



Comprehensive Annual  
Financial Report

Fiscal Year Ended December 31, 2018



Atlanta Regional Commission

Atlanta, Georgia



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Atlanta, Georgia

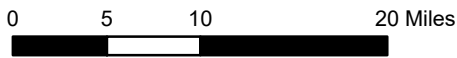
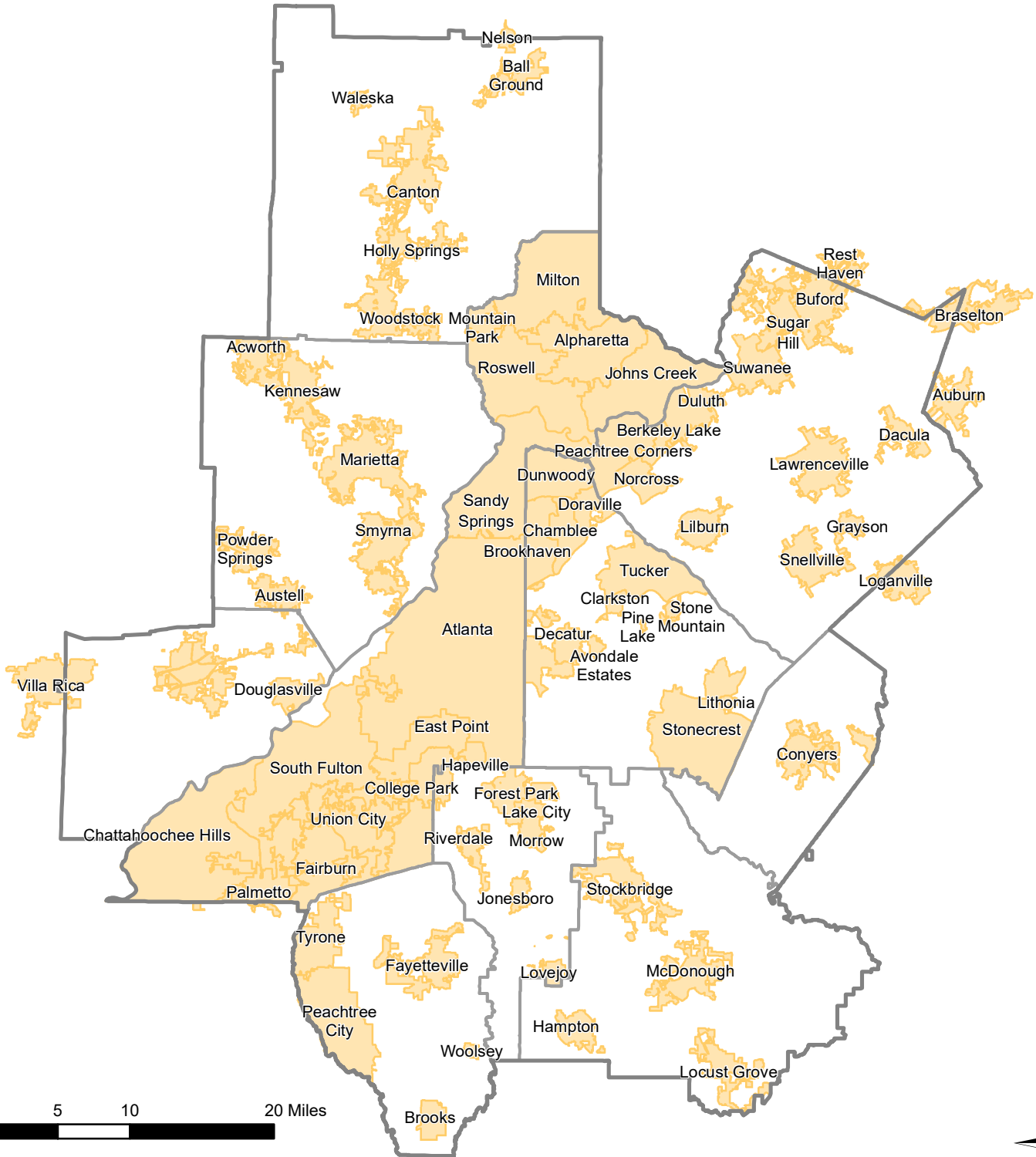
# **Comprehensive Annual Financial Report**

**Fiscal Year Ended December 31, 2018**

Prepared By  
The Financial Service Group



# The Atlanta Region



The Atlanta Regional Commission ("ARC") created in 1971 by local governments of the Atlanta Region, includes Cherokee, Clayton, Cobb, DeKalb, Douglas, Fayette, Fulton, Gwinnett, Henry and Rockdale counties and 73 municipalities including the City of Atlanta. ARC is the regional planning and intergovernmental coordination agency for the Region. It is also the forum where the Region's leaders come together to solve mutual problems and decide issues of regionwide consequence. ARC is supported by local, state and federal funds. Board membership on the ARC is held by 23 local elected officials, 15 private citizens and one non-voting member appointed by the Board of the Georgia Department of Community Affairs.

The Atlanta Regional Commission is committed to the principle of affirmative action and shall not discriminate against otherwise qualified persons on the basis of race, color, religion, national origin, sex, age, physical or mental handicap, or disability in its recruitment, employment, facility and program accessibility or service.



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June 26, 2019

The Honorable W. Kerry Armstrong, Chair  
Members of the Atlanta Regional Commission  
and Citizens of the Atlanta Region

Ladies and Gentlemen:

We are pleased to present the comprehensive annual financial report of the Atlanta Regional Commission (ARC or the Commission) for the fiscal year ended December 31, 2018. The report is issued pursuant to Georgia law requiring all Regional Commissions to publish a complete set of financial statements within six months of the close of each fiscal year. The report must conform to generally accepted accounting principles (GAAP) and be audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants.

This report consists of management's representations concerning the finances of the Commission. Consequently, agency management assumes full responsibility for the completeness and reliability of all of the information presented. To provide a reasonable basis for making these representations, the ARC's management has established a comprehensive internal control framework. It is designed both to protect the Commission's assets from loss, theft, or misuse and to compile sufficient, reliable information for the preparation of the ARC's financial statements in conformity with GAAP. The ARC recognizes that the cost of internal controls should not outweigh their benefits. Accordingly, the agency has designed its controls in a way that provides reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Nichols, Cauley & Associates, LLC, a firm of licensed certified public accountants, has audited the ARC's financial statements. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Commission for the fiscal year ended December 31, 2018, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall presentation of the financial statements. The independent auditor concluded, based upon the audit, that there is a reasonable basis for rendering an unmodified opinion that the ARC's financial statements for the fiscal year ended December 31, 2018 are fairly presented in conformity with GAAP. The independent auditor's report is the first component of the financial section that follows this introductory section.

The independent audit of the ARC's financial statements was part of a broader federally mandated "Single Audit", designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on those involving the administration of federal awards. These reports are available in the separately issued Single Audit Report of the Atlanta Regional Commission.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A).

This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The ARC's MD&A can be found immediately following the report of the independent auditors.

The Commission's comprehensive annual financial report contains supplementary information which was not audited by Nichols, Cauley & Associates, LLC and on which they express no opinion.

### **Profile of the Atlanta Regional Commission**

The ARC, created in 1971, is a multi-purpose, comprehensive regional planning agency serving the 10-county Atlanta region, which covers almost 3,000 square miles and includes the City of Atlanta and all or part of 73 other municipalities. These 10 counties account for 65 percent of the population and 86 percent of the jobs in Metropolitan Atlanta, one of the nation's fastest growing economic centers.

The Commission's Board has 39 members, of which 23 are local elected officials representing general-purpose local governments. The agency, formed pursuant to State law (Official Code of Georgia Annotated (OCGA) 50-8-80 et seq. or *Act 5*), is also one of 12 regional commissions (RCs) established by the Georgia Planning Act of 1989 (OCGA 50-8-30 et seq.). In the event of any conflict between the two laws, the law creating RCs states that the ARC's enabling law shall control and govern.

The Commission's federally assisted planning responsibilities include designation as a Metropolitan Planning Organization (MPO) for transportation planning, in addition to being the Area Agency on Aging, which has the responsibility for providing nutrition, health, social services, employment programs for the elderly, and promoting lifelong communities. The ARC's state-assigned planning responsibilities include, but are not limited to, environmental, land use, parks and open space, housing and human services. It is noteworthy that the Commission is the single governing body providing unified policy direction to each of the cited programs. The ARC carries out these programmatic responsibilities through a fully integrated, interfunctional planning process. In addition, the ARC acts as the administrative agent of the Atlanta Regional Workforce Board to provide a broad array of services to expand job skills of workers and assist businesses with their employment needs in seven counties. ARC also serves as staff to the Metropolitan North Georgia Water Planning District.

The Commission exercises extensive review and comment responsibilities. Under Presidential Executive Order 12372, it reviews proposed applications for federal assistance within the region. O.C.G.A. 50-8-80 thru 50-8-103, provides for the ARC to review and comment on any "Area Plan," defined as a proposed plan that affects more than one governmental jurisdiction. The 1989 planning act extended this authority by requiring all regional development centers to review developments of regional impact (DRIs) or certain large-scale proposals that portend intergovernmental impacts. In addition, the Metropolitan River Protection Act requires the ARC's review of development proposals in the Chattahoochee River Corridor.

### **Factors Affecting Financial Condition**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the Atlanta Regional Commission operates.

**Local Economy.** The 2010 Census of the Atlanta Regional Commission 10-county area showed that the Region grew by 678,000 people over the 2000s, for an average annual growth of 1.8 percent, and was home to 4.1 million people as of April 1, 2010. From 2010 to 2018, ARC estimates that the region added 448,150 persons to total 4.56 million people, for an average annual growth rate of 1.3 percent (up from 1.1 percent between 2010 and 2015). The 2010-2018 average annual population increase of 56,019 was still significantly lower than the 67,837 new residents averaged per year during the 2000s, and far lower than the 87,158 new residents per year

averaged during the 1990s. However, the 75,800 increase of 2017-2018 trailed 2016-2017 only slightly as the largest annual growth during the decade to date.

The impact of the severe national and regional “Great Recession” -- that began in December 2007 and ended in June 2009-- was, for the Atlanta region, both lagged and resilient. Population growth slowed significantly, as did job growth even more dramatically. For the calendar years of 2014-2018, however, housing permit levels bounced back substantially, though still not to pre-recession levels in almost all jurisdictions. 2018 saw some slowing compared to 2016 and 2017 levels. The vacant home oversupply of the recession and its aftermath has almost totally abated, particularly due to significant strength in the market for existing homes. While foreclosures have receded to pre-recession levels except in a very few hot-spots, there has been a corollary effect of constraining marketplace supply of existing homes. There are now under four months of supply in most single-family price segments. While there is some momentum for new single-family construction, most activity underway is focused on higher-priced market niches, driven by influences of soaring land values in desired locations. Multifamily construction boomed 2014-2016 (particularly in core areas such as the City of Atlanta Midtown condo market) and continues in those core areas with tapering 2017-2018 and significant slowing in 2019. Price growth in all residential market segments is slowing. As for commercial space, while office and industrial vacancies are dropping, retail vacancies are increasing with the shift of consumer demand away from brick and mortar stores to online shopping. There is significant new construction (largely build to suit, but spec development increasing) only in the industrial market.

So, while construction in most residential sectors (except for starter homes) has rebounded to an extent, things are not now and are not likely to be “business as usual”, at least not as the phrase would be defined in prior decades. Series 15 ARC forecasts indicate that population increase through to the end of its forecast horizon will average about 1.5 percent per year, lagging the 3% average annual increases of the 1980s and 1990s, and just behind the 1.8% average annual growth in the 2000s.

Since 1980, the Atlanta region’s population has increased by 140 percent, adding 2.66 million new residents. Put another way, over 60 percent of the region’s growth since 1900 has occurred after 1980. Over the 65+ years since 1950, Atlanta’s population has grown at an average annual rate of 2.6 percent. Sustaining so high a rate over this period clearly demonstrates the underlying strength of the region’s diversified economy.

Overall, the regional economy remains well balanced and serves as an economic development engine for the Southeast and for the nation. Between 1980 and 2000, the Region added 1,090,343 jobs, (121 percent). The two major recessions of the 2000s (the dotcom bust of the early decade followed by the Great Recession of 2007-2009) “shifted downward” the historical growth trend over the past decade. Unemployment rates in the metro area soared from 3.6% in 2001 to 10.7% in January 2010. But recovery brought the rates back down to 3.7 percent as of April 2018 and to 3.1 percent by April 2019.

For the ARC 10-county region, the job base declined by almost 400,000 jobs 2000-2010 (20 percent). Since 2010, the job base has slowly bounced back, with data from the Georgia Department of Labor showing consistent positive (monthly) trends in employed persons for the Atlanta Regional Commission. By late 2013, the job base had finally recovered to the pre-recession levels of late 2007. Unemployment rates have dropped significantly from the highs (nearly 11%) of 2010 -- to 5.1% as of March 2016 and then down even more sharply to 3.1% by April of 2018. This recent rate far lower than pre-recession rates. Over the long term, ARC forecasts that the Region will average about 42,000 new jobs per year. While impressive net growth, this is appreciably lower than the record job growth (approaching 90,000 jobs per year) observed in the late 1990s.

From 1980 to present, the mix of jobs has shifted toward the Services and Trade sectors at the expense of the relative ranking of Government and Manufacturing, which have both declined in jobs. Services and Trade account for over 90% of the Region’s increase in jobs over the 35+-year period. Despite the dominance of Services and Trade, all major industry groups (besides Government and Manufacturing) posted net gains in jobs

during this period. Part of this shift in industry is illusory, as privatization of public facilities such as hospitals shifted thousands of jobs from Government to Services.

Other economic “macro trends” should be mentioned as well. There is still very little inflationary pressure in the broader economy (absent worsening of tariff “wars” or geopolitical incidents) that would drive wage growth and prompt significant interest rate increases. More locally, critical elements of the recent recovery have been the large share of “net new” jobs that are part-time and low-paying, the stagnation of wage and job growth in middle-wage and middle-wage sectors, and the post-recession increases (now tapering off) in the educational expectations of employers in both the middle-skill and higher-skill sectors. While industry demand for workers in Services is likely to increase, the future may bring downward trends (or at least lower net growth) in Retail and Wholesale Trade employment. The uncertain impacts of automation along with demographically and skill-driven shrinkage in the labor force also present challenges of longer-term economic health of the region.

**Long-term financial planning.** Two provisions of Act 5 give the ARC a level of stability that is distinctive among the nation’s substate planning agencies. These are mandatory funding by the ten counties and the City of Atlanta and prior approval by the Georgia General Assembly before a county may withdraw from the Commission.

In addition, management prepares financial forecasts to help anticipate future financial resources needed to maintain critical programs for the ARC service area. Relying on these forecasts, the Commission’s Budget and Audit Review Committee garnered the support of the full Board for a dues increase. The legislation authorizing the dues increase provided the ARC’s local funding to rise from \$.80 per capita to \$.90 effective January 1, 2002 and to \$1.00 effective January 1, 2003. In addition, the law gave the Board sole authority over future increases when triggered by rises in the Consumer Price Index. During the 2017 Budget preparation, the ARC Board of Directors authorized a \$.10 per capita dues increase effective January 1, 2017.

**Major Initiatives.** ARC’s **Transportation Access and Mobility Group (TAMG)** has two primary core products that it develops; 1) the Regional Transportation Plan (RTP) and the 2) Transportation Improvement Program (TIP). *The Atlanta Region’s Plan*, a major joint effort involving all ARC groups, was completed and adopted by the ARC Board in February 2016. The Plan includes significant updates to regional land use and growth strategies, including population forecasts, while updating regional policies and transportation concepts through the year 2040. As part of *The Atlanta Region’s Plan*, the RTP includes over \$93 billion in investments through the year 2040, including major updates to the regional managed lane and transit strategies. Since the plan’s original adoption, ARC has undertaken seven amendments, as well as 12 additional rounds of minor quarterly administrative modifications. The next major quadrennial update of the plan will be completed in early 2020.

Several TAMG initiatives completed thus far in 2018 or still underway continue to build on the foundation of *The Atlanta Region’s Plan*:

- Currently providing technical and staff support during the start-up operations of the new Atlanta-region Transit Link Authority (ATL), created by the Georgia General Assembly during the 2018 session.
- Completed an update to the regional transit vision (Concept 3) in late 2018.
- Completed a Regional Truck Parking Assessment.
- Completed a Regional Bicycle and Pedestrian Safety Action Plan.
- Ongoing management of the County Transportation Program (CTP), which provides funding and staffing for county-level long range transportation planning initiatives as well as the City of Atlanta. Clayton County, Forsyth County and northern Fulton County completed CTP updates in 2018. Updates are currently underway in Cobb County, Fayette County and southern Fulton County. Updates will be initiated in Douglas County and DeKalb County during 2019.

- Supporting the ongoing development of the DeKalb County Transit Master Plan.
- Managing several new regional planning studies using consultant assistance, including an update to the Regional Transportation System Management & Operations Vision and ITS Architecture Plan, development of the Chattahoochee Greenway Trail Plan, and conducting a transit onboard survey used for regional travel demand model calibration.
- Providing management oversight over numerous 19 local planning studies, including four freight cluster plans, identified through a TIP funding solicitation process completed in 2018.
- Assisting Forsyth County, Newton County and Spalding County with scope development and procurement activities for transit feasibility studies to be conducted using FTA 5307 funds.
- Continuing to be actively involved in implementing federal rulemaking requirements related to transportation performance measures and targets, in collaboration with GDOT and peer MPOs.

**ARC's Mobility Services Group** is responsible for supporting and coordinating transportation demand management activities, and provision as well as the development of technological solutions to transportation related issues. In 2018, the division undertook a number of significant initiatives:

- Georgia Commute Options (GCO) – As the Transportation Demand Management (TDM) arm for the region, the Mobility Services Group officially assumed management of the GCO program in April/May of 2017 and procured several program consultants to assist with employer outreach, incentives management, performance evaluation, and marketing and communications for the program. ARC conducted extensive research and analysis to aid in the development of the new marketing and communications plan, the employer outreach approach and methodology and the schools' engagement strategy which catapulted the program into 2018, successfully. In 2018, GCO promoted and/or launched several mode-specific promotions and TDM-related programs such as:
  - GCO launched the Drive Change Marketing Campaign
  - TDM Regional Summit – Annual Education and Training Summit hosted by GCO for the TDM Network, including the regional transit partners.
  - TeleWork Summit in conjunction with TeleWork Week that received endorsement from Governor Deal – the summit was held at Mercedes Benz USA headquarters and featured keynote, Lars Minns VP of HR at Mercedes Benz. The Telework Summit launched GCO's support to corporations for business continuity during Super Bowl LIII.
  - GCO partnered with the Super Bowl Host Committee to train over 9,000 Super Bowl volunteers on how to utilize clean commute options during Super Bowl LIII.
  - The GCO Marketing & Technology Team created a unique App for Super Bowl Volunteers to do Trip Planning and Ridematching.
  - The Try Transit 2018 Modal Promotion provided a free transit pass to commuters who used transit one day or less per week. Over 2000 commuters responded to the survey, with 1,400 eligible for a free transit pass. 82% of Try Transit participants planned to continue to take transit to and from work after the promotion.
  - Biketober: The Atlanta Bike Challenge, designed to encourage cycling as a commute mode, had over 2000 participants and saw a 15% increase in participation.
  - GCO Schools hosted National School Bus Safety Week and in partnership with the Dekalb County School held a school bus ride with the superintendent and school board leaders.
  - GCO Marketing hosted a Social Media Summit to help educate the TDM Network regarding Social Media Strategy.
  - Mobility Services assisted regional Transportation Management Associations (TMAs) with modal shift marketing campaigns and strategies that resulted in an 18% shift to a clean commute in 2018.
- A Local Government Guide was written to assist local governments and municipalities on how to create a TDM program and best practices.

- Transportation Technology– the Mobility Services Technology Group released an RFP for Ridematching Software.

In 2018, the Community Development Group updated the Livable Centers Initiative Program based upon its strategic framework work conducted in 2017. The result of this work, led to the development of the four core values of: Mobility; Equity; Resiliency; and Prosperity. The four core values were refined into eight focus areas of access to healthy foods, affordable housing, aging in place, green infrastructure, historic preservation, smart communities, workforce development, and creative placemaking.

In 2018, the Community Development Group launched the Community Development Assistance Program. This program provided low cost technical assistance to local governments and non-profits to assist in developing plans, trainings and facilitation for 12 communities.

The Community Development Group continues to provide resources to implement plans at MARTA rail station areas. In 2018, ARC continued to support the TransFormation Alliance by hosting its Managing Director. The Community Development Group's previous work in supporting MARTA TOD led to the construction of TOD Developments at two MARTA stations, and the Community Development Group is continuing to work with MARTA on other opportunities throughout the region.

ARC continued to implement The Atlanta Region's Plan to meet not only its state requirements for regional planning but to align local, state and regional policies to continue to support future growth. These elements included a Regional Resource Plan, Minimum Standards for Local Government Implementation and a detailed Unified Growth Policy Map (UGPM) coordinated with local government Comprehensive Plans.

The Community Development Group continued reviews of Developments of Regional Impact (DRI) and reviewing local Comprehensive Plans, Short Term Work Programs and Capital Improvement Elements. ARC reviewed 30 DRIs in 2018.

In 2012, the Georgia Department of Community Affairs mandated regional commissions to assist local governments in meeting their basic planning requirements with no financial contribution from local governments. The Community Development Group completed 14 plans in 2018. Since 2012, the Community Development Group has completed 44% of all Comprehensive Plans within the region.

In 2018, the Community Partnerships Group executed four regional leadership development programs that engaged nearly 300 leaders across metro Atlanta in learning about and planning for the future of the region. More than 130 leaders traveled to the San Diego region in May on the LINK trip to learn from that area's top leaders on issues relevant to metro Atlanta like housing affordability, homelessness, and expanding transit options. Small group conversations, tours and other interactive formats provided leaders with opportunities to connect with and learn from their peers in that growing region. Leaders returned with new tools and insight to address affordable housing needs here at home.

The Regional Leadership Institute invited 52 leaders from the ten-county Atlanta region to Savannah in October for a one-week immersive leadership experience. Participants from each of the ten counties came together to learn about water and natural resource planning, transportation funding and the newly created Atlanta Transit Link system, and many other topics that relate to the growth of our region. Each year this program seeks to inform participants on these issues, but also create networks of passionate individuals who will take on regional challenges once they return home.

The Model Atlanta Regional Commission (MARC) program took 46 high school sophomores and juniors through a connected, strategic course of study over a six-month period. They learned about workforce development and the economy of metro Atlanta, Smart Cities technology and transportation solutions, and other

issue areas that focus on the need for collaboration and leadership. Each year students gain opportunities to learn from regional experts and their peers as they explore real-life scenarios. They are tasked with developing a solution to a key regional issue using the tools they've learned by the end of the program.

The Arts Leaders of Metro Atlanta (ALMA) program brought 55 leaders in arts organizations and related fields into conversations on civic challenges like creative placemaking, expanding economic opportunity and planning for the aging population. Through five course days of thoughtful sessions and interactive dialogue, participants learned about the need for arts leaders to be at the civic table as well as understand how these issues impact their work.

In addition to leadership development, the Community Partnerships Group leads the agency's arts and culture planning function, which is increasingly integrated throughout ARC. More than convening conversations around arts-specific topics, this work is about bringing the arts into other fields and helping them do what they do, only better. Unlocking creative potential in residents and leaders has helped communities rethink issues like downtown revitalization, engaging younger residents, and natural resource planning. Public forums on current cultural topics and technical assistance to communities on projects like creative placemaking have given local governments real resources to address challenges in creative ways.

**ARC's Natural Resources Group** continues to provide administrative and technical planning support to the Metropolitan North Georgia Water Planning District, which provides regional planning for water resources and water quality in the 15 counties surrounding and including the City of Atlanta. The District completed work on the update to the Water Resource Management Plan which was adopted in June 2017. Technical planning included support for the newly adopted Water Resource Management Plan. The District started the Single-Family Toilet Rebate Program in March 2008. Between March 2008 and December 31, 2018, the District rebate program and partners have replaced over 140,000 old, inefficient toilets with new low-flow toilets.

ARC continued the Green Communities program, certifying 7 communities in 2018. ARC also continued the Sustainable Connections Internship Program in 2018, matching 4 students with 3 communities on projects ranging from sustainability planning to commercial recycling education and outreach. In addition, ARC continued its role in administration of the Chattahoochee Corridor Plan under the Metropolitan River Protection Act. ARC provided technical support and several workshops for communities related to the update to the Georgia Stormwater Manual completed in early 2016. ARC also coordinated legal and technical support for ongoing efforts related to water supply in the Apalachicola-Chattahoochee-Flint and Alabama-Coosa-Tallapoosa river basins.

In August 2018, The **Research and Analytics Group** (RAG) completed major jurisdiction estimates for population as of April 2018. County level 2015 employment estimates were completed, and progress made in analyzing the base file for 2017 employment. The geographic information specialists of RAG did extensive work to complete a round of spatial data collection from local government, and finished updates to city boundaries in the region. The GIS group also continued assisting GDOT's MAP-21 effort both in terms of project management and technical work—all to update the geography of and attributes for the state's street spatial database. With regards to prep work for the 2020 Census, the group (1) provided extensive local government assistance in the Local Update of Census Addresses (LUCA) process, involving aid to local governments in generating updated lists for the 2020 Census count; and (2) began work or local governments on the Participant Statistical Areas Program (PSAP), which involves defining geographic reporting areas for 2020 Census data.

2018 marked completed project planning for, and initiation of work on, a new forecast series for the 2020 Atlanta Region's Plan update. The primary work of the modeling groups in 2018 involved finalization of regional control totals for population and jobs, and outreach to local jurisdictions about local projects and initiatives that would influence small-area allocation of those regional controls. Initial draft small-area forecasts were then produced,

incorporating these local comments. An interactive map was under development to collect local planning staff reaction (and edits to) those early draft small-area forecasts, and internal review meetings began to allow other groups within ARC to evaluate the draft series.

The Neighborhood Nexus program set records for number of projects and revenues from fee-for-service efforts in 2018. One of the “let and ongoing projects” at the end of 2018 was providing (to five Georgia cities) analysis of and outreach about small-area health estimates produced via the 500 Cities project. This work was funded by a grant from the Robert Wood Johnson Foundation. The Nexus program hosted (in Atlanta) the National Neighborhood Indicators Partnership Spring Partners Meeting in May of 2018. A consultant, by the end of 2018, had completed a Resource Development Plan that more fully defined and refined potential future directions and implementation strategies for Nexus efforts.

The Research & Analytics Group also continued adding value to services offered to internal clients and constituent governments by increasing and enhancing use of ESRI Business Analyst Online, On the Map (Census Bureau), Burning Glass, and JobsEQ demographic and economic analysis tools. The group in 2018 continued to use A to Z Databases for current business information to assist the Mobility Group, as well as Infograph’s Historical Business Database to assess patterns in economic development. The Economic Analysis Program (EAP) via REMI TranSight maintained momentum as a tool providing custom economic impact modeling on-demand to public and private clients. The 33 Degrees North blog (launched in 2015) came into its own in 2018 as a “one-stop shop” for the Group’s data products, hosting current and historical regional snapshots as well as data dashboards. The blog serves as a vehicle to post current “hot” content multiple times each week. Additional tools (Tableau, AMCharts, Venngage, and ArcGIS Online) remained the core for the data visualizations “served” on the blog, website pages, Nexus, and Facebook/ Twitter feeds. Further expansion and refinement of the group’s Open Data Portal further enhanced internal and external customer access to datasets.

Research and Analytics continued to ensure the success of the Workforce Business Solutions (WBS) Division at ARC, as well as that of local stakeholders, via (a) ongoing licensing and use of Burning Glass labor demand data database, and (b) continued access to and use of (via consortium) the JobsEQ labor supply data tool. The division used these tools to “seed” numerous presentations for both WBS staff as well as other internal and external clients, provide updated data to the Atlanta Regional Workforce Plan adopted in 2016, information for the Targeted Industries Plan, and updates to in-demand occupation lists

Other projects included administering the Metro Atlanta Speaks Survey (MAS). The 2018 MAS was the sixth edition, remaining the largest survey of its kind in Metro Atlanta and Georgia. The 2018 version asked over 5,400 of Atlanta region residents 27 questions about their regional and local attitudes, perceptions, and behaviors. As with the 2017 survey, statistical significance was available down to the level of each of the 13 counties surveyed, with the City of Atlanta again presented as a statistically significant subset. The United Way continued as the primary sponsor of the survey, with all other partners from the previous three years continuing their sponsorship. Though the greatest number of questions continued to focus on civic engagement, others tested perceptions of public education, traffic and transit, economic health and resilience, with new questions on housing adequacy and affordability. The results were made publicly available and served as a central part of the messaging for the year’s ARC State of the Region breakfast, which was attended by over 1,400 civic and business leaders.

The **Aging and Independence Services Group** continued to improve the delivery of long term care services in the metro region with the goal of streamlining access and ensuring that the right people are getting the right services in the state’s long term care system. As the state of Georgia undergoes a significant re-design of its home and community based services system, the Aging and Independence Services Group will implement the redesign across the services that ARC administers directly and those it administers with partner agencies.



As individuals live longer, it is essential that the system of services and supports reflect the broad and comprehensive nature of their needs. The Aging and Independence Services Group continues to focus on a number of emerging issues for the older people in the Atlanta area by providing leadership to advance coordination and excellence in the organization and delivery of services for older persons and individuals with disabilities.

The Atlanta Regional Commission's **Workforce Solutions Group** serves as the sub-grant recipient for the Atlanta Regional Workforce Development Board (ARWDB). The Board is responsible for policy development and systems oversight for residents of Cherokee, Clayton, Douglas, Fayette, Gwinnett, Henry and Rockdale counties.

Several major initiatives currently being addressed by Workforce Solutions are:

Implementation of workforce development services for adult or dislocated workers at one stop career resource centers, or the Mobile Workforce Unit, in each of the seven counties in the Atlanta region service area.

Provide a system of youth services in the Atlanta regional service area to qualified youth that are seeking continued education, receiving a credential, or entering employment.

Provide a system of Individual Training Accounts for customers to access training opportunities and provide regional processes for implementation of the Eligible Training Provider Listing.

Participate in Rapid Response activities with the Georgia Department of Labor to disseminate information about retraining services to employees and employers experiencing layoffs and implement services.

Implement the Industry Partnerships Grant from the Technical College System of Georgia to build and support regional, employer-led workforce development collaboratives in three key sectors: healthcare, information technology, and transportation, distribution, & logistics.

Since March 2015, the **Homeland Security & Recovery Group** has continued to coordinate the training, equipping, and communications among the police, fire, and emergency management directors of the six jurisdictions: all in preparation for any foreign or domestic terrorist event. By fostering a spirit of cooperation and regionalization, the HSRG has focused on capability-building priorities lead by 357 engaged practitioners, highly specialized team, and technical working groups. Expanding upon previous year's accomplishments, a few of the outcomes in 2018 include: the modernization and standardization of video downlink system; the training and equipping of citizens to lead their communities through emergencies by preparedness and resilience; the development of a framework for preventing bias-based conformations; the adoption of an actionable Regional Evacuation Coordination Plan based on realistic, plausible scenarios; and some of the most advanced training for specialty Mobile Field Force, Structural Collapse, and Joint Hazard Response teams, all in preparation for Super Bowl LIII.

**Relevant Financial Policies and Controls.** The ARC's Financial Policies and Controls include an Investment Policy, Budgetary Control, Internal Control Structure and Risk Management. In addition, the Commission's bylaws provide policy parameters for budget and finance, as well as define standards of ethical conduct.

The ARC Governance Committee is responsible for authorizing changes in the retirement and insurance programs for Commission employees. The Governance Committee consists of members of the ARC Board with the Chair of the Commission serving as the Chair of the Committee.

The Budget and Audit Review Committee (BARC) receives and reviews the ARC annual audit and the annual budget and work program. The Treasurer of the ARC Board serves as Chair of the BARC. The Chair along with four additional appointed Board members serve on the committee. The BARC meets from time to time during the year to review the financial status of the Commission.

The annual budget and work program serves as the foundation of the ARC's financial planning and control. All groups are required to submit work program information and funding requests to the Executive Director by mid-September each year. The Executive Director uses these requests to develop the proposed Annual Work Program and Budget that he presents to the Board for review at its October meeting. The budget document is also distributed to constituents and prospective funders for their review and comment. The ARC's Bylaws require the Board to adopt a final budget for the next fiscal year at its December meeting. During the year, the Executive Director presents to the Board, recommendations for revision of the work program and budget that are generally initiated by new sources of funding.

The Pension Board of Trustees is responsible for the investment of ARC's pension plan assets, which includes reviewing and altering investment objectives; selecting appropriate asset allocation strategies; monitoring the investment performance of the pension fund; and approving changes in pension investment funds, managers, and consultants. The Board of Trustees consists of five members: the ARC Board Chair, the ARC Budget & Audit Review Committee Chair, the ARC Executive Director, an employee of the Atlanta Regional Commission selected by the above three members, and one other member appointed by the above three members.

The Commission has joined together with other municipalities in the state as part of the Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund and the Georgia Municipal Association Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

### **Awards and Acknowledgements**

***Certificate of Achievement.*** The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Atlanta Regional Commission for its comprehensive annual financial report for the fiscal year ended December 31, 2017. The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government financial reports. This is the 37th consecutive year that ARC has received the award. The award, which is valid for only one year, requires a governmental unit to publish an easily readable and efficiently organized comprehensive annual financial report that conforms to program standards. The report must also satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements. We believe our current report continues to meet these standards and we are submitting it to GFOA to determine its eligibility for another certificate.

The preparation of the report was accomplished through the efficient and dedicated services of the entire staff of the Financial Services Group. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. They were assisted by the Commission's auditors, Nichols, Cauley & Associates, LLC, whose expertise, experience and judgment were extremely valuable.

Respectfully Submitted,



Douglas R. Hooker, P.E.  
Executive Director



Government Finance Officers Association

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Georgia**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2017**

*Christopher P. Morill*

Executive Director/CEO

ARC Board of Commissioners

Office of the Executive Director

Government Affairs

Strategic Initiatives  
Aging & Independence  
WorkSource Solutions  
UASI

Financial Services  
General Services  
Talent Management  
Information Technology Services

Center for Community Services

Center for Business Services

Center for Strategic Relations

Center for Livable Communities

Communications  
Corporate & Community Engagement  
Creative Group  
Local Government Affairs  
Digital Strategies

Community Development  
Community Partnerships  
Natural Resources  
Research & Analytics  
Transportation Access  
Mobility Services

# COMMISSION MEMBERSHIP 2018

As of 12/31/2018

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<b>OFFICERS</b>	Kerry Armstrong Chair	Charlotte Nash Secretary	Julie K. Arnold Parliamentarian
	Rochelle Robinson Vice Chair	Robert Reeves Treasurer	

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<b>PUBLIC MEMBERS</b>	City of Atlanta	Keisha Lance Bottoms Mayor	Felicia Moore Council President
	Cherokee County	Harry Johnston Commission Chairman	Gene Hobgood Mayor, City of Canton
	Clayton County	Jeff Turner Commission Chairman	Joy Day Mayor, City of Jonesboro
	Cobb County	Mike Boyce Commission Chairman	Steve Tumlin Mayor, City of Marietta
	DeKalb County	Michael Thurmond Chief Executive Officer	R. Eric Clarkson Mayor, City of Chamblee
	Douglas County	Romona Jackson Jones Commission Chairman	Rochelle Robinson Mayor, City of Douglasville
	Fayette County	Randy Ognio Commission Chairman	Eric Dial Mayor, Town of Tyrone
	Fulton County	Robb Pitts Commission Chairman	Rusty Paul Mayor, City of Sandy Springs and Clark Boddie Mayor, City of Palmetto
	Gwinnett County	Charlotte Nash Commission Chairman	Nancy Harris Mayor, City of Duluth
	Henry County	June Wood Commission Chairman	Steve Hutchison Mayor, City of Hampton
	Rockdale County	Oz Nesbitt Commission Chairman	Vince Evans Mayor, City of Conyers

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<b>MEMBERS AT LARGE</b>	Eddie Ausband District 1	Mike Houchard District 6	Minuard "Mickey" McGuire District 11
	Charlton Bivins District 2	Liane Levetan District 7	Julie Keeton Arnold District 12
	Robert Reeves District 3	Donna Sheldon District 8	Rob Garcia District 13
	Vacant District 4	Kerry Armstrong District 9	Mark Mathews District 14
	Kip Berry District 5	Bucky Johnson District 10	Dennis Burnette District 15

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<b>NON-VOTING MEMBER</b> (Appointed by Georgia Department of Community Affairs)			Tread Davis, Jr.
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<b>EXECUTIVE DIRECTOR</b>			Doug Hooker
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**Atlanta Regional Commission**  
**Executive Staff**  
December 31, 2018

**Office of the Executive Director**

Executive Director

Douglas R. Hooker

**Center for Strategic Relations**

Director

Susan Chana

Manager, Government Affairs

John Bayalis

Manager, Communication & Marketing Div.

Paul Donsky

Manager, Community Engagement

Liz Sanford

**Center for Community Services**

Director

John Hammond

Manager, Aging & Health Resources

Becky Kurtz

Manager, Workforce Solutions

Rob LeBeau

Manager, Homeland Security and Recovery

Greg Mason

**Center for Livable Communities**

Director

Mike Alexander

Manager, Community Development

Sam Shenbaga

Manager, Community Partnerships

Stephen Causby

Manager, Natural Resource Division

Katherine Zitsch

Manager, Research & Analytics

Mike Carnathan

Manager, Transportation Access

John Orr

Manager, Mobility Services

Cain Williamson

**Business Services**

Director

Kevin Crump

Manager, General Services

Chris Burke

Manager, Financial Services

Kelly Smith

Manager, Information Technology Services

Ray Randolph

Manager, Talent Management

Sheila Benefield



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kennesaw@nicholscabley.com

### INDEPENDENT AUDITOR'S REPORT

The Members of the  
Atlanta Regional Commission  
Atlanta, Georgia

#### **Report on the Financial Statements**

We have audited the accompanying 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, 2018, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

#### ***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 opinions on these financial statements based on our audit. We conducted our audit 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 opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Atlanta Regional Commission, as of December 31 2018, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, Transportation Programs Fund, Workforce Development Fund, Aging Programs Fund, and Natural Resources Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of changes in net pension liability and related ratios, the schedule of pension contributions, the schedule of changes in net OPEB liability and related ratios, the schedule of OPEB contributions on pages 18-27 and 71-74 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Atlanta Regional Commission's basic financial statements. The introductory section, the combining nonmajor fund statements and schedules, statistical section and supplemental information, are presented for purposes of additional analysis and are not a required part of the basic financial statements.



The combining nonmajor fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic 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 combining nonmajor fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section, statistical section, and the supplemental information have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2019 on our consideration of the Atlanta Regional Commission'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 the Atlanta Regional Commission's internal control over financial reporting and compliance.

*Nichols, Cauley & Associates, LLC*

Nichols, Cauley & Associates, LLC

June 21, 2019

## Management's Discussion and Analysis (unaudited)

As management of the Atlanta Regional Commission, we offer readers of the Atlanta Regional Commission's financial statements this narrative overview and analysis of the financial activities of the Atlanta Regional Commission (ARC or the Commission) for the fiscal year ended December 31, 2018. We encourage readers to consider the information that we have furnished in our letter of transmittal, which can be found on pages 1 through 10 of this report.

### Financial Highlights

- The assets and deferred outflows of the ARC exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$4,113,307 (*net position*). Of this amount, \$2,423,807 (*unrestricted net position*) may be used to meet the Commission's ongoing obligations to the member local governments and creditors.
- The Commission's total net position decreased by \$303,885. The majority of this decrease is attributable to the adoption of GASB 74/75 in our financial presentation.
- Governmental Activities general revenues for the year were \$5,212,894. Of this amount, \$95,263 net was transferred from business-type activities.
- As of the close of the current fiscal year, the ARC's governmental funds reported a combined ending fund balance of \$12,184,960, an increase of \$1,523,340 in comparison with the prior year. Approximately 99 percent of this amount, \$12,041,104, is *available for spending* at the Commission's discretion (*unassigned fund balance*).
- At the end of the fiscal year, total fund balance for the General Fund was \$12,233,488 or 14.35 percent of total governmental fund expenditures.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the ARC's basic financial statements. The ARC's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the ARC's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the ARC's assets, deferred outflows and inflows of resources, and liabilities, with the difference being reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the ARC is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the ARC that are principally supported by grants and regional appropriations (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the ARC include general government, general government overhead, all grant funded activities and an internal service fund for information technology support. The business-type activities of the ARC include enterprise funds. The government-wide financial statements can be found on pages 29 through 31 of this report.

The ARC has no component units.

**Fund financial statements.** A *fund* is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The ARC, like other similar governmental entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the ARC can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The ARC maintains eight governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for the General, Transportation Programs, Workforce Development, Aging Program and Natural Resources Funds which are considered to be major funds. Data for the other funds is combined into a single aggregate presentation. Individual data for these nonmajor funds is provided in the form of combining statements elsewhere in this report.

The ARC adopts an annual budget for its funds. Budgetary comparison statements or schedules have been provided for each governmental fund to demonstrate compliance with this budget. The basic governmental fund financial statements can be found on pages 32 through 41 of this report. Budget comparisons for non-major funds are provided in schedules elsewhere in this report.

**Proprietary funds.** The ARC maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The ARC uses enterprise funds to account for its business type activities. The ARC's *internal service fund* is an accounting device used to accumulate and allocate costs internally among the ARC's various functions. The ARC uses this internal service fund to account for its management information technology systems. Because this service predominantly benefits governmental rather than business-type functions, it has been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Conversely, the internal service fund is presented individually. The basic proprietary fund financial statements can be found on pages 42 through 44 of this report.

**Fiduciary funds.** The fiduciary funds are used to account for the ARC's Pension and OPEB Trust Funds. The fiduciary funds are *not* reflected in the government-wide financial statement because the resources of these funds are *not* available to support the ARC's own programs. The accounting used for the fiduciary funds are much like that used for proprietary funds. The basic fiduciary financial statements can be found on pages 45 through 46 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 47 through 70 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* including ARC's progress in funding its obligation to provide pension and other post-employment benefits to its employees, along with other supplementary information. Required and other supplementary information can be found on pages 71 through 74, and pages 75 through 90 and 117 through 134 of this report.

### **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the ARC, assets and deferred outflows exceeded liabilities and deferred inflows by \$4,113,307 at December 31, 2018, compared with assets and deferred outflows exceeding liabilities and deferred inflows by \$4,417,192 at December 31, 2017. Forty-one percent of the ARC's net position reflect its investment in capital assets (vehicles, furniture, fixtures and equipment). The ARC uses these capital assets to operate and to provide services; consequently, these assets are *not* available for future spending. There is no debt outstanding on resources used to acquire these assets.

The following table reflects the condensed Statement of Net Position compared to prior year.

## Atlanta Regional Commission's Net Position

	Governmental Activities		Business-type Activities		Total	
	2018	2017 (a)	2018	2017	2018	2017
Current and other assets	\$ 31,467,674	\$ 26,731,371	\$ -	\$ -	\$ 31,467,674	\$ 26,731,371
Internal balances	(32,200)	(131,382)	32,200	131,382	-	-
Capital Assets	1,689,500	2,097,268	-	-	1,689,500	2,097,268
Total Assets	33,124,974	28,697,257	32,200	131,382	33,157,174	28,828,639
Deferred Outflows of Resources	11,579,834	5,118,742			11,579,834	5,118,742
Long-term liabilities outstanding	12,616,066	1,463,124			12,616,066	1,463,124
Other Liabilities	20,292,834	19,220,811	32,200	131,382	20,325,034	19,352,193
Total Liabilities	32,908,900	20,683,935	32,200	131,382	32,941,100	20,815,317
Deferred Inflows of Resources	7,682,601	8,714,872			7,682,601	8,714,872
Net Position:						
Invested in capital assets	1,689,500	2,097,268	-	-	1,689,500	2,097,268
Restricted	-	-	-	-	-	-
Unrestricted	2,423,807	2,319,924	-	-	2,423,807	2,319,924
Total net position	\$ 4,113,307	\$ 4,417,192	\$ -	\$ -	\$ 4,113,307	\$ 4,417,192

(a) as restated

Beginning net position has been restated due to the implementation of GASB Statement No.75. Note IV.J. to the financial statements contains additional information regarding the restatement.

The balance of *unrestricted net position*, \$2,423,807, may be used to meet the government's ongoing obligations.

At the end of the current fiscal year, the ARC is able to report a positive balance in all categories of net position.

**Governmental activities.** Governmental activities decreased the ARC's net position by \$303,885 or 7%, thereby accounting for 100 percent of the decrease of net position of the ARC at year-end. Key elements of this decrease are as follows:

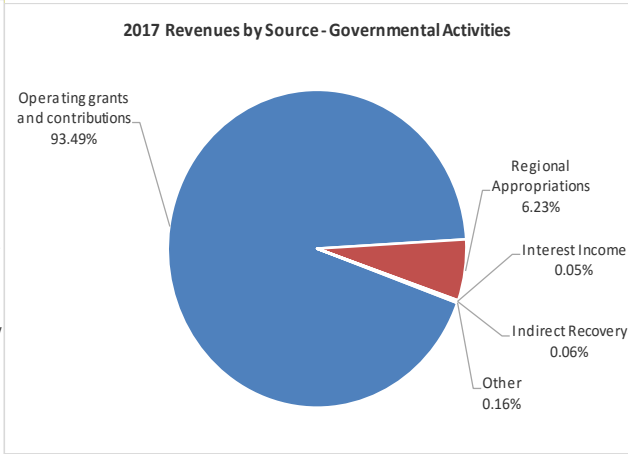
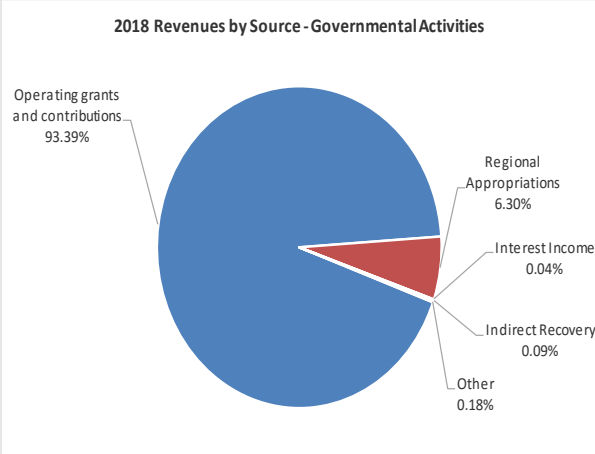
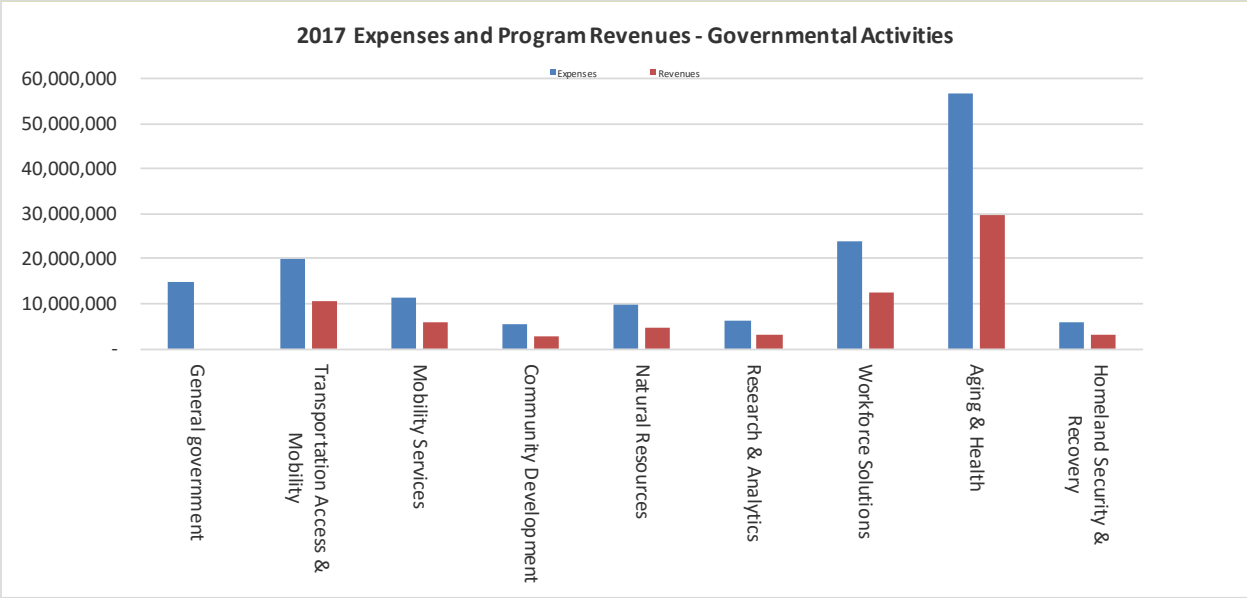
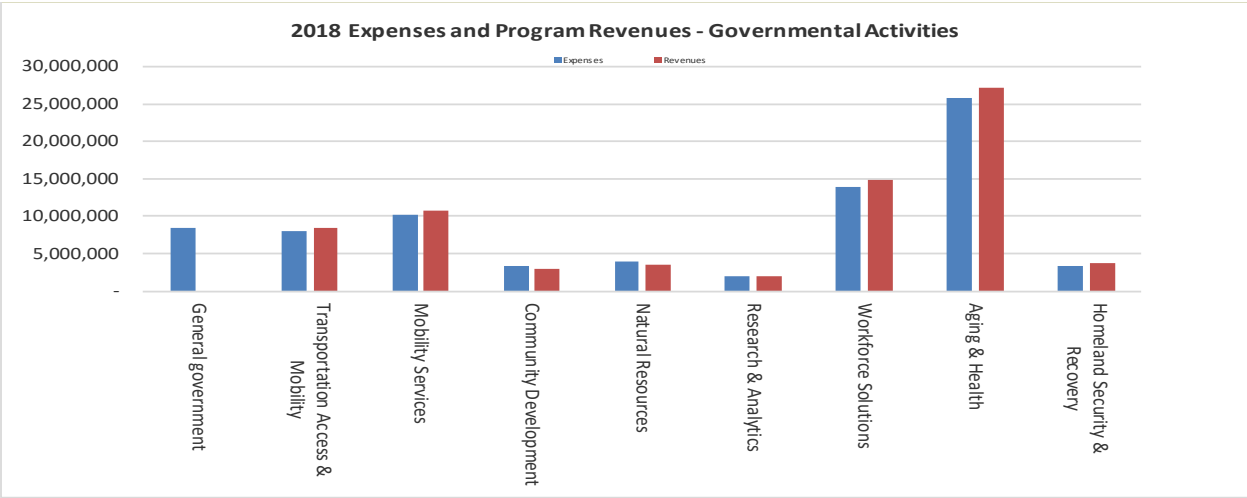
### ARC's Changes in Net Position

	Governmental		Business-type		Total 2018	Total 2017
	Activities 2018	2017 (a)	Activities 2018	2017		
<b>Revenues</b>						
Charges for services	\$ -	\$ -	\$ 1,125,213	\$ 1,022,246	\$ 1,125,213	\$ 1,022,246
Operating grants and contributions	73,331,472	72,973,915	-	-	73,331,472	72,973,915
<b>General Revenues:</b>						
Regional Appropriations	4,950,110	4,863,980	-	-	4,950,110	4,863,980
Interest Income	29,453	42,715	-	-	29,453	42,715
Indirect Recovery	70,346	50,036	-	-	70,346	50,036
Other	138,068	124,227	-	-	138,068	124,227
<b>Total Revenues</b>	<b>\$ 78,519,449</b>	<b>\$ 78,054,873</b>	<b>\$ 1,125,213</b>	<b>\$ 1,022,246</b>	<b>\$ 79,644,662</b>	<b>\$ 79,077,119</b>
<b>Expenses</b>						
General government	\$ 8,379,857	\$ 7,520,358	\$ -	\$ -	\$ 8,379,857	\$ 7,520,358
Transportation Access & Mobility	7,997,883	10,083,526	-	-	7,997,883	10,083,526
Mobility Services	10,228,568	5,630,374	111,947	94,858	10,340,515	5,725,232
Community Development	3,281,100	2,870,636	525,242	630,793	3,806,342	3,501,429
Natural Resources	3,884,144	4,991,361	115,552	115,805	3,999,696	5,107,166
Research & Analytics	1,985,412	3,078,682	-	-	1,985,412	3,078,682
Workforce Solutions	13,971,082	11,855,815	-	-	13,971,082	11,855,815
Aging & Health	25,760,212	28,384,561	5,668	30,703	25,765,880	28,415,264
Communications	-	-	201,195	160,451	201,195	160,451
Homeland Security & Recovery	3,430,339	2,971,730	-	-	3,430,339	2,971,730
Indirect Expense Allocation	-	-	70,346	50,036	70,346	50,036
<b>Total Expenses</b>	<b>\$ 78,918,597</b>	<b>\$ 77,387,043</b>	<b>\$ 1,029,950</b>	<b>\$ 1,082,646</b>	<b>\$ 79,948,547</b>	<b>\$ 78,469,689</b>
Increase in net position before transfers	\$ (399,148)	\$ 667,830	\$ 95,263	\$ (60,400)	\$ (303,885)	\$ 607,430
Transfers	95,263	(60,400)	-95,263	60,400	-	-
Change in net position	\$ (303,885)	\$ 607,430	\$ -	\$ -	\$ (303,885)	\$ 607,430
Net Position - beginning, before restatement	4,417,192	6,649,015	-	-	4,417,192	6,649,015
Restatement		(2,839,253)				(2,839,253)
Net Position - ending	<b>\$ 4,113,307</b>	<b>\$ 4,417,192</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,113,307</b>	<b>\$ 4,417,192</b>

(a) restated

General government expenses in the amount of \$8,379,857 are net of indirect costs. The general government indirect expense allocation of (\$7,563,486), as shown in the Statement of Activities is the difference between total indirect recovery of \$8,249,824 and general government indirect expense of \$686,338. Total direct and indirect expenses for the general government are \$9,066,195.

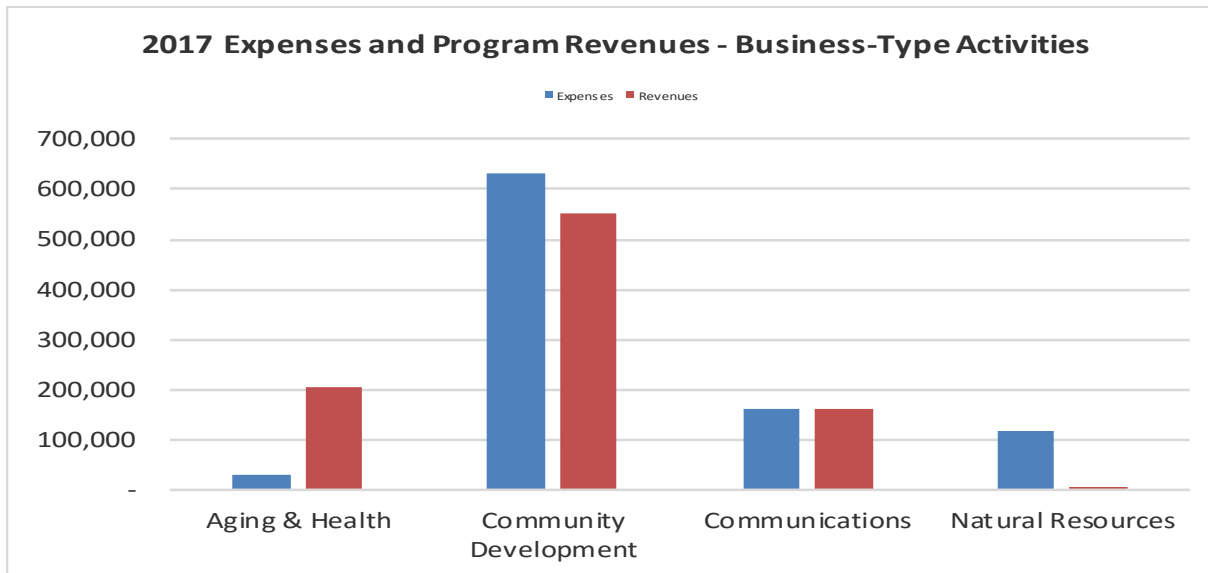
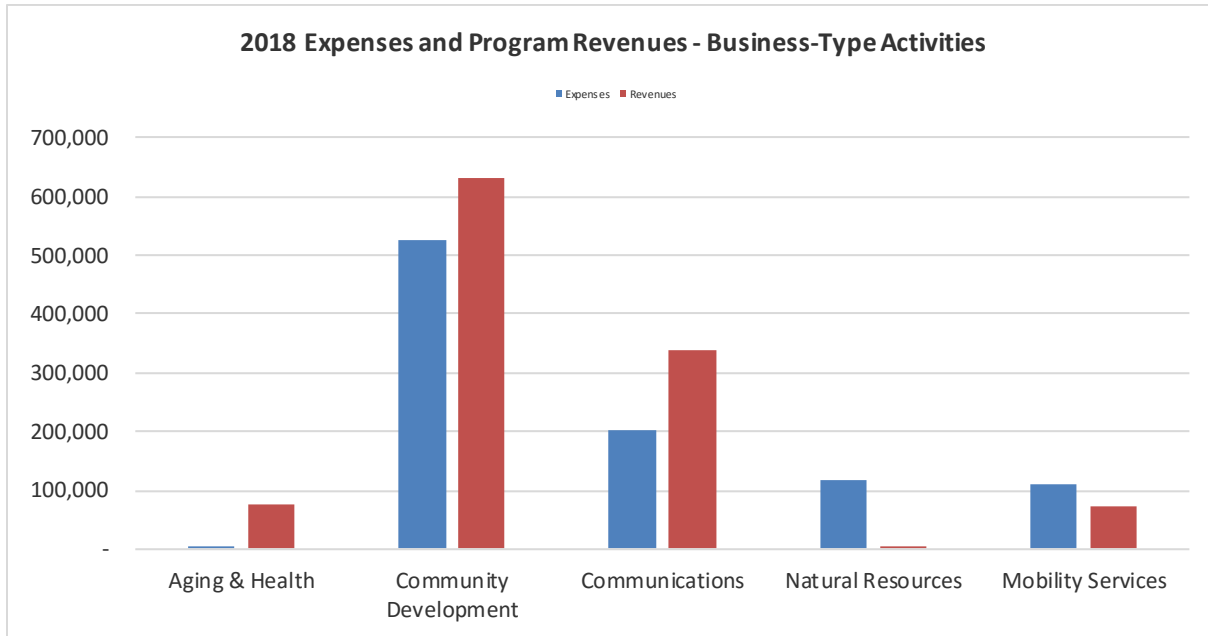
The majority of the decrease in Net Position in 2018 is a result of the implementation of GASB 75.



The ARC operates primarily from grant revenues; therefore, decreases in expenses closely parallel decreases in grant funding for services.

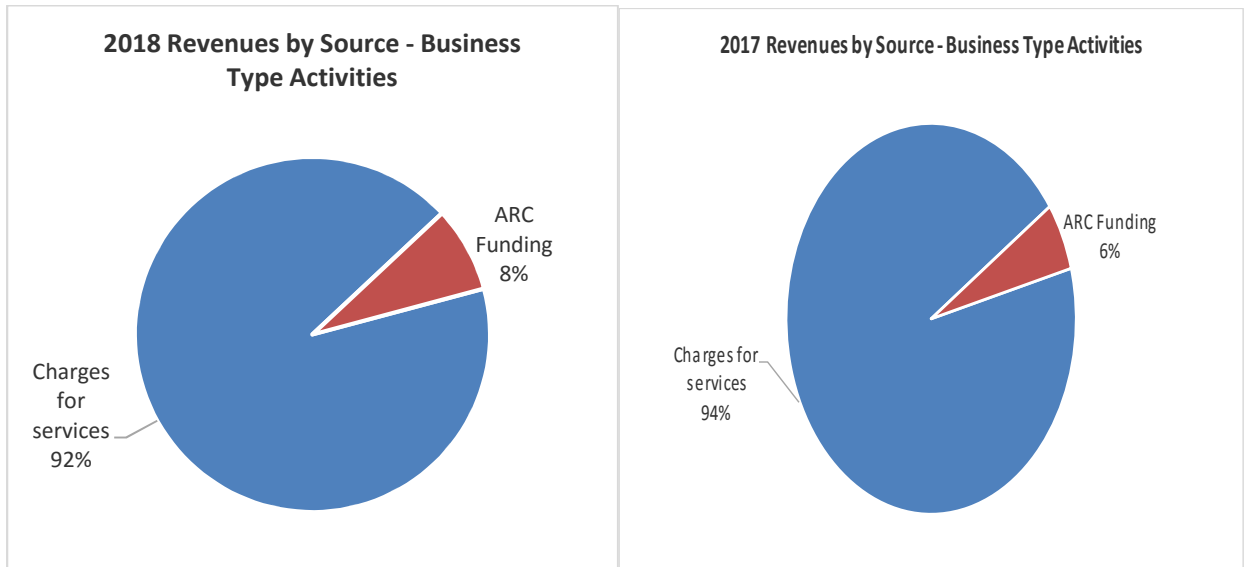
**Business-type activities.** Business-type activities provided \$95,263 of ARC’s unrestricted resources during 2018. Funding provided by the ARC is broken down as follows:

<u>Activity</u>	
Communications	\$ (122,469)
Mobility Services	38,724
Community Development	(106,899)
Natural Resources	164,639
Aging & Health	<u>(69,258)</u>
Total	<u>(\$95,263)</u>





## Financial Analysis of the Government's Funds



As noted earlier, the ARC uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the ARC's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the ARC's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the ARC's governmental funds reported an ending fund balance of \$12,184,960, a increase of \$1,523,340 in comparison with the prior year. Approximately 99 percent of this total amount \$12,041,104 constitutes *unassigned fund balance*, which is available for spending at the agency's discretion. The remainder of fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending because it has already been designated for a variety of other restricted purposes.

The balance in ARC's General Fund increased by \$1,571,868 during the 2018 fiscal year. The key factor of this increase is as follows:

- The majority of this increase is attributable to the decrease in expenditures due to the cost allocation plan.

The General Fund is the chief operating fund of the ARC. The majority of the ARC's fund balance resides in the General Fund.

**Proprietary funds.** The ARC's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. It is the policy of the ARC to transfer to/from the General Fund any net income or loss resulting from proprietary fund activities, in order to maintain a zero fund balance in the proprietary funds. The internal service fund is reported within the governmental activities in the entity wide statements.

Factors concerning the finances of the enterprise fund have already been addressed in the discussion of the ARC's business-type activities.

## Budgetary Highlights

The following is a review of any significant differences between budget and actual for the General Fund:

- Indirect costs and Other expenditures exceeded budget by \$25,100 and \$337,084 respectively. Indirect costs exceeded budget due to staff retirement and replacement staff in 2018. Other expenditures exceeded budget due to the indirect over-recovery caused by staff changes.

## Capital Asset Administration

**Capital assets.** The ARC's investment in capital assets for its governmental activities as of December 31, 2018 was \$1,689,500 (net of accumulated depreciation). This investment in capital assets includes equipment, furniture and fixtures.

Capital assets of the ARC as of December 31, 2018, were as follows:

	Governmental Activities		Total Percentage Change
	<u>2018</u>	<u>2017</u>	<u>2017-2018</u>
Equipment	\$522,075	\$ 702,784	-26%
Leasehold Improvements	508,409	546,069	-7%
Furnishings and Fixtures	<u>659,016</u>	<u>848,415</u>	-22%
Total	<u>\$1,689,500</u>	<u>\$2,097,268</u>	

Additional information on the ARC's capital assets can be found in note III.C on page 56 of this report.

## Economic Factors and Next Year's Budget

A funding level that is distinctive among the nation's planning agencies supports the ARC. Two factors contributing to this stability are: mandatory funding by the ten counties and the City of Atlanta, and prior approval by the Georgia General Assembly before a county may withdraw from the Commission.

Based on financial forecasts, legislation was introduced and passed in March 2001, authorizing an increase in the ARC's local funding from \$.80 per capita to \$.90 effective January 1, 2002 and to \$1.00 effective January 1, 2003. In addition, the law gave the Board sole authority over future increases triggered by rises in the Consumer Price Index.

- The approved 2019 budget results in a decrease of \$101,069 to the general fund balance.
- The per capita rate paid by the local governments as appropriations remained at \$1.10 for 2017. Projected increases for the 2019 budget are in accordance with projected increases of approximately 1.7 percent of population. The 2019 Budget reflects the per capita rate of \$1.10 paid by local governments.
- Financial forecasts prepared by management help anticipate future financial resources needed to maintain critical programs for the ARC service area.

All of these factors were considered in preparing the ARC budget for the 2019 fiscal year.

## **Requests for Information**

This financial report is designed to provide a general overview of ARC's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Financial Services Manager, Atlanta Regional Commission, 229 Peachtree Street, NE, Suite 100, Atlanta, GA 30303.

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**Atlanta Regional Commission**  
**Statement of Net Position**  
**December 31, 2018**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 8,177,122	\$ -	\$ 8,177,122
Advances due from subgrantee agencies	15,000	-	15,000
Receivables from grantors	23,273,607	-	23,273,607
Prepaid items	1,945	-	1,945
Internal balances	(32,200)	32,200	-
Capital assets, net of accumulated depreciation:			
Equipment, furnishings & fixtures	1,689,500	-	1,689,500
<b>Total assets</b>	<b>33,124,974</b>	<b>32,200</b>	<b>33,157,174</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension	10,691,576	-	10,691,576
OPEB	888,258	-	888,258
	<b>11,579,834</b>	<b>-</b>	<b>11,579,834</b>
<b>LIABILITIES</b>			
Salaries payable	553,432	-	553,432
Accounts payable and accrued expenses	6,173,292	18,592	6,191,884
Unearned revenue	6,889,948	8,830	6,898,778
Advances from grantor agencies	1,564,385	-	1,564,385
Due to subgrantee agencies	4,097,789	406	4,098,195
Other liabilities	10,191	4,372	14,563
Noncurrent liabilities:			
Due within one year	1,003,797	-	1,003,797
Due in more than one year	12,616,066	-	12,616,066
<b>Total liabilities</b>	<b>32,908,900</b>	<b>32,200</b>	<b>32,941,100</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension	6,397,617	-	6,397,617
OPEB	1,284,984	-	1,284,984
	<b>7,682,601</b>	<b>-</b>	<b>7,682,601</b>
<b>NET POSITION</b>			
Investment in capital assets	1,689,500	-	1,689,500
Unrestricted	2,423,807	-	2,423,807
<b>Total net position</b>	<b>\$ 4,113,307</b>	<b>\$ -</b>	<b>\$ 4,113,307</b>

The notes to the financial statements are an integral part of this statement.

**Atlanta Regional Commission  
Statement of Activities  
For the Year Ended December 31, 2018**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Indirect Expenses Allocation</b>	<b>Program Charges for Services</b>
<b>Primary government:</b>			
Governmental activities:			
General government	\$ 8,379,857	\$ (7,563,486)	\$ -
Transportation Access & Mobility	7,997,883	1,662,403	-
Mobility Services	10,228,568	549,002	-
Community Development	3,281,100	792,974	-
Natural Resources	3,884,144	601,425	-
Research & Analytics	1,985,412	517,492	-
Workforce Solutions	13,971,082	1,006,232	-
Homeland Security & Recovery	3,430,339	305,455	-
Aging & Health	25,760,212	2,058,157	-
Total governmental activities	<u>78,918,597</u>	<u>(70,346)</u>	<u>-</u>
Business-type activities:			
Communications	201,195	16,486	340,150
Mobility Services	111,947	-	73,223
Community Development	525,242	123	632,264
Natural Resources	115,552	53,587	4,500
Aging & Health	5,668	150	75,076
Total business-type activities	<u>959,604</u>	<u>70,346</u>	<u>1,125,213</u>
Total primary government	<u>\$ 79,878,201</u>	<u>\$ -</u>	<u>\$ 1,125,213</u>

General revenues:  
Regional appropriations (unrestricted)  
Interest income  
Miscellaneous income  
Transfers  
Total general revenues and transfers  
Change in net position  
Net position-beginning before restatement  
Restatement  
Net position-beginning after restatement  
Net position-ending

The notes to the financial statements are an integral part of this statement.

<u>Revenues</u>	<u>Net (Expense) Revenue and Changes In Net Position</u>		
<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ -	\$ (816,371)	\$ -	\$ (816,371)
8,454,990	(1,205,296)	-	(1,205,296)
10,694,791	(82,779)	-	(82,779)
2,998,744	(1,075,330)	-	(1,075,330)
3,601,872	(883,697)	-	(883,697)
2,002,708	(500,196)	-	(500,196)
14,783,716	(193,598)	-	(193,598)
3,683,814	(51,980)	-	(51,980)
27,110,837	(707,532)	-	(707,532)
<u>73,331,472</u>	<u>(5,516,779)</u>	<u>-</u>	<u>(5,516,779)</u>
-	-	122,469	122,469
-	-	(38,724)	(38,724)
-	-	106,899	106,899
-	-	(164,639)	(164,639)
-	-	69,258	69,258
<u>-</u>	<u>-</u>	<u>95,263</u>	<u>95,263</u>
<u>\$ 73,331,472</u>	<u>(5,516,779)</u>	<u>95,263</u>	<u>(5,421,516)</u>
	4,950,110	-	4,950,110
	29,453	-	29,453
	138,068	-	138,068
	95,263	(95,263)	-
	<u>5,212,894</u>	<u>(95,263)</u>	<u>5,117,631</u>
	(303,885)	-	(303,885)
	7,256,445	-	7,256,445
	<u>(2,839,253)</u>	<u>-</u>	<u>(2,839,253)</u>
	4,417,192	-	4,417,192
	<u>\$ 4,113,307</u>	<u>\$ -</u>	<u>\$ 4,113,307</u>

**Atlanta Regional Commission  
Balance Sheet  
Governmental Funds  
December 31, 2018**

	<u>General</u>	<u>Transportation Programs</u>	<u>Workforce Development</u>	<u>Aging Programs</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 8,177,122	\$ -	\$ -	\$ -
Receivables from grantors	175,418	8,255,750	4,541,290	7,623,667
Prepaid items	1,145	800	-	-
Due from other funds	14,848,579	341,185	511,507	676,437
Advances due from subgrantee agencies	-	-	-	15,000
Total assets	<u>\$ 23,202,264</u>	<u>\$ 8,597,735</u>	<u>\$ 5,052,797</u>	<u>\$ 8,315,104</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Salaries payable	\$ 553,432	\$ -	\$ -	\$ -
Accounts payable	495,659	3,251,851	1,698,659	208,504
Due to other funds	6,886,929	4,924,364	2,476,325	3,501,609
Advances from grantor agencies	-	-	-	1,564,385
Due to subgrantee agencies	-	185,958	881,495	3,030,406
Unearned revenue	3,031,719	226,407	44,846	10,200
Other liabilities	1,036	9,155	-	-
Total liabilities	<u>10,968,775</u>	<u>8,597,735</u>	<u>5,101,325</u>	<u>8,315,104</u>
Fund balances:				
Nonspendable:				
Prepays	1,145	800	-	-
Committed for:				
Special Programs	141,911	-	-	-
Unassigned	12,090,433	(800)	(48,528)	-
Total fund balances	<u>12,233,489</u>	<u>-</u>	<u>(48,528)</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 23,202,264</u>	<u>\$ 8,597,735</u>	<u>\$ 5,052,797</u>	<u>\$ 8,315,104</u>

Amounts reported for governmental activities in the statement of net position are different because:

- Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.
- Long-term liabilities and deferred inflows of resources are not due and payable in the current period and therefore not reported in the funds:
  - Accrued compensated absences
  - Net pension liability
  - Net OPEB liability
  - Deferred inflows of resources related to pensions
  - Deferred inflows of resources related to OPEB
- An internal service fund is used by management to charge the costs of Information Systems to individual funds. The net cumulative effect of internal service fund capital outlays and related depreciation charges to other funds are included in capital assets of the governmental activities in the statement of net position.
- Other long-term assets and deferred outflows resources of are not available to pay for current period expenditures and, therefore, are either reported as unavailable or not reported in the funds:
  - Deferred outflows related to pension
  - Deferred outflows related to OPEB

Net position of governmental activities

The notes to the financial statements are an integral part of this statement.



<u>Natural Resources</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 8,177,122
510,723	2,166,759	23,273,607
-	-	1,945
4,116,473	1,180,651	21,674,832
-	-	15,000
<u>\$ 4,627,196</u>	<u>\$ 3,347,410</u>	<u>\$ 53,142,506</u>

\$ -	\$ -	\$ 553,432
325,131	128,693	6,108,497
938,858	3,005,219	21,733,304
-	-	1,564,385
-	-	4,097,859
3,363,207	213,498	6,889,877
-	-	10,191
<u>4,627,196</u>	<u>3,347,410</u>	<u>40,957,545</u>

-	-	1,945
-	-	141,911
-	-	<u>12,041,105</u>
-	-	12,184,961
<u>\$ 4,627,196</u>	<u>\$ 3,347,410</u>	

1,689,500

(1,270,468)  
(9,890,627)  
(2,458,768)  
(6,397,617)  
(1,284,984)  
(38,523)

10,691,576  
888,258  
\$ 4,113,307

**Atlanta Regional Commission  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2018**

	<u>General</u>	<u>Transportation Programs</u>	<u>Workforce Development</u>
<b>REVENUES</b>			
Regional appropriations	\$ 4,950,110	\$ -	\$ -
From grantor agencies	-	22,016,862	14,783,716
Agencywide central support services			
indirect cost recovery-grantor agencies	6,672,175	-	-
Dept indirect cost recovery-grantor agencies	1,577,649	-	-
Interest income	29,453	-	-
Subgrantee match	-	1,326,452	-
Other income	138,068	-	-
Total revenues	<u>13,367,455</u>	<u>23,343,314</u>	<u>14,783,716</u>
<b>EXPENDITURES</b>			
Current			
General government	8,371,770	-	-
Transportation Access & Mobility	-	9,412,822	-
Mobility Services	-	10,694,792	-
Community Development	-	2,636,540	-
Natural Resources	-	-	-
Research & Analytics	-	2,264,516	-
Workforce Solutions	-	-	14,832,564
Homeland Security & Recovery	-	-	-
Aging & Health	-	31,969	-
Total expenditures	<u>8,371,770</u>	<u>25,040,639</u>	<u>14,832,564</u>
Excess (deficit) of revenues over (under) expenditures	<u>4,995,685</u>	<u>(1,697,325)</u>	<u>(48,848)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	509,922	1,697,325	320
Transfers out	<u>(3,933,739)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(3,423,817)</u>	<u>1,697,325</u>	<u>320</u>
Net change in fund balances	1,571,868	-	(48,528)
Fund balances-beginning	<u>10,661,620</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 12,233,488</u>	<u>\$ -</u>	<u>\$ (48,528)</u>

The notes to the financial statements are an integral part of this statement.

<u>Aging Programs</u>	<u>Natural Resources</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 4,950,110
25,669,024	3,601,872	4,495,202	70,566,676
-	-	-	6,672,175
-	-	-	1,577,649
-	-	-	29,453
1,438,344	-	-	2,764,796
-	-	-	138,068
<u>27,107,368</u>	<u>3,601,872</u>	<u>4,495,202</u>	<u>86,698,927</u>
-	-	-	8,371,770
-	-	-	9,412,822
-	-	-	10,694,792
-	-	1,321,706	3,958,246
-	4,401,189	-	4,401,189
-	-	164,698	2,429,214
-	-	-	14,832,564
-	-	3,689,267	3,689,267
27,449,017	-	-	27,480,986
<u>27,449,017</u>	<u>4,401,189</u>	<u>5,175,671</u>	<u>85,270,850</u>
<u>(341,649)</u>	<u>(799,317)</u>	<u>(680,469)</u>	<u>1,428,077</u>
341,649	799,317	680,469	4,029,002
-	-	-	(3,933,739)
<u>341,649</u>	<u>799,317</u>	<u>680,469</u>	<u>95,263</u>
-	-	-	1,523,340
-	-	-	10,661,620
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,184,960</u>

**Atlanta Regional Commission  
 Reconciliation of the Statement of Revenues,  
 Expenditures, and Changes in Fund Balance of Governmental Funds  
 to the Statement of Activities  
 For the Year Ended December 31, 2018**

**Net change in fund balances-total governmental funds** \$ 1,523,340

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. When assets are sold or retired, the difference in the sales proceeds, if any, and the net book value of the assets is reported in the Statement of Activities as a gain or loss. In the current period, these amounts are:

Capital outlay	134,546
Depreciation expense	(542,314)
	(407,768)

Internal service fund expenses related to the usage of capital assets are included in the statement of activities. However, these transactions are not reported in governmental funds. In the current period, the effect of internal service fund depreciation expense is:

Internal service fund depreciation expense	92,049
	92,049

Some items reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. These activities consist of:

Compensated absences	(18,829)
Net pension liability and related deferred inflows/outflows	(1,476,436)
Net OPEB liability and related deferred inflows/outflows	(16,241)
	(1,511,506)

**Change in net position of governmental activities** **\$ (303,885)**

The notes to the financial statements are an integral part of this statement.

**Atlanta Regional Commission**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budgetary Basis)**  
**For the Year Ended December 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Regional appropriations	\$ 4,950,110	\$ 4,950,110	\$ 4,950,110	\$ -
Agencywide central support services indirect cost recovery from grantor agencies	6,685,476	6,685,476	6,672,175	(13,301)
Departmental indirect cost recovery from grantor agencies	1,632,286	1,632,286	1,577,649	(54,637)
Interest income	20,000	20,000	29,453	9,453
Other income	-	-	138,068	138,068
Total revenues	<u>13,287,872</u>	<u>13,287,872</u>	<u>13,367,455</u>	<u>79,583</u>
<b>EXPENDITURES</b>				
Current				
Personnel	3,390,240	3,390,240	3,062,100	328,140
Fringe benefits	1,948,391	1,948,391	1,759,349	189,042
Travel	130,700	130,700	79,536	51,164
Equipment	275,500	275,500	25,355	250,145
Supplies	28,200	28,200	27,432	768
Contractual	1,151,500	1,151,500	1,005,687	145,813
Indirect costs	329,118	329,118	354,218	(25,100)
Other expenditures	1,586,463	1,586,463	1,923,547	(337,084)
Total expenditures	<u>8,840,112</u>	<u>8,840,112</u>	<u>8,237,224</u>	<u>602,888</u>
Excess (deficit) of revenues over(under) expenditures	<u>4,447,760</u>	<u>4,447,760</u>	<u>5,130,231</u>	<u>682,471</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	440,700	440,700	509,922	69,222
Transfers out	(4,885,066)	(4,885,066)	(3,933,739)	951,327
Total other financing sources (uses)	<u>(4,444,366)</u>	<u>(4,444,366)</u>	<u>(3,423,817)</u>	<u>1,020,549</u>
Net change in fund balances	<u>\$ 3,394</u>	<u>\$ 3,394</u>	<u>1,706,414</u>	<u>\$ 1,703,020</u>
Reconciliation to GAAP basis:				
Unbudgeted capital expenditures			134,546	
Fund balances-beginning			<u>10,661,620</u>	
Fund balances-ending			<u>\$ 12,233,488</u>	

The notes to the financial statements are an integral part of this statement.

**Atlanta Regional Commission  
Transportation Programs  
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
From grantor agencies	\$ 25,563,808	\$ 25,563,808	\$ 22,016,862	\$ (3,546,946)
Subgrantee match	955,000	955,000	1,326,452	371,452
Total revenues	<u>26,518,808</u>	<u>26,518,808</u>	<u>23,343,314</u>	<u>(3,175,494)</u>
<b>EXPENDITURES</b>				
Current				
Personnel	4,558,743	4,558,743	4,029,285	529,458
Fringe benefits	2,567,899	2,567,899	2,308,613	259,286
Travel	125,750	125,750	111,315	14,435
Equipment	27,000	27,000	39,535	(12,535)
Supplies	21,900	21,900	5,753	16,147
Contractual	13,710,321	13,710,321	12,767,289	943,032
Subgrantee matching costs	1,405,000	1,405,000	1,026,276	378,724
Indirect costs	3,501,036	3,501,036	3,156,272	344,764
Other expenditures	2,706,907	2,706,907	1,596,301	1,110,606
Total expenditures	<u>28,624,556</u>	<u>28,624,556</u>	<u>25,040,639</u>	<u>3,583,917</u>
Excess (deficit) of revenues over (under) expenditures	<u>(2,105,748)</u>	<u>(2,105,748)</u>	<u>(1,697,325)</u>	<u>408,423</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,105,748	2,105,748	1,697,325	(408,423)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>2,105,748</u>	<u>2,105,748</u>	<u>1,697,325</u>	<u>(408,423)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balances-beginning			-	
Fund balances-ending			<u>\$ -</u>	

The notes to the financial statements are an integral part of this statement.

**Atlanta Regional Commission  
Workforce Development  
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
From grantor agencies	\$ 13,054,918	\$ 13,054,918	\$ 14,783,716	\$ 1,728,798
Total revenues	<u>13,054,918</u>	<u>13,054,918</u>	<u>14,783,716</u>	<u>1,728,798</u>
<b>EXPENDITURES</b>				
Current				
Personnel	1,359,091	1,359,091	1,571,697	(212,606)
Fringe benefits	736,890	736,890	715,182	21,708
Travel	36,000	36,000	57,113	(21,113)
Equipment	27,000	27,000	13,386	13,614
Supplies	21,000	21,000	101,141	(80,141)
Contractual	9,264,000	9,264,000	10,612,212	(1,348,212)
Indirect costs	921,168	921,168	1,006,235	(85,067)
Other expenditures	689,769	689,769	755,598	(65,829)
Total expenditures	<u>13,054,918</u>	<u>13,054,918</u>	<u>14,832,564</u>	<u>(1,777,646)</u>
Excess (deficit) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(48,848)</u>	<u>(48,848)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	320	320
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>320</u>	<u>320</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(48,528)</u>	<u>\$ (48,528)</u>
Fund balances-beginning			<u>-</u>	
Fund balances-ending			<u>\$ (48,528)</u>	

The notes to the financial statements are an integral part of this statement.

**Atlanta Regional Commission**  
**Aging Programs**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**For the Year Ended December 31, 2018**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget- Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
From grantor agencies	\$ 24,524,100	\$ 24,524,100	\$ 25,669,024	\$ 1,144,924
Subgrantee match	1,416,444	1,416,444	1,438,344	21,900
Total revenues	<u>25,940,544</u>	<u>25,940,544</u>	<u>27,107,368</u>	<u>1,166,824</u>
<b>EXPENDITURES</b>				
Current				
Personnel	2,635,710	2,635,710	3,010,704	(374,994)
Fringe benefits	1,532,616	1,532,616	1,666,925	(134,309)
Travel	73,058	73,058	67,964	5,094
Equipment	10,000	10,000	16,200	(6,200)
Supplies	265,124	265,124	40,128	224,996
Contractual	18,322,658	18,322,658	17,610,163	712,495
Subgrantee matching costs	743,070	743,070	1,438,344	(695,274)
Indirect costs	1,834,090	1,834,090	2,058,157	(224,067)
Other expenditures	1,046,222	1,046,222	1,540,432	(494,210)
Total expenditures	<u>26,462,548</u>	<u>26,462,548</u>	<u>27,449,017</u>	<u>(986,469)</u>
Excess (deficit) of revenues over (under) expenditures	<u>(522,004)</u>	<u>(522,004)</u>	<u>(341,649)</u>	<u>180,355</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	522,004	522,004	341,649	(180,355)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>522,004</u>	<u>522,004</u>	<u>341,649</u>	<u>(180,355)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balances-beginning			<u>-</u>	
Fund balances-ending			<u>\$ -</u>	

The notes to the financial statements are an integral part of this statement.



**Atlanta Regional Commission  
Natural Resources  
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
From grantor agencies	\$ 4,150,595	\$ 4,150,595	\$ 3,601,872	\$ (548,723)
Total revenues	<u>4,150,595</u>	<u>4,150,595</u>	<u>3,601,872</u>	<u>(548,723)</u>
<b>EXPENDITURES</b>				
Current				
Personnel	869,857	869,857	790,764	79,093
Fringe benefits	456,976	456,976	416,916	40,060
Travel	33,850	33,850	27,095	6,755
Equipment	5,000	5,000	3,072	1,928
Supplies	2,500	2,500	915	1,585
Contractual	2,803,233	2,803,233	2,295,322	507,911
Indirect costs	660,768	660,768	601,425	59,343
Other expenditures	429,474	429,474	265,680	163,794
Total expenditures	<u>5,261,658</u>	<u>5,261,658</u>	<u>4,401,189</u>	<u>860,469</u>
Excess (deficit) of revenues over (under) expenditures	<u>(1,111,063)</u>	<u>(1,111,063)</u>	<u>(799,317)</u>	<u>311,746</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,111,063	1,111,063	799,317	(311,746)
Transfers out			-	-
Total other financing sources (uses)	<u>1,111,063</u>	<u>1,111,063</u>	<u>799,317</u>	<u>(311,746)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balances-beginning			<u>-</u>	
Fund balances-ending			<u>\$ -</u>	

The notes to the financial statements are an integral part of this statement.



**Atlanta Regional Commission**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Year Ended December 31, 2018**

	<b>Non-Major Business-type Activities Enterprise Funds</b>	<b>Governmental Activities Internal Service Fund</b>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 1,125,213	\$ 1,847,716
Total revenues	<u>1,125,213</u>	<u>1,847,716</u>
<b>OPERATING EXPENSES</b>		
Personnel	101,193	566,203
Fringe benefits	51,317	326,610
Travel	14,849	20
Equipment	750	55,087
Supplies	363	92
Contractual	594,845	206,851
Depreciation	-	92,049
Indirect costs	70,346	332,126
Other operating expenses	196,287	268,678
Total expenses	<u>1,029,950</u>	<u>1,847,716</u>
Operating income (loss) before transfers	<u>95,263</u>	<u>-</u>
<b>TRANSFERS</b>		
Transfers in	414,659	-
Transfers out	<u>(509,922)</u>	<u>-</u>
Total transfers	<u>(95,263)</u>	<u>-</u>
Change in net position	-	-
Total net position - beginning	<u>-</u>	<u>-</u>
Total net position - ending	<u>\$ -</u>	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

**Atlanta Regional Commission**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2018**

	<b>Non-Major Business-type Activities</b>	<b>Governmental Activities</b>
	<b>Enterprise Funds</b>	<b>Internal Service Fund</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers and users	\$ 1,119,781	\$ 1,847,716
Payments to suppliers	(595,958)	(332,000)
Payments to employees	(167,359)	(892,833)
Receipts from interfund services provided	(16,486)	-
Payments for interfund services used	(53,860)	(354,205)
Other payments	(190,855)	(268,678)
Net cash provided (used) by operating activities	95,263	-
 <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Transfer from other funds	414,659	-
Transfers to other funds	(509,922)	-
Net cash provided (used) by noncapital financing activities	(95,263)	-
 Net increase (decrease) in cash and cash equivalents		
	-	-
Cash and cash equivalents at beginning of year	-	-
Cash and cash equivalents at end of year	\$ -	\$ -
 <b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>		
Operating income (loss)	\$ 95,263	\$ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	-	92,049
Change in assets and liabilities:		
(Increase) decrease in due from other funds	96,978	(22,079)
(Increase) decrease in unearned revenue	(24,896)	-
Increase (decrease) in accounts payable and other payables	(74,286)	(69,970)
Increase (decrease) in due to other funds	2,204	-
Net cash provided (used) by operating activities	\$ 95,263	\$ -

The notes to the financial statements are an integral part of this statement.

**Atlanta Regional Commission  
Statement of Fiduciary Net Position  
Fiduciary Funds  
December 31, 2018**

	<u><b>Pension/OPEB Trust Funds</b></u>
<b>ASSETS</b>	
Accrued interest	\$ 122
Due from employees	201,371
Investments, at fair value	
Short term	63,085
Fixed	15,413,900
Equities	<u>43,394,005</u>
Total investments	<u>58,870,990</u>
Total assets	<u>59,072,483</u>
 <b>LIABILITIES</b>	
Accounts Payable	<u>23,389</u>
Total liabilities	<u>23,389</u>
 <b>NET POSITION</b>	
Restricted for pension benefits	49,310,100
Restricted for OPEB	<u>9,738,994</u>
	<u><u>\$ 59,049,094</u></u>

The notes to the financial statements are an integral part of this statement.

**Atlanta Regional Commission**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the Year Ended December 31, 2018**

	<b>Pension/OPEB Trust Funds</b>
<b>ADDITIONS</b>	
Contributions:	
Atlanta Regional Commission	
Pension fund	\$ 1,588,128
Employees	
Pension fund	736,646
	2,324,774
Investment earnings:	
Net appreciation (depreciation) in fair value of investments	(4,383,917)
Interest and dividends	1,559,669
Total investment earnings	(2,824,248)
Less investment expense	(41,403)
Net investment income (expenses)	(2,865,651)
Total additions	(540,877)
<b>DEDUCTIONS</b>	
Plan disbursements:	
Benefits paid	2,805,801
Administrative expenses	53,821
Total deductions	2,859,622
Net Increase (decrease) in Net Position	(3,400,499)
Net Position - Beginning of year	62,449,593
Net Position - End of year	\$ 59,049,094

The notes to the financial statements are an integral part of this statement.

## **I. Summary of significant accounting policies**

### **A. Reporting entity**

The Atlanta Regional Commission (ARC or the Commission) is a regional planning and intergovernmental coordination agency in the Atlanta Region created pursuant to legislation of the Georgia General Assembly. It is governed by a 39 member Board which consists of: all county commission chairs; two mayors from Fulton County; one mayor from each of the other 9 counties; the mayor of Atlanta; one member of the Atlanta City Council; 15 private citizens; and one member from the Georgia Department of Community Affairs. The region has grown to its current size of 10 counties and 62 municipalities and is one of the 12 regional commissions in Georgia. Counties included in the region are Cherokee, Clayton, Cobb, DeKalb, Douglas, Fayette, Fulton, Gwinnett, Henry and Rockdale. The accompanying financial statements present the Commission's operations. Using the criteria set forth in GASB's 14, 34, 39 and 61, the Commission has no blended or discretely presented component units.

### **B. Government-wide and fund financial statements**

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements; with the exception of all interfund services provided and used. *Governmental activities*, which are normally supported by regional appropriations, intergovernmental revenues and grants, are reported separately from *business-type activities*, which rely to a significant extent on fees, charges and information sales.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a function or segment and 2) grants and contributions that are restricted to meeting the operational requirement of a particular function or segment. Regional appropriations and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and individual enterprise funds are reported as separate columns in the fund financial statements.

### **C. Measurement focus, basis of accounting, and financial statement presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Regional appropriations are recognized as revenues in the year for which they are due. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Atlanta Regional Commission  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period if available. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current period. Expenditure-driven grants are recognized when the qualifying expenditures have been incurred and all other grant or contract requirements have been met. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Dues from member counties, interest and grant revenue associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. All business-type revenue items are considered to be measurable only when cash is received by the Commission.

The ARC reports the following major governmental funds:

The *general fund* is the ARC's primary operating fund. It accounts for all financial resources of the Commission, except those required to be accounted for in another fund.

The *transportation programs fund* is used to account for Georgia Department of Transportation Funded Unified (Transportation) Planning Work Program and Special Transportation Projects – within the following elements of the Commission's work program:

- Transportation Access & Mobility
- Mobility Services
- Community Development
- Research & Analytics

The Federal Railroad Administration, the Federal Transit Administration, the Federal Aviation Administration, and the Georgia Department of Transportation provide grant funding.

The *workforce development fund* is used to account for the operations within the Workforce Solutions element of the Commission's work program. Funding is provided by the U.S. Department of Labor, through the Governor's Office of Workforce Development and other miscellaneous sources.

The *aging programs fund* is used to account for the operations of several subelements within the Aging & Health Resources element of the Commission's work program. Funding is provided by the U.S. Departments of Labor and Health and Human Services via the Georgia Department of Human Services (Ga.DHS), from Ga.DHS, in-kind services provided by local service delivery agencies, and transfers from the Commission's General Fund.

The *natural resources fund* is used to account for selected operations of the Natural Resources subelement within the work program of Natural Resource Planning. Funding is provided by the U.S. Environmental Protection Agency via the Environmental Protection Division of the Georgia Department of Natural Resources, a contract with the Metropolitan North Georgia Planning District, contracts with local governmental entities, and transfers from the Commission's General Fund.



Atlanta Regional Commission  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

The ARC has no major enterprise funds and instead combines all activities of the enterprise funds for reporting purposes.

Additionally, the ARC reports the following fund types:

*Special revenue funds* are used to account for proceeds of specific revenue sources that are legally restricted for specific purposes.

*Enterprise funds* are used to account for operations similar to private business enterprises.

The *internal service fund* accounts for data processing services provided to other divisions of the Commission, on a cost reimbursement basis.

The *pension and other post employment benefit trust funds* account for the activities of the Employees Retirement System, which accumulates resources for pension and OPEB benefit payments to qualified ARC employees.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the ARC's enterprise fund and internal service fund are charges to customers for sales and services. Operating expenses for enterprise fund and internal service fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

When both restricted and unrestricted resources are available for use, it is the Commission's policy to use restricted resources first, then unrestricted resources as they are needed.

#### **D. Assets, liabilities, deferred outflows/inflows of resources, and net position or fund equity**

##### *1. Deposits and investments*

The government's cash and cash equivalents are considered to be cash on hand and short-term investments with original maturities of three months or less from the date of acquisition.

For reporting purposes, all investments reported by the Commission are recorded at fair value. The fair value of the Commission's investments is the value of the pool shares. (Also see Note III.A.)

##### *2. Internal Balances and Due to/from Other Funds*

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of inter-fund loans). All other outstanding balances between funds are also reported as "due to/from other funds." Any residual balances outstanding between the government activities and business-type activities are reported in the government-wide financial statements as "internal balances."

##### *3. Prepaid items*

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than purchased.

Atlanta Regional Commission  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

*4. Capital assets*

Capital assets, which include furniture, fixtures, vehicles, and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the Commission as assets with an initial individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets of the primary government, as well as the internal service fund, are depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Vehicles	5
Equipment	5
Furniture	7
Fixtures	7
Leasehold Improvements	15

*5. Compensated absences*

The ARC policies allow an employee to accumulate up to 360 hours of vacation pay and up to 525 hours of sick leave at December 31. Sick leave hours are accumulated at 3.0 hours per two-week pay period and vacation hours are accumulated at approximately 3.5 hours or more per two-week pay period, depending upon the years of service. There is no liability for unpaid accumulated sick leave since the ARC does not have a policy to pay any amounts for accumulated sick leave when employees separate from service with the Commission. All vacation pay is accrued when incurred in the government-wide financial statements.

In accordance with GAAP, in the fund financial statements, all of the compensated absences relating to vacation pay are considered long-term and, therefore, are not a fund liability and represent a reconciling item between the fund level and government-wide presentations.

*6. Long-term obligations*

Compensated absences due in more than one year and Pension and OPEB liabilities which are reported in the government-wide financial statements, are the only long-term obligation of the Commission. The estimate of the long-term portion was computed by deducting a 3 year average of current year cost from the total obligation at year end.

*7. Categories and classifications of fund balance*

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes. The term “proceeds of specific revenue sources” establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund. Restricted or committed specific revenue sources should comprise a substantial portion of the fund’s resources. If revenues are initially received in another fund, they should not be reported as revenues in the fund receiving them; instead, they should be recognized in the special revenue fund where they will be spent. The proceeds from these special revenue sources should be expected to continue to comprise a substantial portion of inflows.

Atlanta Regional Commission  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2018

The following classifications are used by the Atlanta Regional Commission:

- a. *Nonspendable Fund Balance*: the portion of a fund balance that includes amounts that cannot be spent because they are either not in a spendable form (prepaid items, inventories of supplies) or be legally or contractually required to be maintained intact.
- b. *Restricted Fund Balance*: the portion of a fund balance that reflects constraints placed on the use of resources other than nonspendable items that are either externally imposed by creditors (grantors, contributors, or laws or regulations of other governments), or be imposed by law through constitutional provisions or enabling legislation.
- c. *Committed Fund Balance*: the portion of a fund balance that includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board and remain binding unless removed in the same manner.
- d. *Assigned Fund Balance*: the portion of a fund balance that includes amounts that are constrained by the Agency's intent to be used for specific purposes but that are neither restricted nor committed, as established by the Board.
- e. *Unassigned Fund Balance*: that portion of a fund balance that includes amounts that do not fall into one of the above categories. The General Fund is the only fund that should report a positive unassigned balance.

The ARC uses restricted amounts to be spent first when both restricted and unrestricted fund balances are available, unless there are legal documents/contracts that prohibit the use of restricted fund balance, such as grant agreements that require a dollar match. Additionally, the ARC would then use committed, assigned and lastly unassigned amounts from the unrestricted fund balance when expending funds.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the agency's highest level of decision-making authority. The Board of Directors is the highest level of decision-making authority for the Atlanta Regional Commission that can, by resolution, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action (resolution) is taken to remove or revise the limitation. The Executive Director or his designee may assign fund balance. The ARC Fund Balance Policy outlining these procedures was adopted by the ARC Budget and Audit Committee on June 26, 2013.

#### *8. Deferred outflows/inflows of resources*

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Commission has two items that qualifies for reporting in this category. It is the deferred outflows relating to Pension and to OPEB.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflow of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Commission has two items, deferred inflows relating to pension and OPEB, that qualify for reporting in this category.

## **II. Stewardship, compliance, and accountability**

### **A. Budgetary information**

Budgets for the general, special revenue funds, and proprietary funds are adopted on a basis consistent with generally accepted accounting principles. A proposed budget and work program for the ensuing fiscal year is submitted by the ARC Director to the Commission's Board during October of each year. The budget is prepared by cost centers within each fund and is organized into a General Fund budget, a budget for each special revenue fund and a combined total budget. The budget must be balanced. The Board votes to adopt the budget for the ensuing fiscal year, subject to amendment or modification, during its November-December meeting. The Director may, without explicit Board approval, authorize budget revisions if: (1) the cumulative absolute value of transfers among object classes within a fund does not exceed five percent of the total disbursements budget; (2) it causes no significant modifications or additions to the work program; and (3) the combined total disbursement budget is not increased. All other revisions are subject to the approval of the Board. In November or December of each year, the Commission adopts the final amendment to its current year budget incorporating all changes made during the year either administratively by the Director or by Board action.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each legally adopted grant award is at the object level.

The budget is organized on a "fund" basis. A fund is an accounting entity used to account for revenues of like sources. The structure of funds at the ARC is as follows:

The Governmental Funds group accounts for funds received from other units of government or otherwise used in financing the routine operations of the ARC. The two types of funds within this category are:

1. General Fund. The General Fund is the basic operating fund of the ARC. It is used to account for all financial resources not required to be accounted for in another category.
2. Special Revenue Funds. These funds account for proceeds from specific revenue sources other than fiduciary functions and proprietary functions. For the ARC, grant funds are accounted for in Special Revenue funds.

The Proprietary Funds group accounts for funds received in the course of the operation of self-supporting functions that receive their revenues from providing goods or services to internal or external customers. The two types of funds that make up this category are:

1. Enterprise Funds. Enterprise Funds account for operations carried out and financed like a business operation, usually designated to be self-supporting through fees for services and generating revenues from outside sources. Enterprise Funds are budgeted as separate cost centers but as integral parts of the work programs.
2. Internal Service Fund (ISF). An ISF accounts for financing goods or services provided by an organizational unit of the ARC to other units of the ARC, on a self-liquidating, fee-for-service basis. The ARC has one ISF, for Information Systems use and support, funded in this manner.

The Fiduciary Funds are used to account for assets held in a trust capacity, not available for the ARC expenditure, but held and used in accordance with the direction of the donor party. Due to their nature, fiduciary funds do not require annual budget action.

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Many inter-fund transactions take place within the finances of the ARC, resulting in monies flowing back and forth between funds. For example, the ARC matching shares for grants are paid from the General Fund to Special Revenue Funds while Special Revenue Funds pay indirect charges to the General Fund and fees for services to the Internal Service Fund.

**B. Excess of expenditures over appropriations**

For the year ended December 31, 2018:

General Fund exceeded budget in Indirect costs and Other expenditures by \$25,100 and \$337,084 respectively. Indirect costs exceeded budget due to staff retirement and replacement staff in 2018. Other expenditures exceeded budget due clearing of the indirect over-recovery due to staff changes.

Equipment costs exceeded budget by \$12,535 in the Transportation Fund due to upgrading monitors and GIS server.

In the Workforce fund, personnel and indirect costs exceeded budget by \$212,606 and \$85,067, respectively, due to addition of new staff members for new programs received during 2018. Supplies exceeded budget by \$80,141 by updating and refurbishing office items for Clayton and Gwinnett career centers. Other expenditures exceeded budget by \$65,829 due to upgrading the telephone systems for Clayton and Gwinnett career centers. Travel exceeded budget by \$21,113 due to increased trips to career centers. Contractual expenditures exceeded budget by \$1,348,212 because of additional funding allocated by the state in 2017.

Aging fund expenditures exceeded budget in personnel, fringe and subgrantee match by \$374,994, \$134,309 and \$695,274 respectively. These expenditures exceeded budget due to additional funding and new grants added during the year. Equipment and Other expenditures exceeded budget by \$6,200 and \$494,210 respectively, due to the additional monies for transitions programs. Indirect cost expenditures exceed budget by \$224,067 due to an increase in cost pool rate and hiring new staff for new and expanded programs.

Research and Analytics reflected expenditures over budget due to a new collaborative with non-profits, for-profits and local governments.

During 2018, the MARC program was moved from Strategic Relations to Community Development causing expenditures to exceed budget in several line items.

Homeland Security and Recovery expenditures exceeded budget due to an extension of a previous years grant and addition of new grant funding.

**III. Detailed notes on all funds**

**A. Deposits and investments**

At December 31, 2018, the Commission's carrying amount of cash deposits and equivalents for all funds, except for the Pension Trust Fund and OPEB Trust Fund was \$8,177,122. The deposits and investments of the Pension Trust Fund and OPEB Trust Fund are held separately from other Commission funds.

The Commission's investments other than for the Pension Trust Fund and OPEB Trust Fund are made in the State of Georgia's Local Government Investment Pool (Georgia Fund 1). Georgia Fund 1 is

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regulated by the oversight of the Georgia Office of the State Treasurer. The pool’s primary objectives are safety of capital investment income, liquidity and diversification. The pool consists of U. S. Treasury obligations, securities issued or guaranteed by the U. S. Government or any of its agencies or instrumentalities, banker acceptances, overnight and term repurchase agreements with highly rated counterparties, and collateralized bank accounts. Fair value of the investment in Georgia Fund 1 is equal to the value of the pool of shares. As of December 31, 2018, the Georgia Fund 1 had a weighted average maturity of 21 days and a credit rating of AA Af by Standard & Poor’s. The Commission has classified the Georgia Fund 1 funds as cash and cash equivalents: therefore, at December 31, 2018, cash includes \$1,304,769 in Georgia Fund 1.

*Custodial credit risk – deposits and investments*

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The Commission reduces its exposure to custodial credit risk by requiring deposits to be collateralized in accordance with state law. As of December 31, 2018, the Commission was not exposed to custodial credit risk.

The amounts included in the Pension and OPEB Trust Funds as Investments are \$58,870,990.

This is invested as follows:

Short-term Investments	\$63,085
Fixed Income Securities	15,413,900
Equity Securities	<u>43,394,005</u>
	<u>\$58,870,990</u>

As of December 31, 2018, the ARC’s Credit and Interest Rate Risk related to Fixed Income Securities is as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Duration(Years)</u>	<u>Weighted Average Quality</u>
Cohen Steers Preferred Sec	\$ 1,959,287	5.10	BB+
Dodge & Cox Income Fund	4,233,211	4.40	A
Pimco Income Fund	4,695,630	2.86	BAA+
Diversified Income Fund	<u>4,525,772</u>	4.98	BAA+
	<u>\$15,413,900</u>		

*Credit risk*

Georgia law and the ARC Policy authorizes the Commission to invest in obligations of the United States (and of its agencies and instrumentalities); bonds or certificates of indebtedness of the State of Georgia (and of its agencies and instrumentalities); repurchase agreements where the underlying security is one of the foregoing, certificates of deposit; and in the State of Georgia’s Local Government Investment Pool (Georgia Fund 1). The Pension and OPEB Trust Funds are also authorized to invest in securities consistent with ERISA prudence and diversity of risk standards, even though the Pension Trust Fund and OPEB Trust Fund need not legally conform to such ERISA requirements.

*Interest Rate risk*

As a means of limiting its exposure to fair value losses arising from rising interest rates, the Commission’s Investment Policy adopts the following asset mix to achieve the lowest level of risk for the plan: Domestic securities between 20% and 55%, International equity securities between 5% and 20%, Domestic fixed income securities between 15% and 30% and Real return securities between 10% and 50%.

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The ARC categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. Fair value is the exchange price that would be received for an asset (exit price) in the principal or most advantageous market for an asset in an orderly transaction between market participants on the measurement date. There are three levels of inputs that may be used to measure fair values:

Level 1 inputs utilize quoted prices (unadjusted) in active markets for identical assets that the entity has the ability to access.

Level 2 inputs are inputs other than quoted prices included in Level 1 that are observable for the asset in active markets, as well as inputs that are observable for the asset (other than quoted prices), such as interest rates, foreign exchange rates and yield curves that are observable at commonly quoted intervals.

Level 3 inputs are unobservable inputs for the asset which are typically based on the entity's own assumptions, as there is little, if any, related market activity.

The ARC's recurring fair value measurements as of December 31, 2018, fixed income securities and equity securities, are classified in Level 1 of the fair value hierarchy and are valued using prices quoted in active markets for those securities.

**B. Receivables**

Receivables as of year-end for the ARC's individual major funds and non-major funds are as follows:

Receivables:	<u>Due from Grantor</u>	<u>Advances due from Subgrantees</u>	<u>Gross Receivables</u>
General Fund	\$ 175,418	\$ -	\$ 175,418
Transportation Programs	8,255,750	-	8,255,750
Workforce Development	4,541,290	-	4,541,290
Natural Resources	510,723	-	510,723
Aging Programs	7,623,667	15,000	7,638,667
Nonmajor Governmental Funds	<u>2,166,759</u>	<u>-</u>	<u>2,166,759</u>
Total	<u>\$23,273,607</u>	<u>\$ 15,000</u>	<u>\$23,288,607</u>

Governmental funds report *unavailable revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds report *unearned revenue* in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unearned revenue* reported in the governmental funds, enterprise funds, governmental activities, and business-type activities were as follows:

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	<u>Unearned</u>
Insurance rebates	\$3,349
Human Resources	1,826
County Trans Planning – Chattahoochee River	176,049
FTA Reg Transit Implementation	50,358
Regional ITA System Management	44,846
GADHS 19	10,200
ACT/ACF Water Supply Conservation	3,279,878
Proctor Creek Planning	76,858
Restaurant WaterSense PRSV	6,471
ALFI Administration	17,295
Transformation Alliance	140,673
DCA LUCA 18	31,636
ED Administration	23,894
Arts & Culture ALMA	8,830
Total unearned revenue	<u>\$3,872,163</u>

**C. Capital assets**

Capital asset activity for the year ended December 31, 2018 was as follows:

**Primary Government**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
Equipment	\$ 939,374	\$134,546	\$ -	\$1,073,920
Furnishings	1,910,385	-	-	1,910,385
Software	294,876	-	(294,876)	0
Hardware	708,320	-	-	708,320
Leasehold Improvements	564,899	-	-	564,899
	<u>4,417,854</u>	<u>134,546</u>	<u>(294,876)</u>	<u>4,257,524</u>
Less accumulated depreciation for:				
Equipment	(367,162)	(223,206)	-	(590,368)
Furnishings	(1,061,970)	(189,399)	-	(1,251,369)
Software	(294,876)	-	294,876	0
Hardware	(577,748)	(92,049)	-	(669,797)
Leasehold Improvements	(18,830)	(37,660)	-	(56,490)
	<u>\$(2,320,586)</u>	<u>\$(542,314)</u>	<u>\$294,876</u>	<u>\$(2,568,024)</u>
Governmental activities capital assets, net	<u>\$2,097,268</u>	<u>\$(407,768)</u>	<u>\$-</u>	<u>\$1,689,500</u>



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Depreciation expense was charged to functions/programs of the government as follows:

Government Activities:	
General Government	\$ 450,265
Internal Service Fund	<u>92,049</u>
	<u>\$ 542,314</u>

**D. Inter-fund receivables, payables, and transfers**

**Due to/from other funds:**

All cash accounts are held by the General Fund which results in payables between the General Fund and all other funds. These inter-fund balances represent short-term loans between the respective funds. The composition of inter-fund balances as of December 31, 2018, is as follows:

Receivable Fund	Payable Fund	Amount
General Fund	Transportation Programs	\$ 4,924,364
General Fund	Workforce Development	2,476,325
General Fund	Aging Programs	3,501,609
General Fund	Natural Resources	938,858
General Fund	Nonmajor Governmental Funds	3,005,219
General Fund	Nonmajor Enterprise Funds	2,204
General Fund	Internal Service Fund	-
		<u>14,848,579</u>
Transportation Programs	General Fund	341,185
Workforce Development	General Fund	511,507
Aging Programs	General Fund	676,437
Natural Resources	General Fund	4,116,473
		<u>5,645,602</u>
Nonmajor Governmental Funds	General Fund	1,180,651
Nonmajor Enterprise Funds	General Fund	34,404
		<u>1,215,055</u>
Internal Service Fund	General Fund	26,272
		<u>\$ 21,735,508</u>

**Inter-fund transfers:**

Funds are transferred from the General Fund to special revenue funds to provide for grant matching requirements and for under-funded projects. Transfers to and from enterprise funds are due to the over or under collection of revenues to cover their costs.

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	General <u>Fund</u>	Major Governmental <u>Funds</u>	Non-Major Governmental <u>Funds</u>	Non-Major Enterprise <u>Funds</u>	<u>Total</u>
Transfers In:					
From General Fund	\$ -	\$ 2,838,611	\$ 680,469	\$ 414,659	\$3,933,739
From Non-major Enterprise Funds	509,922	-	-	-	509,922
From Aging Programs	-	-	-	-	-
Transfers Out:					
To General Fund	-	-	-	(509,922)	(509,922)
To Transportation Programs	(1,697,325)	-	-	-	(1,697,325)
To Workforce Development	(320)	-	-	-	(320)
To Aging Programs	(341,649)	-	-	-	(341,649)
To Natural Resources	(799,317)	-	-	-	(799,317)
To Non-major Governmental Funds	(680,469)	-	-	-	(680,469)
To Non-major Enterprise Funds	(414,659)	-	-	-	(414,659)
Total Transfers	<u>\$ (3,423,817)</u>	<u>\$ 2,838,611</u>	<u>\$ 680,469</u>	<u>\$ (95,263)</u>	<u>\$ -</u>

**E. Leases**

The ARC office has entered into a 15-year lease commencing July 2017 with Peachtree Center. The Loudermilk lease terminated July 2017. The Commission also leases office facilities and career resource centers for the Workforce Development Program. Clayton County career resource center has a -year lease term and Gwinnett County career resource has a 9-year lease term. Total cost for such leases were \$1,379,795 for the year ended December 31, 2018. The future minimum lease payments for these leases, subject to cancellation provisions, are as follows:

	<u>Peachtree Center</u> (Exp. 7/31/2032)	Clayton County <u>Office Space</u> (Exp. 2/28/2022)	Gwinnett County <u>Office Space</u> Exp. (8/31/2020)	<u>Total</u>
2019	\$1,119,774	\$116,431	\$176,353	\$1,412,558
2020	1,153,148	119,923	119,908	1,392,979
2021	1,187,518	123,537	-	1,311,055
2022	1,223,134	52,619	-	1,275,753
2023	1,259,995	-	-	1,259,995
2024-2028	6,890,245	-	-	6,890,245
2029-2032	5,460,391	-	-	5,460,391
Total	<u>\$18,294,205</u>	<u>\$412,510</u>	<u>\$296,261</u>	<u>\$19,002,976</u>

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**F. Long-term debt**

**Changes in long-term liabilities:**

Long-term liability activity for the year ended December 31, 2018 was as follows:

	Beginning Restated Balance	Additions	Reductions	Ending Balance	Due within One Year
Compensated Absences	\$1,251,639	\$992,914	\$974,085	\$1,270,468	\$1,003,797
Net Pension Liability	1,221,057	10,994,314	2,324,744	9,890,627	-
Net OPEB Liability	<u>2,142,298</u>	<u>1,205,481</u>	<u>889,011</u>	<u>2,458,768</u>	<u>-</u>
	<u>\$4,614,994</u>	<u>\$13,192,709</u>	<u>\$4,187,840</u>	<u>\$13,619,863</u>	<u>\$1,003,797</u>

Compensated absences, the pension liability and the OPEB liability are liquidated by the General Fund.

**IV. Other information**

**A. Risk management**

The ARC has the responsibility for making and carrying out decisions that will minimize the adverse effects of accidental losses that involve the ARC's assets. Accordingly, commercial insurance coverages are obtained to include general liability, property and casualty, workers' compensation, employee and automobile liability, fidelity, public officials' liability and certain other risks. The amounts of settlements during each of the past three fiscal years have not exceeded insurance coverage.

The Commission has joined together with other municipalities in the state as part of the Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund and the Georgia Municipal Association Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating as a common risk management and insurance program for member local governments.

As part of these risk pools, the Commission is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The Commission is also to allow the pool's agents and attorneys to represent the Commission in investigation, settlement discussions and all levels of litigation arising out of any claim made against the Commission within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the workers' compensation law of Georgia. The funds are to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation, or defense.

When applicable, the basis for estimating the liabilities for claims is an incurred but not reported calculation as established by an actuary. The ARC is not aware of any claims that the ARC is liable for the deductible amount, that were outstanding and unpaid as of December 31, 2018. No provisions have been made in the financial statements of the Commission for the year ended December 31, 2018, for any

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estimate of potential unpaid claims.

Additionally, the Commission provides health, dental and pharmaceutical coverage to its employees and their dependents. On January 1, 2009, Blue Cross replaced the previous insurance program that the Agency provided.

The ARC believes it is more economical to retain the risk related to state unemployment compensation. The ARC sets aside sufficient assets (see Note IV.E.) for claim settlement and pays for such claims on a reimbursement basis as they become due. The amount of the committed assets for state unemployment compensation is adjusted to one percent of budgeted personnel costs or the total amount of estimated liabilities for unpaid claims, whichever is greater. The State of Georgia provides the ARC with notice of an unemployment compensation claim deemed eligible and the total amount of the ARC liability for the claim. At year-end, the following year's reserve is calculated at one percent of budgeted personnel costs plus projected liability of existing claims.

Basis for Estimating the Reserve for Unemployment Compensation	
a) 1 percent of 2018 budgeted personnel cost	\$141,911
b) Total projected liability	<u>          -</u>
c) The sum of a) plus b) above	<u>\$141,911</u>

There have been no significant reductions of insurance coverage, and settlement amounts have not exceeded coverage, for the current year or the three prior years.

**B. Regional Appropriations**

The bulk of the revenues reported in the General Fund are received from the City of Atlanta and the ten counties within the Atlanta Region.

Georgia law stipulates a mandatory annual local funding formula, under which the ARC received the following amounts during 2018 from the local units of government:

Unit	Amount
City of Atlanta	\$ 298,670
Cherokee County	274,140
Clayton County	304,830
Cobb County	827,330
DeKalb County	789,140
Douglas County	156,990
Fayette County	127,400
Fulton County	828,560
Gwinnett County	985,400
Henry County	253,900
Rockdale County	<u>103,750</u>
Total	<u>\$4,950,110</u>

**C. Subgrantee match and matching costs**

Subgrantees in Government Funded Aging Programs and in Special Transportation Projects are required to provide matching funds. Subgrantees matching funds and matching costs are reported to the ARC and

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are included in the ARC's financial statements. Funds provided by the subgrantee, which exceed the required match, are not included in the ARC's financial statements.

**D. Indirect cost rates and Carryover Adjustments**

Agency-wide central support services costs are recorded in the General Fund as indirect costs in the ARC's accounting system and recovered from the grantor agencies, through the special revenue and proprietary funds based upon a predetermined indirect cost rate. Indirect costs are defined by U.S. Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) Subpart A, as costs "(a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved." Recently, the U.S. Department of Commerce has been designated as the cognizant agency for the federal government with responsibility for negotiation, approval and audit of the Commission's agency-wide central support services cost allocation plan. Previously, the Commission has submitted its plan to HHS annually for approval. Beginning with the cost allocation plan developed in 1983 for use in 1984, HHS notified the Commission that it need no longer submit its plans for approval by HHS. HHS only required that the Commission annually prepare and retain its plan for subsequent HHS review unless directed by HHS to submit the plan for approval. The Commission prepared and is retaining its plan for 2018. The plan established a fixed rate of 37.2 percent of direct salaries, wages and fringe benefits.

Departmental indirect costs for the departments Community Services and Livable Communities are recovered from grantor agencies through the cost centers managed by these departments within other special revenue or proprietary funds, based upon a predetermined indirect cost rate for each department. The Commission prepared a departmental indirect cost allocation plan for each department for 2018. The plans established a fixed rate with carry-forward of 6.8 percent for the Community Services Department and 12.6 percent for Livable Communities. The indirect cost rates are applied to the labor base, made up of salaries, wages, and fringe benefits charged directly to benefiting cost centers.

Following the end of each year, to the extent that actual indirect costs and collections associated with them differ, an adjustment is made to future year rates. The Commission has a cumulative net indirect over-recovery of \$3,029,545 as of December 31, 2018. The over-recovery is included in the unearned revenue balance on the Statement of Net Position and the Governmental Funds Balance Sheet.

**E. Committed for Specific Fund Purposes**

*Committed for Unemployment Self-Insurance.* In 1985, the Commission established this commitment to provide for the direct reimbursement to the State of Georgia for unemployment compensation claims. See Note IV.A. for an explanation of the basis for establishing the amount of the designation. The 2018 target amount was \$141,911 (one percent of 2018 budgeted personnel costs).

<u>Committed Fund Balance for Unemployment</u>		
	<u>2018</u>	<u>2017</u>
Balance - January 1	\$136,662	\$139,285
Claims processed against reserve	-	-
Increase (Decrease)	<u>5,249</u>	<u>(2,623)</u>
Balance - December 31	<u>\$141,911</u>	<u>\$136,662</u>

**F. Contingent liabilities**

Use of federal, state, and locally administered federal and other grant funds is subject to review and audit

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by the grantor agencies. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. To the extent that such disallowances involve expenditures under subcontracted arrangements, the ARC generally has the right of recovery from such third parties. Some of these third parties are state or local governmental subrecipients or non-profit subrecipients which are covered by the audit provisions of U.S. Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The Uniform Guidance requires subrecipients to have made periodic independent audits of their operations. The Uniform Guidance requires the ARC to obtain copies of such audits and permits the ARC to rely on such audits if they meet the requirements of the applicable Uniform Guidance. Many of these subrecipients' audits for or including the year ended December 31, 2018 have not yet been performed. Accordingly, the ARC's compliance with the Uniform Guidance requirement will be established at some future date. The amount, if any, of subrecipient expenditures which may be disallowed by the ARC after reviewing these subrecipients' audits cannot be determined at this time although the ARC expects such amounts, if any, to be immaterial. Based upon prior experience and audit results, management believes that the ARC will not incur significant losses on possible grant disallowances.

The Commission and the Georgia Department of Human Resources have provided a portion of in-kind contributions through the use of donated space to subgrantees. The Administration on Aging (a unit of the U.S. Department of Health and Human Services) made a determination in 1985 that donated space should not constitute administrative match. In addition, the Administration on Aging contended that funds allocated to the nutrition component could not be used in program administration. The Commission and the Georgia Department of Human Resources feel justified in using these funds as match and program administration and the Georgia Department of Human Resources has appealed to the federal court system to settle this issue. The State has recently elected to pay the principal portion of the amount in appeal to stop the accrual of interest. The Commission's general counsel has indicated that the possible liability, if any, to the Commission cannot be determined at this time. Therefore, no amounts have been provided for any possible loss in these basic financial statements.

The ARC is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the ARC's counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the Commission.

### **G. Deferred Compensation Plan**

The Atlanta Regional Commission Deferred Compensation Plans, defined contribution plans, were created in accordance with Internal Revenue Code 403(b)/457 and are administered by the Atlanta Regional Commission. The plans allow employees to save a portion of their salary by making pre-tax contributions to the plans through automatic payroll deductions. All regular full and part time employees can participate with no waiting period and a six month waiting period for the employer match. Participation in the plans is optional. The ARC Board of Directors can amend plan provisions. There are several investment options available to employees through Lincoln Financial Group, Fidelity Investments and Vanguard. The Commission provides a 50% match to employee contributions for up to 3% of salaries. For the year ended December 31, 2018, employee contributions to the 403(b)/457 plans were \$817,362 while the Commission's contribution to the plans totaled \$141,109. The fair values of the Fidelity 403(b) and 457 plans at December 31, 2018 were \$4,211,130 and \$823,459, respectively. The fair values of the Lincoln 403(b) and 457 at December 31, 2018 were \$7,419,581 and \$298,004, respectively. The fair value of the Vanguard 403(b) at December 31, 2018 was \$232,493.

The Commission has only minor administrative involvement and does not perform any investing for the plan. Due to the fact the Commission's role in the management of the plan's assets is limited to transmitting payroll contributions to a third party administering the plan, the Commission does not report

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the assets of the plans in the Commission's financial statements.

## **H. Other post-employment benefits**

*Plan description.* In addition to the pension benefits described in Note IV.I., the Commission provides post-employment health care benefits. These benefits are provided through a single employer, defined benefit plan which was established under the authority of, and may be amended by the ARC Board. Substantially all of the Commission's employees may become eligible for those benefits if they reach normal retirement age while working for the Commission (or reach early retirement age with at least 25 years of service). Those and similar benefits for active employees are to be provided through an insurance company whose premiums will be based on the benefits paid during the year.

Effective January 1, 1988, the Commission began pre-funding those post-employment benefits by accruing the actuarially determined estimated cost of such benefits in the OPEB Trust Fund to the extent permitted under the Internal Revenue Code. The insurance premiums for eligible retirees will be paid by the OPEB Trust Fund. The most recent actuarial valuation of these benefits was as of January 1, 2018. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 6 percent per year, compounded annually, (b) projected salary increases of 3.00 percent per year, compounded annually, and (c) the monthly health and dental insurance premium paid by the plan on behalf of single retirees under age 65 is assumed to be \$644.06 per month and the premium paid on behalf of married retirees under age 65 is assumed to be either \$1,124.83 per month (for current retirees and those future retirees who have earned at least 20 years of service as of January 1, 2004), \$884.44 per month (for those future retirees who have earned at least 12 years of service as of January 1, 2004), or \$644.06 otherwise.

At age 65 and older, the premiums are assumed to be \$293.19 for single retirees and \$586.38 for married retirees. All premiums are assumed to increase at the rate of 5.00% per year after 2018.

*Funding Policy.* The policy regarding the amount of contributions to the plan is established, and may be amended, by the ARC Board. The ARC Board establishes rates based on an actuarially determined rate. Contributions for the year ended December 31, 2018 were based upon actuarial calculations made from the January 1, 2017 census data. The actuarially determined contribution for 2018 was \$0.

As of January 1, 2018, the number of plan participants included 47 retirees receiving benefits and 181 active employees.

*Net OPEB Liability.* The ARC's total OPEB liability was determined by an actuarial valuation as of January 1, 2017 and was rolled forward to the measurement date of December 31, 2018.

### *Actuarial Assumptions.*

Projected Salary Increase:	3.00% per annum
Inflation	3.00%
Rate of Return on Investments:	6.16%

Mortality rates were based on sex-distinct rates set forth in the RP-2000 Mortality Table for annuitants, projected to 2015 using Scale AA, as published by the Internal Revenue Service (IRS) for purposes of Internal Revenue Code (IRC) section 430; future generational improvements in mortality have not been reflected.

The long-term expected rate of return on OPEB plan investments was determined using a long normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected

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returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Investment Category</u>	<u>Target Allocation</u>	<u>Expected Long-Term Real Return</u>
U.S. Large Cap Equity	35.00%	3.75% per annum
International Equity	10.00%	4.75% per annum
Absolute Return Investments	35.00%	3.50% per annum
U.S. Core & Fixed Income Investments	20.00%	0.75% per annum
Total	100.00%	3.16% per annum

Discount rate: The discount rate used to measure the total OPEB liability was 3.91% per annum. The rate was based on a blend of the expected long-term assets and a yield on 20-year Grade AA/Aa or higher municipal bonds of 3.64% per annum. The municipal bond rate is based on the published return for the S & P Municipal Bond 20 Year High Grade Index as of December 31, 2018. The projection of cash flows used to determine the discount rate assumed that Employer contributions will be made at rates equal to actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

The actuarial assumption for the discount rate increased from 3.48% to 3.91% per annum as of the measurement date December 31, 2018.

*Changes in the Net OPEB Liability*

	<u>Increase (Decrease)</u>		
	<u>Total OPEB Liability</u>	<u>Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
Balances at 12/31/18	\$12,577,436	(\$10,435,138)	\$2,142,298
Changes due to:			
Service cost	387,059	-	387,059
Expected Interest growth	501,952	(636,072)	(134,120)
Unexpected investment income	-	1,110,322	1,110,322
Demographic experience	-	-	-
Employer contributions	-	-	-
Employee contributions	-	-	-
Benefit payments & refunds	(408,815)	212,986	(195,829)
Administrative expenses	-	8,908	8,908
Changes in benefit terms	-	-	-
Assumption changes	(859,870)	-	(859,870)
Balance at 12/31/18	<u>\$12,197,762</u>	<u>(\$9,738,994)</u>	<u>\$2,458,768</u>



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*Sensitivity of the net OPEB liability to changes in the discount rate.* The following presents the net OPEB liability of the ARC, calculated using the discount rate of 3.91%, as well as what the ARC's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.91 %) or 1-percentage-point higher (4.91 %) than the current rate:

	<u>1% Decrease</u> <u>(2.91%)</u>	<u>Current Discount Rate</u> <u>(3.91%)</u>	<u>1% Increase</u> <u>(4.91%)</u>
Net OPEB liability (asset)	\$4,570,791	\$2,458,768	\$716,640

*Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates.* The following presents the net OPEB liability of the ARC, calculated using a healthcare cost trend rate of 5.00%, as well as what the ARC's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (4.00 %) or 1-percentage-point higher (6.00 %) than the current rate:

	<u>1% Decrease</u> <u>(4.00%)</u>	<u>Current Healthcare Rate</u> <u>(5.00%)</u>	<u>1% Increase</u> <u>(6.00%)</u>
Net OPEB liability (asset)	\$261,874	\$2,458,768	\$5,316,316

*OPEB plan fiduciary net position.* Detailed information about the OPEB plan's fiduciary net position is available in the separately issued report. The plan's fiduciary net position has been determined on the same basis as that used by the plan. The ARC issues a publicly available financial report that includes the applicable financial statements and required supplementary information. This report can be obtained from the Atlanta Regional Commission at the following address:

Atlanta Regional Commission  
 Financial Services Division  
 229 Peachtree Street, NE  
 Suite 100  
 Atlanta, GA 30303

*Summary of significant accounting policies – basis of accounting and valuation of investments.* The ARC financial statements are prepared using the accrual basis of accounting. The ARC's contributions are recognized in the period in which the contributions are due and a formal commitment to provide the contributions has been made. Investment income is recognized as earned by the General Plan. The net appreciation (depreciation) in the fair value of investments held by the General Plan is recorded as an increase (decrease) to investment income based on the valuation of investments as of the date of the statement of net position. Expenses are recorded when the corresponding liabilities are incurred, regardless of when payment is made. All plan investments are reported at fair value. Securities traded on a national exchange are valued at the last reported sales price on the ARC's balance sheet date. Securities without an established market are reported at estimated fair value.

*OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB.* For the year ended December 31, 2018, the ARC recognized OPEB expense of \$16,241. At December 31, 2018, the ARC reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Atlanta Regional Commission  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2018

	<u>Deferred Outflows Of Resources</u>	<u>Deferred Inflows Of Resources</u>
Net difference between projected & actual earnings on OPEB plan investment	\$888,258	\$522,716
Differences between expected & actual experiences	-	762,268
Assumption changes	-	-
Balance at 12/31/2018	\$888,258	\$1,284,984

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31	
2019	(\$49,777)
2020	(\$49,777)
2021	(\$49,776)
2022	\$124,464
2023	(\$97,602)
Thereafter	(\$274,258)

## I. Employee retirement systems and pension plans

### Defined benefit plan

*Plan description.* The ARC maintains, Atlanta Regional Commission Plan, a single employer, contributory, defined benefit retirement plan (the Plan) covering substantially all employees. The Plan provides retirement, death and disability benefits to plan members and beneficiaries. U.S. Bank administers the Plan as trustee. Control over the operation and administration of the Plan, except investment decisions, is vested in the trustee along with custody of certain Plan assets. An independent third party investment advisor makes investment recommendations which must be approved by the Plans' board. The Plan provides that the ARC has no liability with respect to payments or benefits or otherwise under the Plan except to pay over to the trustee such actuarially determined contributions as are required under Georgia Code §47-20-10 and to provide the benefits thereunder. If terminated, the Plan provides that if there are funds remaining after the satisfaction of all liabilities such funds shall not revert to the ARC but shall be allocated to the employees.

The Plan was formed under the authority of the ARC board of directors and the board has the authority to amend and/or terminate the Plan at any time. In 1998, the Plan's fiscal year-end was changed from June 30 to December 31 to coincide with the fiscal year-end of the ARC.

For the plan year ended December 31, 2018, total plan year payroll for the employees covered by the Plan was \$13,515,977.

Atlanta Regional Commission  
 NOTES TO FINANCIAL STATEMENTS  
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As of January 1, 2018, Plan membership consisted of:

(a) Retirees and beneficiaries receiving benefits	47
(b) Terminated employees entitled to deferred benefits but not yet receiving them	95
(c) Active plan participants	70
(d) Active employees - partially vested	0
(e) Active employees - non-vested	111
(f) Eligible for medical benefits only	<u>10</u>
Total Participants	<u>333</u>

This compares with the number of plan participants at January 1, 2017, as follows:

(a) Retirees and beneficiaries receiving benefits	46
(b) Terminated employees entitled to deferred benefits but not yet receiving them	94
(c) Active plan participants	71
(d) Active employees - partially vested	0
(e) Active employees - non-vested	95
(f) Eligible for medical benefits only	<u>10</u>
Total Participants	<u>316</u>

*Benefits and funding policy.* The ARC provides retirement benefits as well as death and disability benefits to plan members. The Plan provides that normal retirement is at the earlier of (a) attainment of age 55 and the completion of 25 years of service (only if hired prior to January 1, 2008) or (b) attainment of age 62 with at least 30 years of credited service or (c) attainment of age 65. At that time, the employee is entitled to a lifetime pension equal to 2.5 percent of his “high-three” year average compensation for each year of service. In addition, the Plan provides that no participant will receive less than what he would have received under the Plan in effect on June 30, 1987. After retirement, the lifetime pension is indexed to reflect changes in the Consumer Price Index. An employee vests at the rate of 10 percent per year for the first four years. In each subsequent year, the employee vests at the rate of 20 percent per year to a maximum of 100 percent after seven years. The vesting schedule is extended to a seven-year cliff schedule for participants hired after December 31, 2007.

*Contributions.* Entry age normal actuarial cost method is used to establish the actuarial position of the plan and to determine an appropriate level of contributions for all benefits except 401(h) medical accounts. Employer contributions represented 11.75% of the current year covered payroll. Employees are required to contribute 5% of gross wages. Total employer and employee contributions to the general pension plan for the fiscal year ended December 31, 2018 were \$1,588,128 and \$736,646 respectively.

*Net Pension Liability.* The ARC’s total pension liability was determined by an actuarial valuation as of January 1, 2018 and was rolled forward to the measurement date of December 31, 2018.

*Actuarial Assumptions.*

Projected Salary Increase:	3.00% per annum
Rate of Return on Investments:	6.16%

Mortality rates were based on sex-distinct rates set forth in the RP-2000 Combined Mortality Table with full generational improvements using Scale AA, as published by the Internal Revenue Service (IRS) for purposes of Internal Revenue Code (IRC) section 430.

The long-term expected rate of return on pension plan investments was determined using a long normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected

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returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Investment Category</u>	<u>Target Allocation</u>	<u>Expected Long-Term Real Return</u>
U.S. Large Cap Equity	35.00%	5.25% per annum
International Equity	10.00%	5.50% per annum
Absolute Return Investments	35.00%	4.00% per annum
U.S. Core & Fixed Income Investments	20.00%	2.88% per annum
Total	<u>100%</u>	4.36% per annum

Discount rate: The discount rate used to measure the total pension liability was 6.61% per annum (2.25% per annum is attributable to long-term inflation); this rate was used to discount all future benefit payments. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate of 5% and the Employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Projected future benefit payments for all current plan members were projected through the year 2106. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Changes in the Net Pension Liability*

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u>	<u>Fiduciary Net Position</u>	<u>Net Pension Liability</u>
Balances at 12/31/17	\$53,235,512	(\$52,014,455)	\$1,221,057
Changes due to:			
Service cost	2,539,447	-	2,539,447
Expected Interest growth	3,587,607	(3,427,978)	159,629
Unexpected investment income	-	5,819,379	5,819,379
Demographic experience	219,229	-	219,229
Employer contributions	-	(1,588,128)	(1,588,128)
Employee contributions	-	(736,646)	(736,646)
Benefit payments & refunds	(2,592,815)	2,592,815	-
Administrative expenses	-	44,913	44,913
Changes in benefit terms	-	-	-
Assumption changes	2,211,747	-	2,211,747
Balance at 12/31/18	<u>\$59,200,727</u>	<u>(\$49,310,100)</u>	<u>\$9,890,627</u>

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NOTES TO FINANCIAL STATEMENTS  
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*Sensitivity of the net pension liability to changes in the discount rate.* The following presents the net pension liability of the ARC, calculated using the discount rate of 6.61%, as well as what the ARC's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.61 %) or 1-percentage-point higher (7.61 %) than the current rate:

	<u>1% Decrease</u> <u>(5.61%)</u>	<u>Current Discount Rate</u> <u>(6.61%)</u>	<u>1% Increase</u> <u>(7.61%)</u>
Net pension liability (asset)	\$17,667,824	\$9,890,627	\$3,512,677

*Pension plan fiduciary net position.* Detailed information about the pension plan's fiduciary net position is available in the separately issued report. The plan's fiduciary net position has been determined on the same basis as that used by the plan. The ARC issues a publicly available financial report that includes the applicable financial statements and required supplementary information. This report can be obtained from the Atlanta Regional Commission at the following address:

Atlanta Regional Commission  
Financial Services Division  
229 Peachtree Street, NE  
Suite 100  
Atlanta, GA 30303

*Summary of significant accounting policies – basis of accounting and valuation of investments.* The ARC financial statements are prepared using the accrual basis of accounting. The ARC's contributions are recognized in the period in which the contributions are due and a formal commitment to provide the contributions has been made. Investment income is recognized as earned by the General Plan. The net appreciation (depreciation) in the fair value of investments held by the General Plan is recorded as an increase (decrease) to investment income based on the valuation of investments as of the date of the statement of net position. Expenses are recorded when the corresponding liabilities are incurred, regardless of when payment is made. All plan investments are reported at fair value. Securities traded on a national exchange are valued at the last reported sales price on the ARC's balance sheet date. Securities without an established market are reported at estimated fair value.

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* For the year ended December 31, 2018, the ARC recognized pension expense of \$3,064,564. At December 31, 2018, the ARC reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred</u> <u>Outflows</u> <u>Of Resources</u>	<u>Deferred</u> <u>Inflows</u> <u>Of Resources</u>
Net difference between projected & actual earnings on pension plan investment	\$5,271,259	\$3,021,327
Differences between expected & actual experiences	3,543,683	1,563,360
Assumption changes	1,876,634	1,812,930
Balance at 12/31/2018	\$10,691,576	\$6,397,617

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 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2018

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31	
2019	\$ 907,919
2020	\$ 292,164
2021	\$ 499,801
2022	\$1,368,484
2023	\$ 392,550
Thereafter	\$ 833,041

**J. Restatement**

ARC implemented GASB Statement No. 75 “Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions” during 2018. Statement No. 75 requires governments providing defined postemployment benefit plans to recognize their long-term obligation for OPEB benefits as a liability. The effect of this restatement to Governmental Activities beginning net position is as follows:

	Governmental Activities
Beginning Net Position before Restatement	\$7,256,445
Restatement – Deferred Inflows of Resources	(696,955)
Restatement - Net OPEB Liability	(2,142,298)
Beginning Net Position after Restatement	<u><u>\$4,417,192</u></u>

The effect of implementing GASB Statement No. 75 to previously reported changes in net position has not been determined.

**Atlanta Regional Commission  
Required Supplementary Information**

***Schedule of Changes in the Net Pension Liability and Related Ratios***

	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>					
Service cost	\$ 2,539,447	\$ 2,140,284	\$ 2,309,795	\$ 2,142,577	\$ 1,968,114
Interest	3,587,607	3,486,631	3,154,070	2,923,933	2,785,920
Changes of benefit terms	-	-	40,394	151,716	-
Differences between expected and actual experience	219,229	(2,004,676)	4,498,442	(286,874)	-
Change of assumptions	2,211,747	-	(2,428,875)	-	-
Benefit payments, including refunds of employee contributions	(2,592,815)	(2,426,180)	(2,350,942)	(1,781,615)	(2,492,409)
<b>Net Change in Total Pension Liability</b>	5,965,215	1,196,059	5,222,884	3,149,737	2,261,625
<b>Total Pension Liability – Beginning</b>	53,235,512	52,039,453	46,816,569	43,666,832	41,405,207
<b>Total Pension Liability – Ending (a)</b>	<u>\$ 59,200,727</u>	<u>\$ 53,235,512</u>	<u>\$ 52,039,453</u>	<u>\$ 46,816,569</u>	<u>\$ 43,666,832</u>
<b>Plan Fiduciary Net Position</b>					
Contributions – employer	\$ 1,588,128	\$ 1,886,796	\$ 3,023,959	\$ 2,472,050	\$ 1,443,396
Contributions – employees	736,646	687,675	641,440	687,622	355,776
Net investment income	(2,391,401)	7,295,716	3,700,025	(472,566)	1,689,420
Benefit payments, including refunds of employee contributions	(2,592,815)	(2,426,180)	(2,350,942)	(1,781,615)	(1,354,931)
Administrative expense	(44,913)	(40,825)	(51,678)	(14,387)	(26,175)
Other	-	-	-	-	-
<b>Net Changes in Plan Fiduciary Net Position</b>	<u>\$ (2,704,355)</u>	<u>\$ 7,403,182</u>	<u>\$ 4,962,804</u>	<u>\$ 891,104</u>	<u>\$ 2,107,486</u>
<b>Plan Fiduciary Net Position – Beginning</b>	52,014,455	44,611,273	39,648,469	38,757,365	36,649,879
<b>Plan Fiduciary Net Position – Ending (b)</b>	<u>\$ 49,310,100</u>	<u>\$ 52,014,455</u>	<u>\$ 44,611,273</u>	<u>\$ 39,648,469</u>	<u>\$ 38,757,365</u>
<b>Net Pension Liability – Ending (a)–(b)</b>	<u>\$ 9,890,627</u>	<u>\$ 1,221,057</u>	<u>\$ 7,428,180</u>	<u>\$ 7,168,100</u>	<u>\$ 4,909,467</u>
<b>Plan Fiduciary Net Position as a percentage of the Total Pension Liability</b>	83.29%	97.71%	85.73%	84.69%	88.76%
<b>Covered payroll</b>	\$ 13,515,977	\$ 11,970,540	\$ 12,964,900	\$ 11,114,204	\$ 10,204,932
<b>Net Pension Liability as a percentage of Covered Payroll</b>	73.18%	10.20%	57.29%	64.49%	48.11%

Notes to schedule:

2014 is the first year that data has been measured in accordance with GASB Statement 68.

Schedule is intended to display ten years of data. Additional years data will be added as it becomes available.

**Atlanta Regional Commission  
Required Supplementary Information**

***Schedule of Pension Contributions***

	2018	2017	2016	2015	2014
Actuarially determined contribution	\$ 1,588,128	\$ 1,886,796	\$ 3,023,959	\$ 2,472,050	\$ 1,443,396
Contributions in relation to the actuarially determined contribution	1,588,128	1,886,796	3,023,959	2,472,050	1,443,396
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 13,515,977	\$ 11,970,540	\$ 12,964,900	\$ 11,114,204	\$ 10,204,932
Contributions as a percentage of covered-employee payroll	11.75%	15.76%	23.32%	22.24%	14.14%

**Notes to Schedule:**

Valuation Date: January 1, 2017

Methods and assumptions to determine contribution rates:

Actuarial cost method	Individual
Remaining amortization period	15 years
Asset valuation method	Market Value
Salary increases	3.00%
Investment rate of return	7.00%
Cost of living adjustment	1.00%

2014 is the first year that data has been measured in accordance with GASB Statement 68.

Schedule is intended to display ten years of data. Additional years data will be added as it becomes available.



**Atlanta Regional Commission  
Required Supplementary Information**

***Schedule of Changes in the Net OPEB Liability and Related Ratios***

	2018	2017
<b>Total OPEB Liability</b>		
Service cost	\$ 387,059	\$ 442,954
Interest	501,952	429,429
Changes of benefit terms	-	-
Differences between expected and actual experience		
Change of assumptions	(859,870)	-
Benefit payments, including refunds of employee contributions	(408,815)	(380,543)
<b>Net Change in Total OPEB Liability</b>	<b>(379,674)</b>	491,840
<b>Total OPEB Liability – Beginning</b>	<b>12,577,436</b>	<b>12,085,596</b>
<b>Total OPEB Liability – Ending (a)</b>	<b>\$ 12,197,762</b>	<b>\$ 12,577,436</b>
<b>Plan Fiduciary Net Position</b>		
Contributions – employer	\$ -	\$ -
Contributions – employees	-	-
Net investment income (expense)	636,072	1,473,401
Unexpected investment income	(1,110,322)	
Benefit payments, including refunds of employee contributions	(212,986)	(214,561)
Administrative expense	(8,908)	(8,244)
Other	-	-
<b>Net Changes in Plan Fiduciary Net Position</b>	<b>\$ (696,144)</b>	<b>\$ 1,250,596</b>
<b>Plan Fiduciary Net Position – Beginning</b>	<b>10,435,138</b>	<b>9,184,542</b>
<b>Plan Fiduciary Net Position – Ending (b)</b>	<b>\$ 9,738,994</b>	<b>\$ 10,435,138</b>
<b>Net OPEB Liability – Ending (a)–(b)</b>	<b>\$ 2,458,768</b>	<b>\$ 2,142,298</b>
<b>Plan Fiduciary Net Position as a percentage of the Total OPEB Liability</b>	<b>79.84%</b>	<b>82.97%</b>
<b>Covered payroll</b>	<b>\$ 13,515,977</b>	<b>\$ 11,970,540</b>
<b>Net OPEB Liability as a percentage of Covered Payroll</b>	<b>18.19%</b>	<b>17.90%</b>

Notes to schedule:

2017 is the first year that data has been measured in accordance with GASB Statement 75.

Schedule is intended to display ten years of data. Additional years data will be added as it becomes available.

**Atlanta Regional Commission  
Required Supplementary Information**

***Schedule of OPEB Contributions***

	2018	2017
Actuarially determined contribution	\$ -	\$ -
Contributions in relation to the actuarially determined contribution	-	-
Contribution deficiency (excess)	\$ -	\$ -
 Covered-employee payroll	 \$ 13,515,977	 \$ 11,970,540
 Contributions as a percentage of covered-employee payroll	 0.00%	 0.00%

**Notes to Schedule:**

Valuation Date: January 1, 2017

Methods and assumptions to determine contribution rates:

Actuarial cost method Aggregate Cost

Remaining amortization period 29 Years

Asset valuation method Market Value

Salary increases 3.00%

Investment rate of return 7.00%

2017 is the first year that data has been measured in accordance with GASB Statement 75.

Schedule is intended to display ten years of data. Additional years data will be added as it becomes available.

**The Atlanta Regional Commission  
Nonmajor Governmental Funds  
Year ended December 31, 2018**

**Nonmajor Funds** – *Special revenue funds* are used to account for proceeds of specific revenue sources that are legally restricted for specific purposes.

**Atlanta Regional Commission  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2018**

	<b>Research &amp; Analytics</b>	<b>Community Development</b>	<b>Homeland Security &amp; Recovery</b>	<b>Total Nonmajor Governmental Funds</b>
<b>ASSETS</b>				
Receivables from grantors	\$ 79,618	\$ 24,243	\$ 2,062,898	\$ 2,166,759
Due from other funds	248,231	67,373	865,047	1,180,651
Total assets	\$ 327,849	\$ 91,616	\$ 2,927,945	\$ 3,347,410
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 40,826	\$ 39,876	\$ 47,991	\$ 128,693
Due to other funds	97,419	27,846	2,879,954	3,005,219
Unearned revenue	189,604	23,894	-	213,498
Total liabilities	327,849	91,616	2,927,945	3,347,410
Fund balances:				
Unassigned	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	\$ 327,849	\$ 91,616	\$ 2,927,945	\$ 3,347,410

**Atlanta Regional Commission  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2018**

	<u>Research &amp; Analytics</u>	<u>Community Development</u>	<u>Homeland Security &amp; Recovery</u>	<u>Total Nonmajor Governmental Funds</u>
<b>REVENUES</b>				
From grantor agencies	\$ 753,510	\$ 57,878	\$ 3,683,814	\$ 4,495,202
Total revenues	<u>753,510</u>	<u>57,878</u>	<u>3,683,814</u>	<u>4,495,202</u>
<b>EXPENDITURES</b>				
Current				
Community Development	723,559	598,147	-	1,321,706
Research & Analytics	164,698	-	-	164,698
Homeland Security & Recovery	-	-	3,689,267	3,689,267
Total expenditures	<u>888,257</u>	<u>598,147</u>	<u>3,689,267</u>	<u>5,175,671</u>
Excess (deficit) of revenues over (under) expenditures	<u>(134,747)</u>	<u>(540,269)</u>	<u>(5,453)</u>	<u>(680,469)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	134,747	540,269	5,453	680,469
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>134,747</u>	<u>540,269</u>	<u>5,453</u>	<u>680,469</u>
Net change in fund balances	-	-	-	-
Fund balances-beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Atlanta Regional Commission**  
**Research & Analytics**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**For the Year Ended December 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
From grantor agencies	\$ 631,152	\$ 631,152	\$ 753,510	\$ 122,358
Total revenues	<u>631,152</u>	<u>631,152</u>	<u>753,510</u>	<u>122,358</u>
<b>EXPENDITURES</b>				
Current				
Personnel	330,928	330,928	299,728	31,200
Fringe benefits	168,300	168,300	165,657	2,643
Travel	-	-	11,956	(11,956)
Contractual	-	-	170,000	(170,000)
Indirect costs	248,637	248,637	231,762	16,875
Other expenditures	18,869	18,869	9,154	9,715
Total expenditures	<u>766,734</u>	<u>766,734</u>	<u>888,257</u>	<u>(121,523)</u>
Excess (deficit) of revenues over (under) expenditures	<u>(135,582)</u>	<u>(135,582)</u>	<u>(134,747)</u>	<u>835</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	135,582	135,582	134,747	(835)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>135,582</u>	<u>135,582</u>	<u>134,747</u>	<u>(835)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balances-beginning			-	
Fund balances-ending			<u>\$ -</u>	

**Atlanta Regional Commission  
Community Development  
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
From grantor agencies	\$ 60,310	\$ 60,310	\$ 57,878	\$ (2,432)
Total revenues	<u>60,310</u>	<u>60,310</u>	<u>57,878</u>	<u>(2,432)</u>
<b>EXPENDITURES</b>				
Current				
Personnel	152,484	152,484	174,907	(22,423)
Fringe benefits	86,734	86,734	93,841	(7,107)
Travel	25,500	25,500	28,954	(3,454)
Equipment	-	-	2,800	(2,800)
Supplies	800	800	464	336
Contractual	75,000	75,000	70,480	4,520
Indirect costs	119,136	119,136	133,837	(14,701)
Other expenditures	104,961	104,961	92,864	12,097
Total expenditures	<u>564,615</u>	<u>564,615</u>	<u>598,147</u>	<u>(33,532)</u>
Excess (deficit) of revenues over (under) expenditures	<u>(504,305)</u>	<u>(504,305)</u>	<u>(540,269)</u>	<u>(35,964)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	504,305	504,305	540,269	35,964
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>504,305</u>	<u>504,305</u>	<u>540,269</u>	<u>35,964</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balances-beginning			-	
Fund balances-ending			<u>\$ -</u>	

**Atlanta Regional Commission**  
**Homeland Security & Recovery**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**For the Year Ended December 31, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
From grantor agencies	\$ 4,107,946	\$ 4,107,946	\$ 3,683,814	\$ (424,132)
Total revenues	<u>4,107,946</u>	<u>4,107,946</u>	<u>3,683,814</u>	<u>(424,132)</u>
<b>EXPENDITURES</b>				
Current				
Personnel	413,875	413,875	464,323	(50,448)
Fringe benefits	233,178	233,178	229,891	3,287
Travel	16,000	16,000	46,125	(30,125)
Supplies	-	-	2,246	(2,246)
Contractual	1,524,483	1,524,483	2,464,211	(939,728)
Subgrantee matching costs	1,407,139	1,407,139	-	1,407,139
Indirect costs	284,710	284,710	305,455	(20,745)
Other expenditures	237,561	237,561	177,016	60,545
Total expenditures	<u>4,116,946</u>	<u>4,116,946</u>	<u>3,689,267</u>	<u>427,679</u>
Excess (deficit) of revenues over (under) expenditures	<u>(9,000)</u>	<u>(9,000)</u>	<u>(5,453)</u>	<u>3,547</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	9,000	9,000	5,453	(3,547)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>9,000</u>	<u>9,000</u>	<u>5,453</u>	<u>(3,547)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balances-beginning			-	
Fund balances-ending			<u>\$ -</u>	



**The Atlanta Regional Commission  
Non-Major Enterprise Funds  
Year ended December 31, 2018**

Enterprise Funds are to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The Atlanta Regional Commission maintains the following Non-major Enterprise Funds:

1. **Aging Programs** – Provides (1) through Aging Connection Plus, enhanced information services to businesses to improve the quality of services to their older customers, (2) all other information-based services offered by the Aging Services Division to corporations and to other service partners, and (3) the Metropolitan Partnership in Aging, a consortium of ten county-based aging programs developing partnerships to expand services to older adults.
2. **Metropolitan River Protection Act Reviews** – Covers review responsibilities assigned to ARC by the Metropolitan River Protection Act (MRPA) to monitor compliance with Chattahoochee Corridor Plan standards.
3. **State of the Region** – Covers operating expenses and registration fees directly related to ARC's annual State of the Region Conference for leaders from the public, business, and nonprofit sectors.
4. **Regional Leadership Institute & Memberships** – Includes only those activities involved in the direct operation of the one-week Institute conducted annually to develop a network of leaders from all sectors to address region wide problems and opportunities.
5. **Arts & Culture Programs** – Covers registration fees and operating expenses related to training provided to develop “regional” cultural agencies and cultural plans.
6. **LINK Program** - Activities involved in hosting the Leadership, Involvement, Networking & Knowledge (LINK) trip which is a cross-sector, cross-county leadership exchange that brings together the region's most influential leaders to learn how metropolitan areas throughout the country are addressing the same issues and challenges we face in the Atlanta region.
7. **Miscellaneous Programs** – Activities of ARC's Miscellaneous Program include cultural forums in each of the 10 metro counties, inventories of non-profit cultural groups and cultural facilities, an overview of for-profit “creative industries” in the region and the cultural plans, agencies, policies and ordinances in the region.

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**Atlanta Regional Commission  
Combining Statement of Net Position  
Non Major Enterprise Funds  
December 31, 2018**

	<u>State of the Region</u>	<u>Regional Leadership Institute &amp; Memberships</u>	<u>Arts &amp; Culture</u>	<u>LINK Program</u>	<u>Total</u>
<b>ASSETS</b>					
Due from other funds	\$ 1,529	\$ 24,045	\$ 8,830	\$ -	\$ 34,404
Total current assets	<u>1,529</u>	<u>24,045</u>	<u>8,830</u>	<u>-</u>	<u>34,404</u>
Total assets	<u>1,529</u>	<u>24,045</u>	<u>8,830</u>	<u>-</u>	<u>34,404</u>
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable and accrued expenses	1,529	19,267	-	(2,204)	18,592
Unearned revenue	-	-	8,830	-	8,830
Due to other funds	-	-	-	2,204	2,204
Due to Subgrantee Agencies	-	406	-	-	406
Other liabilities and customer deposits	-	4,372	-	-	4,372
Total current liabilities	<u>1,529</u>	<u>24,045</u>	<u>8,830</u>	<u>-</u>	<u>34,404</u>
Total liabilities	<u>1,529</u>	<u>24,045</u>	<u>8,830</u>	<u>-</u>	<u>34,404</u>
<b>NET POSITION</b>					
Unrestricted (deficit)	-	-	-	-	-
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Atlanta Regional Commission**  
**Combining Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Non Major Enterprise Funds**  
**For the Year Ended December 31, 2018**

	<b>Aging Programs</b>	<b>Metropolitan River Protection Act Reviews</b>	<b>State of the Region</b>	<b>Regional Leadership Institute &amp; Memberships</b>
<b>OPERATING REVENUES</b>				
Charges for services	\$ 75,076	\$ 4,500	\$ 81,472	\$ 122,183
Total revenues	<u>75,076</u>	<u>4,500</u>	<u>81,472</u>	<u>122,183</u>
<b>OPERATING EXPENSES</b>				
Personnel	214	67,676	-	-
Fringe benefits	126	39,929	-	-
Travel	-	35	78	2,509
Equipment	-	-	-	-
Supplies	-	-	-	323
Contractual	4,286	-	64,899	249,361
Indirect costs	150	53,587	-	-
Other operating expenses	1,042	7,912	75,100	18,117
Total expenses	<u>5,818</u>	<u>169,139</u>	<u>140,077</u>	<u>270,310</u>
Operating Income (Loss)	<u>69,258</u>	<u>(164,639)</u>	<u>(58,605)</u>	<u>(148,127)</u>
<b>NONOPERATING REVENUE(EXPENSES)</b>				
Transfers in	-	164,639	58,605	148,127
Transfers out	(69,258)	-	-	-
Total transfers	<u>(69,258)</u>	<u>164,639</u>	<u>58,605</u>	<u>148,127</u>
Change in net position	-	-	-	-
Total net position - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<b>Arts &amp; Culture</b>	<b>LINK Program</b>	<b>Miscellaneous Programs</b>	<b>Total</b>
\$ 21,170	\$ 488,911	\$ 331,901	\$ 1,125,213
21,170	488,911	331,901	1,125,213
-	156	33,147	101,193
-	92	11,170	51,317
-	6,364	5,863	14,849
-	-	750	750
-	-	40	363
-	186,151	90,148	594,845
-	123	16,486	70,346
17,143	45,026	31,947	196,287
17,143	237,912	189,551	1,029,950
4,027	250,999	142,350	95,263
-	-	43,288	414,659
(4,027)	(250,999)	(185,638)	(509,922)
(4,027)	(250,999)	(142,350)	(95,263)
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

**Atlanta Regional Commission  
Combining Statement of Cash Flows  
Non Major Enterprise Funds  
For the Year Ended December 31, 2018**

	<b>Aging Programs</b>	<b>Metropolitan River Protection Act Reviews</b>	<b>State of the Region</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers and users	\$ 75,076	\$ 4,500	\$ 81,472
Payments to suppliers	(4,286)	-	(64,899)
Payments to employees	(340)	(107,640)	(78)
Receipts from interfund services provided	-	-	-
Payments for interfund services used	(150)	(53,587)	-
Other payments	(1,042)	(7,912)	(75,100)
Net cash provided (used) by operating activities	69,258	(164,639)	(58,605)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Transfer from other funds	-	164,639	58,605
Transfer to other funds	(69,258)	-	-
Net cash provided (used) by noncapital financing activities	(69,258)	164,639	58,605
Net increase (decrease) in cash and cash equivalents	-	-	-
Cash and cash equivalents at beginning of year	-	-	-
Cash and cash equivalents at end of year	\$ -	\$ -	\$ -
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>			
Operating income (loss)	\$ 69,258	\$ (164,639)	\$ (58,605)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Change in assets and liabilities:			
(Increase) decrease in due from other funds	8,219	-	4,616
(Increase) decrease in unearned revenue	-	-	-
Increase (decrease) in accounts and other payables	(8,219)	-	(4,616)
Increase (decrease) in due to other funds	-	-	-
Net cash provided (used) by operating activities	\$ 69,258	\$ (164,639)	\$ (58,605)

<b>Regional Leadership Institute &amp; Memberships</b>	<b>Arts &amp; Culture</b>	<b>LINK Program</b>	<b>Miscellaneous Programs</b>	<b>Total</b>
\$ 122,183	\$ 15,738	\$488,911	\$ 331,901	\$ 1,119,781
(249,684)	-	(\$186,151)	(90,938)	(595,958)
(2,509)	-	(6,612)	(50,180)	(167,359)
-	-	-	(16,486)	(16,486)
-	-	(123)	-	(53,860)
(18,117)	(11,711)	(45,026)	(31,947)	(190,855)
<u>(148,127)</u>	<u>4,027</u>	<u>250,999</u>	<u>142,350</u>	<u>95,263</u>
148,127	-	-	43,288	414,659
-	(4,027)	(250,999)	(185,638)	(509,922)
<u>148,127</u>	<u>(4,027)</u>	<u>(250,999)</u>	<u>(142,350)</u>	<u>(95,263)</u>
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ (148,127)	\$ 4,027	\$ 250,999	\$ 142,350	\$ 95,263
(6,549)	5,432	85,260	-	96,978
-	(5,432)	(19,464)	-	(24,896)
6,549	-	(68,000)	-	(74,286)
-	-	2,204	-	2,204
<u>\$ (148,127)</u>	<u>\$ 4,027</u>	<u>\$ 250,999</u>	<u>\$ 142,350</u>	<u>\$ 95,263</u>

**The Atlanta Regional Commission  
Fiduciary Funds  
Year ended December 31, 2018**

**Fiduciary Funds**

**Pension Trust Fund** –The Employee Retirement Trust Fund accounts for resources accumulated from pension benefits within a defined benefit plan.

**Other Post Employment Benefits** – The Other Post Employment Benefits Trust Fund accounts for the current and future cost of health benefits provided by the Commission to retirees and their dependents.



**Atlanta Regional Commission**  
**Combining Statement of Fiduciary Net Position**  
**Pension Trust Fund, and OPEB Trust Fund**  
**December 31, 2018**

	<u>Pension Trust Fund</u>	<u>OPEB Trust Fund</u>	<u>Total Pension Trust Fund and OPEB Trust Fund</u>
<b>ASSETS</b>			
Accrued interest	\$ 102	\$ 20	\$ 122
Due from employees	201,371	-	201,371
Investments, at fair value			
Short term	52,645	10,440	63,085
Fixed	12,862,979	2,550,921	15,413,900
Equities	36,212,521	7,181,484	43,394,005
Total investments	<u>49,128,145</u>	<u>9,742,845</u>	<u>58,870,990</u>
Total assets	<u>49,329,618</u>	<u>9,742,865</u>	<u>59,072,483</u>
<b>LIABILITIES</b>			
Accounts payable	<u>19,518</u>	<u>3,871</u>	<u>23,389</u>
Total liabilities	<u>19,518</u>	<u>3,871</u>	<u>23,389</u>
<b>NET POSITION</b>			
Net position restricted for pension benefits	49,310,100	-	49,310,100
Net position restricted for OPEB	-	9,738,994	9,738,994
Total net position	<u>\$ 49,310,100</u>	<u>\$ 9,738,994</u>	<u>\$ 59,049,094</u>

**Atlanta Regional Commission**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Defined Benefit Pension Plan**  
**and OPEB Trust Fund**  
**For the Year Ended December 31, 2018**

	<u>Pension Trust Fund</u>	<u>OPEB Trust Fund</u>	<u>Total Pension Trust Fund and OPEB Trust Fund</u>
<b>ADDITIONS</b>			
Contributions			
Atlanta Regional Commission			
Pension fund	\$ 1,588,128	\$ -	\$ 1,588,128
Post employment health care	-	-	-
Employees			
Pension fund	736,646	-	736,646
	<u>2,324,774</u>	<u>-</u>	<u>2,324,774</u>
Investment earnings:			
Net appreciation (depreciation) in fair value of investments	(3,658,402)	(725,515)	(4,383,917)
Interest and dividends	1,301,552	258,117	1,559,669
Total investment earnings	<u>(2,356,850)</u>	<u>(467,398)</u>	<u>(2,824,248)</u>
Less investment expense	(34,551)	(6,852)	(41,403)
Net investment income	<u>(2,391,401)</u>	<u>(474,250)</u>	<u>(2,865,651)</u>
Total additions	<u>(66,627)</u>	<u>(474,250)</u>	<u>(540,877)</u>
<b>DEDUCTIONS</b>			
Benefits paid	2,592,815	212,986	2,805,801
Administrative expenses	44,913	8,908	53,821
Total deductions	<u>2,637,728</u>	<u>221,894</u>	<u>2,859,622</u>
Net Increase (decrease) in Net Position	(2,704,355)	(696,144)	(3,400,499)
Net Position - Beginning of period	<u>52,014,455</u>	<u>10,435,138</u>	<u>62,449,593</u>
Net Position - End of period	<u>\$ 49,310,100</u>	<u>\$ 9,738,994</u>	<u>\$ 59,049,094</u>

This part of Atlanta Regional Commission’s Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statement, note disclosures, and required supplementary information says about the agency’s overall financial health.

<b>Contents</b>	<b>Page</b>
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the Agency’s financial performance and well-being have changed over time.	93
<b>Revenue Capacity</b>	
This schedule contains information to help the readers assess the Commission’s General Fund revenues from external sources.	100
<b>Demographic and Economic Information</b>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the commission’s financial activities take place.	101
<b>Operating Information</b>	
These schedules contain service and infrastructure data to help the reader understand how the information in the commission’s financial report relates to the services the commission provides and the activities it performs.	112

Except where noted, the information in these schedules is derived from the Atlanta Regional Commission’s comprehensive annual financial reports for the relevant year.

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Atlanta Regional Commission  
Table I

Net Position by Component  
Last Ten Fiscal Years  
(accrual basis of accounting)

	2009	2010	2011	2012	2013	2014 (a)	2015	2016	2017 (a)	2018
<b>Governmental activities</b>										
Investment in capital assets	\$ 81,935	\$ 123,903	\$ 93,109	\$ 326,133	\$ 352,295	\$ 244,369	\$ 378,567	\$ 188,798	\$ 2,097,268	\$ 1,689,500
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	5,526,463	5,709,875	5,781,600	6,218,701	6,822,796	2,796,042	3,295,620	6,460,217	2,319,924	2,423,807
<b>Total governmental activities net position</b>	<u>\$ 5,608,398</u>	<u>\$ 5,833,778</u>	<u>\$ 5,874,709</u>	<u>\$ 6,544,834</u>	<u>\$ 7,175,091</u>	<u>\$ 3,040,411</u>	<u>\$ 3,674,187</u>	<u>\$ 6,649,015</u>	<u>\$ 4,417,192</u>	<u>\$ 4,113,307</u>
<b>Business-type activities</b>										
Investment in capital assets	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-	-	-	-
<b>Total business-type activities net position</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Commission</b>										
Investment in capital assets	\$ 81,935	\$ 123,903	\$ 93,109	\$ 326,133	\$ 352,295	\$ 244,369	\$ 378,567	\$ 188,798	\$ 2,097,268	\$ 1,689,500
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	5,526,463	5,709,875	5,781,600	6,218,701	6,822,796	2,796,042	3,295,620	6,460,217	2,319,924	2,423,807
<b>Total Commission net position</b>	<u>\$ 5,608,398</u>	<u>\$ 5,833,778</u>	<u>\$ 5,874,709</u>	<u>\$ 6,544,834</u>	<u>\$ 7,175,091</u>	<u>\$ 3,040,411</u>	<u>\$ 3,674,187</u>	<u>\$ 6,649,015</u>	<u>\$ 4,417,192</u>	<u>\$ 4,113,307</u>

(a) - as restated

Atlanta Regional Commission  
Table II

Changes in Net Position  
Last Ten Fiscal Years  
(accrual basis of accounting)

	2009	2010	2011	2012	2013	2014 (a)	2015	2016	2017 (b)	2018
<b>Expenses</b>										
Governmental activities:										
General government	\$ 1,898,190	\$ 5,062,417	\$ 5,313,370	\$ 7,313,958	\$ 23,221,402	\$ 8,852,799	\$ 408,341	\$ 807,305	\$ 1,384,319	\$ 816,371
Transportation Access & Mobility	7,608,988	7,508,785	6,900,612	5,314,942	9,515,139	7,727,112	5,958,353	8,412,767	11,467,059	9,660,286
Mobility Services	5,612,437	2,150,827	3,690,060	3,108,827	1,486,078	1,345,561	1,784,313	1,796,409	5,804,800	10,777,570
Community Development	2,350,555	2,587,720	2,288,088	2,816,244	2,401,616	3,408,180	8,715,983	5,920,111	3,455,257	4,074,074
Natural Resources	5,197,199	4,929,836	4,031,275	2,829,484	3,586,319	4,164,578	7,180,851	6,082,335	5,508,026	4,485,569
Research & Analytics	1,737,002	1,876,920	2,074,596	2,085,371	2,168,051	3,624,262	1,142,599	1,535,339	3,892,831	2,502,904
Workforce Solutions	12,645,134	13,544,536	11,714,023	11,483,015	10,770,978	10,569,900	11,129,353	11,478,215	12,568,661	14,977,314
Geographic information systems	330,783	854,039	35,746	40,340	151,250	-	-	-	-	-
Homeland Security & Recovery	-	-	-	-	-	-	5,110,447	3,413,690	3,204,965	3,735,794
Aging & Health	22,653,037	25,269,407	23,424,396	26,696,479	26,858,367	27,151,552	30,210,858	29,985,666	30,031,089	27,818,369
Governmental and human services	701,814	775,944	797,736	679,061	557,724	-	-	-	-	-
Total governmental activities expenses	60,735,139	64,559,831	60,269,902	62,367,654	80,716,924	66,843,944	71,641,098	69,431,837	77,337,007	78,848,251
Business-type activities:										
Communications	80,978	95,124	91,944	131,791	123,968	153,824	158,864	157,626	162,433	217,681
Transportation Access & Mobility	25	-	-	3,868	-	5,547	-	-	-	-
Mobility Services	143,598	151,412	132,976	108,554	114,573	132,125	131,433	144,287	94,858	111,947
Natural Resources	30,300	-	-	-	-	-	-	-	162,353	169,139
Geographic information systems	128,219	136,084	166,641	135,976	195,202	255,724	149,486	83,434	32,209	5,818
Aging & Health	615,009	547,540	582,230	597,874	538,567	570,404	584,092	637,845	630,793	525,365
Community Development	998,129	930,160	973,791	978,063	972,310	1,117,624	1,003,875	1,023,192	1,082,646	1,029,950
Total business-type activities expenses	61,733,268	65,489,991	61,243,693	63,345,717	81,689,234	67,961,568	72,644,973	70,455,029	78,419,653	79,878,201
<b>Program Revenues</b>										
Governmental activities:										
Operating Grants and Contributions	\$ 56,877,816	\$ 60,783,748	\$ 56,248,629	\$ 58,994,526	\$ 77,311,498	\$ 62,955,053	\$ 68,022,983	\$ 65,261,750	\$ 72,973,915	\$ 73,331,472
Total governmental activities program revenues	56,877,816	60,783,748	56,248,629	58,994,526	77,311,498	62,955,053	68,022,983	65,261,750	72,973,915	73,331,472
Business-type activities:										
Charges for services:										
Communications	90,178	104,918	95,344	107,759	98,376	118,835	124,733	162,303	161,227	340,150
Transportation Access & Mobility	6,685	-	-	5,500	-	5,547	-	-	-	73,223
Mobility Services	12,250	11,500	9,500	4,250	3,250	15,500	5,224	20,999	6,500	4,500
Natural Resources	-	-	-	-	-	-	-	-	-	-
Geographic information systems	136,413	143,897	171,354	169,087	177,691	170,805	172,647	88,526	203,885	75,076
Aging & Health	578,353	496,947	570,110	547,912	510,813	523,700	616,041	681,680	551,542	632,264
Community Development	823,879	756,662	846,308	834,508	790,130	834,387	918,645	953,508	1,022,246	1,125,213
Total business-type activities program revenues	57,701,695	61,540,410	57,094,937	59,829,034	78,101,628	63,789,440	68,941,628	66,215,258	73,996,161	74,456,685
Total primary government revenues	56,877,816	60,783,748	56,248,629	58,994,526	77,311,498	62,955,053	68,022,983	65,261,750	72,973,915	73,331,472

	2009	2010	2011	2012	2013	2014 (a)	2015	2016	2017 (b)	2018
Net (expense)/revenue										
Governmental activities	\$ (3,857,323)	\$ (3,776,083)	\$ (4,021,273)	\$ (3,373,128)	\$ (3,405,426)	\$ (3,888,891)	\$ (3,618,115)	\$ (4,170,087)	\$ (4,363,092)	\$ (5,516,779)
business-type activities	(174,250)	(173,498)	(127,483)	(143,555)	(182,180)	(283,237)	(85,230)	(69,684)	(60,400)	95,263
Total primary government net expense	\$ (4,031,573)	\$ (3,949,581)	\$ (4,148,756)	\$ (3,516,683)	\$ (3,587,606)	\$ (4,172,128)	\$ (3,703,345)	\$ (4,239,771)	\$ (4,423,492)	\$ (5,421,516)
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
General revenues:										
Regional Appropriations	\$ 4,121,600	\$ 4,146,300	\$ 4,177,800	\$ 4,164,300	\$ 4,201,500	\$ 4,241,600	\$ 4,294,300	\$ 4,354,600	\$ 4,863,980	\$ 4,950,110
Investment Earnings	26,078	15,281	11,887	21,419	15,576	12,848	16,242	24,317	42,715	29,453
Miscellaneous	7,540	13,380	-	1,089	787	95,249	26,579	2,835,682	124,227	138,068
Transfers	(174,250)	(173,498)	(127,483)	(143,555)	(182,180)	(283,237)	(85,230)	(69,684)	(60,400)	95,263
Total Government activities	3,980,968	4,001,463	4,062,204	4,043,253	4,035,683	4,066,460	4,251,891	7,144,915	4,970,522	5,212,894
Business-type activities:										
Transfers	174,250	173,498	127,483	143,555	182,180	283,237	85,230	69,684	60,400	(95,263)
Total business-type activities	174,250	173,498	127,483	143,555	182,180	283,237	85,230	69,684	60,400	(95,263)
Total primary government	\$ 4,155,218	\$ 4,174,961	\$ 4,189,687	\$ 4,186,808	\$ 4,217,863	\$ 4,349,697	\$ 4,337,121	\$ 7,214,599	\$ 5,030,922	\$ 5,117,631
<b>Change in Net Position</b>										
Governmental activities	\$ 123,645	\$ 225,380	\$ 40,931	\$ 670,125	\$ 630,257	\$ 177,569	\$ 633,776	\$ 2,974,828	\$ 607,430	\$ (303,885)
Business-type activities	-	-	-	-	-	-	-	-	-	-
Total primary government	\$ 123,645	\$ 225,380	\$ 40,931	\$ 670,125	\$ 630,257	\$ 177,569	\$ 633,776	\$ 2,974,828	\$ 607,430	\$ (303,885)

(a) The effect of implementing GASB 68 to previously reported changes in net position has not been determined.  
(b) The effect of implementing GASB 75 to previously reported changes in net position has not been determined.

Atlanta Regional Commission  
Table III

Fund Balance of Governmental Fund  
Last Ten Fiscal Years  
(modified accrual basis of accounting)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>General fund</b>										
Reserved	\$ -	\$ -	\$ 70,653	\$ 86,415	\$ 110,216	\$ 7,070	\$ 273,163	\$ 220,469	\$ 92,152	\$ -
Nonspendable	-	-	102,720	105,368	109,229	120,480	131,969	139,285	136,662	1,145
Committed	-	-	6,575,548	6,874,336	7,685,646	8,184,722	8,858,932	11,924,300	10,432,806	141,911
Unassigned	6,521,736	6,651,160	\$ 6,748,921	\$ 7,066,119	\$ 7,905,091	\$ 8,312,272	\$ 9,264,064	\$ 12,284,054	\$ 10,661,620	12,090,432
<b>Total general fund</b>	<b>\$ 6,521,736</b>	<b>\$ 6,651,160</b>	<b>\$ 6,748,921</b>	<b>\$ 7,066,119</b>	<b>\$ 7,905,091</b>	<b>\$ 8,312,272</b>	<b>\$ 9,264,064</b>	<b>\$ 12,284,054</b>	<b>\$ 10,661,620</b>	<b>\$ 12,233,488</b>
<b>All other governmental funds</b>										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable	-	-	-	-	-	500	800	800	800	800
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	243,109	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(500)	(800)	(800)	(800)	(49,328)
<b>Total all other governmental funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 243,109</b>	<b>\$ -</b>	<b>\$ (500)</b>	<b>\$ (800)</b>	<b>\$ (800)</b>	<b>\$ (800)</b>	<b>\$ (49,328)</b>
										<b>\$ (48,528)</b>



Atlanta Regional Commission  
Table IV  
Changes in Fund Balances of Governmental Funds

Last Ten Fiscal Years  
(modified accrual basis of accounting)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Revenues</b>										
Regional Appropriations	\$ 4,121,600	\$ 4,146,300	\$ 4,177,800	\$ 4,164,300	\$ 4,201,500	\$ 4,241,600	\$ 4,294,300	\$ 4,354,600	\$ 4,863,980	\$ 4,950,110
From grantor agencies	54,935,331	58,428,271	54,338,142	57,042,487	74,839,196	60,709,395	65,748,324	62,766,643	69,807,689	70,566,676
Agency wide central support services										
indirect cost recovery	4,675,834	5,165,928	4,376,034	4,262,761	4,421,434	4,693,886	4,941,048	4,736,311	5,593,545	6,672,175
Departmental indirect cost recovery	1,057,852	1,230,623	1,292,869	1,346,982	763,683	835,869	757,816	852,086	1,117,964	1,577,649
Interest Income	26,078	15,281	11,887	21,419	15,576	12,848	16,242	24,317	42,715	29,453
Subgrantee match	1,942,482	2,355,478	1,910,486	1,952,036	2,093,917	2,245,659	2,274,659	2,495,107	3,166,226	2,764,796
Other Income	7,540	13,380	-	1,089	379,174	95,249	26,579	2,835,682	124,227	138,068
Total governmental activities revenues	\$ 66,766,717	\$ 71,355,261	\$ 66,107,218	\$ 68,791,074	\$ 86,714,480	\$ 72,834,506	\$ 78,058,968	\$ 78,064,746	\$ 84,706,346	\$ 86,698,927
<b>Expenditures</b>										
General government	7,556,138	11,554,925	10,925,443	13,033,519	28,440,910	14,152,944	5,943,833	6,303,346	10,067,063	8,371,770
Transportation Access & Mobility	7,608,988	7,508,717	6,900,611	5,314,940	9,515,033	7,727,112	5,937,614	8,423,251	11,520,931	9,412,822
Mobility Services	5,612,437	2,150,827	3,690,060	3,108,760	1,486,078	1,345,561	1,784,313	1,796,409	5,811,906	10,694,792
Community Development	2,350,554	2,587,720	2,288,088	2,816,244	2,353,092	3,408,179	8,678,778	5,928,307	3,478,444	3,958,246
Natural Resources	5,197,201	4,929,837	4,031,275	2,829,484	3,586,319	4,164,578	7,168,410	6,086,221	5,527,832	4,401,189
Research & Analytics	1,737,002	1,876,920	2,074,596	2,085,371	2,168,051	3,550,962	1,134,977	1,538,021	3,924,977	2,429,214
Workforce Solutions	12,644,532	13,544,536	11,714,023	11,483,015	10,770,978	10,569,900	11,112,760	11,483,501	12,618,887	14,832,564
Geographic information systems	330,783	854,039	35,746	40,340	151,250	73,300				
Homeland Security & Recovery										
Aging & Health	22,652,843	25,269,474	23,424,396	26,696,478	26,858,476	27,151,552	30,150,813	30,000,714	30,105,581	27,480,986
Governmental & Human Services	701,814	775,344	797,736	679,061	606,250	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 66,392,292	\$ 71,052,339	\$ 65,881,974	\$ 68,087,212	\$ 85,936,437	\$ 72,144,088	\$ 77,021,946	\$ 74,975,072	\$ 86,268,380	\$ 85,270,850
Excess (deficiency) of revenues over (under) expenditures	374,425	302,922	225,244	703,862	778,043	690,418	1,037,022	3,089,674	(1,562,034)	1,428,077
<b>Other financing sources (uses)</b>										
Transfers in	3,944,576	3,413,567	3,477,815	3,069,418	3,722,513	3,272,781	3,253,490	3,555,382	3,445,534	4,029,002
Transfers out	(4,118,826)	(3,587,065)	(3,605,298)	(3,212,973)	(3,904,693)	(3,556,018)	(3,338,720)	(3,625,066)	(3,505,934)	(3,933,739)
Total other financing sources (uses)	(174,250)	(173,498)	(127,483)	(143,555)	(182,180)	(283,237)	(85,230)	(69,684)	(60,400)	95,263
Net change in fund balances	\$ 200,175	\$ 129,424	\$ 97,761	\$ 560,307	\$ 595,863	\$ 407,181	\$ 951,792	\$ 3,019,990	\$ (1,622,434)	\$ 1,523,340

**Atlanta Regional Commission  
Table V**

**Expenditures by Element  
(Elements 1-9)**

<b>Element Description</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
<b>Base Data for Planning</b>	\$ 2,067,784	\$ 2,730,959	\$ 2,123,909	\$ 2,139,113
<b>Comprehensive Planning</b>	2,350,555	2,587,720	2,288,087	2,817,744
<b>Natural Resources</b>	5,197,201	4,929,836	4,031,275	2,829,484
<b>Workforce Development</b>	12,644,532	13,544,536	11,714,023	11,483,015
<b>Economic Development/Mobility Services</b>	100,601	145,896	113,091	133,358
<b>Transportation Planning</b>	13,455,022	9,659,544	9,755,800	8,026,953
<b>Community Development</b>	52,662	47,983	108,199	93,814
<b>Aging</b>	22,652,843	25,269,475	24,245,701	27,078,324
<b>Community Services</b>	548,551	581,465	576,446	451,889
<b>Homeland Security</b>				
<b>Total</b>	<b>\$ 59,069,751</b>	<b>\$ 59,497,414</b>	<b>\$ 54,956,531</b>	<b>\$ 55,053,694</b>

(1) Expenditures by Element includes only governmental funds, excluding general fund.

For 2018	\$ 76,899,080
Less Communication Programs Recorded in General Fund	-
	<u>76,899,080</u>
Plus General Fund expenses	<u>8,371,770</u>
Total Governmental Funds	<u>\$ 85,270,850</u>

<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
\$ 2,333,031	\$ 3,624,262	\$ 3,516,486	\$ 3,911,326	\$ 3,924,977	\$ 2,963,825
2,401,616	3,089,035	3,235,457	3,555,001	3,478,444	3,935,389
3,586,319	4,164,578	7,168,410	6,086,221	5,527,832	4,401,189
10,770,978	10,569,900	11,112,760	11,483,501	12,618,889	14,832,567
-	-	-	-	3,655,800	10,694,792
10,816,421	9,072,673	10,752,555	10,219,661	13,677,034	8,878,211
557,724	319,144	-	-	-	-
27,029,438	27,151,552	30,181,996	30,000,714	30,105,581	27,503,840
-	-	-	-	-	-
-	-	5,110,448	3,415,302	3,212,760	3,689,267
<b>\$ 57,495,527</b>	<b>\$ 57,991,144</b>	<b>\$ 71,078,112</b>	<b>\$ 68,671,726</b>	<b>\$ 76,201,317</b>	<b>\$ 76,899,080</b>

**Atlanta Regional Commission**  
**Table VI**  
**General Fund Revenues from External Sources**  
**Last Ten Fiscal Years**

<u>Year</u>	<u>Regional Appropriations</u>	<u>State Grant</u>	<u>Investment Income</u>	<u>Other</u>	<u>Total (1)</u>
2009	4,121,600	1,292,720	26,078	7,540	5,447,938
2010	4,146,300	4,682,293	15,281	13,380	8,857,254
2011	4,177,800	4,743,316	11,887	-	8,933,003
2012	4,164,300	6,713,967	21,419	1,089	10,900,775
2013	4,201,500	22,732,782	15,576	787	26,950,645
2014	4,241,600	8,236,691	12,848	95,249	12,586,388
2015	4,294,300	-	16,242	26,579	4,337,121
2016	4,354,600	-	24,317	2,835,682	7,214,599
2017	4,863,980	-	42,715	124,227	5,030,922
2018	4,950,110	-	29,453	138,068	5,117,631

(1) Total Revenues on this schedule do not include Indirect Recoveries  
For 2018, Revenues from external sources \$ 5,117,631  
Indirect Recoveries 8,249,824  
Revenues as reported in financial statements \$ 13,367,455

Table VII

**Atlanta Regional Commission  
Miscellaneous Statistical Data**

FORM OF MANAGEMENT: Commission-Director

ENABLING LEGISLATION: Sections 50-8-30 et seq and 50-8-80 et seq of the Official Code of Georgia Annotated

AREA OF RESPONSIBILITY: 3,018 Square miles, 10 Counties, and 70 Municipalities

POPULATION OF COUNTIES AND MUNICIPALITIES IN THE ATLANTA REGION:

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b><u>Cherokee County</u></b>	205,900	214,346	218,500	220,800	223,300	230,985	233,300	240,100	243,100	247,573
<i>Unemployment Rate</i>	8.6%	9.7%	8.6%	7.2%	6.7%	5.6%	4.5%	4.3%	3.3%	3.4%
<i>Personal Income (PI)</i>	\$7,643	\$7,802	\$ 8,356	\$ 8,869	\$ 8,502	\$ 9,223	\$ 9,545	\$ 10,351	\$ 11,250	\$ 12,148
<i>Per capita PI</i>	\$36,012	\$36,256	\$ 38,378	\$ 40,172	\$ 38,417	\$ 39,930	\$ 40,912	\$ 43,878	\$ 46,547	\$ 49,067
Ball Ground	852	1,433			1,450	1,658	1,675	1,641	1,820	2,085
Canton	20,072	22,958			23,910	24,801	25,050	26,854	27,410	25,806
Holly Springs	8,974	9,189			9,670	10,237	10,340	10,600	11,190	10,809
Mountain Park*	10	14			10	22	22	22	20	30
Nelson*	467	514			562	577	593	610	630	660
Waleska	596	644			660	871	880	740	620	688
Woodstock	23,095	23,896			24,750	27,823	28,102	27,910	28,990	29,227
<b><u>Clayton County</u></b>	281,900	259,424	260,000	262,300	263,700	267,542	266,900	270,600	276,300	285,153
<i>Unemployment Rate</i>	11.3%	12.6%	12.3%	11.1%	10.0%	9.8%	7.2%	6.8%	5.2%	5.6%
<i>Personal Income (PI)</i>	\$6,279	\$6,400	\$ 6,799	\$ 6,487	\$ 7,290	\$ 7,182	\$ 7,018	\$ 7,130	\$ 7,507	\$ 7,782
<i>Per capita PI</i>	\$24,143	\$24,634	\$ 25,884	\$ 24,357	\$ 27,417	\$ 26,846	\$ 26,295	\$ 26,025	\$ 26,862	\$ 27,289
College Park*	1,843	1,333			1,361	1,308	1,305	1,368	1,370	1,320
Forest Park	21,741	18,468			18,550	18,949	18,904	18,763	19,350	19,271
Jonesboro	5,933	4,724			4,720	4,624	4,613	4,954	5,070	4,676
Lake City	2,478	2,612			2,730	2,671	2,665	2,835	2,920	2,715
Morrow	7,115	6,445			6,560	7,167	7,150	6,926	7,000	7,076
Riverdale	14,825	15,134			15,080	15,669	15,631	15,214	15,600	15,931

Table VII (continued)

POPULATION: (continued)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Cobb County</b>	676,800	688,078	693,600	699,500	707,500	730,981	727,600	737,500	750,400	755,754
<i>Unemployment Rate</i>	8.8%	10.1%	9.2%	8.1%	7.3%	6.1%	4.8%	4.6%	3.6%	3.8%
<i>Personal Income (PI)</i>	\$28,103	\$28,740	\$ 30,754	\$ 31,329	\$ 33,326	\$ 35,038	\$ 36,193	\$ 36,401	\$ 38,386	\$ 40,281
<i>Per capita PI</i>	\$41,040	\$41,671	\$ 44,090	\$ 44,260	\$ 47,108	\$ 47,933	\$ 49,743	\$ 49,101	\$ 51,308	\$ 53,300
Acworth	18,728	20,425			24,330	21,867	21,766	22,209	22,900	22,163
Austell*	6,199	6,483			6,690	6,943	6,911	7,310	7,680	7,180
Kennesaw	27,517	29,783			30,720	32,400	32,250	31,494	32,340	33,433
Marietta	61,574	56,579			58,270	60,014	59,736	61,224	61,880	11,355
Powder Springs	15,231	13,940			14,000	14,590	14,523	14,683	15,020	14,765
Smyrna	47,153	51,271			52,400	54,958	54,704	53,070	54,220	55,467
<b>DeKalb County</b>	731,200	691,893	694,400	700,700	706,600	722,161	718,400	725,000	735,300	753,253
<i>Unemployment Rate</i>	9.6%	10.7%	10.5%	9.3%	8.2%	7.5%	5.7%	5.5%	4.2%	4.6%
<i>Personal Income (PI)</i>	\$25,152	\$25,527	\$ 27,624	\$ 27,701	\$ 29,807	\$ 30,018	\$ 31,964	\$ 31,467	\$ 33,644	\$ 35,713
<i>Per capita PI</i>	\$36,417	\$36,863	\$ 39,571	\$ 39,090	\$ 42,154	\$ 41,568	\$ 44,493	\$ 42,819	\$ 45,445	\$ 47,412
Atlanta*	33,200	29,000	29,050	29,110	29,190	30,544	30,018	30,737	31,340	31,420
Avondale Estates	2,503	2,960			2,910	2,832	2,783	2,888	2,920	3,117
Brookhaven	NA**	NA**			NA**	NA**	NA**	52,473	2,920	52,382
Chamblee	12,673	9,892			10,050	16,112	15,835	16,725	17,280	28,433
Clarkston	7,176	7,554			7,810	7,846	7,711	7,925	8,180	12,702
Decatur	18,557	19,335			20,150	20,380	20,029	20,729	21,400	22,022
Doraville	9,694	8,330			8,540	10,714	10,530	10,820	10,900	10,442
Dunwoody	NA**	46,267			47,210	48,000	47,174	49,036	50,270	48,857
Lithonia	2,035	1,924			2,090	1,998	1,964	2,122	2,480	2,379
Peachtree Corners	NA**	NA**			NA**	NA**	NA**	40,565	41,720	41,907
Pine Lake	671	730			720	754	741	691	700	630
Stonecrest	NA**	NA**			NA**	NA**	NA**	NA**	NA**	53,420
Stone Mountain	6,873	5,802			5,720	6,052	5,948	5,899	6,130	6,209
<b>Douglas County</b>	128,800	132,403	133,000	133,900	134,700	138,776	137,400	139,000	141,900	143,882
<i>Unemployment Rate</i>	10.4%	11.6%	10.8%	9.2%	8.6%	7.7%	6.0%	5.7%	4.3%	4.6%
<i>Personal Income (PI)</i>	\$3,808	\$3,767	\$ 3,959	\$ 3,993	\$ 4,136	\$ 4,272	\$ 4,412	\$ 4,516	\$ 4,689	\$ 4,913
<i>Per capita PI</i>	\$29,001	\$28,400	\$ 29,718	\$ 29,842	\$ 30,875	\$ 30,789	\$ 32,109	\$ 32,089	\$ 32,966	\$ 34,147
Austell*	98	98			101	42	42	44	50	40
Douglasville	31,004	30,961			31,570	32,523	32,201	32,086	33,110	32,768
Lithia Springs	NA**	NA**			NA**	NA**	-	-	-	-
Villa Rica*	4,716	5,259			5,483	5,924	5,865	5,914	6,050	6,000

Table VII (continued)

POPULATION: (continued)

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Fayette</b>	106,700	106,567	107,100	107,500	108,200	109,664	110,700	112,300	112,900	112,549
<i>Unemployment Rate</i>	8.1%	9.3%	8.1%	7.9%	7.1%	6.1%	5.0%	4.7%	3.6%	3.7%
<i>Personal Income (PI)</i>	\$4,718	\$4,770	5125.078	5325.75	\$ 5,097	\$ 5,309	\$ 5,872	\$ 6,019	\$ 6,336	\$ 6,785
<i>Per capita PI</i>	\$44,721	\$44,582	47805	49583	\$ 47,406	\$ 48,413	\$ 53,047	\$ 54,361	\$ 56,759	\$ 60,286
Brooks	540	524			550	540	545	546	560	484
Fayetteville	15,187	15,945			15,900	16,725	16,883	16,331	16,710	17,069
Peachtree City	34,770	34,364			34,490	35,063	35,394	34,784	35,860	34,988
Tyrone	6,571	6,879			6,990	7,135	7,202	7,096	7,290	7,199
Woolsey	170	158			150	163	165	166	170	186
<b>Fulton County</b>	957,900	920,581	928,200	936,100	945,400	996,319	970,400	985,700	1,022,800	1,041,423
<i>Unemployment Rate</i>	9.8%	10.9%	10.6%	9.6%	8.6%	7.4%	5.7%	5.4%	4.2%	4.5%
<i>Personal Income (PI)</i>	\$56,313	\$57,518	\$ 62,207	\$ 62,264	\$ 56,259	\$ 57,909	\$ 63,938	\$ 70,716	\$ 75,825	\$ 82,058
<i>Per capita PI</i>	\$62,189	\$62,112	\$ 65,465	\$ 63,677	\$ 57,537	\$ 58,123	\$ 65,888	\$ 69,977	\$ 74,095	\$ 78,794
Alpharetta	52,204	57,551			66,690	63,038	61,398	62,424	63,970	63,929
Atlanta*	447,500	391,000	391,650	392,490	393,610	425,458	414,390	424,308	432,700	433,810
Chattahoochee Hills	2,553	2,378			2,430	2,610	2,542	2,543	2,720	2,727
College Park*	17,436	12,609			12,879	13,290	12,944	13,574	13,600	13,040
East Point	41,279	33,712			33,380	35,488	34,565	35,301	36,120	35,380
Fairburn	10,634	12,950			13,670	13,696	13,340	14,003	14,650	14,257
Hapeville	6,070	6,373			6,650	6,669	6,496	7,034	7,040	6,622
Johns Creek	68,278	76,728			79,950	83,102	80,940	83,225	84,910	83,397
Milton	28,402	32,661			34,570	36,662	35,708	37,758	38,770	37,556
Mountain Park*	507	547			547	557	543	551	560	670
Palmetto*	4,259	3,906			3,986	4,437	4,322	4,458	4,440	4,910
Roswell	84,392	88,346			90,620	94,089	91,641	93,976	95,770	94,239
Sandy Springs	88,787	93,853			97,550	101,908	99,257	101,799	103,070	103,703
Union City	18,370	19,456			19,780	20,427	19,896	21,060	22,260	20,793

Table VII (continued)

POPULATION: (continued)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Gwinnett County</b>	757,300	805,321	814,100	823,100	832,200	877,922	859,800	877,100	911,900	920,260
<i>Unemployment Rate</i>	8.7%	9.8%	8.8%	7.8%	7.3%	6.2%	5.0%	4.7%	3.7%	3.9%
<i>Personal Income (PI)</i>	\$25,370	\$25,487	\$ 27,668	\$ 28,477	\$ 28,766	\$ 29,902	\$ 31,056	\$ 33,240	\$ 35,050	\$ 36,677
<i>Per capita PI</i>	\$31,861	\$31,533	\$ 33,545	\$ 33,911	\$ 34,162	\$ 34,061	\$ 36,120	\$ 37,106	\$ 38,638	\$ 39,856
Auburn*	284	283			289	223	218	222	230	220
Berkeley Lake	1,689	1,574			1,620	1,983	1,942	2,138	2,230	2,005
Braselton*	2,114	7,511			3,602	8,727	8,547	9,487	10,140	9,316
Buford*	11,060	11,894			12,532	12,367	12,112	12,484	12,830	13,540
Dacula	4,468	4,442			4,550	4,971	4,868	5,452	6,140	5,366
Duluth	25,827	26,600			27,330	28,838	28,243	28,644	30,020	28,988
Grayson	2,367	2,666			2,800	2,780	2,723	3,461	4,060	3,303
Lawrenceville	29,416	28,546			29,490	30,212	29,588	31,141	31,650	29,287
Lilburn	11,475	11,596			11,930	12,543	12,284	12,494	12,850	12,559
Loganville*	2,071	2,289			2,366	2,663	2,608	2,795	2,870	2,740
Norcross	9,596	9,116			9,280	16,349	16,012	16,183	16,710	16,474
Rest Haven*	108	55			56	34	33	38	40	50
Snellville	19,893	18,242			18,520	19,439	19,038	19,244	19,710	19,521
Sugar Hill	16,098	18,522			19,260	20,821	20,391	21,200	21,670	21,644
Suwanee	14,117	15,355			16,130	18,164	17,789	17,715	18,510	18,655
<b>Henry County</b>	192,800	203,922	207,800	209,500	211,300	213,896	218,700	223,600	224,100	225,813
<i>Unemployment Rate</i>	9.3%	10.8%	10.0%	9.0%	8.1%	7.4%	5.9%	5.6%	4.3%	4.6%
<i>Personal Income (PI)</i>	\$6,105	\$6,182	6537.991	6603.586	\$ 6,587	\$ 6,682	\$ 7,224	\$ 7,549	\$ 7,980	\$ 8,541
<i>Per capita PI</i>	\$30,580	\$30,133	31583	31688	\$ 31,509	\$ 31,242	\$ 33,033	\$ 34,671	\$ 35,985	\$ 37,821
Hampton	6,207	6,987			4,580	7,305	7,469	7,482	7,630	7,463
Locust Grove	5,124	5,402			5,780	5,702	5,830	6,336	6,500	6,340
McDonough	19,330	22,084			22,880	23,004	23,521	25,198	25,920	23,504
Stockbridge	21,381	15,636			25,870	27,619	28,239	26,893	27,370	28,117
<b>Rockdale County</b>	85,000	85,215	85,600	86,100	86,700	87,754	89,400	90,900	90,100	90,312
<i>Unemployment Rate</i>	10.7%	12.1%	11.2%	10.1%	9.3%	8.2%	6.1%	5.8%	4.6%	4.9%
<i>Personal Income (PI)</i>	\$2,492	\$2,499	\$ 2,614	\$ 2,587	\$ 2,843	\$ 2,854	\$ 2,759	\$ 2,866	\$ 2,978	\$ 3,099
<i>Per capita PI</i>	\$29,442	\$29,258	\$ 30,552	\$ 30,210	\$ 33,122	\$ 32,534	\$ 30,861	\$ 32,259	\$ 33,329	\$ 34,317
Conyers	13,873	15,195			15,560	15,718	16,013	15,776	16,100	15,803

\*Part in this county only

\*\*The City of Lithia Springs was dissolved in 2001



Table VII (continued)

POPULATION: (continued)

**MUNICIPALITIES THAT CROSS the ARC BOUNDARY**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Auburn										
Gwinnett	284	283			289	223	223	222	230	220
Barrow	7,225	6,604			6,741	7,031	7,031	6,993	7,150	7,090
Braselton										
Barrow & Jackson	2,114	4,208			4,588	5,016	5,016	5,751	6,210	5,650
Gwinnett	1,659	3,303			3,602	3,259	3,259	3,736	4,040	3,670
Buford										
Gwinnett	11,060	11,894			12,532	12,367	12,367	12,484	12,830	13,540
Hall	259	311			328	1,025	1,025	1,035	1,060	1,120
Loganville										
Gwinnett	2,071	2,289			2,366	2,668	2,668	2,795	2,870	2,740
Walton	7,393	8,169			8,444	8,359	8,359	8,758	8,990	8,590
Palmetto										
Fulton	4,259	3,906			3,986	4,437	4,437	4,458	4,440	4,910
Coweta	566	582			594	310	310	312	310	340
Rest Haven										
Gwinnett	108	55			56	34	34	38	40	50
Hall	40	7			6	32	32	36	40	50
Villa Rica										
Douglas	4,716	5,259			5,483	5,924	5,924	5,914	6,050	6,000
Carroll	7,799	8,697			9,067	8,776	8,776	8,761	8,970	8,900
College Park										
Fulton	17,436	12,609			12,879	13,290	12,944	13,574	13,600	13,040
Clayton	1,843	1,333			1,361	1,308	1,305	1,368	1,370	1,320
Austell										
Cobb	6,199	6,483			6,690	6,943	6,911	7,310	7,630	7,180
Douglas	98	98			101	42	42	44	50	40
Atlanta										
DeKalb	33,200	29,000	29,050	29,110	29,190	30,544	30,018	30,737	31,340	31,420
Fulton	447,500	391,000	391,650	392,490	393,610	425,458	414,390	424,308	432,700	433,810
Mountain Park										
Cherokee	10	14	16	19	20	22	22	22	20	30
Fulton	507	547	547	547	547	557	543	551	560	670
Nelson										
Cherokee	N/A	527	537	549	562	577	593	610	630	660
Pickens	N/A	787	797	807	814	820	826	829	850	900

**Notes:**

*2000 figures are adjusted for census undercount*

*Personal Income (PI) and PI per capita are only provided on a three (3) year rotation and not available for interim years*

*Personal Income is in thousands*

*Due to the lack of detailed 100% census count data, currently city level (municipalities) data will not be available for this annual report*

**Sources:**

*U.S. Bureau of the Census*

*U.S. Department of Commerce*

*U.S. Bureau of Economic Analysis*

*The Atlanta Regional Commission*

*Georgia Department of Labor*

Table VIII

## PRINCIPAL EMPLOYERS IN ATLANTA REGION

Employer	2018			2009		
	Employees	Percentage of Regional Employment	Rank	Employees	Percentage of Regional Employment	Rank
Delta Air Lines	34,500	1.46%	1	27,000	1.41%	1
Emory University	32,100	1.18%	2	22,200	1.15%	2
Gwinnett County Public Schools	21,100	0.98%	3	17,700	0.91%	3
AT&T Inc.	16,000	0.74%	4	17,200	0.89%	4
Northside Hospital	16,000	0.68%	5	15,800	0.82%	5
Piedmont Healthcare	15,900	0.45%	6	13,800	0.71%	6
WellStar Health System Inc.	15,400	0.84%	7	13,000	0.67%	7
Cobb County Public Schools	13,720	0.64%	8	10,700	0.55%	8
Emory Healthcare	13,330	0.62%	9	10,100	0.52%	9
Fulton County Schools	11,360	0.53%	10	10,000	0.52%	10
Publix Super Markets Inc.	10,090	0.47%	11	9,000	0.46%	11
The Home Depot	10,000	0.46%	12	8,500	0.44%	12
Children's Healthcare of Atlanta	9,000	0.34%	13	8,000	0.41%	13
Cox Enterprises Inc.	8,900	0.41%	14	7,500	0.39%	14
Centers for Disease Control and Prevention	8,400	0.22%	15	7,500	0.39%	15
Grady Health System	7,600	0.22%	16	7,400	0.38%	16
United Parcel Service Inc. (UPS)	7,400	0.34%	17	7,400	0.38%	17
SunTrust Banks Inc.	7,290	0.34%	18	7,300	0.38%	18
Georgia Institute of Technology	7,100	0.41%	19	6,700	0.35%	19
Northeast Georgia Health System	6,670	0.31%	20	6,300	0.32%	20
State Farm	6,000	0.32%	21	6,200	0.32%	21
Turner Broadcasting System	6,000	0.25%	22	6,100	0.31%	22
Kennesaw State University	5,500	0.23%	23	6,000	0.31%	23
Georgia State University	5,430	0.25%	24	5,900	0.30%	24
Gwinnett County Government	5,040	0.23%	25	5,750	0.30%	25

Source: Metro Atlanta Chamber of Commerce; Atlanta Business Chronicle; ARC; GADoL

Note: Number of employees are estimates and represents employers with more than 5,000 employees

## TABLE IX

### EDUCATION FACILITIES:

#### School Districts

Atlanta City Schools  
Buford City Schools  
Cherokee County Schools  
Clayton County Schools  
Cobb County Schools  
Decatur City Schools  
DeKalb County Schools  
Douglas County Schools  
Fayette County Schools  
Fulton County Schools  
Gwinnett County Schools  
Henry County Schools  
Marietta City Schools  
Rockdale County Schools

#### Junior Colleges, Colleges, Universities and Technical Schools

Academy of Somatic Healing Arts	Cobb Beauty College
Agnes Scott College	Columbia Theological Seminary
American InterContinental University/Dunwoody	DeVry University/Alpharetta
Argosy University/Atlanta	DeVry University/Atlanta Cobb-Galleria Center
Atlanta Beauty Academy	DeVry University/Cobb-Galleria
Atlanta College of Art	DeVry University/Decatur
Atlanta Institute of Music	DeVry University/Duluth
Atlanta Metropolitan College	DeVry University/Stockbridge
Atlanta School of Massage	Embry-Riddle Aeronautical University/Marietta
Atlanta Technical College	Emory University
Atlanta's John Marshall Law School	Empire Beauty School/Dunwoody
Aviation Institute of Maintenance/Atlanta	Empire Beauty School/Gwinnett
Bauder College	Empire Beauty School/Kennesaw
Beauty College of America	Empire Beauty School/Morrow
Beulah Heights University	Everest Institute/Jonesboro
Brenau University/Fairburn	Everest Institute/Marietta
Brenau University/Norcross	Everest Institute/Norcross
Brown College of Court Reporting	Fayette Beauty Academy
Brown Mackie College/Atlanta	Fortis College
Carver Bible College	Gammon Theological Seminary
Chattahoochee Technical College/Austell	Georgia Career Institute
Chattahoochee Technical College/Canton	Georgia Gwinnett College (Renamed)
Chattahoochee Technical College/Marietta	Georgia Highlands College/Douglasville
Chattahoochee Technical College/Mountain View	Georgia Highlands College/Marietta
Chattahoochee Technical College/Woodstock	Georgia Institute of Technology
Christian College of Georgia	Georgia Perimeter College/Alpharetta
Clark Atlanta University	Georgia Perimeter College/Clarkston
Clayton State University	Georgia Perimeter College/Decatur
Clayton State University/Fayette	Georgia Perimeter College/Dunwoody
Clayton State University/Henry	

Georgia Piedmont Technical College/DeKalb (Renamed)	Philadelphia College of Osteopathic Medicine/Suwanee
Georgia State University	Point University
Georgia State University/Henry	Portfolio Center
Grady Health System Professional Schools	Pro Way Hair School
Gupton-Jones College of Funeral Service	Profile Institute of Barber-Styling
Gwinnett College/Lilburn	Reinhardt College
Gwinnett College/Sandy Springs	Saint Leo University/Gwinnett
Gwinnett Technical College/Gwinnett Place Mall	Saint Leo University/Marietta
Gwinnett Technical College/Lawrenceville	Saint Leo University/Morrow
Herzing University	Sanford-Brown College
High-Tech Institute-Atlanta	Savannah College of Art and Design/Atlanta
Interactive College of Technology	Shorter College/Atlanta
Interactive College of Technology/Chamblee	Shorter College/College Park
Interactive College of Technology/Morrow	Shorter College/Gwinnett
Interdenominational Theological Center	Southern Crescent Technical College/Henry
International School of Skin, Nailcare & Massage Therapy	Spelman College
ITT Technical Institute/Atlanta	Strayer University/Chamblee
ITT Technical Institute/Duluth	Strayer University/Cobb
ITT Technical Institute/Kennesaw	Strayer University/Douglasville
Iverson Business School	Strayer University/Lithonia
Kennesaw State University	Strayer University/Morrow
Laurus Technical Institute/Decatur	Strayer University/Roswell
Laurus Technical Institute/Jonesboro	The Art Institute of Atlanta
Le Cordon Bleu College – Atlanta	The Creative Circus
Le Cordon Bleu College of Culinary Arts	The Medical Management Institute
Life University	The Process Institute of Cosmetology
Lincoln College of Technology/Marietta	The Salvation Army Evangeline Booth College
Luther Rice University	Toni & Guy Hairdressing Academy/Atlanta
Medtech Institute/Marietta	Troy University/Atlanta
Medtech Institute/Morrow	UEI/Morrow
Medtech Institute/Northlake	University of Georgia/Atlanta
Mercer University/Atlanta	University of Georgia/Gwinnett
Mercer University/Douglas	University of Phoenix/Alpharetta
Mercer University/Henry	University of Phoenix/DeKalb
Morehouse College	University of Phoenix/Gwinnett
Morehouse School Of Medicine	University of Phoenix/Marietta
Morris Brown College	University of Phoenix/McDonough
Oglethorpe University	University of Phoenix/Sandy Springs
Omnitech Institute	University of Phoenix/Snellville
Paul Mitchell School/Atlanta	West Georgia Technical College/Douglas
Paul Mitchell School/Roswell	Westwood College/Midtown
	Westwood College/Northlake

Source: Atlanta Regional Commission

## TABLE X

### AREA HOSPITALS:

#### Cherokee County

Northside Cherokee Hospital  
CHOA at Cherokee

#### Clayton County

Anchor Hospital  
Riverwoods Southern Regional Psychiatric  
Center  
Southern Regional Medical Center

#### Cobb County

Devereaux Center  
Ridgeview Institute  
Wellstar Cobb Hospital  
Wellstar Kennestone Hospital  
Wellstar Windy Hill

#### DeKalb County

CHOA Egleston  
DeKalb Medical Center - North (Decatur)  
DeKalb Medical Center – Hillandale (Lithonia)  
Emory University Hospital (Clifton)  
Georgia Regional Hospital  
Laurel Heights Hospital  
Emory University Orthopedics and Spine Hospital  
Peachford Behavioral Health System of Atlanta  
Veterans Affairs Medical Center  
Wesley Woods Geriatric

#### Douglas County

Inner Harbour for Children and Families  
Wellstar Douglas

#### Fayette County

Lafayette Nursing and Rehab Center  
Piedmont Fayette Community Hospital

#### Fulton County

WellStar Atlanta Medical Center  
WellStar Atlanta Medical Center - South  
CHOA Scottish Rite  
Emory University Hospital (Midtown)  
Grady Memorial Hospital  
Hillside Hospital  
CHOA Hughes Spalding  
Kindred Hospital – Atlanta  
WellStar North Fulton Regional Hospital  
Northside Hospital  
Piedmont Hospital  
Shepherd Spinal Center  
St. Joseph's Hospital  
Wesley Woods Geriatric Hospital  
Emory Johns Creek Hospital  
CHOA at North Point

#### Gwinnett County

Emory Eastside Medical Center  
Joan Glancy Memorial  
Gwinnett Medical Center (Duluth)  
Gwinnett Medical Center (Lawrenceville)  
Summit Ridge  
CHOA at Satellite Boulevard

#### Henry County

Piedmont Henry Hospital  
CHOA at Hudson Bridge

#### Rockdale County

Rockdale Medical Center

Source: Atlanta Regional Commission

TABLE XI

ATLANTA REGIONAL COMMISSION  
 REVIEW AND COMMENT ACTIVITY  
 LAST TEN FISCAL YEARS

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Total</u>
<b>A-95/E.O. 12372</b>	15	1	0	0	0	1	6	0	0	0	23
<b>Area Plans</b>	1	1	0	2	0	2	1	0	0	0	7
<b>Developments of Regional Impact</b>	10	8	6	11	8	12	20	30	32	30	167
<b>Certificates of Need (S.H.P.A.)</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Local Comprehensive Plans</b>	36	29	36	27	36	29	21	36	36	49	335
<b>Solid Waste Plans</b>	3	4	2	0	0	0	0	0	0	0	9
<b>Environmental Impact Statements and Notices of Findings of No Significant Effect</b>	1	0	0	0	0	1	1	1	0	0	4
<b>Metropolitan River Protection Act Reviews</b>	12	12	7	8	13	19	9	19	22	17	138
<b>Corps of Engineers Permits</b>	1	0	0	0	0	7	9	6	7	13	43
<b>Total</b>	<u>79</u>	<u>55</u>	<u>51</u>	<u>48</u>	<u>57</u>	<u>71</u>	<u>67</u>	<u>92</u>	<u>97</u>	<u>109</u>	<u>726</u>

Source: ARC Review Database and Files

TABLE XII

Atlanta Regional Commission  
Full-time Equivalent Employees by Function  
Last Ten Fiscal Years

Function	Full-Time Equivalent Employees as of December 31									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Office of the Executive Director	6	6	5	4	3	3	5	5	4	3
Business Services	2	2	2	2	2	2	2	2	-	1
Business Services Director	1	1	1	1	1	1	1	1	1	1
General Services	7	7	7	7	7	7	7	7	5	6
Financial Services	3	3	3	3	3	3	4	4	4	4
Talent Management	7	7	7	7	7	7	7	7	8	6
Information Technology Services	10	10	10	10	13	14	12	12	13	12
Center for Strategic Relations	-	-	-	-	-	-	-	-	2	2
Center for Community Services	41	34	45	50	53	66	60	44	46	56
Community Services	0	0	0	0	0	0	4	3	5	4
Aging and Health Resources	8	8	5	7	0	0	0	0	0	0
Department of Homeland Security~	9	9	10	11	12	13	15	14	16	19
Governmental Services*	5	4	3	3	4	4	4	4	4	4
Workforce Solutions	7	7	8	8	13	14	13	14	13	13
Center for Livable Communities	12	10	10	5	6	10	12	11	14	10
Livable Communities	11	10	9	9	11	12	12	12	10	9
Community Development*	11	11	11	11	11	15	14	15	14	13
Mobility Services	24	24	21	27	25	19	17	19	16	22
Natural Resources	164	153	157	165	171	190	189	174	175	185
Research & Analytics										
Transportation Access & Mobility										
Total										

~In 2015 The Department of Homeland Security became a division in the Atlanta Regional Commission

\*In 2013, Land Use and Governmental Services merged to become Community Development.

# **ATLANTA REGIONAL COMMISSION**

## **DEVELOPMENT GUIDES: PAST AND PRESENT 2018**

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Pursuant to Section 50-8-92 of the Official Code of Georgia Annotated, the Atlanta Regional Commission prepares and adopts development guides which consist of policy statements, goals, standards, programs, and maps prescribing an orderly and economic development, public and private, of the Atlanta Region. The development guides are based upon and encompass physical, economic, and health needs of the Region taking into consideration future development.

### **New or Updated in 2018:**

FY 2018-2023 Transportation Improvement Program (TIP) Amendment #6 (November 2018)

Atlanta Regional Truck Parking Assessment Study (June 2018)

### **Active:**

- **Aging**
  - Lifelong Communities Principles of Good Design (May 2008).
- **Environmental**
  - 1997 Atlanta Regional Water Supply Plan Amendment (August 2000).
  - Atlanta Region Solid Waste Management Plan (May 1992).
- **Land Use**
  - ARC Alternative DRI Procedures and Thresholds (March 2013)
  - Area Plan Review-Memorial Drive Bus Rapid Transit Corridor (February 2006).
  - Chattahoochee Corridor Plan, as amended September 1998.
  - Green Communities Program (October 2008).
  - Policy on Coordination of Greenway and Trail Planning (September 2005).
  - Policy on Development of Regional Impact Reviews in Small Water Supply Watersheds (April 2005).
  - Land Use Strategy (May 2000).
- **Transportation**
  - Strategic Regional Thoroughfare Plan (July 2011).
  - ARC Strategic Plan (June 2011).
  - Regional Transit Governance – Proposed Legislative Language (January 2011).
  - ARC Position, Draft Criteria for the *Transportation Investment Act* (September 2010).



- Atlanta Metropolitan Transportation Planning Boundary Update following 2000 Census (October 2003).
- Atlanta Urban Area Boundary Update, Highway Functional Classification System Update, National Highway System Update following 2000 Census (August 2003).
- Atlanta Regional Policy for the Allocation of FTA Section 5307 Urbanized Area Formula Funds (January 2003).
- Charter Review Committee Recommendations (December 2007).
- Congestion Mitigation Task Force Recommendations (February 2006).
- GRTA, ARC, and GDOT MOU on Transportation Project Prioritization (December 2007).
- Endorsing IT3 Recommendations (January 2009).
- Managed Lanes Policies for the Atlanta Region (June 2007).
- Quad Party Agreement for Transportation Planning Amended to include RTC Roles and Responsibilities (December 2009).
- Transit Planning Board Concept 3 Recommendations (December 2008).
- Transportation Reauthorization Position Paper (February 2009).
- HST Plan Update: Managing Mobility in the Atlanta Region (February 2017)
- The Atlanta Region's Plan - RTP Amendment and TIP Update (August 2017)
- Regional Trail Plan (February 2017)
- Bike to Ride – Regional Bike-Transit Access Strategies Guide (July 2017)
  
- **Plans and Programs**
- **Studies**
  - Atlanta Regional Freight Mobility Plan (February 2008).
  - Atlanta Strategic Truck Route Master Plan (ASTRoMaP) (June 2010).
  - Buford Highway Multimodal Corridor Study Recommendations (June 2007).
  - I-285 Corridor Transit Feasibility Study Findings Adoption (May 2002).
  - Southern Regional Accessibility Study Recommendations (September 2007).
  - State Route 6 Multimodal (February 2008).
  - Tara Boulevard/US19/41 Multimodal Corridor Study (April 2007).

**Archive:**

- PLAN 2040-Regional Plan including the Regional Development Guide and Unified Growth Policy Map, Local Government Plan Implementation, ARC Implementation Program, Regional Implementation Partners, and Regional Resource Plan (December 2013).
- Vision, Goals and Objectives to Guide Development of Plan 2040 (July 2010).
- 2040 Unified Plan Process (February 2009).

- Regional Agenda for the Atlanta Region (March 2007), as used for FY 2011-2015 (June 2010).
- Regional Development Plan (December 1997), as amended through December 2005
- Regional Resource Plan (October 2010)
- A Guide for the Development of Multipurpose Senior Centers in the Atlanta Region (February 1977).
- Envision6- Regional Development Policies, as amended through May 2006, Unified Growth Policy Map, as amended through February 2010, Regional Development Types Matrix (May 2005).
- Recommendations for Services to Non-English Speaking Groups (June 1980).
- Review Criteria for Adult Developmental Disabilities Projects (February 1980).
- Review Criteria for Human Services Planning Review of Federally and State Assisted Human Services Projects (January 1981).
- Guide for Services to Abused and Neglected Children in the Atlanta Region (March, 1977), Amendment of Administrative Policy Component (August 1981).
- Policy on Funding and Services for Dependent Children in the Atlanta Region (May 1980).
- Goals and Objectives for Transportation for the Handicapped and Elderly (August 1975), incorporated into Regional Transportation Plan.
- Priorities for Park Acquisition and Development Projects Proposed for Funding in FY 1981 (March 1980).
- Recommendations for Funding of Local Government Pre-applications for FY 1982 Land and Water Conservation Funds (April 1981).
- Regional Open Space and Recreation Planning Objectives (June 1976).
- Land Use - Guidelines for Growth (April 1968), as amended by the Regional Development Plan (1975) and superseded by the 1984 Regional Development Plan.
- Preliminary Development Plan (August 1968), as superseded by the Regional Development Plan (1975) and superseded by the 1984 Regional Development Plan.
- Emergency Medical Services Position Paper (March 1973), Repealed (March, 1978).
- Hospital Development Guide, Volume I (April 1973), Hospital Development Guide Update, 1974 (February 1975), Repealed (March 1978).
- Water and Sewer Priority Ranking System (May 1973), superseded by Areawide Wastewater Management Plan.
- Housing Goals and Objectives (June 1973),
- Peachtree Trail Bikeway Plan (February 1974).
- Nursing Home Development Guide (February 1975), Nursing Home Development Guide Update (December, 1975), Repealed (March 1978).
- Home Care Services Program (April 1975).

- Regional Improvements Program (April 1975), superseded by Areawide Capital Improvements Programs.
- Five-year Family Planning Service Delivery Plan (September 1975), Repealed (March 1978).
- Regional Development Plan (September, 1975), Amendment to Regional Development Plan (March 1977) as updated and superseded by 1984 Regional Development Plan and superseded by the 1997 Regional Development Plan.
- Transit Development Program (November 1975), incorporated into Regional Transportation Plan.
- Regional Housing Plan (February 1976).
- Transportation Systems Management Plan (March 1976), amendment to Transportation Systems Management Plan (April 1976), incorporated into Regional Transportation Plan.
- Comprehensive Health Plan, First Edition (April 1976), Quantified Projections of Future Need for Facilities, Manpower, or Services, Repealed (March 1978).
- Areawide Wastewater Management Plan (June 1976), as amended November, 1983, and June, 1992.
- Mental Health Position Paper (August 1976). Mental Retardation Policies Repealed (April 1982).
- Proposed Nature Preserves for the Atlanta Region (October 1976), as amended February, 1983 and February, 1986.
- Health Policy Plan for the Atlanta Region (December 1976).
- Renal Dialysis Position Paper (June 1974), Repealed (March, 1978).
- Human Services Planning Goals (June 1978)
- Hispanic Policy Recommendations (April 1980).
- Appalachian Regional Commission Priorities (July 1980); Amended (September 1981).
- Environmental - Water Supply Plan (March 1988) as amended April, 1988; August, 1990; February, 1991; and May, 1992. Repealed and replaced with the 1997 Atlanta Region Water Supply Plan (December 1997).
- Areawide Capital Improvements Program, 1989-1993 (February 1989).
- Human Services Investment Strategy (July 1990).
- Project Prioritization Framework for Envision6 RTP (August 2006)
- Envision6 Implementation Strategy (December 2006)
- Standards for Peace Officer Training in Juvenile Law (October 1980).
- Criminal Justice in the Atlanta Region - 1978 Update (October 1977), Amendment (January 1978), 1979 Update to the Plan (September, 1978), Amendment of JJDP Policies (August 1981).
- Regional Transportation Plans –Envision6 2030 RTP adopted in October 2007, the Mobility 2030 RTP adopted in December 2004 and the Transportation Solutions 2025 RTP adopted in July 2000.

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**Atlanta Regional Commission**  
**Schedule of Agency Wide Central Support Services and Indirect Expenses**  
**For the Year Ended December 31, 2018**  
**(With comparative totals for the Year Ended December 31, 2017)**

	<b>Administration</b>	<b>Strategic Relations</b>	<b>Talent Management</b>	<b>Finance and Accounting</b>
Salaries	\$ 377,535	\$ 1,046,324	\$ 398,131	\$ 507,548
Fringe benefits	222,745	607,810	218,316	299,075
Travel	10,013	12,355	1,396	15,469
Equipment	-	4,439	1,942	1,466
Supplies	1,142	6,109	2,271	4,813
Contracts	102,436	253,717	92,996	83,969
Depreciation & amortization	-	-	-	-
Other expenditures	97,208	238,332	74,208	168,696
	<u>\$ 811,079</u>	<u>\$ 2,169,086</u>	<u>\$ 789,260</u>	<u>\$ 1,081,036</u>

<b>Facilities Management</b>	<b>Non Federal Expenses</b>	<b>December 31, 2018</b>	<b>December 31, 2017</b>
\$ 132,446	\$ 3,046	\$ 2,465,030	\$ 2,580,982
78,143	1,798	1,427,887	1,443,394
11,302	33,845	84,380	87,965
4,483	6,302	18,632	36,595
4,371	7,813	26,519	50,890
137,384	352,768	1,023,270	1,005,610
450,265	-	450,265	222,132
165,042	76,387	819,873	1,190,607
<u>\$ 983,436</u>	<u>\$ 481,959</u>	<u>\$ 6,315,856</u>	<u>\$ 6,618,175</u>

**Atlanta Regional Commission  
Schedule of Agency Wide Central Support Services  
Indirect Costs and Recoveries  
For the Year Ended December 31, 2018**

Personnel	\$ 2,465,030	
Fringe benefits	1,427,887	
Travel	84,380	
Equipment	18,632	
Supplies	26,519	
Contractual	1,023,270	
Depreciation & amortization	450,265	
Other	<u>819,873</u>	
Total		\$ 6,315,856
Less: Non federal expenses	<u>(481,959)</u>	
Total under (over) recoveries & non-federal		<u>(481,959)</u>
Net indirect costs allowable adjusted for non-federal		<u>5,833,897</u>
Less: Indirect costs recovered from application of indirect rate		<u>(6,672,175)</u>
Indirect costs under (over)-recovery		<u><u>\$ (838,278)</u></u>



**Atlanta Regional Commission**  
**Schedule of Fringe Benefits and Recoveries**  
**For the Year Ended December 31, 2018**  
**(With comparative totals for the Year Ended December 31, 2017)**

	<u>Expenditures</u>		<u>% of Regular Salaries</u>	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Health Insurance	\$ 1,375,886	\$ 1,645,266	10.58%	13.40%
Life Insurance	143,624	148,836	1.10%	1.21%
Dental insurance	69,608	64,543	0.54%	0.53%
Long-term disability insurance	-	18,317	0.00%	0.15%
Retirement fund contribution	1,586,430	1,886,796	12.20%	15.36%
Retirement fund administration	-	-	0.00%	0.00%
Post-employment health insurance contribution	-	-	0.00%	0.00%
Unemployment compensation	9,112	4,719	0.07%	0.04%
Medicare (Employer's share)	223,215	208,584	1.72%	1.70%
Social security (Employer's share)	58,918	62,675	0.45%	0.51%
Workers' compensation	69,057	91,245	0.53%	0.74%
Various leave compensation	2,148,735	1,881,497	16.53%	15.32%
Other fringe benefits	<u>336,739</u>	<u>307,642</u>	<u>2.59%</u>	<u>2.50%</u>
Total fringe benefit expenditures	6,021,324	6,320,120	46.31%	51.46%
Less: Fringe benefits recovered from application of fringe benefit rate	<u>(7,753,133)</u>	<u>(6,964,960)</u>	<u>(59.63%)</u>	<u>(56.71%)</u>
Fringe benefits under (over)-recovery (1)	<u>(1,731,809)</u>	<u>(644,840)</u>	<u>(13.32%)</u>	<u>(5.25%)</u>
Balance	<u><u>\$ (1,731,809)</u></u>	<u><u>\$ (644,840)</u></u>	<u><u>(13.32%)</u></u>	<u><u>(5.25%)</u></u>
Regular Salaries (2)	13,002,361	12,282,673		

(1) Balance is maintained in the fringe benefit receivable account to offset future fringe benefit recovery variances.

(2) Temporary Salaries are not included in Regular Salaries

**Atlanta Regional Commission  
Schedule of Insurance In Force  
December 31, 2018**

<b>Type of Coverage/Name of Company</b>	<b>Policy Number</b>	<b>Effective Period</b>	<b>Details of Coverage</b>	<b>Liability Limits</b>
General Liability & Law Enforcement Liability/GIRMA	AT-3	Continuous	Includes Personal & Advertising Injury, Products/Completed Operations, Failure to Supply Utilities, Fire Legal Liability and Law Enforcement Liability	\$5,000,000 for each liability line; Unlimited General Aggregate; \$25,000,000 Products/Completed Operations Aggregate; \$25,000,000 Failure to Supply Utilities Aggregate
Public Officials/Errors & Omissions Liability/GIRMA	AT-3	Continuous	Wrongful Acts or Occurrences	\$5,000,000 for each occurrence; \$25,000,000 Aggregate Limit
Automobile Liability/GIRMA	AT-3	Continuous	Single Occurrence, Uninsured Motorists, Hired/Non-Owned	\$5,000,000 for Combined Single Occurrence Limit, Uninsured Motorists and Hire "& Non-Owned. Medical payments are Excluded
Crime & Fidelity/GIRMA	AT-3	Continuous	Blanket Employee Dishonesty, Forgery or Alteration, Computer Crime, Money & Securities	\$500,000 for each coverage line. Includes Blanket Employee Dishonesty, Forgery or Alteration, Computer Crime and Money & Securities
Property/GIRMA	AT-3	Continuous	Total Insured Values, Blanket Building & Contents; Computers (EDP); Flood, Earthquake	\$4,625,127 for Total Insured Values; \$4,625,127 (ea) for, Flood and Earthquake; Replacement Cost for Building & Contents; Actual Cash Value for Mobile Equipment

**Atlanta Regional Commission  
Schedule of Insurance in Force  
December 31, 2018**

<u>Type of Coverage/ Name of Company</u>	<u>Policy Number</u>	<u>Policy From</u>	<u>Period To</u>	<u>Details of Coverage</u>	<u>Liability Limits</u>
Long Term Disability/Guardian Life Ins	492781	1/1/18	12/31/18	On the 91st day of being disabled, the employee is eligible to receive 66 2/3% of his monthly income up to \$7,500 per month	\$7,500 per month
Group Hospital and Medical/BCBS	GA6793	1/1/18	12/31/18	Employees and families - Surgery, Major Medical, Hospitalization	Medical Expense- Unlimited In-Network; Major Medical -\$500 Deductible; 80% of all covered charges using inside the POS Network or 60% of all covered charges outside the Network (after meeting deductible)
Group Dental/ Lincoln National	ARCOMM BL-1554930	1/1/18	12/31/18	Employees and families comprehensive dental plan for preventive, basic, major and orthodontic services	Type A - 100% Type B - 80% Type D - 50% (\$1,500 lifetime maximum) \$1,500 calendar year maximum \$50 deductible applies to all types service except preventive
Worker's Compensation/ Georgia Municipal Association	---	1/01/18	12/31/18	Employees-Medical expenses related to on the job injuries	\$100,000
Chubb Group of Insurance Companies/Federal Insurance Company	6476-38-99	2/2/16	2/2/19	Accidental Loss of Life max. up to \$250,000	All active employees who work a minimum of 30 hours per week except commissioners; \$50,000 commissioners
Basic Group Life Insurance/Guardian Life Ins	492781	1/1/18	12/31/18	Three times annual earnings option to purchase additional 1 to 5 x maximum of \$300,000. Effective upon completion of 6 month introductory period	\$450,000 max.

**ATLANTA REGIONAL COMMISSION**  
**Schedule of Agency Vehicles**  
**As of December 31, 2018**

<b>Department</b>	<b>Year</b>	<b>Make</b>	<b>Model</b>	<b>Vehicle ID Number</b>	<b>Acquisition Year</b>
Business Services	2015	Ford	Explorer	1FM5K7B86FGA28702	07-July-2014
Business Services	2014	Ford	Fusion Hybrid	3FA6P0LU7ER363056	06-June-2015
Business Services	2015	Ford	Fusion	3FA6P0G72FR131485	22-August-2015
Business Services	2010	Toyota	Prius	JTDKN3DU9A0088332	11-January-2010
Community Services	2008	Winnebago	RU	1F6NF53Y67OAO5431	09-November-2007

**Atlanta Regional Commission  
Salaries of Principal Employees (Exempt Positions)  
Pay Ranges and Classifications (Classified Service)  
December 31, 2018**

<u>EMPLOYEE</u>	<u>TITLE</u>	<u>ANNUAL RATE AS OF DECEMBER 31, 2018</u>
Doug Hooker	Executive Director	\$251,613
John Hammond	Director of Community Services	\$166,400
Susan Chana	Director of Strategic Relations	\$166,400
Mike Alexander	Director of Livable Communities	\$169,811
Kevin Crump	Director of Business Services	\$160,000

<u>CLASS TITLE</u>	<u>PAY RANGE</u>		<u>CLASS TITLE</u>	<u>PAY RANGE</u>	
	<u>Minimum</u>	<u>Maximum</u>		<u>Minimum</u>	<u>Maximum</u>
Administrative Assistant	\$31,024	\$48,750	Executive Assistant./Sec'y to the Commission	\$66,511	\$111,485
Administrative Specialist	34,742	54,594	Principal Communications Coordinator	66,511	111,485
Talent Management Assistant	35,888	58,277	Senior Talent Management Coordinator	66,511	111,485
Planning Technician	35,888	58,277	Principal GIS Analyst	66,511	111,485
Program Technician	35,888	58,277	Principal IT Analyst	66,511	111,485
Senior Administrative Specialist	35,888	58,277	Principal Management Analyst	66,511	111,485
Accounting Technician	37,072	60,198	Senior Principal Program Specialist	66,511	111,485
Administrative Coordinator	43,578	73,045	Senior Principal Planner	66,511	111,485
Talent Management Specialist	43,578	73,045	Senior Principal Accountant	66,511	111,485
Communications Specialist	43,578	73,045	Senior Principal Communications Coordinator	68,224	114,357
GIS Specialist	43,578	73,045	Senior Principal GIS Analyst	68,224	114,357
IT Specialist	43,578	73,045	Senior Principal IT Analyst	68,224	114,357
Planner	43,578	73,045	Senior Principal Management Analyst	68,224	114,357
Program Specialist	43,578	73,045	Senior Principal Accountant II	68,224	114,357
Accountant	49,182	82,438	Senior Principal Program Specialist II	68,224	114,357
GIS Analyst	49,182	82,438	Senior Principal Planner II	68,224	114,357
Management Analyst	49,182	82,438	Senior Principal Engineer	68,224	114,357
Engineer	49,182	82,438	Principal Talent Management Coordinator	68,224	114,357
Purchasing Agent	49,182	82,438	Section Manager	69,936	120,889
Registered Nurse	49,182	82,438	Group Manager, General Services	72,634	125,552
Senior Communications Specialist	49,182	82,438	Group Manager, Community Engagement	75,330	130,213
Senior IT Specialist	49,182	82,438	Group Manager, Government Affairs	75,330	130,213
Senior Planner	49,182	82,438	Group Manager, Community Partnerships	75,330	130,213
Senior Program Specialist	49,182	82,438	Group Manager, Mobility Services	75,330	130,213
Nutritionist	54,920	93,034	Group Manager, Digital Strategy	78,707	136,048
Senior Talent Management Specialist	54,920	93,034	Group Manager, Communications & Marketing	78,707	136,048
Senior Engineer	54,920	93,034	Group Manager, Research & Analytics	82,755	143,047
Communications Coordinator	54,920	93,034	Group Manager, Strategic Initiatives	82,755	143,047
IT Analyst	54,920	93,034	Group Manager, Homeland Security & Recovery	82,755	143,047
Principal IT Specialist	54,920	93,034	Group Manager, Mobility Services	82,755	143,047
Principal Planner	54,920	93,034	Group Manager, Natural Resources	86,779	150,199
Senior GIS Analyst	54,920	93,034	Group Manager, Aging & Independence Services	86,779	150,199
Principal Program Specialist	54,920	93,034	Group Manager, Community Development	86,779	150,199
Senior Administrative Coordinator	54,920	93,034	Group Manager, Talent Management	86,779	150,199
Senior Accountant	54,920	93,034	Group Manager, Technical Services	86,779	150,199
Senior Management Analyst	54,920	93,034	Group Manager, Financial Services	86,779	150,199
Principal Program Coordinator	62,465	104,705	Group Manager, Workforce Solutions	86,779	150,199
Principal Planning Coordinator	62,465	104,705	Group Manager, Transportation Access & Mobility	86,779	150,199
Principal Accountant	62,465	104,705	Center Director, Community Services	103,907	179,610
Senior Communications Coordinator	62,465	104,705	Center Director, Business Services	103,907	179,610
Nutrition Program Manager	62,465	104,705	Center Director, Strategic Relations	103,907	179,610
Principal Engineer	62,465	104,705	Center Director, Livable Communities	103,907	179,610
Talent Management Coordinator	62,465	104,705	Deputy Executive Director	109,102	188,590
Senior IT Analyst	62,465	104,705	Executive Director	n/a	n/a

**Atlanta Regional Commission**  
**Schedule of Employee Salary and Travel Expenses**  
**for the Year Ended December 31, 2018**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Aiao, Folashade	Principal Program Specialist	\$56,923	\$2,293
Alexander, Michael D	Ctr. Dir. Livable Communities	179,328	7,225
Allen, Julius A	Principal Program Specialist	59,608	529
Allown, Michael F	Senior Accountant	88,242	0
Alter, Aaron	Program Technician/Aging	39,129	0
Amedu, Lora E	Sr. Program Specialist	63,961	1,110
Anderson, Jacquelyn I	Senior Management Analyst	88,232	2,237
Anderson, Stacey	Temporary	24,342	873
Apter, Rebecca	Administrative Coordinator	52,510	15
Bailie, Ana L	Senior Program Specialist	65,740	187
Baldwin, Yoll	Senior Program Specialist	54,528	2,554
Barnett, Bryan	Temporary	3	717
Barrett, JeanHee P	Senior Principal Planner	101,964	193
Barrett, Stephen R	Principal Planning Coordinator	80,951	3,295
Battle, Deborah	Accounting Technician	26,368	468
Bayalis, John	Manager, Gov't Affairs	42,123	2,747
Beamer, Jennifer D	Senior Program Specialist	69,367	2,605
Bear, Karen A	Temporary	7,215	0
Bellows, Layla	Senior Planner/Research	31,356	0
Benfield, Sheila C	Group Manager, TM	136,767	0
Berg, David	Temporary	14,322	0
Berry, M H	Senior Principal Mgmt. Analyst	107,526	3,354
Beverly, Sylvia E	Senior Program Specialist	62,437	0
Blakeney, Roseanne	Sr. Administrative Specialist	40,421	15
Blocker, Christopher	Principal Program Coordinator	52,200	726
Blumberg, Mary T	Senior Principal Program Spec	105,381	3,283
Bradshaw, Patrick A	Principal Planning Coordinator	79,246	474
Brathwaite, Haydn	Principal Management Analyst	111,010	1,229
Bromell, Traci	Senior Program Specialist	32,365	0
Brown, Danielle D	Program Technician	52,162	609
Brown, Tamika B	Senior Program Specialist	54,378	1,040
Browne, Samantha	Temporary	5,936	0
Bruin Jr., James	Temporary	1,009	0
Brunson, Gia L	Senior Program Specialist	57,379	0
Bryan III, I Emerson	Temporary	1,813	0
Bundrage, Marquita	Administrative Coordinator	44,079	20
Burgess, Suzanne H	Program Section Manager	130,376	2,292
Burke , Christopher J	Group Manager, General Svcs	115,974	0
Burke, Cynthia K	Principal Program Coordinator	82,457	529
Butts, Wendy Y	Senior Program Specialist	62,036	1,260
Carnathan, Michael N	Group Manager, Res & Analytics	122,253	1,816
Cason, Chelsea	Temporary	8,782	0
Causby, Stephen W	Group Manager, Comm. Partnersh	97,977	6,189
Chana, Susan	Ctr. Director, Strategic Rel	173,154	3,129
Chappell-Dick, Hannah	Temporary	15,650	0

**Atlanta Regional Commission  
Schedule of Employee Salary and Travel Expenses  
for the Year Ended December 31, 2018**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Charlot, Henry	Senior Principal Program Spec	101,539	1,292
Christopher, Lisa A	Senior Program Specialist	42,686	0
Conner, Linda F	Temporary	37,180	0
Coore, Richard	Principal Program Specialist	27,692	3,661
Coppin, Candice	Senior Program Specialist	50,623	955
Cornwell, Andrew A	Planner	3,421	0
Covington, Clinton	Temporary	38,046	1,490
Cox, Amy C	Senior IT Analyst	67,200	0
Coxton, Bernard	SR Prin. Mgmt. Analyst/HSR	103,326	2,839
Crump, Kevin	Center Director, Business Svcs	142,537	1,039
Cuadrado, Andrew	Program Technician/CC	45,029	0
Culver, Lanetta	Administrative Assistant	31,073	0
Daney, Aileen	Senior Planner	44,931	1,363
Davis, Allison M	Senior Program Specialist	59,436	163
Davis, Curt S	Principal IT Analyst	95,942	0
Davis, Lisa N	Sr. Prin. Program Specialist	84,549	2,832
Davis, Wendy J	Senior Program Specialist	61,907	0
Davison, Brianna	Temporary	8,928	0
De Giulio, Christina	Principal Planner/Research	59,489	1,540
DeMerritt, Paul	Temporary	8,010	0
Devane, Darrell G	Temporary	102,279	266
Dickey, Star T	Temporary	65,703	764
Dieg, Melanie	Temporary	10,518	0
DiGirolamo , Paul A	Senior GIS Analyst	82,160	1,099
Dillard, Claudette E	Principal Planner	35,417	0
Dixon, Denise A	Program Specialist	57,057	724
Doneff, Amy	Temporary	1,995	0
D'Onofrio, David A	Principal Planner	73,654	3,708
Donsky, Paul M	Group Manager, Commun & Mkt	121,414	474
Douse III, Sidney	Senior Planner	64,781	798
Dudley, David M	Group Mgr., Digital Strategy	110,106	0
Duncan, Allison M	Principal Planner	72,177	518
Ellis, Ryan J	Sr Principal Program Spec II	77,966	2,570
Epstein, Dara	Temporary	6,461	0
Fan, Shichen	Temporary	22,094	0
Faulkner, Christopher R	Principal Planner	70,922	837
Flournoy-Gray, Cordelias	Temporary	20,429	0
Friedman, Mirit	Temporary	3,794	0
Gayle, Aisah	Senior Program Specialist	62,925	672
George, Kathryn	Senior Program Specialist	52,782	0
Ghani, Marisa L	Senior Planner	45,480	1,400
Ghimire, Ramesh	Principal Planner	73,719	161
Gibbs, Taylor	Temporary	3,900	0
Giguere, David	Principal GIS Analyst	97,967	1,559
Glover, Michelle M	Senior Program Specialist	56,450	4,162

**Atlanta Regional Commission  
Schedule of Employee Salary and Travel Expenses  
for the Year Ended December 31, 2018**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Goldberg, Jill	Sr. Prin. Program Specialist	53,846	1,274
Golivesky, Barry	Principal Comm Coordinator	103,129	0
Goodrum-Ellis, Kiah-Simon	Program Specialist	8,380	0
Goodwin, Amy R	Principal Planning Coordinator	86,573	1,208
Gunn, Danielle	Senior Accountant	42,874	40
Gustave-Cason, Kurl D	Program Specialist	58,608	1,178
Haggard, Scott A	Government Affairs Manager	62,448	2,015
Hamer, Schnequka	Accounting Technician	58,484	1,462
Hammond III, John B	Ctr. Director Community Svcs.	171,224	316
Hann, Christopher A	IT Analyst	61,359	0
Harmon, Sharon	Temporary	1,962	0
Harper, Robert W	Senior Principal Accountant	107,313	3,437
Harris, Regina F	Senior Program Specialist	59,128	0
Harrison, Victoria	Temporary	36,100	742
Haynes, David W	Senior Principal Planner	115,772	2,867
Henry, Allison	Program Specialist	36,077	827
Herrig, Robert F	Planner	46,785	348
Hill-Attkisson, Erin L	Senior Program Specialist	59,665	1,254
Hinson, Raven	Temporary	3,416	0
Holder, Pier W	Senior Program Specialist	49,182	1,868
Hooker, Douglas R	Executive Director	251,777	2,990
Hutcherson, Joy	Senior Program Specialist	52,708	0
Jackson, Crystal L	Principal Planner	74,502	0
Jackson, Felecia A	Management Analyst/HSR	56,500	1,195
Jackson, Phyllis B	Principal Program Coordinator	78,701	3,978
Jakobsen, Pamela	Temporary	2,038	0
Jaquish, James L	Sr Communications Coordinator	92,934	737
Jerram, Megan	Senior Program Specialist	50,271	0
Johnson, Amoylyn V	Talent Management Specialist	70,982	0
Johnson, Audrey M	Senior Planner	61,981	78
Johnson, Daniel E	Senior Principal Planner	111,717	2,325
Johnson, Kameisha	Talent Management Coordinator	81,206	190
Jones, Regan	Temporary	4,852	0
Jones, Sequoyah	Program Technician	32,388	11
Jones, Terri Y	Senior Program Specialist	67,160	0
Karanja, Susan	Senior Program Specialist	53,878	56
Kiene, Jeanette	Temporary	34,933	1,774
Kim, Kyeil	Principal Planning Coordinator	90,300	62
Kim, Kyung-Hwa	Senior Principal Planner	116,456	3,735
Kim, Rebekah	Temporary	2,824	0
Kirton, Sandra G	Senior Program Specialist	59,833	733
Kurtz, Becky	Group Manager, Aging & Indepen	155,181	1,885
Lancelin , Colby T	Principal Planning Coordinator	87,170	2,419
Langley, Leslie S	Principal Program Specialist	40,563	1,202
Lanham, Deborah H	Sr. Adminstrative Coordinator	32,385	38



**Atlanta Regional Commission  
Schedule of Employee Salary and Travel Expenses  
for the Year Ended December 31, 2018**

<b><u>Employee</u></b>	<b><u>Title</u></b>	<b><u>Wages</u></b>	<b><u>Travel</u></b>
Lazarus, Crystal S	Senior Accountant	64,026	1,069
Leak, Paula S	Management Analyst	59,269	1,478
LeBeau, Robert	Group Manager, Workforce Solut	139,205	7,681
Leonard, Matthew	Temporary	8,876	0
Lewandowski, Steven M	Principal Planner	71,990	0
Lewis, Erica M	Program Specialist	67,596	0
Little, Debra A	Administrative Coordinator	60,991	15
Lombard, Jared	Senior Principal Planner	91,804	3,780
Lucas, Karen A	Principal Program Specialist	69,889	468
Lupoe, Kynnesha	Driver	38,167	52
Ma, Jiayan	Temporary	8,002	0
MacLeish-White, Odetta	Senior Prin Prog Specialist II	95,000	2,560
Magusiak, Cheney	Program Technician	19,950	0
Mangham, Marquitrice	Principal Planner	67,218	1,031
Marinelli, Abigail	Senior Planner	29,764	203
Mason, Gregory R	Group Manager, Homeland Sec.	130,507	1,417
Matrille, Rossangie	Senior Program Specialist	39,337	0
Mayerik, Cheryl T	Sr. Communications Coordinator	92,373	1,133
McCord, Robert E	Temporary	16,590	0
McKnight, Elizabeth	Managment Analyst	69,829	55
McRunnels, Lucius	Senior Program Specialist	62,512	3,338
Meadows-Dillard, Amber S	Senior Program Specialist	58,381	0
Miller, Nathaniel	Temporary	3,493	0
Mills, William M	Program Specialist	47,862	0
Mollet Saint Benoit, Celi	Temporary	4,368	0
Morgan, Linda B	Temporary	19,640	0
Morris, Andrew	Senior Principal Planner	92,786	4,956
Mottley, Tanya N	Senior Accountant	23,252	995
Murphy, Meghan A	Senior Program Specialist	52,077	458
Neupane, Suresh	Temporary	5,219	0
Newton, Mary S	Principal Program Specialist	67,590	1,055
Norris, Theodora	Temporary	41,592	2,569
O'Connor, Marsharee S	Principal Program Coordinator	81,925	297
Omokaro, Nosayaba	Temporary	3,982	0
Oquendo, Brittney N	Managment Analyst	51,153	1,514
Orji, Chinomnso	Temporary	14,508	0
Orr, John M	Group Manager, Trans & Mob Svc	152,481	2,473
Orrego, Alexandra	Temporary	16,299	0
Orsini, Caledonia	Temporary	280	0
Ovide, Caitlin	Administrative Coordinator	43,135	294
Palmer, Brittney	Senior Program Specialist	54,300	6,560
Park, Nokil	Principal Planner	81,822	0
Parker, Andrew T	Principal Program Coordinator	88,276	515
Patilla, Shane	Senior Principal Mgmt. Analyst	6,000	0
Patterson, Tammy	Senior Program Specialist	32,000	325

**Atlanta Regional Commission  
Schedule of Employee Salary and Travel Expenses  
for the Year Ended December 31, 2018**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Pearson, Linda	Temporary	30,596	150
Pelletier, Diane L	Finance Manager	32,945	0
Pellino, Cara M	Principal Program Coordinator	85,451	0
Perkins, Alyssa	Temporary	12,800	0
Perry, Monica	Temporary	20,404	18
Perumbeti, Katherine S	Senior Program Specialist	61,647	1,831
Phillips, Douglas W	IT Analyst	59,991	0
Phillipson, Joshua	Principal Program Specialist	69,430	1,737
Pollock, Shayna	Senior Planner	63,970	7,007
Pressley, Mia D	Principal Program Coordinator	106,048	0
Ram, Neela S	Principal Planner	57,547	423
Randolph, Ray L	Group Manager, IT	142,304	0
Reed Wilkins, Malika	Group Manager, Mobility Svcs.	120,735	4,040
Reichert, Ralph D	Temporary	85,800	0
Rimal, Rukumani	Temporary	8,834	0
Rivera, Ashley C	Principal Planner	73,697	1,520
Rivers, Rabiah	Temporary	4,910	0
Roberts, Melissa C	Principal Management Analyst	88,400	967
Roberts, Robin B	Temporary	1,436	0
Robertson, Tara E	IT Analyst	78,890	0
Roell, Maria N	Senior Planner	56,591	1,985
Rogers, Ian	Temporary	3,654	0
Rose, Charlie W	Accounting Technician	40,912	0
Rosembert, Anne	Senior Program Specialist	53,363	3,402
Rousseau, Guy	Senior Principal Planner	112,272	2,034
Rushing, James B	Principal Planner	71,508	1,307
Saintil, Thania	Administrative Coordinator	43,641	0
Sand, Lori	Senior Principal Planner	108,179	4,263
Sandlin, Elizabeth	Temporary	17,124	0
Sanford, Elizabeth L	Group Manager, Community Engag	134,141	1,813
Santo, James M	Principal Planner	97,646	35
Schillig, Kristin	Principal Program Specialist	4,769	0
Schramm, Cheryl L	Temporary	1,119	0
Sechler, Rachel	Temporary	10,901	0
Seong, Daniela	Temporary	11,008	0
Sharp, Kristie L	Sr. Principal Program Spec.	97,513	1,072
Shenbaga Kaniraj, Samyukt	Group Manager, Community Dev.	114,162	2,755
Skeen-Grant, Deborah	Senior Program Specialist	72,479	0
Skinner, James L	Senior Principal Planner	102,744	1,404
Skinner, Sarah A	Principal Program Specialist	62,132	2,877
Sloan, Casey A	Senior Program Specialist	56,863	1,229
Smith, Andrew N	Principal Planner	65,341	1,650
Smith, Bernita	Principal Planner	71,365	0
Smith, Kelly M	Finance Manager	132,051	6,354
Smith, Michael	Temporary	6,881	0

**Atlanta Regional Commission  
Schedule of Employee Salary and Travel Expenses  
for the Year Ended December 31, 2018**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Smith, Molly L	Sr.Communications Coordinator	91,642	28
Sotnikova, Maria	Senior Program Specialist	57,565	1,450
Spiliotis, Andrew	Senior Planner	48,077	1,270
Starckey, Lesa	Sr. Principal Program Spec.	11,869	0
Steele, Monique A	Sr. Administrative Specialist	55,910	0
Stevens, Jillian	Temporary	735	0
Stone, Logan	Temporary	4,543	0
Stoudemire, Katherine	Accounting Technician	32,692	0
Studdard, Daniel J	Principal Planneer	73,195	8,360
Summerlin, David	Senior Principal Mgmt. Analyst	78,974	146
Sung, Hae Seung	Temporary	340	0
Sweeney, Katherine	Sr. Communications Specialist	65,240	0
Szarowicz, Patricia C	Senior Program Specialist	63,083	46
Thompson, Anna B	Principal Program Specialist	78,640	0
Toles, Laurette L	Principal TM Coordinator	112,002	12
Tucker, Rosalind G	Principal Program Coordinator	75,915	1,324
Tuitt, Suzette	Senior Program Specialist	55,933	2,507
Tuley, Jonathan E	Senior Principal Planner	91,241	2,621
Tyger, Curtis	Temporary	4,074	0
Tyler, Amanda R	Senior Program Specialist	53,427	244
Upton, Rebecca	Temporary	5,002	91
Usher, Shantel	Temporary	1,892	0
Vine, Holly A	Administrative Specialist	44,233	0
Waidhas, Kelsey	Planner	29,231	49
Wakhisi, Kofi O	Senior Principal Planner	111,243	6,032
Walker, Geoff C	IT Analyst	32,835	0
Wallace, Helena	Temporary	29,383	1,067
Walles, Kenddal	Temporary	41,041	824
Wang, Wei	Senior Principal Planner	112,094	2,059
Ward, Joy	Temporary	2,586	0
Warlick, Corin	Temporary	2,277	0
Warren, Johanna	Communications Specialist	43,578	0
Wascher, Joel	Senior Program Specialist	65,079	382
Washington, Stephanie P	Senior Program Specialist	66,947	39
Weinberg, Emma	Temporary	2,307	0
Weis, Craig D	Senior Program Specialist	64,596	1,011
Wender, Rochelle T	Senior Program Specialist	88,753	173
Whitacre, Jacob	Temporary	20,306	0
White, Angela M	Senior Program Specialist	56,559	1,426
White, Connie M	Principal Program Coordinator	95,539	738
White-Fulks, Charissa M	Executive Asst./Sec'y to Board	86,872	330
Williams, Celia	Senior Program Specialist	53,354	0
Williams, Nicola	Temporary	21,148	284
Williams, Shannon	Senior Program Specialist	33,346	0
Williamson, Warren H	Employee on Loan	149,944	28

**Atlanta Regional Commission  
Schedule of Employee Salary and Travel Expenses  
for the Year Ended December 31, 2018**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Woodworth, Erik	Senior Planner	56,050	868
Yawn, Joseph	Temporary	2,885	0
Yawn, Kim	Program Specialist	54,760	0
Zhu, Honghong	Principal IT Analyst	110,554	0
Zitsch, Katherine	Group Manager, Nat Resources	154,419	11,298
Zwald, Brittany E	Principal Management Analyst	88,164	480
		<b>\$16,271,823</b>	<b>\$273,494</b>
(a)			
2018 Salaries (cash basis)			\$16,271,823
Non cash compensation			(135,103)
2017 Accrued salaries for the pay periods ended 12/31/2017 paid in 2018 (excluding fringe withholdings)			-292,369
2018 Accrued salaries for the pay periods ended 12/31/2018 paid in 2019 (excluding fringe withholdings)			375,278
Total Salaries 2018			<u><u>\$16,219,629</u></u>
(b)			
Travel paid to employees			\$273,494
Other charges to travel (parking, airline tickets) (itemized records on file in ARC offices)			171,435
Total Travel 2018			<u><u>\$444,929</u></u>



**Atlanta Regional Commission**

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