoubtedly broaden the participation of underserved youth in our community in STEM programs. The City of College Park and MAUF are uniquely positioned to co-create this tremendous opportunity, the reality of which would be the next phase in the fulfillment of my purpose using agriculture as a vehicle by which to provide to my community. With your help, I believe that there is no limit to what we can accomplish.

I would welcome the opportunity to meet with the Mayor and Council to engage in a discussion of these requests.

A



3271 Main Street
College Park, Georgia 30337
404-788-2432

E-mail: bobbymauf@gmail.com

themetoatlantaurbanfarm.org

A Quote from Bobby Wilson, CEO

“Metro Atlanta Urban Farm and Bobby Wilson have been serving the north end of College Park for more than eleven years. We are in the community for the community. Despite Covid-19, we continue to serve the constituents of this great city.

We are among the strongest anchor businesses on the north end of College Park. Our ongoing contribution to the economic base of College Park is a direct result of outreach which extends across the United States, especially the southeast portion. MAUF’s outreach has resulted in the City of College Park being the host city to numerous regional and national conferences and other events. We are asking our city government to support us as we enter the next decade of service.”

Bobby L. Wilson, CEO
Metro Atlanta Urban Farm

B



Request for Support from the City of College Park

Amount of Request: \$75,000.00

A.

1. To increase the level of educational programming for youth and adults from College Park
2. To expand outreach capabilities and minimize the “food desert” impact in College Park
3. To increase the number of participants in the 101 gardening lessons in College Park
4. To provide urban farm training to new and beginning farmers in College Park.
5. To provide educational classes on food processing (value added products) to residents in College Park which will enable them to preserve their own food
6. To provide community gardening plots for residents in College Park to grow their own food
7. To provide discounts on fresh vegetables and value-added produce from the farm to the residents of College Park
8. To support local elementary schools by offering free educational training programs

B.

1. Waive all utilities (electric, water and sanitation).
2. Waive the permit fees on the proposed MAUF Barn/Educational STEM Research Center.
3. Reduce the farm’s property tax bill.
4. Install signage directing the general public to the farm.
5. Increase security on the north end of College Park by repairing cameras and fencing around the farm.
6. Provide transportation to schools in College Park so that students will be able to participate in MAUF seasonal events.
7. Provide letters of support for grants and lobbyist assistance in the submission of grants.

C



MAKING CHANGES: For years we have studied, researched, put together focus groups, hosted events, tested theories, and spent a significant amount of funds on why we have climate change, why we have homeless communities, and most of all why minority students are not going into the STEAM program.

Metro Atlanta Urban Farm (MAUF) continues to work with the National Science Foundation (NSF) in conjunction with the Cornell Lab of Ornithology along with thirty other Independent Community Based Organizations (ICBO) s across the United States and Mexico. After spending over four years with the group of thirty and doing research around equity, equality and inclusion, MAUF has formulated a solution that will work to enhance and increase the number of minority students going into the STEAM programs.

Yes, We Can: With your help we can and will create the first of many S.T.E.A.M. Educational Research Centers at MAUF. I am convinced that these centers will increase minority participation in the STEAM program. These centers will (Goals):

- Increase the number of minority students going into the STEAM Program.
- Decrease crime among people of color and most of all among young people.
- Decrease Chronic Diseases within underserved communities.
- Motivate Youth to stay in school.
- Provide Job Training.
- Encourage Entrepreneurship Opportunity through Value Added products.
- Provide instruction to increase interest and knowledge in Agriculture.

The STEAM Educational Research Center is based on the successful elements of the programming from MAUF. Through our community work, we have learned that in order to effect real change in the community, it is important to first provide access to instruction. Following access, it is important to offer incentives to encourage success through continuous participation.

The idea behind this STEAM Educational Research Center is to provide a sustainable system that will allow all youth to have equal access to enter the field of science. The one-time infusion of funds offered will help MAUF reach deeper into the community and assist those who have been largely ignored. Our programming is designed to create opportunities for growth for our organization and the community we serve. The most important aspect of our sustainability beyond the funding period is the overwhelming support we have from the citizens and the government of College Park. With their input and continued support, our programming will be sustainable for years to come.

Because we are a farm and good clean food is our business, people of color and young people will learn the importance of eating healthier. This means that we can reduce some of those chronic diseases that our community is faced with.

Join MAUF in creating the first of many S.T.E.A.M. Educational Research Centers at 3271 Main Street, College Park, Georgia 30337.

D



3271 Main St College Park, Georgia
404-788-2432

E-mail: bobbymauf@gmail.com

themetroatlantaurbanfarm.org

From the Fields of Metro Atlanta Urban Farm

COVID-19 (CORONAVIRUS) Ready: How We're Responding

Metro Atlanta Urban Farm (MAUF) is offering assistance to farmers. If you have not gone through the Produce Safety Alliance Growers Training, please email or call MAUF for more information on food safety and food handling. Let us all understand that this is an environmental health issue.

As we prepare for the growing season we are implementing and enhancing our readiness to move toward to be one of the leaders in Food Safety on and from the farm. All employees must wear protective gloves at all times in the field. We will remain open during this time to sell our produce. However, clients cannot go in the fields.

MAUF will work to insure that as many people in the community as possible are able to access healthy, locally-grown fresh fruits and vegetables. Sixty to seventy-five percent of our vegetables will be grown using drip irrigation and biodegradable weed block to cut down on weeds and diseases.

MAUF, in partnership with the Atlanta Community Food Bank, is providing food to those who are in need as we go through these unchartered times. If you know of someone who needs food, please have them contact us at the email address or number above.

MAUF is closely monitoring this evolving situation and will work with local officials to establish updates during this pandemic.

As Farmers and Growers, we need to be pro-active as we move toward our growing season to address COVID-19 (CORONAVIRUS DISEASE)

If you have gone through the Produce Safety Alliance Grower Training Program, you should display a Certificate at your farm and at the farmer's markets.

As CEO and Founder of Metro Atlanta Urban Farm, I will take ownership of the farm Food Safety Plan. On Monday, Wednesday and Friday I will do a walk through with staff to ensure that all bases are covered as it relates to Risk Management and Food Safety.

Here are a few tips

1. Provide a hand washing station for workers.
2. Provide clean bathrooms for your workers.
3. Require that workers are coming to work with clean clothes on daily basis.
4. Require workers to change their plastic gloves when changing tasks on the farm.
5. Require workers to wear protective gloves while in the fields.
6. Do not allow pets, on the farm.
7. Water the fields with only fresh water from the well.

As we prepare for the growing season we are implementing and enhancing our readiness to move towards being one of the leaders in Food Safety on and from the farm.

Sixty to seventy-five percent of our vegetables will be grown using drip irrigation and biodegradable weed block to cut down on weeds and disease.

We will inform our staff that buyers will not be able to pick through the vegetables at the farmer's market and at the farm.

Ways to keep your produce from being contaminated.

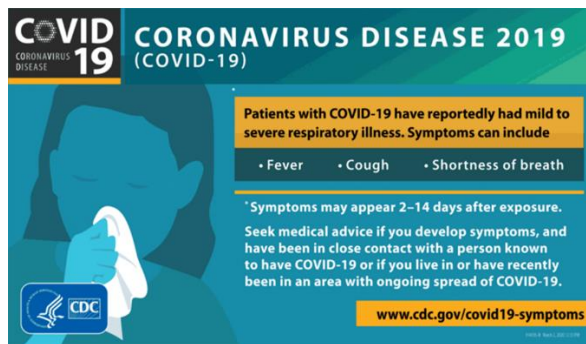
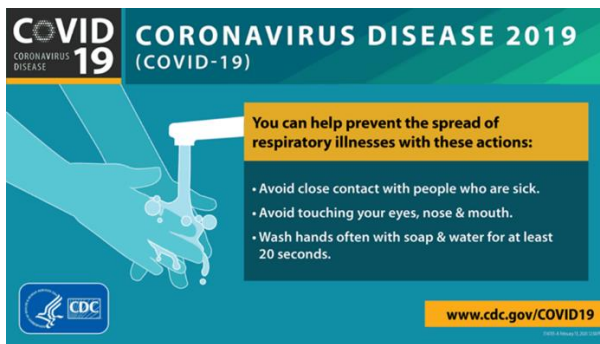
- Minimize clients at your farm (no field trips and volunteers)
- Sterilize your baskets and containers that you will be using at the market and in the fields for harvesting with Clorox or disinfectant.
- Use plastic gloves when harvesting and packaging your produce.
- Maintain proper handling of the produce and storage
- Keep soap and water readily available
- Keep hand sanitizer at your stand
- Make sure that you are always using good customer service skills

Things that have already taken place at MAUF

- Wash and sterilize cold storage
- Wash and sterilize box refrigerated truck
- Sterilize all gardening tools
- Sterilize harvest baskets and crates.
- Employees must to wear work boots and gloves

Here are the CDC recommendations for halting the spread of COVID-19:

<https://www.cdc.gov/coronavirus/2019-ncov/prepare/prevention.html>



Sincerely,

Bobby L. Wilson, CEO

E



From the Fields of Metro Atlanta Urban Farm

Metro Atlanta Urban Farm Teams Up with Tri-Cities High School to Provide Support During Covid-19

College Park and East Point, GA – Metro Atlanta Urban Farm (MAUF) is teaming up with Tri-Cities High School and TCHS National Beta Club to provide much-needed support to TCHS students and families and to the citizens of East Point and College Park during the Covid-19 emergency relief efforts.

Metro Atlanta Urban Farm will offer fresh vegetables and non-perishables, while supplies last, to supplement the meals that are being provided by Fulton County Schools.

Parents and students may come to 3271 Main Street in College Park to pick up the bag of fresh vegetables and non-perishables. Students must bring a valid TCHS ID. Please call for food pickup.

Sincerely,

A handwritten signature in black ink, appearing to read "Bobby L. Wilson".

Bobby L. Wilson, CEO

F

Food Well Alliance Press

East Point City Council Tackles Food Scarcity Head-on with 'Bucket Brigade'



April 20, 2020

In partnership with Food Well Alliance and Metro Atlanta Urban Farms, East Point City leaders deliver 50 bucket gardens to food-insecure families



EAST POINT, Ga. — In the month since the shelter-in-place orders started taking effect around the greater Atlanta metro area, local communities have been affected in a variety of ways.

While some areas concerned themselves with public parks and walking trails, other communities concentrated their focus on food distribution and access.

As days turned into weeks, it became increasingly apparent that the impact of the COVID-19 pandemic was not going to be going away any time soon. That urgency only continued to build as public schools closed throughout the state and daily food access went from an afterthought to the forefront.

On the Southside, the City of East Point Mayor and City Council have been diligently focused on preserving the health and wellness of its residents by keeping food access at the top of their priority list.

“In this time of social distancing, we're trying to find ways for people to still be able to create food-producing spaces, local, organic, fresh, high-nutrition value right at home without the gathering,” says Food Well Alliance Community Manager, Fred Conrad.

In keeping with that agenda, the City of East Point partnered with local food collaborative, Food Well Alliance and local community farm, Metro Atlanta Urban Farms to create the ‘Bucket Brigade’ on Friday, April 15, 2020.

Staff members from each entity prepared 150 bucket gardens to be delivered to food-insecure families around East Point. Each bucket garden was comprised of three separate prepared buckets pre-planted with a tomato, pepper and basil plant.

Read more at [11Alive.com](https://www.11alive.com)

G

From the Field of



Backyard Gardening

By Bobby Wilson

Have you and your family ever considered planting your own backyard garden? Could Covid-19 and the ongoing lockdown threaten your access to fresh vegetables? If your answer is yes, then the time may be right for families across this great nation to experience the joy and excitement of planning and planting a NOISE-free backyard garden?

A backyard garden can serve as a great teaching tool for parents who are homeschooling their children during these challenging times. One can hardly turn on the television or radio without hearing breaking news on the Coronavirus. To quiet the anxiety, NOISE-free gardening can be used as a source of relaxation along your journey to having homegrown fresh vegetables at your fingertips. Gardening can also be used as a tool to teach or reinforce many subjects and life skills, especially S.T.E.A.M., science, technology, engineering, agriculture and mathematics.

Gardening can help improve a child's reading and language arts skills. In today's times of constant noise, a small backyard garden can serve as a NOISE-free sanctuary for the entire family, a place to relax, reconnect, discover and gain new skills.

Metro Atlanta Urban Farm would love to assist you in designing a garden to suit your needs. We are also available to provide you with seeds and technical assistance, or to answer any questions you might have.

Here are just a few tips for planting a garden:

Location: Sunny 8 – 10 hours per day

Irrigation: Source of water close by

Soil: Prepared by turning it over, either with a shovel or a tiller

Optional: Build a small 4x4 or 4x8 raised bed, add bagged soil

For more information, please contact Metro Atlanta Urban Farm, 3271 Main Street, College Park, GA 30337; bobbymauf@gmail.com.

We look forward to hearing from you.

H



Metro Atlanta Urban Farm E-newsletter



The year 2020 came in like a storm, bringing in torrential rains of opportunities for Metro Atlanta Urban Farm. As you read this e-newsletter,

you will realize that MAUF is having a tremendous impact upon local, regional and national communities, and upon international programs across the globe.

We have arrived at a point in the development of the farm where we are producing not only locally grown fresh vegetables, but outreach is now impacting the lives of people around the globe.

As you read this e-newsletter with the understanding of the impact that we are having, there is growing need for your support. We need those of you who have knowledge of and access to resources to help us identify grants and funders who will support this work. MAUF always needs volunteers, but we also need other resources, such as tools, supplies and other materials that will allow us to continue to serve communities in the most effective and efficient manner. Finally, we need you, our friends and supporters, to make a generous tax-free donation to the cause of improving the lives of the people that Metro Atlanta Urban Farm serves, not only in College Park, but also across the globe.

Our dream is to build an Educational STEAM Research Center on the campus of MAUF. The purpose of the facility will be to develop and prepare the next generation of scientists, farmers, and engineers who will be instrumental in solving many of the challenges that are facing our global society, beginning in their own communities.

Please visit our website at www.themetroatlantaurbanfarm.com and click the DOANATE button today.

Metro Atlanta Urban Farm and TCHS National Beta Club to Promote S.T.E.A.M. Learning with Noise Project



Metro Atlanta Urban Farm (MAUF), a longtime partner in education with Tri-Cities High School is now providing targeted support to the TCHS National Beta Club.

MAUF Founder/CEO Bobby Wilson is committed to "broadening participation in S.T.E.M. through community engagement". (https://multiplex.videohall.com/month_themes/1discuss) One of the ways he's accomplishing this is by introducing the NOISE Project to the TCHS National Beta Club. Six member of the club are now part of a national research project on NOISE pollution. As part of the project, they are called community science leaders. The project is led by Cornell University Lab of Ornithology and is funded by the National Science Foundation (NSF). Bobby Wilson is one of only four CoPI's on the project nationwide.

In October 2019 the students presented their project on NOISE pollution as a Community Service Snapshot at the National Beta Club Regional Leadership Summit in LaGrange, GA. Their presentation earned them the opportunity to advance to the Beta National Convention which will be held in Ft. Worth TX in June 2020. Ms. Phyllis E. Turner, a community science collaborator with the project, and Ms. Sheba A. Rasheed are the club's sponsor and co-sponsor, respectively.

Recently, the students presented their project to the TCHS School Governance Council. On hand for the presentation were the project's evaluators, Karyl Askew, Ph.D., and Daniella Cook, Ph.D., who praised the students for their ongoing research and presentational skills.

The Beta Club members, known as the NOISE Team, will present their project at the Earth Day celebration on 15, April 2020. The event will be held at the ArtsXchange of East Point and is sponsored by the African American Center on Global Politics and Human Rights in conjunction with the National Wildlife Federation.

For more information on the NOISE Project, please visit www.noiseproject.org, or contact Bobby Wilson at maufbobby@gmail.com or bobbymauf@gmail.com.

Delegates from South Africa visit with Metro Atlanta Urban Farm and the Good Shepherd Community Church and Agri-Center



Metro Atlanta Urban Farm (MAUF) is seeing a gradual paradigm shift from the traditional definition of "community" to include global view of community. In Bobby Wilson's words, "Having the strong desire and intent to supply our basic need for food, and some other essentials, makes us all part of one global community."

Recently, Bobby Wilson hosted a formal dinner for three members of a South African Delegation who were in Atlanta as part of the International Visitor Leadership Program. One of the primary objectives of the nine-member delegation's visit to the US was to establish relationships to facilitate joint research, especially in agriculture, food security and STEM.

MAUF provided a perfect setting to share ideas and explore opportunities for future collaborations. While the overarching theme throughout the discussions focused on food security, everyone in attendance agreed that it will be STEM? STEAM research in agriculture that will provide answers to the most pressing questions, such as crop selections, irrigation systems, and sustainable agricultural practices.

Bobby Wilson also spoke on the challenges of NOISE pollution in agriculture which often poses certain health challenges to anyone who must endure long-term exposure. He warned against overlooking one problem while trying to solve another. (https://multiplex.videohall.com/month_themes/1discuss). Bobby spoke about the NSF-funded NOISE project that is being led by communities in collaboration with Cornell University Lab of Ornithology. The guests were given personalized post cards as gifts bearing and image of the flay of South Africa and that introduced the concept of quiet sanctuaries and NOISE-free refuges. (For more information about the NISE Project, please visit (www.noiseproject.org))

In attendance were Mr. Olusegun Samson Obadire, Acting Director, International Relations, University of Venda; Xoliswa Antoinette Mtose, Ph.D., Vice Chancellor, University of Zululand; and Nthabiseng Eugenia Taole, Ph.D., Director of Research and Innovation, University of Pretoria. Also, in attendance were Margaret Wilson, M.D.; Rev. Richard S. Bright, Founder, AGSCC Urban Farm; Ms. Phyllis E. Turner, Educator and Community Science Collaborator with the NOISE Project; Karyl Askew, Ph.D. and of the Noise Project evaluators; Larry Perkins, Sr.; Larry Perkins, Jr., event organizer and Sekou Caulbaly, Metro Atlanta Urban Farm.

World Affairs Council of Atlanta, in collaboration with the Georgia Council for International Visitor, frequently hosts delegations who are invited to the United States under auspices of Department of State's International Visitor Leadership Program.

Metro Atlanta Urban Farm and Alabama A&M Small Farm Research Center provided 50 Scholarships to Farmers and Gardeners from the Metro Atlanta area to attend the Southern SWAG Conference in Little Rock, Arkansas.



The Small Farms Research Center at Alabama A&M University (AAMU) conducts and promotes interdisciplinary research on the economic and social development of limited resource, new and beginning farmers and ranchers and rural entrepreneurs in Alabama's underserved communities.

Our research focuses on risk management, food safety, land use, quality of life, and methods for studying small farms and policies for stimulating their development. We seek to advance our understanding of socioeconomic processes and our ability to explain state and county differences in rates of growth and levels of development.

Our goal is to create learning opportunities and to provide research support for those engaged in small farm and community development research, and to bring together scholars from across campus and around the nation to create an intellectually rich environment for the conduct of small farm and community development research. We sponsor seminars, workshops, and conferences, providing a forum for exchanging ideas and discussing small farms and community development research and issues.



Metro Atlanta Urban Farm

Are you and your children ready for a summer camp that will be stimulating, fun, as well as improve and enhance skills in science and their knowledge of agriculture?

This is a 4-week camp that will include, but is not limited to, working one-on-one with a medical doctor, R&B singer and College Preparatory Counselor. Students will also have an opportunity to work with a real Georgia Farmer, take a South Georgia fishing trip, and take field trips to Epes, Alabama, Cornell University and HBCU's.

- If that sounds exciting, then this is the summer camp for your child.
- Metro Atlanta Urban Farm is looking for 12 students who are interested in the STEAM program and are ready for a hands-on learning experience that will help them make decisions that will impact their future.
- Activities will include, but are not limited to:
- They will learn about singing, writing music, the art of performing with a renowned R&B recording artist.
- Students will fly to Ithaca, New York to visit Cornell University.
- They learn to grow and sell their own fresh vegetables.
- They will study the parts of the body, how disease occurs and become junior disease detectives.
- They will catch and cook their own fish.
- Students will learn the importance of trees and wildlife.
- Students will create a list of ten (10) schools they would like to attend upon graduation from high school. They will research these schools' requirements and research major and courses required for matriculation.
- Students will visit HBCU Colleges in the area.

Requirements

- You must be a high school freshman, sophomore or junior to be eligible to participate in this program.
- Cost: \$600.00 for four weeks
- When your journey is over for the summer you will have been exposed to an array of knowledge in STEAM education.
- Your life will change forever, for only \$600 for four weeks

In forty-degree weather, Princeton Elementary students in Lithonia, Georgia are excited about getting their school garden up and running again.



Metro Atlanta Urban Farm in Partnership with Food Well Alliance Provide Free Seeds and Ear Plugs to Farmers at The Federation of Southern Cooperative Annual Farmers Conference in Albany, Georgia

The Federation is a non-profit cooperative association of black farmers, landowners, and cooperatives. We are organized by state associations with field offices serving a primary membership base in the Southern States. Most of our farmers, landowners, cooperatives, and credit unions are in Georgia, Mississippi, Alabama, Florida, and Louisiana. Our Largest individual membership base is in South Carolina. Our largest co-op membership base is in the state of Mississippi.



Metro Atlanta Urban Farm Offers Valued Added Classes in Groups of Five to Ten People.

Please contact us to schedule your group. The fee is \$25.00 per person. Each person will be able to take home two jars of the product. These ladies are making apple preserves.



MAUF Dreams in a Field of Greens

Metro Atlanta Urban Farm started a youth agricultural project: MAUF DREAMS IN A FIELD OF GREENS. This project aims "to move the needle in the STEAM Program in our inner cities. MAUF is using agriculture as a tool to get young students excited about agriculture, research and the sciences," said Bobby Wilson. Our goal is to reach 500 students and 50 schools in 5 months to encourage students to develop their agricultural science project.

Please contact MAUF if you would like for your youth group to be a part of MAUF Dreams in a Field of Greens



metroatlanta URBAN FARM
By College Park

Metro Atlanta Urban Farm Youth Agriculture Project

500 Students & 50 Schools In 5 months

MAUF Dreams in a Field of Greens

- *Become successful in school gardening
- *Learn the importance of eating healthy
- *Participate in MAUF Ag Day at the Farm
- *Attend MAUF Fall/Spring Youth Festival
- *Prepare to be the next generation of farmers
- *Earn scholarships to college/university agriculture programs
- *Create a noise-free sanctuary at your school
- *Develop your own award-winning agricultural science project
- *Participate in MAUF agricultural research

For More Information
Contact Us @
bobbymauf@gmail.com
themetreatoururbanfarm.org
404-788-2432

Metro Atlanta Urban Farm offers double your food stamps up to \$50.00. Our mission is to give everyone an opportunity to have access to locally grown healthy fruits and vegetables.



metroatlanta URBAN FARM
By College Park
3271 MAIN STREET
COLLEGE PARK, GA 30337

DOUBLE YOUR EBT SNAP
GET MORE...SPEND LESS!

GEORGIA EBT



Metro Atlanta Urban Farm would like to thank all of our community gardeners, farmers, producers, workers, supports, donors, sponsors and followers. It is because of you that we continue to follow our mission: To reduce barriers to healthy living in urban communities by encouraging, promoting and supporting health education and fostering sustainable high quality, low-cost agricultural production through gardening and agriculture literacy.

Metro Atlanta Urban Farm is a 501c nonprofit.

Visit us at <http://themetroatlantaurbanfarm.org>.

Donate Today. Thank you.

D.E.I. in STEAM

MAUF's STEM initiative strives to bring people of color and their ideas into the STEM and agricultural (STEAM) professions.



STEAM-ERC Franchised

Replicate STEAM-ERC in other locales within the nation and abroad through training and coaching.

STEAM-ERC

Demonstrate a new way to bring people of color into STEM and Agriculture by using practical learning experiences that apply their formal schooling to real-world challenges.



Summer of STEAM

Integrate noise pollution research in the curriculum. Students understand noise pollution and design an agricultural research project that examines noise pollution.

Junior CSCs

Youth create presentations, video, and hallway posters as well as use NOISE Project APP to increase community's knowledge and behaviors related to noise pollution.



School Visits

Students better understand noise pollution, school garden as noise sanctuaries, and identify a noise related science fair project.

Farmer Consultations

Learn from rural American farmers who have been dealing with noise pollution and commit to their health and well being.



MAUF Visits

All visitors better understand noise pollution and its impact on their health and well being.

Voice for People

Create conversations and presentations to change the way science is done in marginalized communities. Increase diversity, equity and inclusion (DEI) in STEAM.



Seed the Vision

A co-created vision to change the way science is done through a partnership with NSF, CLO, Power



The Cornell University Ornithology Institute Celebrate Urban Birds





School of Agricultural and Environmental Sciences
 Department of Agribusiness
 Small Farms Research Center
 P.O. Box 700
 Normal, Alabama 35762
 (256) 372-4970 Office
 (256) 372-5517 Fax
 (866) 858-4970
www.aamu.edu/smallfarms

March 25, 2020

Mr. Bobby Wilson, CEO/Founder
 Metro Atlanta Urban Farm
 3271 Main St.
 College Park, GA 30337

Dear Mr. Wilson:

On behalf of Alabama A&M University's Small Farms Research Center, we fully support Metro Atlanta Urban Farm (MAUF) for seeking funding for the Risk Management Education for Producers Underserved by Crop Insurance proposal.

The goal of the project falls in line with AAMU's Small Farms Research Center's mission to empower new and beginning producers, veteran and socially disadvantaged farmers to better understand and manage their risk by utilizing various agricultural risk management strategies.

The Small Farms Research Center at Alabama A&M University (AAMU) has over twenty years of experience providing outreach research-based outreach, and educational programs to small and limited resource farms in Alabama's under-served communities. The Center conducts research to understand how the many sociology-economic and policy issues impact profitability and overall sustainability of farm operators and landowners in the State of Alabama. The Center is the sole outreach arm of the School of Agricultural and Environmental Sciences at AAMU, and works in close partnership with the Alabama Cooperative Extension System, All agencies of the U.S. Department of Agriculture and community-based organizations interested in the plight of small and small and limited producers.

We enthusiastically support this project, and we welcome Mr. Wilson and MAUF team especially with their years of experience and expertise that they will bring to this project. As a conscientious producer and the Project Director, Bobby Wilson's commitment to building stronger and healthier communities through agriculture across the southeastern part of the United States is unparalleled.

We look forward to closely working with Metro Atlanta Urban Farm (MAUF) and collaborating with them on this project. If there are any questions on our commitment with working with you and your MAUF team, please do not hesitate in contacting my office at 256/372-4958 or by email at elicia.chaverest@amu.edu

Sincerely,

A handwritten signature in black ink, appearing to read 'E'licia L. Chaverest'.

E'licia L. Chaverest, Assistant Director
 AMU's Small Farms Research Center



**The Federation of Southern Cooperatives/
Land Assistance Fund
www.federation.coop**

**Public Relations and Fundraising Office
2769 Church Street
East Point, GA 30344**

Telephone: (404) 765-0991
Fascimile: (404) 765-9178
E-Mail: info@federation.coop

Cornelius Blanding
EXECUTIVE DIRECTOR

March 25, 2020

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**Rural Training and
Research Center
P. O. Box 95
Epes, AL 35460
(205) 652-9676**

Dear Mr. Bobby Wilson
Metro Atlanta Urban Farm
College Park, GA

**RE: RISK MANAGEMENT EDUCATION FOR PRODUCERS UNDERSERVED
BY CROP INSURANCE**

Dear Bobby,

Please accept this letter as evidence of our intention to support your project entitled, "Risk Management Education for Producers Underserved by Crop Insurance".

The Federation of Southern Cooperatives/ Land Assistance Fund is a regional association of black farmers, landowners and cooperatives throughout the southeast and knows first-hand the challenges that limited resource producers face as it relates to crop insurance and managing risks; thus, we wholeheartedly support your efforts and look forward to collaborating with the metro atlanta urban farm on these issues.

Your experience as a producer and farm manager will be an asset to this project and we support your efforts and this project.

If there are any questions or concerns, please do not hesitate to contact me directly at 404-765-0991.

Cooperatively,

Cornelius Blanding
Executive Director



Alcorn.

EXTENSION PROGRAM
Empowering People

1000 ASU Drive, #479 - Alcorn State, Mississippi 39096-7500 Telephone: 601-877-6128 Fax: 601-877-6694

March 25 2020

MAUF is seeking funding for the project "Risk Management Education for Producers Underserved by Crop Insurance".

This goal of this project is to put new and beginning farmers and producers, as well as veteran and socially disadvantaged farmers in a better position to manage risk in order to improve their farm or ranch economic viability.

We enthusiastically support this project, and we welcome Bobby Wilson and MAUF, their years of experience and expertise that they will bring to this project. As a conscientious producer and the Project Director, Bobby Wilson's commitment to building stronger and healthier communities through agriculture across the southeastern part of the United States is unmatched.

We look forward to collaborating with Mr. Wilson and his team.

Thank you.

Regards,

A handwritten signature in blue ink that reads "Franklin O. Chukwuma".

Franklin O. Chukwuma, PhD
Associate Director for Extension

Alcorn State University does not discriminate on the basis of race, color, religion, national origin, sex, age, disability or veteran status.



February 1, 2019

Karen Purcell
Cornell Lab of Ornithology
159 Sapsucker Woods Road
Ithaca, NY 14850
(607) 254-2455

Re: Response to Request for Proposal for “Noise, People and Birds” Evaluation

Dear Karen:

We greatly enjoyed the opportunity to talk with your team and learn more about your program. With this letter, please find a response to your request for proposal in follow up to our January 10, 2019 discussion. The proposal includes a brief response to each of the key components outlined in your request in addition to resumes, references and samples of past deliverables. Please note that ETR is flexible with respect to adjusting tasks to meet your program needs and upon award, would honor the terms of your ICBO Community Review Board Agreement of Non-Negotiables.

ETR Services, LLC is a small, HUB-certified evaluation, technical assistance, and research services firm located in Durham, North Carolina. Our staff and consultant colleagues have provided high quality evaluation services to programs throughout the country and Latin America. The goals and objectives of the “Noise, People and Birds” project align with our mission and allow us the opportunity to share our experiences from past community interventions. We look forward to the opportunity to collaborate with your team on this project.

I am president and chief executive officer of ETR, and I am authorized to legally bind the firm. The enclosed offer by ETR is good for 90 days. You may reach me during regular business hours at (919) 231-1103 or by email at corre.robinson@etrservices.org. If you have any questions or concerns, I am happy to address them.

Sincerely yours:

Corre Robinson
President and CEO
ETR Services, LLC

Karyl Askew, PhD

1188 SE Tamango Street, Hillsboro, OR 97123 | 919-599-8722 | karyl@karylaskewphd.com | www.karylaskewphd.com

January 31, 2019

Dr. Karen Purcell and ICBO Community Review Board
Cornell Lab of Ornithology
159 Sapsucker Woods Road
Ithaca, NY 14850

Dear ICBO Community Review Board,

Drs. Karyl Askew, Monifa Beverly, and Daniella Cook are pleased to respond to your request for a proposal to evaluate your competitively funded National Science Foundation Advancing Informal STEM Learning (NSF AISL) grant, *Noise, People, and Birds*.

Our mission is to use culturally responsive program evaluation to promote diversity, equity, and inclusion as vehicles for innovation and systemic change. Our approach is to warmly and respectfully link arms with our project partners to empower their deliberative process, continue to build evaluation capacity (illustrated in our proposed budget), contribute to sustainability beyond the grant cycle, and advance a social justice agenda.

There is synergy between **Mr. Bobby Wilson's** vision of community evaluators, our team's passion for evaluation capacity building, as well as and the American Evaluation Association's newly released 2018 Evaluator Competencies that call for practices that promote social justice and "involves stakeholders in designing, implementing, interpreting, and reporting evaluations..." Our work with your project will include working with and through IBCO community evaluators to design and implement a comprehensive evaluation using non-traditional approaches. The aim of this culturally responsive evaluation approach will be to the following:

1. To arrive at a nuanced understanding of the complex and dynamic work of ICBOs that lead to community and institutional impacts;
2. To build expertise in community-centered evaluation to support sustainability.

Our team would be humbled to serve as your program evaluator to bring forth innovation that will benefit the ICBOs and the communities they serve, first and foremost!

Sincerely,

Karyl, Monifa, and Daniella
Program Evaluation Consultants