



July 8, 2011

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Jim F.

The Honorable Michael A. Beatty
Georgia Department of Community Affairs
60 Executive Park Drive South
Atlanta, GA 30329

RE: Transmittal of Documents in Compliance with the Official Code of Georgia Annotated (OCGA) Section 50-20-1 et seq.

Dear Commissioner Beatty:

In compliance with the above cited Code Section, transmitted herewith is ARC's Comprehensive Annual Financial Report (CAFR) and Single Audit Reports on Compliance and Internal Controls, prepared by Moore & Cubbedge, LLP for the year ended December 31, 2010.

Please feel free to contact Diane Pelletier, ARC's Financial Services Manager at (404)-463-3160, if you have any technical questions regarding these reports. Please continue to ensure that all official correspondence is addressed to me.

Your continuing cooperation is appreciated.

Sincerely,

I. Emerson Bryan
Interim Director

IEB:el

Enclosures

CC: State Auditor

Atlanta Regional Commission
Atlanta, Georgia

Comprehensive Annual Financial Report

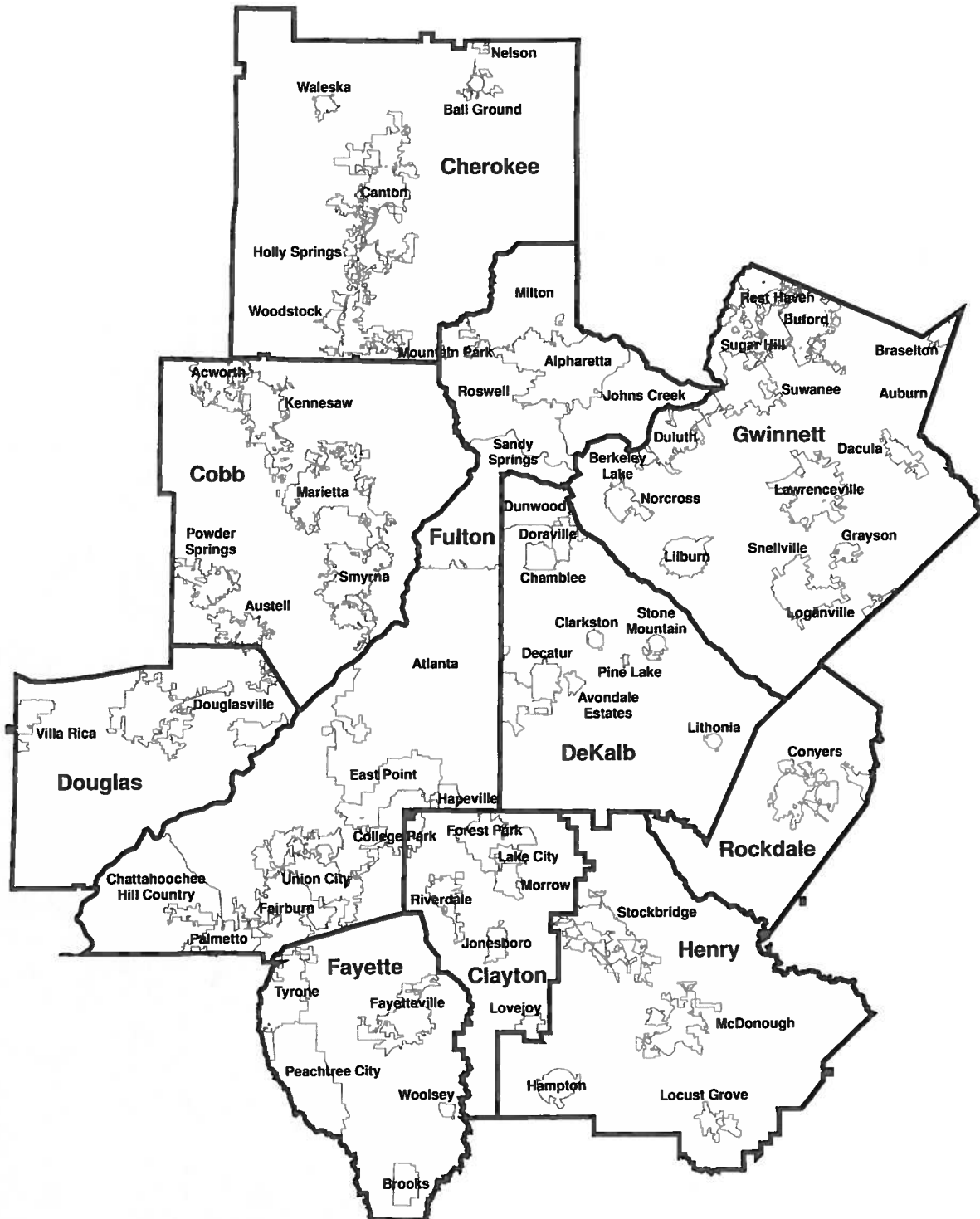
Fiscal Year Ended December 31, 2010

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 68 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.

INTRODUCTORY SECTION

TABLE OF CONTENTS

Introductory Section

	<u>Page</u>
Letter of Transmittal	1
GFOA Certificate of Achievement	7
Staff Organizational Structure	8
List of Elected and Appointed Officials	9
Executive Staff.....	10

Financial Section

Independent Auditor’s Report	11
Management’s Discussion and Analysis	13
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Assets	23
Statement of Activities.....	24
Fund Financial Statements:	
Balance Sheet - Governmental Funds	26
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	28
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	30
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual: General Fund	31
Transportation Programs	32
Workforce Development	33
Aging Programs.....	34
Water Quality & Supply.....	35
Regional Planning & GIS Programs	36
Governmental Services	37
Statement of Net Assets - Proprietary Funds	38
Statement of Revenues, Expenses, and Changes in Fund Net Assets - Proprietary Funds	39
Statement of Cash Flows - Proprietary Funds.....	40
Statement of Fiduciary Net Assets – Pension/OPEB Trust Funds	41
Statement of Changes in Fiduciary Net Assets – Pension/OPEB Trust Funds	42
Notes to Financial Statements	43

Required Supplementary Information:

Other Post Retirement Benefits Trust Fund Schedule of Funding Progress.....	65
Other Post Retirement Benefits Trust Fund Schedule of Employer Contributions.....	65
Pension Fund Schedule of Funding Progress	65
Pension Fund – Schedule of Employer Contributions.....	65

TABLE OF CONTENTS

(Continued)

Financial Section (Continued)

	<u>Page</u>
Fiduciary and Agency Funds:	
Combining Statement of Fiduciary Net Assets-Pension/OPEB Trust Funds.....	67
Combining Statement of Changes in Fiduciary Net Assets – Pension/ OPEB Trust Funds	68
Statement of Fiduciary Assets and Liabilities – Agency Funds	69
Statement of Changes in Fiduciary Assets and Liabilities – Agency Funds	70
Non Major Enterprise Funds.....	71
Combining Statement of Net Assets - Non Major Enterprise Funds.....	72
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets - Non Major Enterprise Funds.....	74
Combining Statement of Cash Flows - Non Major Enterprise Funds	76
Schedule of Capital Assets Used in the Operation of Governmental Funds By Function and Activity.....	78

Statistical Section (Unaudited)

	<u>TABLE</u>	<u>PAGE</u>
Net Assets by Component – Last Ten Fiscal Years.....	I	81
Changes in Net Assets – Last Ten Fiscal Years	II	82
Fund Balance of Governmental Funds – Last Ten Fiscal Years.....	III	84
Changes in Fund Balances of Governmental Funds – Last Ten Fiscal Years	IV	85
Expenditures by Element.....	V	86
General Fund Revenue from External Sources – Last Ten Fiscal Years.....	VI	88
Miscellaneous Statistical Data.....	VII	89
Principal Employers in the Atlanta Region	VIII	94
Education Facilities.....	IX	95
Area Hospitals	X	96
Review and Comment Activity – Last Ten Fiscal Years.....	XI	97
Development Guides: Past and Present.....	XII	98

Supplemental Information

Schedule of Expenditures of Federal Awards.....	103
Schedule of Agency Wide Central Support Services and Indirect Expenses	106
Schedule of Agency Wide Central Support Services Indirect Costs and Recoveries.....	108
Schedule of Fringe Benefits and Recoveries	109
Schedule of Agency Vehicles	110
Schedule of Insurance In Force.....	111
Salaries of Principal Employees (Exempt Positions) Pay Ranges and Classifications (Classified Service).....	113
Schedule of Employee Salary and Travel Expenses.....	114



June 22, 2011

The Honorable Tad Leithead, 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, 2010. 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.

Moore & Cubbedge LLP, 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, 2010, 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 unqualified opinion that the ARC's financial statements for the fiscal year ended December 31, 2010, 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 Moore & Cubbedge LLP 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 68 other municipalities. These 10 counties account for 83 percent of the population and 90 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 transportation planning and environmental protection in addition to being the Area Agency on Aging, which has the responsibility for providing nutrition, health, social services and employment programs for the elderly. The Commission is also an Appalachian Regional Commission Local Development District. The ARC's state-assigned planning responsibilities include, but are not limited to, 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 in seven counties. ARC also serves as staff to the North Georgia Metropolitan 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. Act 5, its enabling legislation, provides for the ARC 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. Both this act and the Georgia Solid Waste Management Act of 1990 require the ARC to review local plans. 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 last ten years and is now home to over 4.1 million people as of April 1, 2010. During the last decade the Region averaged 67,837 new residents per year. This is a slower growth rate than in the 1990s when the Region averaged 87,158 new residents per year. As expected the severe recession that began in 2007 has slowed the rate of population growth.

Since 1980, the Atlanta region has doubled its population adding more than two million new residents. Put in another way, more than half (57 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 2.9 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 decade. Unemployment rates in the metro area soared from 3.6% in 2001 to 10.7% in early 2010, and the 10-county region's job base declined by almost 400,000 jobs 2000-2010, 20 percent.

The job base is beginning to stabilize and grow slowly, as data from the Georgia Department of Labor show consistent positive (monthly) trends in employed persons for the Atlanta MSA. Unemployment rates have ticked down to 10.2% for February, 2011, while remaining well above the national average. Over the long term, ARC forecasts that the Region will average between 40,000 and 50,000 new jobs per year. While an impressive growth rate, this is somewhat 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 nearly 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 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 updated Wastewater, Storm Water Management and the Water Supply and Conservation Plans throughout 2010. ARC continued its role in administration of the Chattahoochee Corridor Plan under the Metropolitan River Protection Act. In 2010, ARC also coordinated legal assistance for the ACT/ACF Interstate Water Allocation litigation.

ARC's Green Communities program awarded eight Green Community certifications to local governments in the Region in 2010. ARC continued its work with local governments and Georgia EPD (Environmental Protection Division) on water quality issues, including stakeholder outreach, preparation of standardized procedures, sample collection and analysis, monitoring reports and best management practices for mitigating bacterial pollution.

In late 2007, ARC adopted the current *Envision6* Regional Transportation Plan (a 2030 RTP) and Transportation Improvement Program (FY 2008-2013 TIP). Since that time, the TIP (and RTP) has been amended 10 times. This included amendments to incorporate funding from the American Recovery & Reinvestment Act, an amendment to incorporate a pilot project under the USDOT Congestion Reduction Demonstration Program, and an amendment which updated project costs, scopes and fiscal constraint for the entire RTP and TIP.

The *Envision6* RTP/TIP provides land use policies and guidance and features transit, commuter rail, bike and pedestrian projects, highways, cleaner fuels, commuter efficiency programs and land use measures. It maintains the region's conformity with air quality through the horizon year 2030, and assures the ARC's continued credibility as Atlanta's lead transportation planning agency. Associated with RTP/TIP development and amendments have been three demonstrations of conformity to air quality standards – October 2007, May 2009, and December 2009.

In early 2009, ARC began a required update of the RTP and TIP which must be completed by fall of 2011. This update, *Plan 2040*, is in the integration of the region's transportation and land use plans through a single effort. Building on the *Envision6* planning and scenarios, the unified *Plan 2040* includes the next Regional Development Plan (RDP) and the 2040 RTP / FY 2012-2017 TIP. Plan development has integrated elements of ARC's regional plans as well as local planning policy in an integrated manner. Adoption of the *Plan 2040* RTP and TIP is on schedule for July 2011.

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 committee. The Chair along with four additional appointed Board members serve on the committee. The BARC committee 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 Director by mid-September each year. The 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 Director presents to the Board recommendations for revision of the work program and budget that are generally initiated by new sources of funding.

The 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 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, 2009. 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 29th consecutive year that ARC has received the award. The award, which is valid for only one year, requires a governmental unit to publish an easily readable and efficiently organized comprehensive annual financial report that conforms to program standards. The report must also satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements. We believe our current report continues to meet these standards and we are submitting it to GFOA to determine its eligibility for another certificate.

The preparation of the report was accomplished through the efficient and dedicated services of the entire staff of the Financial Services 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

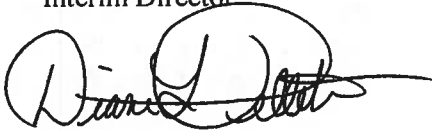
The Honorable Tad Leithead, Chair
June 22, 2011
Page 6

Commission's auditors, Moore & Cubbedge LLP, whose expertise, experience and judgment were extremely valuable.

Respectfully Submitted,



I. Emerson Bryan
Interim Director



Diane L. Pelletier
Financial Services Manager

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, 2009

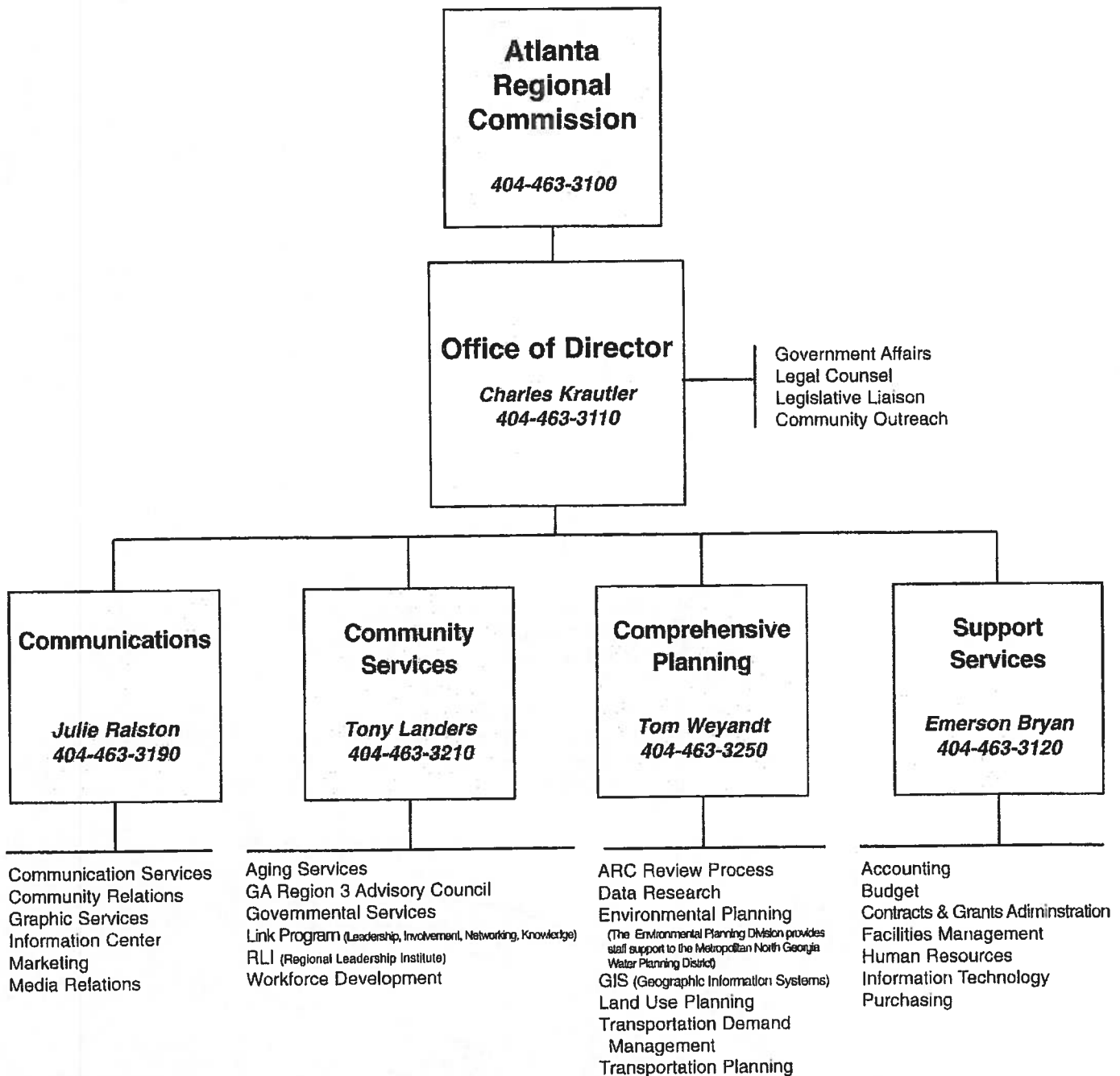
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

Organizational Chart



COMMISSION MEMBERSHIP 2010

As of 12/31/10

OFFICERS	Tad Leithead Chair	Burrell Ellis Secretary	Judy Waters Parliamentarian
	VACANT Vice Chair	Mike Bodker Treasurer	

PUBLIC MEMBERS	City of Atlanta	Kasim Reed Mayor	H. Lamar Willis Councilmember
	Cherokee County	Buzz Ahrens Commission Chairman	Doris Ann Jones Mayor, City of Waleska
	Clayton County	Eldrin Bell Commission Chairman	Willie Oswalt Mayor, City of Morrow
	Cobb County	Tim Lee Commission Chairman	Mark Mathews Mayor, City of Kennesaw
	DeKalb County	Burrell Ellis Chief Executive Officer	Bill Floyd Mayor, City of Decatur
	Douglas County	Tom Worthan Commission Chairman	Mickey Thompson Mayor, City of Douglasville
	Fayette County	Jack R. Smith Commission Chairman	Ken Steele Mayor, City of Fayetteville
	Fulton County	John Eaves Commission Chairman	Mike Bodker Mayor, City of Johns Creek and Ralph Moore Mayor, City of Union City
	Gwinnett County	Shirley Lasseter Interim-Commission Chairman	Bucky Johnson Mayor, City of Norcross
	Henry County	Elizabeth "BJ" Mathis Commission Chairman	Lorene Lindsey Mayor, City of Locust Grove
	Rockdale County	Richard A. Oden Commission Chairman	Randy Mills Mayor, City of Conyers

MEMBERS AT LARGE	Todd Ernst District 1	C.J. Bland District 6	Tad Leithead District 11
	Gene Hatfield District 2	Davis Fox District 7	Eddie Moore District 12
	Kip Berry District 3	Judy Waters District 8	Rob Garcia District 13
	Aaron Turpeau District 4	Kerry Armstrong District 9	Dan Post, Jr. District 14
	Dave Sjoquist District 5	Julie Keeton Arnold District 10	Dennis Burnette District 15

NON-VOTING MEMBER (Appointed by Georgia Department of Community Affairs)			Tread Davis, Jr.
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DIRECTOR			Charles Krautler
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Atlanta Regional Commission
Executive Staff
December 31, 2010

Office of Director

Director

Charles Krautler

Communications

Director

Julie Ralston

Community Services

Director

Chief, Governmental Services

Chief, Aging Services

Chief, Workforce Development

Tony Landers

Kellie Brownlow

Cathie Berger

Mary Margaret Garrett

Comprehensive Planning

Director

Chief, Transportation Demand Management

Chief, Data Research/GIS

Chief, Environmental Planning

Chief, Land Use & Facilities Planning

Chief, Transportation Planning

Tom Weyandt

Allison Richards

Mike Alexander

Patricia Stevens

Dan Reuter

Jane Hayse

Support Services

Director

Manager, Financial Services

Manager, Information Technology Services

Manager, Human Resources

I. Emerson Bryan

Diane Pelletier

Ray Randolph

Mara Cooke



INDEPENDENT AUDITOR'S REPORT

The Members of the
Atlanta Regional Commission
Atlanta, Georgia

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, 2010, which collectively comprise the Commission's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Commission's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our 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, 2010, and the respective changes in financial position and the cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund, Transportation Programs Fund, Workforce Development Fund, Aging Programs Fund, Water Quality and Supply Fund, Regional Planning and GIS Programs Fund, and Governmental Services Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2011 on our consideration of the Atlanta Regional Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants 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* and should be considered in assessing the results of our audit.

The management's discussion and analysis and the schedules of funding progress and employer contributions on pages 13 through 21 and page 65 are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Commission's basic financial statements. The introductory section, the combining and individual nonmajor fund statements and schedules, the statistical section, and supplemental information are presented for the purpose of additional analysis and are not a required part of the basic financial statements of the Atlanta Regional Commission. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the Atlanta Regional Commission. The combining and individual nonmajor fund statements and schedules and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section, the remaining supplemental information, and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Moore & Cubbedge, LLP

Moore & Cubbedge, LLP

June 10, 2011

FINANCIAL SECTION

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, 2010. We encourage readers to consider the information that we have furnished in our letter of transmittal, which can be found on pages 1 through 6 of this report.

Financial Highlights

- The assets of the ARC exceeded its liabilities at the close of the most recent fiscal year by \$5,833,778 (*net assets*). Of this amount, \$5,709,875 (*unrestricted net assets*) may be used to meet the Commission's ongoing obligations to the member local governments and creditors.
- The Commission's total net assets increased by \$225,380. The majority of this increase is attributable to increases in population on which ARC receives local funding of \$1.00 per capita.
- Governmental Activities general revenues for the year were \$4,174,961. Of this amount, \$173,498 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 \$6,651,160, an increase of \$129,424 in comparison with the prior year. Approximately 98.5 percent of this amount, \$6,551,489, is *available for spending* at the Commission's discretion (*undesignated fund balance*).
- At the end of the fiscal year, undesignated fund balance for the General Fund was \$6,551,489, or nine 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 assets* presents information on all of the ARC's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets 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 assets changed during the most recent fiscal year. All changes in net assets 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 23 through 25 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 seven 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 26 through 37 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 38 through 40 of this report.

Fiduciary funds. The fiduciary funds are used to account for the ARC's Pension and OPEB Trust Funds and one additional fund for programs involving local governments. 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 41 through 42 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 43 through 64 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 benefits to its employees, along with other supplementary information. Required and other supplementary information can be found on pages 65 through 78 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the ARC, assets exceeded liabilities by \$5,833,778 at December 31, 2010, as compared with assets exceeding liabilities by \$5,608,398 at December 31, 2009. Two percent of the ARC's net assets 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 Assets compared to prior year.

Atlanta Regional Commission's Net Assets

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Current and other assets	\$17,075,351	\$15,762,196	\$ 209,925	\$ 114,412	\$17,285,276	\$15,876,608
Internal balances	199,087	101,297	(199,087)	(101,297)	-	-
Capital Assets	123,903	81,935	-	-	123,903	81,935
Total Assets	17,398,341	15,945,428	10,838	13,115	17,409,179	15,958,543
Long-term liabilities outstanding	224,294	271,647	-	-	224,294	271,647
Other Liabilities	11,340,269	10,065,383	10,838	13,115	11,351,107	10,078,498
Total Liabilities	11,564,563	10,337,030	10,838	13,115	11,575,401	10,350,145
Net Assets:						
Invested in capital assets	123,903	81,935	-	-	123,903	81,935
Unrestricted	5,709,875	5,526,463	-	-	5,709,875	5,526,463
Total net assets	\$5,833,778	\$5,608,398	\$ -	\$ -	\$5,833,778	\$5,608,398

The balance of *unrestricted net assets*, \$5,709,875, may be used to meet the government's ongoing obligations.

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

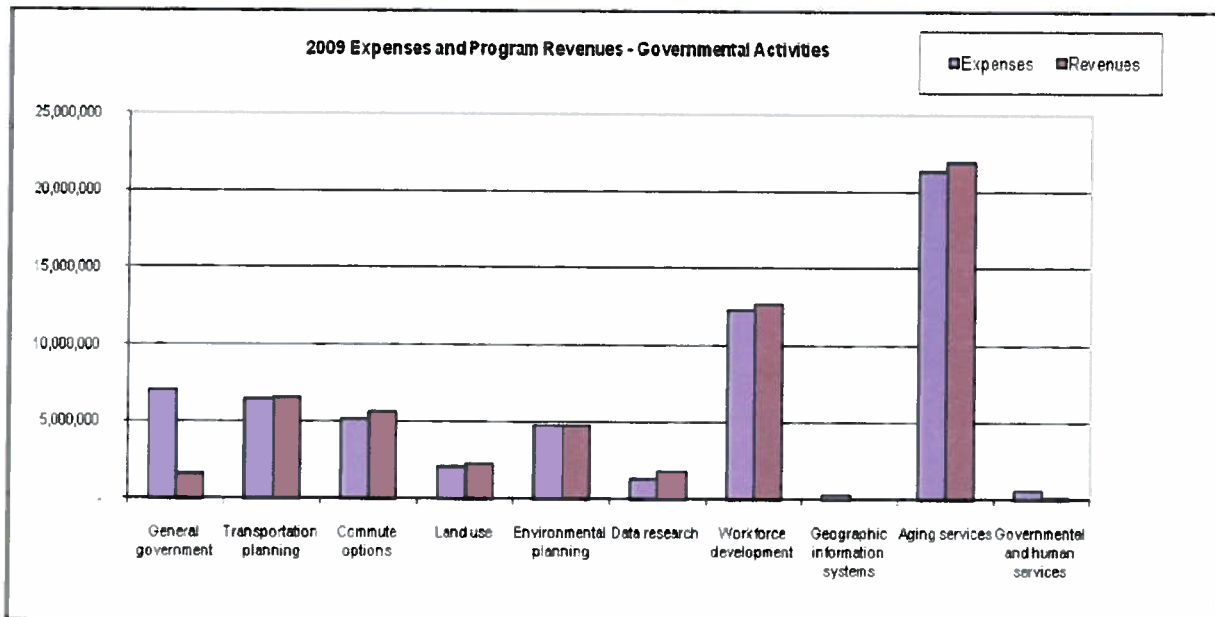
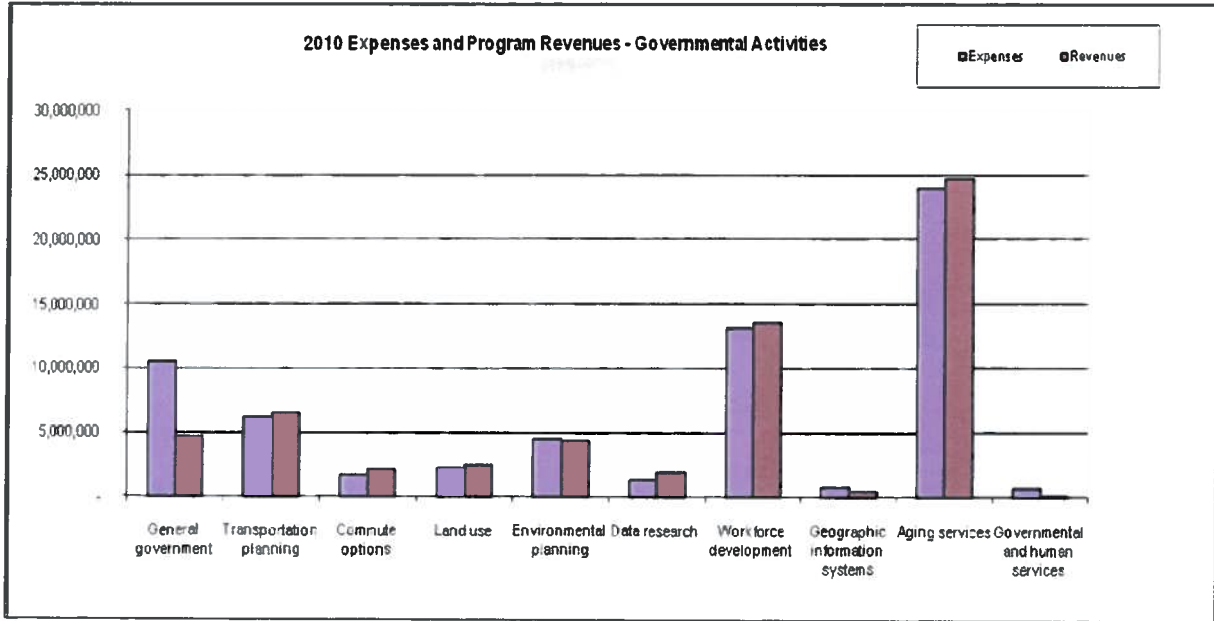
Governmental activities. Governmental activities increased the ARC's net assets by \$225,380, thereby accounting for four percent of the total net assets and 100 percent of the growth of net assets of the ARC at year-end. Key elements of this increase are as follows:

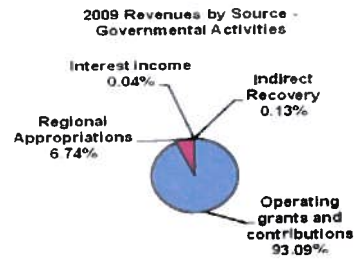
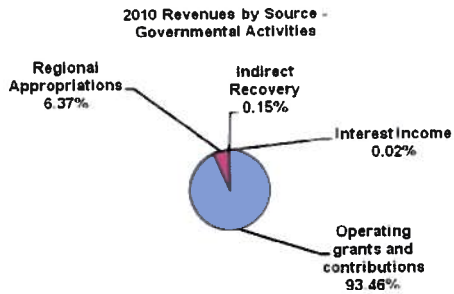
ARC's Changes in Net Assets

	Governmental Activities		Business-type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues						
Charges for services	\$ -	\$ -	\$ 756,663	\$ 823,880	\$ 756,663	\$ 823,880
Operating grants and contributions	60,783,748	56,877,816	-	-	60,783,748	56,877,816
General Revenues:						
Regional Appropriations	4,146,300	4,121,600	-	-	4,146,300	4,121,600
Interest Income	15,281	26,078	-	-	15,281	26,078
Indirect Recovery	89,443	80,441	-	-	89,443	80,441
Other	13,380	7,540	-	-	13,380	7,540
Total Revenues	\$ 65,048,152	\$ 61,113,475	\$ 756,663	\$ 823,880	\$ 65,804,815	\$ 61,937,355
Expenses						
General government	\$ 10,538,885	\$ 6,974,789	\$ -	\$ -	\$ 10,538,885	\$ 6,974,789
Transportation planning	6,101,388	6,367,449	-	-	6,101,388	6,367,449
Commute options	1,659,874	5,116,125	-	-	1,659,874	5,116,125
Land use	2,219,387	1,997,346	-	25	2,219,387	1,997,371
Environmental planning	4,474,081	4,736,629	-	-	4,474,081	4,736,629
Data research	1,350,762	1,251,117	-	-	1,350,762	1,251,117
Workforce development	13,090,411	12,253,576	-	-	13,090,411	12,253,576
Geographic information systems	746,885	237,714	-	30,300	746,885	268,014
Aging services	23,877,413	21,341,334	112,100	107,599	23,989,513	21,448,933
Governmental and human services	590,188	539,501	532,951	601,868	1,123,139	1,141,369
Communications	-	-	95,124	80,978	95,124	80,978
Indirect Expense Allocation	-	-	89,443	80,441	89,443	80,441
Review Processes	-	-	100,543	96,919	100,543	96,919
Total Expenses	\$ 64,649,274	\$ 60,815,580	\$ 930,161	\$ 998,130	\$ 65,579,435	\$ 61,813,710
Increase in net assets before transfers	\$ 398,878	\$ 297,895	\$ (173,498)	\$ (174,250)	\$ 225,380	\$ 123,645
Transfers	(173,498)	(174,250)	173,498	174,250	-	-
Change in net assets	\$ 225,380	\$ 123,645	\$ -	\$ -	\$ 225,380	\$ 123,645
Net Assets - beginning	5,608,398	5,484,753	-	-	5,608,398	5,484,753
Net Assets - ending	\$ 5,833,778	\$ 5,608,398	\$ -	\$ -	\$ 5,833,778	\$ 5,608,398

General government expenses in the amount of \$10,538,885 are net of indirect costs. The general government indirect expense allocation of (\$5,476,468), as shown in the Statement of Activities is the difference between total indirect recovery of \$6,396,551 and general government indirect expense of \$920,083. Total direct and indirect expenses for the general government are \$11,458,968.

Additional Regional Appropriations received, based on population increases represents most of the change in net assets.

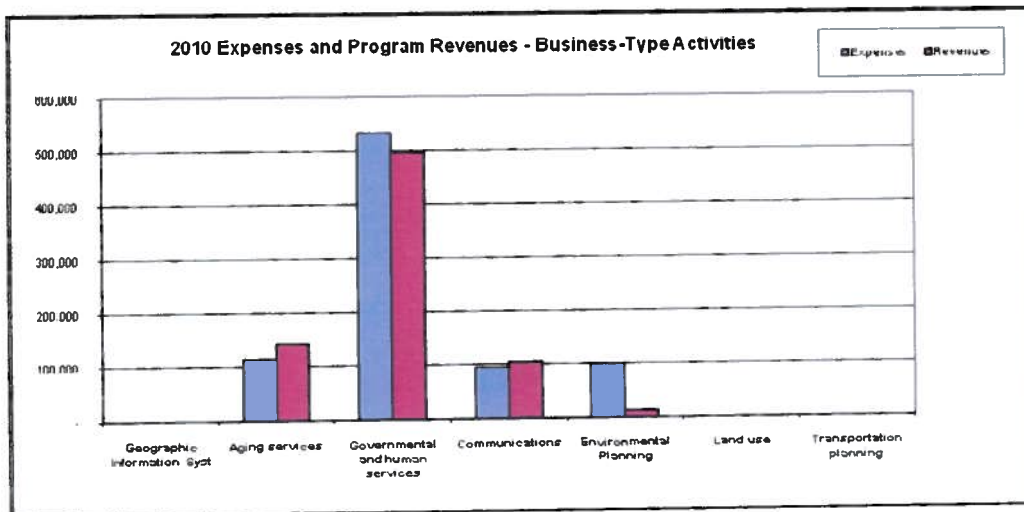


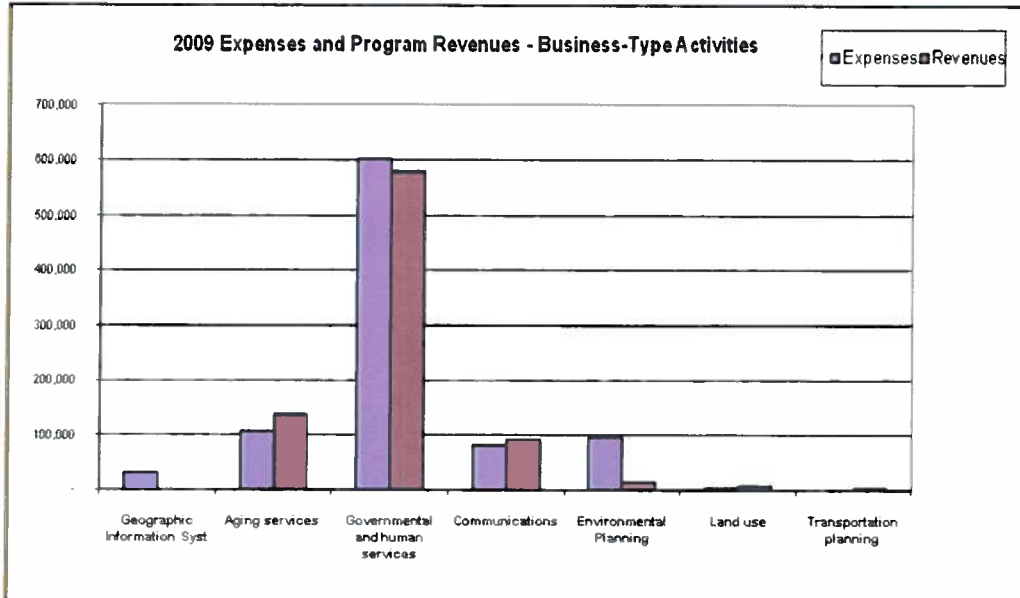


The ARC operates primarily from grant revenues; therefore, increases in expenses closely parallel increases in grant funding for services.

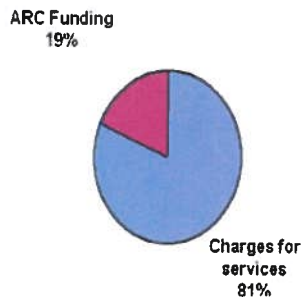
Business-type activities. Business-type activities received \$173,498 of ARC's unrestricted resources during 2010. Funding provided by the ARC is broken down as follows:

<u>Activity</u>	<u>ARC resources used</u>
Communications	\$ (9,795)
Environmental Planning	139,912
Aging Services	(7,813)
Governmental & human services	51,194
Total	<u>\$173,498</u>

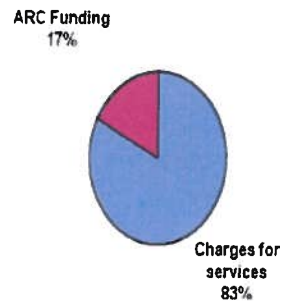




2010 Revenues by Source - Business-Type Activities



2009 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, *unreserved 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 \$6,651,160, an increase of \$129,424 in comparison with the prior year. Approximately 98.5 percent of this total amount \$6,551,489 constitutes undesignated *fund balance*, which is available for spending at the government's discretion. The remainder of fund balance is *designated* to indicate that it is not available for new spending because it has already been committed for estimated claims against unemployment insurance in the amount of \$99,671.

The balance in ARC's General Fund increased by \$129,424 during the 2010 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. All 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. With the exception of the LINK (Leadership, Involvement, Networking and Knowledge) enterprise, 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. ARC has reserved \$209,925 for use in future LINK (Leadership, Involvement, Networking and Knowledge) projects. These funds are maintained in a separate bank account. 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:

- Personnel expenditures exceeded budget by \$227,423 or 7.2%. Costs associated with the departure of two senior management employees in 2010 resulted in unbudgeted personnel costs.
- Fringe benefit expenditures exceeded budget by \$237,841 or 17.7% due to unanticipated costs incurred with the departure of two senior management employees in 2010.
- Indirect costs exceeded budget by \$199,939 or 34.4% due to unanticipated costs incurred with the departure of two senior management employees in 2010.
- Other operating expenditures exceeded budget by, \$175,702 or 9.4%. Various unanticipated costs account for this difference.

Capital Asset Administration

Capital assets. The ARC's investment in capital assets for its governmental activities as of December 31, 2010 was \$123,903 (net of accumulated depreciation). This investment in capital assets includes equipment, furniture and fixtures.

Capital assets of the ARC as of December 31, 2010, were as follows:

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

	Governmental Activities		Total Percentage Change
	<u>2010</u>	<u>2009</u>	<u>2009-2010</u>
Equipment	\$ 108,940	\$ 61,719	76.5%
Furnishings and Fixtures	<u>14,963</u>	<u>20,216</u>	(25.9)%
Total	<u>\$ 123,903</u>	<u>\$ 81,935</u>	51.2%

Additional information on the ARC's capital assets can be found in note IV.C on page 52 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 2011 budget results in an increase of \$168,776 to the general fund balance.
- The per capita rate paid by the local governments as appropriations remained at \$1.00 for 2011. Projected increases for the 2011 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 2011 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.

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Atlanta Regional Commission
Statement of Net Assets
December 31, 2010

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 7,444,300	\$ 209,925	\$ 7,654,225
Advances due from subgrantee agencies	410,538	-	410,538
Receivables from grantors	9,133,420	-	9,133,420
Prepaid items	87,093	-	87,093
Internal balances	199,087	(199,087)	-
Capital assets, net of accumulated depreciation:			
Equipment, furnishings & fixtures	123,903	-	123,903
Total Assets	17,398,341	10,838	17,409,179
LIABILITIES			
Salaries payable	829,392	-	829,392
Accounts payable and accrued expenses	2,439,396	10,838	2,450,234
Unearned revenue	3,913,941	-	3,913,941
Advances from grantor agencies	1,650,752	-	1,650,752
Due to grantee agencies	1,489,185	-	1,489,185
Other liabilities	323,037	-	323,037
Compensated absences:			
Due within one year	694,566	-	694,566
Due in more than one year	224,294	-	224,294
Total liabilities	11,564,563	10,838	11,575,401
NET ASSETS			
Invested in capital assets	123,903	-	123,903
Unrestricted	5,709,875	-	5,709,875
Total net assets	\$ 5,833,778	\$ -	\$ 5,833,778

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, 2010**

Functions/Programs	Expenses	Indirect Expenses Allocation	Program Revenues	
			Charges for Services	Operating Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 10,538,885	\$ (5,476,468)	\$ -	\$ 4,642,092
Transportation planning	6,101,388	1,407,397	-	6,492,926
Commute options	1,659,874	490,953	-	2,150,827
Land use	2,219,387	368,333	-	2,456,441
Environmental planning	4,474,081	455,755	-	4,385,053
Data research	1,350,762	526,158	-	1,876,920
Workforce development	13,090,411	454,125	-	13,543,906
Geographic information systems	746,885	107,154	-	467,920
Aging services	23,877,413	1,391,994	-	24,717,253
Governmental and human services	590,188	185,156	-	50,410
Total governmental activities	<u>64,649,274</u>	<u>(89,443)</u>	<u>-</u>	<u>60,783,748</u>
Business-type activities:				
Communications	95,124	-	104,919	-
Environmental planning	100,543	50,869	11,500	-
Aging services	112,100	23,984	143,897	-
Governmental and human services	532,951	14,590	496,347	-
Total business-type activities	<u>840,718</u>	<u>89,443</u>	<u>756,663</u>	<u>-</u>
Total primary government	<u>\$65,489,992</u>	<u>\$0</u>	<u>\$756,663</u>	<u>\$60,783,748</u>

General revenues:
Regional appropriations
Interest income
Miscellaneous income
Transfers
 Total general revenues and transfers
Change in net assets
Net assets-beginning
Net assets-ending

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

Net (Expense) Revenue and Changes In Net Assets

Governmental Activities	Government Business-type Activities	Total
\$ (420,325)	\$ -	\$ (420,325)
(1,015,859)	-	(1,015,859)
-	-	-
(131,279)	-	(131,279)
(544,783)	-	(544,783)
-	-	-
(630)	-	(630)
(386,119)	-	(386,119)
(552,154)	-	(552,154)
(724,934)	-	(724,934)
<u>(3,776,083)</u>		<u>(3,776,083)</u>
-	9,795	9,795
-	(139,912)	(139,912)
-	7,813	7,813
-	(51,194)	(51,194)
-	(173,498)	(173,498)
<u>(3,776,083)</u>	<u>(173,498)</u>	<u>(3,949,581)</u>
4,146,300	-	4,146,300
15,281	-	15,281
13,380	-	13,380
(173,498)	173,498	-
<u>4,001,463</u>	<u>173,498</u>	<u>4,174,961</u>
225,380	-	225,380
5,608,398	-	5,608,398
<u>\$ 5,833,778</u>	<u>\$ -</u>	<u>\$ 5,833,778</u>

**Atlanta Regional Commission
Balance Sheet
Governmental Funds
December 31, 2010**

	<u>General</u>	<u>Transportation Programs</u>	<u>Workforce Development</u>	<u>Aging Programs</u>
ASSETS				
Cash and cash equivalents	\$ 7,444,300	\$ -	\$ -	\$ -
Receivables from grantors	25,061	3,291,518	1,460,316	3,823,208
Prepaid items	86,493	600	-	-
Due from other funds	6,639,673	125,267	59,887	1,806,709
Advances due from subgrantee agencies	-	-	-	410,538
Total assets	<u>\$ 14,195,527</u>	<u>\$ 3,417,385</u>	<u>\$ 1,520,203</u>	<u>\$ 6,040,455</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Salaries payable	\$ 829,392	\$ -	\$ -	\$ -
Accounts payable	262,421	1,074,438	461,873	127,870
Due to other funds	6,021,307	2,207,437	800,557	2,994,689
Advances from grantor agencies	-	-	-	1,650,752
Due to subgrantee agencies	-	25,283	256,347	1,207,555
Deferred revenue	108,210	110,227	1,426	59,589
Other liabilities	323,037	-	-	-
Total liabilities	<u>7,544,367</u>	<u>3,417,385</u>	<u>1,520,203</u>	<u>6,040,455</u>
Fund balances:				
Unreserved				
Designated for specific fund purposes	99,671	-	-	-
Undesignated	6,551,489	-	-	-
Total fund balances	<u>6,651,160</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 14,195,527</u>	<u>\$ 3,417,385</u>	<u>\$ 1,520,203</u>	<u>\$ 6,040,455</u>

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

<u>Water Quality & Supply</u>	<u>Regional Planning & GIS Programs</u>	<u>Governmental Services</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 7,444,300
262,016	237,862	33,439	9,133,420
-	-	-	87,093
3,829,626	176,816	759	12,638,737
-	-	-	410,538
<u>\$ 4,091,642</u>	<u>\$ 414,678</u>	<u>\$ 34,198</u>	<u>\$ 29,714,088</u>
\$ -	\$ -	\$ -	\$ 829,392
281,677	195,748	1,539	2,405,566
268,326	126,080	32,659	12,451,055
-	-	-	1,650,752
-	-	-	1,489,185
3,541,639	92,850	-	3,913,941
-	-	-	323,037
<u>4,091,642</u>	<u>414,678</u>	<u>34,198</u>	<u>23,062,928</u>
-	-	-	99,671
-	-	-	6,551,489
-	-	-	6,651,160
<u>\$ 4,091,642</u>	<u>\$ 414,678</u>	<u>\$ 34,198</u>	

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.	123,903
Compensated absences of governmental activities are not financial resources and therefore are not reported in the governmental funds.	(918,860)
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 assets.	(22,425)

Net assets of governmental activities \$ 5,833,778

Atlanta Regional Commission
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2010

	<u>General</u>	<u>Transportation Programs</u>	<u>Workforce Development</u>	<u>Aging Programs</u>	<u>Water Quality & Supply</u>
REVENUES					
Regional appropriations	\$ 4,146,300	\$ -	\$ -	\$ -	\$ -
From grantor agencies	4,682,293	12,046,805	13,543,906	23,010,615	4,385,054
Agencywide central support services					
indirect cost recovery-grantor agencies	5,165,928	-	-	-	-
Dept indirect cost recovery-grantor agencies	1,230,623	-	-	-	-
Interest income	15,281	-	-	-	-
Subgrantee match	-	1,237,195	-	1,118,283	-
Other income	13,380	-	-	-	-
Total revenues	<u>15,253,805</u>	<u>13,284,000</u>	<u>13,543,906</u>	<u>24,128,898</u>	<u>4,385,054</u>
EXPENDITURES					
Current					
General government	11,554,925	-	-	-	-
Transportation planning	-	7,508,717	-	-	-
Commute options	-	2,150,827	-	-	-
Land use	-	2,262,236	-	-	-
Environmental planning	-	-	-	-	4,929,837
Data research	-	1,876,920	-	-	-
Workforce development	-	-	13,544,536	-	-
Geographic information systems	-	-	-	-	-
Aging services	-	588,556	-	24,680,918	-
Governmental and human services	-	-	-	-	-
Total expenditures	<u>11,554,925</u>	<u>14,387,256</u>	<u>13,544,536</u>	<u>24,680,918</u>	<u>4,929,837</u>
Excess (deficit) of revenues over (under) expenditures	<u>3,698,880</u>	<u>(1,103,256)</u>	<u>(630)</u>	<u>(552,020)</u>	<u>(544,783)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	17,609	1,103,256	630	552,020	544,783
Transfers out	(3,587,065)	-	-	-	-
Total other financing sources (uses)	<u>(3,569,456)</u>	<u>1,103,256</u>	<u>630</u>	<u>552,020</u>	<u>544,783</u>
Net change in fund balances	129,424	-	-	-	-
Fund balances-beginning	<u>6,521,736</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 6,651,160</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

<u>Regional Planning & GIS Programs</u>	<u>Governmental Services</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 4,146,300
711,198	48,400	58,428,271
-	-	5,165,928
-	-	1,230,623
-	-	15,281
-	-	2,355,478
-	-	13,380
<u>711,198</u>	<u>48,400</u>	<u>71,355,261</u>
-	-	11,554,925
-	-	7,508,717
-	-	2,150,827
325,484	-	2,587,720
-	-	4,929,837
-	-	1,876,920
-	-	13,544,536
854,039	-	854,039
-	-	25,269,474
47,983	727,361	775,344
<u>1,227,506</u>	<u>727,361</u>	<u>71,052,339</u>
<u>(516,308)</u>	<u>(678,961)</u>	<u>302,922</u>
516,308	678,961	3,413,567
-	-	(3,587,065)
<u>516,308</u>	<u>678,961</u>	<u>(173,498)</u>
-	-	129,424
-	-	6,521,736
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,651,160</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, 2010**

Net change in fund balances-total governmental funds \$ 129,424

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	118,448
Depreciation expense	(76,480)
Capital outlays in excess of depreciation expense	41,968

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: depreciation expense and other proprietary fund usage charges are:

Internal service fund capital outlays	(16,314)
Internal service fund depreciation expense	36,683
Net effect of Internal service fund expenses related to the usage of capital assets	20,369

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:

Decrease in compensated absences	33,619
----------------------------------	--------

Change in net assets of governmental activities \$ 225,380

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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Regional appropriations	\$ 4,146,300	\$ 4,146,300	\$ 4,146,300	\$ -
From grantor agencies	4,674,476	4,674,476	4,682,293	7,817
Agencywide central support services				
indirect cost recovery from grantor agencies	4,905,896	4,907,301	5,165,928	258,627
Departmental indirect cost recovery				
from grantor agencies	1,302,264	1,300,566	1,230,623	(69,943)
Interest income	30,000	15,000	15,281	281
Other income	-	-	13,380	13,380
Total revenues	<u>15,058,936</u>	<u>15,043,643</u>	<u>15,253,805</u>	<u>210,162</u>
EXPENDITURES				
Current				
Personnel	3,175,080	3,175,080	3,402,503	(227,423)
Fringe benefits	1,340,738	1,342,184	1,579,994	(237,810)
Travel	108,041	108,541	75,583	32,958
Equipment	37,539	37,039	23,271	13,768
Supplies	38,443	38,243	32,034	6,209
Contractual	3,481,266	3,548,766	3,520,823	27,943
Indirect costs	582,281	580,835	780,774	(199,939)
Other expenditures	1,797,849	1,862,106	2,037,808	(175,702)
Capital Outlay-General Government	40,000	40,000	102,135	(62,135)
Total expenditures	<u>10,601,237</u>	<u>10,732,794</u>	<u>11,554,925</u>	<u>(822,131)</u>
Excess (deficit) of revenues over(under) expenditures	<u>4,457,699</u>	<u>4,310,849</u>	<u>3,698,880</u>	<u>(611,969)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	17,609	17,609
Transfers out	(4,434,171)	(3,844,109)	(3,587,065)	257,044
Total other financing sources (uses)	<u>(4,434,171)</u>	<u>(3,844,109)</u>	<u>(3,569,456)</u>	<u>274,653</u>
Net change in fund balances	<u>23,528</u>	<u>466,740</u>	<u>129,424</u>	<u>(337,316)</u>
Fund balances-beginning	<u>6,521,736</u>	<u>6,521,736</u>	<u>6,521,736</u>	<u>-</u>
Fund balances-ending	<u>\$ 6,545,264</u>	<u>\$ 6,988,476</u>	<u>\$ 6,651,160</u>	<u>\$ (337,316)</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
From grantor agencies	\$ 20,191,428	\$ 20,175,049	\$ 12,046,805	\$ (8,128,244)
Subgrantee match	1,809,000	1,786,788	1,237,195	(549,593)
Total revenues	<u>22,000,428</u>	<u>21,961,837</u>	<u>13,284,000</u>	<u>(8,677,837)</u>
EXPENDITURES				
Current				
Personnel	3,168,299	3,156,389	2,954,384	202,005
Fringe benefits	1,794,065	1,787,038	1,700,329	86,709
Travel	77,845	77,845	44,227	33,618
Equipment	7,000	7,000	13,734	(6,734)
Supplies	13,535	15,721	5,059	10,662
Contractual	12,264,056	12,274,105	4,850,175	7,423,930
Subgrantee matching costs	1,809,000	1,786,788	767,437	1,019,351
Indirect costs	2,694,638	2,686,494	2,530,422	156,072
Other expenditures	1,678,088	1,677,892	1,521,489	156,403
Total expenditures	<u>23,506,526</u>	<u>23,469,272</u>	<u>14,387,256</u>	<u>9,082,016</u>
Excess (deficit) of revenues over (under) expenditures	<u>(1,506,098)</u>	<u>(1,507,435)</u>	<u>(1,103,256)</u>	<u>404,179</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,506,098	1,507,435	1,103,256	(404,179)
Total other financing sources (uses)	<u>1,506,098</u>	<u>1,507,435</u>	<u>1,103,256</u>	<u>(404,179)</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Atlanta Regional Commission
Workforce Development
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2010**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
From grantor agencies	\$ 10,382,397	\$ 10,382,390	\$ 13,543,906	\$ 3,161,516
Total revenues	<u>10,382,397</u>	<u>10,382,390</u>	<u>13,543,906</u>	<u>3,161,516</u>
EXPENDITURES				
Current				
Personnel	736,580	736,580	645,918	90,662
Fringe benefits	413,225	413,225	350,341	62,884
Travel	18,000	18,000	13,672	4,328
Equipment	-	2,000	89,185	(87,185)
Supplies	13,000	13,000	14,734	(1,734)
Contractual	8,154,800	8,154,800	11,250,707	(3,095,907)
Indirect costs	494,415	494,415	428,392	66,023
Other expenditures	552,377	550,370	751,587	(201,217)
Total expenditures	<u>10,382,397</u>	<u>10,382,390</u>	<u>13,544,536</u>	<u>(3,162,146)</u>
Excess (deficit) of revenues over expenditures	-	-	(630)	(630)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	630	630
Total other financing sources & uses	-	-	630	630
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
Aging Programs
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
From grantor agencies	\$ 21,880,063	\$ 24,758,949	\$ 23,010,615	\$ (1,748,334)
Subgrantee match	905,335	1,500,464	1,118,283	(382,181)
Total revenues	<u>22,785,398</u>	<u>26,259,413</u>	<u>24,128,898</u>	<u>(2,130,515)</u>
EXPENDITURES				
Current				
Personnel	1,959,215	2,079,170	1,970,077	109,093
Fringe benefits	1,132,170	1,180,133	1,118,036	62,097
Travel	37,300	27,684	29,652	(1,968)
Equipment	-	-	7,747	(7,747)
Supplies	8,671	5,712	5,392	320
Contractual	17,219,923	19,828,659	18,458,354	1,370,305
Subgrantee matching costs	905,335	1,577,075	1,102,652	474,423
Indirect costs	1,329,297	1,401,500	1,327,889	73,611
Other expenditures	701,880	718,073	661,119	56,954
Total expenditures	<u>23,293,791</u>	<u>26,818,006</u>	<u>24,680,918</u>	<u>2,137,088</u>
Excess (deficit) of revenues over (under) expenditures	<u>(508,393)</u>	<u>(558,593)</u>	<u>(552,020)</u>	<u>6,573</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	508,393	558,593	552,020	(6,573)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>508,393</u>	<u>558,593</u>	<u>552,020</u>	<u>(6,573)</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
Water Quality and Supply
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
From grantor agencies	\$ 3,402,860	\$ 3,429,066	\$ 4,385,054	\$ 955,988
Total revenues	<u>3,402,860</u>	<u>3,429,066</u>	<u>4,385,054</u>	<u>955,988</u>
EXPENDITURES				
Current				
Personnel	591,727	581,323	512,938	68,385
Fringe benefits	324,964	323,227	292,036	31,191
Travel	18,600	19,680	7,530	12,150
Equipment	3,000	9,000	2,905	6,095
Supplies	5,250	7,250	8,233	(983)
Contractual	2,349,800	2,349,800	3,444,203	(1,094,403)
Indirect costs	499,596	492,979	438,710	54,269
Other expenditures	377,239	427,403	223,282	204,121
Total expenditures	<u>4,170,176</u>	<u>4,210,662</u>	<u>4,929,837</u>	<u>(719,175)</u>
Excess (deficit) of revenues over (under) expenditures	<u>(767,316)</u>	<u>(781,596)</u>	<u>(544,783)</u>	<u>236,813</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	767,316	781,596	544,783	(236,813)
Total other financing sources (uses)	<u>767,316</u>	<u>781,596</u>	<u>544,783</u>	<u>(236,813)</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
Regional Planning and GIS Programs
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2010**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
From grantor agencies	\$ 1,105,000	\$ 850,000	\$ 711,198	\$ (138,802)
Other income	30,000	64,643	-	(64,643)
Total revenues	<u>1,135,000</u>	<u>914,643</u>	<u>711,198</u>	<u>(203,445)</u>
EXPENDITURES				
Current				
Personnel	256,559	248,395	248,862	(467)
Fringe benefits	142,025	130,943	139,330	(8,387)
Travel	11,250	4,500	4,400	100
Equipment	1,500	-	-	-
Supplies	3,250	3,064	2,928	136
Contractual	880,000	868,001	499,054	368,947
Indirect costs	213,009	163,116	207,784	(44,668)
Other expenditures	155,806	165,558	125,148	40,410
Total expenditures	<u>1,663,399</u>	<u>1,583,577</u>	<u>1,227,506</u>	<u>356,071</u>
Excess (deficit) of revenues over (under) expenditures	<u>(528,399)</u>	<u>(668,934)</u>	<u>(516,308)</u>	<u>152,626</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	528,399	668,934	516,308	(152,626)
Total other financing sources (uses)	<u>528,399</u>	<u>668,934</u>	<u>516,308</u>	<u>(152,626)</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
Governmental Services
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2010**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
From grantor agencies	\$ 66,029	\$ 64,643	\$ 48,400	\$ (16,243)
Total revenues	<u>66,029</u>	<u>64,643</u>	<u>48,400</u>	<u>(16,243)</u>
EXPENDITURES				
Current				
Personnel	238,940	248,395	235,870	12,525
Fringe benefits	130,294	130,943	128,655	2,288
Travel	4,500	4,500	4,321	179
Equipment	-	-	5,032	(5,032)
Supplies	3,381	3,064	1,263	1,801
Contractual	18,001	18,001	351	17,650
Indirect costs	158,771	163,116	156,746	6,370
Other expenditures	165,562	165,558	195,123	(29,565)
Total expenditures	<u>719,449</u>	<u>733,577</u>	<u>727,361</u>	<u>6,216</u>
Excess (deficit) of revenues over (under) expenditures	<u>(653,420)</u>	<u>(668,934)</u>	<u>(678,961)</u>	<u>(10,027)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	653,420	668,934	678,961	10,027
Total other financing sources (uses)	<u>653,420</u>	<u>668,934</u>	<u>678,961</u>	<u>10,027</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 Assets
Proprietary Funds
December 31, 2010**

	Non-Major Business-type Activities Enterprise Funds	Governmental Activities Internal Service Fund
ASSETS		
Current assets		
Cash and cash equivalents	\$ 209,925	\$ -
Due from other funds	10,838	11,405
Total current assets	220,763	11,405
Noncurrent assets		
Capital assets:		
Equipment, net of accumulated depreciation	-	22,425
Total noncurrent assets	-	22,425
Total assets	220,763	33,830
LIABILITIES		
Current liabilities		
Accounts payable and accrued expenses	10,838	33,830
Due to other funds	209,925	-
Total current liabilities	220,763	33,830
Total liabilities	220,763	33,830
NET ASSETS		
Invested in capital assets	-	22,425
Unrestricted (deficit)	-	(22,425)
Total net assets	\$ -	\$ -

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 Assets
Proprietary Funds
For the Year Ended December 31, 2010

	Non-Major Business-type Activities Enterprise Funds	Governmental Activities Internal Service Fund
OPERATING REVENUES		
Charges for services	\$ 756,663	\$ 1,901,471
Total revenues	<u>756,663</u>	<u>1,901,471</u>
OPERATING EXPENSES		
Personnel	113,753	488,170
Fringe benefits	67,115	278,168
Travel	7,881	1,109
Equipment	-	47,910
Supplies	5,421	1,540
Contractual	72,280	297,538
Depreciation	-	36,683
Indirect costs	88,256	437,579
Other operating expenses	575,455	312,774
Total expenses	<u>930,161</u>	<u>1,901,471</u>
Operating income (loss) before transfers	<u>(173,498)</u>	<u>-</u>
NONOPERATING REVENUES (EXPENSES)		
Transfers in	191,107	-
Transfers out	(17,609)	-
Total operating revenues (expenses)	<u>173,498</u>	<u>-</u>
Change in net assets	-	-
Total net assets - beginning	<u>-</u>	<u>-</u>
Total net assets - 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, 2010**

	Non-Major Business-type Activities Enterprise Funds	Governmental Activities Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers and users	\$ 756,663	\$ 1,901,471
Payments to suppliers	(77,701)	(322,547)
Payments to employees	(188,749)	(767,447)
Receipts from interfund services provided	95,513	(482,389)
Payments for interfund services used	(91,908)	
Other receipts (payments)	(571,803)	(312,774)
Net cash provided (used) by operating activities	<u>(77,985)</u>	<u>16,314</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfer from other funds	191,107	-
Transfers to other funds	(17,609)	-
Net cash provided (used) by noncapital financing activities	<u>173,498</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchases of capital assets	-	(16,314)
Net cash provided (used) for capital and related financing activities	<u>-</u>	<u>(16,314)</u>
Net increase (decrease) in cash and cash equivalents	95,513	-
Cash and cash equivalents at beginning of year	114,412	-
Cash and cash equivalents at end of year	<u>\$ 209,925</u>	<u>\$ -</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating income (loss)	\$ (173,498)	\$ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	-	36,683
Change in assets and liabilities:		
(Increase) decrease in due from other funds	2,277	(44,810)
(Increase) decrease in unearned revenue	(1,250)	-
Increase (decrease) in accounts payable and other payables	(1,027)	24,441
Increase (decrease) in due to other funds	95,513	-
Net cash provided (used) by operating activities	<u>\$ (77,985)</u>	<u>\$ 16,314</u>

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

**Atlanta Regional Commission
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2010**

	<u>Pension/OPEB Trust Funds</u>
ASSETS	
Receivables	
Accrued Interest	\$ 235,987
Due from employees	51,608
Investments, at fair value	
Short term	1,273,487
Fixed	11,564,311
Equities	<u>18,630,076</u>
Total investments	<u>31,467,874</u>
Total assets	<u><u>\$ 31,755,469</u></u>
 NET ASSETS	
Held in trust for pension benefits	\$ 26,123,566
Held in trust for OPEB benefits	<u>5,631,903</u>
	<u><u>\$ 31,755,469</u></u>

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

**Atlanta Regional Commission
Statement of Changes in Fiduciary Net Assets
Defined Benefit Pension Plan
and OPEB Trust Funds
For the Year Ended December 31, 2010**

	Pension/OPEB Trust Funds
ADDITIONS	
Contributions	
Atlanta Regional Commission	
Pension fund	\$ 2,408,052
Post retirement health care	443,964
Employees	
Pension fund	299,563
	3,151,579
Investment earnings:	
Net appreciation (depreciation) in fair value of investments	2,397,823
Interest	175
Dividends	1,031,403
Total investment earnings	3,429,401
Less investment expense	14,130
Net investment income	3,415,271
Total additions	6,566,850
DEDUCTIONS	
Plan disbursements	
Benefits paid	830,166
Premiums paid	136,524
Administrative expenses	39,112
Total deductions	1,005,802
Change in Net Assets - retirement plan - and post retirement health care plan	5,561,048
Net Assets - Beginning of year	26,194,421
Net Assets - End of year	\$ 31,755,469

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

Atlanta Regional Commission
NOTES TO FINANCIAL STATEMENTS
December 31, 2010

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 16 regional development centers (RDCs) 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, and 39, 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 assets and the statement of changes in net assets) 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. Agency funds, however, are unlike all other types of funds, reporting only assets and liabilities. So agency funds cannot be said to have a measurement focus (i.e., since they do not report equity they cannot present an operating statement reporting changes in equity). They do, however, use the accrual basis of accounting to recognize receivables and payables. 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

Atlanta Regional Commission
NOTES TO FINANCIAL STATEMENTS
December 31, 2010

and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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:

Base Data for Planning
Comprehensive Planning
Transportation Planning

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 Development element of the Commission's work program. Funding is provided by the U.S. Department of Labor, through the Georgia Department of Labor and other miscellaneous sources.

The *aging programs fund* is used to account for the operations of several subelements within the Aging Services 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 *water quality & supply fund* is used to account for selected operations of the Water Supply and Water Quality subelements within the work program of Environmental Planning. Funding is provided by the U.S. Environmental Protection Agency via the Environmental Protection Division of the Georgia Department of Natural Resources, a contract with the Metropolitan North Georgia Planning District, contracts with local governmental entities, and transfers from the Commission's General Fund.

Atlanta Regional Commission
NOTES TO FINANCIAL STATEMENTS
December 31, 2010

The *regional planning & geographic information systems (GIS) programs fund* is used to account for the operations of the Economic Development element of the Commission's work program, including the Economic Development Information System (EDIS) and related GIS work. The GIS work is conducted as part of the GIS subelement of the Commission's work program. The Georgia Department of Community Affairs, Georgia Department of Transportation, and transfers from the Commission's General Fund provide funding.

The *governmental services fund* is used to account for the operations of the Community Services 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 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.

The *agency fund* accounts for assets held by the Commission on behalf of Local governments pursuant to the River/Lake water usage settlement agreement.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this limitation. The ARC has elected not to follow subsequent private-sector guidance.

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.

Atlanta Regional Commission
NOTES TO FINANCIAL STATEMENTS
December 31, 2010

D. Assets, liabilities, and net assets or 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 IV.A.)

2. Internal Balances and Due to/from Other Funds

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

3. 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

4. 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. At December 31, 2010, the Commission had recorded a liability for accrued vacation of \$918,860.

Atlanta Regional Commission
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2010

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.

5. 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.

II. Reconciliation of government-wide and fund financial statements

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net assets – governmental activities* as reported in the government-wide statement of net assets. The details of the difference between the *fund balance* and the *net assets* are as follows:

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is capitalized and allocated over their estimated useful lives as depreciation expense. The adjustment to increase *fund balance – total governmental funds* to arrive at *net assets – activities* is the total amount of capital assets net of accumulated depreciation.

Capital Assets	\$1,261,055	
Accumulated Depreciation	<u>1,137,152</u>	
Net Assets		<u>\$123,903</u>

Another element of that reconciliation explains that long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. The adjustment to reduce *fund balance – governmental funds* to arrive at *net assets – governmental activities* is the amount of compensated absences which comprise long-term liabilities.

(\$918,860)

Also, the internal service fund is used by management to charge the costs of information technology to individual funds. The net assets of the internal service fund reduce *fund balance – governmental activities* to arrive at *net assets – governmental activities*.

(\$22,425)

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The reconciliation following the governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net assets of governmental activities* as reported in the government-wide statement of activities. The details of this reconciliation are as follows:

Atlanta Regional Commission
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2010

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlays	\$ 118,448
Depreciation expense	<u>\$ (76,480)</u>

Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i> .	<u>\$ 41,968</u>
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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 capital outlays, depreciation expense and other proprietary fund usage charges are:

Internal service fund capital asset additions	\$ (16,314)
Internal service fund depreciation expense	<u>\$36,683</u>

Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i> .	<u>\$20,369</u>
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Another element of that reconciliation states that “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.”

Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i> due to an decrease in compensated absences	<u>\$33,619</u>
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III. 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.

Atlanta Regional Commission
NOTES TO FINANCIAL STATEMENTS
December 31, 2010

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

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

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

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

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

The Fiduciary Funds are used to account for assets held in a trust or agency 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, 2010:

Personnel, Fringe benefit and Indirect costs in the General Fund exceeded budget by \$227,423, \$237,810 and \$199,939 respectively. Costs associated with the departure of two senior management employees in 2010 resulted in unbudgeted personnel, fringe and indirect costs. Capital outlay exceeded budget by \$62,135 due to purchase of two agency cars and expanding office facility needs. Other operating expenditures exceeded budget by \$175,702. Various unanticipated costs account for this difference. These over expenditures were funded by savings in other expenditure lines and fund balance.

Equipment cost exceeded budget in the Transportation fund by \$6,734 due to computer hardware purchases. Unspent money in other budget expenditure lines was used to fund this over expenditure.

Contractual costs exceeded budget in the Workforce Development fund by approximately \$3 million

Atlanta Regional Commission
NOTES TO FINANCIAL STATEMENTS
December 31, 2010

due to an increase in program activity which was funded by Federal funds from the American Recovery and Reinvestment Act (ARRA). Equipment, supplies and other expenditures exceeded budget by \$87,185, \$1,734 and \$201,217 respectively. These expenses exceeded budget due to the ARRA program activity.

Travel and Equipment costs in the Aging fund exceeded budget by \$1,968 and \$7,747 respectively. The difference was due to unanticipated travel costs and additional computer hardware purchases. Unspent money in other budget expenditure lines was used to fund this over expenditure.

Water Quality and Supply revenue and expenses exceeded budget by approximately \$1 million due to litigation costs associated with tri-state water conflict litigation (Water Wars). This expenditure was funded by greater than anticipated revenue and unspent money in other budget expenditure lines.

Personnel, Fringe benefit and Indirect costs in the Regional Planning & GIS fund exceeded budget by \$467, \$8,387 and \$44,668 respectively due to additional personnel needs for program activities. Savings in other expenditure lines funded these additional costs.

Equipment cost exceeded budget in the Governmental Services fund by \$5,032 due to computer hardware purchases. Other operating expenditures exceeded budget by \$29,565 due to various unanticipated costs in the program. Savings in other expenditure lines funded these additional costs.

IV. Detailed notes on all funds

A. Deposits and investments

At December 31, 2010, the Commission's carrying amount of cash deposits and investments for all funds, except for the Pension Trust Fund and OPEB Trust Fund was \$7,654,225. 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 AAAM 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. The Commission has classified the Georgia Fund 1 funds as cash and cash equivalents; therefore, cash includes \$5,753,290 in Georgia Fund 1. As of December 31, 2010, the Georgia Fund 1 had a weighted average maturity of 41 days and a credit rating of AAAM.

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, 2010, of the \$2,775,523 bank balance, \$250,000 was covered by

Atlanta Regional Commission
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2010

federal depository insurance. Of the remaining balance, \$2,525,523 was collateralized using the pooled method by the trust department at SunTrust Bank's group of Public Depositors.

The amounts included in the Pension and OPEB Trust Funds as Cash and Investments are \$31,467,874.

This is invested as follows:

Short-term Investments	\$1,273,487
Fixed Income Securities	11,564,311
Equity Securities	<u>18,630,076</u>
	<u>\$31,467,874</u>

As of December 31, 2010, the ARC's Credit and Interest Rate Risk related to Fixed Income Securities is as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Duration (Years)</u>	<u>Weighted Average Quality</u>
Total Return Fund	\$7,029,605	4.52	A
Real Return Fund	2,019,929	6.68	A
Diversified Income Fund	<u>2,514,777</u>	6.19	BB
	<u>\$11,564,311</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 Statement limits the pension investments to the following maximum percentages: Domestic securities 30%, Non-domestic securities 10%, and Fixed income investments and Cash 60%.

B. Receivables

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

Receivables:	<u>Due from Grantor</u>	<u>Advances due from Subgrantees</u>	<u>Gross Receivables</u>
General Fund	\$ 25,061	\$ -	25,061
Transportation Programs	3,291,518	-	3,291,518
Workforce Development	1,460,316	-	1,460,316
Governmental Services	33,439	-	33,439
Water Quality & Supply	262,016	-	262,016
Regional Planning & GIS	237,862	-	237,862
Aging Programs	<u>3,823,208</u>	<u>410,538</u>	<u>4,233,746</u>
Total	<u>\$9,133,420</u>	<u>\$ 410,538</u>	<u>\$9,543,958</u>

Atlanta Regional Commission
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2010

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

	<u>Unearned</u>
GA DOL Summer Youth	\$ 1,426
DHR Web CHAT 11	30,800
Kaiser Community Garden Initiative	28,419
FTA Regional Transit Implementation	110,227
Water Wars 2007	144,139
Water Wars 2010	3,397,500
Work Family/Ceridian	370
Aerial Imagery	92,850
ARC Direct Comm – Growth	10,000
General Fund	<u>98,210</u>
Total deferred/unearned revenue for governmental funds and governmental activities	<u>\$3,913,941</u>

C. Capital assets

Capital asset activity for the year ended December 31, 2010 was as follows:

Primary Government

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Equipment	\$195,706	\$99,992	\$ (34,293)	\$261,405
Furnishings	527,389	2,143	-	529,532
Software	353,435	-	(64,319)	289,116
Hardware	<u>286,831</u>	<u>16,313</u>	<u>(122,142)</u>	<u>181,002</u>
Total capital assets being depreciated	1,363,361	118,448	(220,754)	1,261,055
Less accumulated depreciation for:				
Equipment	(176,782)	(32,402)	34,294	(174,890)
Furnishings	(507,173)	(7,396)	-	(514,569)
Software	(353,435)	-	64,319	(289,116)
Hardware	<u>(244,036)</u>	<u>(36,682)</u>	<u>122,141</u>	<u>(158,577)</u>
Total accumulated depreciation	(1,281,426)	(76,480)	220,754	(1,137,152)
Governmental activities capital assets, net	<u>\$ 81,935</u>	<u>\$ 41,968</u>	<u>\$ -</u>	<u>\$ 123,903</u>

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

Governmental Activities:	
General Government	\$39,797
Internal Service Fund	<u>36,683</u>
	<u>\$76,480</u>

Atlanta Regional Commission
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2010

D. Inter-fund receivables, payables, and transfers

Due to/from other funds:

All cash accounts are held by the General Fund which results in payables between the General Fund and all other funds. These inter-fund balances represent short-term loans between the respective funds. The composition of inter-fund balances as of December 31, 2010, 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	\$2,207,437	
Workforce Development	800,557	
Aging Programs	2,994,689	
Water Quality and Supply	268,326	
Regional Planning & GIS Programs	126,080	
Government Services	32,659	
Non-major enterprise funds	209,925	
Due to other major governmental funds:		
Transportation Programs		\$125,267
Workforce Development		59,887
Aging Programs		1,806,709
Water Quality and Supply		3,829,626
Regional Planning & GIS Programs		176,816
Governmental Services		759
Non-major enterprise funds		10,838
Internal Service Fund		11,405
<u>Other major governmental funds</u>		
Due from General Fund	5,999,064	
Due to General Fund		6,429,748
<u>Non-major enterprise funds</u>		
Due from General Fund	10,838	
Due to General Fund		209,925
<u>Internal service fund</u>		
Due from General Fund	11,405	
Due to General Fund		-
	<u>\$12,660,980</u>	<u>\$12,660,980</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.

Atlanta Regional Commission
NOTES TO FINANCIAL STATEMENTS
December 31, 2010

	<u>General Fund</u>	<u>Major Governmental Funds</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total</u>
Transfers In:				
From general fund	\$ -	\$ 3,395,958	\$ 191,107	\$ 3,587,065
From non-major enterprise funds	17,609	-	-	17,609
Transfers out:				
To general fund	-	-	(17,609)	(17,609)
To transportation programs	(1,103,256)	-	-	(1,103,256)
To workforce programs	(630)	-	-	(630)
To aging programs	(552,020)	-	-	(552,020)
To water quality & supply	(544,783)	-	-	(544,783)
To regional planning & GIS	(516,308)	-	-	(516,308)
To governmental services	(678,961)	-	-	(678,961)
To non-major enterprise funds	(191,107)	-	-	(191,107)
Total Transfers	<u>\$ (3,569,456)</u>	<u>\$ 3,395,958</u>	<u>\$ 173,498</u>	<u>\$ -</u>

E. Leases

The Commission leases office facilities and career resource centers for the Workforce 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 a 7 year lease term and Gwinnett County has a 10-year lease term. Total cost for such leases were \$1,040,061 for the year ended December 31, 2010. The future minimum lease payments for these leases, subject to cancellation provisions, are as follows:

	<u>R. Charles Loudermilk Sr. Center (Exp. 12/31/2024)</u>	<u>Clayton County Office Space (Exp. 4/30/2015)</u>	<u>Gwinnett County Office Space Exp. (8/31/2020)</u>	<u>Total</u>
2011	836,740	139,081	69,791	1,045,612
2012	836,740	143,230	143,410	1,123,380
2013	836,740	147,518	147,671	1,131,929
2014	836,740	151,945	152,126	1,140,811
2015	878,600	52,170	156,693	1,087,463
2016-2020	4,437,160	-	675,170	5,112,330
2021-2024	<u>3,691,040</u>	<u>-</u>	<u>119,908</u>	<u>3,810,948</u>
Total	<u>\$12,353,760</u>	<u>\$633,944</u>	<u>\$1,464,769</u>	<u>\$14,452,473</u>

F. Long-term debt

Changes in long-term liabilities:

Long-term liability activity for the year ended December 31, 2010 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
Compensated Absences	<u>\$952,479</u>	<u>\$755,921</u>	<u>\$789,540</u>	<u>\$918,860</u>	<u>\$694,566</u>

Atlanta Regional Commission
NOTES TO FINANCIAL STATEMENTS
December 31, 2010

Compensated absences are liquidated by the General Fund.

V. 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, 2010. No provisions have been made in the financial statements of the Commission for the year ended December 31, 2010, 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 in a designated reserve (see Note V.E.) for claim settlement and pays for such claims on a reimbursement basis as they become due. The amount of the designated reserve 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. During the year, when claims are expensed, the designated reserve is reduced by the amount of 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.

Atlanta Regional Commission
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2010

Basis for Estimating the Reserve for Unemployment Compensation	
a) 1 percent of 2010 budgeted personnel cost	\$99,671
b) Total projected liability	<u>-</u>
c) The sum of a) plus b) above	<u>\$99,671</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 2010 from the local units of government:

Unit	Amount
City of Atlanta	\$ 290,420
Cherokee County	207,900
Clayton County	283,900
Cobb County	678,800
DeKalb County	713,280
Douglas County	130,800
Fayette County	108,700
Fulton County	691,400
Gwinnett County	759,300
Henry County	194,800
Rockdale County	<u>87,000</u>
Total	<u>\$4,146,300</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 Circular No. A-87 (OMB A-87), Attachment 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

Atlanta Regional Commission
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2010

notified the Commission that it need no longer submit its plans for approval by HHS. HHS only required that the Commission annually prepare and retain its plan for subsequent HHS review unless directed by HHS to submit the plan for approval. The Commission prepared and is retaining its plan for 2010. The plan established a fixed rate of 39 percent of direct salaries, wages and fringe benefits.

Departmental indirect costs for the departments of Support Services, Community Services, and Comprehensive Planning 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 2010. The plans established a fixed rate with carry-forward of 18.1 percent for the Support Services Department, 4.0 percent for the Community Services Department, and 15.5 percent for Comprehensive Planning. 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. Designated for Specific Fund Purposes

Designation for Unemployment Self-Insurance. In 1985, the Commission established this reserve to provide for the direct reimbursement to the State of Georgia for unemployment compensation claims. See Note V.A. for an explanation of the basis for establishing the amount of the designation. The 2010 target amount was \$99,671 (one percent of 2010 budgeted personnel costs).

Designated Fund Balance for Unemployment

	<u>2010</u>	<u>2009</u>
Balance - January 1	\$87,001	\$91,170
Claims processed against reserve	-	-
Increase (Decrease)	<u>12,670</u>	<u>(4,169)</u>
Balance - December 31	<u>\$99,671</u>	<u>\$87,001</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 Circular A-133 (OMB A-133). This Circular requires subrecipients to have made periodic independent audits of their operations. Circular OMB A-133 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 Circular. Many of these subrecipients' audits for or including the year ended December 31, 2010 have not yet been performed. Accordingly, the ARC's compliance with this Circular OMB A-133 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

Atlanta Regional Commission
NOTES TO FINANCIAL STATEMENTS
December 31, 2010

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 and Fidelity Investments. The Commission provides a 50% match to employee contributions for up to 3% of salaries. For the year ended December 31, 2010, employee contributions to the 403(b)/457 plans were \$752,132 while the Commission's contribution to the plans totaled \$109,563. The market values of the Fidelity 403(b) and 457 plans at December 31, 2010 were \$4,289,442 and \$230,672, respectively. The market values of the Lincoln 403(b) and 457 at December 31, 2010 were \$3,823,169 and \$117,740, respectively.

H. Other post-employment benefits

Plan description. In addition to the pension benefits described in Note V.I., the Commission provides post-retirement 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-retirement 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, 2010. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 7.5 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 \$462 per month and the premium paid on behalf of married retirees under age 65 is assumed to be either \$785 per month (for current retirees and those future retirees who have earned at least 20 years of service as of January 1, 2004), \$623 per month (for those future retirees who have earned at least 12 years of service as of January 1, 2004), or \$462 otherwise.

At age 65 and older, the premiums are assumed to be 80% of the premiums under age 65. The reason retiree health insurance premiums at age 65 and older are assumed to be 80% of the premiums under age 65, is because at age 65, retirees are insured through a Medicare Advantage Plan. The premiums for the

Atlanta Regional Commission
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2010

Medicare Advantage Plan are lower than the premiums for the traditional health insurance plan under which retirees younger than age 65 are covered. All premiums are assumed to increase at the rate of 5.0% per year after 2010.

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, 2010 were based upon actuarial calculations made from the January 1, 2010 census data. The requirement, expressed as a percent of annual covered payroll is 4.79 percent (vs. 3.80 percent in 2009).

Annual OPEB Cost. The contribution for the twelve-month period ended December 31, 2010 was \$443,964, solely from the Commission in accordance with actuarially determined contribution requirements determined through an actuarial valuation performed at January 1, 2010. The annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2010 and the two preceding years were as follows:

<u>Fiscal Year Ended</u>	Annual <u>OPEB Cost</u>	Percentage of Annual OPEB Cost <u>Contributed</u>	Net OPEB <u>Obligation(Asset)</u>
12/31/2008	\$354,855	100%	0
12/31/2009	\$335,616	100%	0
12/31/2010	\$443,964	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.

Atlanta Regional Commission
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2010

Funding status and progress. The funded status of the plan as of January 1, 2010 was as follows:

Actuarial accrued liability (AAL)	\$5,778,991
Actuarial Value of plan assets	<u>4,720,778</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$1,058,213</u>
Funded ratio (actuarial value of plan assets / AAL)	81.7%
Covered payroll (active plan members)	\$9,262,027
UAAL as a percentage of covered payroll	11.4%

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, 2010</i>
(a) Actuarial Cost Method	<i>Aggregate</i>
(b) Rate of Return on Investments	<i>7.5%</i>
(c) Projected Salary Increase	<i>4.25%</i>
(d) Post-retirement Benefit Increase	<i>1.0%</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 open</i>
(h) Remaining Amortization Period	<i>30 years</i>
(i) Asset Valuation Method	<i>Two year average market value</i>

As of January 1, 2010, the number of plan participants included 28 retirees receiving benefits and 152 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. The Plan provides retirement, death and disability benefits to plan members and beneficiaries. Salem Trust Company 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.

The Plan issues a stand-alone financial report. This report can be obtained from the Atlanta Regional

Atlanta Regional Commission
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2010

Commission at the following address:

Atlanta Regional Commission
 Financial Services Division
 40 Courtland St, NE
 Atlanta, GA 30303

For the plan year ended December 31, 2010, total plan year payroll for the employees covered by the Plan was \$9,262,027, while total plan year payroll for all employees was \$11,143,501.

As of January 1, 2010, Plan membership consisted of:

(a) Retirees and beneficiaries receiving benefits	15
(b) Terminated employees entitled to deferred benefits but not yet receiving them	97
(c) Active plan participants	79
(d) Active employees - partially vested	62
(e) Active employees - non-vested	11
(f) Eligible for medical benefits only	<u>13</u>
Total Participants	<u>277</u>

This compares with the number of plan participants at January 1, 2009, as follows:

(a) Retirees and beneficiaries receiving benefits	14
(b) Terminated employees entitled to deferred benefits but not yet receiving them	92
(c) Active plan participants	75
(d) Active employees - partially vested	57
(e) Active employees - non-vested	15
(f) Eligible for medical benefits only	<u>13</u>
Total Participants	<u>266</u>

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. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. 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.

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.

The ARC is required to contribute at an actuarially determined rate. The current minimum annualized contribution rate for the year ended December 31, 2010 was 21.5 percent of covered payroll. All active

Atlanta Regional Commission
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2010

employees are required to contribute 3 percent of compensation to the Plan on a pre-tax basis.

Funding status and progress. The funded status of the plan as of January 1, 2010 was as follows:

Actuarial accrued liability (AAL)	\$29,084,873
Actuarial Value of plan assets	<u>21,473,643</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$7,611,230</u>
Funded ratio (actuarial value of plan assets / AAL)	73.8%
Covered payroll (active plan members)	\$9,262,027
UAAL as a percentage of covered payroll	82.2%

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 and mortality trends. 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. 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.

Annual Pension Cost and Net Pension Obligation. The ARC's annual pension cost and net pension obligation (asset) to the Pension Trust Fund for the current year were as follows:

Annual required contribution	\$2,408,052
Interest from net pension obligation (asset)	0
Adjustment to net pension (asset) obligation	<u>0</u>
Annual pension cost	2,408,052
Actual contributions made (including interest to end of year)	<u>(2,408,052)</u>
Increase (decrease) in net pension obligation (asset)	0
Net pension obligation (asset), beginning of year	<u>0</u>
Net pension obligation (asset), end of year	<u>0</u>

The annual required contribution for the year ended December 31, 2010 and actuarial accrued liability were determined as part of an actuarial valuation at January 1, 2010. The annual required contribution was determined as part of an actuarial valuation using the "Individual Entry Age Normal Cost Method".

Actuarial Assumptions.

Date of Last Actuarial Valuation	January 1, 2010
(a) Actuarial Cost Method	Individual Entry Age Cost Method
(b) Rate of Return on Investments	7.5%
(c) Projected Salary Increase	4.25%
(d) Post-retirement Cost-of-living Increase	1.0%
(e) Inflation Rate	3% included in projected salary increase.
(f) Amortization Method of Unfunded Actuarial Accrued Liability	Level dollar open
(g) Remaining Amortization Period	14 years
(h) Asset Valuation Method	Two year average mkt value

Atlanta Regional Commission
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2010

<u>Plan Period From/To</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension (Asset) Obligation</u>
01/01/10-12/31/10	\$2,408,052	100.0%	0
01/01/09-12/31/09	\$1,544,249	100.0%	0
01/01/08-12/31/08	\$1,502,370	100.0%	0

Average monthly earnings are determined using all compensation, including deferred compensation and pre-tax health premiums.

Pre-retirement death benefits are available from the time the employee becomes vested in plan benefits.

Employees eligible for disability benefits continue to accrue service for purposes of determining retirement benefits.

The fair value of Pension Trust Fund assets is based on quoted market prices as of the date of this report.

Contributions required and contributions made

The ARC's funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to accumulate assets to pay benefits when due. The actuarial value of assets as of January 1, 2010 (most recent valuation) is equal to the arithmetic average of the market value of assets determined as of December 31, 2008 and December 31, 2009.

For the Plan year ended December 31, 2010, contributions totaling \$2,408,052, were made in accordance with actuarially determined contribution requirements determined through an actuarial valuation performed at January 1, 2010. The employer contributions represent approximately 26 percent of current year covered payroll.

Significant actuarial methodology and assumptions used to compute contribution requirements are the same as those used to compute the actuarial accrued liability discussed above.

Historical trend information

Historical trend information designed to provide information about the ARC's progress made in accumulating sufficient assets to pay benefits due is presented as follows:

<u>Plan period from/to</u>	<u>1/1/10 to 12/31/10</u>	<u>1/1/09 to 12/31/09</u>	<u>1/1/08 to 12/31/08</u>
Actuarial value of assets expressed as a percentage of actuarial accrued liability	73.8%	64.7%	92.0%
Unfunded actuarial accrued liability expressed as a percentage of covered payroll	82.2%	104.4%	22.9%

Atlanta Regional Commission
NOTES TO FINANCIAL STATEMENTS
December 31, 2010

Actual employer contributions
expressed as a percentage of
required contribution

100%

100%

100%

Additional required historical data is provided as Required Supplementary Information after the Notes to Financial Statements.

**Required Supplementary Information
Atlanta Regional Commission Pension Fund**

December 31, 2010

**Other Post Retirement 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)
1/1/2008	\$ 4,455,880	\$ 3,878,467	\$ (577,413)	114.9%	\$ 7,860,603	0.0%
1/1/2009	3,600,994	4,741,670	1,140,676	75.9%	8,836,659	12.9%
1/1/2010	4,720,778	5,778,991	1,058,213	81.7%	9,262,027	11.4%

Notes

- (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 Retirement Benefits Trust Fund
Schedule of Employer Contributions (Unaudited)**

Year Ended 31-Dec	Annual Required Contribution	Percentage Contributed	Annual OPEB Cost	Percentage Contributed
2008	\$ 354,855	100%	\$ 354,855	100%
2009	335,616	100%	335,616	100%
2010	443,964	100%	443,964	100%

**Pension 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)
1/1/2008	\$ 20,576,756	\$ 22,377,078	\$ 1,800,322	92.0%	\$ 7,860,603	22.9%
1/1/2009	16,879,063	26,102,434	9,223,371	64.7%	8,836,659	104.4%
1/1/2010	21,473,643	29,084,873	7,611,230	73.8%	9,262,027	82.2%

Notes

- (1) Asset valuation method is the two year average market value.
- (2) See methodologies and assumptions used for this schedule in the notes to the financial statements.

**Pension Fund
Schedule of Employer Contributions (Unaudited)**

Year Ended 31-Dec	Annual Required Contribution	Percentage Contributed	Annual Pension Cost	Percentage Contributed
2008	\$ 1,502,370	100%	\$ 1,502,370	100%
2009	1,544,249	100%	1,544,249	100%
2010	2,408,052	100%	2,408,052	100%

**The Atlanta Regional Commission
Fiduciary and Agency Funds
Year ended December 31, 2010**

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.

Agency Fund

River/Lake Water Usage Settlement Agreement – Established to account for receipt and disbursement of money held on behalf of participants of the proposed Water Storage Settlement Agreement.

**Atlanta Regional Commission
Combining Statement of Fiduciary Net Assets
Pension Trust Fund, and OPEB Trust Fund
December 31, 2010**

	<u>Pension Trust Fund</u>	<u>OPEB Trust Fund</u>	<u>Total Pension Trust Fund and OPEB Trust Fund</u>
ASSETS			
Receivables			
Accrued interest	\$ 193,509	\$ 42,478	\$ 235,987
Due from employees	51,608		51,608
Investments, at fair value			
Short term	1,044,259	229,228	1,273,487
Fixed	9,482,735	2,081,576	11,564,311
Equities	15,351,455	3,278,621	18,630,076
Total investments	<u>25,878,449</u>	<u>5,589,425</u>	<u>31,467,874</u>
Total assets	<u>26,123,566</u>	<u>5,631,903</u>	<u>31,755,469</u>
LIABILITIES			
NET ASSETS			
Net assets held in trust	<u>26,123,566</u>	<u>5,631,903</u>	<u>31,755,469</u>
Total net assets	<u>\$ 26,123,566</u>	<u>\$ 5,631,903</u>	<u>\$ 31,755,469</u>

Atlanta Regional Commission
Combining Statement of Changes in Fiduciary Net Assets
Defined Benefit Pension Plan
and OPEB Trust Fund
For the Year Ended December 31, 2010

	<u>Pension Trust Fund</u>	<u>OPEB Trust Fund</u>	<u>Total Pension Trust Fund and OPEB Trust Fund</u>
ADDITIONS			
Contributions			
Atlanta Regional Commission			
Pension fund	\$ 2,408,052	\$ -	\$ 2,408,052
Post retirement health care	-	443,964	443,964
Employees			
Pension fund	299,563	-	299,563
	<u>2,707,615</u>	<u>443,964</u>	<u>3,151,579</u>
Investment earnings:			
Net appreciation (depreciation) in fair value of investments	1,970,276	427,547	2,397,823
Interest	140	35	175
Dividends	845,750	185,653	1,031,403
Total investment earnings	<u>2,816,166</u>	<u>613,235</u>	<u>3,429,401</u>
Less investment expense	11,620	2,510	14,130
Net investment income	<u>2,804,546</u>	<u>610,725</u>	<u>3,415,271</u>
Total additions	<u>5,512,161</u>	<u>1,054,689</u>	<u>6,566,850</u>
DEDUCTIONS			
Plan disbursements			
Benefits paid	830,166	-	830,166
Premiums paid	-	136,524	136,524
Administrative expenses	32,072	7,040	39,112
Total deductions	<u>862,238</u>	<u>143,564</u>	<u>1,005,802</u>
Change in Net Assets - retirement plan - and post retirement health care plan	4,649,923	911,125	5,561,048
Net Assets - Beginning of period	<u>21,473,643</u>	<u>4,720,778</u>	<u>26,194,421</u>
Net Assets - End of period	<u>\$ 26,123,566</u>	<u>\$ 5,631,903</u>	<u>\$ 31,755,469</u>

**Atlanta Regional Commission
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2010**

	<u>River/Lake Water Usage Settlement Agreement</u>
ASSETS	
River/Lake Water Usage Settlement Agreement	
Cash and cash equivalents	\$ -
Total current assets	<u>-</u>
Total assets	<u>-</u>
LIABILITIES	
Current liabilities	
Due to Local governments pursuant to the River/Lake water usage settlement agreement	\$ -
Total current liabilities	<u>-</u>

**Atlanta Regional Commission
Statement of Changes in Fiduciary Assets and Liabilities
Agency Funds
For Fiscal Year Ended December 31, 2010**

ASSETS

	<u>Balance January 1, 2010</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 2010</u>
Assets				
River/Lake Water Usage Settlement Agreement				
Cash and cash equivalents	\$ 3,262,975	57,608	3,320,583	\$ -
Total Assets	<u>\$ 3,262,975</u>	<u>57,608</u>	<u>3,320,583</u>	<u>\$ -</u>

LIABILITIES

Liabilities				
Due to Local governments pursuant to the River/Lake water usage settlement agreement	\$ 3,262,975	57,608	3,320,583	\$ -
Total Liabilities	<u>\$ 3,262,975</u>	<u>57,608</u>	<u>3,320,583</u>	<u>\$ -</u>

**The Atlanta Regional Commission
Non-Major Enterprise Funds
Year ended December 31, 2010**

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. **Information Services** – Include (1) the Decision Resources Center, which provides customized data and expert staff resources to businesses and others, and (2) the Publications Clearinghouse, which sells publications and maps to the general public.
2. **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.
3. **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.
4. **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.
5. **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.
6. **Local Government Outreach** – Covers (1) planning, recruitment and tuition billing for the Management Development Program conducted for local governments by the Carl Vinson Institute of Government at the University of Georgia, (2) planning and leadership development to local government officials and staff through the Community Planning Academy (CPA), and (3) technical assistance to local governments including executive recruitment, human resource management, community and leadership development, and quality growth management and implementation.
7. **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.

**Atlanta Regional Commission
Combining Statement of Net Assets
Non Major Enterprise Funds
December 31, 2010**

	<u>Information Services</u>	<u>Aging Programs</u>	<u>Metropolitan River Protection Act Reviews</u>	<u>State of the Region</u>	<u>Regional Leadership Institute & Memberships</u>	<u>Local Government Outreach</u>
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	3,652	-	5,000	21	2,165
Total current assets	<u>-</u>	<u>3,652</u>	<u>-</u>	<u>5,000</u>	<u>21</u>	<u>2,165</u>
Total assets	<u>-</u>	<u>3,652</u>	<u>-</u>	<u>5,000</u>	<u>21</u>	<u>2,165</u>
LIABILITIES						
Current liabilities						
Accounts payable and accrued expenses	-	3,652	-	5,000	21	2,165
Due to other funds	-	-	-	-	-	-
Total current liabilities	<u>-</u>	<u>3,652</u>	<u>-</u>	<u>5,000</u>	<u>21</u>	<u>2,165</u>
Total liabilities	<u>-</u>	<u>3,652</u>	<u>-</u>	<u>5,000</u>	<u>21</u>	<u>2,165</u>
NET ASSETS						
Unrestricted (deficit)	-	-	-	-	-	-
Total net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>LINK Program</u>	<u>Total</u>
\$ 209,925	\$ 209,925
-	10,838
<u>209,925</u>	<u>220,763</u>
<u>209,925</u>	<u>220,763</u>
-	10,838
<u>209,925</u>	<u>209,925</u>
<u>209,925</u>	<u>220,763</u>
<u>209,925</u>	<u>220,763</u>
<u>\$ -</u>	<u>\$ -</u>

Atlanta Regional Commission
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Non Major Enterprise Funds
For the Year Ended December 31, 2010

	<u>Information Services</u>	<u>Aging Programs</u>	<u>Metropolitan River Protection Act Reviews</u>	<u>State of the Region</u>	<u>Regional Leadership Institute & Memberships</u>
OPERATING REVENUES					
Charges for services	\$ 1,441	\$ 143,897	\$ 11,500	\$ 103,478	\$ 153,308
Total revenues	<u>1,441</u>	<u>143,897</u>	<u>11,500</u>	<u>103,478</u>	<u>153,308</u>
OPERATING EXPENSES					
Personnel	-	35,080	57,328	-	-
Fringe benefits	-	20,697	33,824	-	-
Travel	-	-	32	-	969
Supplies	-	-	-	-	1,083
Contractual	-	56,023	179	-	5,000
Indirect costs	-	23,984	49,678	-	-
Other operating expenses	499	300	10,371	94,625	147,456
Total expenses	<u>499</u>	<u>136,084</u>	<u>151,412</u>	<u>94,625</u>	<u>154,508</u>
Operating Income (Loss)	<u>942</u>	<u>7,813</u>	<u>(139,912)</u>	<u>8,853</u>	<u>(1,200)</u>
NONOPERATING REVENUE(EXPENSES)					
Transfers in	-	-	139,912	-	1,200
Transfers out	(942)	(7,813)	-	(8,853)	-
Total nonoperating revenue(expenses)	<u>(942)</u>	<u>(7,813)</u>	<u>139,912</u>	<u>(8,853)</u>	<u>1,200</u>
Change in net assets	-	-	-	-	-
Total net assets - beginning	-	-	-	-	-
Total net assets - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

1943

<u>Local Government Outreach</u>	<u>LINK Program</u>	<u>Total</u>
<u>\$ 41,257</u>	<u>\$ 301,782</u>	<u>\$ 756,663</u>
<u>41,257</u>	<u>301,782</u>	<u>756,663</u>
869	20,476	113,753
513	12,081	67,115
291	6,589	7,881
1,654	2,684	5,421
9,588	1,490	72,280
594	14,000	88,256
<u>28,041</u>	<u>294,163</u>	<u>575,455</u>
<u>41,550</u>	<u>351,483</u>	<u>930,161</u>
<u>(293)</u>	<u>(49,701)</u>	<u>(173,498)</u>
294	49,701	191,107
<u>(1)</u>	<u>-</u>	<u>(17,609)</u>
<u>293</u>	<u>49,701</u>	<u>173,498</u>
-	-	-
-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Atlanta Regional Commission
Combining Statement of Cash Flows
Non Major Enterprise Funds
For the Year Ended December 31, 2010**

	Information Services	Aging Programs	Metropolitan River Protection Act Reviews	State of the Region
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 1,441	\$ 143,897	\$ 11,500	\$ 103,478
Payments to suppliers	-	(56,023)	(179)	-
Payments to employees	-	(55,777)	(91,184)	-
Receipts from interfund services provided	-	-	-	-
Payments for interfund services used	-	(27,636)	(49,678)	-
Other receipts (payments)	(499)	3,352	(10,371)	(94,625)
Net cash provided (used) by operating activities	<u>942</u>	<u>7,813</u>	<u>(139,912)</u>	<u>8,853</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer from other funds	-	-	139,912	-
Transfer to other funds	(942)	(7,813)	-	(8,853)
Net cash provided (used) by noncapital financing activities	<u>(942)</u>	<u>(7,813)</u>	<u>139,912</u>	<u>(8,853)</u>
Net increase (decrease) in cash and cash equivalents	-	-	-	-
Cash and cash equivalents at beginning of year	-	-	-	-
Cash and cash equivalents at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	\$ 942	\$ 7,813	\$ (139,912)	\$ 8,853
Change in assets and liabilities:				
(Increase) decrease in due from other funds	105	224	-	(3,376)
(Increase) decrease in unearned revenue	-	-	-	-
Increase (decrease) in accounts and other payables	(105)	(224)	-	3,376
Increase (decrease) in due to other funds	-	-	-	-
Net cash provided (used) by operating activities	<u>\$ 942</u>	<u>\$ 7,813</u>	<u>\$ (139,912)</u>	<u>\$ 8,853</u>

Regional Leadership Institute & Memberships	Local Government Outreach	LINK Program	Total
\$ 153,308	\$ 41,257	\$ 301,782	\$ 756,663
(6,083)	(11,242)	(4,174)	(77,701)
(969)	(1,673)	(39,146)	(188,749)
-	-	95,513	95,513
-	(594)	(14,000)	(91,908)
(147,456)	(28,041)	(294,163)	(571,803)
<u>(1,200)</u>	<u>(293)</u>	<u>45,812</u>	<u>(77,985)</u>
1,200	294	49,701	191,107
-	(1)	-	(17,609)
<u>1,200</u>	<u>293</u>	<u>49,701</u>	<u>173,498</u>
-	-	95,513	95,513
-	-	114,412	114,412
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 209,925</u>	<u>\$ 209,925</u>
\$ (1,200)	\$ (293)	\$ (49,701)	\$ (173,498)
(21)	5,345	-	2,277
-	(1,250)	-	(1,250)
21	(4,095)	-	(1,027)
-	-	95,513	95,513
<u>\$ (1,200)</u>	<u>\$ (293)</u>	<u>\$ 45,812</u>	<u>\$ (77,985)</u>

Atlanta Regional Commission
Schedule of Capital Assets Used in the Operation of Governmental Funds
By Function and Activity
For the Year Ended December 31, 2010

	<u>General Assets 12/31/2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>General Assets 12/31/2010</u>
General Government	\$ 849,100	\$ 102,134	\$ (43,456)	\$ -	\$ 907,778
Internal Service	514,261	16,314	(177,298)	-	353,277
TOTALS	<u>\$ 1,363,361</u>	<u>\$ 118,448</u>	<u>\$ (220,754)</u>	<u>\$ -</u>	<u>\$ 1,261,055</u>

STATISTICAL SECTION

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.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how the Agency's financial performance and well-being have changed over time.	81
Revenue Capacity This schedule contains information to help the readers assess the Commission's General Fund revenues from external sources.	88
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the commission's financial activities take place.	89
Operating Information 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.	94

Except where noted, the information in these schedules is derived from the Atlanta Regional Commission's comprehensive annual financial reports for the relevant year. The Commission implemented GASB Statement No. 34 in fiscal year 2000.

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Atlanta Regional Commission
Table I

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

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Governmental activities										
Invested in capital assets	\$ 494,986	\$ 391,950	\$ 259,628	\$ 237,923	\$ 333,110	\$ 205,444	\$ 215,585	\$ 165,777	\$ 81,935	\$ 123,903
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	1,973,705	3,064,477	3,978,510	4,767,821	4,972,143	5,178,830	5,216,482	5,318,976	5,526,463	5,709,875
Total governmental activities net assets	<u>\$ 2,468,691</u>	<u>\$ 3,456,427</u>	<u>\$ 4,238,138</u>	<u>\$ 5,005,744</u>	<u>\$ 5,305,253</u>	<u>\$ 5,384,274</u>	<u>\$ 5,432,067</u>	<u>\$ 5,484,753</u>	<u>\$ 5,608,398</u>	<u>\$ 5,833,778</u>
Business-type activities										
Invested in capital assets	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-	-	-	-
Total business-type activities net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Commission										
Invested in capital assets	\$ 494,986	\$ 391,950	\$ 259,628	\$ 237,923	\$ 333,110	\$ 205,444	\$ 215,585	\$ 165,777	\$ 81,935	\$ 123,903
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	1,973,705	3,064,477	3,978,510	4,767,821	4,972,143	5,178,830	5,216,482	5,318,976	5,526,463	5,709,875
Total Commission net assets	<u>\$ 2,468,691</u>	<u>\$ 3,456,427</u>	<u>\$ 4,238,138</u>	<u>\$ 5,005,744</u>	<u>\$ 5,305,253</u>	<u>\$ 5,384,274</u>	<u>\$ 5,432,067</u>	<u>\$ 5,484,753</u>	<u>\$ 5,608,398</u>	<u>\$ 5,833,778</u>

Atlanta Regional Commission
Table II

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

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Expenses										
Governmental activities:										
General government	\$ (89,434)	\$ (5626,879)	\$ 1,775,948	\$ 200,206	\$ 406,641	\$ 446,711	\$ 1,231,047	\$ 1,180,497	\$ 1,898,190	\$ 5,062,417
Transportation planning	6,074,092	4,978,930	3,590,874	5,136,847	6,608,571	9,456,079	8,578,093	7,526,698	7,608,988	7,508,785
Commute options	3,324,499	3,120,149	3,487,696	3,143,402	4,800,339	5,362,841	5,356,114	5,438,439	5,612,437	2,190,827
Land use	2,370,823	1,870,603	1,817,976	1,968,693	1,972,054	1,807,775	1,724,448	2,568,302	2,350,555	2,587,720
Environmental planning	2,065,380	5,886,852	4,126,522	1,977,178	2,419,974	2,826,515	3,119,878	4,936,299	5,197,199	4,929,836
Data research	586,767	736,334	798,408	786,859	834,155	994,106	987,112	1,841,705	1,737,002	1,876,920
Workforce development	4,838,335	6,500,042	6,766,447	6,322,401	6,713,658	5,516,814	5,941,312	7,826,524	12,645,134	13,544,536
Geographic information systems	592,965	775,019	927,639	982,755	1,176,708	1,167,623	574,770	385,460	330,783	854,039
Aging services	13,536,966	14,579,658	15,275,690	17,735,328	19,157,742	18,134,388	20,394,135	22,568,771	22,653,037	25,269,407
Governmental and human services	2,377,742	1,583,425	530,362	525,815	560,640	644,784	668,271	745,282	701,814	775,344
Total governmental activities expenses	\$ 35,678,935	\$ 39,404,133	\$ 39,097,562	\$ 38,779,484	\$ 44,649,882	\$ 46,357,636	\$ 48,575,180	\$ 55,017,977	\$ 60,735,139	\$ 64,559,831
Business-type activities:										
Communications	-	23,347	49,902	47,295	65,704	98,180	106,933	96,600	80,978	95,124
Transportation / Land use planning	149,925	107,751	872,486	133,000	26,823	580	12,863	1,908	25	-
Environmental planning	-	-	107,904	124,368	116,095	126,928	128,973	145,414	143,598	151,412
Geographic information systems	73,843	43,305	36,611	36,794	441	160	9	4	30,300	-
Aging services	203,077	185,307	141,186	294,454	257,197	268,907	181,567	277,512	128,219	136,084
Governmental and human services	206,672	303,017	196,464	169,949	232,172	250,725	620,510	540,559	615,009	547,540
Total business-type activities expenses	\$ 633,517	\$ 662,727	\$ 1,404,553	\$ 805,860	\$ 698,432	\$ 745,480	\$ 1,050,855	\$ 1,061,997	\$ 998,129	\$ 930,160
Total primary government expenses	\$ 36,312,452	\$ 40,066,860	\$ 40,502,115	\$ 39,585,344	\$ 45,348,314	\$ 47,103,116	\$ 49,626,035	\$ 56,079,974	\$ 61,733,268	\$ 65,489,991
Program Revenues										
Governmental activities:										
Operating Grants and Contributions	\$ 33,772,482	\$ 37,329,832	\$ 36,266,045	\$ 35,913,581	\$ 41,101,751	\$ 42,562,989	\$ 44,427,067	\$ 50,970,558	\$ 56,877,816	\$ 60,783,748
Total governmental activities program revenues	\$ 33,772,482	\$ 37,329,832	\$ 36,266,045	\$ 35,913,581	\$ 41,101,751	\$ 42,562,989	\$ 44,427,067	\$ 50,970,558	\$ 56,877,816	\$ 60,783,748
Business-type activities:										
Charges for services:										
Communications	-	22,210	48,435	47,129	67,975	61,691	111,475	101,371	90,178	104,918
Transportation / Land use planning	40,250	41,480	872,484	133,110	89,307	1,960	13,212	1,658	6,685	-
Environmental planning	-	-	22,140	39,150	38,085	25,250	35,250	16,195	12,250	11,500
Geographic information systems	58,809	25,273	20,505	23,577	1,219	648	114	42	-	-
Aging services	246,663	211,302	173,056	270,698	238,667	276,274	143,722	277,818	136,413	143,897
Governmental and human services	177,501	170,588	211,044	171,304	190,975	253,697	758,256	590,424	578,353	496,347
Total business-type activities program revenues	\$ 523,223	\$ 470,853	\$ 1,347,664	\$ 684,968	\$ 626,228	\$ 619,520	\$ 1,062,029	\$ 987,508	\$ 823,879	\$ 756,662
Total primary government revenues	\$ 34,295,705	\$ 37,800,685	\$ 37,613,709	\$ 36,598,549	\$ 41,727,979	\$ 43,182,509	\$ 45,489,096	\$ 51,958,066	\$ 57,701,695	\$ 61,540,410

Fiscal Year

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Net (expense)/revenue										
Governmental activities	\$ (1,906,453)	\$ (2,074,301)	\$ (2,831,517)	\$ (2,865,903)	\$ (3,548,131)	\$ (3,794,647)	\$ (4,148,113)	\$ (4,047,419)	\$ (3,857,323)	\$ (3,776,083)
Business-type activities	(110,294)	(191,874)	(56,889)	(120,892)	(72,204)	(125,960)	11,174	(74,489)	(174,250)	(173,498)
Total primary government net expense	\$ (2,016,747)	\$ (2,266,175)	\$ (2,888,406)	\$ (2,986,795)	\$ (3,620,335)	\$ (3,920,607)	\$ (4,136,939)	\$ (4,121,908)	\$ (4,031,573)	\$ (3,949,581)
General Revenues and Other Changes in										
Net Assets										
Governmental activities:										
General revenues:										
Regional Appropriations	\$ 2,665,200	\$ 3,199,900	\$ 3,633,600	\$ 3,691,300	\$ 3,738,100	\$ 3,835,700	\$ 3,947,400	\$ 4,051,400	\$ 4,121,600	\$ 4,146,300
Investment Earnings	72,180	43,293	36,517	61,987	139,059	158,074	224,617	120,991	26,078	15,281
Miscellaneous	5,112	10,718	-	1,114	42,685	5,854	12,715	2,203	7,540	13,380
Transfers	(110,294)	(191,874)	(56,889)	(120,892)	(72,204)	(125,960)	11,174	(74,489)	(174,250)	(173,498)
Total Government activities	2,632,198	3,062,037	3,613,228	3,633,509	3,847,640	3,873,668	4,195,906	4,100,105	3,980,968	4,001,463
Business-type activities:										
Transfers	110,294	191,874	56,889	120,892	72,204	125,960	(11,174)	74,489	174,250	173,498
Total business-type activities	110,294	191,874	56,889	120,892	72,204	125,960	(11,174)	74,489	174,250	173,498
Total primary government	\$ 2,742,492	\$ 3,253,911	\$ 3,670,117	\$ 3,754,401	\$ 3,919,844	\$ 3,999,628	\$ 4,184,732	\$ 4,174,594	\$ 4,155,218	\$ 4,174,961
Change in Net Assets										
Governmental activities	\$ 725,745	\$ 987,736	\$ 781,711	\$ 767,606	\$ 299,509	\$ 79,021	\$ 47,793	\$ 52,886	\$ 123,645	\$ 225,380
Business-type activities	-	-	-	-	-	-	-	-	-	-
Total primary government	\$ 725,745	\$ 987,736	\$ 781,711	\$ 767,606	\$ 299,509	\$ 79,021	\$ 47,793	\$ 52,886	\$ 123,645	\$ 225,380

Atlanta Regional Commission
Table III

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

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General fund										
Reserved	\$ 2,583,756	\$ 3,708,240	\$ 4,673,099	\$ 5,603,629	\$ 5,857,340	\$ 6,083,206	\$ 6,085,125	\$ 6,321,561	\$ 6,521,736	\$ 6,651,160
Unreserved	\$ 2,583,756	\$ 3,708,240	\$ 4,673,099	\$ 5,603,629	\$ 5,857,340	\$ 6,083,206	\$ 6,085,125	\$ 6,321,561	\$ 6,521,736	\$ 6,651,160
Total general fund										
All other governmental funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total all other governmental funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Revenues										
Regional Appropriations	\$ 2,665,200	\$3,199,900	\$ 3,633,600	\$ 3,691,300	\$ 3,738,100	\$ 3,835,700	\$ 3,947,400	\$ 4,051,400	\$ 4,121,600	\$ 4,146,300
From grantor agencies	31,621,339	35,747,889	34,307,032	34,589,653	39,146,104	40,457,628	42,293,318	48,362,280	54,935,331	58,428,271
Agency wide central support services										
indirect cost recovery	2,103,031	2,780,840	3,075,909	2,986,010	2,759,428	2,859,329	3,151,497	4,074,828	4,675,834	5,165,928
Departmental indirect cost recovery	1,032,810	1,170,612	932,947	816,970	1,192,808	1,489,437	1,468,063	1,097,637	1,057,852	1,230,823
Interest Income	72,180	43,293	36,517	61,987	139,059	158,074	224,617	120,991	26,078	15,281
Subgrantee match	2,151,143	1,581,942	1,959,013	1,323,928	1,955,649	2,105,362	2,133,746	2,608,278	1,942,482	2,355,478
Other Income	5,112	10,718	-	1,114	42,685	5,854	12,715	2,203	7,540	13,380
Total governmental activities revenues	39,650,815	44,535,194	43,945,018	43,470,962	48,973,833	50,911,384	53,231,376	60,317,617	66,766,717	71,355,261
Expenditures										
General government	2,885,365	3,153,131	5,595,669	3,832,472	4,177,715	4,616,760	5,835,881	6,155,785	7,556,138	11,554,925
Transportation planning	6,069,598	4,971,272	3,583,823	5,132,619	6,608,571	9,456,077	8,578,093	7,526,698	7,608,988	7,508,717
Commuter options	3,323,932	3,118,572	3,486,119	3,142,392	4,800,339	5,362,843	5,356,114	5,438,439	5,612,437	2,150,827
Land use	2,369,943	1,869,631	1,817,082	1,968,402	1,972,054	1,807,776	1,724,448	2,568,302	2,350,554	2,587,720
Environmental planning	2,064,920	5,885,571	4,125,468	1,976,448	2,419,974	2,826,515	3,119,879	4,936,299	5,197,201	4,929,837
Data research	585,962	734,860	797,013	786,191	1,751,697	2,009,150	987,111	1,841,705	1,737,002	1,876,920
Workforce development	4,832,319	6,500,041	6,766,447	6,322,402	6,713,659	5,516,814	5,941,311	7,827,126	12,644,532	13,544,536
Geographic information systems	592,577	774,089	926,708	982,214	258,566	152,578	374,771	385,459	330,783	854,039
Aging services	13,533,505	14,570,634	15,266,715	17,729,813	19,157,743	18,134,388	20,394,133	22,568,771	22,652,843	25,269,474
Governmental and human services	2,377,001	1,581,347	528,334	524,513	560,641	644,784	668,269	745,283	701,814	775,344
Capital outlay	37,542	59,688	29,892	22,074	226,959	31,873	60,821	12,825	-	-
Total expenditures	38,672,664	43,218,836	42,923,270	42,419,540	48,647,918	50,559,558	53,240,631	60,006,692	66,392,292	71,052,339
Excess (deficiency) of revenues over (under) expenditures	978,151	1,316,358	1,021,748	1,051,422	325,915	351,826	(9,255)	310,925	374,425	302,922
Other financing sources (uses)										
Transfers in	2,271,153	2,702,338	2,940,768	2,692,976	3,216,051	3,373,777	3,076,017	3,859,503	3,944,576	3,413,567
Transfers out	(2,381,447)	(2,894,212)	(2,997,657)	(2,813,868)	(3,288,255)	(3,499,737)	(3,064,843)	(3,933,992)	(4,118,826)	(3,587,065)
Total other financing sources (uses)	(110,294)	(191,874)	(56,889)	(120,892)	(72,204)	(125,960)	11,174	(74,489)	(174,250)	(173,498)
Net change in fund balances	\$ 867,657	\$ 1,124,484	\$ 964,859	\$ 930,530	\$ 253,711	\$ 225,866	\$ 1,919	\$ 236,436	\$ 200,175	\$ 129,424

**Atlanta Regional Commission
Table V**

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

<u>Element Description</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Base Data for Planning	\$ 1,142,839	\$ 1,508,949	\$ 1,723,722	\$ 1,806,160
Comprehensive Planning	2,369,943	1,869,631	1,817,082	1,968,401
Environmental Planning	2,064,920	5,885,571	4,125,468	1,976,448
Workforce Development	4,832,319	6,500,041	6,766,447	6,322,402
Economic Development	1,908,646	1,189,859	70,202	29,797
Transportation Planning	9,393,530	8,089,844	8,930,430	8,271,662
Community Partnerships	406,339	198,378	198,483	138,956
Aging	13,533,504	14,570,634	15,266,715	17,729,813
Community Services	<u>239,579</u>	<u>194,955</u>	<u>259,846</u>	<u>356,351</u>
Total	<u>\$ 35,891,619</u>	<u>\$ 40,007,862</u>	<u>\$ 39,158,395</u>	<u>\$ 38,599,990</u>

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

For 2010	\$ 59,497,414
Plus General Fund expenses	<u>11,554,925</u>
Total Governmental Funds	<u>\$ 71,052,339</u>

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
\$ 2,017,634	\$ 2,195,114	\$ 1,790,402	\$ 2,029,362	\$ 2,067,784	\$ 2,730,959
1,972,054	1,807,775	1,724,448	2,568,302	2,350,555	2,587,720
2,419,974	2,826,515	3,119,879	4,936,299	5,197,201	4,929,836
6,713,658	5,516,815	5,941,311	7,826,824	12,644,532	13,544,536
-	43,459	140,513	108,490	100,601	145,896
11,401,539	14,785,535	13,705,687	13,622,655	13,455,022	9,659,544
190,683	275,352	167,967	70,971	52,662	47,983
19,157,742	18,134,388	20,394,134	22,461,229	22,652,843	25,269,475
<u>370,370</u>	<u>341,896</u>	<u>373,761</u>	<u>542,208</u>	<u>548,551</u>	<u>581,465</u>
<u>\$ 44,243,654</u>	<u>\$ 45,926,849</u>	<u>\$ 47,358,102</u>	<u>\$ 54,166,340</u>	<u>\$ 59,069,751</u>	<u>\$ 59,497,414</u>

**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>
2001	\$ 2,665,200	\$ -	\$ 72,180	\$ 5,112	\$ 2,742,492
2002	3,199,900	-	43,293	10,718	3,253,911
2003	3,633,600	198	36,517	-	3,670,315
2004	3,691,300	590	61,987	1,114	3,754,991
2005	3,738,100	413	139,059	42,685	3,920,257
2006	3,835,700	9,167	158,074	5,854	4,008,795
2007	3,947,400	15,260	224,617	12,715	4,199,992
2008	4,051,400	-	120,991	2,203	4,174,594
2009	4,121,600	1,292,720	26,078	7,540	5,447,938
2010	4,146,300	4,682,293	15,281	13,380	8,857,254

(1) Total Revenues on this schedule do not include Indirect Recoveries
For 2010, Revenues from external sources \$ 8,857,254
Indirect Recoveries 6,396,551
Revenues as reported in financial statements \$ 15,253,805

Table VII

**Atlanta Regional Commission
Miscellaneous Statistical Data**

FORM OF MANAGEMENT: Commission-Director

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

AREA OF RESPONSIBILITY: 3,018 Square miles, 10 Counties, and 68 Municipalities

POPULATION OF COUNTIES AND MUNICIPALITIES IN THE ATLANTA REGION:

	2000	2005	2006	2007	2008	2009	2010
<u>Cherokee County</u>	141,903	179,300	189,100	196,700	203,000	205,900	214,346
<i>Unemployment Rate</i>	2.5%	4.0%	3.6%	3.6%	5.3%	8.6%	9.7%
<i>Personal Income (PI)</i>	\$4,772	\$5,993	\$6,541	\$7,288	\$7,365	N/A	N/A
<i>Per capita PI</i>	\$31,533	\$32,731	\$33,700	\$35,742	\$35,051	N/A	N/A
Ball Ground	730	776	773	778	855	852	1,433
Canton	7,709	14,941	16,544	17,825	19,003	20,072	22,958
Holly Springs	3,195	5,351	6,483	7,248	8,382	8,974	9,189
Mountain Park*	10	10	10	10	10	10	14
Nelson*	287	425	465	470	467	467	514
Waleska	616	596	596	596	604	596	644
Woodstock	10,050	17,894	20,388	21,392	22,245	23,095	23,896
<u>Clayton County</u>	236,517	263,900	270,600	275,000	281,400	281,900	259,424
<i>Unemployment Rate</i>	3.3%	6.5%	5.6%	5.7%	7.6%	11.3%	12.6%
<i>Personal Income (PI)</i>	\$5,349	\$5,984	\$6,125	\$6,707	\$6,709	N/A	N/A
<i>Per capita PI</i>	\$21,631	\$22,543	\$22,751	\$24,595	\$24,307	N/A	N/A
College Park*	1,572	1,432	1,501	1,532	1,738	1,843	1,333
Forest Park	21,447	21,012	21,203	21,806	21,915	21,741	18,468
Jonesboro	3,829	5,213	4,974	5,015	5,033	5,933	4,724
Lake City	2,886	2,617	2,380	2,410	2,498	2,478	2,612
Morrow	4,882	5,227	5,555	5,645	6,047	7,115	6,445
Riverdale	12,478	14,428	14,582	14,821	14,872	14,825	15,134

Table VII (continued)

POPULATION: (continued)

	<u>2000</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
<u>Cobb County</u>	607,751	643,700	654,900	664,700	674,200	676,800	688,078
<i>Unemployment Rate</i>	2.8%	4.6%	4.1%	4.0%	5.6%	8.8%	10.1%
<i>Personal Income (PI)</i>	\$23,039	\$26,801	\$28,060	\$31,211	\$31,260	N/A	N/A
<i>Per capita PI</i>	\$36,725	\$40,389	\$41,226	\$45,135	\$44,352	N/A	N/A
Acworth	13,422	18,308	18,491	19,052	18,913	18,728	20,425
Austell*	5,230	6,024	6,089	6,265	6,266	6,199	6,483
Kennesaw	21,675	25,551	26,456	26,848	27,004	27,517	29,783
Marietta	58,748	57,455	58,164	58,830	60,439	61,574	56,579
Powder Springs	12,481	14,594	14,847	15,115	15,422	15,231	13,940
Smyrna	40,999	45,616	46,673	47,161	47,763	47,153	51,271
<u>DeKalb County</u>	665,865	700,500	710,400	718,400	727,600	731,200	691,893
<i>Unemployment Rate</i>	3.2%	5.9%	5.1%	4.8%	6.4%	9.6%	10.7%
<i>Personal Income (PI)</i>	\$22,912	\$25,297	\$26,225	\$27,881	\$28,104	N/A	N/A
<i>Per capita PI</i>	\$33,556	\$35,164	\$35,902	\$37,998	\$37,957	N/A	N/A
Atlanta*	29,775	32,300	32,400	32,700	33,100	33,200	29,000
Avondale Estates	2,609	2,497	2,506	2,509	2,523	2,503	2,960
Chamblee	9,552	11,171	11,208	11,545	12,053	12,673	9,892
Clarkston	7,231	6,830	6,835	7,191	7,198	7,176	7,554
Decatur	18,147	18,043	18,127	18,479	18,721	18,557	19,335
Doraville	9,862	9,523	9,558	9,576	9,863	9,694	8,330
Dunwoody	NA**	NA**	NA**	NA**	NA**	NA**	46,267
Lithonia	2,187	2,097	2,100	2,100	2,075	2,035	1,924
Pine Lake	621	641	651	665	674	671	730
Stone Mountain	7,145	6,873	6,884	6,891	6,906	6,873	5,802
<u>Douglas County</u>	92,174	112,900	120,300	125,800	127,800	128,800	132,403
<i>Unemployment Rate</i>	2.9%	5.4%	4.9%	4.7%	6.5%	10.4%	11.6%
<i>Personal Income (PI)</i>	\$2,530	\$3,025	\$3,246	\$3,644	\$3,764	N/A	N/A
<i>Per capita PI</i>	\$26,491	\$26,905	\$27,312	\$29,306	\$29,383	N/A	N/A
Austell*	129	98	98	98	98	98	98
Douglasville	20,065	27,195	28,311	29,776	30,316	31,004	30,961
Lithia Springs	2,072	NA**	NA**	NA**	NA**	NA**	NA**
Villa Rica*	263	3,428	3,905	4,305	4,716	4,716	5,259

Table VII (continued)

POPULATION: (continued)

	<u>2000</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Fayette	91,263	101,500	103,700	105,400	106,000	106,700	106,567
<i>Unemployment Rate</i>	2.6%	4.5%	3.9%	3.9%	5.2%	8.1%	9.3%
<i>Personal Income (PI)</i>	\$3,533	\$4,079	\$4,266	\$4,822	\$4,838	N/A	N/A
<i>Per capita PI</i>	\$37,488	\$39,740	\$40,691	\$45,520	\$45,474	N/A	N/A
Brooks	553	535	535	535	535	540	524
Fayetteville	11,148	13,840	14,446	14,800	14,915	15,187	15,945
Peachtree City	31,580	33,548	34,093	34,397	34,546	34,770	34,364
Tyrone	3,916	5,609	6,144	6,415	6,517	6,571	6,879
Woolsey	175	170	172	172	172	170	158
Fulton County	816,006	874,100	900,200	933,600	951,500	957,900	920,581
<i>Unemployment Rate</i>	3.4%	5.6%	4.9%	4.8%	6.5%	9.8%	10.9%
<i>Personal Income (PI)</i>	\$38,587	\$46,733	\$49,657	\$54,339	\$54,295	N/A	N/A
<i>Per capita PI</i>	\$45,572	\$50,022	\$51,476	\$54,844	\$53,579	N/A	N/A
Alpharetta	34,854	39,390	43,311	52,045	52,392	52,204	57,551
Atlanta*	386,699	409,800	419,200	431,500	444,200	447,500	391,000
Chattahoochee Hill Countr	N/A	N/A	N/A	N/A	N/A	2,553	2,378
College Park*	18,810	17,474	17,382	17,738	17,501	17,436	12,609
East Point	39,595	38,864	40,156	41,166	41,150	41,279	33,712
Fairburn	5,464	8,253	8,879	10,403	10,557	10,634	12,950
Hapeville	6,180	5,970	5,986	6,055	6,007	6,070	6,373
Johns Creek	N/A	N/A	N/A	57,793	69,268	68,278	76,728
Milton	N/A	N/A	N/A	29,347	30,092	28,402	32,661
Mountain Park*	496	491	514	524	501	507	547
Palmetto*	3,073	3,671	3,762	4,097	4,116	4,259	3,906
Roswell	79,334	81,641	81,822	82,914	84,004	84,392	88,346
Sandy Springs	N/A	N/A	85,946	86,404	87,539	88,787	93,853
Union City	11,621	14,978	15,663	17,112	17,477	18,370	19,456

Table VII (continued)

POPULATION: (continued)

	2000	2005	2006	2007	2008	2009	2010
Gwinnett County	588,448	693,900	719,600	740,200	752,800	757,300	805,321
<i>Unemployment Rate</i>	2.7%	4.6%	4.1%	4.0%	5.6%	8.7%	9.8%
<i>Personal Income (PI)</i>	\$19,508	\$22,824	\$24,227	\$26,204	\$26,504	N/A	N/A
<i>Per capita PI</i>	\$31,337	\$31,703	\$32,309	\$33,923	\$33,527	N/A	N/A
Auburn*	294	286	284	292	286	284	283
Berkeley Lake	1,695	1,637	1,652	1,685	1,696	1,689	1,574
Braselton	240	1,254	1,706	3,503	2,084	2,114	7,511
Buford*	10,566	10,527	10,450	10,699	10,779	11,060	11,894
Dacula	3,848	4,208	4,216	4,334	4,480	4,468	4,442
Duluth	22,122	23,392	24,180	24,340	25,447	25,827	26,600
Grayson	765	1,821	1,883	2,215	2,375	2,367	2,666
Lawrenceville	22,397	27,327	27,043	27,330	27,845	29,416	28,546
Lilburn	11,307	11,195	11,270	11,285	11,400	11,475	11,596
Loganville*	1,285	1,746	1,998	2,036	2,080	2,071	2,289
Norcross	8,410	9,107	9,507	9,914	9,895	9,596	9,116
Rest Haven*	113	108	108	108	108	108	55
Snellville	15,351	18,774	19,279	19,608	19,697	19,893	18,242
Sugar Hill	11,399	14,550	14,910	15,399	15,931	16,098	18,522
Suwanee	8,725	9,893	11,343	12,926	13,471	14,117	15,355
Henry County	119,341	167,000	176,900	185,700	190,700	192,800	203,922
<i>Unemployment Rate</i>	2.6%	5.1%	4.5%	4.4%	6.1%	9.3%	10.8%
<i>Personal Income (PI)</i>	\$3,616	\$4,453	\$4,769	\$5,573	\$5,769	N/A	N/A
<i>Per capita PI</i>	\$27,707	\$26,643	\$26,876	\$30,141	\$30,278	N/A	N/A
Hampton	3,857	4,229	5,120	5,783	6,354	6,207	6,987
Locust Grove	2,322	3,710	4,256	4,833	5,237	5,124	5,402
McDonough	8,493	14,858	16,445	18,356	19,011	19,330	22,084
Stockbridge	9,853	19,212	20,130	21,403	21,666	21,381	15,636
Rockdale County	70,111	76,900	79,700	83,400	84,600	85,000	85,215
<i>Unemployment Rate</i>	3.1%	5.6%	4.9%	5.0%	6.9%	10.7%	12.1%
<i>Personal Income (PI)</i>	\$2,027	\$2,306	\$2,409	\$2,671	\$2,722	N/A	N/A
<i>Per capita PI</i>	\$28,261	\$29,568	\$30,207	\$32,641	\$32,638	N/A	N/A
Conyers	10,689	10,984	12,022	13,294	13,754	13,873	15,195

*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

	2000	2005	2006	2007	2008	2009	2010
Auburn							
Gwinnett	294	286	284	292	286	284	283
Barrow	6,610	6,625	6,977	7,182	7,203	7,225	6,604
Braselton							
Barrow & Jackson	966	1,254	1,706	1,997	3,481	2,114	4,208
Gwinnett	240	1,088	1,286	1,506	1,582	1,659	3,303
Buford							
Gwinnett	10,566	10,527	10,450	10,699	10,779	11,060	11,894
Hall	102	135	154	158	208	259	311
Loganville							
Gwinnett	1,285	1,746	1,998	2,036	2,080	2,071	2,289
Walton	4,150	5,669	6,235	6,354	6,874	7,393	8,169
Palmetto							
Fulton	3,073	3,671	3,762	4,097	4,116	4,259	3,906
Coweta	327	335	422	460	512	566	582
Rest Haven							
Gwinnett	113	108	108	108	108	108	55
Hall	38	40	40	40	40	40	7
Villa Rica							
Douglas	263	3,428	3,905	4,305	4,716	4,716	5,259
Carroll	3,871	5,643	7,033	7,753	7,776	7,799	8,697

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

Sources: U.S. Bureau of the Census
 U.S. Department of Commerce
 U.S. Bureau of Economic Analysis
 The Atlanta Regional Commission

Table VIII

PRINCIPAL EMPLOYERS IN ATLANTA REGION

More Than 10,000 Employees

AT&T, Inc.
Cobb County School District
DeKalb County School System
Delta Air Lines
Emory University
Fulton County Schools
Gwinnett County Public Schools
United States Postal Service
Wal-Mart Associates, Inc.

8,000 – 9,999 Employees

Clayton County Public Schools
Publix Supermarkets
The Home Depot Inc.
WellStar Health System Inc.

5,000 - 7,999 Employees

Atlanta Public Schools
Center for Disease Control & Prevention
Children's Healthcare of Atlanta
City of Atlanta Government
Cox Enterprises, Inc.
DeKalb County Government
Georgia Institute of Technology
Lockheed Martin Aeronautics Co.
Piedmont Healthcare
SunTrust Banks Inc.
Turner Broadcasting System Inc.
United Parcel Service Inc.

Source: Metro Atlanta Chamber of Commerce (Atlanta Business Chronicle's 2010-2011 Book of Lists)

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

Agnes Scott College	Gwinnett Technical College
American Intercontinental University	Herzing College
Argosy University – Atlanta Campus	High-Tech Institute - Atlanta
Atlanta Christian College	Interactive College of Technology
Atlanta College of Art	Interdenominational Theological Center
Atlanta Metropolitan College	ITT Technical Institute
Atlanta Technical College	Kennesaw State University
Bauder College - Atlanta	Le Cordon Blue College - Atlanta
Beulah Heights Bible College	Life University
Brown Mackie College - Atlanta	Lincoln College of Technology
Chattahoochee Technical College	Luther Rice University
Clark Atlanta University	Mercer University
Clayton State University	Morehouse College
Columbia Theological Seminary	Morehouse School of Medicine
DeKalb Technical Institute	Morris Brown College
DeVry University - Georgia	Oglethorpe University
Emory University	Reinhardt College
Everest Institute - Dekalb	Rockdale Center for Higher Education
Georgia Gwinnett Institute	Southern Polytechnic State University
Georgia Institute of Technology – Main Campus	Spellman College
Georgia Military College – Union City Campus	The Art Institute of Atlanta
Georgia Perimeter College	University of Georgia Gwinnett Campus
Georgia State University	University of Phoenix – Atlanta Campus
Gupton Jones College of Funeral Services	West Georgia Technical College
Gwinnett College	Westwood College

Source: Atlanta Regional Commission

TABLE X

AREA HOSPITALS:

Cherokee County

Northside Cherokee Hospital

Clayton County

Riverwoods Southern Regional Psychiatric Center
Southern Regional Medical Center
Women's Life Center

Cobb County

Specialty Care of Marietta
Devereaux Center
Emory-Adventist
Ridgeview Institute
Wellstar Cobb Hospital
Wellstar Kenneston Hospital
Wellstar Windy Hill

DeKalb County

Children's Healthcare of Atlanta/ Egleston
Decatur Hospital
DeKalb Medical Center (Decatur)
DeKalb Medical Center (Lithonia)
Emory University Hospital
Georgia Regional Hospital
Northlake Regional Medical Center
Veterans Affairs Medical Center
Wesley Woods Geriatric

Douglas County

Parkway Medical Center
Wellstar Douglas

Fayette County

Piedmont Fayette Community Hospital

Fulton County

Atlanta Medical Center
Children's Healthcare of Atlanta at Scottish Rite
Dunwoody Medical Center
Emory Crawford Long Hospital
Emory University Hospital
Grady Memorial Hospital
Hillside Hospital
Hughes Spalding Children's
Kindred Hospital – Atlanta
Legacy Medical Center of Atlanta
North Fulton Regional Hospital
Northside Hospital
Piedmont Hospital
Shepherd Spinal Center
South Fulton Medical Center
St. Joseph's Hospital
Wesley Woods Geriatric Hospital

Gwinnett County

Emory Eastside Medical Center
Joan Glancy Memorial
Gwinnett Medical Center
Summit & Psychiatric Hospital

Henry County

Henry Medical Center

Rockdale County

Rockdale Medical Center

Source: Atlanta Regional Commission

TABLE XI

ATLANTA REGIONAL COMMISSION
 REVIEW AND COMMENT ACTIVITY
 LAST TEN FISCAL YEARS

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>Total</u>
A-95/E.O. 12372	25	24	7	11	17	4	6	5	25	15	1	140
Area Plans	6	6	1	0	4	2	0	2	0	1	1	23
Developments of Regional Impact	44	40	21	45	32	45	63	71	44	10	8	423
Certificates of Need (S.H.P.A.)	3	4	0	0	0	0	0	0	0	0	0	7
Local Comprehensive Plans	25	21	40	32	31	36	42	47	48	36	29	387
Solid Waste Plans	6	1	1	4	3	9	2	5	6	3	4	44
Environmental Impact Statements and Notices of Findings of No Significant of No Significant Effect	0	0	5	1	0	0	0	2	2	1	0	11
Metropolitan River Protection Act Reviews	25	15	24	16	31	20	26	27	18	12	12	226
Corps of Engineers Permits	3	0	0	0	2	0	0	1	8	1	0	15
Total	<u>137</u>	<u>111</u>	<u>99</u>	<u>109</u>	<u>120</u>	<u>116</u>	<u>139</u>	<u>160</u>	<u>151</u>	<u>79</u>	<u>55</u>	<u>1276</u>

ATLANTA REGIONAL COMMISSION DEVELOPMENT GUIDES: PAST AND PRESENT 2010

*Please Note that **Bold** print means the policy is **Active***

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.

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.

MARTA Preliminary Engineering Drawings (February, 1972) **and Plans** (March, 1987), as amended from time to time.

Chattahoochee Corridor Plan, as amended September, 1998.

Official current population estimates (first adopted August, 1972), as updated annually each August (P and H).

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), **Regional Housing Plan** (February, 1976).

Population, Employment, and Household Forecasts (November, 1993).

Peachtree Trail Bikeway Plan (February, 1974).

Renal Dialysis Position Paper (June, 1974), Repealed (March, 1978).

Nursing Home Development Guide (February, 1975), Nursing Home Development Guide Update (December, 1975), Repealed (March, 1978).

Regional Improvements Program (April, 1975), superseded by Areawide Capital Improvements Programs.

Comprehensive Health Plan, First Edition (April, 1976), Quantified Projections of Future Need for Facilities, Manpower, or Services, Repealed (March, 1978).

Home Care Services Program (April, 1975).

General Aviation Airport System Plan (November, 1992), as amended January, 1995.

Air Carrier Airport System Plan (March, 1989), as amended May, 1991.

Appalachian Regional Commission Priorities (July, 1980); Amended (September, 1981).

Goals and Objectives for Transportation for the Handicapped and Elderly (August, 1975), incorporated into Regional Transportation Plan.

Five-year Family Planning Service Delivery Plan (September, 1975), Repealed (March, 1978).

Transit Development Program (November, 1975), incorporated into Regional Transportation Plan.

Transportation Systems Management Plan (March, 1976), amendment to Transportation Systems Management Plan (April, 1976), incorporated into Regional Transportation Plan.

Regional Open Space and Recreation Planning Objectives (June, 1976).

Areawide Wastewater Management Plan (June, 1976), as amended November, 1983, and June, 1992.

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).

Mental Health Position Paper (August, 1976). Mental Retardation Policies Repealed (April, 1982).

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).

Proposed Nature Preserves for the Atlanta Region (October, 1976), (amended February, 1983 and February, 1986).

FY 2004-2007 Area Plan on Aging (March, 2003). As amended through March 2007.

Health Policy Plan for the Atlanta Region (December, 1976).

Areawide Capital Improvements Program, 1989-1993 (February, 1989).

A Guide for the Development of Multipurpose Senior Centers in the Atlanta Region (February, 1977).

Guide for Services to Abused and Neglected Children in the Atlanta Region (March, 1977),
Amendment of Administrative Policy Component (August, 1981).

Priorities for Park Acquisition and Development Projects Proposed for Funding in FY 1981 (March, 1980).

Interim Regional Transportation Plan 2020, (July, 1998).

Atlanta Regional Transportation Improvement Program, FY 2008-2013 (October, 2002) as amended through December 2009.

Mobility 2030 Regional Transportation Plan (December 2004).
As amended through December 2005.

Envision6 Regional Transportation Plan/Transportation Improvement Program FY 2008-2013
(September, 2007).

Atlanta Region Bicycle Transportation and Pedestrian Walkways Plan, 1995 (June, 1995). As updated through September 2007.

Atlanta Region Transportation Public Involvement Plan—2006 Update (October, 2002).

Regional Transportation Participation Plan (September, 2008)

Human Services Planning Goals (June, 1978)

I-285 Corridor Transit Feasibility Study Findings Adoption (May, 2002).

2005 Unified Planning Work Program (December, 2006). As amended through December, 2007

2009 Unified Planning Work Program (December, 2008)

2010 Unified Planning Work Program (December, 2009)

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** (December 1997).
As amended through December 2005.

Atlanta Regional Policy for the Allocation and Programming of FTA Section 5307 Urbanized Area Formula Funds (January 2003).

Atlanta Highway Functional Classification System (August, 2003). As amended through February 2006.

The Updated National Highway System (August, 2003).

Atlanta Urban Area Boundary as developed by the Georgia Department of Transportation (August, 2003).

The TIP Blueprint (September, 2003)

Revised Atlanta Metropolitan Transportation Planning Boundary (October, 2003)

Land Use Strategy (May, 2000).

Envision6- Regional Development Policies, as amended through May 2006, **Unified Growth Policy Map**, as amended through February 2010, **Regional Development Types Matrix** (May, 2005)

Envision6 Implementation Strategy (December, 2006)

1997 Atlanta Regional Water Supply Plan Amendment (August, 2000).

Review Criteria for Adult Developmental Disabilities Projects (February, 1980).

Hispanic Policy Recommendations (April, 1980).

Policy on Funding and Services for Dependent Children in the Atlanta Region (May, 1980).

Recommendations for Services to Non-English Speaking Groups (June, 1980).

Review Criteria for Human Services Planning Review of Federally and State Assisted Human Services Projects (January, 1981).

Atlanta Regional Commission Annual Work Program and Budget.

Standards for Peace Officer Training in Juvenile Law (October, 1980).

Recommendations for Funding of Local Government Pre-applications for FY 1982 Land and Water Conservation Funds (April, 1981).

Human Services Investment Strategy (July, 1990).

Atlanta Region Solid Waste Management Plan (May, 1992).

Regional Agenda for the Atlanta Region (March, 2007).

Regional Agenda Work Program Update, FY 2011-2015 (June, 2010).

Policy on Development of Regional Impact Reviews in Small Water Supply Watersheds (April, 2005)

Policy on Coordination of Greenway and Trail Planning (September, 2005)

Area Plan Review-Memorial Drive Bus Rapid Transit Corridor (February, 2006)

Congestion Mitigation Task Force Recommendations (February, 2006)

Project Prioritization Framework for Envision6 RTP (August, 2006)

Southern Regional Accessibility Study Recommendations (September, 2007)

Buford Highway Multimodal Corridor Study Recommendations (June, 2007)

Managed Lanes Policies for the Atlanta Region (June, 2007)

Tara Boulevard/US19/41 Multimodal Corridor Study (April, 2007)

Recommendations of the Charter Review Committee (December, 2007)

Memorandum of Understanding between GRTA, ARC, and GDOT Concerning Transportation Project Prioritization as amended by ARC (December, 2007)

Atlanta Regional Freight Mobility Plan (February, 2008)

State Route 6 Multimodal (February, 2008)

Transit Planning Board Concept 3 Recommendations (December, 2008)

Regional Resource Plan (October, 2010)

SUPPLEMENTAL INFORMATION

ATLANTA REGIONAL COMMISSION
Schedule of Expenditures of Federal and State Awards
For the Year Ended December 31, 2010

Grantor Agency	Grant Number	Program Name	CFDA NO.	Federal Expended	State Expended
U.S. Department of Housing and Urban Development Passed through Georgia Dept. of Transportation	G4006RELO14A006	Resident Opportunities and Self-Sufficiency (ROSS) Elderly/ Disabled	14.876	\$ 152,049	\$
Total U. S. Department of Housing and Urban Development				\$152,049	\$0
U.S. Department of Commerce Direct Assistance Total U. S. Department of Commerce	04-89-06030	Partnership Planning Grant	11.302	72,948 \$72,948	\$
U. S. Department of the Interior Direct Assistance Total U. S. Department of the Interior	G10AC00276	Digital Elevation & Orthoimagery	15.808	112,400 \$112,400	\$
Department of Homeland Security Passed through Georgia Emergency Management Agency	2007-GE-T7-0054 2008-GE-T8-0017 REVGENA1001	Urban Areas Security Initiative (UASI) Urban Areas Security Initiative (UASI) Urban Areas Security Initiative (UASI)	97.067 97.067 97.067	732,090 2,014,979 1,927,407	
Total Department of Homeland Security				\$4,674,476	
Corporation for National & Community Service Direct Assistance Total Appalachian Regional Commission	08FRSGA002	Retired & Senior Volunteer Program	94.002	185,726 \$185,726	36,555 \$36,555
U.S. Department of Health and Human Services Passed through Georgia Dept. of Labor	20-10-TY-03-137	ARRA, TANF	93.714	3,109,754 3,109,754	
Passed through Georgia Dept. of Human Resources					
Aging Cluster					
	427-93-10100161-99 42700-373-0000005116	Title III, Part A & B - Supportive Services Title III, Part A & B - Supportive Services	93.044 93.044	1,401,314 1,116,256 2,517,570	82,430 65,662 148,092
	427-93-10100161-99 42700-373-0000005116	Title III, Part C1 - Congregate Meals, Part C2 - Home Delivered Meals Title III, Part C1 - Congregate Meals, Part C2 - Home Delivered Meals	93.045 93.045	2,329,345 1,926,379 4,255,724	123,853 91,888 215,741
	427-93-10100161-99 42700-373-0000005116	Nutrition Services Incentive Program (NSIP) Nutrition Services Incentive Program (NSIP)	93.053 93.053	323,826 234,928 558,754	
	427-93-ARRA09004-99 427-93-ARRA09004-99 427-93-ARRA09004-99	ARRA, Aging Congregate Nutrition Services for States ARRA, Aging Congregate Nutrition Services for States ARRA, CDSMP	93.705 93.707 93.725	100,766 265,433 29,359 395,558	
Total Aging Cluster				7,727,606	363,833
Medicaid Cluster					
	427-93-10100161-99 42700-373-0000005116 427-93-09091366-99 427-93-373-0000005015	Indigent Care Trust Fund (CCSP) Indigent Care Trust Fund (CCSP) ESP/CHAT Web Hosting ESP/CHAT Web Hosting Total Medicaid Cluster	93.778 93.778 93.778 93.778	1,318,753 1,190,083 54,900 12,600 2,576,336	1,318,753 1,190,083 54,900 12,600 2,576,336
	427-93-10100161-99	Title VII, Elder Abuse Prevention	93.041	13,626	802

ATLANTA REGIONAL COMMISSION
Schedule of Expenditures of Federal and State Awards
For the Year Ended December 31, 2010

Grantor Agency	Grant Number	Program Name	CFDA NO.	Federal Expended	State Expended
				13,626	802
	427-93-10100161-99	Long Term Care Ombudsman	93 042	43,499	2,559
	42700-373-0000005116	Long Term Care Ombudsman	93 042	48,432	2,849
				91,831	5,408
	427-93-10100161-99	Title III, Part D - Health Promotion Services	93 043	45,614	2,683
	42700-373-0000005116	Title III, Part D - Health Promotion Services	93 043	47,457	2,792
				93,071	5,475
	42700-373-0000005116	Community Living Program	93 051	11,395	-
	427-93-10100161-99	Alzheimer's Demo Grant	93 051	23,252	-
	427-93-08081254-99	Nursing Home Diversion Program	93 051	228,635	-
				263,282	-
	427-93-10100161-99	Title III, Part E - Family Caregiver Support	93 052	501,711	89,177
	42700-373-0000005116	Title III, Part E - Family Caregiver Support	93 052	373,917	63,986
				875,628	153,163
	427-93-10100161-99	AOA Community Living Program	93 048	46,595	-
	90AP2664/01	AOA Discretionary - Lifelong Community	93 048	68,347	-
	90AP2664/02	AOA Discretionary - Lifelong Community	93 048	23,163	-
				138,105	-
	427-93-10100161-99	Social Services Block Grant (SSBG)	93 667	710,929	-
	42700-373-0000005116	Social Services Block Grant (SSBG)	93 667	646,579	-
				1,357,508	-
	427-93-10100161-99	Aging and Disabilities Resource Center	93 779	100,060	-
	42700-373-0000005116	Aging and Disabilities Resource Center	93 779	31,457	-
	427-93-10100161-99	Georgia Cares (CMS)	93 779	52,838	-
	42700-373-0000005116	Georgia Cares (CMS)	93 779	84,315	-
				268,670	-
				\$16,515,517	\$3,105,017
Total U.S. Department of Health and Human Services					
U.S. Department of Labor					
Passed through Georgia Dept. of Human Resources	427-93-ARRA09004-99	AFRA, Senior Community Service Employment Program	17 235	29,222	-
	42700-373-0000005116	Senior Community Service Employment Program	17 235	166,417	-
	427-93-10100161-99	Senior Community Service Employment Program	17 235	145,619	-
				341,258	-
Passed through Georgia Dept. of Labor	AA-18634-09-55-A-13-A	WRR Sustainability Grant	17 266	369	-
	AA-18634-09-55-A-13-B	GA Entertainment Media	17 266	33,327	-
	AA-14670-05-55(66317004)	Georgia WIA Dislocated Worker Employment Program	17 266	333,309	-
				367,005	-
	10-09-11-03-007	WIA Cluster	17 258	31,138	-
	10-10-11-03-007	WIA, Adult Program	17 258	391,797	-
	11-09-11-03-007	WIA, Adult Program	17 258	54,593	-
	11-10-11-03-007	WIA, Adult Program	17 258	1,412,689	-
	11-11-11-03-007	WIA, Adult Program	17 258	255,052	-
	32-09-11-03-007	ARRA, Youth Program	17 258	914,695	-
				3,059,944	-
	15-09-11-03-007	Youth Programs	17 259	895,343	-
	15-10-11-03-007	WIA, Adult Program	17 259	1,004,547	-
	33-09-11-03-007	WIA, Adult Program	17 259	100,000	-
				1,999,890	-
	30-09-11-03-007	WIA, Dislocated Worker	17 260	412,149	-
	30-10-11-03-007	WIA, Dislocated Worker	17 260	611,937	-

ATLANTA REGIONAL COMMISSION
Schedule of Expenditures of Federal and State Awards
For the Year Ended December 31, 2010

Grantor Agency	Grant Number	Program Name	CFDA NO.	Federal Expended	State Expended	
Total U.S. Department of Labor	31-09-11-03-007	WIA, Dislocated Worker	17 260	69,590	-	
	31-10-11-03-007	WIA, Dislocated Worker	17 260	2,107,872	-	
	31-11-11-03-007	WIA, Dislocated Worker	17 260	164,202	-	
	34-09-11-03-007	ARPA, Dislocated Workers	17,260	1,505,112	-	
	MI-17292-08-60-A-13	BRAC Innovations	17 260	137,106	-	
		Total WIA Cluster		5,007,968		
				10,067,802		
				\$10,776,065	\$0	
	U.S. Department of Transportation Direct Assistance - Federal Transit Administration	GA-90-X271-00	Federal Transit Capital & Oper Asst Grants Regional On-Board Transit Study	20 507	205,226	-
		GA-37-X018-00	JARC	20 516	114,243	-
GA-57-X005-00		New Freedom Program	20,521	147,649	-	
GA-57-X007-00		New Freedom Program	20,521	126,816	-	
GA-57-X001-00		New Freedom Program	20,521	240,400	-	
		Total Federal Transit Capital & Oper Asst Grants		514,865		
				834,334		
Passed through Georgia Dept of Transportation		9234	Highway Planning and Construction Cluster	20 205	663,519	82,940
		9694	Highway Planning and Construction (PL)	20,205	4,458,261	557,283
		CSCMQ-0006-00(780)	Highway Planning - Rideshare Program/TDM (Commute Connections)	20,205	1,682,982	-
	GA-90-2301	Regional Transit Implementation	20,205	121,776	-	
	STP-0008-00(739)	Regional Freight Study - Phase 2	20,205	154,706	-	
	STP-0009-00(312)	Strategic Regional Thoroughfare Plan	20,205	309,844	-	
	STP-0008-00(239)	Feasibility Study for Southern Railway Corridor	20,205	120,000	-	
	PECMQ-0006-00(772)	Transportation Demand Mgt. Employer	20,205	88,717	-	
	AR801-F	Liveable Centers Initiative Policy Studies	20,205	441,029	-	
	STP-0006-00(716)	Liveable Centers Initiative Policy Studies	20,205	537,884	-	
Total U.S. Department of Transportation	PESTP-0008-00(728)	County Comprehensive Transportation Plan	20,205	78,309	-	
	PESTP-0008-00(729)	County Comprehensive Transportation Plan	20,205	889,748	-	
		Total Highway Planning and Construction Cluster		9,546,775	640,222	
Total Schedule of Federal Assistance	T003456	Federal Transit Technical Studies Grants	20,505	1,378,933	172,367	
				1,378,933	172,367	
				\$11,760,041	\$612,589	
			\$ 44,249,222	\$ 3,954,161		

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, 2010
(With comparative totals for the Year Ended December 31, 2009)

	Administration	Communication Office	Human Resources	Finance and Accounting	Facilities Management
Salaries	\$ 455,729	\$ 597,120	\$ 205,889	\$ 505,356	\$ 91,924
Fringe benefits	266,084	350,918	121,475	298,160	63,869
Travel	13,220	1,827	2,636	4,893	11,150
Equipment	4,842	-	-	968	4,106
Supplies	571	2,603	576	919	18,322
Contracts	17,015	2,624	1,532	41,657	25,396
Depreciation & amortization	-	-	-	-	39,797
Other expenditures	114,470	196,283	75,643	184,993	101,522
	<u>\$ 871,931</u>	<u>\$ 1,151,375</u>	<u>\$ 407,751</u>	<u>\$ 1,036,946</u>	<u>\$ 356,086</u>

Non Federal Expenses	December 31, 2010	December 31, 2009
\$ -	\$ 1,856,018	\$ 1,699,828
-	1,100,506	1,023,140
17,986	51,712	53,118
-	9,916	4,733
14	23,005	24,876
106,303	194,527	154,110
-	39,797	38,122
<u>109,777</u>	<u>782,688</u>	<u>838,121</u>
<u>\$ 234,080</u>	<u>\$ 4,058,169</u>	<u>\$ 3,836,048</u>

**Atlanta Regional Commission
Schedule of Agency Wide Central Support Services
Indirect Costs and Recoveries
For the Year Ended December 31, 2010**

Personnel	\$ 1,856,018	
Fringe benefits	1,100,506	
Travel	51,712	
Equipment	9,916	
Supplies	23,005	
Contractual	194,527	
Depreciation & amortization	39,797	
Other	<u>782,688</u>	
Total		\$ 4,058,169
Less: Cumulative prior year recoveries	-	
Less: Non federal expenses	<u>(234,080)</u>	
Total under (over) recoveries & non-federal		<u>(234,080)</u>
Net indirect costs allowable adjusted for over-recovery		<u>3,824,089</u>
Less: Indirect costs recovered from application of indirect rate		(5,165,928)
LINK Indirect Contribution		-
General Fund Contribution		<u>-</u>
Indirect costs under (over)-recovery		<u>\$ (1,341,839)</u>

Atlanta Regional Commission
Schedule of Fringe Benefits and Recoveries
For the Year Ended December 31, 2010
(With comparative totals for the Year Ended December 31, 2009)

	<u>Expenditures</u>		<u>% of Regular Salaries</u>	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Health Insurance	\$ 1,080,903	\$ 643,208	10.54%	7.11%
Life Insurance	79,796	61,508	0.78%	0.68%
Dental insurance	53,949	47,496	0.53%	0.53%
Long-term disability insurance	38,243	55,060	0.37%	0.61%
Retirement fund contribution	2,408,052	1,544,249	23.47%	17.08%
Retirement fund administration	-	250	0.00%	0.00%
Post-retirement health insurance contribution	443,964	335,616	4.33%	3.71%
Unemployment compensation	15,245	17,076	0.15%	0.19%
Medicare (Employer's share)	137,437	132,474	1.34%	1.46%
Social security (Employer's share)	16,831	15,326	0.16%	0.17%
Workers' compensation	67,109	58,451	0.65%	0.65%
Various leave compensation	1,685,048	1,529,890	16.42%	16.92%
Other fringe benefits	100,342	236,163	0.98%	2.61%
Total fringe benefit expenditures	6,126,919	4,676,767	59.72%	51.72%
Less: Fringe benefits recovered from application of fringe benefit rate	(5,620,384)	(5,357,800)	(54.78%)	(59.25%)
Fringe benefits under (over)-recovery (1)	506,535	(681,033)	4.94%	(7.53%)
Balance	\$ 506,535	\$ (681,033)	4.94%	(7.53%)
Regular Salaries (2)	10,260,006	9,043,320		

(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, 2010**

<u>Department</u>	<u>Vehicle</u>	<u>Vehicle Identification Number</u>	<u>Date Acquired</u>
Dept. of Support Services	06 Freestar Van	2FMZA51656BA39092	28-Dec-05
Dept. of Support Services	07 Chevy Impala	2G1WB58K679252237	28-Dec-06
Dept. of Support Services	10 Toyota Prius	JTDKN3DU9A0088332	1-Jan-10
Dept. of Support Services	10 Toyota Prius	JTDKN3DU4A0084480	11-Jan-10

**Atlanta Regional Commission
Schedule Of Insurance In Force
December 31, 2010**

<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/The Guardian	G443009	1/1/010	12/31/10	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	1046401	1/1/10	12/31/10	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/ CIGNA	3332627	1/1/10	12/31/10	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	---	1/01/10	12/31/10	Employees-Medical expenses related to on the job injuries	\$100,000
Chubb Group of Insurance Companies/Federal Insurance Company	6476-38-99	2/2/11	2/2/14	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/The Guardian	G443009	1/1/10	12/31/10	Three times annual earnings option to purchase additional 1 to 5 x maximum of \$300,000. Effective upon completion of 6 month introductory period	\$450,000 max.

**Atlanta Regional Commission
Schedule Of Insurance In Force
December 31, 2010**

<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>
Comprehensive: General Liability/GIRMA	CA0062559	1/1/96	Continuous	Automobile Liability, Automobile Physical Damage	\$5,000,000 bodily injury and property damage \$5,000,000 hired cars/non- owned vehicles \$2,000 medical payments
Fidelity Bond/ GIRMA	3F 779-110	1/1/95	Continuous	Coverage on all employees in any position	\$2,000,000
Fire, Extended Coverage, Vandalism/GIRMA	92 06549	1/1/96	Continuous	Office and Contents, Premise and Operation, Valuable Papers	Office & Contents - \$3,750,000 \$500,000 bodily injury \$600,000 Business Resumption
Excess Liability Umbrella/GIRMA	UEL0062550	1/1/96	Continuous	Commercial Comprehensive Catastrophe Liability	\$5,000,000, \$10,000 deductible
Public Officials Liability Coverage/ GIRMA	524-446413-3	1/1/96	Continuous	Employees, Commissioners liability coverage for wrongful acts	\$5,000,000 \$25,000,000 Aggregate
Data Processing/ GIRMA	BU9231	1/1/96	Continuous	Data processing equip	Included in Office & Contents
Commercial Crime/ GIRMA	3F893-850-00	1/1/96	Continuous	Employee Dishonesty Theft, Destruction Computer Fraud	\$2,000,000 \$200,000 \$500,000

**Atlanta Regional Commission
Salaries of Principal Employees (Exempt Positions)
Pay Ranges and Classifications (Classified Service)
December 31, 2010**

<u>EMPLOYEE</u>	<u>TITLE</u>	<u>ANNUAL RATE AS OF DECEMBER 31, 2010</u>
Chick Krautler	Director	\$224,279
Tom Weyandt	Director of Comprehensive Planning	157,002
I. Emerson Bryan	Director of Support Services	149,021
Julie Ralston	Director of Communications	143,225
Tony Landers	Director of Community Services	149,021

<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	\$27,119	\$42,614	Senior Management Analyst	\$48,007	81,324
Administrative Specialist	28,950	45,951	Nutritionist	48,007	81,324
Human Resources Assistant	30,369	47,723	Principal Engineer	54,603	91,525
Planning Technician	31,371	50,942	Accountant Analyst	54,603	91,525
Program Technician	31,371	50,942	Senior Communications Coordinator	54,603	91,525
Accounting Technician	32,406	52,621	Senior IT Analyst	54,603	91,525
Administrative Coordinator	36,877	59,880	HR Coordinator	54,603	91,525
Human Resources Specialist	36,877	59,880	Nutrition Program Manager	54,603	91,525
Communications Specialist	38,093	63,851	Senior Accountant	58,139	97,453
GIS Specialist	38,093	63,851	Principal Communications Coordinator	58,139	97,453
IT Specialist	38,093	63,851	Principal GIS Analyst	58,139	97,453
Planner	38,093	63,851	Principal IT Analyst	58,139	97,453
Program Specialist	38,093	63,851	Principal Management Analyst	58,139	97,453
Accountant	42,992	72,062	Senior Principal Program Specialist	58,139	97,453
GIS Analyst	42,992	72,062	Senior Principal Planner	58,139	97,453
Management Analyst	42,992	72,062	GIS Manager	63,492	109,749
Engineer	42,992	72,062	Human Resources Manager	63,492	109,749
Purchasing Agent	42,992	72,062	Division Chief, Governmental Services	63,492	109,749
Registered Nurse	42,992	72,062	Division Chief, TDM	65,848	113,823
Senior Communications Specialist	42,992	72,062	Division Chief, Land Use	65,848	113,823
Senior IT Specialist	42,992	72,062	Finance Manager/Controller	68,800	118,924
Senior Planner	42,992	72,062	Division Chief, Research/GIS	68,800	118,924
Senior Program Specialist	42,992	72,062	Information Technology Manager	68,800	118,924
Facilities Manager	48,007	81,324	Division Chief, Aging Services	72,339	125,042
Communications Coordinator	48,007	81,324	Division Chief, Environmental Plan.	72,339	125,042
IT Analyst	48,007	81,324	Division Chief, Transportation	72,339	125,042
Principal IT Specialist	48,007	81,324	Division Chief, Workforce Develop.	72,339	125,042
Principal Planner	48,007	81,324	Dept. Director, Communications	82,857	143,225
Principal Program Specialist	48,007	81,324	Dept. Director, Community Services	86,842	150,112
Senior Administrative Coordinator	48,007	81,324	Dept. Director, Support Services	86,842	150,112
Senior GIS Analyst	48,007	81,324	Dept. Director, Comprehensive Plan.	90,828	157,002
Senior Engineer	48,007	81,324	Agency Director	140,978	225,372

**Atlanta Regional Commission
Schedule of Employee Salary and Travel Expenses
for the Year Ended December 31, 2010**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Adriaenssens, Zachary N	Temporary	\$3,402.00	\$0.00
Alexander, Michael D	Division Chief, Research	\$89,108.00	\$1,689.00
Allown, Michael F	Accountant	\$64,881.00	\$0.00
Alsobrook, Cora L	Administrative Specialist	\$37,271.00	\$0.00
Anderson, Jacquelyn I	Management Analyst	\$55,569.00	\$24.00
Awwad, Alia	Senior Planner	\$4,231.00	\$0.00
Babb, Corey D	Senior Planner	\$49,685.00	\$970.00
Barberee, William E	Purchasing Agent	\$67,550.00	\$118.00
Barrett, Stephen R	GIS Analyst	\$46,311.00	\$257.00
Beamer, Jennifer D	Senior Program Specialist	\$51,788.00	\$362.00
Bear, Karen A	Principal Program Specialist	\$68,432.00	\$16.00
Berger, Catherine	Division Chief, Aging Services	\$128,859.00	\$1,491.00
Berlin, Marcia R		\$49,613.00	\$942.00
Beverly, Sylvia E	Senior Program Specialist	\$50,688.00	\$0.00
Blomquist , Peter J	Principal Management Analyst	\$90,124.00	\$657.00
Blumberg, Mary T		\$48,196.00	\$328.00
Brachowski, Mary R	Temporary	\$10,787.00	\$0.00
Bradshaw, Patrick A	Planner	\$41,056.00	\$68.00
Brathwaite, Haydn	Principal Management Analyst	\$84,348.00	\$1,185.00
Brown, Amanda K	Program Specialist	\$51,057.00	\$13.00
Brownlow, Kellie A	Division Chief, Govt Services	\$84,407.00	\$7,463.00
Brulet, Catherine	Temporary	\$105,530.00	\$460.00
Brunson, Gia L	Senior Program Specialist	\$45,534.00	\$0.00
Bryan III, I Emerson	Dept. Director Support Service	\$150,649.00	\$0.00
Buchanan, Russell B		\$48,286.00	\$0.00
Burgess, Suzanne H	Senior Principal Program Spec	\$92,648.00	\$258.00
Burke , Christopher J	Principal Management Analyst	\$81,665.00	\$0.00
Calvert, Bradford P	Principal Planner	\$35,311.00	\$399.00
Carnathan, Michael N	Principal Planner	\$67,545.00	\$0.00
Carson, Sammie	Planner	\$44,901.00	\$0.00
Carwile, Isaac W		\$25,316.00	\$0.00
Causby, Stephen W	Principal Program Specialist	\$48,931.00	\$1,153.00
Clarke, Sheryl R	Administrative Assistant	\$45,000.00	\$0.00
Cooke, Mara E	Human Resources Manager	\$105,838.00	\$0.00
Cotton, Deborah D	Senior Program Specialist	\$60,619.00	\$312.00
Cox, Amy C	Senior IT Analyst	\$82,627.00	\$0.00
Cui, Ye	Temporary	\$4,298.00	\$0.00
Curry, Jennifer L	Senior Program Specialist	\$37,203.00	\$0.00
Daly, Darlene F	Principal Planner	\$75,569.00	\$0.00
Danley, Crystal L	Principal Program Spec	\$50,819.00	\$24.00
Darnell, Donna F	Temporary	\$9,488.00	\$292.00
Davis, Curt S	Principal IT Analyst	\$75,387.00	\$0.00
Davis, Maia A	Principal Planner	\$10,116.00	\$66.00
DeBerry, Katrina S	Program Technician	\$42,164.00	\$380.00
DiGirolamo , Paul A	Senior GIS Analyst	\$60,181.00	\$1,312.00
Dillard, Claudette E	Principal Planner	\$83,216.00	\$583.00

**Atlanta Regional Commission
Schedule of Employee Salary and Travel Expenses
for the Year Ended December 31, 2010**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Dixon, Denise A	Program Technician	\$42,205.00	\$264.00
D'Onofrio, David A	Senior Planner	\$43,977.00	\$476.00
Dovers, Judith B	Principal Management Analyst	\$94,183.00	\$1,398.00
Dudley, David M	IT Analyst	\$57,725.00	\$0.00
Duff, Marissa J	Senior Planner	\$24,923.00	\$0.00
Duncan, Allison M	Planner	\$27,763.00	\$0.00
Dunn, Betty S	Principal Management Analyst	\$101,950.00	\$915.00
Earnest, Patrice	Principal Program Specialist	\$83,440.00	\$92.00
Edge, Adam M	Senior Program Specialist	\$19,016.00	\$0.00
Ellsworth, Laura B	Senior Principal Program Spec	\$80,292.00	\$79.00
Emory, David D	Principal Planner	\$60,596.00	\$278.00
Federico, Lisa	Principal Program Specialist	\$59,853.00	\$229.00
Fleming, M H	Principal Planner	\$13,752.00	\$78.00
Garrett, Mary Margaret	Division Chief, Workforce Deve	\$131,124.00	\$1,866.00
Gayle, Aisah	Senior Program Specialist	\$53,192.00	\$0.00
Giguere, David	Sr. GIS Analyst	\$59,464.00	\$1,080.00
Gill, Jessica A	Nutritionist	\$62,275.00	\$478.00
Golivesky, Barry	Sr.Communications Coordinator	\$72,544.00	\$0.00
Goodwin, Amy R	Principal Planner	\$36,434.00	\$391.00
Griffin, Tommy C	Principal Management Analyst	\$88,341.00	\$0.00
Grimes, Susan D	Sr.Communications Coordinator	\$77,045.00	\$0.00
Gustave, Kurl D	Administrative Specialist	\$41,365.00	\$0.00
Hammond, Regan W	Principal Planner	\$57,687.00	\$977.00
Hann, Christopher A	Temporary	\$15,876.00	\$0.00
Hannon-White, Marc A	Senior Program Specialist	\$62,883.00	\$1,259.00
Harper, Matthew C	Senior Principal Planner	\$56,296.00	\$129.00
Harper, Robert W	Accountant	\$66,874.00	\$1,158.00
Haubner, Steven	Principal Engineer	\$92,610.00	\$119.00
Hawes, Mary B	Planner	\$40,700.00	\$1,764.00
Haynes, David W	Senior Principal Planner	\$98,136.00	\$558.00
Hayse, Jane Davis	Division Chief, Transportation	\$129,265.00	\$3,398.00
Irons, Leonie A	Administrative Specialist	\$41,005.00	\$0.00
Jackson, Crystal L	Senior Program Specialist	\$53,459.00	\$838.00
Jafuneh, Sanadra A	Temporary	\$3,210.00	\$0.00
Jaquish, James L	Sr Communications Coordinator	\$71,206.00	\$319.00
Johnson, Amoylyn V		\$59,689.00	\$1,654.00
Jones, Terri Y	Senior Program Specialist	\$52,983.00	\$70.00
Kauffman, Janice K	Principal Program Specialist	\$79,887.00	\$85.00
Kelly, Maureen A	Principal Program Specialist	\$80,242.00	\$1,134.00
Kemp, Mytrice P	IT Analyst	\$39,177.00	\$21.00
Keyes, Laura M	Senior Principal Program Spec	\$71,146.00	\$1,836.00
Kim, Kyeil	Principal Planner	\$62,258.00	\$0.00
Kim, Kyung-Hwa	Senior Principal Planner	\$90,584.00	\$329.00
Knabel, Carolyn A		\$12,691.00	\$10.00
Krautler, Charles C	Agency Director	\$227,447.00	\$8,497.00
Kray, Michael J	Principal Planner	\$50,116.00	\$215.00

Atlanta Regional Commission
Schedule of Employee Salary and Travel Expenses
for the Year Ended December 31, 2010

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Lambroff, Wendy J	Senior Program Specialist	\$48,796.00	\$0.00
Lancelin , Colby T	Senior Planner	\$53,836.00	\$509.00
Landers Jr., Guy A	Dept. Director Community Svcs.	\$154,786.00	\$1,372.00
Lanham, Deborah H	Program Specialist	\$58,535.00	\$115.00
Lankford, Jacquelyn J	Principal Program Specialist	\$90,820.00	\$491.00
Lawler, Kathryn M	External Affairs Manager	\$85,126.00	\$3,379.00
LeBeau, Robert	Senior Principal Planner	\$91,067.00	\$1,431.00
Lee, Doris Jean	Program Technician	\$49,974.00	\$0.00
Lewandowski, Steven M	Senior Planner	\$50,040.00	\$0.00
Lewis, Erica M	Program Specialist	\$49,953.00	\$20.00
Lewis, Kimberly L	Senior Program Specialist	\$51,255.00	\$0.00
Little, Debra A	Administrative Specialist	\$44,678.00	\$0.00
Loker, Dan L	Principal IT Analyst	\$100,015.00	\$0.00
Lombard, Jared	Principal Planner	\$50,910.00	\$493.00
Looft, Allison J	Temporary	\$6,690.00	\$0.00
Lundy, Norma L	Senior Program specialist	\$12,739.00	\$0.00
Lynch, Latesha K	Temporary	\$14,142.00	\$0.00
Maguire, Timothy J	Sr. GIS Analyst	\$58,634.00	\$904.00
Marshall, Dahshi K	Senior Management Analyst	\$60,558.00	\$360.00
Matrille, Rossangie	Senior Program Specialist	\$46,629.00	\$0.00
Mayerik, Cheryl T	Senior Program SPecialist	\$38,010.00	\$370.00
McCord, Robert E	Principal Management Analyst	\$98,595.00	\$0.00
McCracken, Thomas A		\$0.00	\$0.00
Mechem, Linda S	Temporary	\$20,362.00	\$622.00
Moody, Heather H	Senior Program Specialist	\$45,694.00	\$60.00
Mottley, Tanya N	Accountant	\$46,380.00	\$0.00
Nance, Lora E	Planner	\$39,466.00	\$136.00
Naumann, Ellen K	Senior Program Specialist	\$30,411.00	\$78.00
Nessmith, Mary E	Senior Program Specialist	\$50,208.00	\$84.00
Nichols, Andrew H	Senior Program Specialist	\$8,148.00	\$0.00
Njoroje, Charlene F	Senior Program Specialist	\$46,776.00	\$525.00
Norman, Arnisha T	Nutrition Program Manager	\$95,024.00	\$711.00
O'Connor, Marsharee S	Temporary	\$17,755.00	\$410.00
Olander, Debra L	Senior Program Specialist	\$54,879.00	\$58.00
Olivares, Elaine M	Senior Planner	\$31,138.00	\$127.00
Orr, John M	Senior Principal Planner	\$100,804.00	\$798.00
Owens, Abigail L	Principal Planner	\$51,424.00	\$140.00
Palladi, Joseph P		\$14,500.00	\$210.00
Park, JeanHee	Principal Planner	\$60,975.00	\$0.00
Parker, Andrew T	Senior Program Specialist	\$62,725.00	\$0.00
Pelletier, Diane L	Finance Manager	\$123,072.00	\$795.00
Pellino, Cara M	Senior Program Specialist	\$15,086.00	\$156.00
Phillips, Ashlee N	Senior Program Specialist	\$24,450.00	\$286.00
Powell, Zyrius V	Temporary	\$390.00	\$0.00
Rader, Carolyn C		\$58,697.00	\$49.00
Radford, James Elliot	Senior Principal Program Spec	\$104,080.00	\$93.00

**Atlanta Regional Commission
Schedule of Employee Salary and Travel Expenses
for the Year Ended December 31, 2010**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Ralston, Julie Jones	Dept. Director Communications	\$145,669.00	\$1,300.00
Randolph, Ray L	Information Technology Manager	\$104,241.00	\$0.00
Reid, Michael A	Temporary	\$6,048.00	\$0.00
Ressler-Billion, Patricia	Temporary	\$9,612.00	\$0.00
Reuter, Dan J	Division Chief, Land Use	\$112,326.00	\$3,484.00
Richards-Evensen, Allison	Division Chief, Commute Connec	\$93,996.00	\$218.00
Rivera, Ashley C	Senior Program Specialist	\$28,000.00	\$707.00
Roberts, Robin B		\$10,620.00	\$488.00
Robertson, Tara E	IT Ana;yst	\$62,022.00	\$0.00
Robinson, Gerri E	Temporary	\$846.00	\$0.00
Rose, Charlie W	Accounting Technician	\$32,590.00	\$0.00
Rousseau, Guy	Senior Principal Planner	\$99,259.00	\$1,098.00
Rutherford, Robin L	Sr Administrative Coordinator	\$69,895.00	\$0.00
Santo, James M	Principal Planner	\$84,643.00	\$32.00
Sardana, Neil Y	Temporary	\$9,373.00	\$0.00
Saylor, Dennis G	Accountant	\$60,632.00	\$60.00
Schramm, Cheryl L		\$8,576.00	\$0.00
Sessoms, Deryl L	Senior Program Specialist	\$59,125.00	\$23.00
Shanahan, Victoria A	Senior Program Specialist	\$40,774.00	\$0.00
Sharp, Kristie L	Principal Program Specialist	\$58,614.00	\$371.00
Shellenberger, Marnie L	Temporary	\$8,140.00	\$0.00
Simmons-Ediagbonya, Latis	Program Specialist	\$40,601.00	\$0.00
Simon, Mary Jo	Senior Principal Program Spec	\$85,156.00	\$1,788.00
Skeen-Grant, Deborah	Senior Program Specialist	\$58,856.00	\$0.00
Skinner, James L	Principal Planner	\$74,590.00	\$0.00
Smiley, Kenyata D	Senior Planner	\$49,735.00	\$254.00
Smith, Kelly M	Accountant Analyst	\$73,298.00	\$1,215.00
Smith, Sarah M	Temporary	\$3,420.00	\$0.00
Staubes, Joseph B		\$60.00	\$0.00
Steele, Monique A	Administrative Specialist	\$41,160.00	\$0.00
Stevens, Patricia Agnes	Division Chief, Environmental	\$129,723.00	\$3,238.00
Szarowicz, Patricia C	Senior Program Specialist	\$48,148.00	\$30.00
Taylor, DeLast T	Accounting Technician	\$33,525.00	\$303.00
Taylor-Harris, DaVette A	Senior Program Specialist	\$43,415.00	\$44.00
Thompson, Anna B	Principal Program Specialist	\$79,550.00	\$725.00
Toles, Laurette L	Human Resources Coordinator	\$82,766.00	\$19.00
Trimble, Grace M	Sr.Communications Coordinator	\$78,062.00	\$47.00
Trudell, Talya M	Senior Planner	\$45,865.00	\$0.00
Tuley, Jonathan E	Principal Planner	\$46,476.00	\$2,631.00
Vergara, Mary Lou B	Principal Program Specialist	\$63,078.00	\$0.00
Vine, Holly A	Administrative Specialist	\$30,062.00	\$0.00
Wakhisi, Kofi O	Principal Planner	\$72,609.00	\$65.00
Walker, Geoff C	Sr. Communications Specialist	\$42,467.00	\$0.00
Walters, John M	Temporary	\$7,725.00	\$0.00
Wang, Kyungsoon		\$14,546.00	\$0.00
Wang, Lin		\$14,742.00	\$0.00

**Atlanta Regional Commission
 Schedule of Employee Salary and Travel Expenses
 for the Year Ended December 31, 2010**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Wang, Wei	Senior Principal Planner	\$83,018.00	\$0.00
Washington, Stephanie P	Program Specialist	\$51,285.00	\$0.00
Wender, Rochelle T	Senior Program Specialist	\$55,551.00	\$166.00
Weyandt Jr., Thomas L	Dept. Director Comp. Planning	\$160,232.00	\$3,190.00
White, Carolyn A	Principal Management Analyst	\$91,606.00	\$0.00
White, Charissa M	Administrative Specialist	\$36,804.00	\$0.00
Williamson, Warren H	Senior Principal Planner	\$79,702.00	\$771.00
Wise, David L	Communications Coordinator	\$61,597.00	\$0.00
Zayas, Ermis J	Temporary	\$4,144.00	\$0.00
Zhu, Honghong	Senior IT Analyst	\$79,974.00	\$0.00
Zuyeva, Lyubov I	Senior Planner	\$43,630.00	\$711.00
		\$11,143,501	\$90,576

(a)			
2010 Salaries (cash basis)			\$11,143,501
Non cash compensation			(112,656)
2009 Accrued salaries for the pay periods ended 12/31/2009 paid in 2010 (excluding fringe withholdings)			(367,745)
2010 Accrued salaries for the pay periods ended 12/31/2010 paid in 2011 (excluding fringe withholdings)			818,080
Total Salaries 2010			\$11,481,180

(b)			
Travel paid to employees			\$90,576
Other charges to travel (parking, airline tickets) (itemized records on file in ARC offices)			97,799
Total Travel 2010			\$188,375