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<b>Atlanta EMA NON-FEDERAL EXPENDITURES</b>	
Fiscal Year Prior to Application (Actual FY2019)	Fiscal Year of Application (FY2020 estimated as of 9/01/2020, 1 <sup>st</sup> 2 quarters)
Actual 2019 FY non-federal EMA political subdivision expenditures for HIV-related core medical and support services.	Estimated 2020 FY non- federal EMA political subdivision expenditures for HIV-related core medical and support services.
Amount: <u>\$7,642,052</u>	Amount: <u>\$3,305,741*</u>

**\*The estimated amount for FY2020 is slightly below that of the of the previous year amount if viewed at two quarters due to one less subrecipient being awarded in FY2020 and the economic impact COVID-19 has had on our subrecipients.**

**2) Process and elements used to determine MOE calculations:** Subrecipients are contractually required to “*maintain HIV-related expenditures at a level that is at least equal to and not less than the level of such expenditures by the Contractor for the one year period preceding the fiscal year covered by this contract.*” The RWPA program also has a policy which guides subrecipients in the process for tracking monthly expenditures. The policy states that: 1) expenditures, not budgeted or appropriated amounts, should be reported; 2) the political subdivisions or city government agencies should report on core medical services and support services as defined by HRSA/HAB; and, 3) expenditure data and the explanation of the methodology used must be reported in writing.

Subrecipients track non-Ryan White HIV expenditures in their official accounting systems and report these amounts using the RWPA program’s standardized Quarterly Maintenance of Effort form. The form includes each of the required priority service elements and requires the subrecipient to list the current cumulative expenditures, the cumulative expenditures for the previous fiscal year, the difference between the two, and an explanation of the difference. The Fiscal Manager reviews each of the MOE forms to ensure that expenditures are in line with the previous year. During each annual fiscal site visit, the Fiscal Manager reviews the general ledger to ensure that expenditures are being tracked. If expenditures have not been maintained by the end of the third quarter, the Fiscal Manager requires the subrecipient to develop a corrective action plan which details the steps the subrecipient will undertake.

The Fiscal Manager compiles the information from each subrecipient and examines aggregate expenditures for the previous fiscal year and the current fiscal year to ensure that expenditures have been maintained and the amounts are reported annually.