

Atlanta Regional Commission  
Atlanta, Georgia

# **Comprehensive Annual Financial Report**

**Fiscal Year Ended December 31, 2015**

Prepared By  
The Division of Financial Services

Diane Pelletier  
Financial Services Manager

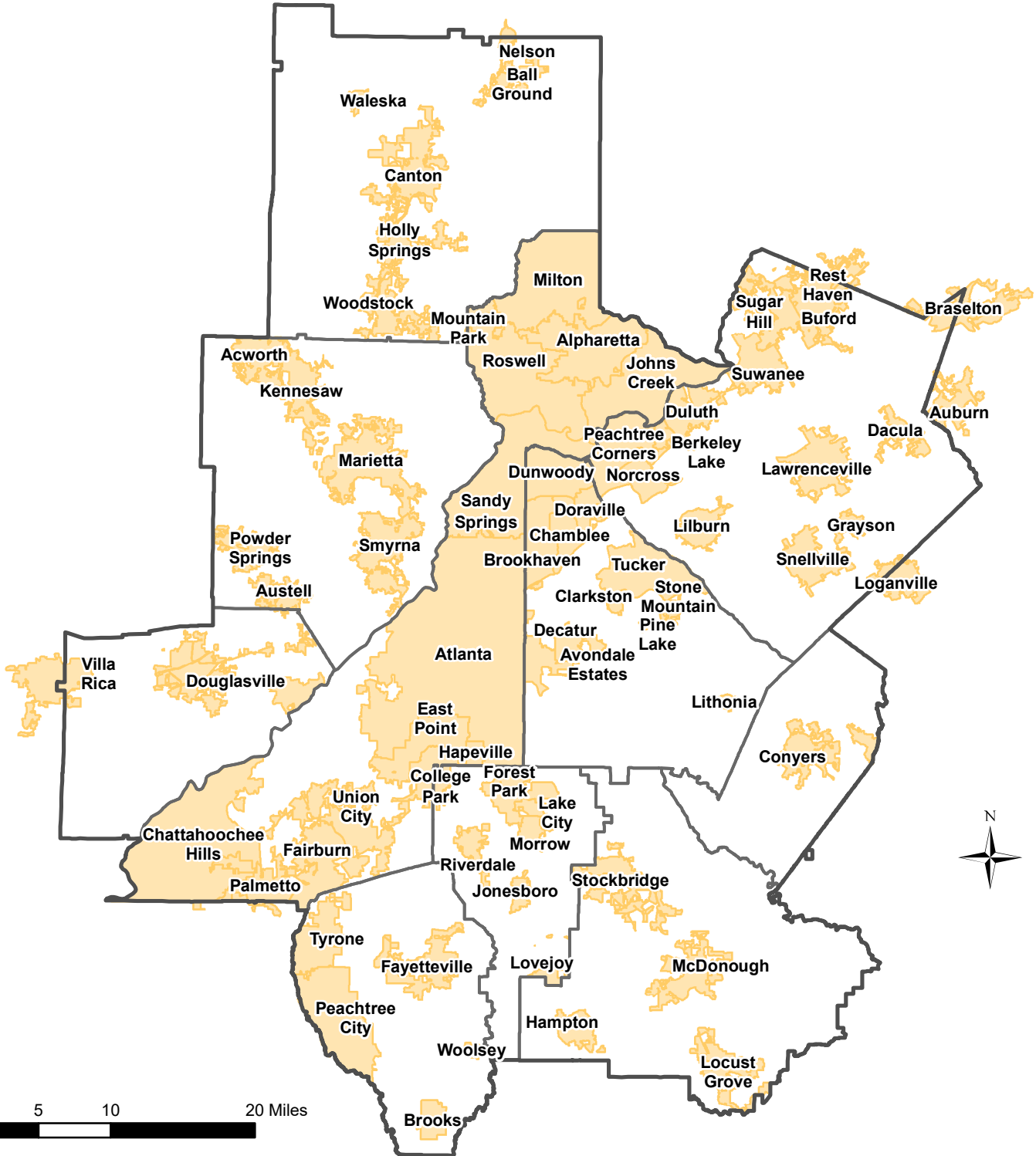
Kelly Smith  
Senior Accountant







# 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 71 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 22, 2016

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, 2015. 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, 2015, 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, 2015 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 71 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 2015, ARC estimates that the region added 224,850

persons to total 4.33 million people, an average annual growth rate of only 1.1 percent. The 2010-2015 average annual population increase of 44,970 was one of the lowest average annual increases observed since the 1950s. The pace of the last five years is not only lower than the 67,837 new residents averaged per year during the 2000s, but far lower than the 87,158 new residents per year averaged during the 1990s. However, the 60,300 increase of 2014-2015 was by far the largest annual growth during this 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, where population growth is concerned. For the calendar years of 2014 and 2015, however, housing permit levels bounced back substantially, though still not to pre-recession levels yet in most jurisdictions. The vacant home oversupply of the recession and its aftermath has abated, particularly due to significant strength in the market for existing homes and evolving momentum for new construction. Foreclosure problems have receded to pre-recession levels except in a few hot-spots. New construction, particularly in the multifamily, boomed in late 2014 and 2015 and continues with some tapering in 2016. Commercial (retail, office, and industrial) vacancies are dropping, although new construction is moderate in all markets save industrial.

Yet while construction 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 has more than doubled its population, adding 2.44 million new residents. Put in another way, over 60 percent of the region’s growth since 1900 has occurred after 1980. Over the 60+ 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, and the 10-county region’s job base declined by almost 400,000 jobs 2000-2010 (20 percent).

Since 2010, the job base continues to rebuild and data from the Georgia Department of Labor show consistent positive (monthly) trends in employed persons for the Atlanta Regional Commission. Unemployment rates have dropped significantly recently-- to 6.1% as of February, 2015 and then again down to 5.3% by February of 2016. This recent rate is a dramatic decline from the 10.0% reported in March 2010 and is even lower than pre-recession rates. Over the long term, ARC forecasts that the Region will average about 42,000 new jobs per year. While an impressive growth rate, 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 30+-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. Privatization of public facilities such as hospitals has shifted thousands of jobs from Government to Services.

**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.

**Major Initiatives.** ARC's Transportation Access and Mobility Division (TAMD) 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 divisions, was completed and adopted by the ARC Board in December 2015. 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 \$85 billion in investments through the year 2040, including major updates to the regional managed lane and transit strategies. Updates to the TIP include incorporating a Surface Transportation Program-Urban (STP) and Transportation Alternatives Program (TAP) project solicitation.

TAMD also leads planning through the funding of major planning studies. Central to this function is the County Transportation Program (CTP), providing funding and staffing for county-level initiatives. Several important CTP's were completed in 2015, while several other CTP's underway made important progress in 2015, including the Gwinnett CTP.

Other major planning efforts completed in 2015 by TAMD include an update to the Regional Bicycle Transportation and Pedestrian Walkways Plan: *Walk. Bike. Thrive!* The plan update creates a regional vision for a more walkable, bikeable, and livable metropolitan Atlanta. The plan update identifies a regional trail strategy to close identified network gaps and expand the overall network. Several important tasks identified in the plan will be underway in 2016 to build upon the work and success of the plan update.

The Metro Atlanta Freight Mobility Plan was also updated in 2015 and led by TAMD. The major plan update included responding to the Regional Economic Competitiveness Strategy recommendations, and coordinating regional freight strategies with the State Freight and Logistics Plan and State Rail Plan. In December 2015, the federal transportation reauthorization passed called the FAST Act. As a result, work is underway in 2016 to identify freight funding changes and address new planning requirements as part of the reauthorization.

ARC's Mobility Services Division 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 2015, the division undertook a number of significant initiatives:

- Regional Bike Challenge – The challenge was a multi-week employer site-based challenge aimed at getting more people to leave single occupant vehicle commutes in favor of biking to work. This was the fourth annual challenge and was easily the most successful event to date.

- ATLtransit.org Regional Transit Website – The Mobility Services Division redesigned, enhanced and deployed the ATLtransit.org site which provides regional trip planning as well as a wealth of information about how to use the region’s transit system.
- Regional Breeze Fare Clearinghouse Review – The region’s transit operators asked the Mobility Services Division to perform a financial and programmatic review of the regional transit fare clearinghouse operated by MARTA on behalf of all transit operators. The division successfully completed the review paving the way for a renegotiation of cost sharing agreements among transit operators.
- Regional Transit Marketing Campaign – The Mobility Services Division coordinated the marketing staffs of the region’s transit operators to create a single unified transit marketing campaign that will be launched early 2016.

ARC’s Community Development Division led the preparation of the Atlanta Regional Economic Competitiveness Strategy, which also serves as the Comprehensive Economic Development Strategy (CEDS) for the Atlanta Economic Development District. This strategy was approved by the ARC Board in early 2013. Throughout 2015, ARC continued working with the four committees – focused around each major goal in the strategy: Educated Workers, Innovative Entrepreneurs, Prosperous Businesses, and Livable Communities, to advance the concepts identified with the CEDS in partnership with local governments.

In 2015, the Community Development Division in partnership with the Aerotropolis Atlanta Alliance (the Alliance), developed The Aerotropolis Blueprint around Hartsfield-Jackson Atlanta International Airport in an effort to investigate strategies for increasing economic development in the airport area. 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. With an initial group of partners that includes Georgia Power, Delta Airlines, Porsche Cars North America, Prologis, Duke Realty, five local jurisdictions, four chambers of commerce and ARC, the Alliance is well positioned and substantially supported for the challenge ahead.

During the past year, ARC continued to develop 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 development. Stakeholder engagement has been ongoing through policy discussions, workshops and committee meetings. ARC has held meetings with all local governments in the region to discuss growth forecasts and land use issues.

A small initiative that has grown increasingly popular is ARC’s Comprehensive Plan assistance. In 2012, the Georgia Department of Community Affairs mandated regional commissions to assist local governments in meeting their basic planning requirements with no charge to local governments. This program started small at ARC with five local governments asking for assistance in 2013-2014. This expanded to 7 in 2015, and ARC now has a waiting list to assist communities going to 2019.

ARC’s Natural Resources Division 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. Technical planning included support of the Wastewater Management, Watershed Management and Water Supply and Conservation Management Plans throughout 2015. The District began work on the update to the Water Resource Management Plans which will be completed in early 2017. The District also completed work with a consultant to conduct a Climate Resiliency Study. The Metropolitan North Georgia Water Planning District started the Single Family Toilet Rebate Program in March 2008. Between March 2008 and December 31,

2015 the District rebate program and partners have replaced over 110,000 old, inefficient toilets with new low-flow toilets.

ARC continued the Green Communities program, certifying 2 new communities, recertifying 2 communities, and upgrading 1 community in 2015. In addition, ARC continued its role in administration of the Chattahoochee Corridor Plan under the Metropolitan River Protection Act. ARC began work with a consultant on the update to the Georgia Stormwater Manual to be 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.

The Research and Analytics Division completed development of a major new forecast series (15.0) that provided the foundation for The Region's Plan that was to be finalized in March of 2016. In early 2015, the group finalized the regional forecast, using the REMI TranSight model in tandem with a Technical Advisory Committee of local academics and practitioners. The core efforts for forecast development were iterative runs of the state-of-the-art activity-based transportation model (ABM) and PECAS land use model, followed by intensive small-area QA/ QC. An extensive, follow-on effort in late 2015 produced draft documentation materials for planned upload to various agency websites in early 2016. Also in the forecast arena, the division used its suite of models to produce an on-demand series of population and employment forecasts for use in the updates of the various Water District Plans developed by the ARC Natural Resources Division. Other modeling activities included the initial phases of work for an FHWA SHRP2 grant to implement dynamic traffic assignment (DTA) in the ABM.

Research and Analytics helped ensure the success of the Workforce Business Solutions Division at ARC, as well as that of local stakeholders, via (a) ongoing use of Burning Glass labor demand data database, and (b) the new acquisition (via consortium) and use of the JobsEQ labor supply data tool. The division used the tools to access and analyze data for use in WBS's initial efforts to develop an Atlanta Regional Workforce Plan, and for early stages of the Metro Atlanta Chamber's Education to Workforce Initiative.

The Neighborhood Nexus program continues to increase the amount of data it provides, enhance the number of and quality of ways in which those data are presented to clients, as well as update previously uploaded databases. The division also succeeded in adding value to services offered constituent governments by increasing use of ESRI Business Analyst Online, On the Map (census Bureau), and JobsEQ. Also, the Economic Analysis Program (EAP) via REMI TranSight was "hard launched" in 2015, to provide custom economic impact modeling on-demand to public and private clients. A blog (33 Degrees North) was launched both to host existing and ongoing regional snapshots, as well as to post new content multiple times each week. Additional tools (Tableau and Piktochart) began to be used to greatly enhance the data visualizations "served" on the blog, website pages, and Facebook/ Twitter feeds. The refinement of the group's Open Data Portal further enhanced internal and external customer access to datasets.

Other projects included administering a third, larger Metro Atlanta Speaks Survey (MAS). This edition of MAS asked over 5,000 of Atlanta region residents more questions (26, up from 25 in 2014 and 21 in 2013) about their regional and local attitudes and perceptions. As with the 2014 survey, statistical significance was available down to the county level. Three counties were added in 2015 with the onboarding of United Way as the primary sponsor of the survey. With that sponsorship, as well, came a new focus on civic engagement as a focal topic area for the questions. Other areas of inquiry included (as in previous MAS surveys) perceptions of public education, traffic, aging, and the economy. The results were made publicly available and served as a central part of the messaging for the 2015 ARC State of the Region breakfast, which was attended by over 1,200 civic and business leaders.

The Aging and Health Resources Division 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 Health Division 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. In 2016, the Aging Division will 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 Division 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 initiative currently being addressed by the 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. In addition, 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.

Transition to the new federal workforce legislation, the Workforce Innovation and Opportunity Act (WIOA), with provisions enacted during 2015 and 2016.

The Homeland Security & Recovery Division became part of the Atlanta Regional Commission in 2015. From the inception of the Department of Homeland Security, interoperable communications has been among its' primary goals. The six jurisdictions in the UASI (Urban Area Security Initiative) footprint each have separate and distinct radio communications systems. A long term goal of the UASI has been to support technologies that provide interoperable communications among those and other state and local jurisdictions. Interoperable communications during large emergencies and disasters is vital to the region to ensure existing mutual aid agreements can be properly and efficiently executed, but equally serves the day-to-day operation of public safety operations that extend beyond jurisdictional boundaries.

**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 Executive Committee is responsible for authorizing changes in the retirement and insurance programs for Commission employees. The Executive 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 divisions 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**

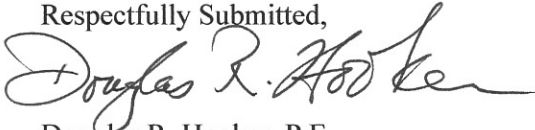
***Certificate of Achievement.*** The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Atlanta Regional Commission for its comprehensive annual financial report for the fiscal year ended December 31, 2014. The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government financial reports. This is the 34th 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 Honorable W. Kerry Armstrong, Chair  
June 22, 2016  
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The preparation of the report was accomplished through the efficient and dedicated services of the entire staff of the Financial Services Division. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. They were assisted by the Commission's auditors, Nichols, Cauley & Associates, LLC, whose expertise, experience and judgment were extremely valuable.

Respectfully Submitted,



Douglas R. Hooker, P.E.  
Executive Director



Emerson Bryan  
Deputy 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, 2014**

Executive Director/CEO

# Organizational Chart



# ARC COMMISSION MEMBERSHIP 2015

As of 12/31/15

<b>OFFICERS</b>	Kerry Armstrong Chair	Tim Lee Secretary	Judy Waters Parliamentarian
	Kasim Reed Vice Chair	Bob Reeves Treasurer	
<b>PUBLIC MEMBERS</b>	City of Atlanta	Kasim Reed Mayor	Ceasar 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	Tim Lee Commission Chairman	Mark Mathews Mayor, City of Kennesaw
	DeKalb County	Lee May Interim Chief Executive Officer	R. Eric Clarkson Mayor, City of Chamblee
	Douglas County	Tom Worthan Commission Chairman	Harvey Persons Mayor, City of Douglasville
	Fayette County	Charles W. Oddo Commission Chairman	Eric Dial Mayor, Town of Tyrone
	Fulton County	John Eaves 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	Tommy Smith Commission Chairman	Robert Price Mayor, City of Locust Grove
	Rockdale County	Richard A. Oden Commission Chairman	Randy Mills Mayor, City of Conyers
	<b>MEMBERS AT LARGE</b>	Eddie Ausband District 1	Mike Houchard District 6
Robert L. "Steve" Stephens, Jr. District 2		Liane Levetan District 7	Julie Keeton Arnold District 12
Robert "Bob" 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. Brant Aden District 10	Dennis Burnette District 15
<b>NON-VOTING MEMBER</b> (Appointed by Georgia Department of Community Affairs)		Tread Davis, Jr.	
<b>EXECUTIVE DIRECTOR</b>		Doug Hooker	

**Atlanta Regional Commission**  
**Executive Staff**  
December 31, 2015

**Office of Director**

Executive Director  
Deputy Executive Director

Douglas R. Hooker  
I. Emerson Bryan

**Center for Strategic Relations**

Director  
Manager, Government Affairs  
Manager, Strategic Initiatives  
Manager, Communication & Marketing Div.  
Manager, Community Engagement

Julie Ralston  
Scott Haggard  
John Hammond, III  
Paul Donsky  
Liz Sanford

**Center for Community Services**

Deputy Executive Director  
Manager, Aging & Health Resources  
Manager, Workforce Solutions  
Manager, Homeland Security and Recovery

I. Emerson Bryan  
Kathryn Lawler  
Rob LeBeau  
Greg Mason

**Center for Livable Communities**

Director  
Manager, Community Development Division  
Manager, Natural Resource Division  
Manager, Research & Analytics Division  
Manager, Transportation Access Division  
Manager, Mobility Services Division

Jane Hayse  
Dan Reuter  
Katherine Zitsch  
Mike Alexander  
John Orr  
Cain Williamson

**Business Services**

Deputy Executive Director  
Manager, General Services  
Manager, Financial Services  
Manager, Information Technology Services  
Manager, Talent Management

I. Emerson Bryan  
Chris Burke  
Diane Pelletier  
Ray Randolph  
Steve McClure











## NICHOLS, CAULEY & ASSOCIATES, LLC

1825 Barrett Lakes Blvd, Suite 200  
Kennesaw, Georgia 30144  
770-422-0598 FAX 678-214-2355  
kennesaw@nicholscauley.com  
www.nicholscauley.com

Locations:  
Atlanta  
Dublin  
Kennesaw  
Rome  
Warner Robins

### 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, 2015, 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 2015, 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, Natural Resources Fund, Regional Planning and GIS Programs Fund, Community Development Fund, and Homeland Security and Recovery 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 18-26 and 70-72 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, 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 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 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 15, 2016 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 15, 2016

## Management's Discussion and Analysis

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, 2015. We encourage readers to consider the information that we have furnished in our letter of transmittal, which can be found on pages 1 through 9 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 \$3,674,187 (*net position*). Of this amount, \$3,295,620 (*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 \$633,776. 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 \$1.00 per capita.
- Governmental Activities general revenues for the year were \$4,337,121. Of this amount, \$85,230 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 \$9,264,064, an increase of \$951,792 in comparison with the prior year. Approximately 96 percent of this amount, \$8,858,132, 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 \$9,264,064 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 27 through 29 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 each fund, all of which are considered to be major funds.

The ARC adopts an annual budget for its funds. Budgetary comparison statements have been provided for each governmental fund to demonstrate compliance with this budget. The basic governmental fund financial statements can be found on pages 30 through 42 of 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 43 through 45 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 46 through 47 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 48 through 69 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 70 through 81, and pages 109 through 126 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 \$3,674,187 at December 31, 2015, compared with assets and deferred outflows exceeding liabilities and deferred inflows by \$7,352,660 at December 31, 2014. Ten 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.

	Governmental		Business-type		Total	
	Activities		Activities			
	2015	2014 (1)	2015	2014	2015	2014
	(as restated)					
Current and other assets	\$ 23,517,330	\$ 23,738,777	\$ 1,990	\$ -	\$ 23,519,320	\$ 23,738,777
Internal balances	(31,695)	(23,321)	31,695	23,321	-	-
Capital Assets	378,567	244,369	-	-	378,567	244,369
Total Assets	23,864,202	23,959,825	33,685	23,321	23,897,887	23,983,146
Deferred Outflows of Resources	2,910,934	597,218			2,910,934	597,218
Long-term liabilities outstanding	7,459,162	5,238,918			7,459,162	5,238,918
Other Liabilities	15,380,344	16,277,714	33,685	23,321	15,414,029	16,301,035
Total Liabilities	22,839,506	21,516,632	33,685	23,321	22,873,191	21,539,953
Deferred Inflows of Resources	261,442				261,442	-
Net Position:						
Invested in capital assets	378,567	244,369	-	-	378,567	244,369
Unrestricted	3,295,620	2,796,042	-	-	3,295,620	2,796,042
Total net position	\$ 3,674,187	\$ 3,040,411	\$ -	\$ -	\$ 3,674,187	\$ 3,040,411

The balance of *unrestricted net position*, \$3,295,620, may be used to meet the government's ongoing obligations.

ARC has restated the net position of Governmental Activities for the implementation of GASB Statement No. 68. Note IV.J. in the Notes to the Financial Statements contains additional information concerning the restatement.

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

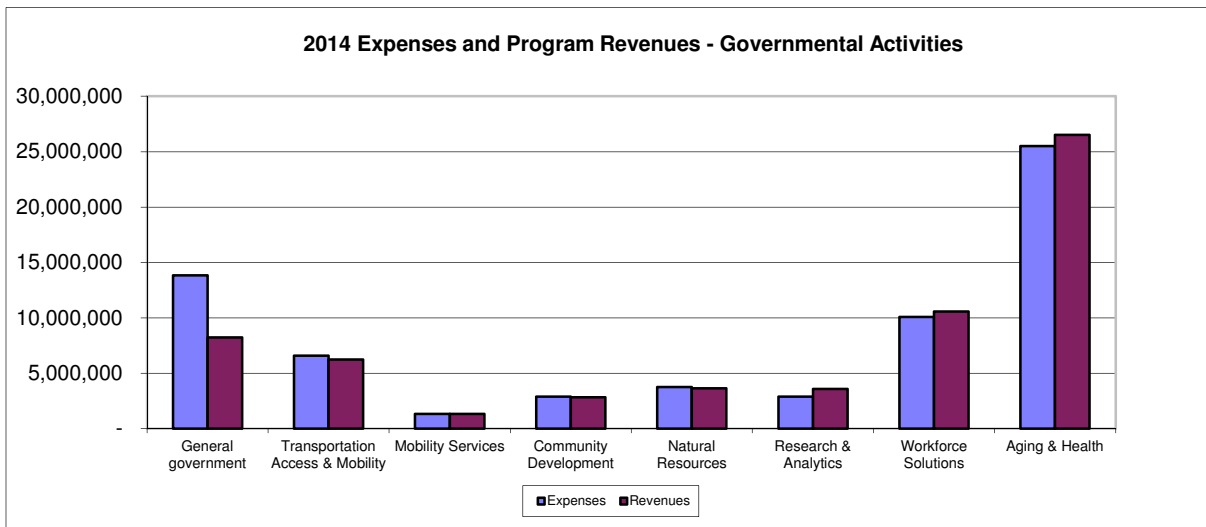
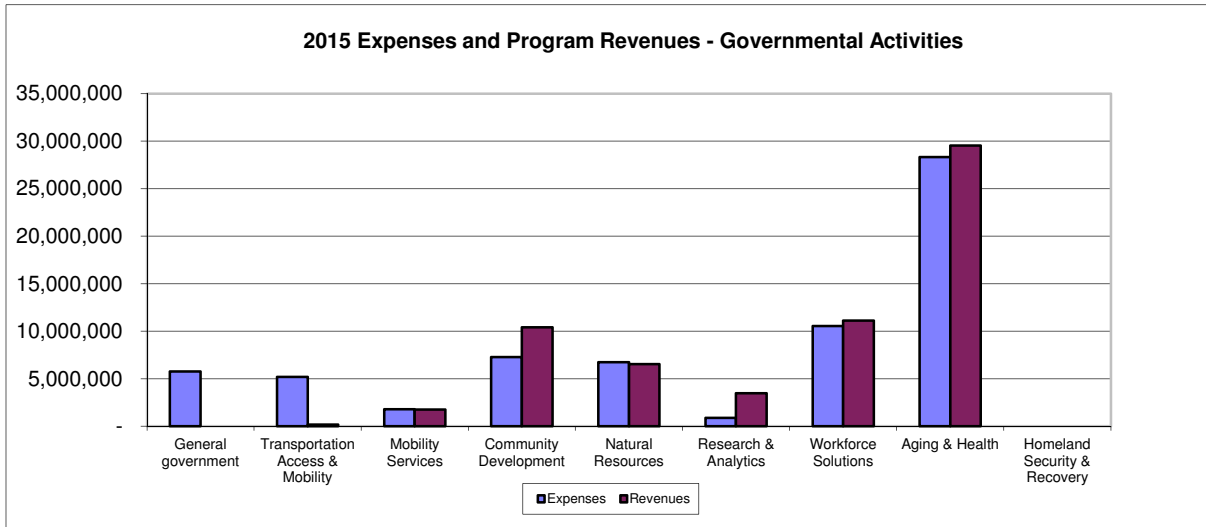
**Governmental activities.** Governmental activities increased the ARC's net position by \$633,776, thereby accounting for seventeen percent of the total net position and 100 percent of the growth of net position of the ARC at year-end. Key elements of this increase are as follows:

<b>ARC's Changes in Net Position</b>						
<b>ARC's Changes in Net Assets</b>						
	Governmental Activities		Business-type Activities		Total	Total
	2015	2014 (1)	2015	2014	2015	2014 (1)
<b>Revenues</b>						
Charges for services	\$ -	\$ -	\$ 918,645	\$ 834,387	\$ 918,645	\$ 834,387
Operating grants and contributions	68,022,983	62,955,053	-	-	68,022,983	62,955,053
<b>General Revenues:</b>						
Regional Appropriations	4,294,300	4,241,600	-	-	4,294,300	4,241,600
Interest Income	16,242	12,848	-	-	16,242	12,848
Indirect Recovery	53,474	70,142	-	-	53,474	70,142
Other	26,579	95,249	-	-	26,579	95,249
<b>Total Revenues</b>	<b>\$ 72,413,578</b>	<b>\$ 67,374,892</b>	<b>\$ 918,645</b>	<b>\$ 834,387</b>	<b>\$ 73,332,223</b>	<b>\$ 68,209,279</b>
<b>Expenses</b>						
General government	\$ 5,804,171	\$ 13,844,223	\$ -	\$ -	\$ 5,804,171	\$ 13,844,223
Transportation Access & Mobility	5,230,309	6,589,490	-	5,547	5,230,309	6,595,037
Mobility Services	1,784,313	1,345,561	-	-	1,784,313	1,345,561
Community Development	7,322,326	2,887,678	564,083	570,404	7,886,409	3,458,082
Natural Resources	6,750,048	3,752,540	96,049	95,260	6,846,097	3,847,800
Research & Analytics	886,091	2,897,879	-	-	886,091	2,897,879
Workforce Solutions	10,576,177	10,075,283	-	-	10,576,177	10,075,283
Aging & Health	28,390,965	25,521,432	131,405	222,447	28,522,370	25,743,879
Communications	-	-	158,864	153,824	158,864	153,824
Homeland Security & Recovery	4,950,172	-	-	-	4,950,172	-
Indirect Expense Allocation	-	-	53,474	70,142	53,474	70,142
<b>Total Expenses</b>	<b>\$ 71,694,572</b>	<b>\$ 66,914,086</b>	<b>\$ 1,003,875</b>	<b>\$ 1,117,624</b>	<b>\$ 72,698,447</b>	<b>\$ 68,031,710</b>
Increase in net position before transfers	\$ 719,006	\$ 460,806	\$ (85,230)	\$ (283,237)	\$ 633,776	\$ 177,569
Transfers	(85,230)	(283,237)	85,230	283,237	-	-
<b>Change in net position</b>	<b>\$ 633,776</b>	<b>\$ 177,569</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 633,776</b>	<b>\$ 177,569</b>
Net Position - beginning, before restatement	7,352,660	7,175,091	-	-	7,352,660	7,175,091
Restatement	(4,312,249)	-	-	-	(4,312,249)	-
<b>Net Position - ending</b>	<b>\$ 3,674,187</b>	<b>\$ 7,352,660</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,674,187</b>	<b>\$ 7,352,660</b>

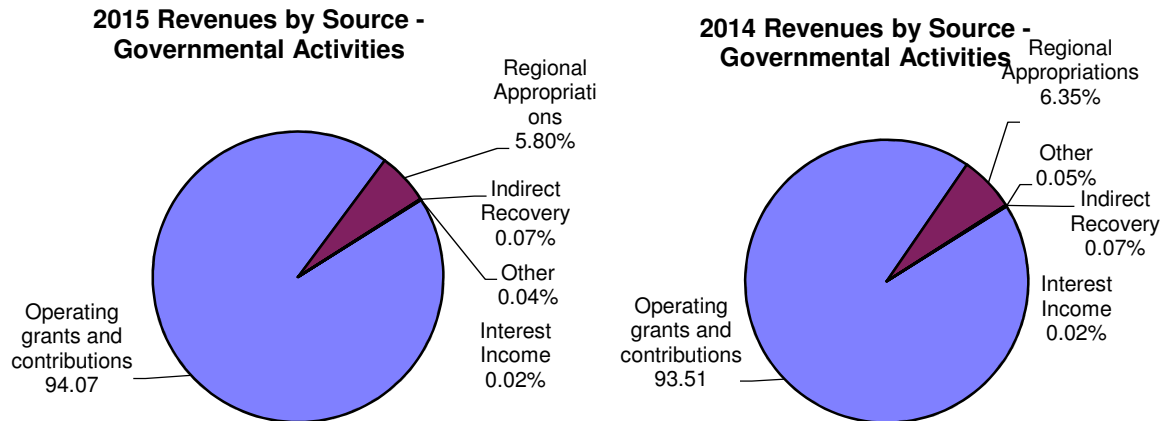
General government expenses in the amount of \$5,804,171 are net of indirect costs. The general government indirect expense allocation of (\$5,395,830), as shown in the Statement of Activities is the difference between total indirect recovery of \$5,698,864 and general government indirect expense of \$303,034. Total direct and indirect expenses for the general government are \$6,107,205.

The decrease in unrestricted resources required to match grant proceeds represents most of the change in net position.

(1) The effect of implementing GASB Statement No. 68 to previously reported changes in net position has not been determined.



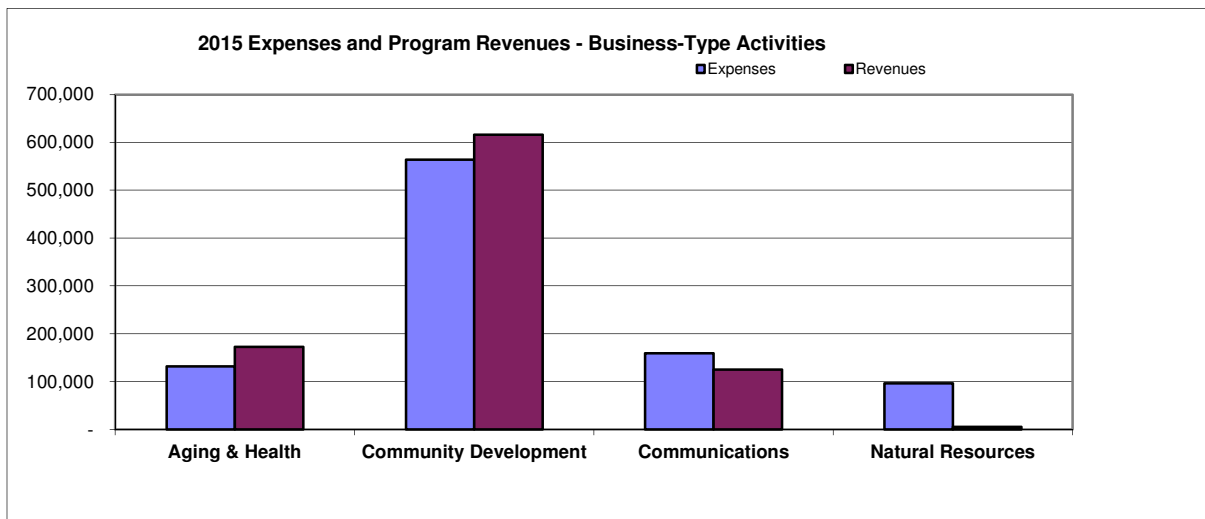


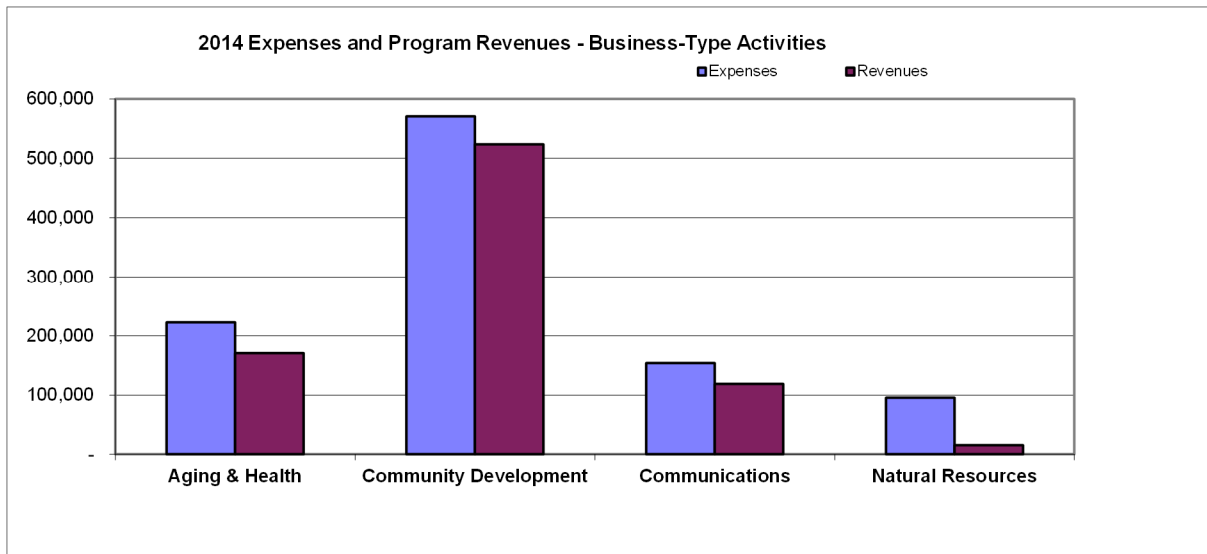


The ARC operates primarily from grant revenues; therefore, increases in expenses closely parallel increases in grant funding for services.

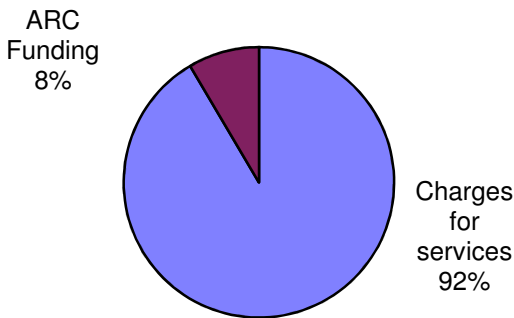
**Business-type activities.** Business-type activities received \$85,230 of ARC's unrestricted resources during 2015. Funding provided by the ARC is broken down as follows:

<u>Activity</u>	<u>ARC resources used</u>
Communications	\$ 34,131
Community Development	(51,949)
Natural Resources	126,209
Aging & Health	(23,161)
Total	<u>\$85,230</u>

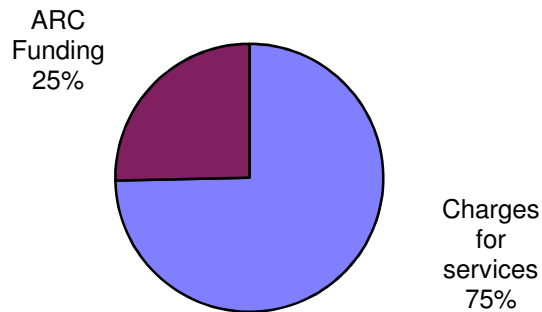




**2015 Revenues by Source - Business Type Activities**



**2014 Revenues by Source - Business Type Activities**



### 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 \$9,264,064, an increase of \$951,792 in comparison with the prior year. Approximately 96 percent of this total amount \$8,858,132 constitutes *unassigned fund balance*, which is available for spending at the agency's discretion. The remainder of fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending because it has already been designated for a variety of other restricted purposes.

The balance in ARC's General Fund increased by \$951,792 during the 2015 fiscal year. The key factor in this growth is as follows:

- The majority of this increase is attributable to the decrease in unrestricted resources required to match grant proceeds.

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:

- Fringe Benefits, Travel and Equipment exceeded budget by \$9,232, \$30,325 and \$12,592 respectively. Various unanticipated costs account for these differences.

### **Capital Asset Administration**

**Capital assets.** The ARC’s investment in capital assets for its governmental activities as of December 31, 2015 was \$378,567 (net of accumulated depreciation). This investment in capital assets includes equipment, furniture and fixtures.

Capital assets of the ARC as of December 31, 2015, were as follows:

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

	Governmental Activities		Total Percentage <u>Change</u>
	<u>2015</u>	<u>2014</u>	<u>2014-2015</u>
Equipment	\$ 315,597	\$84,540	273%
Furnishings and Fixtures	<u>62,970</u>	<u>159,829</u>	(61)%
Total	<u>\$378,567</u>	<u>\$ 244,369</u>	55%

Additional information on the ARC’s capital assets can be found in note III.C on page 57 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 2016 budget results in an increase of \$2,846 to the general fund balance.
- The per capita rate paid by the local governments as appropriations remained at \$1.00 for 2015. Projected increases for the 2016 budget are in accordance with projected increases of approximately 2.9 percent of population.
- 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 2016 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, 40 Courtland Street, NE, Atlanta, GA 30303.

**Atlanta Regional Commission**  
**Statement of Net Position**  
**December 31, 2015**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 11,804,199	\$ -	\$ 11,804,199
Advances due from subgrantee agencies	412,522	-	412,522
Receivables from grantors	11,026,646	1,990	11,028,636
Prepaid items	273,963	-	273,963
Internal balances	(31,695)	31,695	-
Capital assets, net of accumulated depreciation:			
Equipment, furnishings & fixtures	378,567	-	378,567
<b>Total Assets</b>	<b>23,864,202</b>	<b>33,685</b>	<b>23,897,887</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Pension	2,910,934	-	2,910,934
<b>LIABILITIES</b>			
Salaries payable	276,563	89	276,652
Accounts payable and accrued expenses	4,023,904	33,146	4,057,050
Unearned revenue	4,144,174	-	4,144,174
Advances from grantor agencies	1,816,692	-	1,816,692
Due to grantee agencies	2,291,871	-	2,291,871
Due to grantors	716,569	-	716,569
Other liabilities	1,220,855	450	1,221,305
Noncurrent liabilities:			
Due within one year	889,717	-	889,717
Due in more than one year	7,459,162	-	7,459,162
<b>Total liabilities</b>	<b>22,839,507</b>	<b>33,685</b>	<b>22,873,192</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Pension	261,442	-	261,442
<b>NET POSITION</b>			
Investment in capital assets	378,567	-	378,567
Unrestricted	3,295,620	-	3,295,620
<b>Total net position</b>	<b>\$ 3,674,187</b>	<b>\$ -</b>	<b>\$ 3,674,187</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, 2015**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Indirect Expenses Allocation</u>	<u>Program Charges for Services</u>
<b>Primary government:</b>			
Governmental activities:			
General government	\$ 5,804,171	(\$5,395,830)	\$ -
Transportation Access & Mobility	5,230,309	728,044	-
Mobility Services	1,784,313	-	-
Community Development	7,322,326	1,393,657	-
Natural Resources	6,750,048	430,803	-
Research & Analytics	886,091	256,508	-
Workforce Solutions	10,576,177	553,176	-
Homeland Security & Recovery	4,950,172	160,275	-
Aging & Health	28,390,965	1,819,893	-
Total governmental activities	<u>71,694,572</u>	<u>(53,474)</u>	<u>-</u>
Business-type activities:			
Communications	158,864	-	124,733
Community Development	564,083	9	616,041
Natural Resources	96,049	35,384	5,224
Aging & Health	131,405	18,081	172,647
Total business-type activities	<u>950,401</u>	<u>53,474</u>	<u>918,645</u>
Total primary government	<u>\$72,644,973</u>	<u>\$ -</u>	<u>\$918,645</u>

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

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

<u>Revenues</u>	<u>Net (Expense) Revenue and Changes In Net Position</u>		
<u>Operating Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$0	\$ (408,341)	\$ -	\$ (408,341)
4,762,689	(1,195,664)	-	(1,195,664)
1,755,979	(28,334)	-	(28,334)
8,196,085	(519,898)	-	(519,898)
6,550,892	(629,959)	-	(629,959)
1,106,295	(36,304)	-	(36,304)
11,112,760	(16,593)	-	(16,593)
5,012,089	(98,358)	-	(98,358)
29,526,194	(684,664)	-	(684,664)
<u>68,022,983</u>	<u>(3,618,115)</u>	<u>-</u>	<u>(3,618,115)</u>
-	-	(34,131)	(34,131)
-	-	51,949	51,949
-	-	(126,209)	(126,209)
-	-	23,161	23,161
<u>-</u>	<u>-</u>	<u>(85,230)</u>	<u>(85,230)</u>
<u>\$68,022,983</u>	<u>(3,618,115)</u>	<u>(85,230)</u>	<u>(3,703,345)</u>
	4,294,300	-	4,294,300
	16,242	-	16,242
	26,579	-	26,579
	(85,230)	85,230	-
	<u>4,251,891</u>	<u>85,230</u>	<u>4,337,121</u>
	633,776	-	633,776
	7,352,660	-	7,352,660
	(4,312,249)	-	(4,312,249)
	<u>3,040,411</u>	<u>-</u>	<u>3,040,411</u>
	<u>\$ 3,674,187</u>	<u>\$ -</u>	<u>\$ 3,674,187</u>

**Atlanta Regional Commission  
Balance Sheet  
Governmental Funds  
December 31, 2015**

	<u>General</u>	<u>Transportation Programs</u>	<u>Workforce Development</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 11,804,199	\$ -	\$ -
Receivables from grantors	-	3,894,268	1,672,867
Prepaid items	273,163	800	-
Due from other funds	6,834,348	261,042	378,470
Advances due from subgrantee agencies	-	-	-
Total assets	<u>\$ 18,911,710</u>	<u>\$ 4,156,110</u>	<u>\$ 2,051,337</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Salaries payable	\$ 276,563	\$ -	\$ -
Accounts payable	300,198	1,342,954	634,561
Due to other funds	7,133,461	2,381,844	830,137
Advances from grantor agencies	-	-	-
Due to subgrantee agencies	-	228,991	573,424
Unearned revenue	-	202,321	13,215
Due to grantors	716,569	-	-
Other liabilities	1,220,855	-	-
Total liabilities	<u>9,647,646</u>	<u>4,156,110</u>	<u>2,051,337</u>
Fund balances:			
Nonspendable:			
Prepays	273,163	800	-
Committed for:			
Specific fund purposes	131,969	-	-
Unassigned	8,858,932	(800)	-
Total fund balances	<u>9,264,064</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 18,911,710</u>	<u>\$ 4,156,110</u>	<u>\$ 2,051,337</u>

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



<u>Aging Programs</u>	<u>Natural Resources</u>	<u>Research &amp; Analytics</u>	<u>Community Development</u>	<u>Homeland Security &amp; Recovery</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,804,199
4,368,866	539,658	55,607	9,948	485,432	11,026,646
-	-	-	-	-	273,963
1,963,396	4,320,841	110,017	13,285	52,725	13,934,124
412,522	-	-	-	-	412,522
<u>\$ 6,744,784</u>	<u>\$ 4,860,499</u>	<u>\$ 165,624</u>	<u>\$ 23,233</u>	<u>\$ 538,157</u>	<u>\$ 37,451,454</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 276,563
389,507	863,452	879	7,736	425,583	3,964,870
2,959,826	266,849	55,608	15,497	112,574	13,755,796
1,816,692	-	-	-	-	1,816,692
1,489,456	-	-	-	-	2,291,871
89,303	3,730,198	109,137	-	-	4,144,174
-	-	-	-	-	716,569
-	-	-	-	-	1,220,855
<u>6,744,784</u>	<u>4,860,499</u>	<u>165,624</u>	<u>23,233</u>	<u>538,157</u>	<u>28,187,390</u>
-	-	-	-	-	273,963
-	-	-	-	-	131,969
-	-	-	-	-	8,858,132
-	-	-	-	-	9,264,064
<u>\$ 6,744,784</u>	<u>\$ 4,860,499</u>	<u>\$ 165,624</u>	<u>\$ 23,233</u>	<u>\$ 538,157</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.	378,567
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	(1,180,779)
Net pension liability	(7,168,100)
Deferred inflows of resources related to pensions	(261,442)
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.	(269,057)
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	2,910,934
Net position of governmental activities	<u>\$ 3,674,187</u>

**Atlanta Regional Commission  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2015**

	<u>General</u>	<u>Transportation Programs</u>	<u>Workforce Development</u>
<b>REVENUES</b>			
Regional appropriations	\$ 4,294,300	\$ -	\$ -
From grantor agencies	-	14,790,442	11,112,760
Agencywide central support services			
indirect cost recovery-grantor agencies	4,941,048	-	-
Dept indirect cost recovery-grantor agencies	757,816	-	-
Interest income	16,242	-	-
Subgrantee match	-	1,401,640	-
Other income	26,579	-	-
Total revenues	<u>10,035,985</u>	<u>16,192,082</u>	<u>11,112,760</u>
<b>EXPENDITURES</b>			
Current			
General government	5,943,833	-	-
Transportation Access & Mobility	-	5,937,614	-
Mobility Services	-	1,784,313	-
Community Development	-	7,877,556	-
Natural Resources	-	-	-
Research & Analytics	-	1,099,012	-
Workforce Solutions	-	-	11,112,760
Homeland Security & Recovery	-	-	-
Aging & Health	-	793,241	-
Total expenditures	<u>5,943,833</u>	<u>17,491,736</u>	<u>11,112,760</u>
Excess (deficit) of revenues over (under) expenditures	<u>4,092,152</u>	<u>(1,299,654)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	198,360	1,299,654	-
Transfers out	<u>(3,338,720)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(3,140,360)</u>	<u>1,299,654</u>	<u>-</u>
Net change in fund balances	951,792	-	-
Fund balances-beginning	<u>8,312,272</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 9,264,064</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>Research &amp; Analytics</u>	<u>Community Development</u>	<u>Homeland Security &amp; Recovery</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,294,300
27,873,563	6,550,891	332,718	75,861	5,012,089	65,748,324
-	-	-	-	-	-
-	-	-	-	-	4,941,048
-	-	-	-	-	757,816
-	-	-	-	-	16,242
873,019	-	-	-	-	2,274,659
-	-	-	-	-	26,579
<u>28,746,582</u>	<u>6,550,891</u>	<u>332,718</u>	<u>75,861</u>	<u>5,012,089</u>	<u>78,058,968</u>
-	-	-	-	-	5,943,833
-	-	-	-	-	5,937,614
-	-	-	-	-	1,784,313
-	-	366,209	435,013	-	8,678,778
-	7,168,410	-	-	-	7,168,410
-	-	35,965	-	-	1,134,977
-	-	-	-	-	11,112,760
-	-	-	-	5,110,448	5,110,448
29,357,572	-	-	-	-	30,150,813
<u>29,357,572</u>	<u>7,168,410</u>	<u>402,174</u>	<u>435,013</u>	<u>5,110,448</u>	<u>77,021,946</u>
<u>(610,990)</u>	<u>(617,519)</u>	<u>(69,456)</u>	<u>(359,152)</u>	<u>(98,359)</u>	<u>1,037,022</u>
610,990	617,519	69,456	359,152	98,359	3,253,490
-	-	-	-	-	(3,338,720)
<u>610,990</u>	<u>617,519</u>	<u>69,456</u>	<u>359,152</u>	<u>98,359</u>	<u>(85,230)</u>
-	-	-	-	-	951,792
-	-	-	-	-	8,312,272
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,264,064</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, 2015**

**Net change in fund balances-total governmental funds** \$ 951,792

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. In the current period, these amounts are:

Capital outlays	314,004
Depreciation expense	(179,806)
Capital outlays in excess of depreciation expense	<u>134,198</u>

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	(304,034)
Internal service fund depreciation expense	38,336
Net effect of Internal service fund expenses related to the usage of capital assets	<u>(265,698)</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	19,843
Net pension liability	(2,258,633)
Deferred outflows of resources related to pension	2,313,716
Deferred inflows of resources related to pension	(261,442)
	<u>(186,516)</u>

**Change in net position of governmental activities** \$ 633,776

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**  
**For the Year Ended December 31, 2015**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Regional appropriations	\$ 4,294,300	\$ 4,294,300	\$ 4,294,300	\$ -
Agencywide central support services indirect cost recovery from grantor agencies	5,009,184	5,210,880	4,941,048	(269,832)
Departmental indirect cost recovery from grantor agencies	793,887	796,655	757,816	(38,839)
Charges for services	65,000	65,000	-	(65,000)
Interest income	15,000	15,000	16,242	1,242
Other income	-	-	26,579	26,579
Total revenues	<u>10,177,371</u>	<u>10,381,835</u>	<u>10,035,985</u>	<u>(345,850)</u>
<b>EXPENDITURES</b>				
Current				
Personnel	2,933,636	2,933,636	2,908,447	25,189
Fringe benefits	1,572,878	1,572,878	1,582,110	(9,232)
Travel	90,400	90,400	120,725	(30,325)
Equipment	2,500	2,500	15,092	(12,592)
Supplies	36,400	36,400	28,649	7,751
Contractual	737,000	737,000	632,230	104,770
Maintenance and repairs	10,000	10,000	-	10,000
Indirect costs	206,805	206,805	201,615	5,190
Other expenditures	1,301,383	1,311,383	444,995	866,388
Total expenditures	<u>6,891,002</u>	<u>6,901,002</u>	<u>5,943,833</u>	<u>957,169</u>
Excess (deficit) of revenues over(under) expenditures	<u>3,286,369</u>	<u>3,480,833</u>	<u>4,092,152</u>	<u>611,319</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	339,850	349,850	198,360	(151,490)
Transfers out	(3,562,592)	(3,767,056)	(3,338,720)	428,336
Total other financing sources (uses)	<u>(3,222,742)</u>	<u>(3,417,206)</u>	<u>(3,140,360)</u>	<u>276,846</u>
Net change in fund balances	<u>63,627</u>	<u>63,627</u>	<u>951,792</u>	<u>888,165</u>
Fund balances-beginning	<u>8,312,272</u>	<u>8,312,272</u>	<u>8,312,272</u>	<u>-</u>
Fund balances-ending	<u>\$ 8,375,899</u>	<u>\$ 8,375,899</u>	<u>\$ 9,264,064</u>	<u>\$ 888,165</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, 2015**

	<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	\$ 15,980,981	\$ 16,460,981	\$ 14,790,442	\$ (1,670,539)
Subgrantee match	1,057,000	1,177,000	1,401,640	224,640
Other income	40,045	240,045	-	(240,045)
Total revenues	<u>17,078,026</u>	<u>17,878,026</u>	<u>16,192,082</u>	<u>(1,685,944)</u>
<b>EXPENDITURES</b>				
Current				
Personnel	3,724,044	3,724,044	3,584,538	139,506
Fringe benefits	1,885,270	1,885,270	1,853,269	32,001
Travel	104,750	104,750	83,391	21,359
Equipment	13,000	13,000	79,623	(66,623)
Supplies	14,100	14,100	7,409	6,691
Contractual	7,764,402	7,987,350	6,850,654	1,136,696
Subgrantee matching costs	1,090,750	1,617,802	1,401,640	216,162
Maintenance and repairs	1,000	1,000	-	1,000
Indirect costs	2,176,443	2,176,443	2,105,884	70,559
Other expenditures	2,317,693	2,367,693	1,525,328	842,365
Total expenditures	<u>19,091,452</u>	<u>19,891,452</u>	<u>17,491,736</u>	<u>2,399,716</u>
Excess (deficit) of revenues over (under) expenditures	<u>(2,013,426)</u>	<u>(2,013,426)</u>	<u>(1,299,654)</u>	<u>713,772</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	2,013,426	2,013,426	1,299,654	(713,772)
Total other financing sources (uses)	<u>2,013,426</u>	<u>2,013,426</u>	<u>1,299,654</u>	<u>(713,772)</u>
Net change in fund balances	-	-	-	-
Fund balances-beginning	-	-	-	-
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, 2015**

	<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	\$ 12,614,801	\$ 12,608,417	\$ 11,112,760	\$ (1,495,657)
Total revenues	<u>12,614,801</u>	<u>12,608,417</u>	<u>11,112,760</u>	<u>(1,495,657)</u>
<b>EXPENDITURES</b>				
Current				
Personnel	1,050,639	1,145,240	1,113,634	31,606
Fringe benefits	484,628	535,713	501,257	34,456
Travel	20,000	20,000	32,766	(12,766)
Equipment	25,000	25,000	90,043	(65,043)
Supplies	16,500	16,500	18,433	(1,933)
Contractual	9,936,000	9,736,000	8,217,027	1,518,973
Maintenance and repairs	2,000	2,000	-	2,000
Indirect costs	504,123	552,053	531,299	20,754
Other expenditures	575,911	575,911	608,301	(32,390)
Total expenditures	<u>12,614,801</u>	<u>12,608,417</u>	<u>11,112,760</u>	<u>1,495,657</u>
Excess (deficit) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	<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, 2015**

	<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	\$ 26,560,827	\$ 26,560,827	\$ 27,873,563	\$ 1,312,736
Subgrantee match	760,037	760,037	873,019	112,982
Other income	93,828	93,828	-	(93,828)
Total revenues	<u>27,414,692</u>	<u>27,414,692</u>	<u>28,746,582</u>	<u>1,331,890</u>
<b>EXPENDITURES</b>				
Current				
Personnel	3,622,042	3,622,042	3,497,804	124,238
Fringe benefits	1,880,340	1,880,340	1,790,148	90,192
Travel	103,450	103,450	134,312	(30,862)
Equipment	16,000	16,000	62,933	(46,933)
Supplies	9,000	9,000	28,392	(19,392)
Contractual	18,161,104	18,161,104	19,920,585	(1,759,481)
Subgrantee matching costs	1,170,037	1,170,037	873,019	297,018
Indirect costs	1,810,333	1,810,333	1,739,736	70,597
Other expenditures	1,186,246	1,186,246	1,310,643	(124,397)
Total expenditures	<u>27,958,552</u>	<u>27,958,552</u>	<u>29,357,572</u>	<u>(1,399,020)</u>
Excess (deficit) of revenues over (under) expenditures	<u>(543,860)</u>	<u>(543,860)</u>	<u>(610,990)</u>	<u>(67,130)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	543,860	543,860	610,990	67,130
Total other financing sources (uses)	<u>543,860</u>	<u>543,860</u>	<u>610,990</u>	<u>67,130</u>
Net change in fund balances	-	-	-	-
Fund balances-beginning	-	-	-	-
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, 2015**

	<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	\$ 3,732,908	\$ 5,932,908	\$ 6,550,891	\$ 617,983
Other income	30,000	30,000	-	(30,000)
Total revenues	<u>3,762,908</u>	<u>5,962,908</u>	<u>6,550,891</u>	<u>587,983</u>
<b>EXPENDITURES</b>				
Current				
Personnel	765,215	765,215	722,982	42,233
Fringe benefits	379,802	379,802	375,783	4,019
Travel	26,350	26,350	20,220	6,130
Equipment	-	-	888	(888)
Supplies	4,000	4,000	1,906	2,094
Contractual	2,409,900	4,609,900	5,404,505	(794,605)
Indirect costs	444,275	444,275	426,321	17,954
Other expenditures	512,981	512,981	215,805	297,176
Total expenditures	<u>4,542,523</u>	<u>6,742,523</u>	<u>7,168,410</u>	<u>(425,887)</u>
Excess (deficit) of revenues over (under) expenditures	<u>(779,615)</u>	<u>(779,615)</u>	<u>(617,519)</u>	<u>162,096</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	779,615	779,615	617,519	(162,096)
Total other financing sources (uses)	<u>779,615</u>	<u>779,615</u>	<u>617,519</u>	<u>(162,096)</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  
Research & Analytics  
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2015**

	<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	\$ 412,650	\$ 412,650	\$ 332,718	\$ (79,932)
Total revenues	<u>412,650</u>	<u>412,650</u>	<u>332,718</u>	<u>(79,932)</u>
<b>EXPENDITURES</b>				
Current				
Personnel	151,680	151,680	148,613	3,067
Fringe benefits	81,915	81,915	80,251	1,664
Travel	-	-	3,005	(3,005)
Contractual	85,000	85,000	71,947	13,053
Indirect costs	90,650	90,650	88,800	1,850
Other expenditures	66,000	66,000	9,558	56,442
Total expenditures	<u>475,245</u>	<u>475,245</u>	<u>402,174</u>	<u>73,071</u>
Excess (deficit) of revenues over (under) expenditures	<u>(62,595)</u>	<u>(62,595)</u>	<u>(69,456)</u>	<u>(6,861)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	62,595	62,595	69,456	6,861
Total other financing sources (uses)	<u>62,595</u>	<u>62,595</u>	<u>69,456</u>	<u>6,861</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  
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2015**

	<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	\$ 55,742	\$ 55,742	\$ 75,861	\$ 20,119
Total revenues	<u>55,742</u>	<u>55,742</u>	<u>75,861</u>	<u>20,119</u>
<b>EXPENDITURES</b>				
Current				
Personnel	170,839	170,839	149,198	21,641
Fringe benefits	79,603	79,603	70,811	8,792
Travel	13,750	13,750	20,411	(6,661)
Equipment	1,500	1,500	895	605
Supplies	2,500	2,500	501	1,999
Contractual	15,000	15,000	14,104	896
Indirect costs	97,178	97,178	85,363	11,815
Other expenditures	140,005	140,005	93,730	46,275
Total expenditures	<u>520,375</u>	<u>520,375</u>	<u>435,013</u>	<u>85,362</u>
Excess (deficit) of revenues over (under) expenditures	<u>(464,633)</u>	<u>(464,633)</u>	<u>(359,152)</u>	<u>105,481</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	464,633	464,633	359,152	(105,481)
Total other financing sources (uses)	<u>464,633</u>	<u>464,633</u>	<u>359,152</u>	<u>(105,481)</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**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**For the Year Ended December 31, 2015**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Regional appropriations	\$ -	\$ -	\$ -	\$ -
From grantor agencies	\$ 6,500,000	\$ 5,420,180	\$ 5,012,089	\$ (408,091)
Total revenues	<u>6,500,000</u>	<u>5,420,180</u>	<u>5,012,089</u>	<u>(408,091)</u>
<b>EXPENDITURES</b>				
Current				
Personnel	500,000	332,917	485,829	(152,912)
Fringe benefits	-	172,031	-	172,031
Travel	-	7,000	7,621	(621)
Equipment	-	7,500	12,683	(5,183)
Supplies	-	7,500	7,503	(3)
Contractual	6,000,000	4,500,000	4,227,356	272,644
Indirect costs	-	156,534	150,607	5,927
Other expenditures	-	236,698	218,849	17,849
Total expenditures	<u>6,500,000</u>	<u>5,420,180</u>	<u>5,110,448</u>	<u>309,732</u>
Excess (deficit) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(98,359)</u>	<u>(98,359)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	98,359	98,359
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>98,359</u>	<u>98,359</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 Net Position  
Proprietary Funds  
December 31, 2015**

	<b>Non-Major Business-type Activities Enterprise Funds</b>	<b>Governmental Activities Internal Service Fund</b>
<b>ASSETS</b>		
Current assets		
Receivables	\$ 1,990	\$ -
Due from other funds	33,685	-
Total current assets	<u>35,675</u>	<u>-</u>
Noncurrent assets		
Capital assets:		
Equipment, net of accumulated depreciation	-	269,057
Total noncurrent assets	<u>-</u>	<u>269,057</u>
Total assets	<u>35,675</u>	<u>269,057</u>
<b>LIABILITIES</b>		
Current liabilities		
Salaries payable	89	-
Accounts payable and accrued expenses	33,146	59,034
Due to other funds	1,990	210,023
Other liabilities and customer deposits	450	-
Total current liabilities	<u>35,675</u>	<u>269,057</u>
Total liabilities	<u>35,675</u>	<u>269,057</u>
<b>NET POSITION</b>		
Investment in capital assets	-	269,057
Unrestricted (deficit)	-	(269,057)
Total net position	<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, 2015**

	<b>Non-Major Business-type Activities Enterprise Funds</b>	<b>Governmental Activities Internal Service Fund</b>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 918,646	\$ 1,814,624
Total revenues	<u>918,646</u>	<u>1,814,624</u>
<b>OPERATING EXPENSES</b>		
Personnel	94,227	499,764
Fringe benefits	50,518	269,872
Travel	9,318	72
Equipment	-	95,242
Supplies	1,220	652
Contractual	510,320	141,219
Depreciation	-	38,336
Indirect costs	52,919	316,320
Other operating expenses	285,354	453,147
Total expenses	<u>1,003,876</u>	<u>1,814,624</u>
Operating income (loss) before transfers	<u>(85,230)</u>	<u>-</u>
<b>TRANSFERS</b>		
Transfers in	278,338	-
Transfers out	(193,108)	-
Total transfers	<u>85,230</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, 2015**

	<b>Non-Major Business-type Activities Enterprise Funds</b>	<b>Governmental Activities Internal Service Fund</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers and users	\$ 918,646	\$ 1,814,624
Payments to suppliers	(511,540)	(326,117)
Payments to employees	(154,063)	(769,708)
Payments for interfund services used	(52,919)	38,382
Other payments	(285,354)	(453,147)
Net cash provided (used) by operating activities	(85,230)	304,034
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Transfer from other funds	278,338	-
Transfers to other funds	(193,108)	-
Net cash provided (used) by noncapital financing activities	85,230	-
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Purchases of capital assets	-	(304,034)
Net cash provided (used) for capital and related financing activities	-	(304,034)
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)	\$ (85,230)	\$ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	-	38,336
Change in assets and liabilities:		
(Increase) decrease in due from other funds	(10,275)	144,679
Increase (decrease) in accounts payable and other payables	8,285	(89,004)
Increase (decrease) in due to other funds	1,990	210,023
Net cash provided (used) by operating activities	\$ (85,230)	\$ 304,034

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, 2015**

	<b><u>Pension/OPEB Trust Funds</u></b>
<b>ASSETS</b>	
Receivables	
Accrued Interest	\$ 162,345
Due from employees	185,157
Investments, at fair value	
Short term	1,962,901
Fixed	12,420,819
Equities	33,561,710
Total investments	<u>47,945,430</u>
Total assets	<u>48,292,932</u>
 <b>NET POSITION</b>	
Restricted for pension benefits	39,648,469
Restricted for OPEB	8,644,463
	<u>\$ 48,292,932</u>

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



**Atlanta Regional Commission**  
**Statement of Changes in Fiduciary Net Position**  
**Defined Benefit Pension Plan**  
**and OPEB Trust Funds**  
**For the Year Ended December 31, 2015**

	<b>Pension/OPEB Trust Funds</b>
<b>ADDITIONS</b>	
Contributions:	
Atlanta Regional Commission	
Pension fund	\$ 2,472,050
Post employment health care	108,989
Employees	
Pension fund	687,622
	3,268,661
Investment earnings:	
Net appreciation (depreciation) in fair value of investments	(3,102,059)
Interest and Dividends	2,559,249
Total investment earnings	(542,810)
Less investment expense	(33,271)
Net investment income (expenses)	(576,081)
Total additions	2,692,580
<b>DEDUCTIONS</b>	
Plan disbursements:	
Benefits paid	1,781,615
Premiums paid	103,329
Administrative expenses	17,539
Total deductions	1,902,483
Net Increase (decrease) in Net Position	790,097
Net Position - Beginning of year	47,502,835
Net Position - End of year	\$ 48,292,932

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. For the most part, the effect of inter-fund activity has been removed from these statements. *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, 2015

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.

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The *research and analytics fund* is used to account for the operations of the Community Development element of the Commission's work program, including related GIS work. The Georgia Department of Community Affairs, Georgia Department of Transportation, and transfers from the Commission's General Fund provide funding.

The *community development fund* is used to account for the operations of the Community Development element of the Commission's work program. Funding is provided by the Appalachian Regional Commission, local governments, and from transfers from the Commission's General Fund.

The *homeland security and recovery fund* is used to account for the operations of the Urban Area Security Initiative element of the Commission's work program. Funding is provided by the Georgia Emergency Management Agency and from transfers from the Commission's General Fund.

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:

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.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements.

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.)

Atlanta Regional Commission  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2015

*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.

*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	3
Equipment	3
Furniture	3
Fixtures	7

*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.

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NOTES TO FINANCIAL STATEMENTS  
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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.

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

Atlanta Regional Commission  
NOTES TO FINANCIAL STATEMENTS  
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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 financial 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 financial 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 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.

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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.

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, 2015:

General Fund exceeded budget in Fringe benefits, Travel and Equipment by \$9,232, \$30,325 and \$12,592 respectively. Fringe increase due to additional staff hours worked instead of taking leave. Travel exceeded budget because of an additional board working session. Equipment exceeded budget due to configuring new audio/visual for meeting space.

Equipment costs exceeded budget by \$66,623 in the Transportation Fund due to adding additional computers, monitors and furnishings.

In the Workforce fund, equipment costs exceeded budget by \$65,043 due to upgrading and replacing computers at the career centers. Travel, supplies and other expenditures exceeded budget by \$12,766, \$1,933 and \$32,390 as a result of needs in the career centers and mobile unit.

Aging fund expenditures exceeded budget in contracts by \$1,759,481. Contracts exceeded budget due to new grants added during the year. Travel, equipment, supplies and other expenditures exceeded budget by \$30,862, \$46,933, \$19,392 and \$124,397 respectively. These expenditures increased due to growth in the Community Care Transitions Program

Natural Resources exceeded its contractual budget by \$794,605 due to the State of Florida filing a new lawsuit with the Supreme Court challenging Georgia's use of water from Lake Lanier and Chattahoochee River. Equipment cost exceed budget by \$888 due to purchase of additional furnishings.

Travel cost exceeded budget by \$3,005 in the Research & Analytics Fund. The variances are due to costs associated with the support of Equitable Transit Oriented Development.



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Travel cost for the Community Development fund exceeded the budgeted amount by \$6,661 as a result of preplanning work for LINK and ramping up our Culture & Art program.

Homeland Security and Recovery exceeded budget in Personnel, travel, equipment and supplies by \$159,912, \$621, \$5,183, \$3 respectively. These increases were the result of moving HSR into ARC as a new division.

**III. Detailed notes on all funds**

**A. Deposits and investments**

At December 31, 2015, the Commission's carrying amount of cash deposits and equivalents for all funds, except for the Pension Trust Fund and OPEB Trust Fund was \$11,804,199. 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, created by OCGA 36-83-8, is a stable net asset value investment pool that follows Standard and Poor's criteria for AAAf rated money market funds. Georgia Fund 1 operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. However, 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 while maintaining principal share value of \$1.00 per share. Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on \$1.00 per share. As of December 31, 2015, the Georgia Fund 1 had a weighted average maturity of 36 days and a credit rating of AAAf. The Commission has classified the Georgia Fund 1 funds as cash and cash equivalents: therefore, at December 31, 2015, cash includes \$7,815,912 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, 2015, the Commission was not exposed to custodial credit risk.

The amounts included in the Pension and OPEB Trust Funds as Cash and Investments are \$47,945,430.

This is invested as follows:

Short-term Investments	\$1,962,901
Fixed Income Securities	12,420,819
Equity Securities	<u>33,561,710</u>
	<u>\$47,945,430</u>

As of December 31, 2015, the ARC's Credit and Interest Rate Risk related to Fixed Income Securities is as follows:

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<u>Investment Type</u>	<u>Fair Value</u>	<u>Duration(Years)</u>	<u>Weighted Average Quality</u>
Dodge & Cox Income Fund	\$3,084,278	4.3	BBB
Income Fund	5,556,821	3.4	BAA
Diversified Income Fund	<u>3,779,720</u>	5.28	BAA
	<u>\$12,420,819</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 50%, International equity securities between 5% and 20%, Domestic fixed income securities between 15% and 25% and Real return securities between 30% and 50%.

**B. Receivables**

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

<u>Receivables:</u>	<u>Due from Grantor</u>	<u>Advances due from Subgrantees</u>	<u>Gross Receivables</u>
General Fund	\$ -	\$ -	\$ -
Transportation Programs	3,894,268	-	3,894,268
Workforce Development	1,672,867	-	1,672,867
Community Development	9,948	-	9,948
Natural Resources	539,658	-	539,658
Research & Analytics	55,607	-	55,607
Aging Programs	4,368,866	412,522	4,781,388
Homeland Sec & Recovery	<u>485,432</u>	<u>-</u>	<u>485,432</u>
Total	<u>\$11,026,646</u>	<u>\$ 412,522</u>	<u>\$11,439,168</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>
Air Quality Summit	\$ 2,541
Neighborhood Nexus	109,780
FTA Reg Transit Implementation	90,000
Governor's BRAC Innovations	412

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Regional ITA System Management	11,578
Mathematica WIA Study	1,225
Atlanta Lifelong Comm Initiative	25,245
ACL CDSM Education	4,230
ARC Cultural Ambassador	4,978
ADRC MIPPA	46,850
ARC Cultural Competency	8,000
ACT/ACF Water Supply Conservation	2,800,000
Proctor Creek Planning	180,000
Water Wars 2010	750,198
TOD Collaborative	105,399
Aerotropolis Support	<u>3,738</u>
Total unearned revenue	<u>\$4,144,174</u>

**C. Capital assets**

Capital asset activity for the year ended December 31, 2015 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	\$ -	\$ -	\$ 277,983
Furnishings	958,962	9,970	-	968,932
Software	294,876	-	-	294,876
Hardware	<u>327,242</u>	<u>304,034</u>	-	<u>631,276</u>
Total capital assets being depreciated	1,859,063	314,004	-	2,173,067
Less accumulated depreciation for:				
Equipment	(196,802)	(34,641)	-	(231,443)
Furnishings	(799,133)	(106,829)	-	(905,962)
Software	(294,236)	(640)	-	(294,876)
Hardware	<u>(324,523)</u>	<u>(37,696)</u>	-	<u>(362,219)</u>
Total accumulated depreciation	(1,614,694)	(179,806)	-	(1,794,500)
Governmental activities capital assets, net	<u>\$ 244,369</u>	<u>\$ 134,198</u>	<u>\$ -</u>	<u>\$ 378,567</u>

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

Governmental Activities:

General Government	\$ 141,470
Internal Service Fund	<u>38,336</u>
	<u>\$ 179,806</u>

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

**Due to/from other funds:**

All cash accounts are held by the General Fund which results in payables between the General Fund and

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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, 2015, is as follows:

	<u>Inter-fund Receivables</u>	<u>Inter-fund Payables</u>
<u>General Fund</u>		
Due from other major governmental funds:		
Transportation Programs	\$2,381,844	
Workforce Development	830,137	
Aging Programs	2,959,826	
Natural Resources	266,849	
Research & Analytics	55,608	
Community Development	15,497	
Homeland Security & Recovery	112,574	
Due from:		
Non-major enterprise funds	1,990	
Internal Service Fund	210,023	
Due to other major governmental funds:		
Transportation Programs		\$261,042
Workforce Development		378,470
Aging Programs		1,963,396
Natural Resources		4,320,841
Research & Analytics		110,017
Community Development		13,285
Homeland Security & Recovery		52,725
Due to:		
Non-major enterprise funds		33,685
Internal Service Fund		-
<u>Other major governmental funds</u>		
Due from General Fund	7,099,776	
Due to General Fund		6,622,335
<u>Non-major enterprise funds</u>		
Due from General Fund	33,685	
Due to General Fund		1,990
<u>Internal service fund</u>		
Due from General Fund	-	
Due to General Fund		210,023
	<u>\$13,967,809</u>	<u>\$13,967,809</u>

**Inter-fund transfers:**

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

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	General <u>Fund</u>	Major Governmental <u>Funds</u>	Non-major Enterprise <u>Funds</u>	<u>Total</u>
Transfers In:				
From General Fund	\$ -	\$ 3,060,382	\$ 278,338	\$ 3,338,720
From Non-major Enterprise Funds	193,108	-	-	193,108
From Aging Programs	-	-	-	-
Transfers out:				
To General Fund	-	(5,252)	(193,108)	(193,360)
To Transportation Programs	(1,299,654)	-	-	(1,299,654)
To Workforce Development	-	-	-	-
To Aging Programs	(610,990)	-	-	(610,990)
To Natural Resources	(617,519)	-	-	(617,519)
To Research & Analytics	(69,456)	-	-	(69,456)
To Community Development	(359,152)	-	-	(359,152)
To Homeland Security & Recovery	(98,359)	-	-	(98,359)
To Non-major Enterprise Funds	<u>(278,338)</u>	<u>-</u>	<u>-</u>	<u>(278,338)</u>
Total Transfers	<u>\$ (3,140,360)</u>	<u>\$ 3,055,130</u>	<u>\$ 85,230</u>	<u>\$ -</u>

**E. Leases**

The Commission leases office facilities and career resource centers for the Workforce Development Program. The R. Charles Loudermilk Sr. Center lease is for the ARC office with a lease term of 25 years. The remaining leases house career resource centers; Clayton County has an 8 year lease term and Gwinnett County has a 10-year lease term. Total cost for such leases were \$1,125,501 for the year ended December 31, 2015. The future minimum lease payments for these leases, subject to cancellation provisions, are as follows:

	R. Charles <u>Loudermilk Sr. Center</u> (Exp. 12/31/2024)	Clayton County <u>Office Space</u> (Exp. 9/30/2016)	Gwinnett County <u>Office Space</u> Exp. (8/31/2020)	<u>Total</u>
2016	\$878,600	\$114,114	\$161,399	\$1,154,113
2017	878,600	-	166,217	1,044,817
2018	878,600	-	171,201	1,049,801
2019	878,600	-	176,353	1,054,953
2020	922,760	-	119,908	1,042,668
2021-2024	<u>3,691,040</u>	<u>-</u>	<u>-</u>	<u>3,691,040</u>
Total	<u>\$8,128,200</u>	<u>\$114,114</u>	<u>\$ 795,078</u>	<u>\$9,037,392</u>

**F. Long-term debt**

**Changes in long-term liabilities:**

Long-term liability activity for the year ended December 31, 2015 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Compensated Absences	\$1,200,622	\$992,605	\$1,012,448	\$1,180,779	\$889,717
Net Pension Liability	4,909,467	4,937,042	2,678,409	7,168,100	-
	<u>\$6,110,089</u>	<u>\$5,929,647</u>	<u>\$3,690,857</u>	<u>\$8,348,879</u>	<u>\$889,717</u>

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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, 2015. No provisions have been made in the financial statements of the Commission for the year ended December 31, 2015, for any estimate of potential unpaid claims.

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

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

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Basis for Estimating the Reserve for Unemployment Compensation	
a) 1 percent of 2015 budgeted personnel cost	\$131,969
b) Total projected liability	<u>-</u>
c) The sum of a) plus b) above	<u>\$131,969</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 2015 from the local units of government:

Unit	Amount
City of Atlanta	\$ 258,140
Cherokee County	229,500
Clayton County	266,700
Cobb County	719,100
DeKalb County	697,560
Douglas County	138,000
Fayette County	111,500
Fulton County	721,300
Gwinnett County	846,100
Henry County	216,500
Rockdale County	<u>89,900</u>
Total	<u>\$4,294,300</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.

**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

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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 2015. The plan established a fixed rate of 31 percent of direct salaries, wages and fringe benefits.

Departmental indirect costs for the departments of Business Services, 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 2015. The plans established a fixed rate with carry-forward of 10.1 percent for the Business Services Department, 1.9 percent for the Community Services Department, and 7.8 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 2015 target amount was \$131,969 (one percent of 2015 budgeted personnel costs).

Committed Fund Balance for Unemployment

	<u>2015</u>	<u>2014</u>
Balance - January 1	\$120,480	\$109,229
Claims processed against reserve	-	-
Increase (Decrease)	<u>11,489</u>	<u>11,251</u>
Balance - December 31	<u>\$131,969</u>	<u>\$120,480</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. Many of these subrecipients' audits for or including the year ended December 31, 2015 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



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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, 2015, employee contributions to the 403(b)/457 plans were \$879,067 while the Commission's contribution to the plans totaled \$133,247. The market values of the Fidelity 403(b) and 457 plans at December 31, 2015 were \$4,678,975 and \$761,256, respectively. The market values of the Lincoln 403(b) and 457 at December 31, 2015 were \$6,490,978 and \$494,329, respectively. The market value of the Vanguard 403(b) at December 31, 2015 was \$500,441.

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

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

Effective January 1, 1988, the Commission began pre-funding those post-employment benefits by accruing the actuarially determined estimated cost of such benefits in the OPEB Trust Fund to the extent permitted under the Internal Revenue Code. The insurance premiums for eligible retirees will be paid by the OPEB Trust Fund. The most recent actuarial valuation of these benefits was as of January 1, 2015. 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 4.25 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 \$537.84 per month and the premium paid on behalf of married retirees under age 65 is assumed to be either \$933.31 per month (for current retirees and those future retirees who have earned at least 20 years of service as of January 1, 2004), \$735.58 per month (for those future retirees who have earned at least 12 years of service as of January 1, 2004), or \$537.84 otherwise.

At age 65 and older, the premiums are assumed to be \$280.65 for single retirees and \$561.30 for married retirees. All premiums are assumed to increase at the rate of 5.00% per year after 2015.

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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  
 40 Courtland St, NE  
 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, 2015 were based upon actuarial calculations made from the January 1, 2015 census data. The requirement, expressed as a percent of annual covered payroll is .98 percent (vs. 5.04 percent in 2014).

*Annual OPEB Cost.* The contribution for the twelve-month period ended December 31, 2015 was \$108,989, solely from the Commission in accordance with actuarially determined contribution requirements determined through an actuarial valuation performed at January 1, 2015. The annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2015 and the two preceding years were as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation(Asset)</u>
12/31/2013	\$477,682	100%	\$0
12/31/2014	\$514,644	100%	\$0
12/31/2015	\$108,989	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 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, 2015 was as follows:

Actuarial accrued liability (AAL)	\$5,125,116
Actuarial Value of plan assets	8,745,470
Unfunded (Overfunded) actuarial accrued liability (UAAL)	<u>\$(3,620,354)</u>

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Funded ratio (actuarial value of plan assets / AAL)	170.6%
Covered payroll (active plan members)	\$11,114,204
UAAL as a percentage of covered payroll	(32.6%)

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, 2015</i>
(a) Actuarial Cost Method	<i>Aggregate</i>
(b) Rate of Return on Investments	<i>7.0%</i>
(c) Projected Salary Increase	<i>4.25%</i>
(d) Post-employment Benefit Increase	<i>n/a</i>
(e) Inflation Rate	<i>3% 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>12 years</i>
(i) Asset Valuation Method	<i>Two year average market value</i>

As of January 1, 2015, the number of plan participants included 26 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 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, 2015, total plan year payroll for the employees covered by the Plan was \$11,114,204, while total plan year payroll for all employees was \$15,623,331.

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As of January 1, 2015, Plan membership consisted of:

(a) Retirees and beneficiaries receiving benefits	31
(b) Terminated employees entitled to deferred benefits but not yet receiving them	82
(c) Active plan participants	85
(d) Active employees - partially vested	0
(e) Active employees - non-vested	97
(f) Eligible for medical benefits only	<u>11</u>
Total Participants	<u>306</u>

This compares with the number of plan participants at January 1, 2014, as follows:

(a) Retirees and beneficiaries receiving benefits	25
(b) Terminated employees entitled to deferred benefits but not yet receiving them	82
(c) Active plan participants	86
(d) Active employees - partially vested	8
(e) Active employees - non-vested	72
(f) Eligible for medical benefits only	<u>11</u>
Total Participants	<u>284</u>

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

*Contributions.* Entry age normal actuarial cost method is used to establish the actuarial position of the plan and to determine an appropriate level of contributions for all benefits except 401(h) medical accounts. Employer contributions represented 22.24% 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, 2015 were \$2,472,050 and \$687,622 respectively.

*Net Pension Liability.* The ARC’s net pension liability was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2015.

*Actuarial Assumptions.*

Projected Salary Increase:	4.25% per annum
Rate of Return on Investments:	7.0%
Post-employment Cost-of-living Increase	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

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Internal Revenue Code (IRC) section 430; future generational improvements in mortality have not been reflected.

The actuarial assumptions did not change from the prior measurement date since GASB 68 is first effective for this measurement period.

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 geometric 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 2106. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u>	<u>Fiduciary Net Position</u>	<u>Net Pension Liability</u>
Balances at 12/31/14	\$43,666,832	\$38,757,365	\$4,909,467
Changes due to:			
Service cost	2,142,577	-	2,142,577
Expected Interest growth	2,923,933	2,606,210	317,723
Unexpected investment income	-	(3,078,776)	3,078,776
Demographic experience	(286,874)	-	(286,874)
Employer contributions	-	2,472,050	(2,472,050)
Employee contributions	-	687,622	(687,622)
Benefit payments & refunds	(1,781,615)	(1,781,615)	-

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Administrative expenses	-	(14,387)	14,387
Changes in benefit terms	151,716	-	151,716
Assumption changes	-	-	-
Balance at 12/31/15	\$46,816,569	\$39,648,469	\$7,168,100

There have been no changes in actuarial assumptions and methods used in the measurement of the total pension liability since the prior measurement date.

*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	\$13,582,058	\$7,168,100	\$1,856,095

*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  
40 Courtland St, NE  
Atlanta, GA 30303

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

*Pension Expense and Deferred Outflows of Resources and Deferred Inflows of resources Related to Pensions.* For the year ended December 31, 2015, the ARC recognized pension expense of \$2,678,409. At December 31, 2015, the ARC reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows</u> <u>Of Resources</u>	<u>Deferred Inflows</u> <u>Of Resources</u>
Net difference between projected & actual earnings on pension plan investment	\$2,910,934	

Atlanta Regional Commission  
 NOTES TO FINANCIAL STATEMENTS  
 December 31, 2015

Differences between expected & actual experiences		261,442
Assumption changes	-	-
Balance at 12/31/2015	\$2,910,934	\$261,442

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	
2016	\$739,628
2017	\$739,628
2018	\$739,626
2019	\$590,324
2020	(\$25,432)
Thereafter	(\$134,282)

**J. Restatement**

The ARC implemented GASB Statement No.68 “Accounting and Financial Reporting for Pensions” during the year 2015. Statement 68 requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability. The effect of these restatements to beginning net position is as follows:

	Governmental <u>Activities</u>
Beginning Net Position before Restatement	\$7,352,660
Restatement – Deferred Outflows of Resources	597,218
Restatement – Net Pension Liability	<u>(4,909,467)</u>
Beginning Net Position after Restatement	<u>\$3,040,411</u>

The effect of implementing GASB No. 68 to previously reported changes in net position has not been determined.

**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)
1/1/2010	\$4,720,778	\$5,778,991	\$1,058,213	81.7%	\$9,262,027	11.4%
1/1/2011	5,631,903	5,540,306	(91,597)	101.7%	8,574,322	(1.1%)
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) 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
2010	\$443,964	100%	\$443,964	100%
2011	441,751	100%	441,751	100%
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%



**Atlanta Regional Commission  
Required Supplementary Information**

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

	2015	2014
<b>Total Pension Liability</b>		
Service cost	\$ 2,142,577	\$ 1,968,114
Interest	2,923,933	2,785,920
Changes of benefit terms	151,716	-
Differences between expected and actual experience	(286,874)	-
Change of assumptions	-	-
Benefit payments, including refunds of employee contributions	(1,781,615)	(2,492,409)
<b>Net Change in Total Pension Liability</b>	3,149,737	2,261,625
<b>Total Pension Liability – Beginning</b>	43,666,832	41,405,207
<b>Total Pension Liability – Ending (a)</b>	\$ 46,816,569	\$ 43,666,832
 <b>Plan Fiduciary Net Position</b>		
Contributions – employer	\$ 2,472,050	\$ 1,443,396
Contributions – employees	687,622	355,776
Net investment income	(472,566)	1,689,420
Benefit payments, including refunds of employee contributions	(1,781,615)	(1,354,931)
Administrative expense	(14,387)	(26,175)
Other	-	-
<b>Net Changes in Plan Fiduciary Net Position</b>	\$ 891,104	\$ 2,107,486
 <b>Plan Fiduciary Net Position – Beginning</b>	38,757,365	36,649,879
<b>Plan Fiduciary Net Position – Ending (b)</b>	\$ 39,648,469	\$ 38,757,365
 <b>Net Pension Liability – Ending (a)–(b)</b>	\$ 7,168,100	\$ 4,909,467
 <b>Plan Fiduciary Net Position as a percentage of the Total Pension Liability</b>	84.69%	88.76%
 <b>Covered-employee payroll</b>	\$ 11,114,204	\$ 10,204,932
 <b>Net Pension Liability as a percentage of Covered Payroll</b>	64.49%	48.11%

Notes to schedule:

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

**Atlanta Regional Commission  
Required Supplementary Information**

***Schedule of Pension Contributions***

	2015	2014
Actuarially determined contribution	\$ 2,472,050	\$ 1,443,396
Contributions in relation to the actuarially determined contribution	2,472,050	1,443,396
Contribution deficiency (excess)	\$ -	\$ -
Covered-employee payroll	\$ 11,114,204	\$ 10,204,932
Contributions as a percentage of covered-employee payroll	22.24%	14.14%

**Notes to Schedule:**

Valuation Date: January 1, 2015

Methods and assumptions to determine contribution rates:

Actuarial cost method	Entry Age
Remaining amortization period	11.28 years
Asset valuation method	Market Value
Inflation	3%
Salary increases	4.25%
Investment rate of return	7.00%
Cost of living adjustment	1.24%

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

**The Atlanta Regional Commission  
Fiduciary Funds  
Year ended December 31, 2015**

**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, 2015**

	<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	\$ 133,173	\$ 29,172	\$ 162,345
Due from employees	185,157	-	185,157
Investments, at fair value			
Short term	1,610,188	352,713	1,962,901
Fixed	10,188,928	2,231,891	12,420,819
Equities	<u>27,531,023</u>	<u>6,030,687</u>	<u>33,561,710</u>
Total investments	<u>39,330,139</u>	<u>8,615,291</u>	<u>47,945,430</u>
Total assets	<u>39,648,469</u>	<u>8,644,463</u>	<u>48,292,932</u>
<b>NET POSITION</b>			
Net position restricted for pension benefits	39,648,469	-	39,648,469
Net position restricted for OPEB	-	8,644,463	8,644,463
Total net position	<u>\$ 39,648,469</u>	<u>\$ 8,644,463</u>	<u>\$ 48,292,932</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, 2015**

	<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	\$ 2,472,050	\$ -	\$ 2,472,050
Post employment health care	-	108,989	108,989
Employees			
Pension fund	687,622	-	687,622
	<u>3,159,672</u>	<u>108,989</u>	<u>3,268,661</u>
Investment earnings:			
Net appreciation (depreciation) in fair value of investments	(2,544,652)	(557,407)	(3,102,059)
Interest and dividends	2,099,379	459,870	2,559,249
Total investment earnings	(445,273)	(97,537)	(542,810)
Less investment expense	(27,293)	(5,978)	(33,271)
Net investment income	(472,566)	(103,515)	(576,081)
Total additions	<u>2,687,106</u>	<u>5,474</u>	<u>2,692,580</u>
<b>DEDUCTIONS</b>			
Benefits paid	1,781,615	-	1,781,615
Premiums paid	-	103,329	103,329
Administrative expenses	14,387	3,152	17,539
Total deductions	<u>1,796,002</u>	<u>106,481</u>	<u>1,902,483</u>
Net Increase (decrease) in Net Position	891,104	(101,007)	790,097
Net Position - Beginning of period	<u>38,757,365</u>	<u>8,745,470</u>	<u>47,502,835</u>
Net Position - End of period	<u>\$ 39,648,469</u>	<u>\$ 8,644,463</u>	<u>\$ 48,292,932</u>

**The Atlanta Regional Commission  
Non-Major Enterprise Funds  
Year ended December 31, 2015**

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, 2015**

	<u>Aging Programs</u>	<u>Regional Leadership Institute &amp; Memberships</u>	<u>Arts &amp; Culture</u>	<u>LINK Program</u>	<u>Miscellaneous Programs</u>	<u>Total</u>
<b>ASSETS</b>						
Receivables	\$ -	\$ -	\$ -	\$ 1,990	\$ -	\$ 1,990
Due from other funds	20,221	2,850	10,525	-	89	33,685
Total current assets	<u>20,221</u>	<u>2,850</u>	<u>10,525</u>	<u>1,990</u>	<u>89</u>	<u>35,675</u>
Total assets	<u>20,221</u>	<u>2,850</u>	<u>10,525</u>	<u>1,990</u>	<u>89</u>	<u>35,675</u>
<b>LIABILITIES</b>						
Current liabilities						
Salaries payable	-	-	-	-	89	89
Accounts payable and accrued expenses	20,221	2,400	10,525	-	-	33,146
Due to other funds	-	-	-	1,990	-	1,990
Other liabilities and customer deposits	-	450	-	-	-	450
Total current liabilities	<u>20,221</u>	<u>2,850</u>	<u>10,525</u>	<u>1,990</u>	<u>89</u>	<u>35,675</u>
Total liabilities	<u>20,221</u>	<u>2,850</u>	<u>10,525</u>	<u>1,990</u>	<u>89</u>	<u>35,675</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, 2015**

	<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	\$ 172,647	\$ 4,000	\$ 124,733	\$ 104,345
Total revenues	<u>172,647</u>	<u>4,000</u>	<u>124,733</u>	<u>104,345</u>
<b>OPERATING EXPENSES</b>				
Personnel	35,916	58,311	-	-
Fringe benefits	19,030	31,488	-	-
Travel	30	120	70	5,760
Supplies	-	-	-	-
Contractual	73,404	-	-	147,873
Indirect costs	18,077	34,842	-	-
Other operating expenses	3,029	6,547	158,794	19,091
Total expenses	<u>149,486</u>	<u>131,308</u>	<u>158,864</u>	<u>172,724</u>
Operating Income (Loss)	<u>23,161</u>	<u>(127,308)</u>	<u>(34,131)</u>	<u>(68,379)</u>
<b>NONOPERATING REVENUE(EXPENSES)</b>				
Transfers in	37,107	127,308	34,131	68,379
Transfers out	(60,268)	-	-	-
Total transfers	<u>(23,161)</u>	<u>127,308</u>	<u>34,131</u>	<u>68,379</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>
\$ 52,813	\$ 458,884	\$ 1,224	\$ 918,646
52,813	458,884	1,224	918,646
-	-	-	94,227
-	-	-	50,518
40	3,298	-	9,318
644	489	87	1,220
300	288,743	-	510,320
-	-	-	52,919
54,650	43,204	39	285,354
55,634	335,734	126	1,003,876
(2,821)	123,150	1,098	(85,230)
4,767	6,646	-	278,338
(1,946)	(129,796)	(1,098)	(193,108)
2,821	(123,150)	(1,098)	85,230
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

**Atlanta Regional Commission  
Combining Statement of Cash Flows  
Non Major Enterprise Funds  
For the Year Ended December 31, 2015**

	<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	\$ 172,647	\$ 4,000	\$ 124,733
Payments to suppliers	(73,404)	-	-
Payments to employees	(54,976)	(89,919)	(70)
Payments for interfund services used	(18,077)	(34,842)	-
Other payments	(3,029)	(6,547)	(158,794)
Net cash provided (used) by operating activities	23,161	(127,308)	(34,131)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Transfer from other funds	37,107	127,308	34,131
Transfer to other funds	(60,268)	-	-
Net cash provided (used) by noncapital financing activities	(23,161)	127,308	34,131
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)	\$ 23,161	\$ (127,308)	\$ (34,131)
Change in assets and liabilities:			
(Increase) decrease in due from other funds	(14,810)	-	15,874
Increase (decrease) in accounts and other payables	14,810	-	(15,874)
Increase (decrease) in due to other funds	-	-	-
Net cash provided (used) by operating activities	\$ 23,161	\$ (127,308)	\$ (34,131)

<b>Regional Leadership Institute &amp; Memberships</b>	<b>Arts &amp; Culture</b>	<b>LINK Program</b>	<b>Miscellaneous Programs</b>	<b>Total</b>
\$ 104,345	\$ 52,813	\$ 458,884	\$ 1,224	\$ 918,646
(147,873)	(944)	(289,232)	(87)	(511,540)
(5,760)	(40)	(3,298)	-	(154,063)
-	-	-	-	(52,919)
(19,091)	(54,650)	(43,204)	(39)	(285,354)
<u>(68,379)</u>	<u>(2,821)</u>	<u>123,150</u>	<u>1,098</u>	<u>(85,230)</u>
68,379	4,767	6,646	-	278,338
-	(1,946)	(129,796)	(1,098)	(193,108)
<u>68,379</u>	<u>2,821</u>	<u>(123,150)</u>	<u>(1,098)</u>	<u>85,230</u>
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ (68,379)	\$ (2,821)	\$ 123,150	\$ 1,098	\$ (85,230)
(1,986)	(9,508)	155	-	(10,275)
1,986	9,508	(2,145)	-	8,285
-	-	1,990	-	1,990
<u>\$ (68,379)</u>	<u>\$ (2,821)</u>	<u>\$ 123,150</u>	<u>\$ 1,098</u>	<u>\$ (85,230)</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.	85
<b>Revenue Capacity</b>	
This schedule contains information to help the readers assess the Commission’s General Fund revenues from external sources.	92
<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.	93
<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.	104

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





Atlanta Regional Commission  
Table I

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

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014 (a)	2015
<b>Governmental activities</b>										
Investment in capital assets	\$ 205,444	\$ 215,585	\$ 165,777	\$ 81,935	\$ 123,903	\$ 93,109	\$ 326,133	\$ 352,295	\$ 244,369	\$ 378,567
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	5,178,830	5,216,482	5,318,976	5,526,463	5,709,875	5,781,600	6,218,701	6,822,796	2,796,042	3,295,620
<b>Total governmental activities net position</b>	<b>\$ 5,384,274</b>	<b>\$ 5,432,067</b>	<b>\$ 5,484,753</b>	<b>\$ 5,608,398</b>	<b>\$ 5,833,778</b>	<b>\$ 5,874,709</b>	<b>\$ 6,544,834</b>	<b>\$ 7,175,091</b>	<b>\$ 3,040,411</b>	<b>\$ 3,674,187</b>
<b>Business-type activities</b>										
Investment in capital assets	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-	-	-	-
<b>Total business-type activities net position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Commission</b>										
Investment in capital assets	\$ 205,444	\$ 215,585	\$ 165,777	\$ 81,935	\$ 123,903	\$ 93,109	\$ 326,133	\$ 352,295	\$ 244,369	\$ 378,567
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	5,178,830	5,216,482	5,318,976	5,526,463	5,709,875	5,781,600	6,218,701	6,822,796	2,796,042	3,295,620
<b>Total Commission net position</b>	<b>\$ 5,384,274</b>	<b>\$ 5,432,067</b>	<b>\$ 5,484,753</b>	<b>\$ 5,608,398</b>	<b>\$ 5,833,778</b>	<b>\$ 5,874,709</b>	<b>\$ 6,544,834</b>	<b>\$ 7,175,091</b>	<b>\$ 3,040,411</b>	<b>\$ 3,674,187</b>

(a) - as restated

Atlanta Regional Commission  
Table II

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

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014 (a)	2015
<b>Expenses</b>										
Governmental activities:										
General government	\$ 446,711	\$ 1,231,047	\$ 1,180,497	\$ 1,898,190	\$ 5,062,417	\$ 5,313,370	\$ 7,313,958	\$ 23,221,402	\$ 8,852,799	\$ 408,341
Transportation Access & Mobility	9,456,079	8,578,093	7,526,698	7,608,988	7,508,785	6,900,612	5,314,942	9,515,139	7,727,112	5,958,353
Mobility Services	5,362,841	5,356,114	5,438,439	5,612,437	2,150,827	3,690,060	3,108,760	1,486,078	1,345,561	1,784,313
Community Development	1,807,775	1,724,448	2,568,302	2,350,555	2,587,720	2,288,088	2,816,244	2,401,616	3,408,180	8,715,983
Natural Resources	2,826,515	3,119,878	4,936,299	5,197,199	4,929,836	4,031,275	2,829,484	3,586,319	4,164,578	7,180,851
Research & Analytics	994,106	987,112	1,841,705	1,737,002	1,876,920	2,074,596	2,085,371	2,168,051	3,624,262	1,142,599
Workforce Solutions	5,516,814	5,941,312	7,826,524	12,645,134	13,544,536	11,714,023	11,483,015	10,770,978	10,569,900	11,129,353
Geographic information systems	1,167,623	574,770	385,460	330,783	854,039	35,746	40,340	151,250	-	-
Homeland Security & Recovery	18,134,388	20,394,135	22,568,771	22,653,037	25,269,407	23,424,396	26,696,479	26,858,367	27,151,552	5,110,447
Aging & Health	644,784	668,271	745,282	701,814	775,344	797,736	679,061	557,724	-	30,210,858
Governmental and human services	46,357,636	48,575,180	55,017,977	60,735,139	64,559,831	60,269,902	62,367,654	80,716,924	66,843,944	71,641,098
Total governmental activities expenses	98,180	106,933	96,600	80,978	95,124	91,944	131,791	123,968	153,824	158,864
Business-type activities:										
Communications	580	12,863	1,908	25	-	-	3,868	-	5,547	-
Transportation Access & Mobility	126,928	128,973	145,414	143,598	151,412	132,976	108,554	114,573	132,125	131,433
Natural Resources	160	9	4	30,300	-	-	-	-	-	-
Geographic information systems	268,907	181,567	277,512	128,219	136,084	166,641	135,976	195,202	255,724	149,486
Aging & Health	250,725	620,510	540,559	615,009	547,540	582,230	597,874	538,567	570,404	564,092
Community Development	745,480	1,050,855	1,061,997	998,129	930,160	973,791	978,063	972,310	1,117,624	1,003,875
Total business-type activities expenses	\$ 47,103,116	\$ 49,626,035	\$ 56,079,974	\$ 61,733,268	\$ 65,489,991	\$ 61,243,693	\$ 63,345,717	\$ 81,689,234	\$ 67,961,568	\$ 72,644,973
Total primary government expenses	\$ 42,562,989	\$ 44,427,067	\$ 50,970,558	\$ 56,877,816	\$ 60,783,748	\$ 56,248,629	\$ 58,994,526	\$ 77,311,498	\$ 62,955,053	\$ 68,022,983
<b>Program Revenues</b>										
Governmental activities:										
Operating Grants and Contributions	42,562,989	44,427,067	50,970,558	56,877,816	60,783,748	56,248,629	58,994,526	77,311,498	62,955,053	68,022,983
Total governmental activities program revenues										
Business-type activities:										
Charges for services:										
Communications	61,691	111,475	101,371	90,178	104,918	95,344	107,759	98,376	118,835	124,733
Transportation Access & Mobility	1,960	13,212	1,658	6,885	-	-	5,500	-	5,547	-
Natural Resources	25,250	35,250	16,195	12,250	11,500	9,500	4,250	3,250	15,500	5,224
Geographic information systems	648	114	42	-	-	-	-	-	-	-
Aging & Health	276,274	143,722	277,818	136,413	143,897	171,354	169,087	177,691	170,805	172,647
Community Development	253,697	758,256	590,424	578,353	496,347	570,110	547,912	510,813	523,700	616,041
Total business-type activities program revenues	619,520	1,062,029	987,508	823,879	756,662	846,308	834,508	790,130	834,387	918,645
Total primary government revenues	\$ 43,182,509	\$ 45,489,096	\$ 51,958,066	\$ 57,701,695	\$ 61,540,410	\$ 57,094,937	\$ 59,829,034	\$ 78,101,628	\$ 63,789,440	\$ 68,941,628



	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Net (expense)/revenue										
Governmental activities	\$ (3,794,647)	\$ (4,148,113)	\$ (4,047,419)	\$ (3,857,323)	\$ (3,776,083)	\$ (4,021,273)	\$ (3,373,128)	\$ (3,405,426)	\$ (3,888,891)	\$ (3,618,115)
business-type activities	(125,960)	11,174	(74,489)	(174,250)	(173,498)	(127,483)	(143,555)	(182,180)	(283,237)	(85,230)
Total primary government net expense	\$ (3,920,607)	\$ (4,136,939)	\$ (4,121,908)	\$ (4,031,573)	\$ (3,949,581)	\$ (4,148,756)	\$ (3,516,683)	\$ (3,587,606)	\$ (4,172,128)	\$ (3,703,345)
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
General revenues:										
Regional Appropriations	\$ 3,835,700	\$ 3,947,400	\$ 4,051,400	\$ 4,121,600	\$ 4,146,300	\$ 4,177,800	\$ 4,164,300	\$ 4,201,500	\$ 4,241,600	\$ 4,294,300
Investment Earnings	158,074	224,617	120,991	26,078	15,281	11,887	21,419	15,576	12,848	16,242
Miscellaneous	5,854	12,715	2,203	7,540	13,380	-	1,089	787	95,249	26,579
Transfers	(125,960)	11,174	(74,489)	-	(173,498)	(127,483)	(143,555)	(182,180)	(283,237)	(85,230)
Total Government activities	3,873,668	4,195,906	4,100,105	3,980,968	4,001,463	4,062,204	4,043,253	4,035,683	4,066,460	4,251,891
Business-type activities:										
Transfers	125,960	11,174	74,489	174,250	173,498	127,483	143,555	182,180	283,237	85,230
Total business-type activities	125,960	11,174	74,489	174,250	173,498	127,483	143,555	182,180	283,237	85,230
Total primary government	\$ 3,999,628	\$ 4,184,732	\$ 4,174,594	\$ 4,155,218	\$ 4,174,961	\$ 4,189,687	\$ 4,186,808	\$ 4,217,863	\$ 4,349,697	\$ 4,337,121
<b>Change in Net Position</b>										
Governmental activities	\$ 79,021	\$ 47,793	\$ 52,686	\$ 123,645	\$ 225,380	\$ 40,931	\$ 670,125	\$ 630,257	\$ 177,569	\$ 633,776
Business-type activities	-	-	-	-	-	-	-	-	-	-
Total primary government	\$ 79,021	\$ 47,793	\$ 52,686	\$ 123,645	\$ 225,380	\$ 40,931	\$ 670,125	\$ 630,257	\$ 177,569	\$ 633,776

Atlanta Regional Commission  
Table III

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

	Fiscal Year									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>General fund</b>										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,653	\$ 86,415	\$ 110,216	\$ 7,070	\$ 273,163
Nonspendable						102,720	105,368	109,229	120,480	131,969
Committed						6,575,548	6,874,336	7,685,646	8,184,722	8,858,932
Unassigned	6,083,206	6,085,125	6,321,561	6,521,736	6,651,160	6,748,921	7,066,119	7,905,091	8,312,272	9,264,064
<b>Total general fund</b>	<u>\$ 6,083,206</u>	<u>\$ 6,085,125</u>	<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>
<b>All other governmental funds</b>										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable									500	800
Committed										
Assigned							243,109			
Unassigned									(500)	(800)
<b>Total all other governmental funds</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 243,109</u>	<u>\$ -</u>	<u>\$ (500)</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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Revenues</b>										
Regional Appropriations	\$ 3,835,700	\$ 3,947,400	\$ 4,051,400	\$ 4,121,600	\$ 4,146,300	\$ 4,177,800	\$ 4,164,300	\$ 4,201,500	\$ 4,241,600	\$ 4,294,300
From grantor agencies	40,457,628	42,293,318	48,362,280	54,935,331	58,428,271	54,338,142	57,042,487	74,839,196	60,709,395	65,748,324
Agency wide central support services										
indirect cost recovery	2,859,329	3,151,497	4,074,828	4,675,834	5,165,928	4,376,034	4,262,761	4,421,434	4,693,886	4,941,048
Departmental indirect cost recovery	1,489,437	1,468,083	1,097,637	1,057,852	1,230,623	1,292,869	1,346,982	763,683	835,869	757,816
Interest Income	158,074	224,617	120,991	26,078	15,281	11,887	21,419	15,576	12,848	16,242
Subgrantee match	2,105,362	2,133,746	2,608,278	1,942,482	2,355,478	1,910,486	1,952,036	2,093,917	2,245,659	2,274,659
Other Income	5,854	12,715	2,203	7,540	13,380	-	1,089	379,174	95,249	26,579
Total governmental activities revenues	50,911,384	53,231,376	60,317,617	66,766,717	71,355,261	66,107,218	68,791,074	86,714,480	72,834,506	78,058,968
<b>Expenditures</b>										
General government	4,616,760	5,835,881	6,155,785	7,556,138	11,554,925	10,925,443	13,033,519	28,440,910	14,152,944	5,943,833
Transportation Access & Mobility	9,456,077	8,578,093	7,526,698	7,608,988	7,508,717	6,900,611	5,314,940	9,515,033	7,727,112	5,937,614
Mobility Services	5,362,843	5,356,114	5,438,439	5,612,437	2,150,827	3,690,060	3,108,760	1,486,078	1,345,561	1,784,313
Community Development	1,807,776	1,724,448	2,568,302	2,350,554	2,587,720	2,288,088	2,816,244	2,353,092	3,408,179	8,678,778
Natural Resources	2,826,515	3,119,879	4,936,299	5,197,201	4,929,837	4,031,275	2,829,484	3,586,319	4,164,578	7,168,410
Research & Analytics	2,009,150	987,111	1,841,705	1,737,002	1,876,920	2,074,596	2,085,371	2,168,051	3,550,962	1,134,977
Workforce Solutions	5,516,814	5,941,311	7,827,126	12,644,532	13,544,536	11,714,023	11,483,015	10,770,978	10,569,900	11,112,760
Geographic information systems	152,578	574,771	385,459	330,783	854,039	35,746	40,340	151,250	73,300	-
Homeland Security & Recovery	18,134,388	20,394,133	22,568,771	22,652,843	25,269,474	23,424,396	26,696,478	26,858,476	27,151,552	5,110,448
Aging & Health	644,784	668,269	745,283	701,814	775,344	797,736	679,061	606,250	-	30,150,813
Governmental & Human Services	31,873	60,621	12,825	-	-	-	-	-	-	-
Capital outlay	50,559,558	53,240,631	60,006,692	66,392,292	71,052,339	65,881,974	68,087,212	85,936,437	72,144,088	77,021,946
Total expenditures	351,826	(9,255)	310,925	374,425	302,922	225,244	703,862	778,043	690,418	1,037,022
Excess (deficiency) of revenues over (under) expenditures	3,373,777	3,076,017	3,859,503	3,944,576	3,413,567	3,477,815	3,069,418	3,722,513	3,272,781	3,253,490
<b>Other financing sources (uses)</b>	(3,499,737)	(3,064,843)	(3,933,992)	(4,118,826)	(3,587,065)	(3,605,298)	(3,212,973)	(3,904,693)	(3,556,018)	(3,338,720)
Transfers in	(125,960)	11,174	(74,489)	(174,250)	(173,498)	(127,483)	(143,555)	(182,180)	(283,237)	(85,230)
Transfers out										
Total other financing sources (uses)	\$ 225,866	\$ 1,919	\$ 236,436	\$ 200,175	\$ 129,424	\$ 97,761	\$ 560,307	\$ 595,863	\$ 407,181	\$ 951,792
Net change in fund balances										

**Atlanta Regional Commission  
Table V**

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

<u>Element Description</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
<b>Base Data for Planning</b>	\$ 2,195,114	\$ 1,790,402	\$ 2,029,362	\$ 2,067,784
<b>Comprehensive Planning</b>	1,807,775	1,724,448	2,568,302	2,350,555
<b>Natural Resources</b>	2,826,515	3,119,879	4,936,299	5,197,201
<b>Workforce Development</b>	5,516,815	5,941,311	7,826,824	12,644,532
<b>Economic Development</b>	43,459	140,513	108,490	100,601
<b>Transportation Planning</b>	14,785,535	13,705,687	13,622,655	13,455,022
<b>Community Development</b>	275,352	167,967	70,971	52,662
<b>Aging</b>	18,134,388	20,394,134	22,461,229	22,652,843
<b>Community Services</b>	341,896	373,761	542,208	548,551
<b>Homeland Security</b>				
<b>Total</b>	<u>\$ 45,926,849</u>	<u>\$ 47,358,102</u>	<u>\$ 54,166,340</u>	<u>\$ 59,069,751</u>

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

For 2015

Less Communication Programs Recorded in General Fund

Plus General Fund expenses

Total Governmental Funds

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
\$ 2,730,959	\$ 2,123,909	\$ 2,139,113	\$ 2,333,031	\$ 3,624,262	\$ 3,516,486
2,587,720	2,288,087	2,817,744	2,401,616	3,089,035	3,235,457
4,929,836	4,031,275	2,829,484	3,586,319	4,164,578	7,168,410
13,544,536	11,714,023	11,483,015	10,770,978	10,569,900	11,112,760
145,896	113,091	133,358	-	-	-
9,659,544	9,755,800	8,026,953	10,816,421	9,072,673	10,752,555
47,983	108,199	93,814	557,724	319,144	-
25,269,475	24,245,701	27,078,324	27,029,438	27,151,552	30,181,996
581,465	576,446	451,889	-	-	-
			-	-	5,110,448
<u>\$ 59,497,414</u>	<u>\$ 54,956,531</u>	<u>\$ 55,053,693</u>	<u>\$ 57,495,527</u>	<u>\$ 57,991,144</u>	<u>\$ 71,078,113</u>

\$ 71,078,113  
 -  
71,078,113  
5,943,833  
\$ 77,021,946

**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>2006</b>	3,835,700	9,167	158,074	5,854	\$ 4,008,795
<b>2007</b>	3,947,400	15,260	224,617	12,715	4,199,992
<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

(1) Total Revenues on this schedule do not include Indirect Recoveries  
For 2015, Revenues from external sources \$ 4,337,121  
Indirect Recoveries 5,698,864  
Revenues as reported in financial statements \$ 10,035,985

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 69 Municipalities

POPULATION OF COUNTIES AND MUNICIPALITIES IN THE ATLANTA REGION:

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b><u>Cherokee County</u></b>	189,100	196,700	203,000	205,900	214,346	218,500	220,800	223,300	230,985	233,300
<i>Unemployment Rate</i>	3.6%	3.6%	5.3%	8.6%	9.7%	8.6%	7.2%	6.7%	5.6%	4.5%
<i>Personal Income (PI)</i>	\$6,541	\$7,288	\$7,365	N/A	N/A			\$ 8,502	\$ 9,223	\$ 9,545
<i>Per capita PI</i>	\$33,700	\$35,742	\$35,051	N/A	N/A			\$ 38,417	\$ 39,930	\$ 40,912
Ball Ground	773	778	855	852	1,433			1,450	1,658	1,675
Canton	16,544	17,825	19,003	20,072	22,958			23,910	24,801	25,050
Holly Springs	6,483	7,248	8,382	8,974	9,189			9,670	10,237	10,340
Mountain Park*	10	10	10	10	14			10	22	22
Nelson*	465	470	467	467	514			1,350	623	629
Waleska	596	596	604	596	644			660	871	880
Woodstock	20,388	21,392	22,245	23,095	23,896			24,750	27,823	28,102
<b><u>Clayton County</u></b>	270,600	275,000	281,400	281,900	259,424	260,000	262,300	263,700	267,542	266,900
<i>Unemployment Rate</i>	5.6%	5.7%	7.6%	11.3%	12.6%	12.3%	11.1%	10.0%	9.8%	7.2%
<i>Personal Income (PI)</i>	\$6,125	\$6,707	\$6,709	N/A	N/A			\$ 7,290	\$ 7,182	\$ 7,018
<i>Per capita PI</i>	\$22,751	\$24,595	\$24,307	N/A	N/A			\$ 27,417	\$ 26,846	\$ 26,295
College Park*	1,501	1,532	1,738	1,843	1,333			1,361	1,308	1,305
Forest Park	21,203	21,806	21,915	21,741	18,468			18,550	18,949	18,904
Jonesboro	4,974	5,015	5,033	5,933	4,724			4,720	4,624	4,613
Lake City	2,380	2,410	2,498	2,478	2,612			2,730	2,671	2,665
Morrow	5,555	5,645	6,047	7,115	6,445			6,560	7,167	7,150
Riverdale	14,582	14,821	14,872	14,825	15,134			15,080	15,669	15,631

Table VII (continued)

POPULATION: (continued)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Cobb County</b>	654,900	664,700	674,200	676,800	688,078	693,600	699,500	707,500	730,981	727,600
<i>Unemployment Rate</i>	4.1%	4.0%	5.6%	8.8%	10.1%	9.2%	8.1%	7.3%	6.1%	4.8%
<i>Personal Income (PI)</i>	\$28,060	\$31,211	\$31,260	N/A	N/A			\$ 33,326	\$ 35,038	\$ 36,193
<i>Per capita PI</i>	\$41,226	\$45,135	\$44,352	N/A	N/A			\$ 47,108	\$ 47,933	\$ 49,743
Acworth	18,491	19,052	18,913	18,728	20,425			24,330	21,867	21,766
Austell*	6,089	6,265	6,266	6,199	6,483			6,690	6,943	6,911
Kennesaw	26,456	26,848	27,004	27,517	29,783			30,720	32,400	32,250
Marietta	58,164	58,830	60,439	61,574	56,579			58,270	60,014	59,736
Powder Springs	14,847	15,115	15,422	15,231	13,940			14,000	14,590	14,523
Smyrna	46,673	47,161	47,763	47,153	51,271			52,400	54,958	54,704
<b>DeKalb County</b>	710,400	718,400	727,600	731,200	691,893	694,400	700,700	706,600	722,161	718,400
<i>Unemployment Rate</i>	5.1%	4.8%	6.4%	9.6%	10.7%	10.5%	9.3%	8.2%	7.5%	5.7%
<i>Personal Income (PI)</i>	\$26,225	\$27,881	\$28,104	N/A	N/A			\$ 29,807	\$ 30,018	\$ 31,964
<i>Per capita PI</i>	\$35,902	\$37,998	\$37,957	N/A	N/A			\$ 42,154	\$ 41,568	\$ 44,493
Atlanta*	32,400	32,700	33,100	33,200	29,000	29,050	29,110	29,190	30,544	30,018
Avondale Estates	2,506	2,509	2,523	2,503	2,960			2,910	2,832	2,783
Chamblee	11,208	11,545	12,053	12,673	9,892			10,050	16,112	15,835
Clarkston	6,835	7,191	7,198	7,176	7,554			7,810	7,846	7,711
Decatur	18,127	18,479	18,721	18,557	19,335			20,150	20,380	20,029
Doraville	9,558	9,576	9,863	9,694	8,330			8,540	10,714	10,530
Dunwoody	NA**	NA**	NA**	NA**	46,267			47,210	48,000	47,174
Lithonia	2,100	2,100	2,075	2,035	1,924			2,090	1,998	1,964
Pine Lake	651	665	674	671	730			720	754	741
Stone Mountain	6,884	6,891	6,906	6,873	5,802			5,720	6,052	5,948
<b>Douglas County</b>	120,300	125,800	127,800	128,800	132,403	133,000	133,900	134,700	138,776	137,400
<i>Unemployment Rate</i>	4.9%	4.7%	6.5%	10.4%	11.6%	10.8%	9.2%	8.6%	7.7%	6.0%
<i>Personal Income (PI)</i>	\$3,246	\$3,644	\$3,764	N/A	N/A			\$ 4,136	\$ 4,272	\$ 4,412
<i>Per capita PI</i>	\$27,312	\$29,306	\$29,383	N/A	N/A			\$ 30,875	\$ 30,789	\$ 32,109
Austell*	98	98	98	98	98			101	42	42
Douglasville	28,311	29,776	30,316	31,004	30,961			31,570	32,523	32,201
Lithia Springs	NA**	NA**	NA**	NA**	NA**		NA**	NA**	-	-
Villa Rica*	3,905	4,305	4,716	4,716	5,259			5,483	5,924	5,865



Table VII (continued)

POPULATION: (continued)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Fayette</b>	103,700	105,400	106,000	106,700	106,567	107,100	107,500	108,200	109,664	110,700
<i>Unemployment Rate</i>	3.9%	3.9%	5.2%	8.1%	9.3%	8.1%	7.9%	7.1%	6.1%	5.0%
<i>Personal Income (PI)</i>	\$4,266	\$4,822	\$4,838	N/A	N/A			\$ 5,097	\$ 5,309	\$ 5,872
<i>Per capita PI</i>	\$40,691	\$45,520	\$45,474	N/A	N/A			\$ 47,406	\$ 48,413	\$ 53,047
Brooks	535	535	535	540	524			550	540	545
Fayetteville	14,446	14,800	14,915	15,187	15,945			15,900	16,725	16,883
Peachtree City	34,093	34,397	34,546	34,770	34,364			34,490	35,063	35,394
Tyrone	6,144	6,415	6,517	6,571	6,879			6,990	7,135	7,202
Woolsey	172	172	172	170	158			150	163	165
<b>Fulton County</b>	900,200	933,600	951,500	957,900	920,581	928,200	936,100	945,400	996,319	970,400
<i>Unemployment Rate</i>	4.9%	4.8%	6.5%	9.8%	10.9%	10.6%	9.6%	8.6%	7.4%	5.7%
<i>Personal Income (PI)</i>	\$49,657	\$54,339	\$54,295	N/A	N/A			\$ 56,259	\$ 57,909	\$ 63,938
<i>Per capita PI</i>	\$51,476	\$54,844	\$53,579	N/A	N/A			\$ 57,537	\$ 58,123	\$ 65,888
Alpharetta	43,311	52,045	52,392	52,204	57,551			66,690	63,038	61,398
Atlanta*	419,200	431,500	444,200	447,500	391,000	391,650	392,490	393,610	425,458	414,390
Chattahoochee Hill Coun	N/A	N/A	N/A	2,553	2,378			2,430	2,610	2,542
College Park*	17,382	17,738	17,501	17,436	12,609			12,879	13,290	12,944
East Point	40,156	41,166	41,150	41,279	33,712			33,380	35,488	34,565
Fairburn	8,879	10,403	10,557	10,634	12,950			13,670	13,696	13,340
Hapeville	5,986	6,055	6,007	6,070	6,373			6,650	6,669	6,496
Johns Creek	N/A	57,793	69,268	68,278	76,728			79,950	83,102	80,940
Milton	N/A	29,347	30,092	28,402	32,661			34,570	36,662	35,708
Mountain Park*	514	524	501	507	547			547	557	543
Palmetto*	3,762	4,097	4,116	4,259	3,906			3,986	4,437	4,322
Roswell	81,822	82,914	84,004	84,392	88,346			90,620	94,089	91,641
Sandy Springs	85,946	86,404	87,539	88,787	93,853			97,550	101,908	99,257
Union City	15,663	17,112	17,477	18,370	19,456			19,780	20,427	19,896

**Table VII (continued)**

POPULATION: (continued)

	<b>2006</b>	<b>2007</b>	<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>Gwinnett County</b>	719,600	740,200	752,800	757,300	805,321	814,100	823,100	832,200	877,922	859,800
<i>Unemployment Rate</i>	4.1%	4.0%	5.6%	8.7%	9.8%	8.8%	7.8%	7.3%	6.2%	5.0%
<i>Personal Income (PI)</i>	\$24,227	\$26,204	\$26,504	N/A	N/A			\$ 28,766	\$ 29,902	\$ 31,056
<i>Per capita PI</i>	\$32,309	\$33,923	\$33,527	N/A	N/A			\$ 34,162	\$ 34,061	\$ 36,120
Auburn*	284	292	286	284	283			289	223	218
Berkeley Lake	1,652	1,685	1,696	1,689	1,574			1,620	1,983	1,942
Braselton	1,706	3,503	2,084	2,114	7,511			3,602	8,727	8,547
Buford*	10,450	10,699	10,779	11,060	11,894			12,532	12,367	12,112
Dacula	4,216	4,334	4,480	4,468	4,442			4,550	4,971	4,868
Duluth	24,180	24,340	25,447	25,827	26,600			27,330	28,838	28,243
Grayson	1,883	2,215	2,375	2,367	2,666			2,800	2,780	2,723
Lawrenceville	27,043	27,330	27,845	29,416	28,546			29,490	30,212	29,588
Lilburn	11,270	11,285	11,400	11,475	11,596			11,930	12,543	12,284
Loganville*	1,998	2,036	2,080	2,071	2,289			2,366	2,663	2,608
Norcross	9,507	9,914	9,895	9,596	9,116			9,280	16,349	16,012
Rest Haven*	108	108	108	108	55			56	34	33
Snellville	19,279	19,608	19,697	19,893	18,242			18,520	19,439	19,038
Sugar Hill	14,910	15,399	15,931	16,098	18,522			19,260	20,821	20,391
Suwanee	11,343	12,926	13,471	14,117	15,355			16,130	18,164	17,789
<b>Henry County</b>	176,900	185,700	190,700	192,800	203,922	207,800	209,500	211,300	213,896	218,700
<i>Unemployment Rate</i>	4.5%	4.4%	6.1%	9.3%	10.8%	10.0%	9.0%	8.1%	7.4%	5.9%
<i>Personal Income (PI)</i>	\$4,769	\$5,573	\$5,769	N/A	N/A			\$ 6,587	\$ 6,682	\$ 7,224
<i>Per capita PI</i>	\$26,876	\$30,141	\$30,278	N/A	N/A			\$ 31,509	\$ 31,242	\$ 33,033
Hampton	5,120	5,783	6,354	6,207	6,987			4,580	7,305	7,469
Locust Grove	4,256	4,833	5,237	5,124	5,402			5,780	5,702	5,830
McDonough	16,445	18,356	19,011	19,330	22,084			22,880	23,004	23,521
Stockbridge	20,130	21,403	21,666	21,381	15,636			25,870	27,619	28,239
<b>Rockdale County</b>	79,700	83,400	84,600	85,000	85,215	85,600	86,100	86,700	87,754	89,400
<i>Unemployment Rate</i>	4.9%	5.0%	6.9%	10.7%	12.1%	11.2%	10.1%	9.3%	8.2%	6.1%
<i>Personal Income (PI)</i>	\$2,409	\$2,671	\$2,722	N/A	N/A			\$ 2,843	\$ 2,854	\$ 2,759
<i>Per capita PI</i>	\$30,207	\$32,641	\$32,638	N/A	N/A			\$ 33,122	\$ 32,534	\$ 30,861
Conyers	12,022	13,294	13,754	13,873	15,195			15,560	15,718	16,013

\*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>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Auburn										
Gwinnett	284	292	286	284	283			289	223	223
Barrow	6,977	7,182	7,203	7,225	6,604			6,741	7,031	7,031
Braselton										
Barrow & Jackson	1,706	1,997	3,481	2,114	4,208			4,588	5,016	5,016
Gwinnett	1,286	1,506	1,582	1,659	3,303			3,602	3,259	3,259
Buford										
Gwinnett	10,450	10,699	10,779	11,060	11,894			12,532	12,367	12,367
Hall	154	158	208	259	311			328	1,025	1,025
Loganville										
Gwinnett	1,998	2,036	2,080	2,071	2,289			2,366	2,668	2,668
Walton	6,235	6,354	6,874	7,393	8,169			8,444	8,359	8,359
Palmetto										
Fulton	3,762	4,097	4,116	4,259	3,906			3,986	4,437	4,437
Coweta	422	460	512	566	582			594	310	310
Rest Haven										
Gwinnett	108	108	108	108	55			56	34	34
Hall	40	40	40	40	7			6	32	32
Villa Rica										
Douglas	3,905	4,305	4,716	4,716	5,259			5,483	5,924	5,924
Carroll	7,033	7,753	7,776	7,799	8,697			9,067	8,776	8,776

**Notes:**

*2000 figures are adjusted for census undercount  
 Personal Income (PI) and PI per capita are only provided on a three  
 (3) year rotation and not available for interim years  
 Personal Income is in thousands  
 Due to the lack of detailed 100% census count data, currently city  
 level (municipalities) data will not be available for this annual report*

**Sources:**

*Georgia Department of Labor*

Table VIII

## PRINCIPAL EMPLOYERS IN ATLANTA REGION

Employer	2015			2006		
	Employees	Percentage of Regional Employment	Rank	Employees	Percentage of Regional Employment	Rank
Delta Air Lines	30,000	1.56%	1	23,563	1.41%	1
Emory University	24,100	1.26%	2	10,100	1.15%	2
Gwinnett County Public Schools	20,400	1.06%	3	21,413	0.91%	3
AT&T Inc.	16,800	0.88%	4	19,505	0.89%	4
WellStar Health System Inc.	14,000	0.73%	5	15,645	0.82%	5
Cobb County Public Schools	13,600	0.71%	6	14,983	0.71%	6
Piedmont Healthcare	11,000	0.57%	7	14,458	0.67%	7
Fulton County Schools	10,989	0.57%	8	11,273	0.55%	8
Publix Super Markets Inc.	9,800	0.51%	9	10,371	0.52%	9
Georgia Institute of Technology	9,600	0.50%	10	10,342	0.52%	10
Northside Hospital	9,500	0.50%	11	8,734	0.46%	11
United States Postal Service	9,385	0.49%	12	8,276	0.44%	12
Children's Healthcare of Atlanta	9,200	0.48%	13	8,000	0.41%	13
The Home Depot	9,000	0.47%	14	7,500	0.39%	14
United Parcel Service Inc. (UPS)	7,500	0.39%	15	7,317	0.39%	15
Cox Enterprises Inc.	7,500	0.39%	16	7,135	0.38%	16
City of Atlanta Government	7,136	0.37%	17	6,900	0.38%	17
Lockheed Martin Aeronautics Co. State Farm	5,800	0.30%	18	6,856	0.38%	18
SunTrust Banks Inc.	5,600	0.29%	20	6,719	0.32%	20
Turner Broadcasting	5,500	0.29%	21	6,542	0.32%	21
Wells Fargo & Co.	5,100	0.27%	22	6,500	0.31%	22
				6,122	0.31%	23
				5,716	0.30%	24
				5,255	0.30%	25

Source: 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 (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>2006</u>	<u>2007</u>	<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>Total</u>
A-95/E.O. 12372	6	5	25	15	1	0	0	0	1	6	59
Area Plans	0	2	0	1	1	0	2	0	2	1	9
Developments of Regional Impact	63	71	44	10	8	6	11	8	12	20	253
Certificates of Need (S.H.P.A.)	0	0	0	0	0	0	0	0	0	0	0
Local Comprehensive Plans	42	47	48	36	29	36	27	36	29	21	351
Solid Waste Plans	2	5	6	3	4	2	0	0	0	0	22
Environmental Impact Statements and Notices of Findings of No Significant Effect	0	2	2	1	0	0	0	0	1	1	7
Metropolitan River Protection Act Reviews	26	27	18	12	12	7	8	13	19	9	151
Corps of Engineers Permits	0	1	8	1	0	0	0	0	7	9	26
<b>Total</b>	<b><u>139</u></b>	<b><u>160</u></b>	<b><u>151</u></b>	<b><u>79</u></b>	<b><u>55</u></b>	<b><u>51</u></b>	<b><u>48</u></b>	<b><u>57</u></b>	<b><u>71</u></b>	<b><u>67</u></b>	<b><u>878</u></b>



TABLE XII

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Function</b>										
Office of the Executive Director	6	5	5	6	6	5	4	3	3	5
Business Services										
Business Services Director	2	2	2	2	2	2	2	2	2	2
General Services	1	1	1	1	1	1	1	1	1	1
Financial Services	6	7	7	7	7	7	7	7	7	7
Talent Management	3	3	3	3	3	3	3	3	3	4
Information Technology Services	9	5	7	7	7	7	7	7	7	7
Center for Strategic Relations	11	10	9	10	10	10	10	13	14	12
Center for Community Services										
Aging and Health Resources	39	39	39	41	34	45	50	53	66	60
Department of Homeland Security~	0	0	0	0	0	0	0	0	0	4
Governmental Services*	5	6	7	8	8	5	7	0	0	0
Workforce Solutions	9	9	9	9	9	10	11	12	13	15
Center for Livable Communities										
Livable Communities	6	5	5	5	4	3	3	4	4	4
Community Development*	7	8	7	7	7	8	8	13	14	13
Mobility Services	11	11	12	12	10	10	5	6	10	12
Natural Resources	10	9	13	11	10	9	9	11	12	12
Research & Analytics	12	10	14	11	11	11	11	11	15	14
Transportation Access & Mobility	23	23	23	24	24	21	27	25	19	17
<b>Total</b>	<b>160</b>	<b>153</b>	<b>163</b>	<b>164</b>	<b>153</b>	<b>157</b>	<b>165</b>	<b>171</b>	<b>190</b>	<b>189</b>

~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 2015**

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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 2015:**

- Comprehensive Economic Development Plan (October 2015)

### **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) 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).
  - 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).
  - 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.
  - Land Use Strategy (May 2000).
  - Regional Resource Plan (October 2010).
- **Land Use / Transportation**
  - Vision, Goals and Objectives to Guide Development of Plan 2040 (July 2010).
  - 2040 Unified Plan Process (February 2009).

- **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**

- Regional Transportation Plan – Current PLAN 2040 RTP adopted in July 2011.
- Transportation Improvement Program (TIP) – Current PLAN 2040 TIP for FY 2012-2017 (July 2011).
- Unified Planning Work Program (UPWP) – Current 2012 UPWP adopted in December 2011.
- Bicycle Transportation and Pedestrian Walkways Plan, 1995 (June, 1995), as updated through September 2007.
- Human Services Transportation (HST) Plan (April 2010).
- Public Participation Plan (September 2008).
- TIP Blueprint (September 2003), amended as the TIP/RTP Blueprint (July 2010).

- **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:**

- 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 superceded 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.









**ATLANTA REGIONAL COMMISSION**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Year Ended December 31, 2015**

Grantor Agency	Grant Number	Program Name	CFDA NO.	Federal Expended	State Expended
<b>U.S. Department of Commerce</b>					
Direct Assistance	04-83-06886	Regional Economic Development Plan	11.302	56,218	-
<b>Total U. S. Department of Commerce</b>				<b>\$56,218</b>	-
<b>Department of Homeland Security</b>					
Passed through Georgia Emergency Management Agency	2013-SS-00054-S01	Urban Areas Security Initiative (UASI)	97.067	3,571,492	-
	2014-SS-00092-S01	Urban Areas Security Initiative (UASI)	97.067	1,541,666	-
<b>Total Department of Homeland Security</b>				<b>\$5,113,158</b>	-
<b>Corporation for National &amp; Community Service</b>					
Direct Assistance	14SRSGA003	Retired & Senior Volunteer Program	94.002	101,865	-
<b>Total Corporation for National &amp; Community Service</b>				<b>101,865</b>	-
<b>U.S. Department of Health and Human Services</b>					
Passed through Georgia Dept. of Human Resources		<b>Aging Cluster</b>			
	42700-373-0000040025	Title III, Part A & B - Supportive Services	93.044	1,302,181	66,318
	42700-373-0000030236	Title III, Part A & B - Supportive Services	93.044	1,314,681	58,623
				<b>2,616,862</b>	<b>124,941</b>
	42700-373-0000040025	Title III, Part C1 - Congregate Meals, Part C2 - Home Delivered Meals	93.045	2,154,825	126,754
	42700-373-0000030236	Title III, Part C1 - Congregate Meals, Part C2 - Home Delivered Meals	93.045	1,932,900	113,700
				<b>4,087,725</b>	<b>240,454</b>
	42700-373-0000040025	Nutrition Services Incentive Program (NSIP)	93.053	374,428	-
	42700-373-0000030236	Nutrition Services Incentive Program (NSIP)	93.053	411,810	-
				<b>786,238</b>	-
		<b>Total Aging Cluster</b>		<b>7,490,825</b>	<b>365,395</b>
		<b>Medicaid Cluster</b>			
	42700-373-0000040025	Indigent Care Trust Fund (CCSP)	93.778	1,239,391	1,193,597
	42700-373-0000030236	Indigent Care Trust Fund (CCSP)	93.778	1,496,182	1,354,126
	42700-373-0000023061	ESP/CHAT Web Hosting	93.778	25,380	-
		<b>Total Medicaid Cluster</b>		<b>2,760,953</b>	<b>2,547,723</b>
	42700-373-0000040025	Indigent Care Trust Fund (CCSP) - PHQ0	93.609	850	-
	42700-373-0000040025	Long Term Care Ombudsman	93.042	104,147	5,032
	42700-373-0000030236	Long Term Care Ombudsman	93.042	99,827	5,143
				<b>203,974</b>	<b>10,175</b>
	42700-373-0000040025	Title III, Part D - Health Promotion Services	93.043	63,836	3,755
	42700-373-0000030236	Title III, Part D - Health Promotion Services	93.043	54,283	3,193
				<b>118,119</b>	<b>6,948</b>
	42700-373-0000040025	Chronic Disease Self Management Program	93.734	18,169	-
	42700-373-0000040025	Title III, Part E - Family Caregiver Support	93.052	344,272	56,854
	42700-373-0000030236	Title III, Part E - Family Caregiver Support	93.052	492,552	88,866
				<b>836,824</b>	<b>145,720</b>
	42700-373-0000028148	Cultural Competency	93.048	9,500	500

See separately issued Single Audit Report

**ATLANTA REGIONAL COMMISSION**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Year Ended December 31, 2015**

Grantor Agency	Grant Number	Program Name	CFDA NO.	Federal Expended	State Expended
	REVAG1601	PICH - Partnership in Comm Health	93.621	318,769	-
	42700-373-0000040025	Social Services Block Grant (SSBG)	93.667	398,403	-
	42700-373-0000030236	Social Services Block Grant (SSBG)	93.667	639,534	-
				<u>1,037,937</u>	
	42700-373-0000040025	Money Follows the Person	93.791	422,823	-
	42700-373-0000030236	Money Follows the Person	93.791	375,623	-
				<u>798,446</u>	
	CT-0811-0021	Community Based Care Transitions Program	93.621	2,577,856	-
	42700-373-0000030236	Aging and Disabilities Resource Center	93.779	76,422	-
				<u>\$16,248,644</u>	<u>\$3,076,461</u>
<b>Total U.S. Department of Health and Human Services</b>					
	66.460	Stormwater Manual		220,474	209,699
				<u>220,474</u>	<u>209,699</u>
<b>Environmental Protection Agency</b> Passed through Georgia Environmental Protection Division					
	11-13-13-03-007	WIA, Adult Program	17.258	31,041	-
	11-13-14-03-007	WIA, Adult Program	17.258	191,223	-
	11-14-14-03-007	WIA, Adult Program	17.258	195,168	-
	11-14-15-03-007	WIA, Adult Program	17.258	3,091,749	-
	11-15-15-03-007	WIA, Adult Program	17.258	48,486	-
	11-15-16-03-007	WIA, Adult Program	17.258	147,535	-
				<u>3,705,202</u>	
<b>U.S. Department of Labor</b> Passed through Georgia Dept. of Economic Development					
	15-13-11-03-007	Youth Programs	17.259	12,682	-
	15-14-14-03-007	Youth Programs	17.259	2,224,856	-
	15-15-15-03-007	Youth Programs	17.259	1,683,513	-
				<u>3,921,051</u>	
	14-14-15-03-007	Incentive Grant	17.278	34,290	-
	31-13-13-03-007	WIA, Dislocated Worker	17.278	29,209	-
	31-13-14-03-007	WIA, Dislocated Worker	17.278	562,549	-
	31-14-14-03-007	WIA, Dislocated Worker	17.260	171,028	-
	31-14-15-03-007	WIA, Dislocated Worker	17.278	2,385,128	-
	31-15-15-03-007	WIA, Dislocated Worker	17.278	86,030	-
	31-15-16-03-007	WIA, Dislocated Worker	17.278	13,693	-
	44-13-14-03-007	WIA, Dislocated Worker	17.278	75,665	-
	44-14-14-03-007	WIA, Dislocated Worker	17.278	11,105	-
	44-15-15-03-007	WIA, Dislocated Worker	17.278	17	-
				<u>3,368,714</u>	
<b>Total U.S. Department of Economic Development</b> <b>U.S. Department of Transportation</b> Direct Assistance - Federal Transit Administration				<u>10,994,967</u>	<u>\$0</u>

**ATLANTA REGIONAL COMMISSION**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Year Ended December 31, 2015**

Grantor Agency	Grant Number	Program Name	CFDA NO.	Federal Expended	State Expended
		<b>Federal Transit Capital &amp; Oper Asst Grants</b>			
	GA-90-X336	Regional Transit Implementation	20.507	520,655	-
	GA-95-X026-00	Atlanta Beltline Project	20.507	561,463	-
				<b>1,082,118</b>	-
	GA-26-0006	VTCLJ Round Two - Outreach	20.514	38,333	-
	GA-04-0040	FTA- Mobility Mgmt CC	20.514	32,113	-
	GA-95-2022	FTA- Mobility Mgmt CC	20.514	35,900	-
				<b>106,346</b>	-
		<b>Transit Services Program Cluster</b>			
	42700-362-0000037972	5310	20.513	350,126	-
	GA-90-X-345	JARC	20.516	177,238	-
	GA-37-X031	JARC	20.516	83,133	-
				<b>260,371</b>	-
	GA-57-X014	New Freedom Program	20.521	198,533	-
	GA-57-X012-02	New Freedom Program	20.521	33,637	-
				<b>232,170</b>	-
		<b>Total Transit Services Program Cluster</b>		<b>842,667</b>	-
		<b>Total Federal Transit Capital &amp; Oper Asst Grants</b>		<b>2,031,131</b>	-
Passed through Georgia Dept. of Transportation		<b>Highway Planning and Construction Cluster</b>			
	0012926	Highway Planning and Construction (PL)	20.205	5,226,419	-
	0008741	Regional Rideshare Program	20.205	1,661,555	-
	0010934	TDM Employer Services	20.205	1,387,450	-
	0013129	TDM Employer Services	20.205	40,000	-
	0012772	Implementing Eco-Logical	20.205	194,870	-
	0013420	SHRP2	20.205	259,738	-
	0013754	SHRP2	20.205	31,954	-
	0010464	ACL CDSM Education	20.205	1,344	-
	0010460	Liveable Centers Initiative Policy Studies	20.205	330,681	-
	0010461	Liveable Centers Initiative Policy Studies	20.205	450,715	-
	0008733	Surface Transportation Program	20.205	979,941	-
	0008731	County Comprehensive Transportation Plan	20.205	-	-
	0008732	County Comprehensive Transportation Plan	20.205	282,332	-
		<b>Total Highway Planning and Construction Cluster</b>		<b>10,846,999</b>	-
	T005335	Federal Transit Technical Studies Grants	20.505	1,876,517	234,565
				<b>1,876,517</b>	<b>234,565</b>
<b>Total U.S. Department of Transportation</b>				<b>\$14,754,647</b>	<b>\$234,565</b>
<b>Total Schedule of Federal Assistance</b>				<b>\$47,489,973</b>	<b>\$3,520,725</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, 2015**  
**(With comparative totals for the Year Ended December 31, 2014)**

	<b>Administration</b>	<b>Strategic Relations</b>	<b>Talent Management</b>	<b>Finance and Accounting</b>
Salaries	\$ 495,871	\$ 1,017,210	\$ 309,592	\$ 573,160
Fringe benefits	267,060	549,293	162,560	308,881
Travel	25,352	9,610	2,251	5,726
Equipment	-	7,965	2,087	-
Supplies	95	6,703	2,230	3,106
Contracts	68,051	194,718	92,950	42,014
Depreciation & amortization	-	-	-	-
Other expenditures	130,593	239,794	98,103	193,418
	<u>\$ 987,022</u>	<u>\$ 2,025,293</u>	<u>\$ 669,773</u>	<u>\$ 1,126,305</u>

<b>Facilities Management</b>	<b>Non Federal Expenses</b>	<b>December 31, 2015</b>	<b>December 31, 2014</b>
\$ 89,890	\$ -	\$ 2,485,723	\$ 2,286,269
46,828	-	1,334,622	1,327,225
14,759	53,622	111,320	66,760
3,335	3,225	16,612	34,399
13,826	(95)	25,865	43,596
27,661	189,793	615,187	759,803
141,471	-	141,471	182,635
195,824	97,534	955,266	1,011,757
<u>\$ 533,594</u>	<u>\$ 344,079</u>	<u>\$ 5,686,066</u>	<u>\$ 5,712,444</u>

**Atlanta Regional Commission  
Schedule of Agency Wide Central Support Services  
Indirect Costs and Recoveries  
For the Year Ended December 31, 2015**

Personnel	\$ 2,485,723	
Fringe benefits	1,334,622	
Travel	111,320	
Equipment	16,612	
Supplies	25,865	
Contractual	615,187	
Depreciation & amortization	141,471	
Other	<u>955,266</u>	
Total		\$ 5,686,066
Less: Non federal expenses	<u>(344,079)</u>	
Total under (over) recoveries & non-federal		<u>(344,079)</u>
Net indirect costs allowable adjusted for non-federal		<u>5,341,987</u>
Less: Indirect costs recovered from application of indirect rate		<u>(4,941,048)</u>
General Fund Contribution		<u>-</u>
Indirect costs under (over)-recovery		<u><u>\$ 400,939</u></u>

**Atlanta Regional Commission**  
**Schedule of Fringe Benefits and Recoveries**  
**For the Year Ended December 31, 2015**  
**(With comparative totals for the Year Ended December 31, 2014)**

	<u>Expenditures</u>		<u>% of Regular Salaries</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Health Insurance	\$ 1,792,481	\$ 992,977	14.40%	8.59%
Life Insurance	57,379	42,401	0.46%	0.37%
Dental insurance	77,476	54,577	0.62%	0.47%
Long-term disability insurance	44,227	35,343	0.36%	0.31%
Retirement fund contribution	2,472,050	1,443,396	19.85%	12.48%
Retirement fund administration	-	-	0.00%	0.00%
Post-employment health insurance contribution	108,989	514,644	0.88%	4.45%
Unemployment compensation	4,504	7,490	0.04%	0.06%
Medicare (Employer's share)	204,312	171,478	1.64%	1.48%
Social security (Employer's share)	41,722	42,667	0.34%	0.37%
Workers' compensation	72,291	4,825	0.58%	0.04%
Various leave compensation	2,061,607	1,672,625	16.56%	14.46%
Other fringe benefits	237,091	397,532	1.90%	3.44%
	<u>7,174,129</u>	<u>5,379,955</u>	<u>57.63%</u>	<u>46.52%</u>
Less: Fringe benefits recovered from application of fringe benefit rate	<u>(6,665,045)</u>	<u>(6,462,370)</u>	<u>(53.53%)</u>	<u>(55.88%)</u>
Fringe benefits under (over)-recovery (1)	<u>509,084</u>	<u>(1,082,415)</u>	<u>4.10%</u>	<u>(9.36%)</u>
Balance	<u>\$ 509,084</u>	<u>\$ (1,082,415)</u>	<u>4.10%</u>	<u>(9.36%)</u>
Regular Salaries (2)	12,451,837	11,565,262		

(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 Agency Vehicles**  
**As of December 31, 2015**

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



**Atlanta Regional Commission  
Schedule of Insurance In Force  
December 31, 2015**

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	\$4,990,127 for Total Insured Values; \$4,990,127 (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, 2015**

<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	1/1/15	12/31/15	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	1/1/15	12/31/15	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/ Guardian Life	492781	1/1/15	12/31/15	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	---	1/01/15	12/31/15	Employees-Medical expenses related to on the job injuries	\$100,000
Chubb Group of Insurance Companies/Federal Insurance Company	6476-38-99	2/2/13	2/2/16	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	1/1/15	12/31/15	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**  
**Salaries of Principal Employees (Exempt Positions)**  
**Pay Ranges and Classifications (Classified Service)**  
**December 31, 2015**

<u>EMPLOYEE</u>	<u>TITLE</u>	<u>ANNUAL RATE AS OF</u> <u>DECEMBER 31, 2015</u>
Doug Hooker	Executive Director	\$225,855
I. Emerson Bryan	Deputy Executive Director	181,607
Julie Ralston	Director of Strategic Relations	179,610
Jane Hayse	Director of Livable Communities	167,107

<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	Division Manager, General Services	72,634	125,552
Senior Communications Specialist	49,182	82,438	Division Manager, Community Engagement	75,330	130,213
Senior IT Specialist	49,182	82,438	Division Manager, Government Affairs	75,330	130,213
Senior Planner	49,182	82,438	Division Manager, Mobility Services	75,330	130,213
Senior Program Specialist	49,182	82,438	Division Manager, Technical Services	78,707	136,048
Nutritionist	54,920	93,034	Division Manager, Communications & Marketing	78,707	136,048
Senior Talent Management Specialist	54,920	93,034	Division Manager, Financial Services	82,755	143,047
Senior Engineer	54,920	93,034	Division Manager, Research & Analytics	82,755	143,047
Communications Coordinator	54,920	93,034	Division Manager, Strategic Initiatives	82,755	143,047
IT Analyst	54,920	93,034	Division Manager, Talent Management	82,755	143,047
Principal IT Specialist	54,920	93,034	Division Manager, Homeland Security & Recovery	82,755	143,047
Principal Planner	54,920	93,034	Division Manager, Natural Resources	86,779	150,199
Senior GIS Analyst	54,920	93,034	Division Manager, Aging & Health Resources	86,779	150,199
Principal Program Specialist	54,920	93,034	Division Manager, Community Development	86,779	150,199
Senior Administrative Coordinator	54,920	93,034	Division Manager, Workforce Services	86,779	150,199
Senior Accountant	54,920	93,034	Division Manager, Transportation Access & Mobility	86,779	150,199
Senior Management Analyst	54,920	93,034	Center Director, Community Services	103,907	179,610
Principal Program Coordinator	62,465	104,705	Center Director, Strategic Relations	103,907	179,610
Principal Planning Coordinator	62,465	104,705	Center Director, Livable Communities	103,907	179,610
Principal Accountant	62,465	104,705	Deputy Executive Director	109,102	188,590
Senior Communications Coordinator	62,465	104,705	Executive Director	150,000	250,000
Nutrition Program Manager	62,465	104,705			
Principal Engineer	62,465	104,705			
Talent Management Coordinator	62,465	104,705			
Senior IT Analyst	62,465	104,705			

**Atlanta Regional Commission  
Schedule of Employee Salary and Travel Expenses  
for the Year Ended December 31, 2015**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Alexander, Michael D	Division Manager, Research	\$133,333.00	\$4,135.00
Allen, Julius A	Senior Program Specialist	\$29,423.00	\$250.00
Allen, Leslie	Temporary	\$16,046.00	\$0.00
Allown, Michael F	Accountant	\$81,228.00	\$21.00
Alsobrook, Cora L	Program Technician	\$48,544.00	\$0.00
Amedu, Lora E	Sr. Program Specialist	\$51,438.00	\$1,273.00
Anderson, Jacquelyn I	Purchasing Agent	\$68,025.00	\$208.00
Anderson, Lindsay R	Temporary	\$7,663.00	\$0.00
Anderson, Zandra A	Senior Program Specialist	\$52,075.00	\$492.00
Armstrong, Carmen	Senior Program Specialist	\$52,904.00	\$5,029.00
Asad, Mariam	Temporary/CC	\$7,998.00	\$0.00
Bailie, Ana L	Senior Program Specialist	\$60,592.00	\$0.00
Baldwin, Yoll	Senior Program Specialist	\$51,602.00	\$4,833.00
Barrett, JeanHee P	Principal Planner	\$76,277.00	\$742.00
Barrett, Stephen R	Senior GIS Analyst	\$68,514.00	\$374.00
Beamer, Jennifer D	Senior Program Specialist	\$62,889.00	\$1,978.00
Bear, Karen A	Temporary	\$9,423.00	\$0.00
Benefield, Sheila C	Senior Principal Program Spec	\$48,682.00	\$0.00
Benjamin, Marcia R	Senior Program Specialist	\$51,443.00	\$6,034.00
Berlin, Marcia R	Senior Program Specialist	\$42,675.00	\$0.00
Berry, M H	Principal Planner	\$55,560.00	\$652.00
Beverly, Sylvia E	Senior Program Specialist	\$59,121.00	\$0.00
Blomquist , Peter J	Principal Management Analyst	\$43,748.00	\$0.00
Blumberg, Mary T	Senior Principal Program Spec	\$99,342.00	\$2,091.00
Booker, Alexandra C	Senior Program Specialist	\$35,477.00	\$0.00
Bradshaw, Patrick A	Senior Planner	\$60,858.00	\$54.00
Brathwaite, Haydn	Principal Management Analyst	\$104,263.00	\$458.00
Britt, Meredith F	Temporary	\$504.00	\$0.00
Brooks, Michele N	Temporary	\$3,267.00	\$0.00
Brotherton, Davida L	Senior Program Specialist	\$55,585.00	\$0.00
Brown, Adrian M	Senior Program Specialist	\$59,971.00	\$0.00
Brown, Danielle D	Senior Program Specialist	\$52,945.00	\$3,975.00
Brown, Tamika B	Program Specialist	\$48,572.00	\$0.00
Brunson, Gia L	Senior Program Specialist	\$54,683.00	\$0.00
Bryan III, I Emerson	Deputy Executive Director	\$210,276.00	\$1,280.00
Burbidge, Gregory J	Senior Program Specialist	\$57,458.00	\$710.00
Burgess, Suzanne H	Program Section Manager	\$123,742.00	\$1,798.00
Burke , Christopher J	Division Manager, General Svcs	\$107,799.00	\$0.00
Burke, Cynthia K	Principal Program Coordinator	\$77,263.00	\$2,661.00
Butts, Wendy Y	Senior Program Specialist	\$56,451.00	\$0.00
Caceda, Leslie S	Senior Planner	\$53,970.00	\$0.00
Carnathan, Michael N	Senior Principal Planner	\$97,767.00	\$273.00
Carson, Sammie	Senior Planner	\$69,089.00	\$319.00
Causby, Stephen W	Principal Planner	\$63,813.00	\$3,270.00
Christopher, Lisa A	Temporary	\$21,014.00	\$0.00

**Atlanta Regional Commission  
Schedule of Employee Salary and Travel Expenses  
for the Year Ended December 31, 2015**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Clarke, Sheryl R	Administrative Assistant	\$50,036.00	\$0.00
Collier, Carlethia D	Senior Program Specialist	\$31,747.00	\$887.00
Conner, Linda F	Temporary	\$12,012.00	\$12.00
Cooke, Mara E	Human Resources Manager	\$130,265.00	\$0.00
Copeland, Charity A	Temporary	\$12,586.00	\$0.00
Cornwell, Andrew A	Planner	\$46,766.00	\$17.00
Cotton, Deborah D	Senior Program Specialist	\$73,272.00	\$622.00
Cowart, Shenika B	Temporary	\$26,082.00	\$0.00
Cox, Amy C	Senior IT Analyst	\$99,795.00	\$0.00
Cunningham, Ana E	Program Technician	\$37,596.00	\$0.00
Curry, Jennifer L	Principal Program Specialist	\$38,399.00	\$0.00
Daly, Darlene F	Principal Planner/Research	\$85,437.00	\$0.00
Dartnell, Camilla	Temporary	\$768.00	\$0.00
Davis, Allison M	Senior Program Specialist	\$55,708.00	\$6,295.00
Davis, Curt S	Principal IT Analyst	\$91,085.00	\$0.00
Davis, Elizabeth H	Temporary	\$8,785.00	\$143.00
Davis, Lisa N	Sr. Prin. Program Specialist	\$46,935.00	\$247.00
Davis, Wendy J	Senior Program Specialist	\$58,614.00	\$26.00
DeBerry, Katrina S	Senior Program Specialist	\$56,167.00	\$367.00
Devane, Darrell G	Temporary	\$102,855.00	\$550.00
Dickey, Star T	Temporary	\$58,155.00	\$24.00
DiGirolamo , Paul A	Senior GIS Analyst	\$73,962.00	\$1,584.00
Dillard, Claudette E	Principal Planner	\$94,151.00	\$500.00
Dixon, Denise A	Program Technician	\$48,804.00	\$207.00
Dixon, Latasha	Senior Program Specialist	\$50,128.00	\$0.00
D'Onofrio, David A	Principal Planner	\$67,154.00	\$1,888.00
Donsky, Paul M	Division Manager, Commun & Mkt	\$67,328.00	\$37.00
Douse III, Sidney	Senior Planner	\$30,237.00	\$389.00
Dudley, David M	IT Analyst	\$78,808.00	\$0.00
Dunbar, Ashley S	Temporary	\$15,728.00	\$0.00
Duncan, Allison M	Principal Planner	\$66,828.00	\$1,218.00
Dunn, Betty S	Principal Management Analyst	\$104,903.00	\$0.00
Earnest, Patrice	Principal Program Coordinator	\$12,507.00	\$0.00
Ellis, Ryan J	Senior Principal Program Spec	\$85,436.00	\$1,917.00
Faulkner, Christopher R	Senior Planner	\$64,232.00	\$1,399.00
Federico, Lisa	Principal Program Coordinator	\$58,460.00	\$0.00
Fisch, Jessica A	Temporary	\$3,536.00	\$0.00
Fowler, Aaron W	Senior Planner	\$60,426.00	\$395.00
Fuller, Whitney T	Program Specialist	\$34,459.00	\$0.00
Futrell, Janae M	Senior Principal Planner	\$71,396.00	\$1,942.00
Garrett, Mary Margaret	Division Manager, Workforce D	\$93,252.00	\$565.00
Gayle, Aisah	Senior Program Specialist	\$55,706.00	\$1,150.00
Ghani, Marisa L	Senior Planner	\$57,023.00	\$2,211.00
Giguere, David	GIS Application Developer	\$80,615.00	\$1,515.00
Gilbert, Monica M	Senior Program Specialist	\$30,991.00	\$0.00

**Atlanta Regional Commission  
Schedule of Employee Salary and Travel Expenses  
for the Year Ended December 31, 2015**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Gleaton, Mellonea	Senior Program Specialist	\$52,906.00	\$6,454.00
Glover, Michelle M	Senior Program Specialist	\$53,396.00	\$3,504.00
Golivesky, Barry	Sr.Communications Coordinator	\$89,825.00	\$21.00
Gooden, Towanda L	Temporary	\$23,380.00	\$288.00
Goodwin, Amy R	Principal Planner	\$70,908.00	\$1,689.00
Graham, Brigitte	Temporary/CC	\$3,528.00	\$0.00
Griffin, Tommy C	Division Manager, General Svcs	\$8,881.00	\$17.00
Grimes, Susan D	Sr.Communications Coordinator	\$85,619.00	\$0.00
Gustave-Cason, Kurl D	Administrative Coordinator	\$51,961.00	\$11.00
Haggard, Scott A	Government Affairs Manager	\$116,103.00	\$9,721.00
Hall, Patrick C	Senior Planner	\$62,098.00	\$759.00
Hammond III, John B	Strategic Initiatives Manager	\$142,113.00	\$3,145.00
Hann, Christopher A	IT Analyst	\$58,114.00	\$0.00
Hannon-White, Marc A	Senior Principal Program Spec	\$92,072.00	\$2,091.00
Harper, Robert W	Senior Principal Accountant	\$86,512.00	\$0.00
Harris, Regina F	Senior Program Specialist	\$56,097.00	\$0.00
Haynes, David W	Senior Principal Planner	\$112,100.00	\$725.00
Hayse, Jane Davis	Ctr. Dir. Livable Communities	\$184,700.00	\$6,317.00
Helmly, Victoria	Temporary	\$489.00	\$0.00
Herd, Christina	Temporary	\$786.00	\$0.00
Herrig, Robert F	Temporary	\$16,155.00	\$0.00
Holder, Pier A	Senior Program Specialist	\$25,348.00	\$2,113.00
Holloway, Candice V	Senior Program Specialist	\$52,123.00	\$23.00
Hooker, Douglas R	Executive Director	\$257,813.00	\$302.00
Ingram, Carlton W	Temporary	\$18,557.00	\$0.00
Irons, Leonie A	Administrative Specialist	\$49,519.00	\$0.00
Jackson, Crystal L	Principal Planner	\$70,025.00	\$263.00
Jackson, Felecia A	Temporary	\$28,800.00	\$10.00
Jackson, Phyllis B	Senior Program Specialist	\$64,909.00	\$494.00
James, Robyn A	Senior Program Specialist	\$53,950.00	\$543.00
Jaquish, James L	Sr Communications Coordinator	\$86,773.00	\$127.00
Jiang, Qian	Temporary	\$9,254.00	\$0.00
Johnson, Amoylyn V	Talent Management Specialist	\$70,167.00	\$1,215.00
Johnson, Audrey M	Senior Planner	\$56,725.00	\$943.00
Johnson, Daniel E	Senior Principal Planner	\$102,324.00	\$1,699.00
Johnson, Kameisha	Sr.Talent Mgnt Specialist	\$31,154.00	\$126.00
Jones, Sarah C	Senior Program Specialist	\$37,277.00	\$0.00
Jones, Terri Y	Senior Program Specialist	\$63,691.00	\$0.00
Kelly, Maureen A	Principal Program Specialist	\$74,589.00	\$0.00
Kim, Kyeil	Principal Planner	\$78,789.00	\$653.00
Kim, Kyung-Hwa	Senior Principal Planner	\$112,863.00	\$604.00
Kirton, Sandra G	Senior Program Specialist	\$56,290.00	\$610.00
Kray, Michael J	Principal Planner	\$17,790.00	\$0.00
Lancelin , Colby T	Principal Planner	\$75,756.00	\$1,088.00
Lanham, Deborah H	Sr. Adminstrative Coordinator	\$74,200.00	\$297.00

**Atlanta Regional Commission**  
**Schedule of Employee Salary and Travel Expenses**  
**for the Year Ended December 31, 2015**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Lawler, Kathryn M	Division Manager, Aging & Heal	\$155,089.00	\$11,143.00
Lazarus, Crystal S	Senior Accountant	\$27,692.00	\$128.00
Leak, Paula S	Management Analyst	\$25,385.00	\$66.00
LeBeau, Robert	Program Section Manager	\$126,187.00	\$3,582.00
Lee, Doris Jean	Program Technician	\$59,422.00	\$0.00
Lewandowski, Steven M	Senior Planner	\$62,555.00	\$1,023.00
Lewis, Erica M	Program Specialist	\$62,060.00	\$140.00
Lewis, Kimberly L	Senior Program Specialist	\$17,217.00	\$0.00
Little, Debra A	Administrative Coordinator	\$55,950.00	\$0.00
Lombard, Jared	Principal Planner	\$71,807.00	\$985.00
Lucas, Karen A	Senior Program Specialist	\$61,009.00	\$2,537.00
Lueders, Abram J	Temporary	\$5,194.00	\$0.00
Maguire, Timothy J	Senior GIS Analyst	\$28,632.00	\$0.00
Main, Eric V	Temporary	\$8,242.00	\$0.00
Marshall, Dahshi K	Senior Management Analyst	\$71,351.00	\$654.00
Mason, Gregory R	Division Manager, UASI	\$103,942.00	\$869.00
Matrille, Rossangie	Senior Program Specialist	\$35,559.00	\$0.00
Mayerik, Cheryl T	Sr. Communications Coordinator	\$84,279.00	\$113.00
McClure, Steven	Division Manager, Talent Mgmt	\$28,123.00	\$0.00
McCord, Robert E	Principal Management Analyst	\$122,959.00	\$0.00
McGahee, Tiffany N	Senior Program Specialist	\$40,050.00	\$0.00
McKesson, Rantine	Temporary	\$9,010.00	\$0.00
McQueen, Shana M	Senior Program Specialist	\$35,995.00	\$105.00
Meadows-Dillard, Amber S	Senior Program Specialist	\$55,191.00	\$0.00
Mills, William M	Temporary	\$36,400.00	\$411.00
Mingus, Charlene D	Temporary	\$18,680.00	\$0.00
Mitchell, Brian J	Temporary	\$4,907.00	\$0.00
Morgan, Linda B	Temporary	\$16,522.00	\$0.00
Mottley, Tanya N	Senior Accountant	\$60,829.00	\$0.00
Muhammad, Delast T	Program Specialist	\$58,971.00	\$116.00
Murphy, Meghan A	Temporary	\$14,920.00	\$0.00
Newton, Mary S	Senior Program Specialist	\$55,378.00	\$243.00
Norman, Arnisha T	Nutrition Program Manager	\$106,256.00	\$0.00
O'Connor, Marsharee S	Principal Program Specialist	\$70,105.00	\$275.00
Olander, Debra L	Senior Program Specialist	\$69,770.00	\$1,685.00
Oquendo, Brittney N	Accounting Technician	\$39,780.00	\$104.00
Orr, John M	Division Manager - TAM	\$132,446.00	\$4,146.00
Palladi, Joseph P	Temporary	\$7,300.00	\$0.00
Park, Nokil	Senior Planner	\$72,446.00	\$947.00
Parker, Andrew T	Principal Program Specialist	\$81,104.00	\$317.00
Pavey, Amanda K	Senior Program Specialist	\$1,537.00	\$0.00
Pelletier, Diane L	Finance Manager	\$142,835.00	\$2,404.00
Pellino, Cara M	Principal Program Coordinator	\$79,683.00	\$2,036.00
Perumbeti, Katherine S	Senior Program Specialist	\$31,723.00	\$1,129.00
Phillips, Douglas W	IT Specialist	\$49,081.00	\$0.00

**Atlanta Regional Commission  
Schedule of Employee Salary and Travel Expenses  
for the Year Ended December 31, 2015**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Prabhakar, Niranjani	Temporary	\$9,558.00	\$0.00
Pressley, Mia D	Principal Program Specialist	\$82,557.00	\$2,756.00
Price, Shelley	Temporary/CC	\$1,918.00	\$0.00
Rader, Carolyn C	Principal Program Specialist	\$47,142.00	\$0.00
Radford, James Elliot	Senior Principal Program Spec	\$65,216.00	\$0.00
Ralston, Julie Jones	Ctr. Director, Strategic Rel	\$198,603.00	\$2,199.00
Ram, Neela S	Senior Planner	\$58,417.00	\$184.00
Randolph, Ray L	Information Technology Manager	\$130,206.00	\$0.00
Ray, Renee A	Principal Program Specialist	\$62,641.00	\$1,415.00
Reasoner, Jane M	Temporary	\$6,839.00	\$0.00
Reed, Landon T	IT ANALYST	\$65,739.00	\$1,468.00
Reeves, William B	Temporary	\$4,302.00	\$0.00
Reichert, Ralph D	Temporary	\$43,670.00	\$551.00
Reuter, Dan J	Division Manager, Community De	\$141,321.00	\$4,272.00
Reynolds, Ariel J	Temporary/CC	\$23,048.00	\$0.00
Rhea, Allison E	Temporary	\$693.00	\$0.00
Rivera, Ashley C	Principal Planer	\$60,633.00	\$4,152.00
Roberts, Kathleen M	Temporary	\$1,138.00	\$0.00
Roberts, Melissa C	Senior Management Analyst	\$62,780.00	\$1,063.00
Roberts, Robin B	Temporary	\$40,368.00	\$298.00
Robertson, Tara E	IT Analyst	\$75,251.00	\$0.00
Roell, Maria N	Planner	\$49,462.00	\$0.00
Rose, Charlie W	Accounting Technician	\$38,810.00	\$0.00
Rousseau, Guy	Senior Principal Planner	\$111,824.00	\$880.00
Rushing, James B	Senior Planner	\$60,751.00	\$1,004.00
Rutherford, Robin L	Executive Asst./Sec'y to Board	\$92,394.00	\$569.00
Sanford, Elizabeth L	Community Engagement Manager	\$126,204.00	\$1,558.00
Santo, James M	Principal Planner	\$93,390.00	\$120.00
Saylor, Dennis G	Accountant	\$75,318.00	\$0.00
Scott, Brandelyn N	Senior Program Specialist	\$51,784.00	\$3,389.00
Scott, Tiffany	Senior Program Specialist	\$6,810.00	\$0.00
Sharp, Kristie L	Principal Program Coordinator	\$74,882.00	\$212.00
Simmons, Sarah A	Senior Program Specialist	\$55,345.00	\$1,106.00
Simon, Mary Jo	Senior Principal Program Spec	\$49,250.00	\$0.00
Skeen-Grant, Deborah	Senior Program Specialist	\$71,484.00	\$0.00
Skinner, James L	Senior Principal Planner	\$99,660.00	\$1,334.00
Sloan, Casey A	Program Specialist	\$48,368.00	\$610.00
Smith, Andrew N	Planner	\$56,031.00	\$1,669.00
Smith, Catherine A	Senior Program Specialist	\$50,832.00	\$4,290.00
Smith, Kelly M	Sr. Principal Management Analy	\$102,541.00	\$1,713.00
Smith, Molly L	Sr.Communications Coordinator	\$89,579.00	\$0.00
Smith, Stephanie M	Temporary	\$9,982.00	\$61.00
Snyder Kelly, Anna A	Temporary	\$6,206.00	\$0.00
Sotnikova, Maria	Senior Program Specialist	\$53,973.00	\$0.00
Spiegel, Audrey K	Temporary	\$49,775.00	\$0.00



**Atlanta Regional Commission  
Schedule of Employee Salary and Travel Expenses  
for the Year Ended December 31, 2015**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Steele, Monique A	Sr. Administrative Specialist	\$52,535.00	\$12.00
Studdard, Daniel J	Senior Planner	\$60,058.00	\$2,253.00
Szarowicz, Patricia C	Senior Program Specialist	\$58,683.00	\$40.00
Tatum, Kimberly	Temporary	\$2,236.00	\$0.00
Taylor-Harris, DaVette A	Senior Program Specialist	\$55,073.00	\$0.00
Thompson, Anna B	Principal Program Specialist	\$98,695.00	\$224.00
Toles, Laurette L	Sr. Talent Management Coord.	\$103,012.00	\$0.00
Trimble, Grace M	Division Manager, Commun & Mkt	\$51,045.00	\$0.00
Tucker, Rosalind G	Temporary	\$60,014.00	\$32.00
Tuley, Jonathan E	Principal Planner	\$69,892.00	\$4,374.00
Tyger, Taylor N	Senior Planner	\$16,090.00	\$0.00
Tyler, Amanda R	Temporary	\$14,777.00	\$0.00
Ultee, Jeffrey D	Temporary	\$420.00	\$0.00
Vallianos, Kostoula	Senior Program Specialist	\$70,388.00	\$787.00
Verdier, Courtney P	Senior Program Specialist	\$48,339.00	\$407.00
Vergara, Mary Lou B	Principal Program Specialist	\$76,369.00	\$0.00
Vine, Holly A	Administrative Specialist	\$41,935.00	\$0.00
Vito, Nancie A	Principal Program Specialist	\$65,170.00	\$2,270.00
Wakhisi, Kofi O	Senior Principal Planner	\$102,258.00	\$1,877.00
Walker, Geoff C	IT Analyst	\$59,196.00	\$13.00
Walker, Ryan	Temporary	\$4,046.00	\$0.00
Wang, Binyu	Temporary	\$9,100.00	\$0.00
Wang, Wei	Senior Principal Planner	\$105,017.00	\$0.00
Washington, Stephanie P	Program Specialist	\$61,827.00	\$1,077.00
Wedegis, Allison L	Temporary/CC	\$3,834.00	\$0.00
Weinstein, Bennett A	Senior Principal Planner	\$96,617.00	\$2,786.00
Weis, Craig D	Senior Program Specialist	\$61,224.00	\$632.00
Welch, Kathryn	Temporary	\$3,157.00	\$0.00
Wender, Rochelle T	Senior Program Specialist	\$83,714.00	\$137.00
White, Angela M	Senior Program Specialist	\$53,605.00	\$6,748.00
White, Connie M	Principal Program Coordinator	\$40,615.00	\$322.00
White-Fulks, Charissa M	Sr. Administrative Coordinator	\$60,189.00	\$0.00
Williams, Celia	Senior Program Specialist	\$51,657.00	\$5,186.00
Williams, Jonathan A	Temporary	\$3,420.00	\$0.00
Williamson, Warren H	Division Manager, MS	\$117,631.00	\$6,040.00
Woodworth, Erik	Temporary	\$2,674.00	\$0.00
Wright, Kemba	Senior Program Specialist	\$46,186.00	\$0.00
Wright, Luciana	Senior Program Specialist	\$22,846.00	\$801.00
Zhu, Honghong	Senior IT Analyst	\$102,788.00	\$0.00
Zitsch, Katherine	Division Manager - EPD	\$152,097.00	\$8,511.00
Zwald, Brittany E	Principal Management Analyst	\$65,758.00	\$135.00
		\$15,623,331	\$231,564

**Atlanta Regional Commission  
Schedule of Employee Salary and Travel Expenses  
for the Year Ended December 31, 2015**

(a)		
2015 Salaries (cash basis)		\$15,623,331
Non cash compensation		(114,005)
2014 Accrued salaries for the pay periods ended 12/28/2014 and 12/31/2014 paid in 2015 (excluding fringe withholdings)		(690,638)
2015 Accrued salaries for the pay periods ended 12/31/2015 paid in 2016 (excluding fringe withholdings)		230,190
Total Salaries 2015		\$15,048,878
(b)		
Travel paid to employees		\$231,564
Other charges to travel (parking, airline tickets) (itemized records on file in ARC offices)		200,277
Total Travel 2015		\$431,841