

Atlanta Regional Commission  
Atlanta, Georgia

# **Comprehensive Annual Financial Report**

**Fiscal Year Ended December 31, 2017**

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 27, 2018

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, 2017. 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, 2017, 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. 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, 2017 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 2017, ARC estimates that the region added 372,350 persons to total 4.48 million people, an average annual growth rate of 1.2 percent (up from 1.1 percent between 2010 and 2015). The 2010-2017 average annual population increase of 53,193 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 78,300 increase of 2016-2017 trailed 2015-2016 only slightly as the largest annual growth during the decade to date.

The impact of the severe national and regional recession that began in December 2007 and ended in June 2009 was both lagged and resilient. Population growth slowed significantly, as did job growth even more dramatically. For the calendar years of 2014-2017, however, housing permit levels bounced back substantially, though still not to pre-recession levels in almost all jurisdictions. 2017 saw some slowing compared to 2016 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 there is the good news of foreclosure problems receding to pre-recession levels except in a 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. Multifamily construction boomed 2014-2015 (particularly in core areas such as the City of Atlanta condo market) and continues in those core areas with tapering in 2016 and significant slowing in 2017. 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.

Yet while construction in most sectors 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 almost 140 percent, adding 2.58 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 back down to 3.6 percent as of April, 2018.

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 of 2010 -- to 5.1% as of March 2016 and then down even more sharply to 3.6% by April of 2018. This recent rate is a dramatic decline from the 10.0% reported in March 2010 and is 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 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. 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 rapidly increasing 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 five amendments and nine rounds of quarterly administrative modifications. The next major quadrennial update of the plan will be completed in early 2020.

Several initiatives in 2018 continue to build on the foundation of *The Atlanta Region’s Plan*:

- ARC will assist in reviewing and implementing regional transit governance (ATL Authority) legislation passed by the Georgia General Assembly during the 2018 session.
- TAMG will coordinate with the Mobility Services Group on completing an update to the regional transit vision, a process which began in late 2016.
- TAMG will complete the development of a Regional Truck Parking Assessment and a Regional Bicycle and Pedestrian Safety Action Plan, both of which got underway in 2017.
- TAMG manages the County Transportation Program (CTP), providing funding and staffing for county-level long range transportation planning initiatives as well as the City of Atlanta. The City of Atlanta and Gwinnett County completed CTP updates in 2016, with work ongoing in Clayton County, Fayette County, Forsyth County and northern Fulton County. All four of those updates will be completed in 2018. Procurement and contracting activities will also be underway in the latter half of 2018 for updates in Cobb County, DeKalb County and southern Fulton County. The first two updates will focus on establishing transit visions for those jurisdictions and preparing for possible future funding referenda under the ATL legislation.

- TAMG will be 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, development of an outreach and engagement plan for the next TIP/RTP update, and conducting a transit onboard survey used for regional travel demand model calibration.
- TAMG will be providing management oversight over numerous local planning studies, including four freight cluster plans, identified through a TIP funding solicitation process which got underway in 2017 and will be completed via TIP/RTP amendments in 2018.
- TAMG will be managing the procurement process on behalf of MARTA, Cobb County and SRTA to identify a vendor for implementation of a Regional Bus Stop Signage Program.
- ARC continues to be actively involved in reviewing and implementing federal rulemaking requirements related to transportation performance measures and targets.

ARC's Mobility Services Group is responsible for supporting and coordinating transportation demand management activities, regional transit service providers, human service transportation service planning and provision as well as the development of technological solutions to transportation related issues. In 2017, the division undertook a number of significant initiatives:

- Regional Transit Vision Update – The regional transit vision update process continued through 2017 finalizing the project list, evaluating and determining the best technologies available to evaluate the projects and developing evaluation criteria. All projects were evaluated and the plan update will be complete mid-2018.
- Fulton County Transit Master Plan – Mobility Services staff developed the scope and managed the Fulton County Transit Master Plan process. This involved extensive stakeholder and community outreach, oversight of the development of the financial model, funding scenarios, and mode selection. Mobility Services staff also planned and executed a transit scouting trip to Los Angeles to ensure Fulton County leaders experienced and fully understood BRT and LRT options.
- Group TAM Plan – Mobility Services staff initiated a Group TAM Plan for CPACS, and Gwinnett, Henry and Douglas Counties. This TAM Plan will outline current targets for State of Good Repair (SGR) for each asset class owned and operated by the group plan participants. The plan will also outline policies and procedures required to maintain SGR and will prioritize and project capital replacement costs. This plan will be completed by October 2018.
- Regional Bus Stop Sign – Mobility Services staff continued work on the regional procurement process for fabricating and installing new bus stop signs at all shared stop locations in the CobbLinc, GCT, SRTA and MARTA service areas. Technical documents for design and installation and an RFP were developed and procurement will be complete mid-2018.
- Georgia Commute Options (GCO) – As the regional transportation demand management (TDM) arm for the region, the Mobility Services Group officially assumed management of the Georgia Commute Options 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. In addition, the GCO team facilitated the transition of all marketing elements, employer outreach functions, incentives' operations and schools' management. Extensive research and analysis was conducted on the program to aid in the development of the new marketing and communications plan, the employer outreach approach and methodology and the schools' engagement strategy. In 2017, GCO promoted and/or launched several mode-specific promotions and TDM-related programs such as the TDM Regional Summit, FlexWork Summit, Biketober: Atlanta Bike Challenge and National School Bus Safety Week. In addition, Mobility Services assists regional transportation management associations (TMAs) with modal shift marketing campaign and strategies.

- Transportation Technology– Mobility Services coordinated and managed the inaugural ConnectATL Summit in 2017. This summit was largely successful and provided a framework for how community leaders, civic leaders and business leaders can work together to create a stronger, better connected and more prosperous Atlanta region. A second ConnectATL Summit is scheduled for 2018.

In 2017, the Community Development Group conducted a Strategic Planning framework with SixPitch Inc., to determine how the Group should view projects and update the Livable Centers Initiative Program. The result of this work, led to the development of the four core values of: Mobility; Equity; Resiliency; and Prosperity.

In 2017, the Community Development Group in partnership with the Aerotropolis Atlanta Alliance (the Alliance), supported the transition of the Aerotropolis Atlanta Alliance (the Alliance), to be a self-supporting organization with an Executive Director with the continued support of ARC, the Alliance will continue to focus on coordination among local efforts, marketing and branding of the airport area and to increase private investment in the communities surrounding the airport.

The Community Development Group continues to provide resources to implement plans at MARTA rail station areas. In 2017, 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.

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 32 DRIs in 2017.

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 10 plans in 2017. Since 2012, the Community Development Group has completed 56% of all Comprehensive Plans within the region.

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, 2017, the District rebate program and partners have replaced over 130,000 old, inefficient toilets with new low-flow toilets.

ARC continued the Green Communities program, certifying 8 communities in 2017. ARC also continued the Sustainable Connections Internship Program in 2017, matching 4 students with 4 communities on projects ranging from green certification to materials reuse and recycling. 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 2017, The Research and Analytics Group (RAG) completed major jurisdiction estimates for population in 2017, and finished a portion of preparatory work for development of 2017 employment estimates. For the geographic information specialists of the group, extensive work went into beginning a new round of spatial data collection, and refining associated city boundaries in the region. The GIS group 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 completion of the Boundary Annexation Survey (BAS) assistance in 2016, 2017 was a significant “ramp-up” year for the Local Update of Census Addresses (LUCA) process, involving aid to local governments in generating updated lists for the 2020 Census count.

2017 marked a transition from a forecast production hiatus in 2016 to a year of earnest planning and early work on a new forecast series for the 2020 Atlanta Region's Plan update. The primary work of the modeling groups in 2017 zeroed in on completion of needed refinements and calibrations for the transportation-focused Activity-Based Model (ABM), the land use/ socioeconomic focused REMI (regional forecast) and PECAS (small-area allocation) models—with the overarching goal of better performance on the forthcoming conformity forecast series. Modeling for the region's updated Transportation Improvement Plan (TIP) was completed in 2017. The PECAS model was also used in initial evaluations of the impacts of growth scenarios for the City of Atlanta.

The Neighborhood Nexus program, having in 2016 hired a new Executive Director and reestablished Board linkages, shifted into a new gear of activity in 2017. Both number of projects and revenues from fee-for-service efforts set records in 2017. The Nexus program was awarded host duties for a National Neighborhood Indicators Partnership Spring Partners Meeting in May of 2018. A draft business case statement was completed, and funding was explored for a consultant to perform a Resource Development Plan to more fully refine future direction and focus.

The Research & Analytics Group also continued adding value to services offered to seven internal clients and constituent governments by increasing use of ESRI Business Analyst Online, On the Map (Census Bureau), Burning Glass, and JobsEQ. The group in 2017 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) continued to evolve in 2017 as a “one-stop shop” for the Group's data products, hosting current and historical regional snapshots. The blog serves as a vehicle to post current “hot” content multiple times each week. Additional tools (Tableau, AMCharts, Venngage, and ArcGIS Online) were the core for the data visualizations “served” on the blog, website pages, Nexus, and Facebook/ Twitter feeds. The 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) and exploring implementation of the QuestionPro panel survey tool. The 2017 MAS was the fifth edition, and the largest of its kind in Metro Atlanta and Georgia. The 2017 version asked over 5,400 of Atlanta region residents 27 questions about their regional and local attitudes, perceptions, and behaviors. As with the 2016 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 2016 continuing their sponsorship. Though the greatest number of questions continued to focus on civic engagement, others tested perceptions of public education, traffic and transit, and economic health and resilience (including new questions on financial resiliency and food insecurity). 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 1,200 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 adult population in the Atlanta area, they include: defining ARC's role in the expansion of supportive housing in the metro area, identifying critical needs for workforce expansion among home and community based service providers, improving quality of life through more specific integration with Aging and the Arts, work with other partners to improve the healthcare system in the metro area and enhanced utilization of technology to address the increasing number of isolated older adults.

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 Economic Development Workforce Division and Georgia Department of Labor to disseminate information about retraining services to employees and employers experiencing layoffs and implement services.

Implement the SNAP Works 2.0 Grant funded through the U.S. Department of Agriculture and Georgia Department of Labor in six metro counties with the goal to increase the number of SNAP work registrants who obtain unsubsidized employment, increase their earned income, and reduce their reliance on public assistance.

Implement the HDCI Sector Partnership Grant from the Georgia Department of Economic Development to build and support regional, employer-led workforce development collaboratives in three key sectors: healthcare, information technology, and transportation, distribution, & logistics.

The Homeland Security & Recovery Group has been a unit under the management control of the Atlanta Regional Commission beginning in March 2015. Over the period, a new program structure was created which consist of an expanded policy board, an advisory board of 25 public safety practitioners, and 4 committees

focused on outcome based projects to increase the region's preparedness capabilities. Over 150 public and private sector representatives are engaged in the work of coordinating the plans, training and exercises in the event of a terrorist attack. Three (3) of the many specific accomplishments in 2017 include the installation and testing of a new regional interoperable radio frequency system; the creation, implementation and practicing of a SWAT tactical response Concept of Operations Plan, and completing a Full Scale Exercise in conjunction with Emory University and the Center for Diseases Control & Prevention (CDC). Since 2015, 17 seminars, trainings, drills and exercises have been conducted involving over 650 jurisdictional representatives and partnering stakeholders as work continues to build toward a multiyear training and exercise plan. Examples of some of the training completed so far have been the focus of Urban Area Security Initiative (UASI) efforts in anticipation of various major national sporting events within the region.

**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**

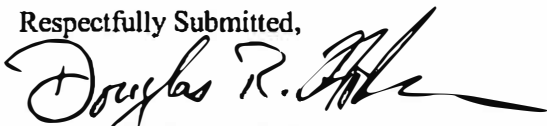
***Certificate of Achievement.*** The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Atlanta Regional Commission for its comprehensive annual financial report for the fiscal year ended December 31, 2016. The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards

The Honorable W. Kerry Armstrong, Chair  
June 27, 2018  
Page 10

for preparation of state and local government financial reports. This is the 36th 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,

A handwritten signature in black ink, appearing to read "Douglas R. Hooker", with a long, sweeping horizontal line extending to the right.

Douglas R. Hooker, P.E.  
Executive Director





Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

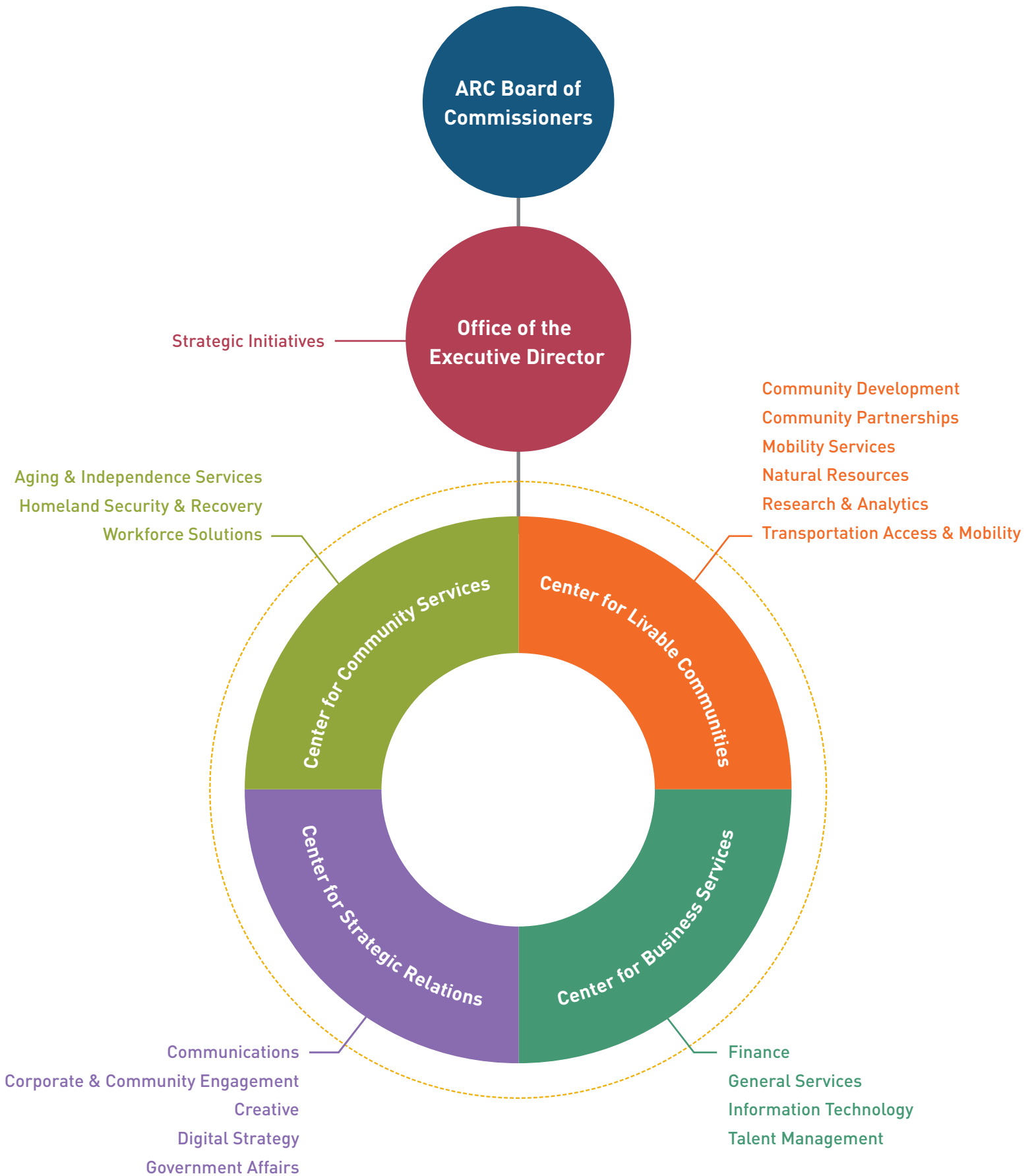
**Atlanta Regional Commission  
Georgia**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2016**

*Christopher P. Morrill*

Executive Director/CEO



# COMMISSION MEMBERSHIP 2017

As of 12/31/2017

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<b>OFFICERS</b>	Kerry Armstrong Chair	Charlotte Nash Secretary	Judy Waters Parliamentarian
	Kasim Reed Vice Chair	Robert Reeves Treasurer	

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<b>PUBLIC MEMBERS</b>	City of Atlanta	Kasim Reed Mayor	Caesar C. Mitchell Council President
	Cherokee County	Buzz Ahrens Commission Chairman	Tim Downing Mayor, City of Holly Springs
	Clayton County	Jeff Turner Commission Chairman	Willie Oswalt Mayor, City of Lake City
	Cobb County	Mike Boyce Commission Chairman	Mark Mathews Mayor, City of Kennesaw
	DeKalb County	Michael Thurmond Chief Executive Officer	R. Eric Clarkson Mayor, City of Chamblee
	Douglas County	Romona Jackson Jones Commission Chairman	Harvey Persons Mayor, City of Douglasville
	Fayette County	Eric Maxwell Commission Chairman	Eric Dial Mayor, Town of Tyrone
	Fulton County	Bob Ellis Interim Commission Chairman	Jere Wood Mayor, City of Roswell 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	Robert Price Mayor, City of Locust Grove
	Rockdale County	Oz Nesbitt Commission Chairman	Randy Mills Mayor, City of Conyers

---

<b>MEMBERS AT LARGE</b>	Eddie Ausband District 1	Mike Houchard District 6	Minuard "Mickey" McGuire District 11
	Robert L. Stephens, Jr. District 2	Liane Levetan District 7	Julie Keeton Arnold District 12
	Robert Reeves District 3	Judy Waters District 8	Rob Garcia District 13
	Amol Naik District 4	Kerry Armstrong District 9	Dan Post, Jr. District 14
	Kip Berry District 5	W. Brandt Aden 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, 2017

**Office of the Executive Director**

Executive Director	Douglas R. Hooker
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**Center for Strategic Relations**

Director	Susan Chana
Manager, Government Affairs	Scott Haggard
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	Vacant
Manager, General Services	Chris Burke
Manager, Financial Services	Diane Pelletier
Manager, Information Technology Services	Ray Randolph
Manager, Talent Management	Sheila Benefield



## NICHOLS, CAULEY & ASSOCIATES, LLC

1825 Barrett Lakes Blvd, Suite 200  
Kennesaw, Georgia 30144  
770-422-0598 FAX 678-214-2355  
kennesaw@nicholscauley.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, 2017, 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 2017, 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 other post employment benefits trust fund schedule of funding progress, the other post employment benefits trust fund schedule of employer contributions, the schedule of changes in net pension liability and related ratios, and the schedule of pension contributions on pages 18-27 and 69-71 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 schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal*

*Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining nonmajor fund statements and schedules and the schedule of expenditures of federal awards 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 and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section, statistical section, and the remaining 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, 2018 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, 2018

## 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, 2017. 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 \$7,256,445 (*net position*). Of this amount, \$5,159,177 (*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 increased by \$607,430. The majority of this increase is attributable to the decrease in unrestricted resources required to match grant proceeds and increases in population on which ARC receives local funding of \$1.10 per capita.
- Governmental Activities general revenues for the year were \$5,030,922. Of this amount, \$60,400 net was transferred to business-type activities.
- As of the close of the current fiscal year, the ARC's governmental funds reported a combined ending fund balance of \$10,661,620, an decrease of \$1,622,434 in comparison with the prior year. Approximately 98 percent of this amount, \$10,432,006, 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 \$10,661,620 or 12 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 68 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 69 through 86, and pages 113 through 130 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 \$7,256,445 at December 31, 2017, compared with assets and deferred outflows exceeding liabilities and deferred inflows by \$6,649,015 at December 31, 2016. Twenty-nine 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	
	2017	2016	2017	2016	2017	2016
Current and other assets	\$ 26,731,371	\$ 21,694,290	\$ -	\$ 500	\$ 26,731,371	\$ 21,694,790
Internal balances	(131,382)	(13,118)	131,382	13,118	-	-
Capital Assets	2,097,268	188,798	-	-	2,097,268	188,798
Total Assets	<u>28,697,257</u>	<u>21,869,970</u>	<u>131,382</u>	<u>13,618</u>	<u>28,828,639</u>	<u>21,883,588</u>
Deferred Outflows of Resources	<u>5,118,742</u>	<u>6,264,059</u>			<u>5,118,742</u>	<u>6,264,059</u>
Long-term liabilities outstanding	1,463,124	7,695,718			1,463,124	7,695,718
Other Liabilities	<u>17,078,513</u>	<u>10,499,171</u>	<u>131,382</u>	<u>13,618</u>	<u>17,209,895</u>	<u>10,512,789</u>
Total Liabilities	<u>18,541,637</u>	<u>18,194,889</u>	<u>131,382</u>	<u>13,618</u>	<u>18,673,019</u>	<u>18,208,507</u>
Deferred Inflows of Resources	<u>8,017,917</u>	<u>3,290,125</u>			<u>8,017,917</u>	<u>3,290,125</u>
Net Position:						
Invested in capital assets	2,097,268	188,798	-	-	2,097,268	188,798
Restricted					-	-
Unrestricted	<u>5,159,177</u>	<u>6,460,217</u>	<u>-</u>	<u>-</u>	<u>5,159,177</u>	<u>6,460,217</u>
Total net position	<u>\$ 7,256,445</u>	<u>\$ 6,649,015</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,256,445</u>	<u>\$ 6,649,015</u>

The balance of *unrestricted net position*, \$5,159,177, 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.

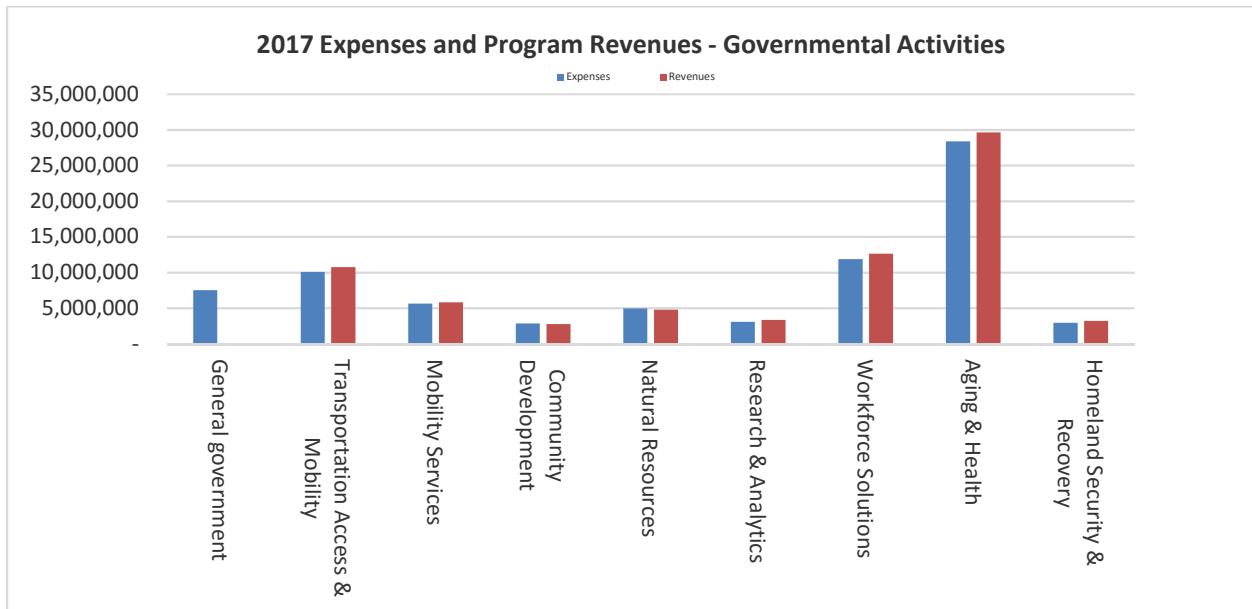
**Governmental activities.** Governmental activities increased the ARC's net position by \$607,430, thereby accounting for nine percent of the total net position and 100 percent of the growth of net position of the ARC at year-end. Key elements of this increase are as follows:

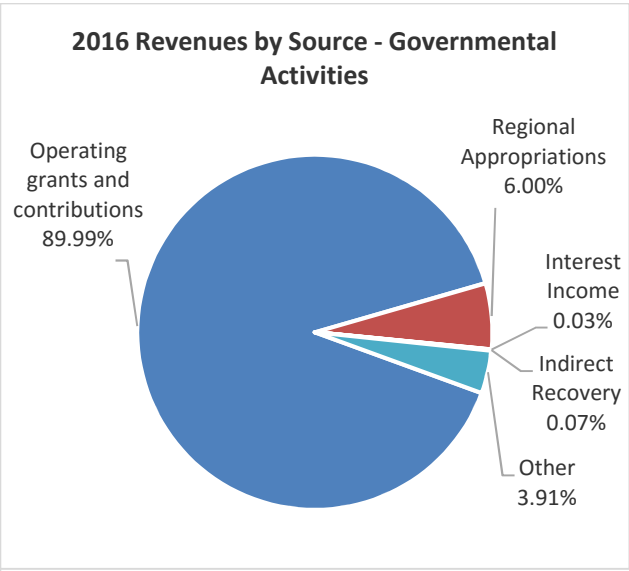
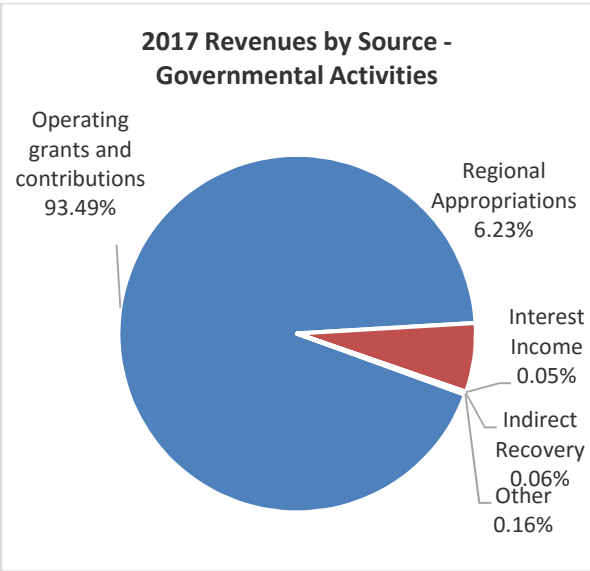
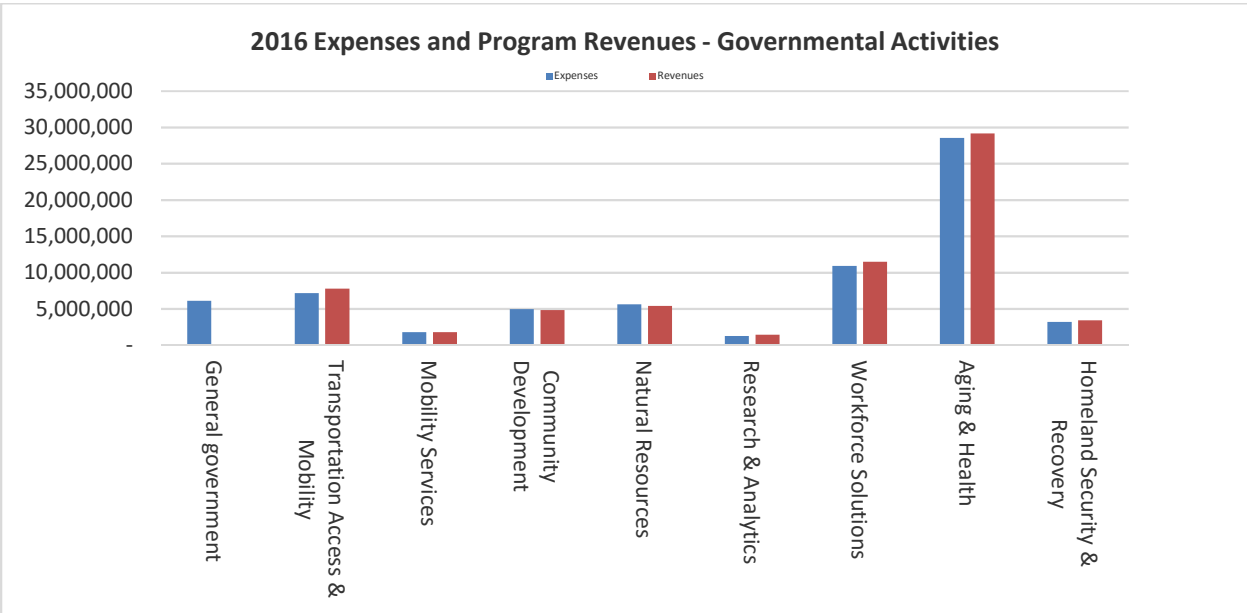
ARC's Changes in Net Assets

	Governmental Activities		Business-type Activities		Total 2017	Total 2016
	2017	2016	2017	2016		
<b>Revenues</b>						
Charges for services	\$ -	\$ -	\$ 1,022,246	\$ 953,508	\$ 1,022,246	\$ 953,508
Operating grants and contributions	72,973,915	65,261,750	-	-	72,973,915	65,261,750
<b>General Revenues:</b>						
Regional Appropriations	4,863,980	4,354,600	-	-	4,863,980	4,354,600
Interest Income	42,715	24,317	-	-	42,715	24,317
Indirect Recovery	50,036	48,224	-	-	50,036	48,224
Other	124,227	2,835,682	-	-	124,227	2,835,682
<b>Total Revenues</b>	<b>\$ 78,054,873</b>	<b>\$ 72,524,573</b>	<b>\$ 1,022,246</b>	<b>\$ 953,508</b>	<b>\$ 79,077,119</b>	<b>\$ 73,478,081</b>
<b>Expenses</b>						
General government	\$ 7,520,358	\$ 6,086,205	\$ -	\$ -	\$ 7,520,358	\$ 6,086,205
Transportation Access & Mobility	10,083,526	7,154,785	-	-	10,083,526	7,154,785
Mobility Services	5,630,374	1,796,409	94,858	-	5,725,232	1,796,409
Community Development	2,870,636	4,933,897	630,793	637,845	3,501,429	5,571,742
Natural Resources	4,991,361	5,631,800	115,805	104,373	5,107,166	5,736,173
Research & Analytics	3,078,682	1,242,033	-	-	3,078,682	1,242,033
Workforce Solutions	11,855,815	10,915,323	-	-	11,855,815	10,915,323
Aging & Health	28,384,561	28,536,577	30,703	75,124	28,415,264	28,611,701
Communications	-	-	160,451	157,626	160,451	157,626
Homeland Security & Recovery	2,971,730	3,183,032	-	-	2,971,730	3,183,032
Indirect Expense Allocation	-	-	50,036	48,224	50,036	48,224
<b>Total Expenses</b>	<b>\$ 77,387,043</b>	<b>\$ 69,480,061</b>	<b>\$ 1,082,646</b>	<b>\$ 1,023,192</b>	<b>\$ 78,469,689</b>	<b>\$ 70,503,253</b>
Increase in net position before transfers	\$ 667,830	\$ 3,044,512	\$ (60,400)	\$ (69,684)	\$ 607,430	\$ 2,974,828
Transfers	(60,400)	(69,684)	60,400	69,684	-	-
Change in net position	\$ 607,430	\$ 2,974,828	\$ -	\$ -	\$ 607,430	\$ 2,974,828
Net Position - beginning,	\$ 6,649,015	\$ 3,674,187	-	-	\$ 6,649,015	\$ 3,674,187
Net Position - ending	\$ 7,256,445	\$ 6,649,015	\$ -	\$ -	\$ 7,256,445	\$ 6,649,015

General government expenses in the amount of \$7,520,358 are net of indirect costs. The general government indirect expense allocation of (\$6,136,039), as shown in the Statement of Activities is the difference between total indirect recovery of \$6,701,509 and general government indirect expense of \$565,470. Total direct and indirect expenses for the general government are \$8,085,828.

The majority of the increase in Net Position in 2016 is attributable to the lease termination fee the Commission received to terminate its lease agreement.

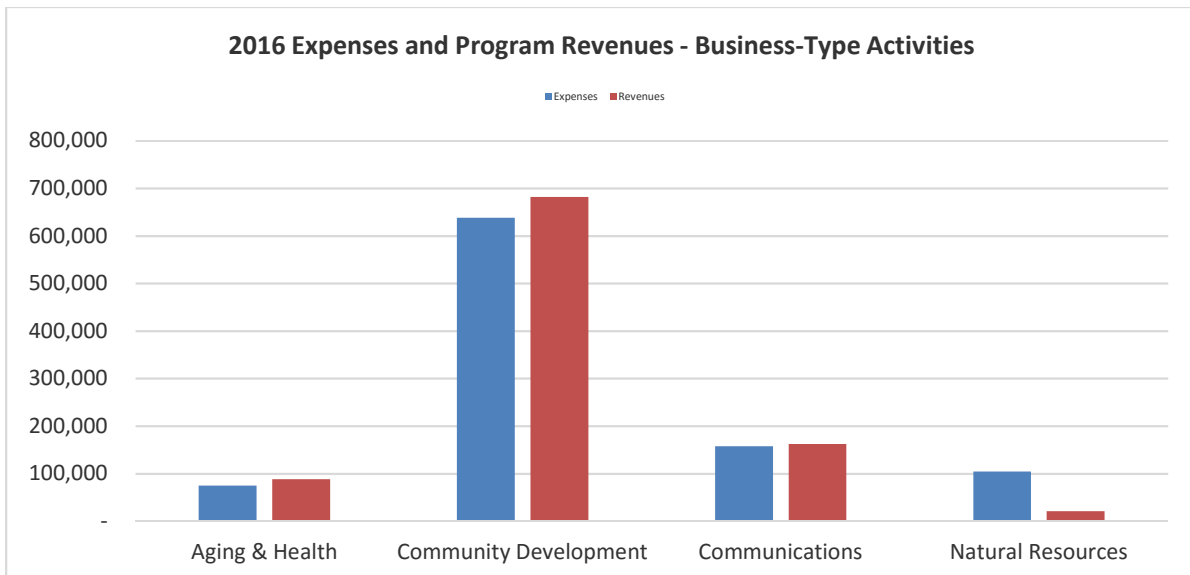
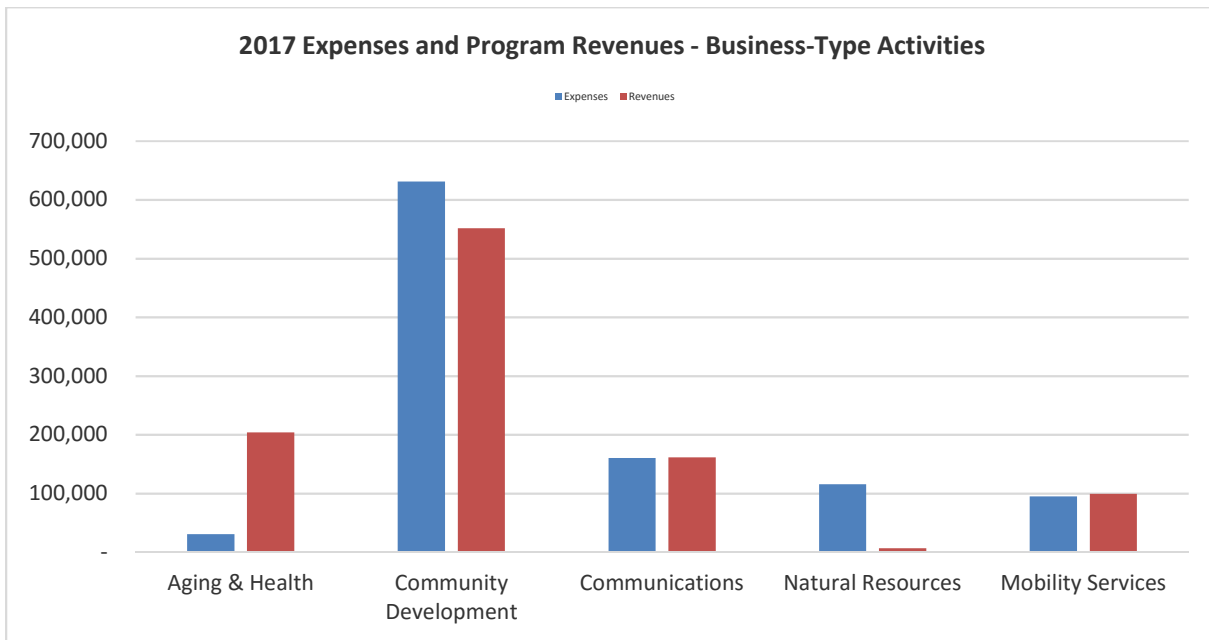


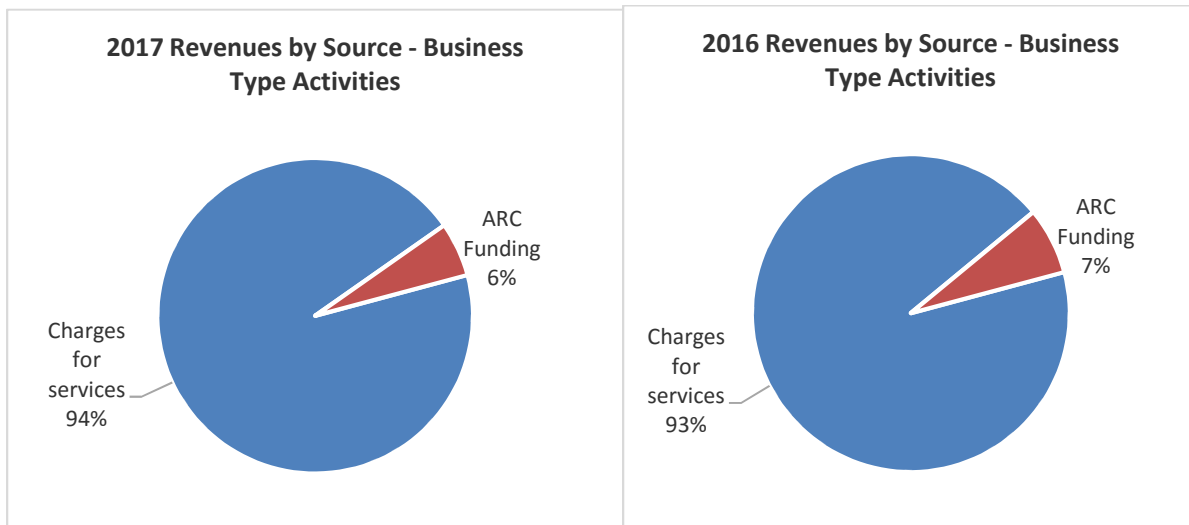


The ARC operates primarily from grant revenues; therefore, decreases in expenses closely parallel decreases in grant funding for services.

**Business-type activities.** Business-type activities received \$60,400 of ARC’s unrestricted resources during 2017. Funding provided by the ARC is broken down as follows:

<u>Activity</u>	<u>ARC resources used</u>
Communications	\$ 1,206
Mobility Services	(4,234)
Community Development	79,251
Natural Resources	155,853
Aging & Health	<u>(171,676)</u>
Total	<u>\$60,400</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 \$10,661,620, a decrease of \$1,622,434 in comparison with the prior year. Approximately 98 percent of this total amount \$10,432,806 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 decreased by \$1,622,434 during the 2017 fiscal year. The key factor of this decline is as follows:

- The majority of this decrease is attributable to the \$2.1 million capital outlay during our move to the new building in June 2017.

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:

- Supplies, Indirect costs and Other expenditures exceeded budget by \$30,637, \$13,597 and \$420,906 respectively. Supplies and Other expenditures exceeded budget due to move to the new building at 229 Peachtree Street in June. Indirect costs exceeded budget due to adding new staff for a new program in 2017.

## Capital Asset Administration

**Capital assets.** The ARC's investment in capital assets for its governmental activities as of December 31, 2017 was \$2,097,268 (net of accumulated depreciation). This investment in capital assets includes equipment, furniture and fixtures.

Capital assets of the ARC as of December 31, 2017, were as follows:

### Atlanta Regional Commission's Capital Assets (net of depreciation)

	Governmental Activities		Total Percentage <u>Change</u>
	<u>2017</u>	<u>2016</u>	<u>2016-2017</u>
Equipment	\$ 702,784	\$180,928	288%
Leasehold Improvements	546,069	0	
Furnishings and Fixtures	<u>848,415</u>	<u>7,870</u>	10,679%
Total	<u>\$2,097,268</u>	<u>\$ 188,798</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 2018 budget results in an increase of \$3,394 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 2018 budget are in accordance with projected increases of approximately



2.9 percent of population. The 2018 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 2018 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, 2017**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 6,219,745	\$ -	\$ 6,219,745
Advances due from subgrantee agencies	34,236	-	34,236
Receivables from grantors	20,384,438	-	20,384,438
Prepaid items	92,952	-	92,952
Internal balances	(131,382)	131,382	-
Capital assets, net of accumulated depreciation:			
Equipment, furnishings & fixtures	2,097,268	-	2,097,268
<b>Total assets</b>	<b>28,697,257</b>	<b>131,382</b>	<b>28,828,639</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension	5,118,742	-	5,118,742
<b>LIABILITIES</b>			
Salaries payable	417,391	-	417,391
Accounts payable and accrued expenses	6,763,927	92,347	6,856,274
Unearned revenue	2,832,709	33,726	2,866,435
Advances from grantor agencies	1,461,185	-	1,461,185
Due to grantee agencies	4,040,886	528	4,041,414
Due to grantors	-	-	-
Other liabilities	552,843	4,781	557,624
Noncurrent liabilities:			
Due within one year	1,009,572	-	1,009,572
Due in more than one year	1,463,124	-	1,463,124
<b>Total liabilities</b>	<b>18,541,637</b>	<b>131,382</b>	<b>18,673,019</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension	8,017,917	-	8,017,917
<b>NET POSITION</b>			
Investment in capital assets	2,097,268	-	2,097,268
Unrestricted	5,159,177	-	5,159,177
<b>Total net position</b>	<b>\$ 7,256,445</b>	<b>\$ -</b>	<b>\$ 7,256,445</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, 2017**

<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	\$ 7,520,358	\$ (6,136,039)	\$ -
Transportation Access & Mobility	10,083,526	1,383,533	-
Mobility Services	5,630,374	174,426	-
Community Development	2,870,636	584,621	-
Natural Resources	4,991,361	516,665	-
Research & Analytics	3,078,682	814,149	-
Workforce Solutions	11,855,815	732,846	-
Homeland Security & Recovery	2,971,730	233,235	-
Aging & Health	28,384,561	1,646,528	-
Total governmental activities	<u>77,387,043</u>	<u>(50,036)</u>	<u>-</u>
Business-type activities:			
Communications	160,451	1,982	161,227
Mobility Services	94,858	-	99,092
Community Development	630,793	-	551,542
Natural Resources	115,805	46,548	6,500
Aging & Health	30,703	1,506	203,885
Total business-type activities	<u>1,032,610</u>	<u>50,036</u>	<u>1,022,246</u>
Total primary government	<u>\$ 78,419,653</u>	<u>\$ -</u>	<u>\$ 1,022,246</u>

General revenues:  
Regional appropriations (unrestricted)  
Interest income  
Miscellaneous income  
Transfers  
Total general revenues and transfers  
Change in net position  
Net position-beginning  
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>
\$ -	\$ (1,384,319)	\$ -	\$ (1,384,319)
10,770,594	(696,465)	-	(696,465)
5,811,905	7,105	-	7,105
2,764,717	(690,540)	-	(690,540)
4,816,100	(691,926)	-	(691,926)
3,364,412	(528,419)	-	(528,419)
12,618,887	30,226	-	30,226
3,205,819	854	-	854
29,621,481	(409,608)	-	(409,608)
<u>72,973,915</u>	<u>(4,363,092)</u>	<u>-</u>	<u>(4,363,092)</u>
-	-	(1,206)	(1,206)
-	-	4,234	4,234
-	-	(79,251)	(79,251)
-	-	(155,853)	(155,853)
-	-	171,676	171,676
<u>-</u>	<u>-</u>	<u>(60,400)</u>	<u>(60,400)</u>
<u>\$ 72,973,915</u>	<u>(4,363,092)</u>	<u>(60,400)</u>	<u>(4,423,492)</u>
	4,863,980	-	4,863,980
	42,715	-	42,715
	124,227	-	124,227
	(60,400)	60,400	-
	<u>4,970,522</u>	<u>60,400</u>	<u>5,030,922</u>
	607,430	-	607,430
	6,649,015	-	6,649,015
	<u>\$ 7,256,445</u>	<u>\$ -</u>	<u>\$ 7,256,445</u>

**Atlanta Regional Commission  
Balance Sheet  
Governmental Funds  
December 31, 2017**

	<u>General</u>	<u>Transportation Programs</u>	<u>Workforce Development</u>	<u>Aging Programs</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 6,219,745	\$ -	\$ -	\$ -
Receivables from grantors	418,560	6,190,042	4,946,435	7,516,867
Prepaid items	92,152	800	-	-
Due from other funds	11,030,375	205,385	586,987	218,333
Advances due from subgrantee agencies	-	-	-	34,236
Total assets	<u>\$ 17,760,832</u>	<u>\$ 6,396,227</u>	<u>\$ 5,533,422</u>	<u>\$ 7,769,436</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Salaries payable	\$ 417,391	\$ -	\$ -	\$ -
Accounts payable	1,449,372	2,585,663	1,252,882	531,635
Due to other funds	4,674,481	3,433,956	3,492,692	2,638,758
Advances from grantor agencies	-	-	-	1,461,185
Due to subgrantee agencies	-	177,260	725,768	3,137,858
Unearned revenue	5,125	199,348	62,080	-
Other liabilities	552,843	-	-	-
Total liabilities	<u>7,099,212</u>	<u>6,396,227</u>	<u>5,533,422</u>	<u>7,769,436</u>
Fund balances:				
Nonspendable:				
Prepays	92,152	800	-	-
Committed for:				
Special Programs	136,662	-	-	-
Unassigned	10,432,806	(800)	-	-
Total fund balances	<u>10,661,620</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 17,760,832</u>	<u>\$ 6,396,227</u>	<u>\$ 5,533,422</u>	<u>\$ 7,769,436</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

Deferred inflows of resources related to pensions

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

Net position of governmental activities

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

<b>Natural Resources</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ -	\$ -	\$ 6,219,745
222,137	1,090,397	20,384,438
-	-	92,952
3,420,539	107,662	15,569,281
-	-	34,236
<u>\$ 3,642,676</u>	<u>\$ 1,198,059</u>	<u>\$ 42,300,652</u>

\$ -	\$ -	\$ 417,391
476,961	332,649	6,629,162
685,676	779,293	15,704,856
-	-	1,461,185
-	-	4,040,886
2,480,039	86,117	2,832,709
-	-	552,843
<u>3,642,676</u>	<u>1,198,059</u>	<u>31,639,032</u>

-	-	92,952
-	-	136,662
-	-	10,432,006
-	-	10,661,620
<u>\$ 3,642,676</u>	<u>\$ 1,198,059</u>	

2,097,268

(1,251,639)  
(1,221,057)  
(8,017,917)  
(130,572)

5,118,742

\$ 7,256,445

**Atlanta Regional Commission  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2017**

	<u>General</u>	<u>Transportation Programs</u>	<u>Workforce Development</u>
<b>REVENUES</b>			
Regional appropriations	\$ 4,863,980	\$ -	\$ -
From grantor agencies	-	20,897,374	12,618,887
indirect cost recovery-grantor agencies	5,583,545	-	-
Dept indirect cost recovery-grantor agencies	1,117,964	-	-
Interest income	42,715	-	-
Subgrantee match	-	1,826,025	-
Other income	124,227	-	-
Total revenues	<u>11,732,431</u>	<u>22,723,399</u>	<u>12,618,887</u>
<b>EXPENDITURES</b>			
Current			
General government	10,067,063	-	-
Transportation Access & Mobility	-	11,520,931	-
Mobility Services	-	5,811,906	-
Community Development	-	2,476,712	-
Natural Resources	-	-	-
Research & Analytics	-	3,886,761	-
Workforce Solutions	-	-	12,618,887
Homeland Security & Recovery	-	-	-
Aging & Health	-	557,853	-
Total expenditures	<u>10,067,063</u>	<u>24,254,163</u>	<u>12,618,887</u>
Excess (deficit) of revenues over (under) expenditures	<u>1,665,368</u>	<u>(1,530,764)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	218,132	1,530,764	-
Transfers out	<u>(3,505,934)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(3,287,802)</u>	<u>1,530,764</u>	<u>-</u>
Net change in fund balances	<u>(1,622,434)</u>	<u>-</u>	<u>-</u>
Fund balances-beginning	<u>12,284,054</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 10,661,620</u>	<u>\$ -</u>	<u>\$ -</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>
\$ -	\$ -	\$ -	\$ 4,863,980
27,723,428	4,816,100	3,751,900	69,807,689
-	-	-	5,583,545
-	-	-	1,117,964
-	-	-	42,715
1,340,201	-	-	3,166,226
-	-	-	124,227
<u>29,063,629</u>	<u>4,816,100</u>	<u>3,751,900</u>	<u>84,706,346</u>
-	-	-	10,067,063
-	-	-	11,520,931
-	-	-	5,811,906
-	-	1,001,732	3,478,444
-	5,527,832	-	5,527,832
-	-	38,216	3,924,977
-	-	-	12,618,887
-	-	3,212,759	3,212,759
29,547,728	-	-	30,105,581
<u>29,547,728</u>	<u>5,527,832</u>	<u>4,252,707</u>	<u>86,268,380</u>
<u>(484,099)</u>	<u>(711,732)</u>	<u>(500,807)</u>	<u>(1,562,034)</u>
484,099	711,732	500,807	3,445,534
-	-	-	(3,505,934)
<u>484,099</u>	<u>711,732</u>	<u>500,807</u>	<u>(60,400)</u>
-	-	-	(1,622,434)
-	-	-	12,284,054
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,661,620</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, 2017**

**Net change in fund balances-total governmental funds** **\$ (1,622,434)**

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	2,244,787
Depreciation expense	<u>(336,317)</u>
	1,908,470

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 capital outlays	(77,044)
Internal service fund depreciation expense	114,185
Net effect of Internal service fund expenses related to the usage of capital assets	<u>37,141</u>

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	(49,761)
Net pension liability	6,207,123
Deferred outflows of resources related to pension	(1,145,317)
Deferred inflows of resources related to pension	<u>(4,727,792)</u>
	284,253

**Change in net position of governmental activities** **\$ 607,430**

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, 2017**

	<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>				
Regional appropriations	\$ 4,863,980	\$ 4,863,980	\$ 4,863,980	\$ -
Agencywide central support services indirect cost recovery from grantor agencies	5,393,051	5,418,770	5,583,545	164,775
Departmental indirect cost recovery from grantor agencies	1,132,277	1,128,059	1,117,964	(10,095)
Interest income	18,000	18,000	42,715	24,715
Other income	-	-	124,227	124,227
Total revenues	<u>11,407,308</u>	<u>11,428,809</u>	<u>11,732,431</u>	<u>303,622</u>
<b>EXPENDITURES</b>				
Current				
Personnel	3,029,296	3,073,563	3,053,219	20,344
Fringe benefits	1,695,057	1,719,846	1,641,048	78,798
Travel	117,300	117,300	106,816	10,484
Equipment	275,500	275,500	52,352	223,148
Supplies	27,700	27,700	58,337	(30,637)
Contractual	1,150,000	1,250,000	1,026,887	223,113
Indirect costs	214,182	253,553	267,150	(13,597)
Other expenditures	1,272,605	1,272,605	1,693,511	(420,906)
Total expenditures	<u>7,781,640</u>	<u>7,990,067</u>	<u>7,899,320</u>	<u>90,747</u>
Excess (deficit) of revenues over(under) expenditures	<u>3,625,668</u>	<u>3,438,742</u>	<u>3,833,111</u>	<u>394,369</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	443,200	443,200	218,132	(225,068)
Transfers out	(4,061,411)	(3,801,807)	(3,505,934)	295,873
Total other financing sources (uses)	<u>(3,618,211)</u>	<u>(3,358,607)</u>	<u>(3,287,802)</u>	<u>70,805</u>
Net change in fund balances	<u>7,457</u>	<u>80,135</u>	<u>545,309</u>	<u>465,174</u>
Reconciliation to GAAP basis:				
Unbudgeted capital expenditures	-	-	2,167,743	-
Fund balances-beginning	<u>12,284,054</u>	<u>12,284,054</u>	<u>12,284,054</u>	<u>-</u>
Fund balances-ending	<u>\$ 12,291,511</u>	<u>\$ 12,364,189</u>	<u>\$ 10,661,620</u>	<u>\$ 465,174</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, 2017**

	<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	\$ 27,075,934	\$ 27,329,257	\$ 20,897,374	\$ (6,431,883)
Subgrantee match	827,973	1,265,668	1,826,025	560,357
Total revenues	<u>27,903,907</u>	<u>28,594,925</u>	<u>22,723,399</u>	<u>(5,871,526)</u>
<b>EXPENDITURES</b>				
Current				
Personnel	4,328,474	4,320,476	4,017,644	302,832
Fringe benefits	2,239,114	2,234,634	2,132,051	102,583
Travel	112,500	112,500	102,256	10,244
Equipment	35,000	35,000	137,941	(102,941)
Supplies	26,000	22,000	7,023	14,977
Contractual	16,695,564	17,632,564	12,028,092	5,604,472
Subgrantee matching costs	1,042,973	1,130,973	1,516,168	(385,195)
Indirect costs	2,922,609	2,917,056	2,735,401	181,655
Other expenditures	2,732,691	2,131,599	1,577,587	554,012
Total expenditures	<u>30,134,925</u>	<u>30,536,802</u>	<u>24,254,163</u>	<u>6,282,639</u>
Excess (deficit) of revenues over (under) expenditures	<u>(2,231,018)</u>	<u>(1,941,877)</u>	<u>(1,530,764)</u>	<u>411,113</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,231,018	1,941,877	1,530,764	(411,113)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>2,231,018</u>	<u>1,941,877</u>	<u>1,530,764</u>	<u>(411,113)</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<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, 2017**

	<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	\$ 9,403,898	\$ 9,403,898	\$ 12,618,887	\$ 3,214,989
Total revenues	<u>9,403,898</u>	<u>9,403,898</u>	<u>12,618,887</u>	<u>3,214,989</u>
<b>EXPENDITURES</b>				
Current				
Personnel	1,034,684	1,034,684	1,319,863	(285,179)
Fringe benefits	516,214	516,214	598,579	(82,365)
Travel	27,500	27,500	52,206	(24,706)
Equipment	-	-	1,380	(1,380)
Supplies	14,500	14,500	60,531	(46,031)
Contractual	6,575,000	6,575,000	9,168,452	(2,593,452)
Indirect costs	592,464	592,464	732,846	(140,382)
Other expenditures	643,536	643,536	685,030	(41,494)
Total expenditures	<u>9,403,898</u>	<u>9,403,898</u>	<u>12,618,887</u>	<u>(3,214,989)</u>
Excess (deficit) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2017**

	<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	\$ 24,552,620	\$ 24,020,580	\$ 27,723,428	\$ 3,702,848
Subgrantee match	-	691,338	1,340,201	648,863
Total revenues	<u>24,552,620</u>	<u>24,711,918</u>	<u>29,063,629</u>	<u>4,351,711</u>
<b>EXPENDITURES</b>				
Current				
Personnel	2,862,272	2,910,684	2,822,824	87,860
Fringe benefits	1,588,500	1,615,611	1,468,184	147,427
Travel	62,360	62,360	59,554	2,806
Equipment	-	-	29,023	(29,023)
Supplies	18,324	18,324	63,417	(45,093)
Contractual	17,887,275	17,942,202	20,560,800	(2,618,598)
Subgrantee matching costs	-	-	1,340,201	(1,340,201)
Indirect costs	1,342,629	1,371,479	1,639,162	(267,683)
Other expenditures	1,346,542	1,346,544	1,564,563	(218,019)
Total expenditures	<u>25,107,902</u>	<u>25,267,204</u>	<u>29,547,728</u>	<u>(4,280,524)</u>
Excess (deficit) of revenues over (under) expenditures	<u>(555,282)</u>	<u>(555,286)</u>	<u>(484,099)</u>	<u>71,187</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	555,282	555,286	484,099	(71,187)
Total other financing sources (uses)	<u>555,282</u>	<u>555,286</u>	<u>484,099</u>	<u>(71,187)</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<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, 2017**

	<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	\$ 4,194,705	\$ 4,279,230	\$ 4,816,100	\$ 536,870
Total revenues	<u>4,194,705</u>	<u>4,279,230</u>	<u>4,816,100</u>	<u>536,870</u>
<b>EXPENDITURES</b>				
Current				
Personnel	829,297	820,003	768,837	51,166
Fringe benefits	432,498	414,499	392,207	22,292
Travel	21,100	21,100	25,340	(4,240)
Equipment	5,000	5,000	15,922	(10,922)
Supplies	2,500	2,500	1,435	1,065
Contractual	2,918,500	3,048,500	3,541,835	(493,335)
Indirect costs	561,506	549,360	516,665	32,695
Other expenditures	347,141	374,859	265,591	109,268
Total expenditures	<u>5,117,542</u>	<u>5,235,821</u>	<u>5,527,832</u>	<u>(292,011)</u>
Excess (deficit) of revenues over (under) expenditures	<u>(922,837)</u>	<u>(956,591)</u>	<u>(711,732)</u>	<u>244,859</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	922,837	956,591	711,732	(244,859)
Total other financing sources (uses)	<u>922,837</u>	<u>956,591</u>	<u>711,732</u>	<u>(244,859)</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<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, 2017**

	<b>Non-Major Business-type Activities Enterprise Funds</b>	<b>Governmental Activities Internal Service Fund</b>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 1,022,246	\$ 1,976,513
Total revenues	<u>1,022,246</u>	<u>1,976,513</u>
<b>OPERATING EXPENSES</b>		
Personnel	74,995	566,077
Fringe benefits	39,379	311,341
Travel	12,593	3,045
Equipment	2,408	51,729
Supplies	824	1,965
Contractual	724,535	69,456
Depreciation	-	114,185
Indirect costs	50,036	298,322
Other operating expenses	177,876	560,393
Total expenses	<u>1,082,646</u>	<u>1,976,513</u>
Operating income (loss) before transfers	<u>(60,400)</u>	<u>-</u>
<b>TRANSFERS</b>		
Transfers in	278,532	-
Transfers out	(218,132)	-
Total transfers	<u>60,400</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, 2017**

	<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	\$ 1,044,008	\$ 1,976,513
Payments to suppliers	(735,267)	(64,101)
Payments to employees	(126,967)	(880,463)
Receipts from interfund services provided	(1,982)	-
Payments for interfund services used	(48,054)	(394,512)
Other payments	(192,138)	(560,393)
Net cash provided (used) by operating activities	(60,400)	77,044
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Transfer from other funds	278,532	-
Transfers to other funds	(218,132)	-
Net cash provided (used) by noncapital financing activities	60,400	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Purchases of capital assets	-	(77,044)
Net cash provided (used) for capital and related financing activities	-	(77,044)
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)	\$ (60,400)	\$ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	-	114,185
Change in assets and liabilities:		
(Increase) decrease in due from other funds	(117,764)	(4,193)
(Increase) decrease in unearned revenue	26,226	-
(Increase) decrease in deposits and advances	500	-
Increase (decrease) in accounts payable and other payables	91,538	59,049
Increase (decrease) in due to other funds	(500)	(91,997)
Net cash provided (used) by operating activities	\$ (60,400)	\$ 77,044

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, 2017**

	<u><b>Pension/OPEB Trust Funds</b></u>
<b>ASSETS</b>	
Receivables	
Accrued interest	\$ 381
Due from employees	343,650
Investments, at fair value	
Short term	471,735
Fixed	15,540,658
Equities	46,107,491
Total investments	<u>62,119,884</u>
Total assets	<u>62,463,915</u>
<b>LIABILITIES</b>	
Accounts Payable	<u>14,322</u>
Total liabilities	<u>14,322</u>
<b>NET POSITION</b>	
Restricted for pension benefits	52,014,455
Restricted for OPEB	10,435,138
	<u>\$ 62,449,593</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, 2017**

	<b>Pension/OPEB Trust Funds</b>
<b>ADDITIONS</b>	
Contributions:	
Atlanta Regional Commission	
Pension fund	\$ 1,886,796
Employees	
Pension fund	687,675
	2,574,471
Investment earnings:	
Net appreciation (depreciation) in fair value of investments	7,409,780
Interest and dividends	1,397,905
Total investment earnings	8,807,685
Less investment expense	(38,568)
Net investment income (expenses)	8,769,117
Total additions	11,343,588
<b>DEDUCTIONS</b>	
Plan disbursements:	
Benefits paid	2,426,180
Premiums paid	214,561
Administrative expenses	49,069
Total deductions	2,689,810
Net Increase (decrease) in Net Position	8,653,778
Net Position - Beginning of year	53,795,815
Net Position - End of year	\$ 62,449,593

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, 2017

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, Agriculture and Health and Human Services via the Georgia Department of Human Resources (Ga.DHR), from Ga.DHR, 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, 2017

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.

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.

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NOTES TO FINANCIAL STATEMENTS  
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*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 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.



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NOTES TO FINANCIAL STATEMENTS  
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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 only has one item that qualifies for reporting in this category. It is the deferred outflows relating to Pension.

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 only one item, deferred inflows relating to pension, that qualifies 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, 2017:

General Fund exceeded budget in Supplies, Indirect costs and Other expenditures by \$30,637, \$13,597 and \$420,906 respectively. Supplies and Other expenditures exceeded budget due to the move to new building at 229 Peachtree Street in June. Indirect costs exceeded budget due adding new staff for a new program in 2017.

Equipment costs exceeded budget by \$102,941 in the Transportation Fund due to adding additional computers, printer and digital storage. Subgrantee match exceeded budget by \$385,195 increase due to new grants executed.

In the Workforce fund, personnel, fringe and indirect costs exceeded budget by \$285,179, \$82,365 and \$140,382, respectively, due to addition of new staff members. Equipment, supplies and other expenditures exceeded budget by \$1,380, \$46,031 and \$41,494, due to the move to the new building. Travel exceeded budget by \$24,706 due to increased trips to career centers. Contract exceeded budget by \$2,593,452 because of additional funding allocated by the state in 2017. Indirect cost exceeded budget by \$140,382 due to an increase in cost pool rate.

Aging fund expenditures exceeded budget in contracts and subgrantee match by \$2,618,598 and \$1,340,201 respectively. These expenditures exceeded budget due to extended and new grants added during the year. Equipment, Supplies and Other expenditures exceeded budget by \$29,023, \$45,093 and \$218,019 respectively, due to the move to the new building. Indirect cost expenditures exceed budget by \$267,683 due to an increase in cost pool rate.

Natural Resources exceeded its equipment budget by \$10,922 due to the purchase of additional computers. Travel exceeded budget by \$4,240 due to increased effort in Water Supply and Conservation. Contracts exceeded budget by \$493,335 due to increased expenditures in Water Wars.

**III. Detailed notes on all funds**

**A. Deposits and investments**

At December 31, 2017, the Commission's carrying amount of cash deposits and equivalents for all funds, except for the Pension Trust Fund and OPEB Trust Fund was \$6,219,745. 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 are made in the State of Georgia's Local Government Investment Pool (Georgia Fund 1). Georgia Fund 1 is 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

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equal to the value of the pool of shares. As of December 31, 2017, the Georgia Fund 1 had a weighted average maturity of 9 days and a credit rating of AAAf by Standard & Poor's. The Commission has classified the Georgia Fund 1 funds as cash and cash equivalents: therefore, at December 31, 2017, cash includes \$2,878,406 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. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties or municipalities. As of December 31, 2017, the Commission was not exposed to custodial credit risk.

The amounts included in the Pension and OPEB Trust Funds as Investments are \$62,119,884.

This is invested as follows:

Short-term Investments	\$471,735
Fixed Income Securities	15,540,658
Equity Securities	<u>46,107,491</u>
	<u>\$62,119,884</u>

As of December 31, 2017, 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	\$ 2,055,031	4.7	BB
Dodge & Cox Income Fund	4,246,189	4.2	BBB
Pimco Income Fund	4,668,498	2.4	A-
Diversified Income Fund	<u>4,570,940</u>	5.0	BAA+
	<u>\$15,540,658</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%.

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

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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, 2017, 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	\$ 418,560	\$ -	\$ 418,560
Transportation Programs	6,190,042	-	6,190,042
Workforce Development	4,946,435	-	4,946,435
Natural Resources	222,137	-	222,137
Aging Programs	7,516,867	34,236	7,551,103
Nonmajor Governmental Funds	<u>1,090,397</u>	<u>-</u>	<u>1,090,397</u>
Total	<u>\$20,384,438</u>	<u>\$ 34,236</u>	<u>\$20,418,674</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:

	<u>Unearned</u>
Insurance rebates	\$ 3,299
Human Resources	1,826
County Trans Planning – Johns Creek	22,707
Fulton County Transit Study	63,774
FTA Reg Transit Implementation	112,867
Regional ITA System Management	60,855
Mathematica WIA Study	1,225
ACT/ACF Water Supply Conservation	2,399,845
Proctor Creek Planning	80,108
Metropolitan Water District	86

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GARC MAP-21 Project	3,978
ALFI Administration	19,145
Transformation Alliance	12,994
DCA LUCA 18	50,000
LINK	19,464
Arts & Culture ALMA	<u>14,262</u>
Total unearned revenue	<u>\$2,866,435</u>

**C. Capital assets**

Capital asset activity for the year ended December 31, 2017 was as follows:

**Primary Government**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
Capital assets, being depreciated:				
Equipment	\$ 277,983	\$ 661,391	\$ -	\$ 939,374
Furnishings	968,932	941,453	-	1,910,385
Software	294,876	-	-	294,876
Hardware	631,276	77,044	-	708,320
Leasehold Improvements	<u>-</u>	<u>564,899</u>	<u>-</u>	<u>564,899</u>
Total capital assets being depreciated	2,173,067	2,244,787	-	4,417,854
Less accumulated depreciation for:				
Equipment	(264,768)	(102,394)	-	(367,162)
Furnishings	(961,062)	(100,908)	-	(1,061,970)
Software	(294,876)	-	-	(294,876)
Hardware	(463,563)	(114,185)	-	(577,748)
Leasehold Improvements	<u>-</u>	<u>(18,830)</u>	<u>-</u>	<u>(18,830)</u>
Total accumulated depreciation	(1,984,269)	(336,317)	-	(2,320,586)
Governmental activities capital assets, net	<u>\$ 188,798</u>	<u>\$ 1,908,470</u>	<u>\$ -</u>	<u>\$ 2,097,268</u>

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

Governmental Activities:

General Government	\$ 222,132
Internal Service Fund	<u>114,185</u>
	<u>\$ 336,317</u>

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**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, 2017, is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Transportation Programs	\$ 3,433,956
General Fund	Workforce Development	3,492,692
General Fund	Aging Programs	2,638,758
General Fund	Natural Resources	685,676
General Fund	Nonmajor Governmental Funds	779,293
General Fund	Nonmajor Enterprise Funds	-
General Fund	Internal Service Fund	-
		<u>11,030,375</u>
Transportation Programs	General Fund	205,385
Workforce Development	General Fund	586,987
Aging Programs	General Fund	218,333
Natural Resources	General Fund	3,420,539
		<u>4,431,244</u>
Nonmajor Governmental Funds	General Fund	107,662
Nonmajor Enterprise Funds	General Fund	131,382
		<u>239,044</u>
Internal Service Fund	General Fund	<u>4,193</u>
		<u><u>\$ 15,704,856</u></u>

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**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.

	General Fund	Major Governmental Funds	Non-Major Governmental Funds	Non-Major Enterprise Funds	Total
Transfers In:					
From General Fund	\$ -	\$ 2,726,595	\$ 500,807	\$ 278,532	\$3,505,934
From Non-major Enterprise Funds	218,132	-	-	-	218,132
From Aging Programs	-	-	-	-	-
Transfers Out:					
To General Fund	-	-	-	(218,132)	(218,132)
To Transportation Programs	(1,530,764)	-	-	-	(1,530,764)
To Workforce Development	-	-	-	-	-
To Aging Programs	(484,099)	-	-	-	(484,099)
To Natural Resources	(711,732)	-	-	-	(711,732)
To Non-major Governmental Funds	(500,807)	-	-	-	(500,807)
To Non-major Enterprise Funds	(278,532)	-	-	-	(278,532)
Total Transfers	<u>\$(3,287,802)</u>	<u>\$ 2,726,595</u>	<u>\$ 500,807</u>	<u>\$ 60,400</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 5-year lease term and Gwinnett County career resource has a 9-year lease term. Total cost for such leases were \$1,400,371 for the year ended December 31, 2017. 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>
2018	\$1,087,147	\$113,025	\$171,201	\$1,371,373
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
2023-2027	6,689,503	-	-	6,689,503
2028-2032	6,921,128	-	-	6,921,128
Total	<u>\$19,381,352</u>	<u>\$525,535</u>	<u>\$467,462</u>	<u>\$20,374,348</u>



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**F. Long-term debt**

**Changes in long-term liabilities:**

Long-term liability activity for the year ended December 31, 2017 was as follows:

	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>	Due within <u>One Year</u>
Compensated Absences	\$1,201,878	\$977,435	\$927,674	\$1,251,639	\$1,009,572
Net Pension Liability	<u>7,428,180</u>	<u>5,136,465</u>	<u>11,343,588</u>	<u>1,221,057</u>	-
	<u>\$8,630,058</u>	<u>\$6,113,900</u>	<u>\$12,271,262</u>	<u>\$2,472,696</u>	<u>\$1,009,572</u>

Compensated absences and the pension 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, which were outstanding and unpaid as of December 31, 2017. No provisions have been made in the financial statements of the Commission for the year ended December 31, 2017, for any estimate of potential unpaid claims.

Additionally, the Commission provides health, dental and pharmaceutical coverage to its employees and

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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 2017 budgeted personnel cost	\$136,662
b) Total projected liability	<u>-</u>
c) The sum of a) plus b) above	<u>\$136,662</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 2017 from the local units of government:

<u>Unit</u>	<u>Amount</u>
City of Atlanta	\$ 292,136
Cherokee County	266,110
Clayton County	299,660
Cobb County	813,250
DeKalb County	779,792
Douglas County	154,900
Fayette County	125,530
Fulton County	815,842
Gwinnett County	966,810
Henry County	247,960
Rockdale County	<u>101,990</u>
Total	<u>\$4,863,980</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 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.

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**D. Indirect cost rates**

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 2017. The plan established a fixed rate of 34 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 2017. The plans established a fixed rate with carry-forward of 4.2 percent for the Community Services Department and 10.5 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.

**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 2017 target amount was \$136,662 (one percent of 2017 budgeted personnel costs).

<u>Committed Fund Balance for Unemployment</u>	<u>2017</u>	<u>2016</u>
Balance - January 1	\$139,285	\$131,969
Claims processed against reserve	-	-
Increase (Decrease)	<u>(2,623)</u>	<u>7,316</u>
Balance - December 31	<u>\$136,662</u>	<u>\$139,285</u>

**F. Contingent liabilities**

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

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Many of these subrecipients' audits for or including the year ended December 31, 2017 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, 2017, employee contributions to the 403(b)/457 plans were \$713,227 while the Commission's contribution to the plans totaled \$113,440. The fair values of the Fidelity 403(b) and 457 plans at December 31, 2017 were \$4,320,395 and \$963,704, respectively. The fair values of the Lincoln 403(b) and 457 at December 31, 2017 were \$7,213,723 and \$226,669, respectively. The fair value of the Vanguard 403(b) at December 31, 2017 was \$748,882.

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 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

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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, 2017. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 7 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 \$570.72 per month and the premium paid on behalf of married retirees under age 65 is assumed to be either \$992.75 per month (for current retirees and those future retirees who have earned at least 20 years of service as of January 1, 2004), \$781.74 per month (for those future retirees who have earned at least 12 years of service as of January 1, 2004), or \$570.72 otherwise.

At age 65 and older, the premiums are assumed to be \$304.32 for single retirees and \$602.94 for married retirees. All premiums are assumed to increase at the rate of 5.00% per year after 2017.

The Plan issues a stand-alone financial report. 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

*Funding Policy.* The policy regarding the amount of contributions to the plan is established, and may be amended, by the ARC Board. Contributions for the year ended December 31, 2017 were based upon actuarial calculations made from the January 1, 2016 census data.

*Annual OPEB Cost.* The contribution for the twelve-month period ended December 31, 2017 was \$0, in accordance with actuarially determined contribution requirements determined through an actuarial valuation performed at January 1, 2016. The annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2017 and the two preceding years were as follows:

<u>Fiscal Year Ended</u>	Annual <u>OPEB Cost</u>	Percentage of Annual OPEB Cost <u>Contributed</u>	Net OPEB <u>Obligation(Asset)</u>
12/31/2015	\$108,989	100%	\$0
12/31/2016	\$0	100%	\$0
12/31/2017	\$0	100%	\$0

*Funding status and progress.* Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

*Actuarial Methods and Assumptions.* Projections of benefits for financial reporting purposes are based on

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the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The "Aggregate Cost Method" was used to determine the recommended contribution for the 401(h) medical accounts. Under the "aggregate cost method", there is no unfunded actuarial accrued liability determined and amortized. As a result, the information about the funded status and funding progress presented below is done using the entry age actuarial cost method, which is intended to serve as a surrogate for the funding progress information of the plan.

*Funding status and progress.* The funded status of the plan as of January 1, 2017 was as follows:

Actuarial accrued liability (AAL)	\$5,412,822
Actuarial Value of plan assets	<u>9,225,050</u>
Unfunded (Overfunded) actuarial accrued liability (UAAL)	<u><u>\$(3,812,228)</u></u>
Funded ratio (actuarial value of plan assets / AAL)	170.4%
Covered payroll (active plan members)	\$11,970,540
UAAL as a percentage of covered payroll	(31.9%)

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

*Actuarial Assumptions.*

Date of Last Actuarial Valuation	<i>January 1, 2017</i>
(a) Actuarial Cost Method	<i>Aggregate</i>
(b) Rate of Return on Investments	<i>7.0%</i>
(c) Projected Salary Increase	<i>3.0%</i>
(d) Post-employment Benefit Increase	<i>n/a</i>
(e) Inflation Rate	<i>2.5% Included in projected salary increase</i>
(f) Healthcare Trend Rate	<i>5.0%</i>
(g) Amortization Method of Unfunded Actuarial Accrued Liability	<i>level dollar</i>
(h) Remaining Amortization Period	<i>11 years</i>
(i) Asset Valuation Method	<i>Two year average market value</i>

As of January 1, 2017, the number of plan participants included 46 retirees receiving benefits and 166 active employees.

**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. Effective January 1, 2015, the Plan implemented the provisions of Governmental Accounting Standards Board (GASB) Statement No. 67, Financial Reporting for Pension Plans – an amendment of GASB Statement

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No. 25, which significantly changed the disclosures required related to the Plan. 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, 2017, total plan year payroll for the employees covered by the Plan was \$11,970,540, while total plan year payroll for all employees was \$15,427,130.

As of January 1, 2017, Plan membership consisted of:

(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>

This compares with the number of plan participants at January 1, 2016, as follows:

(a) Retirees and beneficiaries receiving benefits	42
(b) Terminated employees entitled to deferred benefits but not yet receiving them	85
(c) Active plan participants	77
(d) Active employees - partially vested	0
(e) Active employees - non-vested	105
(f) Eligible for medical benefits only	<u>10</u>
Total Participants	<u>319</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.

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*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 15.76% 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, 2017 were \$1,886,796 and \$687,675 respectively.

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

*Actuarial Assumptions.*

Projected Salary Increase: 3.00% per annum  
 Rate of Return on Investments: 7.0%

Mortality rates were based on sex-distinct rates set forth in the RP-2000 Mortality Table for annuitants, projected to 2007 by 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 pension plan investments was determined using a long normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected 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	100.00%	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 2107. 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.



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*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 12/31/16	\$52,039,453	(\$44,611,273)	\$7,428,180
Changes due to:			
Service cost	2,140,284	-	2,140,284
Expected Interest growth	3,486,631	(2,952,300)	534,331
Unexpected investment income	-	(4,343,416)	(4,343,416)
Demographic experience	(2,004,676)	-	(2,004,676)
Employer contributions	-	(1,886,796)	(1,886,796)
Employee contributions	-	(687,675)	(687,675)
Benefit payments & refunds	(2,426,180)	2,426,180	-
Administrative expenses	-	40,825	40,825
Changes in benefit terms	-	-	-
Assumption changes	-	-	-
Balance at 12/31/17	<u>\$53,235,512</u>	<u>(\$52,014,455)</u>	<u>\$1,221,057</u>

*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)	\$7,881,477	\$1,221,057	\$(4,270,797)

*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

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 NOTES TO FINANCIAL STATEMENTS  
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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, 2017, the ARC recognized pension expense of \$1,552,782. At December 31, 2017, the ARC reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows Of Resources</u>	<u>Deferred Inflows Of Resources</u>
Net difference between projected & actual earnings on pension plan investment	\$1,380,814	\$4,097,649
Differences between expected & actual experiences	3,737,928	1,902,023
Assumption changes	-	2,018,245
Balance at 12/31/2017	<u>\$5,118,742</u>	<u>\$8,017,917</u>

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	
2018	(\$ 474,985)
2019	(\$ 624,287)
2020	(\$1,240,042)
2021	(\$1,032,405)
2022	(\$ 163,721)
Thereafter	\$ 636,265

**Atlanta Regional Commission  
Required Supplementary Information**

**Other Post Employment Benefits Trust Fund  
Schedule of Funding Progress (Unaudited)**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (b)	Underfunded (Overfunded) UAAL (b)-(a)	Funded Ratio (a)/(b)	Covered Payroll (c)	UAAL as a % of Covered Payroll [(b)-(a)]/(c)
1/1/2012	5,945,504	6,905,038	959,534	86.1%	8,392,997	11.4%
1/1/2013	6,727,823	7,548,574	820,751	89.1%	9,356,015	8.8%
1/1/2014	7,985,798	7,058,866	(926,932)	113.1%	10,204,932	(9.1%)
1/1/2015	8,745,470	5,125,116	(3,620,354)	170.6%	11,114,204	(32.6%)
1/1/2016	8,644,463	5,392,655	(3,251,808)	160.3%	12,964,900	(25.1%)
1/1/2017	9,225,050	5,412,822	(3,812,228)	170.4%	11,970,540	(31.8%)

- (1) Entry age normal cost method has been used to determine the accrued liability  
(2) See methodologies and assumptions used for this schedule in the notes to the financial statements

**Other Post Employment Benefits Trust Fund  
Schedule of Employer Contributions (Unaudited)**

Year Ended 31-Dec	Annual Required Contribution	Percentage Contributed	Annual OPEB Cost	Percentage Contributed
2012	229,644	100%	229,644	100%
2013	477,682	100%	477,682	100%
2014	514,644	100%	514,644	100%
2015	108,989	100%	108,989	100%
2016	0	100%	0	100%
2017	0	100%	0	100%

**Atlanta Regional Commission  
Required Supplementary Information**

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

	2017	2016	2015	2014
<b>Total Pension Liability</b>				
Service cost	\$ 2,140,284	\$ 2,309,795	\$ 2,142,577	\$ 1,968,114
Interest	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	(2,004,676)	4,498,442	(286,874)	-
Change of assumptions	-	(2,428,875)	-	-
Benefit payments, including refunds of employee contributions	(2,426,180)	(2,350,942)	(1,781,615)	(2,492,409)
<b>Net Change in Total Pension Liability</b>	1,196,059	5,222,884	3,149,737	2,261,625
<b>Total Pension Liability – Beginning</b>	52,039,453	46,816,569	43,666,832	41,405,207
<b>Total Pension Liability – Ending (a)</b>	<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	\$ 1,886,796	\$ 3,023,959	\$ 2,472,050	\$ 1,443,396
Contributions – employees	687,675	641,440	687,622	355,776
Net investment income	7,295,716	3,700,025	(472,566)	1,689,420
Benefit payments, including refunds of employee contributions	(2,426,180)	(2,350,942)	(1,781,615)	(1,354,931)
Administrative expense	(40,825)	(51,678)	(14,387)	(26,175)
Other	-	-	-	-
<b>Net Changes in Plan Fiduciary Net Position</b>	\$ 7,403,182	\$ 4,962,804	\$ 891,104	\$ 2,107,486
<b>Plan Fiduciary Net Position – Beginning</b>	44,611,273	39,648,469	38,757,365	36,649,879
<b>Plan Fiduciary Net Position – Ending (b)</b>	<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>\$ 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>	97.71%	85.73%	84.69%	88.76%
<b>Covered-employee payroll</b>	\$ 11,970,540	\$ 12,964,900	\$ 11,114,204	\$ 10,204,932
<b>Net Pension Liability as a percentage of Covered Payroll</b>	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***

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

**Notes to Schedule:**

Valuation Date: January 1, 2016

Methods and assumptions to determine contribution rates:

Actuarial cost method	Entry Age
Remaining amortization period	30 years
Asset valuation method	Market Value
Inflation	2.50%
Salary increases	3.00%
Investment rate of return	7.00%

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.

**The Atlanta Regional Commission  
Nonmajor Governmental Funds  
Year ended December 31, 2017**

**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, 2017**

	<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	\$ 69,875	\$ 45,228	\$ 975,294	\$ 1,090,397
Due from other funds	86,117	9,940	11,605	107,662
Total assets	\$ 155,992	\$ 55,168	\$ 986,899	\$ 1,198,059
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ -	\$ 16,846	\$ 315,803	\$ 332,649
Due to other funds	69,875	38,322	671,096	779,293
Unearned revenue	86,117	-	-	86,117
Total liabilities	155,992	55,168	986,899	1,198,059
Fund balances:				
Unassigned	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	\$ 155,992	\$ 55,168	\$ 986,899	\$ 1,198,059

**Atlanta Regional Commission  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Nonmajor Governmental Funds  
For the Year Ended December 31, 2017**

	<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	\$ 411,590	\$ 134,491	\$ 3,205,819	\$ 3,751,900
Total revenues	<u>411,590</u>	<u>134,491</u>	<u>3,205,819</u>	<u>3,751,900</u>
<b>EXPENDITURES</b>				
Current				
Community Development	437,461	564,271	-	1,001,732
Research & Analytics	38,216	-	-	38,216
Homeland Security & Recovery	-	-	3,212,759	3,212,759
Total expenditures	<u>475,677</u>	<u>564,271</u>	<u>3,212,759</u>	<u>4,252,707</u>
Excess (deficit) of revenues over (under) expenditures	<u>(64,087)</u>	<u>(429,780)</u>	<u>(6,940)</u>	<u>(500,807)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	64,087	429,780	6,940	500,807
Total other financing sources (uses)	<u>64,087</u>	<u>429,780</u>	<u>6,940</u>	<u>500,807</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, 2017**

	<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	\$ 407,106	\$ 391,556	\$ 411,590	\$ 20,034
Total revenues	<u>407,106</u>	<u>391,556</u>	<u>411,590</u>	<u>20,034</u>
<b>EXPENDITURES</b>				
Current				
Personnel	167,082	164,462	178,667	(14,205)
Fringe benefits	93,575	92,111	99,679	(7,568)
Contractual	75,000	75,000	70,838	4,162
Indirect costs	116,012	114,196	123,863	(9,667)
Other expenditures	19,237	32,337	2,630	29,707
Total expenditures	<u>470,906</u>	<u>478,106</u>	<u>475,677</u>	<u>2,429</u>
Excess (deficit) of revenues over (under) expenditures	<u>(63,800)</u>	<u>(86,550)</u>	<u>(64,087)</u>	<u>22,463</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	63,800	86,550	64,087	(22,463)
Total other financing sources (uses)	<u>63,800</u>	<u>86,550</u>	<u>64,087</u>	<u>(22,463)</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Atlanta Regional Commission  
Community Development  
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2017**

	<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	\$ 65,000	\$ 94,900	\$ 134,491	\$ 39,591
Total revenues	<u>65,000</u>	<u>94,900</u>	<u>134,491</u>	<u>39,591</u>
<b>EXPENDITURES</b>				
Current				
Personnel	181,406	183,775	157,195	26,580
Fringe benefits	85,344	86,671	78,376	8,295
Travel	27,000	27,000	22,696	4,304
Equipment	5,000	5,000	4,700	300
Supplies	2,000	2,000	431	1,569
Contractual	13,000	138,000	129,999	8,001
Indirect costs	118,710	120,355	104,831	15,524
Other expenditures	129,169	158,143	66,043	92,100
Total expenditures	<u>561,629</u>	<u>720,944</u>	<u>564,271</u>	<u>156,673</u>
Excess (deficit) of revenues over (under) expenditures	<u>(496,629)</u>	<u>(626,044)</u>	<u>(429,780)</u>	<u>196,264</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	496,629	626,044	429,780	(196,264)
Total other financing sources (uses)	<u>496,629</u>	<u>626,044</u>	<u>429,780</u>	<u>(196,264)</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Atlanta Regional Commission**  
**Homeland Security & Recovery**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**For the Year Ended December 31, 2017**

	<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	\$ 4,455,000	\$ 4,455,000	\$ 3,205,819	\$ (1,249,181)
Total revenues	<u>4,455,000</u>	<u>4,455,000</u>	<u>3,205,819</u>	<u>(1,249,181)</u>
<b>EXPENDITURES</b>				
Current				
Personnel	465,741	465,741	456,205	9,536
Fringe benefits	145,719	145,719	154,355	(8,636)
Travel	14,600	14,600	60,187	(45,587)
Equipment	-	-	3,548	(3,548)
Supplies	3,500	3,500	3,247	253
Contractual	3,372,966	3,372,966	2,134,421	1,238,545
Indirect costs	233,584	233,584	233,235	349
Other expenditures	233,890	233,890	167,561	66,329
Total expenditures	<u>4,470,000</u>	<u>4,470,000</u>	<u>3,212,759</u>	<u>1,257,241</u>
Excess (deficit) of revenues over (under) expenditures	<u>(15,000)</u>	<u>(15,000)</u>	<u>(6,940)</u>	<u>8,060</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	15,000	15,000	6,940	(8,060)
Total other financing sources (uses)	<u>15,000</u>	<u>15,000</u>	<u>6,940</u>	<u>(8,060)</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**The Atlanta Regional Commission  
Non-Major Enterprise Funds  
Year ended December 31, 2017**

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.

**Atlanta Regional Commission  
Combining Statement of Net Position  
Non Major Enterprise Funds  
December 31, 2017**

	<u>Aging Programs</u>	<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	\$ 8,219	\$ 6,145	\$ 17,496	\$ 14,262	\$ 85,260	\$ 131,382
Total current assets	<u>8,219</u>	<u>6,145</u>	<u>17,496</u>	<u>14,262</u>	<u>85,260</u>	<u>131,382</u>
Total assets	<u>8,219</u>	<u>6,145</u>	<u>17,496</u>	<u>14,262</u>	<u>85,260</u>	<u>131,382</u>
<b>LIABILITIES</b>						
Current liabilities						
Accounts payable and accrued expenses	8,219	6,145	12,187	-	65,796	92,347
Unearned revenue	-	-	-	14,262	19,464	33,726
Due to Subgrantee Agencies	-	-	528	-	-	528
Other liabilities and customer deposits	-	-	4,781	-	-	4,781
Total current liabilities	<u>8,219</u>	<u>6,145</u>	<u>17,496</u>	<u>14,262</u>	<u>85,260</u>	<u>131,382</u>
Total liabilities	<u>8,219</u>	<u>6,145</u>	<u>17,496</u>	<u>14,262</u>	<u>85,260</u>	<u>131,382</u>
<b>NET POSITION</b>						
Unrestricted (deficit)	-	-	-	-	-	-
Total net position	<u>\$ -</u>	<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, 2017**

	<u>Aging Programs</u>	<u>Metropolitan River Protection Act Reviews</u>	<u>State of the Region</u>	<u>Regional Leadership Institute &amp; Memberships</u>
<b>OPERATING REVENUES</b>				
Charges for services	\$ 203,885	\$ 6,500	\$ 161,227	\$ 98,796
Total revenues	<u>203,885</u>	<u>6,500</u>	<u>161,227</u>	<u>98,796</u>
<b>OPERATING EXPENSES</b>				
Personnel	2,526	67,054	5,415	-
Fringe benefits	1,415	37,550	414	-
Travel	-	18	205	2,360
Equipment	-	-	-	-
Supplies	-	-	759	-
Contractual	24,128	3,022	101,337	180,623
Indirect costs	1,506	46,548	1,982	-
Other operating expenses	2,633	7,559	52,322	27,640
Total expenses	<u>32,208</u>	<u>161,751</u>	<u>162,434</u>	<u>210,623</u>
Operating Income (Loss)	<u>171,677</u>	<u>(155,251)</u>	<u>(1,207)</u>	<u>(111,827)</u>
<b>NONOPERATING REVENUE(EXPENSES)</b>				
Transfers in	2,900	155,251	1,207	111,827
Transfers out	(174,577)	-	-	-
Total transfers	<u>(171,677)</u>	<u>155,251</u>	<u>1,207</u>	<u>111,827</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>
\$ 20,643	\$ 432,104	\$ 99,091	\$ 1,022,246
20,643	432,104	99,091	1,022,246
-	-	-	74,995
-	-	-	39,379
-	5,180	4,830	12,593
2,408	-	-	2,408
-	53	12	824
-	331,444	83,981	724,535
-	-	-	50,036
19,952	61,134	6,636	177,876
22,360	397,811	95,459	1,082,646
(1,717)	34,293	3,632	(60,400)
5,217	-	2,130	278,532
(3,500)	(34,293)	(5,762)	(218,132)
1,717	(34,293)	(3,632)	60,400
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

**Atlanta Regional Commission  
Combining Statement of Cash Flows  
Non Major Enterprise Funds  
For the Year Ended December 31, 2017**

	<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	\$ 203,885	\$ 6,500	\$ 161,227
Payments to suppliers	(24,128)	(3,022)	(102,096)
Payments to employees	(3,941)	(104,622)	(6,034)
Receipts from interfund services provided	-	-	(1,982)
Payments for interfund services used	(1,506)	(46,548)	-
Other payments	(2,633)	(7,559)	(52,322)
Net cash provided (used) by operating activities	171,677	(155,251)	(1,207)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Transfer from other funds	2,900	155,251	1,207
Transfer to other funds	(174,577)	-	-
Net cash provided (used) by noncapital financing activities	(171,677)	155,251	1,207
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)	\$ 171,677	\$ (155,251)	\$ (1,207)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Change in assets and liabilities:			
(Increase) decrease in due from other funds	(7,719)	-	(6,145)
(Increase) decrease in unearned revenue	-	-	-
(Increase) decrease in deposits and advances	-	-	-
Increase (decrease) in accounts and other payables	7,719	-	6,145
Increase (decrease) in due to other funds	-	-	-
Net cash provided (used) by operating activities	\$ 171,677	\$ (155,251)	\$ (1,207)



<b>Regional Leadership Institute &amp; Memberships</b>	<b>Arts &amp; Culture</b>	<b>LINK Program</b>	<b>Miscellaneous Programs</b>	<b>Total</b>
\$ 98,796	\$ 34,905	\$439,604	\$ 99,091	\$ 1,044,008
(180,623)	(2,408)	(\$338,997)	(83,993)	(735,267)
(2,360)	-	(5,180)	(4,830)	(126,967)
-	-	-	-	(1,982)
-	-	-	-	(48,054)
<u>(27,640)</u>	<u>(34,214)</u>	<u>(61,134)</u>	<u>(6,636)</u>	<u>(192,138)</u>
<u>(111,827)</u>	<u>(1,717)</u>	<u>34,293</u>	<u>3,632</u>	<u>(60,400)</u>
111,827	5,217	-	2,130	278,532
-	(3,500)	(34,293)	(5,762)	(218,132)
<u>111,827</u>	<u>1,717</u>	<u>(34,293)</u>	<u>(3,632)</u>	<u>60,400</u>
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ (111,827)	\$ (1,717)	\$ 34,293	\$ 3,632	\$ (60,400)
(13,539)	(14,262)	(76,099)	-	(117,764)
-	14,262	11,964	-	26,226
500	-	-	-	500
13,539	-	64,135	-	91,538
<u>(500)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(500)</u>
<u>\$ (111,827)</u>	<u>\$ (1,717)</u>	<u>\$ 34,293</u>	<u>\$ 3,632</u>	<u>\$ (60,400)</u>

**The Atlanta Regional Commission  
Fiduciary Funds  
Year ended December 31, 2017**

**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, 2017**

	<u>Pension Trust Fund</u>	<u>OPEB Trust Fund</u>	<u>Total Pension Trust Fund and OPEB Trust Fund</u>
<b>ASSETS</b>			
Receivables			
Accrued interest	\$ 316	\$ 65	\$ 381
Due from employees	343,650	-	343,650
Investments, at fair value			
Short term	392,473	79,262	471,735
Fixed	12,929,493	2,611,165	15,540,658
Equities	38,360,439	7,747,052	46,107,491
Total investments	<u>51,682,405</u>	<u>10,437,479</u>	<u>62,119,884</u>
Total assets	<u>52,026,371</u>	<u>10,437,544</u>	<u>62,463,915</u>
<b>LIABILITIES</b>			
Accounts payable	<u>11,916</u>	<u>2,406</u>	<u>14,322</u>
Total liabilities	<u>11,916</u>	<u>2,406</u>	<u>14,322</u>
<b>NET POSITION</b>			
Net position restricted for pension benefits	52,014,455	-	52,014,455
Net position restricted for OPEB	-	10,435,138	10,435,138
Total net position	<u>\$ 52,014,455</u>	<u>\$ 10,435,138</u>	<u>\$ 62,449,593</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, 2017**

	<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	\$ 1,886,796	\$ -	\$ 1,886,796
Employees			
Pension fund	687,675	-	687,675
	<u>2,574,471</u>	<u>-</u>	<u>2,574,471</u>
Investment earnings:			
Net appreciation (depreciation) in fair value of investments	6,164,777	1,245,003	7,409,780
Interest and dividends	1,163,027	234,878	1,397,905
Total investment earnings	<u>7,327,804</u>	<u>1,479,881</u>	<u>8,807,685</u>
Less investment expense	(32,088)	(6,480)	(38,568)
Net investment income	<u>7,295,716</u>	<u>1,473,401</u>	<u>8,769,117</u>
Total additions	<u>9,870,187</u>	<u>1,473,401</u>	<u>11,343,588</u>
<b>DEDUCTIONS</b>			
Benefits paid	2,426,180	-	2,426,180
Premiums paid	-	214,561	214,561
Administrative expenses	40,825	8,244	49,069
Total deductions	<u>2,467,005</u>	<u>222,805</u>	<u>2,689,810</u>
Net Increase (decrease) in Net Position	7,403,182	1,250,596	8,653,778
Net Position - Beginning of period	<u>44,611,273</u>	<u>9,184,542</u>	<u>53,795,815</u>
Net Position - End of period	<u>\$ 52,014,455</u>	<u>\$ 10,435,138</u>	<u>\$ 62,449,593</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.	89
<b>Revenue Capacity</b>	
This schedule contains information to help the readers assess the Commission’s General Fund revenues from external sources.	96
<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.	97
<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.	107

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)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014 (a)	2015	2016	2017
<b>Governmental activities</b>										
Investment in capital assets	\$ 165,777	\$ 81,935	\$ 123,903	\$ 93,109	\$ 326,133	\$ 352,295	\$ 244,369	\$ 378,567	\$ 188,798	\$ 2,097,268
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	5,318,976	5,526,463	5,709,875	5,781,600	6,218,701	6,822,796	2,796,042	3,295,620	6,460,217	5,159,177
<b>Total governmental activities net position</b>	<u>\$ 5,484,753</u>	<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>\$ 7,256,445</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	\$ 165,777	\$ 81,935	\$ 123,903	\$ 93,109	\$ 326,133	\$ 352,295	\$ 244,369	\$ 378,567	\$ 188,798	\$ 2,097,268
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	5,318,976	5,526,463	5,709,875	5,781,600	6,218,701	6,822,796	2,796,042	3,295,620	6,460,217	5,159,177
<b>Total Commission net position</b>	<u>\$ 5,484,753</u>	<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>\$ 7,256,445</u>

(a) - as restated

Atlanta Regional Commission  
Table II

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

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014 (a)	2015	2016	2017
<b>Expenses</b>										
Governmental activities:										
General government	\$ 1,180,497	\$ 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
Transportation Access & Mobility	7,526,698	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
Mobility Services	5,438,439	5,612,437	2,150,827	3,690,060	3,108,760	1,486,078	1,345,561	1,784,313	1,796,409	5,804,800
Community Development	2,568,302	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
Natural Resources	4,936,299	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
Research & Analytics	1,841,705	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
Workforce Solutions	7,826,524	12,645,134	13,544,536	11,714,023	11,483,015	10,770,978	10,569,900	11,129,353	11,478,215	12,588,661
Geographic information systems	385,460	330,783	854,039	35,746	40,340	151,250	-	-	-	-
Homeland Security & Recovery	-	-	-	-	-	-	-	5,110,447	3,413,690	3,204,965
Aging & Health	22,568,771	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
Governmental and human services	745,282	701,814	775,344	797,736	679,061	557,724	-	-	-	-
Total governmental activities expenses	<u>55,017,977</u>	<u>60,735,139</u>	<u>64,559,831</u>	<u>60,269,902</u>	<u>62,367,654</u>	<u>80,716,924</u>	<u>66,843,944</u>	<u>71,641,098</u>	<u>69,431,837</u>	<u>77,337,007</u>
Business-type activities:										
Communications	96,600	80,978	95,124	91,944	131,791	123,968	153,824	158,864	157,626	162,433
Transportation Access & Mobility	1,908	25	-	-	3,868	-	5,547	-	-	-
Mobility Services	-	-	-	-	-	-	-	-	-	94,858
Natural Resources	145,414	143,598	151,412	132,976	108,554	114,573	132,125	131,433	144,287	162,353
Geographic information systems	4	30,300	-	-	-	-	-	-	-	-
Aging & Health	277,512	128,219	136,084	166,641	135,976	195,202	255,724	149,486	83,434	32,209
Community Development	540,559	615,009	547,540	582,230	597,874	538,567	570,404	564,092	637,845	630,793
Total business-type activities expenses	<u>1,061,997</u>	<u>998,129</u>	<u>930,160</u>	<u>973,791</u>	<u>978,063</u>	<u>972,310</u>	<u>1,117,624</u>	<u>1,003,875</u>	<u>1,023,192</u>	<u>1,082,646</u>
Total primary government expenses	<u>\$ 56,079,974</u>	<u>\$ 61,733,268</u>	<u>\$ 65,489,991</u>	<u>\$ 61,243,693</u>	<u>\$ 63,345,717</u>	<u>\$ 81,689,234</u>	<u>\$ 67,961,568</u>	<u>\$ 72,644,973</u>	<u>\$ 70,455,029</u>	<u>\$ 78,419,653</u>
<b>Program Revenues</b>										
Governmental activities:										
Operating Grants and Contributions	\$ 50,970,558	\$ 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
Total governmental activities program revenues	<u>50,970,558</u>	<u>56,877,816</u>	<u>60,783,748</u>	<u>56,248,629</u>	<u>58,994,526</u>	<u>77,311,498</u>	<u>62,955,053</u>	<u>68,022,983</u>	<u>65,261,750</u>	<u>72,973,915</u>
Business-type activities:										
Charges for services:										
Communications	101,371	90,178	104,918	95,344	107,759	98,376	118,835	124,733	162,303	161,227
Transportation Access & Mobility	1,658	6,685	-	-	5,500	-	5,547	-	-	-
Mobility Services	-	-	-	-	-	-	-	-	-	99,092
Natural Resources	16,195	12,250	11,500	9,500	4,250	3,250	15,500	5,224	20,999	6,500
Geographic information systems	42	-	-	-	-	-	-	-	-	-
Aging & Health	277,818	136,413	143,897	171,354	169,087	177,691	170,805	172,647	88,526	203,885
Community Development	590,424	578,353	496,347	570,110	547,912	510,813	523,700	616,041	681,680	551,542
Total business-type activities program revenues	<u>987,508</u>	<u>823,879</u>	<u>756,662</u>	<u>846,308</u>	<u>834,508</u>	<u>790,130</u>	<u>834,387</u>	<u>918,645</u>	<u>953,508</u>	<u>1,022,246</u>
Total primary government revenues	<u>\$ 51,958,066</u>	<u>\$ 57,701,695</u>	<u>\$ 61,540,410</u>	<u>\$ 57,094,937</u>	<u>\$ 59,829,034</u>	<u>\$ 78,101,628</u>	<u>\$ 63,789,440</u>	<u>\$ 68,941,628</u>	<u>\$ 66,215,258</u>	<u>\$ 73,996,161</u>



	2008	2009	2010	2011	2012	2013	2014	2015	2016	2016
Net (expense)/revenue										
Governmental activities	\$ (4,047,419)	\$ (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)
business-type activities	(74,489)	(174,250)	(173,498)	(127,483)	(143,555)	(182,180)	(283,237)	(85,230)	(69,684)	(60,400)
Total primary government net expense	\$ (4,121,908)	\$ (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)
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
General revenues:										
Regional Appropriations	\$ 4,051,400	\$ 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
Investment Earnings	120,991	26,078	15,281	11,887	21,419	15,576	12,848	16,242	24,317	42,715
Miscellaneous	2,203	7,540	13,380	-	1,089	787	95,249	26,579	2,835,682	124,227
Transfers	(74,489)	(174,250)	(173,498)	(127,483)	(143,555)	(182,180)	(283,237)	(85,230)	(69,684)	(60,400)
Total Government activities	4,100,105	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
Business-type activities:										
Transfers	74,489	174,250	173,498	127,483	143,555	182,180	283,237	85,230	69,684	60,400
Total business-type activities	74,489	174,250	173,498	127,483	143,555	182,180	283,237	85,230	69,684	60,400
Total primary government	\$ 4,174,594	\$ 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
<b>Change in Net Position</b>										
Governmental activities	\$ 52,686	\$ 123,645	\$ 225,380	\$ 40,931	\$ 670,125	\$ 630,257	\$ 177,569	\$ 633,776	\$ 2,974,828	\$ 607,430
Business-type activities	-	-	-	-	-	-	-	-	-	-
Total primary government	\$ 52,686	\$ 123,645	\$ 225,380	\$ 40,931	\$ 670,125	\$ 630,257	\$ 177,569	\$ 633,776	\$ 2,974,828	\$ 607,430

(a) The effect of implementing GASB 68 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)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<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
Committed	6,321,561	6,521,736	6,651,160	6,575,548	6,874,336	7,685,646	8,184,722	8,858,932	11,924,300	10,432,806
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total general fund</b>	<u>\$ 6,321,561</u>	<u>\$ 6,521,736</u>	<u>\$ 6,651,160</u>	<u>\$ 6,748,921</u>	<u>\$ 7,066,119</u>	<u>\$ 7,905,091</u>	<u>\$ 8,312,272</u>	<u>\$ 9,264,064</u>	<u>\$ 12,284,054</u>	<u>\$ 10,661,620</u>
<b>All other governmental funds</b>										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ 800	\$ 800
Nonspendable	-	-	-	-	-	-	500	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	243,109	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(500)	(800)	(800)	(800)
<b>Total all other governmental funds</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 243,109</u>	<u>\$ -</u>	<u>\$ (500)</u>	<u>\$ (800)</u>	<u>\$ (800)</u>	<u>\$ (800)</u>

(1) GASB Statement No. 54 was implemented by the Commission in 2011.

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

Last Ten Fiscal Years  
(modified accrual basis of accounting)

	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Revenues</b>										
Regional Appropriations	\$ 4,051,400	\$ 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
From grantor agencies	48,362,280	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
Agency wide central support services										
indirect cost recovery	4,074,828	4,675,834	5,165,928	4,376,034	4,262,761	4,421,434	4,693,886	4,941,048	4,736,311	5,583,545
Departmental indirect cost recovery	1,097,637	1,057,852	1,230,623	1,292,869	1,346,982	763,683	835,869	757,816	852,086	1,117,964
Interest Income	120,991	26,078	15,281	11,887	21,419	15,576	12,848	16,242	24,317	42,715
Subgrantee match	2,608,278	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
Other Income	2,203	7,540	13,380	-	1,089	379,174	95,249	26,579	2,835,682	124,227
Total governmental activities revenues	\$ 60,317,617	\$ 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
<b>Expenditures</b>										
General government	6,155,785	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
Transportation Access & Mobility	7,526,698	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
Mobility Services	5,438,439	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
Community Development	2,568,302	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
Natural Resources	4,936,299	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
Research & Analytics	1,841,705	1,737,002	1,876,920	2,074,596	2,085,371	2,168,051	3,550,962	1,194,977	1,538,021	3,924,977
Workforce Solutions	7,827,126	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
Geographic information systems	385,459	330,783	854,039	35,746	40,340	151,250	73,300			
Homeland Security & Recovery	22,568,771	22,652,843	25,269,474	23,424,396	26,696,478	26,858,476	27,151,552	5,110,448	3,415,302	3,212,759
Aging & Health	745,283	701,814	775,344	797,736	679,061	606,250	-	30,150,813	30,000,714	30,105,581
Governmental & Human Services	12,825	-	-	-	-	-	-	-	-	-
Capital outlay	60,006,692	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
Total expenditures	310,925	374,425	302,922	225,244	703,862	778,043	690,418	1,037,022	3,089,674	(1,562,034)
Excess (deficiency)of revenues over (under) expenditures	3,859,503	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
<b>Other financing sources (uses)</b>	(3,933,992)	(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)
Transfers in										
Transfers out										
Total other financing sources (uses)	(74,489)	(174,250)	(173,498)	(127,483)	(143,555)	(182,180)	(283,237)	(85,230)	(69,684)	(60,400)
Net change in fund balances	\$ 236,436	\$ 200,175	\$ 129,424	\$ 97,761	\$ 560,307	\$ 595,863	\$ 407,181	\$ 951,792	\$ 3,019,990	\$ (1,622,434)

**Atlanta Regional Commission  
Table V**

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

<u>Element Description</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
<b>Base Data for Planning</b>	\$ 2,029,362	\$ 2,067,784	\$ 2,730,959	\$ 2,123,909
<b>Comprehensive Planning</b>	2,568,302	2,350,555	2,587,720	2,288,087
<b>Natural Resources</b>	4,936,299	5,197,201	4,929,836	4,031,275
<b>Workforce Development</b>	7,826,824	12,644,532	13,544,536	11,714,023
<b>Economic Development/Mobility Services</b>	108,490	100,601	145,896	113,091
<b>Transportation Planning</b>	13,622,655	13,455,022	9,659,544	9,755,800
<b>Community Development</b>	70,971	52,662	47,983	108,199
<b>Aging</b>	22,461,229	22,652,843	25,269,475	24,245,701
<b>Community Services</b>	542,208	548,551	581,465	576,446
<b>Homeland Security</b>				
<b>Total</b>	<u>\$ 54,166,340</u>	<u>\$ 59,069,751</u>	<u>\$ 59,497,414</u>	<u>\$ 54,956,531</u>

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

For 2017	\$ 76,201,317
Less Communication Programs Recorded in General Fund	-
	<u>76,201,317</u>
Plus General Fund expenses	<u>10,067,063</u>
Total Governmental Funds	<u>\$ 86,268,380</u>

<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
\$ 2,139,113	\$ 2,333,031	\$ 3,624,262	\$ 3,516,486	\$ 3,911,326	\$ 3,924,977
2,817,744	2,401,616	3,089,035	3,235,457	3,555,001	3,478,444
2,829,484	3,586,319	4,164,578	7,168,410	6,086,221	5,527,832
11,483,015	10,770,978	10,569,900	11,112,760	11,483,501	12,618,889
133,358	-	-	-	-	3,655,800
8,026,953	10,816,421	9,072,673	10,752,555	10,219,661	13,677,034
93,814	557,724	319,144	-	-	-
27,078,324	27,029,438	27,151,552	30,181,996	30,000,714	30,105,581
451,889	-	-	-	-	-
	-	-	5,110,448	3,415,302	3,212,760
<b>\$ 55,053,694</b>	<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>

**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>
<b>2008</b>	4,051,400	-	120,991	2,203	4,174,594
<b>2009</b>	4,121,600	1,292,720	26,078	7,540	5,447,938
<b>2010</b>	4,146,300	4,682,293	15,281	13,380	8,857,254
<b>2011</b>	4,177,800	4,743,316	11,887	-	8,933,003
<b>2012</b>	4,164,300	6,713,967	21,419	1,089	10,900,775
<b>2013</b>	4,201,500	22,732,782	15,576	787	26,950,645
<b>2014</b>	4,241,600	8,236,691	12,848	95,249	12,586,388
<b>2015</b>	4,294,300	-	16,242	26,579	4,337,121
<b>2016</b>	4,354,600	-	24,317	2,835,682	7,214,599
<b>2017</b>	4,863,980	-	42,715	124,227	5,030,922

(1) Total Revenues on this schedule do not include Indirect Recoveries  
For 2017, Revenues from external sources \$ 5,030,922  
Indirect Recoveries 6,701,509  
Revenues as reported in financial statements \$ 11,732,431

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

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

POPULATION OF COUNTIES AND MUNICIPALITIES IN THE ATLANTA REGION:

	<b>2008</b>	<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><u>Cherokee County</u></b>	203,000	205,900	214,346	218,500	220,800	223,300	230,985	233,300	240,100	243,100
<i>Unemployment Rate</i>	5.3%	8.6%	9.7%	8.6%	7.2%	6.7%	5.6%	4.5%	4.3%	3.3%
<i>Personal Income (PI)</i>	\$7,365	\$7,643	\$7,802	\$ 8,356	\$ 8,869	\$ 8,502	\$ 9,223	\$ 9,545	\$ 10,351	\$ 11,250
<i>Per capita PI</i>	\$35,051	\$36,012	\$36,256	\$ 38,378	\$ 40,172	\$ 38,417	\$ 39,930	\$ 40,912	\$ 43,878	\$ 46,547
Ball Ground	855	852	1,433			1,450	1,658	1,675	1,641	1,820
Canton	19,003	20,072	22,958			23,910	24,801	25,050	26,854	27,410
Holly Springs	8,382	8,974	9,189			9,670	10,237	10,340	10,600	11,190
Mountain Park*	10	10	14			10	22	22	22	20
Nelson*	467	467	514			562	577	593	610	630
Waleska	604	596	644			660	871	880	740	620
Woodstock	22,245	23,095	23,896			24,750	27,823	28,102	27,910	28,990
<b><u>Clayton County</u></b>	281,400	281,900	259,424	260,000	262,300	263,700	267,542	266,900	270,600	276,300
<i>Unemployment Rate</i>	7.6%	11.3%	12.6%	12.3%	11.1%	10.0%	9.8%	7.2%	6.8%	5.2%
<i>Personal Income (PI)</i>	\$6,709	\$6,279	\$6,400	\$ 6,799	\$ 6,487	\$ 7,290	\$ 7,182	\$ 7,018	\$ 7,130	\$ 7,507
<i>Per capita PI</i>	\$24,307	\$24,143	\$24,634	\$ 25,884	\$ 24,357	\$ 27,417	\$ 26,846	\$ 26,295	\$ 26,025	\$ 26,862
College Park*	1,738	1,843	1,333			1,361	1,308	1,305	1,368	1,370
Forest Park	21,915	21,741	18,468			18,550	18,949	18,904	18,763	19,350
Jonesboro	5,033	5,933	4,724			4,720	4,624	4,613	4,954	5,070
Lake City	2,498	2,478	2,612			2,730	2,671	2,665	2,835	2,920
Morrow	6,047	7,115	6,445			6,560	7,167	7,150	6,926	7,000
Riverdale	14,872	14,825	15,134			15,080	15,669	15,631	15,214	15,600

Table VII (continued)

POPULATION: (continued)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Cobb County</b>	674,200	676,800	688,078	693,600	699,500	707,500	730,981	727,600	737,500	750,400
<i>Unemployment Rate</i>	5.6%	8.8%	10.1%	9.2%	8.1%	7.3%	6.1%	4.8%	4.6%	3.6%
<i>Personal Income (PI)</i>	\$31,260	\$28,103	\$28,740	\$ 30,754	\$ 31,329	\$ 33,326	\$ 35,038	\$ 36,193	\$ 36,401	\$ 38,386
<i>Per capita PI</i>	\$44,352	\$41,040	\$41,671	\$ 44,090	\$ 44,260	\$ 47,108	\$ 47,933	\$ 49,743	\$ 49,101	\$ 51,308
Acworth	18,913	18,728	20,425			24,330	21,867	21,766	22,209	22,900
Austell*	6,266	6,199	6,483			6,690	6,943	6,911	7,310	7,680
Kennesaw	27,004	27,517	29,783			30,720	32,400	32,250	31,494	32,340
Marietta	60,439	61,574	56,579			58,270	60,014	59,736	61,224	61,880
Powder Springs	15,422	15,231	13,940			14,000	14,590	14,523	14,683	15,020
Smyrna	47,763	47,153	51,271			52,400	54,958	54,704	53,070	54,220
<b>DeKalb County</b>	727,600	731,200	691,893	694,400	700,700	706,600	722,161	718,400	725,000	735,300
<i>Unemployment Rate</i>	6.4%	9.6%	10.7%	10.5%	9.3%	8.2%	7.5%	5.7%	5.5%	4.2%
<i>Personal Income (PI)</i>	\$28,104	\$25,152	\$25,527	\$ 27,624	\$ 27,701	\$ 29,807	\$ 30,018	\$ 31,964	\$ 31,467	\$ 33,644
<i>Per capita PI</i>	\$37,957	\$36,417	\$36,863	\$ 39,571	\$ 39,090	\$ 42,154	\$ 41,568	\$ 44,493	\$ 42,819	\$ 45,445
Atlanta*	33,100	33,200	29,000	29,050	29,110	29,190	30,544	30,018	30,737	31,340
Avondale Estates	2,523	2,503	2,960			2,910	2,832	2,783	2,888	2,920
Brookhaven	NA**	NA**	NA**			NA**	NA**	NA**	52,473	2,920
Chamblee	12,053	12,673	9,892			10,050	16,112	15,835	16,725	17,280
Clarkston	7,198	7,176	7,554			7,810	7,846	7,711	7,925	8,180
Decatur	18,721	18,557	19,335			20,150	20,380	20,029	20,729	21,400
Doraville	9,863	9,694	8,330			8,540	10,714	10,530	10,820	10,900
Dunwoody	NA**	NA**	46,267			47,210	48,000	47,174	49,036	50,270
Lithonia	2,075	2,035	1,924			2,090	1,998	1,964	2,122	2,480
Peachtree Corners	NA**	NA**	NA**			NA**	NA**	NA**	40,565	41,720
Pine Lake	674	671	730			720	754	741	691	700
Stone Mountain	6,906	6,873	5,802			5,720	6,052	5,948	5,899	6,130
<b>Douglas County</b>	127,800	128,800	132,403	133,000	133,900	134,700	138,776	137,400	139,000	141,900
<i>Unemployment Rate</i>	6.5%	10.4%	11.6%	10.8%	9.2%	8.6%	7.7%	6.0%	5.7%	4.3%
<i>Personal Income (PI)</i>	\$3,764	\$3,808	\$3,767	\$ 3,959	\$ 3,993	\$ 4,136	\$ 4,272	\$ 4,412	\$ 4,516	\$ 4,689
<i>Per capita PI</i>	\$29,383	\$29,001	\$28,400	\$ 29,718	\$ 29,842	\$ 30,875	\$ 30,789	\$ 32,109	\$ 32,089	\$ 32,966
Austell*	98	98	98			101	42	42	44	50
Douglasville	30,316	31,004	30,961			31,570	32,523	32,201	32,086	33,110
Lithia Springs	NA**	NA**	NA**			NA**	NA**	-	-	-
Villa Rica*	4,716	4,716	5,259			5,483	5,924	5,865	5913.925	15,020



Table VII (continued)

POPULATION: (continued)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Fayette</b>	106,000	106,700	106,567	107,100	107,500	108,200	109,664	110,700	112,300	112,900
<i>Unemployment Rate</i>	5.2%	8.1%	9.3%	8.1%	7.9%	7.1%	6.1%	5.0%	4.7%	3.6%
<i>Personal Income (PI)</i>	\$4,838	\$4,718	\$4,770	5125.078	5325.75	\$ 5,097	\$ 5,309	\$ 5,872	\$ 6,019	\$ 6,336
<i>Per capita PI</i>	\$45,474	\$44,721	\$44,582	47805	49583	\$ 47,406	\$ 48,413	\$ 53,047	\$ 54,361	\$ 56,759
Brooks	535	540	524			550	540	545	546	560
Fayetteville	14,915	15,187	15,945			15,900	16,725	16,883	16,331	16,710
Peachtree City	34,546	34,770	34,364			34,490	35,063	35,394	34,784	35,860
Tyrone	6,517	6,571	6,879			6,990	7,135	7,202	7,096	7,290
Woolsey	172	170	158			150	163	165	166	170
<b>Fulton County</b>	951,500	957,900	920,581	928,200	936,100	945,400	996,319	970,400	985,700	1,022,800
<i>Unemployment Rate</i>	6.5%	9.8%	10.9%	10.6%	9.6%	8.6%	7.4%	5.7%	5.4%	4.2%
<i>Personal Income (PI)</i>	\$54,295	\$56,313	\$57,518	\$ 62,207	\$ 62,264	\$ 56,259	\$ 57,909	\$ 63,938	\$ 70,716	\$ 75,825
<i>Per capita PI</i>	\$53,579	\$62,189	\$62,112	\$ 65,465	\$ 63,677	\$ 57,537	\$ 58,123	\$ 65,888	\$ 69,977	\$ 74,095
Alpharetta	52,392	52,204	57,551			66,690	63,038	61,398	62,424	63,970
Atlanta*	444,200	447,500	391,000	391,650	392,490	393,610	425,458	414,390	424,308	432,700
Chattahoochee Hills	N/A	2,553	2,378			2,430	2,610	2,542	2,543	2,720
College Park*	17,501	17,436	12,609			12,879	13,290	12,944	13,574	13,600
East Point	41,150	41,279	33,712			33,380	35,488	34,565	35,301	36,120
Fairburn	10,557	10,634	12,950			13,670	13,696	13,340	14,003	14,650
Hapeville	6,007	6,070	6,373			6,650	6,669	6,496	7,034	7,040
Johns Creek	69,268	68,278	76,728			79,950	83,102	80,940	83,225	84,910
Milton	30,092	28,402	32,661			34,570	36,662	35,708	37,758	38,770
Mountain Park*	501	507	547			547	557	543	551	560
Palmetto*	4,116	4,259	3,906			3,986	4,437	4,322	4,458	4,440
Roswell	84,004	84,392	88,346			90,620	94,089	91,641	93,976	95,770
Sandy Springs	87,539	88,787	93,853			97,550	101,908	99,257	101,799	103,070
Union City	17,477	18,370	19,456			19,780	20,427	19,896	21,060	22,260

Table VII (continued)

POPULATION: (continued)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Gwinnett County</b>	752,800	757,300	805,321	814,100	823,100	832,200	877,922	859,800	877,100	911,900
<i>Unemployment Rate</i>	5.6%	8.7%	9.8%	8.8%	7.8%	7.3%	6.2%	5.0%	4.7%	3.7%
<i>Personal Income (PI)</i>	\$26,504	\$25,370	\$25,487	\$ 27,668	\$ 28,477	\$ 28,766	\$ 29,902	\$ 31,056	\$ 33,240	\$ 35,050
<i>Per capita PI</i>	\$33,527	\$31,861	\$31,533	\$ 33,545	\$ 33,911	\$ 34,162	\$ 34,061	\$ 36,120	\$ 37,106	\$ 38,638
Auburn*	286	284	283			289	223	218	222	230
Berkeley Lake	1,696	1,689	1,574			1,620	1,983	1,942	2,138	2,230
Braselton*	2,084	2,114	7,511			3,602	8,727	8,547	9,487	10,140
Buford*	10,779	11,060	11,894			12,532	12,367	12,112	12,484	12,830
Dacula	4,480	4,468	4,442			4,550	4,971	4,868	5,452	6,140
Duluth	25,447	25,827	26,600			27,330	28,838	28,243	28,644	30,020
Grayson	2,375	2,367	2,666			2,800	2,780	2,723	3,461	4,060
Lawrenceville	27,845	29,416	28,546			29,490	30,212	29,588	31,141	31,650
Lilburn	11,400	11,475	11,596			11,930	12,543	12,284	12,494	12,850
Loganville*	2,080	2,071	2,289			2,366	2,663	2,608	2,795	2,870
Norcross	9,895	9,596	9,116			9,280	16,349	16,012	16,183	16,710
Rest Haven*	108	108	55			56	34	33	38	40
Snellville	19,697	19,893	18,242			18,520	19,439	19,038	19,244	19,710
Sugar Hill	15,931	16,098	18,522			19,260	20,821	20,391	21,200	21,670
Suwanee	13,471	14,117	15,355			16,130	18,164	17,789	17,715	18,510
<b>Henry County</b>	190,700	192,800	203,922	207,800	209,500	211,300	213,896	218,700	223,600	224,100
<i>Unemployment Rate</i>	6.1%	9.3%	10.8%	10.0%	9.0%	8.1%	7.4%	5.9%	5.6%	4.3%
<i>Personal Income (PI)</i>	\$5,769	\$6,105	\$6,182	6537.991	6603.586	\$ 6,587	\$ 6,682	\$ 7,224	\$ 7,549	\$ 7,980
<i>Per capita PI</i>	\$30,278	\$30,580	\$30,133	31583	31688	\$ 31,509	\$ 31,242	\$ 33,033	\$ 34,671	\$ 35,985
Hampton	6,354	6,207	6,987			4,580	7,305	7,469	7,482	7,630
Locust Grove	5,237	5,124	5,402			5,780	5,702	5,830	6,336	6,500
McDonough	19,011	19,330	22,084			22,880	23,004	23,521	25,198	25,920
Stockbridge	21,666	21,381	15,636			25,870	27,619	28,239	26,893	27,370
<b>Rockdale County</b>	84,600	85,000	85,215	85,600	86,100	86,700	87,754	89,400	90,900	90,100
<i>Unemployment Rate</i>	6.9%	10.7%	12.1%	11.2%	10.1%	9.3%	8.2%	6.1%	5.8%	4.6%
<i>Personal Income (PI)</i>	\$2,722	\$2,492	\$2,499	\$ 2,614	\$ 2,587	\$ 2,843	\$ 2,854	\$ 2,759	\$ 2,866	\$ 2,978
<i>Per capita PI</i>	\$32,638	\$29,442	\$29,258	\$ 30,552	\$ 30,210	\$ 33,122	\$ 32,534	\$ 30,861	\$ 32,259	\$ 33,329
Conyers	13,754	13,873	15,195			15,560	15,718	16,013	15,776	16,100

\*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>2008</b>	<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>
Auburn										
Gwinnett	286	284	283			289	223	223	222	230
Barrow	7,203	7,225	6,604			6,741	7,031	7,031	6,993	7,150
Braselton										
Barrow & Jackson	3,481	2,114	4,208			4,588	5,016	5,016	5,751	6,210
Gwinnett	1,582	1,659	3,303			3,602	3,259	3,259	3,736	4,040
Buford										
Gwinnett	10,779	11,060	11,894			12,532	12,367	12,367	12,484	12,830
Hall	208	259	311			328	1,025	1,025	1,035	1,060
Loganville										
Gwinnett	2,080	2,071	2,289			2,366	2,668	2,668	2,795	2,870
Walton	6,874	7,393	8,169			8,444	8,359	8,359	8,758	8,990
Palmetto										
Fulton	4,116	4,259	3,906			3,986	4,437	4,437	4,458	4,440
Coweta	512	566	582			594	310	310	312	310
Rest Haven										
Gwinnett	108	108	55			56	34	34	38	40
Hall	40	40	7			6	32	32	36	40
Villa Rica										
Douglas	4,716	4,716	5,259			5,483	5,924	5,924	5,914	6,050
Carroll	7,776	7,799	8,697			9,067	8,776	8,776	8,761	8,970
College Park										
Fulton	17,501	17,436	12,609			12,879	13,290	12,944	13,574	13,600
Clayton	1,738	1,843	1,333			1,361	1,308	1,305	1,368	1,370
Austell										
Cobb	6,266	6,199	6,483			6,690	6,943	6,911	7,310	7,630
Douglas	98	98	98			101	42	42	44	50
Atlanta										
DeKalb	33,100	33,200	29,000	29,050	29,110	29,190	30,544	30,018	30,737	31,340
Fulton	444,200	447,500	391,000	391,650	392,490	393,610	425,458	414,390	424,308	432,700
Mountain Park										
Cherokee	10	10	14	16	19	20	22	22	22	20
Fulton	501	507	547	547	547	547	557	543	551	560
Nelson										
Cherokee	N/A	N/A	527	537	549	562	577	593	610	630
Pickens	N/A	N/A	787	797	807	814	820	826	829	850

**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  
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:** *Georgia Department of Labor*

Table VIII

## PRINCIPAL EMPLOYERS IN ATLANTA REGION

Employer	2017			2008		
	Employees	Percentage of Regional Employment	Rank	Employees	Percentage of Regional Employment	Rank
Delta Air Lines	31,530	1.46%	1	27,000	1.41%	1
Emory University	25,560	1.18%	2	22,200	1.15%	2
Gwinnett County Public Schools	21,100	0.98%	3	17,700	0.91%	3
WellStar Health System Inc.	18,170	0.84%	4	17,200	0.89%	4
AT&T Inc.	16,000	0.74%	5	15,800	0.82%	5
Northside Hospital	14,700	0.68%	6	13,800	0.71%	6
Cobb County Public Schools	13,720	0.64%	7	13,000	0.67%	7
Emory Healthcare	13,330	0.62%	8	10,700	0.55%	8
Fulton County Schools	11,360	0.53%	9	10,100	0.52%	9
Publix Super Markets Inc.	10,090	0.47%	10	10,000	0.52%	10
The Home Depot	10,000	0.46%	11	9,000	0.46%	11
Piedmont Healthcare	9,710	0.45%	12	8,500	0.44%	12
Georgia Institute of Technology	8,880	0.41%	13	8,000	0.41%	13
Cox Enterprises Inc.	8,740	0.41%	14	7,500	0.39%	14
United Parcel Service Inc. (UPS)	7,400	0.34%	15	7,500	0.39%	15
Children's Healthcare of Atlanta	7,290	0.34%	16	7,400	0.38%	16
SunTrust Banks Inc.	7,290	0.34%	17	7,400	0.38%	17
State Farm	7,000	0.32%	18	7,300	0.38%	18
Northeast Georgia Health System	6,670	0.31%	19	6,700	0.35%	19
Georgia State University	5,430	0.25%	20	6,300	0.32%	20
Turner Broadcasting System	5,390	0.25%	21	6,200	0.32%	21
Gwinnett County Government	5,040	0.23%	22	6,100	0.31%	22
Lockheed Martin Aeronautics Co.	5,000	0.23%	23	6,000	0.31%	23
Fulton County Government	4,790	0.22%	24	5,900	0.30%	24
Grady Health System	4,690	0.22%	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>2008</u>	<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>Total</u>
<b>A-95/E.O. 12372</b>	25	15	1	0	0	0	1	6	0	0	48
<b>Area Plans</b>	0	1	1	0	2	0	2	1	0	0	7
<b>Developments of Regional Impact</b>	44	10	8	6	11	8	12	20	30	32	181
<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>	48	36	29	36	27	36	29	21	36	36	334
<b>Solid Waste Plans</b>	6	3	4	2	0	0	0	0	0	0	15
<b>Environmental Impact Statements and Notices of Findings of No Significant Effect</b>	2	1	0	0	0	0	1	1	1	0	6
<b>Metropolitan River Protection Act Reviews</b>	18	12	12	7	8	13	19	9	19	22	139
<b>Corps of Engineers Permits</b>	8	1	0	0	0	0	7	9	6	7	38
<b>Total</b>	<u>151</u>	<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>768</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									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Office of the Executive Director	5	6	6	5	4	3	3	5	5	4
Business Services										
Business Services Director	2	2	2	2	2	2	2	2	2	-
General Services	1	1	1	1	1	1	1	1	1	1
Financial Services	7	7	7	7	7	7	7	7	7	5
Talent Management	3	3	3	3	3	3	3	4	4	4
Information Technology Services	7	7	7	7	7	7	7	7	7	8
Center for Strategic Relations	9	10	10	10	10	13	14	12	12	13
Center for Community Services										
Community Services	-	-	-	-	-	-	-	-	-	2
Aging and Health Resources	39	41	34	45	50	53	66	60	44	46
Department of Homeland Security--										
Governmental Services*	0	0	0	0	0	0	0	4	3	5
Governmental Services*	7	8	8	5	7	0	0	0	0	0
Workforce Solutions	9	9	9	10	11	12	13	15	14	16
Center for Livable Communities										
Livable Communities	5	5	4	3	3	4	4	4	4	4
Community Development*	7	7	7	8	8	13	14	13	14	13
Mobility Services	12	12	10	10	5	6	10	12	11	14
Natural Resources	13	11	10	9	9	11	12	12	12	10
Research & Analytics	14	11	11	11	11	11	15	14	15	14
Transportation Access & Mobility	23	24	24	21	27	25	19	17	19	16
Total	163	164	153	157	165	171	190	189	174	175

-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 2017**

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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 2017:**

- 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)

### **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).
- **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 Expenditures of Federal and State Awards**  
**For the Year Ended December 31, 2017**

Grantor Agency	Grant Number	Program Name	CFDA NO.	Federal Passed through to Subrecipients	Federal Expended	State Expended
<b>U.S. Department of Commerce</b>						
Pass through United Way of Greater Atlanta	REVWD1700	Aerotropolis Atlanta Workforce Collective	11.302	-	1,178	-
Direct Assistance	ED17ATL3020019	Regional Economic Development Plan	11.302	-	80,013	-
<b>Total U. S. Department of Commerce</b>					<b>\$81,191</b>	
<b>Department of Homeland Security</b>						
Passed through Georgia Emergency Management Agency	2015-SS-00065-S01	Urban Areas Security Initiative (UASI)	97.067	1,604,569	3,006,789	-
	EMW-2016-SS-00007-S01	Urban Areas Security Initiative (UASI)	97.067	-	199,031	-
<b>Total Department of Homeland Security</b>				<b>\$1,604,569</b>	<b>\$3,205,820</b>	
<b>Corporation for National &amp; Community Service</b>						
Direct Assistance	14SRSGA003	Retired & Senior Volunteer Program	94.002	-	39,553	-
	17SRSGA002	Retired & Senior Volunteer Program	94.002	-	46,327	-
<b>Total Corporation for National &amp; Community Service</b>					<b>85,880</b>	
<b>U.S. Department of Health and Human Services</b>						
Passed through Georgia Dept. of Human Services	42700-373-0000049685	<b>Aging Cluster</b>	93.044	761,624	791,070	46,534
	42700-373-0000060323	Title III, Part A & B - Supportive Services	93.044	958,814	1,069,312	62,901
		Title III, Part A & B - Supportive Services		<b>1,720,438</b>	<b>1,860,382</b>	<b>109,435</b>
	42700-373-0000049685	Title III, Part C1 - Congregate Meals, Part C2 - Home Delivered Meals	93.045	1,288,286	1,431,428	84,202
	42700-373-0000060323	Title III, Part C1 - Congregate Meals, Part C2 - Home Delivered Meals	93.045	1,860,432	2,067,147	121,597
				<b>3,148,718</b>	<b>3,498,575</b>	<b>205,799</b>
	42700-373-0000049685	Nutrition Services Incentive Program (NSIP)	93.053	309,236	309,236	-
	42700-373-0000060323	Nutrition Services Incentive Program (NSIP)	93.053	370,805	370,805	-
				<b>680,041</b>	<b>680,041</b>	
		<b>Total Aging Cluster</b>		<b>5,549,197</b>	<b>6,038,998</b>	<b>315,234</b>
	42700-373-0000049685	Title III, Part D - Health Promotion Services	93.043	-	279,462	3,217
	42700-373-0000060323	Title III, Part D - Health Promotion Services	93.043	-	252,921	2,685
					<b>532,383</b>	<b>5,902</b>
	42700-373-0000049685	Title III, Part E - Family Caregiver Support	93.052	182,393	476,421	76,916
	42700-373-0000060323	Title III, Part E - Family Caregiver Support	93.052	112,355	429,960	56,353
				<b>294,748</b>	<b>906,381</b>	<b>133,269</b>
	42700-373-0000049685	Social Services Block Grant (SSBG)	93.667	118,256	749,667	-
	42700-373-0000060323	Social Services Block Grant (SSBG)	93.667	219,018	726,411	-
				<b>337,274</b>	<b>1,476,078</b>	
	42700-373-0000049685	Money Follows the Person	93.791	6,850	689,058	98,535
	42700-373-0000060323	Money Follows the Person	93.791	405	542,734	-
				<b>7,255</b>	<b>1,231,792</b>	<b>98,535</b>
		<b>Medicaid Cluster</b>				

See separately issued Single Audit Report

**ATLANTA REGIONAL COMMISSION**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Year Ended December 31, 2017**

Grantor Agency	Grant Number	Program Name	CFDA NO.	Federal through to Subrecipients	Federal Expended	State Expended
	42700-373-0000049685	Balancing Incentive Progr	93.778	-	250,505	-
Passed through Georgia Dept. of Community Health	42700-373-0000049685	Community Care Service Program (CCSP)	93.778	216,019	1,351,528	1,351,528
	2017002	Community Care Service Program (CCSP)	93.778	971,322	1,282,412	1,282,412
		<b>Total Medicaid Cluster</b>		<b>1,187,341</b>	<b>2,884,445</b>	<b>2,633,940</b>
Passed through Fulton County	2017-NU58DP005568-03-00	PICM - Partnership in Comm Health	93.331	78,928	218,868	-
<b>Total U.S. Department of Health and Human Services</b>				<b>\$7,454,743</b>	<b>\$13,288,945</b>	<b>\$3,186,880</b>
<b>U.S. Department of Labor</b>						
Passed through Georgia Dept. of Economic Development	11-15-15-03-007	<b>WIA Cluster</b>				
	11-15-16-03-007	WIA, Adult Program	17.258	66,378	103,677	-
	11-16-16-03-007	WIA, Adult Program	17.258	226,064	412,469	-
	11-16-17-03-007	WIA, Adult Program	17.258	261,086	387,985	-
	11-17-03-007	WIA, Adult Program	17.258	2,487,126	3,709,241	-
	11-17-18-03-007	WIA, Adult Program	17.258	41,327	243,540	-
				<b>3,081,981</b>	<b>4,860,314</b>	<b>-</b>
	15-15-15-03-007	Youth Programs	17.259	40,888	61,878	-
	15-16-16-03-007	Youth Programs	17.259	1,720,594	2,331,840	-
	15-17-17-03-007	Youth Programs	17.259	1,062,544	1,257,845	-
				<b>2,824,026</b>	<b>3,651,563</b>	<b>-</b>
	31-15-15-03-007	WIA, Dislocated Worker	17.278	159,929	248,680	-
	31-15-16-03-007	WIA, Dislocated Worker	17.278	672,318	893,623	-
	31-16-16-03-007	WIA, Dislocated Worker	17.278	158,180	310,756	-
	31-16-17-03-007	WIA, Dislocated Worker	17.278	720,932	1,393,000	-
	31-17-03-007	WIA, Dislocated Worker	17.278	-	35,129	-
	31-17-18-03-007	WIA, Dislocated Worker	17.278	-	73,938	-
	36-16-17-03-007	WIA, Dislocated Worker	17.278	698,373	908,084	-
	44-15-15-03-007	WIA, Dislocated Worker	17.278	-	11,480	-
	44-16-17-03-007	WIA, Dislocated Worker	17.278	-	7,873	-
				<b>2,409,732</b>	<b>3,882,563</b>	<b>-</b>
<b>Total U.S. Department of Economic Development</b>		<b>Total WIA Cluster</b>		<b>8,315,739</b>	<b>12,394,440</b>	<b>-</b>
<b>U.S. Department of Transportation</b>						
Direct Assistance - Federal Transit Administration	GA-90-X339	<b>Federal Transit Capital &amp; Oper Asst Grants</b>				<b>\$0</b>
	GA-2017-013-00	Regional Transit Implementation	20.507	-	337,289	-
	GA-2017-008-00	5307 Fulton County Transit Master Plan	20.507	-	644,766	-
	GA-95-X026-00	JARC	20.507	137,000	250,000	-
		Atlanta Beltline Project	20.507	163,207	204,009	-
				<b>300,207</b>	<b>1,436,064</b>	<b>-</b>
	GA-26-0008-00	TMC Platform for One-Click	20.514	-	72,917	-
	GA-2017-009-00	Rides to Wellness	20.514	6,252	96,290	-
				<b>6,252</b>	<b>169,207</b>	<b>-</b>



**ATLANTA REGIONAL COMMISSION**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Year Ended December 31, 2017**

Grantor Agency	Grant Number	Program Name	CFDA NO.	Federal Passed through to Subrecipients	Federal Expended	State Expended
Passed through Georgia Dept. of Human Resources		<b>Transit Services Program Cluster</b>				
	42700-362-0000037972	5310	20.513	57,205	159,251	-
	42700-362-0000054731	5310	20.513	431,996	969,049	-
				<b>489,201</b>	<b>1,128,300</b>	
		<b>Total Transit Services Program Cluster</b>		<b>489,201</b>	<b>1,128,300</b>	
		<b>Total Federal Transit Capital &amp; Oper Asst Grants</b>		<b>795,660</b>	<b>2,733,571</b>	
Passed through Georgia Dept. of Transportation		<b>Highway Planning and Construction Cluster</b>				
	0014102	Highway Planning and Construction (PL)	20.205	-	5,227,340	-
	009596	Georgia Commute Options Program	20.205	-	3,655,429	-
	0010500	Regional Rideshare Program	20.205	-	1,742,948	-
	0010935	TDM Employer Services	20.205	1,379,907	1,724,885	-
	0013754	SHRP2	20.205	-	82,040	-
	0015281	SHRP2	20.205	-	208,660	-
	0010464	ACL CDSM Education	20.205	1,318,737	1,648,421	-
	0015577	Invest Program	20.205	-	4,809	-
	0015626	Aerotropolis Greenway Planning	20.205	45,013	56,266	-
	0010462	Liveable Centers Initiative Policy Studies	20.205	373,051	466,314	-
	0010463	Liveable Centers Initiative Policy Studies	20.205	231,730	489,991	-
	0014992	Surface Transportation Program	20.205	-	331,716	-
0010466	County Comprehensive Transportation Plan	20.205	447,221	1,125,018	-	
		<b>Total Highway Planning and Construction Cluster</b>		<b>3,795,659</b>	<b>16,763,837</b>	
	T006522	Federal Transit Technical Studies Grants	20.505	-	1,992,435	249,054
					<b>1,992,435</b>	<b>249,054</b>
		<b>Total U.S. Department of Transportation</b>		<b>\$4,591,319</b>	<b>\$21,489,843</b>	<b>\$249,054</b>
		<b>Total Schedule of Federal Assistance</b>		<b>\$21,966,370</b>	<b>\$50,546,119</b>	<b>\$3,435,934</b>

See separately issued Single Audit Report

**Atlanta Regional Commission**  
**Schedule of Agency Wide Central Support Services and Indirect Expenses**  
**For the Year Ended December 31, 2017**  
**(With comparative totals for the Year Ended December 31, 2016)**

	<b>Administration</b>	<b>Strategic Relations</b>	<b>Information Office</b>	<b>Talent Management</b>
Salaries	\$ 435,324	\$ 1,047,615		\$ 333,675
Fringe benefits	243,782	581,662		182,740
Travel	21,876	15,400		2,168
Equipment	4,712	10,149		5,368
Supplies	3,974	9,852		6,435
Contracts	215,098	179,532		74,207
Depreciation & amortization	-	-		-
Other expenditures	157,165	192,691		120,608
	<u>\$ 1,081,931</u>	<u>\$ 2,036,901</u>	<u>\$ -</u>	<u>\$ 725,201</u>

<b>Finance and Accounting</b>	<b>Facilities Management</b>	<b>Non Federal Expenses</b>	<b>December 31, 2017</b>	<b>December 31, 2016</b>
\$ 606,402	\$ 124,253	\$ 33,713	\$ 2,580,982	\$ 2,601,601
339,585	60,994	34,631	1,443,394	1,395,720
10,791	11,148	26,582	87,965	100,612
9,134	4,632	2,600	36,595	37,670
7,124	23,505	-	50,890	22,688
47,992	47,451	441,330	1,005,610	1,223,688
-	222,132	-	222,132	88,423
249,044	347,168	123,931	1,190,607	1,094,580
<b>\$ 1,270,072</b>	<b>\$ 841,283</b>	<b>\$ 662,787</b>	<b>\$ 6,618,175</b>	<b>\$ 6,564,982</b>

**Atlanta Regional Commission  
Schedule of Agency Wide Central Support Services  
Indirect Costs and Recoveries  
For the Year Ended December 31, 2017**

Personnel	\$ 2,580,982	
Fringe benefits	1,443,394	
Travel	87,965	
Equipment	36,595	
Supplies	50,890	
Contractual	1,005,610	
Depreciation & amortization	222,132	
Other	<u>1,190,607</u>	
Total		\$ 6,618,175
Less: Non federal expenses	<u>(662,787)</u>	
Total under (over) recoveries & non-federal		<u>(662,787)</u>
Net indirect costs allowable adjusted for non-federal		<u>5,955,388</u>
Less: Indirect costs recovered from application of indirect rate		(5,583,545)
General Fund Contribution		<u>(590,001)</u>
Indirect costs under (over)-recovery		<u><u>\$ (218,158)</u></u>

**Atlanta Regional Commission**  
**Schedule of Fringe Benefits and Recoveries**  
**For the Year Ended December 31, 2017**  
**(With comparative totals for the Year Ended December 31, 2016)**

	<u>Expenditures</u>		<u>% of Regular Salaries</u>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Health Insurance	\$ 1,645,266	\$ 1,825,147	13.40%	15.54%
Life Insurance	148,836	115,375	1.21%	0.98%
Dental insurance	64,543	69,175	0.53%	0.59%
Long-term disability insurance	18,317	20,206	0.15%	0.17%
Retirement fund contribution	1,886,796	3,023,959	15.36%	25.75%
Retirement fund administration	-	2,500	0.00%	0.02%
Post-employment health insurance contribution	-	-	0.00%	0.00%
Unemployment compensation	4,719	35,330	0.04%	0.30%
Medicare (Employer's share)	208,584	198,479	1.70%	1.69%
Social security (Employer's share)	62,675	60,477	0.51%	0.52%
Workers' compensation	91,245	83,895	0.74%	0.71%
Various leave compensation	1,881,497	1,983,095	15.32%	16.89%
Other fringe benefits	<u>307,642</u>	<u>320,856</u>	<u>2.50%</u>	<u>2.73%</u>
Total fringe benefit expenditures	6,320,120	7,738,494	51.46%	65.89%
Less: Fringe benefits recovered from application of fringe benefit rate	<u>(6,964,960)</u>	<u>(6,425,641)</u>	<u>(56.71%)</u>	<u>(54.72%)</u>
Fringe benefits under (over)-recovery (1)	<u>(644,840)</u>	<u>1,312,853</u>	<u>(5.25%)</u>	<u>11.17%</u>
Balance	<u>\$ (644,840)</u>	<u>\$ 1,312,853</u>	<u>(5.25%)</u>	<u>11.17%</u>
Regular Salaries (2)	12,282,673	11,742,412		

(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, 2017**

Type of Coverage/Name of Company	Policy Number	Effective Period	Details of Coverage	Liability Limits
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
Property/GIRMA	AT-3	Continuous	Total Insured Values, Blanket Building & Contents; Computers (EDP); Flood, Earthquake	\$5,145,127 for Total Insured Values; \$5,145,127 (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, 2017**

<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	1/1/17	12/31/17	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	1/1/17	12/31/17	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	1/1/17	12/31/17	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	---	1/01/17	12/31/17	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	1/1/17	12/31/17	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, 2017**

<u>Department</u>	<u>Vehicle</u>	<u>Vehicle Identification Number</u>	<u>Date Acquired</u>
Dept. of Business Services	2010 Toyota Prius	JTDKN3DU9A0088332	1-Jan-10
Dept. of Business Services	2014 Ford Fusion Hybrid	3FA6P0LU7ER363056	1-Jul-14
Dept. of Business Services	2015 Ford Explorer	1FM5K7B86FGA28702	1-Aug-14
Dept. of Business Services	2015 Ford Fusion	3FA6P0G72FR131485	1-Aug-14



**Atlanta Regional Commission**  
**Salaries of Principal Employees (Exempt Positions)**  
**Pay Ranges and Classifications (Classified Service)**  
**December 31, 2017**

<u>EMPLOYEE</u>	<u>TITLE</u>	<u>ANNUAL RATE AS OF</u> <u>DECEMBER 31, 2017</u>
Doug Hooker	Executive Director	\$234,889
John Hammond	Director of Community Services	\$160,000
Susan Chana	Director of Strategic Relations	\$160,000
Mike Alexander	Director of Livable Communities	\$163,279

<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