

ATLANTA REGIONAL COMMISSION SINGLE AUDIT REPORT

For the Year Ended December 31, 2016

Atlanta Regional Commission Single Audit Report For the Year Ended December 31, 2016

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members of the Atlanta Regional Commission Atlanta, Georgia

We have audited, in accordance with 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 the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Atlanta Regional Commission (the "Commission"), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, and have issued our report thereon dated June 9, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kennesaw, Georgia

Richals, Cauley + associates, LLC

June 9, 2017

NICHOLS, CAULEY & ASSOCIATES, LLC



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Members of the Atlanta Regional Commission Atlanta, Georgia

Report on Compliance for Each Major Federal Program

We have audited the Atlanta Regional Commission's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Atlanta Regional Commission's major federal programs for the year ended December 31, 2016. The Atlanta Regional Commission's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Atlanta Regional Commission's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Atlanta Regional Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Atlanta Regional Commission's compliance.

Opinion on Each Major Federal Program

In our opinion, the Atlanta Regional Commission complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2016.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2016-001. Our opinion on each major federal program is not modified with respect to this matter.

Atlanta Regional Commission's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Atlanta Regional Commission's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the Atlanta Regional Commission is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Atlanta Regional Commission's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Atlanta Regional Commission'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 a combination of deficiencies, in internal control over compliance with a type of compliance

Atlanta | Calhoun | Canton | Dalton | Dublin Kennesaw | Marietta | Rome | Warner Robins 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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2016-002 that we consider to be a significant deficiency.

The Atlanta Regional Commission's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Atlanta Regional Commission's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Kennesaw, Georgia

Aichals, Cauley + associates, LLC

August 23, 2017

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INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Members of the Atlanta Regional Commission Atlanta, Georgia

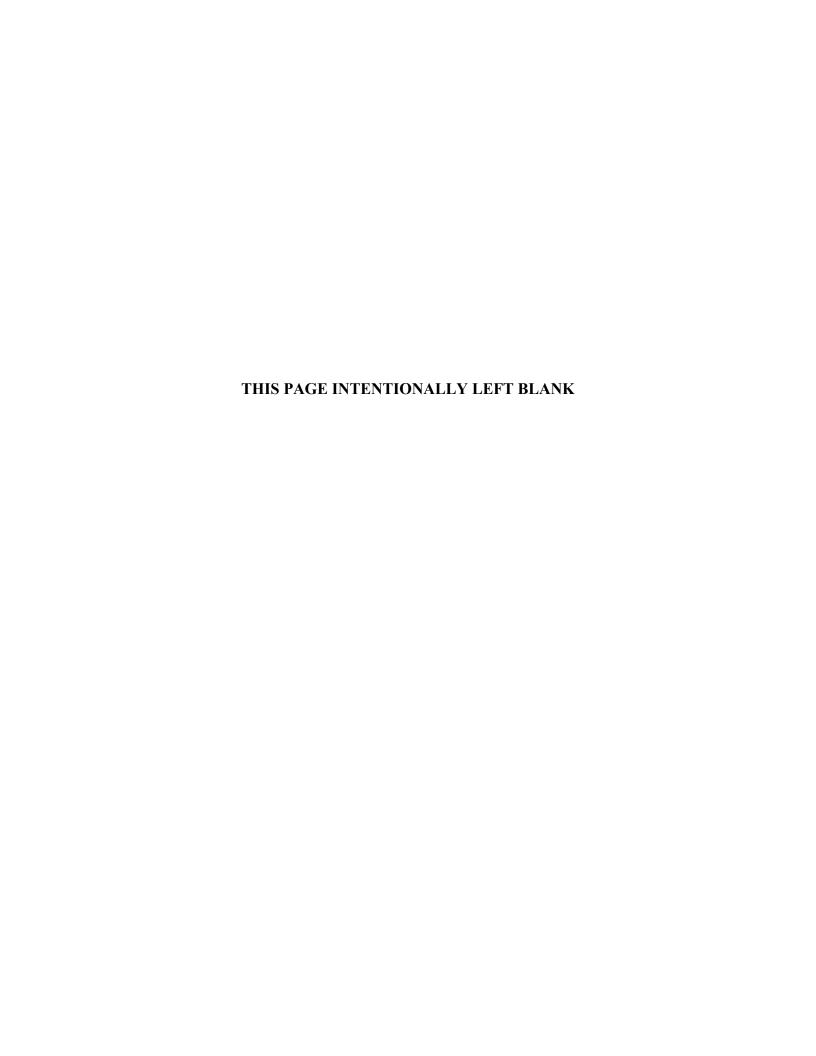
Aichals, Cauley + associates, LLC

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Atlanta Regional Commission (the "Commission"), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements. We issued our report thereon dated June 9, 2017, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance") and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Kennesaw, Georgia

June 9, 2017





Atlanta Regional Commission Schedule of Findings and Questioned Costs For the Year Ended December 31, 2016

Section I—Summary of Auditor's Results

Financial Statements

unmodified Type of auditor's report issued: Internal control over financial reporting: Material weakness identified? _____ yes <u>x</u> no Significant deficiency identified not considered to be material weakness? _____ yes ___x __ none reported Noncompliance material to financial statements noted? ____ yes <u>x</u> no Federal Awards Internal control over major programs: Material weakness identified? _____ yes ___ x ___ no Significant deficiency identified not considered to be material weakness? x yes none reported Type of auditor's report issued on compliance for all major programs: unmodified Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? x yes no Identification of major programs: CFDA Number Name of Federal Programs 97.067 Urban Area Security Initiative 93.044, 93.045, & 93.053 Aging Cluster 93.778 Medicaid Cluster 20.205 Highway Planning and Construction Cluster 20.505 Federal Transit Technical Studies Grants Transit Services Program Cluster 20.513, 20.516, & 20.521 Dollar threshold used to distinguish between Type A and Type B programs: \$ 1,338,228 Auditee qualified as low-risk auditee? ____x __ yes ____ no

Atlanta Regional Commission Schedule of Findings and Questioned Costs For the Year Ended December 31, 2016

Section II- Financial Statement Findings

None Reported

Section III - Federal Award Findings

Department of Homeland Security
U.S. Department of Health and Human Services
U.S. Department of Transportation

2016-001 Urban Areas Security Initiative (UASI) – CFDA No. 97.067 Aging Cluster – CFDA No. 93.044, 93.045, & 93.053 Medicaid Cluster – CFDA No. 93.778 Highway Planning and Construction Cluster – CFDA No. 20.205 Transit Services Program Cluster – CFDA No. 20.513, 20.516, & 20.521

Condition: Documentation was not retained to support that the Commission had verified that subrecipients were audited as required by 2 CFR part 200, subpart F.

Criteria: Excel spreadsheets used to track receipt of subrecipients' single audit reports were not retained.

Effect: Documentation was not retained to support that the Commission had verified that subrecipients were audited as required.

Auditor's Recommendation: Documentation should be retained to support Commission's review of subrecipients' audit reports as well as the process used to ensure the subrecipient has taken timely and appropriate action on any deficiencies detected in the audits.

Views of Responsible Officials and Planned Corrective Actions: ARC agrees with the finding. Documentation of the review of the subrecipients audit reports as well as the process used to ensure the subrecipient has taken timely and appropriate action on any deficiencies detected in the audits will be retained.

Department of Homeland Security

2016-002 Urban Areas Security Initiative (UASI) – CFDA No. 97.067 – Grant No.2014-SS-00092-S01

Condition: During the procurement process for an equipment contract, the Commission chose to use the State Purchasing Division's Statewide Contract list however the equipment was purchased from a vendor that was not included on the State Purchasing Division's Statewide Contract list.

Atlanta Regional Commission Schedule of Findings and Questioned Costs For the Year Ended December 31, 2016

Criteria: A purchase was made from a vendor that was not included on the State Purchasing Division's Statewide Contract list when use of the contract list was intended.

Effect: The costs totaling \$84,294 are subject to disallowance and refund to the Department of Homeland Security.

Questioned Costs: \$84,294

Auditor's Recommendation: Employees should review State Contract documentation closely when using the Statewide Contract list to ensure contracts are awarded to the correct vendor.

Views of Responsible Officials and Planned Corrective Actions: ARC agrees with the finding. Employees will review State Contract documentation closely when using the Statewide Contract list to ensure contracts are awarded to the correct vendor.

Atlanta Regional Commission Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2016

Federal Grantor/Pass-through	da Program Nama	CFDA NO.	Passed through	Total Federal
Grantor/Program or Cluster Tit U.S. Department of Commerce	ne Frogram Name	NO.	to Subrecpients	Expenditures
Pass through United Way of Gr	eater Atlanta			
REVWD1700	Aerotropolis Atlanta Workforce Collective	11.302	\$ -	\$ 1,888
Direct Assistance	•			
04-83-06886	Regional Economic Development Plan	11.302	-	65,271
Total U. S. Department of Com	merce		-	67,159
Department of Homeland Secur	•			
Passed through Georgia Emerge		07.067	1 (02 02(2 005 405
2014-SS-00092-S01 2015-SS-00065-S01	Urban Areas Security Initiative (UASI) Urban Areas Security Initiative (UASI)	97.067 97.067	1,692,026 73,680	2,905,405 493,941
Total Department of Homeland		71.001	1,765,706	3.399.346
· · · · · · · · · · · · · · · · · · ·	•		,,	.,,.
Corporation for National & Cor	mmunity Service			
Direct Assistance				
14SRSGA003	Retired & Senior Volunteer Program	94.002		94,974
Total Corporation for National	& Community Service		-	94,974
U.S. Department of Health and	Human Services			
Passed through Georgia Dept. of				
Aging Cluster	Tullian Services			
42700-373-0000040025	Title III, Part A & B - Supportive Services	93.044	796,860	1,190,059
42700-373-0000049685	Title III, Part A & B - Supportive Services	93.044	1,133,735	1,350,231
			1,930,595	2,540,290
42700-373-0000040025	Title III, Part C1 - Congregate Meals, Part C2 - Home Delivered Meals	93.045	1,331,208	1,479,120
42700-373-0000049685	Title III, Part C1 - Congregate Meals, Part C2 - Home Delivered Meals	93.045	1,922,181	2,135,757
	,,		3,253,389	3,614,877
42700-373-0000040025	Nutrition Services Incentive Program (NSIP)	93.053	348,102	348,102
42700-373-0000049685	Nutrition Services Incentive Program (NSIP)	93.053	470,559	470,559
	Q , , ,		818,661	818,661
	Total Aging Cluster		6,002,645	6,973,828
42700-373-0000040025	Long Term Care Ombudsman	93.042	95,592	104,146
42700-373-0000040025	Title III, Part D - Health Promotion Services	93.043	_	37,024
42700-373-0000049685	Title III, Part D - Health Promotion Services	93.043	_	262,604
,				299,628
42700 272 0000040025	Tid- III Dark E. Family Constitute Company	02.052	102.282	590.097
42700-373-0000040025 42700-373-0000049685	Title III, Part E - Family Caregiver Support Title III, Part E - Family Caregiver Support	93.052 93.052	192,282 153,813	580,987 473,243
42700-373-0000047083	Title III, I art E - I anniy Caregiver Support	73.032	346,095	1,054,230
40700 272 0000040027	G '1G ' DI 1 G ((GGDG)	02.665	120.526	402.022
42700-373-0000040025	Social Services Block Grant (SSBG)	93.667	128,526	492,822
42700-373-0000049685	Social Services Block Grant (SSBG)	93.667	50,727 179,253	391,942 884,764
			177,233	004,704
42700-373-0000040025	Money Follows the Person	93.791	34,276	688,090
42700-373-0000049685	Money Follows the Person	93.791		544,481
			34,276	1,232,571
CT-0811-0021	Community Based Care Transitions Program	93.621	674	276,575
Medicaid Cluster				
42700-373-0000049685	Balancing Incentive Program	93.778	-	47,495
42700-373-0000040025	Indigent Care Trust Fund (CCSP)	93.778	994,480	1,484,196
Passed through Georgia Dept. of	·	02.550	1 220 (11	1.740.450
2017002	Indigent Care Trust Fund (CCSP) Total Medicaid Cluster	93.778	1,320,611 2,315,091	1,740,450 3,272,141
	Total Medicaid Cluster		2,313,091	3,2/2,141

Atlanta Regional Commission Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2016

Passed Homogh Fultim County, Georgia NILSBPIDOS \$80-10.0 PICH - Pattnership in Comm Health 95.331 53.319 54.58.30 NUSBPIDOS \$80-10.0 PICH - Pattnership in Comm Health 99.331 5.3.19 40.2381 7.0.238	Federal Grantor/Pass-through Grantor/Program or Cluster T		CFDA NO.	Passed through to Subrecpients	Total Federal Expenditures
NUSSDP005580-01-05 PICH - Partnership in Comm Health 93.31 53.319 458.830 NUSSDP005580-03-06 PICH - Partnership in Comm Health 93.31 53.319 450.838 450.838		•			
NUSDP005568-03-0 PICH - Partnership in Comm Health 62,000 policy 100,000 policy		6	93.331	53,319	456,830
Total U.S. Department of Labor 57,319 42,002,00 U.S. Department of Labor U.S. Department of Labor U.S. Department of Labor U.S. Department of Labor II. 1-141-6007 WIA. Adult Program 17.258 45,189 154,818 11. 1-15-15-0507 WIA. Adult Program 17.258 157,240 308,328 11. 1-15-16-0507 WIA. Adult Program 17.258 55.924 308,828 11. 1-15-16-0507 WIA. Adult Program 17.258 55.924 308,828 11. 1-16-17-03-007 WIA. Adult Program 17.258 55.924 308,828 11. 1-16-17-03-007 Youth Programs 17.299 13.389 66,617 15-14-14-03-007 Youth Programs 17.299 13.299 30.915 15-14-14-03-007 Youth Programs 17.299 13.299 30.915 14-14-15-03-007 WIA. Dislocated Worker 17.278 23.47 30.918 14-14-15-03-007 WIA. Dislocated Worker 17.28 20.95				-	,
Pased through Georgia Dept. of Economic Development Pased through Georgia Dept. of Economic Develo				53,319	
Pased through Coorgin Dept of Economic Development WHA Chaits WHA Chaits WHA Chaits WHA Chaits WHA Chaits Program 17.258 15.740 315.115 11.14.14.03.007 WHA Adult Program 17.258 15.740 315.115 11.15.15.03.007 WHA Adult Program 17.258 27.24.051 3.988.289 11.16.16.03.007 WHA Adult Program 17.258 35.242 3.888.289 11.16.16.03.007 WHA Adult Program 17.258 35.942 3.888.289 11.16.16.03.007 WHA Adult Program 17.258 35.942 48.02.386 11.16.17.03.007 WHA Adult Program 17.259 13.898 66.617 15.15.15.03.007 WHA Adult Program 17.259 13.898 66.617 15.15.15.03.007 WHA Adult Program 17.259 13.898 66.617 15.15.15.03.007 Youth Programs 17.259 13.898 66.617 15.15.15.03.007 Youth Programs 17.259 13.898 3.60.017 12.56.007 12.56.007 Youth Programs 17.259 13.898 3.60.017 12.59.007 13.14.14.03.007 Incentive Grant 17.278 2.337 43.842 13.14.14.03.007 Incentive Grant 17.278 2.337 43.842 13.14.14.03.007 WHA Dislocated Worker 17.278 24.479 32.70.00 31.14.14.03.007 WHA Dislocated Worker 17.278 24.479 32.70.00 31.14.14.03.007 WHA Dislocated Worker 17.278 39.91 42.479 32.70.00 31.14.14.03.007 WHA Dislocated Worker 17.278 29.085 31.15.15.03.007 WHA DISlocated Worker 17.278 29.085 31.15.05.05 31.15.05.05 31.15.05.05 31.15.05.05 31.15.05.05 31.15.05.	Total U.S. Department of Hea	lth and Human Services		9,026,945	14,560,231
NIA Cluster 11-141-140-007	U.S. Department of Labor				
11-14-14-03-007 WIA, Adult Program 17.258 45,189 34,818 11-14-15-03-007 WIA, Adult Program 17.258 15.77,40 315.115 11-15-15-03-007 WIA, Adult Program 17.258 2.7240*1 3.981.258 11-16-16-03-007 WIA, Adult Program 17.258 5.592* 83,816 11-16-17-03-007 WIA, Adult Program 17.258 5.592* 83,816 11-16-17-03-007 WIA, Adult Program 17.258 5.592* 83,816 11-16-17-03-007 WIA, Adult Program 17.259 13,898 66,617 15.15-15-03-007 Youth Programs 17.259 13,898 66,617 15.15-15-03-007 Youth Programs 17.259 12,56,407 1,584,575 1.51-16-16-03-007 Youth Programs 17.259 12,56,407 1,584,575 1.51-16-16-03-007 Youth Programs 17.278 2.337 43,822 1.51-16-16-03-007 Incentive Grant 17.278 2.337 43,822 1.51-16-03-007 WIA, Dislocated Worker 17.278 2.14-71 2.05-07-13 1.51-15-03-007 WIA, Dislocated Worker 17.278 2.14-71 2.05-07-13 1.51-15-03-007 WIA, Dislocated Worker 17.278 2.14-71 2.05-07-13 1.51-15-03-007 WIA, Dislocated Worker 17.278 2.98-08 31.15-15-03-007 WIA, Dislocated Worker 17.278 2.98-08 31.15-15-03-007 WIA, Dislocated Worker 17.278 2.99-08 31.15-15-03-007 31.15-15-03-007	Passed through Georgia Dept. o	f Economic Development			
11-14-15-03-007 WIA, Adult Program 17.258 5.77,40 3.15.115 11-15-15-03-007 WIA, Adult Program 17.258 5.2237 16.03.42 11-15-16-03-007 WIA, Adult Program 17.258 5.224 3.388.289 11-16-16-03-007 WIA, Adult Program 17.258 5.924 3.81.61 11-16-16-03-007 WIA, Adult Program 17.258 5.924 3.81.61 11-16-16-03-007 WIA, Adult Program 17.259 1.38,98 66,617 1.51-14-14-03-007 Youth Programs 17.259 1.524,771 2.056,723 1.51-15-103-007 Youth Programs 17.259 1.524,771 2.056,723 1.51-16-16-03-007 Youth Programs 17.278 2.337 34,982 0.15-16-16-03-007 WIA Descated Worker 17.278 2.337 34,982 0.15-16-16-03-007 WIA Descated Worker 17.278 2.14,791 337,702 3.11-14-15-03-007 WIA, Dislocated Worker 17.278 4.96,825 660,488 31-15-16-03-007 WIA, Dislocated Worker 17.278 4.96,825 3.11-16-103-007 WIA, Dislocated Worker 17.278 9.71-14 1.55,655 3.11-16-103-007 WIA, Dislocated Worker 17.278 9.71-14 1.55,655 3.11-16-103-007 WIA, Dislocated Worker 17.278 9.71-14 1.55,655 3.11-16-103-007 WIA, Dislocated Worker 17.278 6.05 1.524 4.11-14-03-007 WIA, Dislocated Worker 17.278 6.05 1.524 6.05 1.524 6.05 6.05 6.05 6.05 6.05 6.05 6.05 6.05 6.05 6.05 6.05 6.05 6.05 6.05 6.05 6.05 6.05 6.0	WIA Cluster				
11-15-16-03-007 WIA, Adult Program 17.288 5.2,237 10.63.24 11-15-16-03-007 WIA, Adult Program 17.28 5.59.24 83.816 11-16-17-03-007 WIA, Adult Program 17.28 5.59.24 83.816 11-16-17-03-007 WIA, Adult Program 17.28 5.59.24 83.816 11-16-17-03-007 WIA, Adult Program 17.29 13.898 66.617 15-15-15-03-007 Youth Programs 17.29 13.898 66.617 15-15-15-03-007 Youth Programs 17.29 12.54.717 2.056.723 15-16-16-03-007 Youth Programs 17.29 12.54.717 2.056.723 15-16-16-03-007 Youth Programs 17.29 12.54.07 1.484.575 1.54.71 1	11-14-14-03-007	WIA, Adult Program	17.258	45,189	54,818
11-15-16-03-007 WIA, Adult Program 17.258 5.758 3.988,289 11-16-16-03-007 WIA, Adult Program 17.258 5.591 3.988,289 11-16-16-03-007 WIA, Adult Program 17.258 5.591 14.024 16.024 17.258 1.024 16.024 17.258 1.025	11-14-15-03-007	WIA, Adult Program	17.258	157,740	315,115
11-16-16-03-007 WIA, Adult Program 17.258 55.924 83.816 11-16-17-03-007 WIA, Adult Program 17.259 3.035,141 4,622,386 15-14-14-03-007 Youth Programs 17.259 13.898 66.617 15-15-15-03-007 Youth Programs 17.259 125.4071 2,056,735 15-16-16-03-007 Youth Programs 17.259 125.4071 2,056,735 15-16-16-03-007 Youth Programs 17.259 125.4071 2,056,735 2,795,076 3,607,915 14-14-15-03-007 Incentive Grant 17.278 2,337 43.482 01-15-16-03-007 WIA Dislocated Worker 17.278 214.791 327.702 31-14-14-03-007 WIA, Dislocated Worker 17.278 214.791 327.702 31-14-15-03-007 WIA, Dislocated Worker 17.278 496,825 60.0468 31-15-16-03-007 WIA, Dislocated Worker 17.278 997,142 1,556,565 31-16-16-03-007 WIA, Dislocated Worker 17.278 997,142 1,556,565 31-16-16-03-007 WIA, Dislocated Worker 17.278 997,142 1,556,565 31-16-16-03-007 WIA, Dislocated Worker 17.278 997,142 1,556,565 31-16-17-03-007 WIA, Dislocated Worker 17.278 997,142 1,556,565 31-16-17-03-007 WIA, Dislocated Worker 17.278 997,142 1,556,565 31-16-17-03-007 WIA, Dislocated Worker 17.278 56 11.524 44-13-14-03-007 WIA, Dislocated Worker 17.278 56 11.524 44-13-15-03-007 WIA, Dislocated Worker 17.278 56 11.524 44-13-14-03-007 WIA, Dislocated Worker 17.278 25.000 2	11-15-15-03-007	WIA, Adult Program	17.258	52,237	166,324
11-16-17-03-007	11-15-16-03-007	WIA, Adult Program	17.258	2,724,051	3,988,289
11-16-17-03-007	11-16-16-03-007	WIA, Adult Program	17.258	55,924	83,816
15.14.14.03.007 Youth Programs 17.29 13.898 66.617 15.15.15.15.03.007 Youth Programs 17.259 1.524,771 2.056,723 15.16.16.03.007 Youth Programs 17.259 1.524,771 2.056,723 15.16.16.03.007 Youth Programs 17.259 1.254,077 1.264,077 14.14.15.03.007 Incentive Grant 17.278 2.337 43.482 16.15.16.03.007 WIOA Metro Region Plan 17.278 2.14,791 327,702 31.14.14.03.007 WIA, Dislocated Worker 17.278 496,825 660,468 31.15.15.03.007 WIA, Dislocated Worker 17.278 496,825 660,468 31.15.15.03.007 WIA, Dislocated Worker 17.278 997,142 1.556,565 31.16.16.03.007 WIA, Dislocated Worker 17.278 997,142 1.556,565 31.16.16.03.007 WIA, Dislocated Worker 17.278 997,142 1.556,565 31.16.17.03.007 WIA, Dislocated Worker 17.278 997,142 1.556,565 31.16.14.03.007 WIA, Dislocated Worker 17.278 997,142 1.556,565 31.16.17.03.007 WIA, Dislocated Worker 17.278 997,142 1.556,565 31.16.17.03.007 WIA, Dislocated Worker 17.278 56 11.524 44.13.14.03.007 WIA, Dislocated Worker 17.278 36 11.524 44.13.14.03.007 WIA, Dislocated Worker 17.278 36 11.524 44.13.14.03.007 WIA, Dislocated Worker 17.278 36 11.524 44.15.15.03.007 WIA, Dislocated Worker 17.278 36 11.524 44.15.15.03.007 WIA, Dislocated Worker 17.278 36 11.524 44.15.15.03.007 WIA, Dislocated Worker 17.278 36 11.524 45.50.10.00.00 WIA, Dislocated Worker 17.278 36 11.524 45.50.00.00 WIA, Dislocated Worker 17.278 36 11.600 45.50.00.00 WIA, Dislocated Worker 17.278 36 11.600 55.50.00.00 WIA, Dislocated Worker 17.278 36 11.600 55.50.00.00 WIA, Dislocated Worker 17.278 36 11.600 55.50.00.00 WIA, Dislocated Work	11-16-17-03-007				
15-15-10-007		, ,		3,035,141	
15-15-10-007	15-14-14-03-007	Youth Programs	17 259	13 898	66 617
15-16-16-03-007 Youth Programs 17.259 1.256,407 1.484.575 2.795,076 3.607,975 1.256,407 3.607,975 1.256,407 3.607,975 1.256,407 3.607,975 1.256,007 1.256,007 1.256,007 WIOA Metro Region Plan 17.278 2.37 43.482 1.156,003 1.14-14-03-007 WIA, Dislocated Worker 17.278 214,791 327,702 31.14-15-03-007 WIA, Dislocated Worker 17.278 496,825 660,468 31.15-15-03-007 WIA, Dislocated Worker 17.278 32.487 303,918 31.15-16-03-007 WIA, Dislocated Worker 17.278 997,142 1.556,565 31.16-16-03-007 WIA, Dislocated Worker 17.278 997,142 1.556,565 31.16-16-03-007 WIA, Dislocated Worker 17.278 2.9085 10.3525 31.16-17-03-007 WIA, Dislocated Worker 17.278 2.9085 10.3525 31.16-17-03-007 WIA, Dislocated Worker 17.278 2.9085 10.3525 31.16-17-03-007 WIA, Dislocated Worker 17.278 3.60 4.064 44.13-14-03-007 WIA, Dislocated Worker 17.278 3.60 4.064 44.13-14-03-007 WIA, Dislocated Worker 17.278 3.60 4.064 44.13-15-03-007 WIA, Dislocated Worker 17.278 3.60 4.064 4.0		-			
14-14-15-03-007 Incentive Grant 17-278 2,337 43,482 01-15-16-03-007 WIOA Metro Region Plan 17-278 1-25,000 31-14-14-03-007 WIAA Dislocated Worker 17-278 214,791 327,702 31-14-15-03-007 WIA, Dislocated Worker 17-278 324,87 303,918 31-15-15-03-007 WIA, Dislocated Worker 17-278 324,87 303,918 31-15-16-03-007 WIA, Dislocated Worker 17-278 29,085 103,525 31-16-16-03-007 WIA, Dislocated Worker 17-278 29,085 103,525 31-16-16-03-007 WIA, Dislocated Worker 17-278 29,085 103,525 31-16-17-03-007 WIA, Dislocated Worker 17-278 29,085 103,525 31-16-15-03-007 WIA, Dislocated Worker 17-278 29,085 103,525 31-16-15-03-007 WIA, Dislocated Worker 17-278 3-6 11,524 44-13-14-03-007 WIA, Dislocated Worker 17-278 3-6 11,524 44-15-15-03-007 WIA, Dislocated Worker 17-278 3-6 11,605					
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31-14-14-03-007 WIA, Dislocated Worker 17.278 214,791 327,702 31-14-15-03-007 WIA, Dislocated Worker 17.278 32,487 303,918 31-15-15-03-007 WIA, Dislocated Worker 17.278 32,487 303,918 31-15-16-03-007 WIA, Dislocated Worker 17.278 997,142 1,556,555 31-16-16-03-007 WIA, Dislocated Worker 17.278 29,085 103,525 31-16-17-03-007 WIA, Dislocated Worker 17.278 29,085 103,525 31-16-17-03-007 WIA, Dislocated Worker 17.278 2- 47,614 44-13-14-03-007 WIA, Dislocated Worker 17.278 3- 6 402 44-15-15-03-007 WIA, Dislocated Worker 17.278 3- 6 1,524 44-15-15-03-007 WIA, Dislocated Worker 17.278 3- 6 1,524 44-15-15-03-007 WIA, Dislocated Worker 17.278 3- 6				2,337	
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31-15-15-03-007 WIA, Dislocated Worker 17.278 32,487 303,918 31-15-16-03-007 WIA, Dislocated Worker 17.278 997,142 1,556,565 31-16-16-03-007 WIA, Dislocated Worker 17.278 29,085 103,525 31-16-17-03-007 WIA, Dislocated Worker 17.278 2- 47,614 44-13-14-03-007 WIA, Dislocated Worker 17.278 5- 402 44-13-14-03-007 WIA, Dislocated Worker 17.278 5- 6 11,524 44-15-15-03-007 WIA, Dislocated Worker 17.278 3- 6 5,561 11,524 44-15-15-03-007 WIA, Dislocated Worker 17.278 3- 6 11,526 11,416,000 11,416,00				*	
31-15-16-03-007 WIA, Dislocated Worker 17.278 29.085 31.16-16-03-007 WIA, Dislocated Worker 17.278 29.085 30.35.25 31.16-170-3-007 WIA, Dislocated Worker 17.278 3 47.614 44.13-14-03-007 WIA, Dislocated Worker 17.278 3 40.20 44.14-14-03-007 WIA, Dislocated Worker 17.278 5 40.20 44.15-15-03-007 WIA, Dislocated Worker 17.278 3 40.20 44.15-15-03-007 WIA, Dislocated Worker 17.278 3 40.20 44.15-15-03-007 WIA, Dislocated Worker 17.278 3 40.20 3.185.761 7.603.286 11.416.002 7.603.286 11.416.002 7.603.286 11.416.002 7.603.286 11.416.002 7.603.286					· · · · · · · · · · · · · · · · · · ·
31-16-16-03-007					
11-16-17-03-007				*	
44-13-14-03-007 WIA, Dislocated Worker 17.278 - 400 44-14-14-03-007 WIA, Dislocated Worker 17.278 56 11,524 44-15-15-03-007 WIA, Dislocated Worker 17.278 36 1,5561 Total WIA Cluster 17.73,099 3,185,761 Total U.S. Department of Labor 7,603,286 11,416,062 U.S. Department of Transportation Direct Assistance Federal Transit Capital & Oper Asst Grants GA-90-X336 Regional Transit Implementation 20.507 282,694 353,368 GA-95-X026-00 Atlanta Beltline Project 20.507 282,694 758,646 GA-26-0006-00 VTCLI Round Two - Outreach 20.514 - 11,669 GA-26-0008-00 TMC Platform for One-Click 20.514 6.42 60,077 GA-04-0040 FTA- Mobility Mgmt CC 20.514 6.42 87,746 Transit Services Program Cluster GA-57-X014 New Freedom Program 20.51 39,974 72,762 Passed through Georgia Dept. of Human Resources 20.51 48,412				29,085	
44.14.14.03-007 WIA, Dislocated Worker 17.278 36 11,524 44.15.15-03-007 WIA, Dislocated Worker 17.278 346 5,561 Total WIA Cluster 7,603,286 11,416,062 U.S. Department of Labor 7,603,286 11,416,062 U.S. Department of Transportation 7,603,286 11,416,062 Direct Assistance Federal Transit Capital & Oper Asst Grants GA-90-X336 Regional Transit Implementation 20.507 282,694 353,368 GA-95-X026-00 Atlanta Beltline Project 20.507 282,694 353,368 GA-26-0006-00 VTCLI Round Two - Outreach 20.514 6.42 60,077 GA-26-0008-00 TMC Platform for One-Click 20.514 6.42 60,077 GA-40-0040 FTA- Mobility Mgmt CC 20.514 6.42 87,746 Transit Services Program GA-57-X014 New Freedom Program 20.51 39,974 72,762 Passed through Georgia Dept. of Human Resources 20.51 486,028 <t< td=""><td>31-16-17-03-007</td><td>WIA, Dislocated Worker</td><td>17.278</td><td>-</td><td>47,614</td></t<>	31-16-17-03-007	WIA, Dislocated Worker	17.278	-	47,614
May Dislocated Worker 17.278 3.46 5.561 1.773,069 3.185,761 1.773,069 3.185,761 1.775,069 3.185,761 1.775,069 1.1416,062	44-13-14-03-007	WIA, Dislocated Worker	17.278	-	402
Total WIA Cluster 1,773,069 3,185,761 7,603,286 11,416,062	44-14-14-03-007	WIA, Dislocated Worker	17.278	56	11,524
Total U.S. Department of Laber 7,603,286 11,416,062	44-15-15-03-007	WIA, Dislocated Worker	17.278	346	5,561
Direct Assistance				1,773,069	3,185,761
U.S. Department of Transportation Direct Assistance Federal Transit Capital & Oper Asst Grants GA-90-X336 Regional Transit Implementation 20.507 282,694 353,368 GA-95-X026-00 Atlanta Beltline Project 20.507 282,694 758,646 GA-26-0006-00 VTCLI Round Two - Outreach 20.514 - 11,669 GA-26-0008-00 TMC Platform for One-Click 20.514 6,442 60,077 GA-04-0040 FTA- Mobility Mgmt CC 20.514 6,442 87,746 Transit Services Program Cluster GA-90-X-345 JARC 20.516 39,974 72,762 GA-57-X014 New Freedom Program 20.521 48,412 81,276 Passed through Georgia Dept. of Human Resources 42700-362-0000037972 5310 20.513 466,028 1,116,935 42700-362-0000054731 5310 20.513 466,028 1,116,935 42700-362-0000054731 5310 20.513 484,298 1,147,199		Total WIA Cluster		7,603,286	11,416,062
Direct Assistance Federal Transit Capital & Oper Asst Grants GA-90-X336 Regional Transit Implementation 20.507 282,694 353,368 GA-95-X026-00 Atlanta Beltline Project 20.514 - 11,669 GA-26-0006-00 VTCLI Round Two - Outreach 20.514 - 11,669 GA-26-0008-00 TMC Platform for One-Click 20.514 6,442 60,077 GA-04-0040 FTA- Mobility Mgmt CC 20.514 - 16,000 Transit Services Program Cluster 20.514 39,974 72,762 GA-90-X-345 JARC 20.516 39,974 72,762 GA-90-X-345 JARC 20.516 39,974 72,762 Passed through Georgia Dept. of Human Resources 20.513 466,028 1,116,935 42700-362-0000037972 5310 20.513 466,028 1,116,935 42700-362-000003791 5310 20.513 18,270 30,264 42700-362-0000054731 5310 484,298 1,114,199	Total U.S. Department of Lab	or		7,603,286	11,416,062
Federal Transit Capital & Oper Asst Grants GA-90-X336 Regional Transit Implementation 20.507 - 405,278 GA-95-X026-00 Atlanta Beltline Project 20.507 282,694 353,368 GA-26-0006-00 VTCLI Round Two - Outreach 20.514 - 11,669 GA-26-0008-00 TMC Platform for One-Click 20.514 6,442 60,077 GA-04-0040 FTA- Mobility Mgmt CC 20.514 - 16,000 6,442 87,746 Transit Services Program Cluster GA-90-X-345 JARC 20.516 39,974 72,762 GA-57-X014 New Freedom Program 20.521 48,412 81,276 Passed through Georgia Dept. of Human Resources 42700-362-0000037972 5310 20.513 466,028 1,116,935 42700-362-0000054731 5310 20.513 466,028 1,116,935 42700-362-0000054731 5310 20.513 484,298 1,147,199	U.S. Department of Transport	ation			
GA-90-X336 Regional Transit Implementation 20.507 - 405,278 GA-95-X026-00 Atlanta Beltline Project 20.507 282,694 353,368 GA-26-0006-00 VTCLI Round Two - Outreach 20.514 - 11,669 GA-26-0008-00 TMC Platform for One-Click 20.514 6,442 60,077 GA-04-0040 FTA- Mobility Mgmt CC 20.514 - 16,000 Transit Services Program Cluster GA-90-X-345 JARC 20.516 39,974 72,762 GA-57-X014 New Freedom Program 20.521 48,412 81,276 Passed through Georgia Dept. of Human Resources 42700-362-0000037972 5310 20.513 466,028 1,116,935 42700-362-0000054731 5310 20.513 466,028 1,116,935 42700-362-0000054731 5310 20.513 466,028 1,116,935 42700-362-0000054731 5310 484,298 1,1147,199		& Once Acet Counts			
GA-95-X026-00 Atlanta Beltline Project 20.507 282,694 353,368 GA-26-0006-00 VTCLI Round Two - Outreach 20.514 - 11,669 GA-26-0008-00 TMC Platform for One-Click 20.514 6,442 60,077 GA-04-0040 FTA- Mobility Mgmt CC 20.514 - 16,000 Transit Services Program Cluster GA-90-X-345 JARC 20.516 39,974 72,762 GA-57-X014 New Freedom Program 20.521 48,412 81,276 Passed through Georgia Dept. of Human Resources 42700-362-0000037972 5310 20.513 466,028 1,116,935 42700-362-0000054731 5310 20.513 18,270 30,264 42700-362-0000054731 5310 484,298 1,1147,199	•	•	20.507		105 070
CA-26-0006-00 VTCLI Round Two - Outreach 20.514 - 11,669		•		-	
GA-26-0006-00 VTCLI Round Two - Outreach 20.514 - 11,669 GA-26-0008-00 TMC Platform for One-Click 20.514 6,442 60,077 GA-04-0040 FTA- Mobility Mgmt CC 20.514 - 16,000 Transit Services Program Cluster GA-90-X-345 JARC 20.516 39,974 72,762 GA-57-X014 New Freedom Program 20.521 48,412 81,276 Passed through Georgia Dept. of Human Resources 42700-362-0000037972 5310 20.513 466,028 1,116,935 42700-362-0000054731 5310 20.513 466,028 1,116,935 42700-362-0000054731 5310 20.513 484,298 1,147,199	GA-95-X026-00	Atlanta Beltline Project	20.507		
GA-26-0008-00 TMC Platform for One-Click 20.514 6,442 60,077 GA-04-0040 FTA- Mobility Mgmt CC 20.514 - 16,000 6,442 87,746 Transit Services Program Cluster GA-90-X-345 JARC 20.516 39,974 72,762 GA-57-X014 New Freedom Program 20.521 48,412 81,276 Passed through Georgia Dept. of Human Resources 42700-362-0000037972 5310 20.513 466,028 1,116,935 42700-362-0000054731 5310 20.513 18,270 30,264 42700-362-0000054731 5310 484,298 1,147,199				282,694	758,646
GA-04-0040 FTA- Mobility Mgmt CC 20.514 - 16,000 Transit Services Program Cluster GA-90-X-345 JARC 20.516 39,974 72,762 GA-57-X014 New Freedom Program 20.521 48,412 81,276 Passed through Georgia Dept. of Human Resources 42700-362-0000037972 5310 20.513 466,028 1,116,935 42700-362-0000054731 5310 20.513 18,270 30,264 42700-362-0000054731 484,298 1,147,199				-	
6,442 87,746 Transit Services Program Cluster GA-90-X-345 JARC 20.516 39,974 72,762 GA-57-X014 New Freedom Program 20.521 48,412 81,276 Passed through Georgia Dept. of Human Resources 20.513 466,028 1,116,935 42700-362-0000037972 5310 20.513 466,028 1,116,935 42700-362-0000054731 5310 20.513 18,270 30,264 484,298 1,147,199	GA-26-0008-00	TMC Platform for One-Click	20.514	6,442	60,077
Transit Services Program Cluster GA-90-X-345 JARC 20.516 39,974 72,762 GA-57-X014 New Freedom Program 20.521 48,412 81,276 Passed through Georgia Dept. of Human Resources 42700-362-0000037972 5310 20.513 466,028 1,116,935 42700-362-0000054731 5310 20.513 18,270 30,264 42700-362-0000054731 5310 484,298 1,147,199	GA-04-0040	FTA- Mobility Mgmt CC	20.514	- (112	
GA-57-X014 New Freedom Program 20.521 48,412 81,276 Passed through Georgia Dept. of Human Resources 42700-362-0000037972 5310 20.513 466,028 1,116,935 42700-362-0000054731 5310 20.513 18,270 30,264 4484,298 1,147,199	Transit Services Progra	m Cluster		6,442	8/,/46
GA-57-X014 New Freedom Program 20.521 48,412 81,276 Passed through Georgia Dept. of Human Resources 42700-362-0000037972 5310 20.513 466,028 1,116,935 42700-362-0000054731 5310 20.513 18,270 30,264 4484,298 1,147,199	GA-90-X-345	JARC	20.516	39,974	72,762
Passed through Georgia Dept. of Human Resources 42700-362-0000037972 5310 20.513 466,028 1,116,935 42700-362-0000054731 5310 20.513 18,270 30,264 484,298 1,147,199		New Freedom Program	20.521	*	
42700-362-0000054731 5310 20.513 18,270 30,264 484,298 1,147,199	Passed through Georgia Dept. o	f Human Resources			ŕ
484,298 1,147,199				*	
	42700-362-0000054731	5310	20.513		
Total Transit Services Program Cluster 572,684 1,301,237					
		Total Transit Services Program Cluster		572,684	1,301,237

Atlanta Regional Commission Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2016

Federal Grantor/Pass-through		CFDA	Passed through	Total Federal
Grantor/Program or Cluster Title Program Name		NO.	to Subrecpients	Expenditures
Passed through Georgia De	ept. of Transportation			
Highway Planning	and Construction Cluster			
0013396	Highway Planning and Construction (PL)	20.205	-	4,865,735
0010500	Regional Rideshare Program	20.205	-	1,564,907
0010935	TDM Employer Services	20.205	1,127,496	1,437,127
0013420	SHRP2	20.205	-	440,163
0013754	SHRP2	20.205	-	185,715
0010464	ACL CDSM Education	20.205	597,122	746,402
0010461	Livable Centers Initiative Policy Studies	20.205	428,107	535,135
0010462	Livable Centers Initiative Policy Studies	20.205	261,159	526,364
0008733	Surface Transporation Program	20.205	200,287	250,359
0014992	Surface Transporation Program	20.205	-	35,540
0010466	County Comprehensive Transportation Plan	20.205	-	343,180
	Total Highway Planning and Construction Cluster		2,614,171	10,930,627
T005796	Federal Transit Technical Studies Grants	20.505	_	1,991,562
				1,991,562
Total U.S. Department of	Transportation		3,475,991	15,069,818
Total Schedule of Federal Assistance		\$21,871,928	\$44,607,590	

Atlanta Regional Commission Notes To Schedule Of Expenditures Of Federal Awards For the Year Ended December 31, 2016

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Atlanta Regional Commission (the "Commission") under programs of the federal government for the year ended December 31, 2016. Because the Schedule presents only a selected portion of the operations of the Commission, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the Commission.

2. <u>Summary of Significant Accounting Policies</u>

The Schedule is presented using the modified accrual basis of accounting, which is described in Note 1C of the Commission's financial statements. Expenditures are recognized following the applicable cost principles contained in either Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") or the OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Agency-wide central support service costs are recorded in the Commission's General fund as indirect costs and are recovered from grantor agencies, through the Commission's special revenue funds and proprietary funds based upon a predetermined indirect cost rate. The Commission's indirect cost plan for 2016 established a fixed rate of 31% for direct salaries, wages, and fringe benefits. Departmental indirect costs for the Business Services, Community Services, and Livable Communities departments are recovered from grantor agencies through the cost centers managed by these departments within special revenue funds and proprietary funds based upon a predetermined indirect cost rate for each department. The Commission's indirect cost plan for 2016 established a fixed rate of 4.7%, 1.9%, and 9.3% for the Business Services, Community Services, and Livable Communities departments, respectively. The indirect costs rates are applied to the labor base, made up of salaries, wages, and fringe benefits charged directly to the cost centers.

3. Relationship to Federal Financial Reports

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

Atlanta Regional Commission Summary Schedule of Prior Year Findings For the Year Ended December 31, 2016

Federal Award Findings and Questioned Costs

None reported