

Atlanta Regional Commission  
Atlanta, Georgia

# **Comprehensive Annual Financial Report**

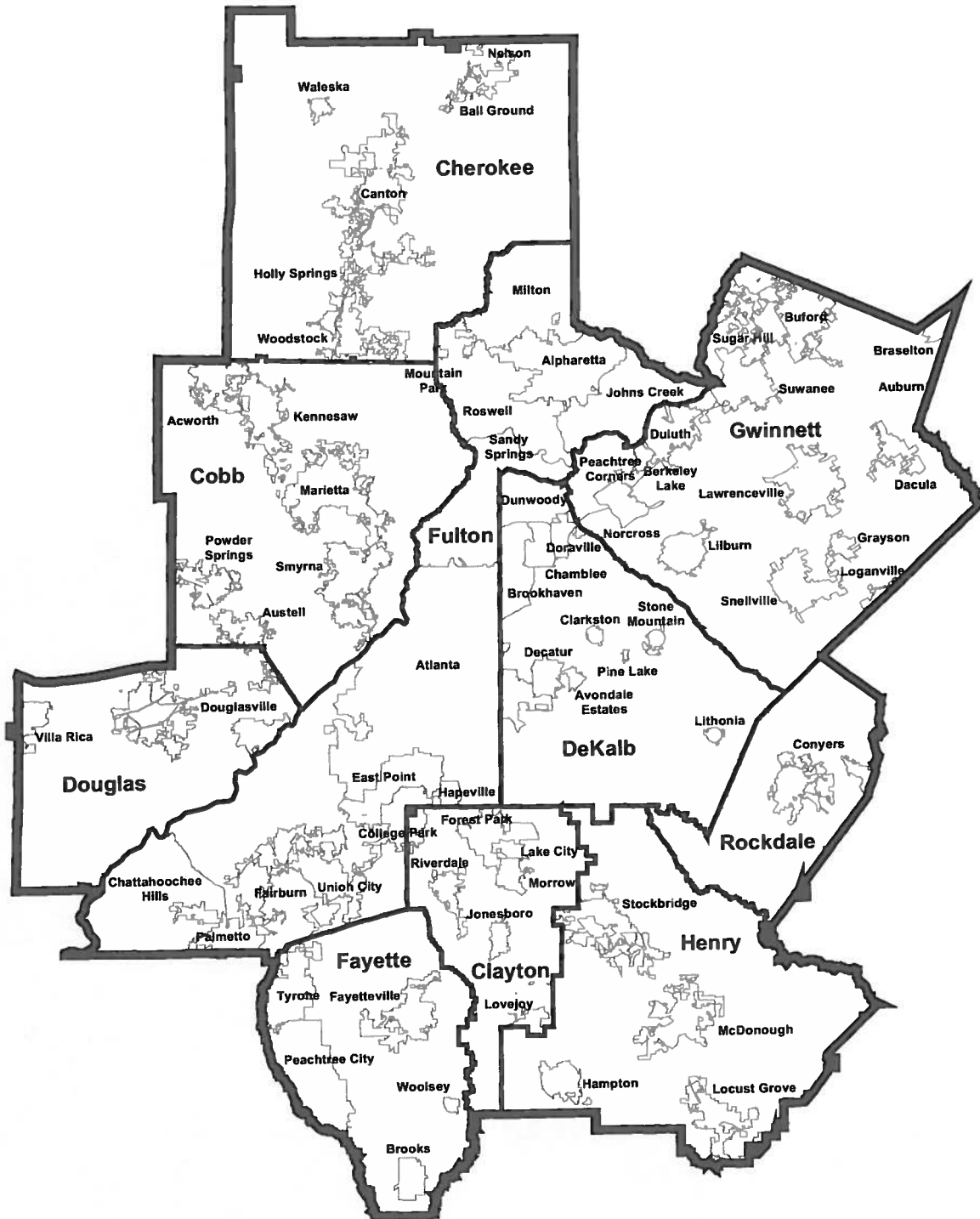
**Fiscal Year Ended December 31, 2012**

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 69 municipalities including the City of Atlanta. ARC is the regional planning and intergovernmental coordination agency for the Region. It is also the forum where the Region's leaders come together to solve mutual problems and decide issues of regionwide consequence. ARC is supported by local, state and federal funds. Board membership on the ARC is held by 23 local elected officials, 15 private citizens and one non-voting member appointed by the Board of the Georgia Department of Community Affairs.

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

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June 26, 2013

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, 2012. 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.

Crace Galvis McGrath, LLC, a firm of licensed certified public accountants, has audited the ARC's financial statements. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Commission for the fiscal year ended December 31, 2012, 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, 2012 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 Crace Galvis McGrath, LLC and on which they express no opinion.

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

The ARC, created in 1971, is a multi-purpose, comprehensive regional planning agency serving the 10-county Atlanta region, which covers almost 3,000 square miles and includes the City of Atlanta and all or part of 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. O.C.G.A. 50-8-80 thru 50-8-103, provides for the ARC to review and comment on any "Area Plan," defined as a proposed plan that affects more than one governmental jurisdiction. The 1989 planning act extended this authority by requiring all regional development centers to review developments of regional impact (DRIs) or certain large-scale proposals that portend intergovernmental impacts. In addition, the Metropolitan River Protection Act requires the ARC's review of development proposals in the Chattahoochee River Corridor.

### **Factors Affecting Financial Condition**

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

**Local Economy.** The 2010 Census of the Atlanta Regional Commission 10-county area showed that the Region grew by 678,000 people over the 2000s, for an average annual growth of 1.8 percent, and was home to

4.1 million people as of April 1, 2010. From 2010 to 2012, ARC estimates that the region added 71,750 persons to total almost 4.18 million, an average annual growth rate of only 0.9 percent. The 2010-2011 population increase of 34,550 was the lowest annual increase observed since the 1950s. The pace of the last two years is not only lower than the 67,837 new residents averaged per year during the 2000s, but far lower than the 87,158 new residents per year averaged during the 1990s.

Clearly, the impact of the severe national and regional recession that began in 2007 (and supposedly ended in summer of 2009) has been a lagged impact, where population growth is concerned. For the calendar year of 2012, housing permit levels ramped up to totals not seen since 2008. Permit totals, however, remained one-third or less than the average levels of the early 2000s. The vacant home oversupply of the last five+ years is ebbing, particularly due to building strength in the market for existing homes. Foreclosure problems have lessened but still exist, even as investors have begun to buy up many foreclosed single-family units and rent them for short-term returns. Most industry experts expect new construction to become more viable in 2013 and on into 2014.

Yet while construction shows current signs of an inevitable rebound, things won't be "business as usual", at least not at the levels of prior decades. Adopted Plan2040 ARC forecasts indicate that population increase through to the end of its forecast horizon will average about 63,000 persons per year, and the next forecast series (under development as of Spring 2013) is likely to come in at lower average annual increases. Both the currently adopted and pending forecast series' forecast growth will lag the average increases seen in the 2000s.

Since 1980, the Atlanta region has more than doubled its population, adding 2.28 million new residents. Put in another way, well more than half (58 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 2.7 percent. Sustaining so high a rate over this period clearly demonstrates the underlying strength of the region's diversified economy.

Overall, the regional economy remains well balanced and serves as an economic development engine for the Southeast and for the nation. Between 1980 and 2000, the Region added 1,090,343 jobs, 121 percent. The two major recessions of the 2000s (the dotcom bust of the early decade followed by the Great Recession of 2007-2009) "shifted downward" the historical growth trend over the past decade. Unemployment rates in the metro area soared from 3.6% in 2001 to 10.7% in January 2010, and the 10-county region's job base declined by almost 400,000 jobs 2000-2010 (20 percent).

Since 2010, the job base continues to rebuild, as data from the Georgia Department of Labor show consistent positive (monthly) trends in employed persons for the Atlanta MSA. Unemployment rates have dropped significantly recently-- to 7.9% as of March, 2013. This rate is down significantly from 8.9% in March 2012, and down a great deal from the 10.0% reported in March 2010. While January 2010-January 2011 saw a net increase of only about 23,000 employed residents in the MSA, 75,400 more residents gained jobs January 2012-January 2013 (up from 52,000 2011-2012). 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 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 Wastewater Management, Watershed Management and Water Supply and Conservation Management Plans throughout 2012. The Metropolitan North Georgia Water Planning District started the Single Family Toilet Rebate Program in March 2008. Between March 2008 and December 31, 2012 the District rebate program has replaced a total of 29,515 old, inefficient toilets with new low-flow toilets.

ARC continued its role in administration of the Chattahoochee Corridor Plan under the Metropolitan River Protection Act. In 2012, ARC also coordinated legal and technical support for ongoing efforts related to water supply in the Apalachicola-Chattahoochee-Flint and Alabama-Coosa-Tallapoosa river basins.

ARC's Aging program implemented the Community-based Care Transitions Program to facilitate safe transitions from hospital to home and reduce readmissions to hospitals.

The ARC Workforce Development Center is working with the Georgia Department of Economic Development in conjunction with the digital media industry to attract companies through workforce training opportunities.

In 2011, ARC adopted PLAN 2040, a Unified Plan for the Atlanta region, in two sections: (1) PLAN 2040 Regional Agenda for the 10-county planning area developed pursuant to state requirements and (2) PLAN 2040 Regional Transportation Plan (RTP) and a FY 2012-2017 Transportation Improvement Program (TIP) for the 18-county transportation planning area developed pursuant to federal requirements. This Unified Plan 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. Associated with the PLAN 2040 RTP/TIP was a demonstration of conformity to air quality standards for the 20-county Atlanta ozone nonattainment area and the 20+-county Atlanta particulate matter nonattainment area which received federal approval in September 2011.

In December 2012, ARC developed Amendment #1 to the PLAN 2040 RTP/TIP, primarily to incorporate scope changes to six projects which occurred as they proceeded through the design and engineering process, to ensure that environmental clearances were not delayed and the projects stayed on schedule. Associated with this amendment was a conformity demonstration to air quality standards for the new 15-county Atlanta ozone nonattainment area, which received federal approval in December 2012. It maintains the region's conformity with air quality through the horizon year 2040, and assures the ARC's continued credibility as Atlanta's lead transportation planning agency.



In early 2012, ARC began an update of the PLAN 2040 RTP and TIP (a FY 2014-2019 TIP) which will be completed by early 2014.

**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, 2011. 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 31st consecutive year that ARC has received the award. The award, which is valid for only one year, requires a governmental unit to publish an easily readable and efficiently organized comprehensive annual financial report that conforms to program standards. The report must also satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements. We believe our current report continues to meet these standards and we are submitting it to GFOA to determine its eligibility for another certificate.

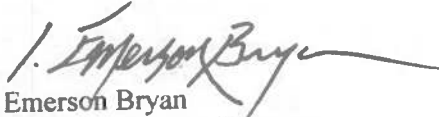
The Honorable Tad Leithead, Chair  
June 26, 2013  
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The preparation of the report was accomplished through the efficient and dedicated services of the entire staff of the Financial Services Division. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. They were assisted by the Commission's auditors, Crace Galvis McGrath, LLC, whose expertise, experience and judgment were extremely valuable.

Respectfully Submitted,



Douglas R. Hooker, P.E.  
Executive Director



Emerson Bryan  
Deputy Executive Director

# 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, 2011

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.



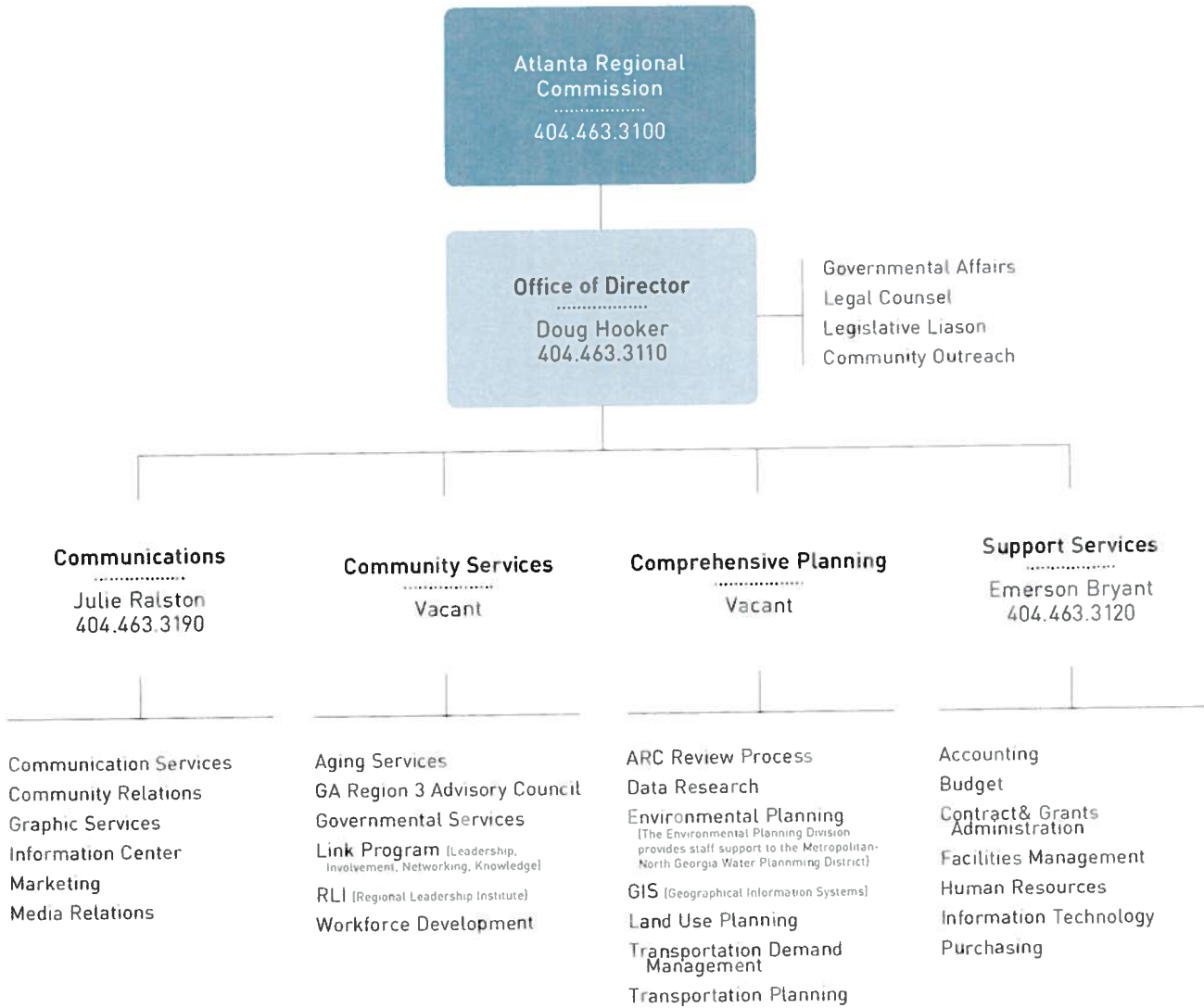
*Christopher P. Moynell*

President

*Jeffrey R. Emer*

Executive Director

# Atlanta Regional Commission Organizational Chart



# COMMISSION MEMBERSHIP 2012

As of 12/31/12

<b>OFFICERS</b>	Tad Leithead Chair	Burrell Ellis Secretary	Judy Waters Parliamentarian
	Buzz Ahrens Vice Chair	Mike Bodker Treasurer	
<b>PUBLIC MEMBERS</b>	City of Atlanta	Kasim Reed Mayor	H. Lamar Willis Councilmember
	Cherokee County	Buzz Ahrens Commission Chairman	Donnie Henriques Mayor, City of Woodstock
	Clayton County	Eldrin Bell Commission Chairman	Willie Oswalt Mayor, City of Lake City
	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	Harvey Persons Mayor, City of Douglasville
	Fayette County	Herbert E. Frady Commission Chairman	Eric Dial Mayor, Town of Tyrone
	Fulton County	John Eaves Commission Chairman	Mike Bodker Mayor, City of Johns Creek and Clark Boddie Mayor, City of Palmetto
	Gwinnett County	Charlotte Nash Commission Chairman	Bucky Johnson Mayor, City of Norcross
	Henry County	Elizabeth "BJ" Mathis Commission Chairman	Billy Copeland Mayor, City McDonough
	Rockdale County	Richard A. Oden Commission Chairman	Randy Mills Mayor, City of Conyers
<b>MEMBERS AT LARGE</b>	Todd Ernst District 1	Mike Houchard District 6	Tad Leithead District 11
	Robert L. Stephens, Jr. District 2	Liane Levetan District 7	Julie Keeton Arnold District 12
	Robert Reeves District 3	Judy Waters District 8	Rob Garcia District 13
	Anita Wallace Thomas District 4	Kerry Armstrong District 9	Dan Post, Jr. District 14
	Kip Berry District 5	VACANT District 10	Dennis Burnette District 15
<b>NON-VOTING MEMBER</b> (Appointed by Georgia Department of Community Affairs)		Tread Davis, Jr.	
<b>EXECUTIVE DIRECTOR</b>		Doug Hooker	

**Atlanta Regional Commission**  
**Executive Staff**  
December 31, 2012

**Office of Director**  
Executive Director

Douglas R. Hooker

**Communications**  
Director

Julie Ralston

**Community Services**

Director  
Interim Chief, Governmental Services  
Chief, Aging Services  
Chief, Workforce Development

vacant  
Rob LeBeau  
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

vacant  
vacant  
Mike Alexander  
Katherine Zitsch  
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

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

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Atlanta Regional Commission (the "Commission"), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Atlanta Regional Commission, as of December 31 2012, and the respective changes in financial position, and, where applicable, and cash flows 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.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the schedules of funding progress and employer contributions on pages 14-22 and 65 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Atlanta Regional Commission's basic financial statements. The introductory section, the combining nonmajor fund statements, the statistical section, the schedule of expenditures of federal awards, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and other supplemental information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund statements and the schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing

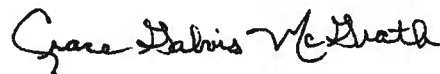


procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund statements and the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2013 on our consideration of the Atlanta Regional Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Atlanta Regional Commission's internal control over financial reporting and compliance.



Grace Galvis McGrath, LLC

June 12, 2013

## 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, 2012. 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 \$6,544,834 (*net position*). Of this amount, \$6,218,701 (*unrestricted net position*) may be used to meet the Commission's ongoing obligations to the member local governments and creditors.
- The Commission's total net position increased by \$670,125. 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 \$4,429,917. Of this amount, \$143,555 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 \$7,309,228, an increase of \$560,307 in comparison with the prior year. Approximately 97 percent of this amount, \$7,117,445, is *available for spending* at the Commission's discretion (*unassigned fund balance*).
- At the end of the fiscal year, total fund balance for the General Fund was \$7,066,119 or ten percent of total governmental fund expenditures.

### Overview of the Financial Statements

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

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

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

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

Both of the government-wide financial statements distinguish functions of the ARC that are principally supported by grants and regional appropriations (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the ARC include general government, general government overhead, all grant funded activities and an internal service fund for information technology support. The business-type activities of the ARC include enterprise funds. The government-wide financial statements can be found on pages 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. 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 75 of this report.

### Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the ARC, assets exceeded liabilities by \$6,544,834 at December 31, 2012, as compared with assets exceeding liabilities by \$5,874,709 at December 31, 2011. Five percent of the ARC's net position reflect its investment in capital assets (vehicles, furniture, fixtures and equipment). The ARC uses these capital assets to operate and to provide services; consequently, these assets are *not* available for future spending. There is no debt outstanding on resources used to acquire these assets.

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

#### Atlanta Regional Commission's Net Position

	Governmental Activities		Business-type Activities		Total	
	2012	2011	2012	2011	2012	2011
Current and other assets	\$24,684,985	\$19,859,993	\$ 34,810	\$ 52,236	\$24,719,795	\$19,912,229
Internal balances	4,080	39,137	(4,080)	(39,137)	-	-
Capital Assets	326,133	93,109	-	-	326,133	93,109
Total Assets	25,015,198	19,992,239	30,730	13,099	25,045,928	20,005,338
Long-term liabilities outstanding	215,788	221,552	-	-	215,788	221,552
Other Liabilities	18,254,576	13,895,978	30,730	13,099	18,285,306	12,273,038
Total Liabilities	18,470,364	14,117,530	30,730	13,099	18,501,094	12,494,590
Net Position:						
Invested in capital assets	326,133	93,109	-	-	326,133	93,109
Unrestricted	6,218,701	5,781,600	-	-	6,218,701	5,781,600
Total net position	\$6,544,834	\$5,874,709	\$ -	\$ -	\$6,544,834	\$5,874,709

The balance of *unrestricted net position*, \$6,218,701, may be used to meet the government's ongoing obligations.

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

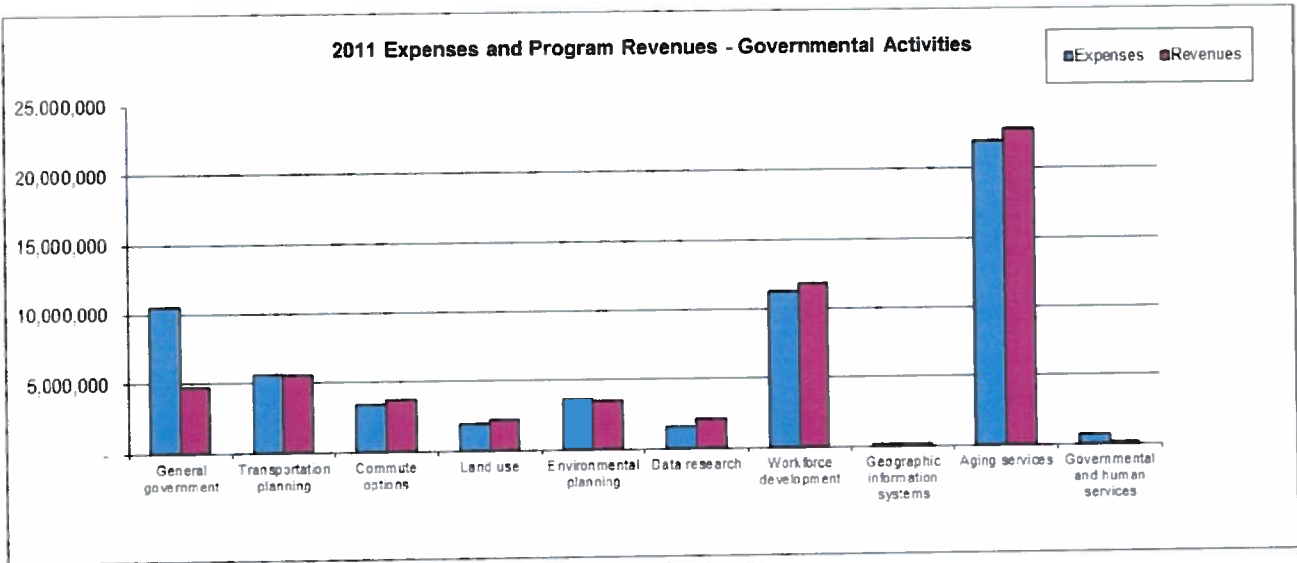
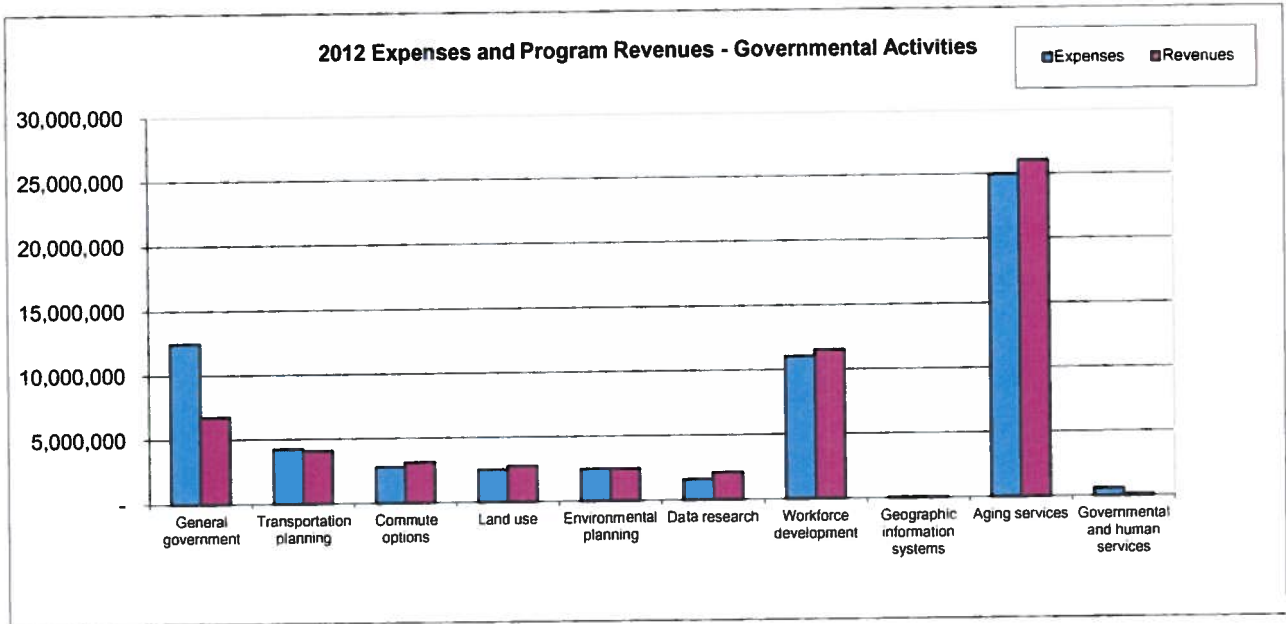
**Governmental activities.** Governmental activities increased the ARC's net position by \$670,125, thereby accounting for ten percent of the total net position and 100 percent of the growth of net position of the ARC at year-end. Key elements of this increase are as follows:

### ARC's Changes in Net Position

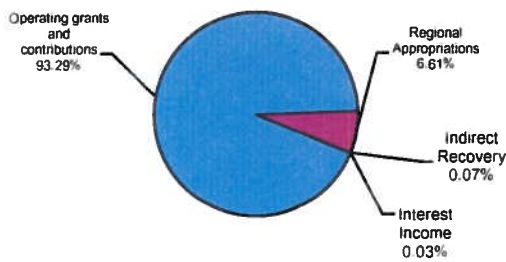
	Governmental Activities		Business-type Activities		Total 2012	Total 2011
	2012	2011	2012	2011		
<b>Revenues</b>						
Charges for services	\$ -	\$ -	\$ 834,508	\$ 846,308	\$ 834,508	\$ 846,308
Operating grants and contributions	58,994,526	56,248,629	-	-	58,994,526	56,248,629
<b>General Revenues:</b>						
Regional Appropriations	4,164,300	4,177,800	-	-	4,164,300	4,177,800
Interest Income	21,419	11,887	-	-	21,419	11,887
Indirect Recovery	36,983	84,778	-	-	36,983	84,778
Other	1,089	-	-	-	1,089	-
<b>Total Revenues</b>	<b>\$ 63,218,317</b>	<b>\$ 60,523,094</b>	<b>\$ 834,508</b>	<b>\$ 846,308</b>	<b>\$ 64,052,825</b>	<b>\$ 61,369,402</b>
<b>Expenses</b>						
General government	\$ 12,434,861	\$ 10,472,737	\$ -	\$ -	\$ 12,434,861	\$ 10,472,737
Transportation planning	4,217,387	5,625,777	-	-	4,217,387	5,625,777
Commute options	2,759,658	3,351,903	-	-	2,759,658	3,351,903
Land use	2,470,756	1,926,713	3,868	-	2,474,624	1,926,713
Environmental planning	2,463,474	3,585,831	76,769	92,240	2,540,243	3,678,071
Data research	1,558,499	1,519,243	-	-	1,558,499	1,519,243
Workforce development	10,977,777	11,250,343	-	-	10,977,777	11,250,343
Geographic information systems	28,246	24,345	-	-	28,246	24,345
Aging services	24,957,000	21,976,987	135,585	131,673	25,092,585	22,108,660
Governmental and human services	536,979	620,801	593,067	573,156	1,130,046	1,193,957
Communications	-	-	131,791	91,944	131,791	91,944
Indirect Expense Allocation	-	-	36,983	84,778	36,983	84,778
<b>Total Expenses</b>	<b>\$ 62,404,637</b>	<b>\$ 60,354,680</b>	<b>\$ 978,063</b>	<b>\$ 973,791</b>	<b>\$ 63,382,700</b>	<b>\$ 61,328,471</b>
Increase in net position before transfers	\$ 813,680	\$ 168,414	\$ (143,555)	\$ (127,483)	\$ 670,125	\$ 40,931
Transfers	(143,555)	(127,483)	143,555	127,483	-	-
<b>Change in net position</b>	<b>\$ 670,125</b>	<b>\$ 40,931</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 670,125</b>	<b>\$ 40,931</b>
Net Position - beginning	5,874,709	5,833,778	-	-	5,874,709	5,833,778
<b>Net Position - ending</b>	<b>\$ 6,544,834</b>	<b>\$ 5,874,709</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,544,834</b>	<b>\$ 5,874,709</b>

General government expenses in the amount of \$12,434,861 are net of indirect costs. The general government indirect expense allocation of (\$5,120,903), as shown in the Statement of Activities is the difference between total indirect recovery of \$5,609,733 and general government indirect expense of \$488,830. Total direct and indirect expenses for the general government are \$12,923,691.

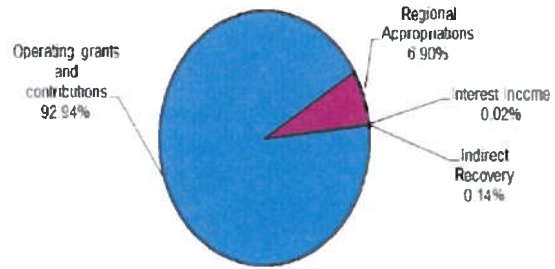
Source Case Management funds received by Aging Programs along with funding not spent due to unfilled positions represents most of the change in net position.



**2012 Revenues by Source - Governmental Activities**



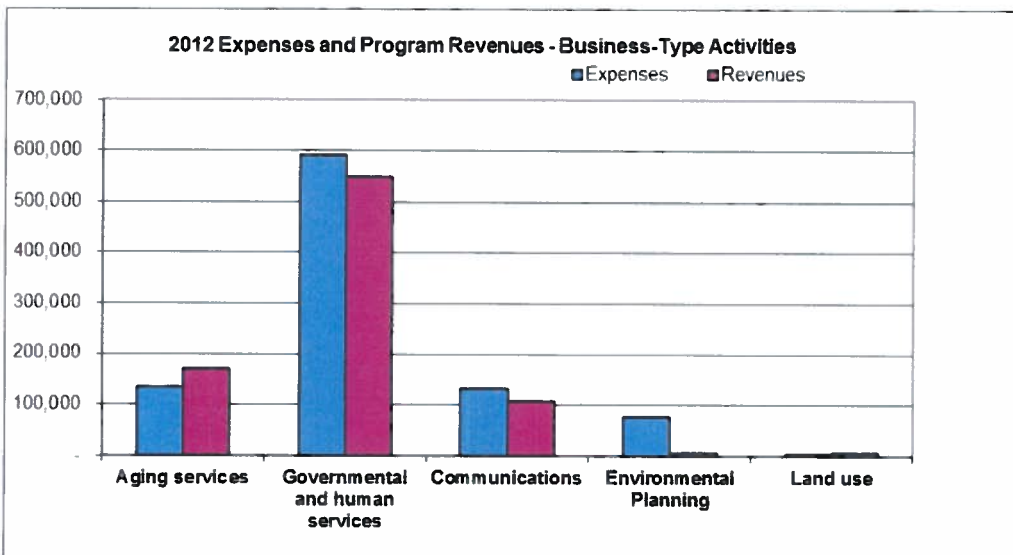
**2011 Revenues by Source - Governmental Activities**

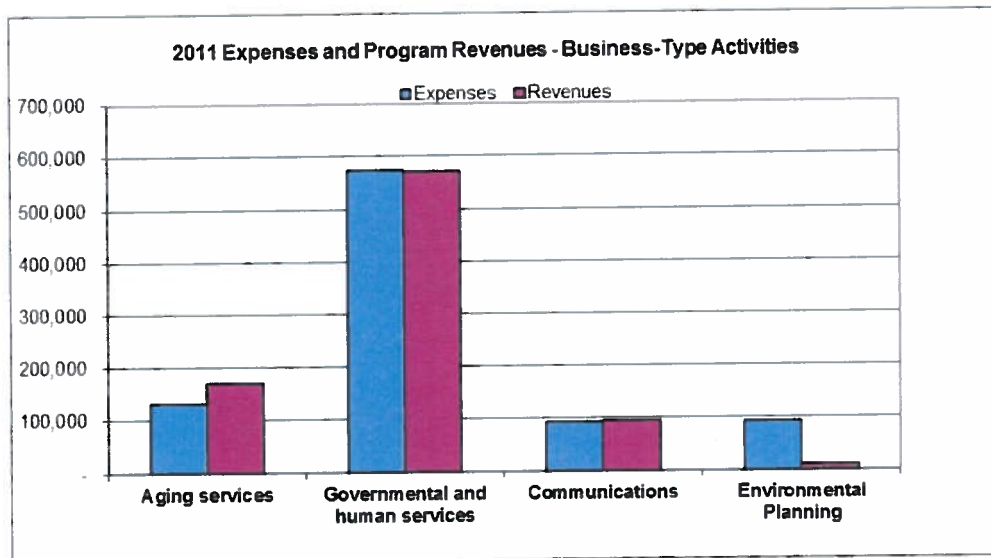


The ARC operates primarily from grant revenues; therefore, increases in expenses closely parallel increases in grant funding for services.

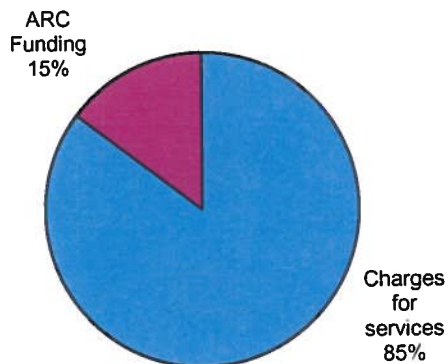
**Business-type activities.** Business-type activities received \$143,555 of ARC's unrestricted resources during 2012. Funding provided by the ARC is broken down as follows:

<u>Activity</u>	<u>ARC resources used</u>
Communications	\$ 24,032
Land Use	(1,632)
Environmental Planning	104,304
Aging Services	(33,111)
Governmental & human services	<u>49,962</u>
Total	<u>\$143,555</u>

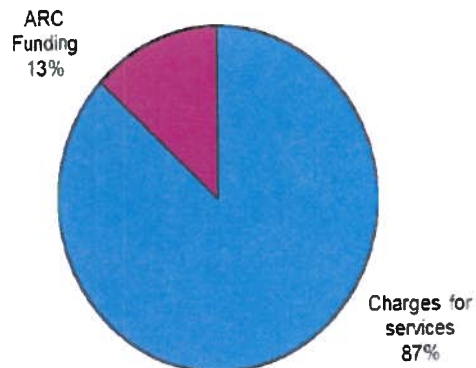




**2012 Revenues by Source - Business Type Activities**



**2011 Revenues by Source - Business Type Activities**



### Financial Analysis of the Government's Funds

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

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



As of the end of the current fiscal year, the ARC's governmental funds reported an ending fund balance of \$7,309,228, an increase of \$560,307 in comparison with the prior year. Approximately 97 percent of this total amount \$6,874,336 constitutes unassigned *fund balance*, which is available for spending at the agency's discretion. The remainder of fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending because it has already been designated for a variety of other restricted purposes.

The balance in ARC's General Fund increased by \$317,198 during the 2012 fiscal year. The key factor in this growth is as follows:

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

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

**Proprietary funds.** The ARC's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. 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 \$2,982 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:

- Contractual expenditures exceeded budget by \$1,634,516 or 35% due to unanticipated costs incurred for contracts related to the UASI (Urban Area Security Initiative).
- Expenditures for equipment and supplies exceeded budget by \$34,714 and \$26,049, 140% and 91% respectively due to unanticipated costs for improvements to the Executive Directors Office.
- Other operating expenditures exceeded budget by, \$374,017 or 22%. 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, 2012 was \$326,133 (net of accumulated depreciation). This investment in capital assets includes equipment, furniture and fixtures.

Capital assets of the ARC as of December 31, 2012, were as follows:

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

	Governmental Activities		Total Percentage Change
	<u>2012</u>	<u>2011</u>	<u>2011-2012</u>
Equipment	\$128,065	\$ 85,854	49.2%
Furnishings and Fixtures	<u>198,068</u>	<u>7,255</u>	2630%
Total	<u>\$326,133</u>	<u>\$ 93,109</u>	250.3%

Additional information on the ARC's capital assets can be found in note IV.C on page 53 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 2013 budget results in an increase of \$37,782 to the general fund balance.
- The per capita rate paid by the local governments as appropriations remained at \$1.00 for 2013. Projected increases for the 2013 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 2013 fiscal year.

**Requests for Information**

This financial report is designed to provide a general overview of ARC's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Financial Services Manager, Atlanta Regional Commission, 40 Courtland Street, NE, Atlanta, GA 30303.

**Atlanta Regional Commission**  
**Statement of Net Position**  
**December 31, 2012**

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 12,723,645	\$ 2,982	\$ 12,726,627
Advances due from subgrantee agencies	406,662	-	406,662
Receivables from grantors	11,468,263	-	11,468,263
Prepaid items	86,415	31,828	118,243
Internal balances	4,080	(4,080)	-
Capital assets, net of accumulated depreciation:			
Equipment, furnishings & fixtures	326,133	-	326,133
Total Assets	<u>25,015,198</u>	<u>30,730</u>	<u>25,045,928</u>
<b>LIABILITIES</b>			
Salaries payable	484,096	-	484,096
Accounts payable and accrued expenses	3,126,381	4,679	3,131,060
Unearned revenue	7,129,317	26,051	7,155,368
Advances from grantor agencies	1,767,502	-	1,767,502
Due to grantee agencies	1,794,193	-	1,794,193
Due to grantors	2,484,370	-	2,484,370
Other liabilities	695,105	-	695,105
Compensated absences:			
Due within one year	773,612	-	773,612
Due in more than one year	215,788	-	215,788
Total liabilities	<u>18,470,364</u>	<u>30,730</u>	<u>18,501,094</u>
<b>NET POSITION</b>			
Invested in capital assets	326,133	-	326,133
Unrestricted	6,218,701	-	6,218,701
Total net position	<u>\$ 6,544,834</u>	<u>\$ -</u>	<u>\$ 6,544,834</u>

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, 2012**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Indirect Expenses Allocation</b>	<b>Program Revenues</b>	
			<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 12,434,861	\$ (5,120,903)	\$ -	\$ 6,713,967
Transportation planning	4,217,387	1,097,555	-	4,056,726
Commute options	2,759,658	349,102	-	3,095,751
Land use	2,470,756	345,488	-	2,734,537
Environmental planning	2,463,474	366,010	-	2,451,072
Data research	1,558,499	526,872	-	2,085,371
Workforce development	10,977,777	505,238	-	11,482,775
Geographic information systems	28,246	12,094	-	-
Aging services	24,957,000	1,739,479	-	26,289,873
Governmental and human services	536,979	142,082	-	84,454
Total governmental activities	<u>62,404,637</u>	<u>(36,983)</u>	<u>-</u>	<u>58,994,526</u>
Business-type activities:				
Communications	131,791	-	107,759	-
Transportation planning	-	-	-	-
Land use	3,868	-	5,500	-
Environmental planning	76,769	31,785	4,250	-
Geographic information systems	-	-	-	-
Aging services	135,585	391	169,087	-
Governmental and human services	593,067	4,807	547,912	-
Total business-type activities	<u>941,080</u>	<u>36,983</u>	<u>834,508</u>	<u>-</u>
Total primary government	<u>\$63,345,717</u>	<u>\$0</u>	<u>\$834,508</u>	<u>\$58,994,526</u>

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

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

**Net (Expense) Revenue and Changes In Net Position**

<b><u>Governmental Activities</u></b>	<b><u>Business-type Activities</u></b>	<b><u>Total</u></b>
\$ (599,991)	\$ -	\$ (599,991)
(1,258,216)	-	(1,258,216)
(13,009)	-	(13,009)
(81,707)	-	(81,707)
(378,412)	-	(378,412)
-	-	-
(240)	-	(240)
(40,340)	-	(40,340)
(406,606)	-	(406,606)
(594,607)	-	(594,607)
<u>(3,373,128)</u>		<u>(3,373,128)</u>
-	(24,032)	(24,032)
-	-	-
-	1,632	1,632
-	(104,304)	(104,304)
-	-	-
-	33,111	33,111
-	(49,962)	(49,962)
-	(143,555)	(143,555)
<u>(3,373,128)</u>	<u>(143,555)</u>	<u>(3,516,683)</u>
4,164,300	-	4,164,300
21,419	-	21,419
1,089	-	1,089
(143,555)	143,555	-
<u>4,043,253</u>	<u>143,555</u>	<u>4,186,808</u>
670,125	-	670,125
5,874,709	-	5,874,709
<u>\$ 6,544,834</u>	<u>\$ -</u>	<u>\$ 6,544,834</u>

**Atlanta Regional Commission  
Balance Sheet  
Governmental Funds  
December 31, 2012**

	<u>General</u>	<u>Transportation Programs</u>	<u>Workforce Development</u>	<u>Aging Programs</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 12,723,645	\$ -	\$ -	\$ -
Receivables from grantors	3,993,921	2,644,830	923,196	3,719,905
Prepaid items	86,415	-	-	-
Due from other funds	404,695	187,253	358,325	2,309,704
Advances due from subgrantee agencies	-	-	-	406,662
Total assets	<u>\$ 17,208,676</u>	<u>\$ 2,832,083</u>	<u>\$ 1,281,521</u>	<u>\$ 6,436,271</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Salaries payable	\$ 484,096	\$ -	\$ -	\$ -
Accounts payable	1,633,576	690,970	429,604	110,241
Due to other funds	4,845,410	1,810,186	583,325	2,826,512
Advances from grantor agencies	-	-	-	1,767,502
Due to subgrantee agencies	-	171,482	263,995	1,358,716
Unearned revenue	-	159,445	4,597	130,191
Due to grantors	2,484,370	-	-	-
Other liabilities	695,105	-	-	-
Total liabilities	<u>10,142,557</u>	<u>2,832,083</u>	<u>1,281,521</u>	<u>6,193,162</u>
Fund balances:				
Nonspendable:				
Prepays	86,415	-	-	-
Committed for:				
Specific fund purposes	105,368	-	-	-
Assigned for:				
Aging programs	-	-	-	243,109
Unassigned	6,874,336	-	-	-
Total fund balances	<u>7,066,119</u>	<u>-</u>	<u>-</u>	<u>243,109</u>
Total liabilities and fund balances	<u>\$ 17,208,676</u>	<u>\$ 2,832,083</u>	<u>\$ 1,281,521</u>	<u>\$ 6,436,271</u>

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

<u>Water Quality &amp; Supply</u>	<u>Regional Planning &amp; GIS Programs</u>	<u>Governmental Services</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 12,723,645
116,771	54,199	15,441	11,468,263
-	-	-	86,415
6,964,682	7,383	1,709	10,233,751
-	-	-	406,662
<u>\$ 7,081,453</u>	<u>\$ 61,582</u>	<u>\$ 17,150</u>	<u>\$ 34,918,736</u>

\$ -	\$ -	\$ -	\$ 484,096
166,244	-	1,709	3,032,344
80,125	61,582	15,441	10,222,581
-	-	-	1,767,502
-	-	-	1,794,193
6,835,084	-	-	7,129,317
-	-	-	2,484,370
-	-	-	695,105
<u>7,081,453</u>	<u>61,582</u>	<u>17,150</u>	<u>27,609,508</u>

-	-	-	86,415
-	-	-	105,368
-	-	-	243,109
-	-	-	6,874,336
<u>\$ 7,081,453</u>	<u>\$ 61,582</u>	<u>\$ 17,150</u>	<u>7,309,228</u>

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.	326,133
Compensated absences of governmental activities are not financial resources and therefore are not reported in the governmental funds.	(989,400)
An internal service fund is used by management to charge the costs of Information Systems to individual funds. The net cumulative effect of internal service fund capital outlays and related depreciation charges to other funds are included in capital assets of the governmental activities in the statement of net position.	(101,127)

Net position of governmental activities \$ 6,544,834

**Atlanta Regional Commission**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2012**

	<u>General</u>	<u>Transportation Programs</u>	<u>Workforce Development</u>	<u>Aging Programs</u>
<b>REVENUES</b>				
Regional appropriations	\$ 4,164,300	\$ -	\$ -	\$ -
From grantor agencies	6,713,967	11,318,784	11,482,775	24,754,533
Agencywide central support services				
indirect cost recovery-grantor agencies	4,262,761	-	-	-
Dept indirect cost recovery-grantor agencies	1,346,982	-	-	-
Interest income	21,419	-	-	-
Subgrantee match	-	1,096,601	-	855,435
Other income	1,089	-	-	-
Total revenues	<u>16,510,518</u>	<u>12,415,385</u>	<u>11,482,775</u>	<u>25,609,968</u>
<b>EXPENDITURES</b>				
Current				
General government	13,033,519	-	-	-
Transportation planning	-	5,314,940	-	-
Commute options	-	3,108,760	-	-
Land use	-	2,547,180	-	-
Environmental planning	-	-	-	-
Data research	-	2,085,371	-	-
Workforce development	-	-	11,483,015	-
Geographic information systems	-	-	-	-
Aging services	-	685,284	-	26,011,194
Governmental and human services	-	-	-	-
Total expenditures	<u>13,033,519</u>	<u>13,741,535</u>	<u>11,483,015</u>	<u>26,011,194</u>
Excess (deficit) of revenues over (under) expenditures	<u>3,476,999</u>	<u>(1,326,150)</u>	<u>(240)</u>	<u>(401,226)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	53,172	1,326,150	240	644,335
Transfers out	<u>(3,212,973)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(3,159,801)</u>	<u>1,326,150</u>	<u>240</u>	<u>644,335</u>
Net change in fund balances	317,198	-	-	243,109
Fund balances-beginning	<u>6,748,921</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 7,066,119</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 243,109</u>

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



<u>Water Quality &amp; Supply</u>	<u>Regional Planning &amp; GIS Programs</u>	<u>Governmental Services</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ -	\$ 4,164,300
2,451,072	236,902	84,454	57,042,487
-	-	-	4,262,761
-	-	-	1,346,982
-	-	-	21,419
-	-	-	1,952,036
-	-	-	1,089
<u>2,451,072</u>	<u>236,902</u>	<u>84,454</u>	<u>68,791,074</u>
-	-	-	13,033,519
-	-	-	5,314,940
-	-	-	3,108,760
-	269,064	-	2,816,244
2,829,484	-	-	2,829,484
-	-	-	2,085,371
-	-	-	11,483,015
-	40,340	-	40,340
-	-	-	26,696,478
-	21,317	657,744	679,061
<u>2,829,484</u>	<u>330,721</u>	<u>657,744</u>	<u>68,087,212</u>
<u>(378,412)</u>	<u>(93,819)</u>	<u>(573,290)</u>	<u>703,862</u>
378,412	93,819	573,290	3,069,418
-	-	-	(3,212,973)
<u>378,412</u>	<u>93,819</u>	<u>573,290</u>	<u>(143,555)</u>
-	-	-	560,307
-	-	-	6,748,921
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,309,228</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, 2012**

**Net change in fund balances-total governmental funds** \$ 560,307

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	369,722
Depreciation expense	<u>(136,698)</u>
Capital outlays in excess of depreciation expense	233,024

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 and capital outlays are:

Internal service fund capital outlays	(128,512)
Internal service fund depreciation expense	<u>55,268</u>
Net effect of Internal service fund expenses related to the usage of capital assets	(73,244)

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:

Increase in compensated absences	<u>(49,963)</u>
----------------------------------	-----------------

**Change in net position of governmental activities** \$ 670,125

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, 2012**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Regional appropriations	\$ 4,164,300	\$ 4,164,300	\$ 4,164,300	\$ -
From grantor agencies	4,500,000	4,500,000	6,713,967	2,213,967
Agencywide central support services				
indirect cost recovery from grantor agencies	4,364,964	4,364,964	4,262,761	(102,203)
Departmental indirect cost recovery				
from grantor agencies	1,422,057	1,422,057	1,346,982	(75,075)
Interest income	15,000	15,000	21,419	6,419
Other income	-	-	1,089	1,089
Total revenues	<u>14,466,321</u>	<u>14,466,321</u>	<u>16,510,518</u>	<u>2,044,197</u>
<b>EXPENDITURES</b>				
Current				
Personnel	2,922,662	2,922,662	2,748,378	174,284
Fringe benefits	1,429,372	1,429,372	1,199,040	230,332
Travel	76,750	76,750	78,777	(2,027)
Equipment	25,500	25,500	61,214	(35,714)
Supplies	28,700	28,700	54,749	(26,049)
Contractual	4,612,000	4,612,000	6,246,516	(1,634,516)
Indirect costs	251,004	251,004	324,479	(73,475)
Other expenditures	1,705,139	1,705,139	2,079,156	(374,017)
Capital Outlay-General Government	250,000	250,000	241,210	8,790
Total expenditures	<u>11,301,127</u>	<u>11,301,127</u>	<u>13,033,519</u>	<u>(1,732,392)</u>
Excess (deficit) of revenues over(under) expenditures	<u>3,165,194</u>	<u>3,165,194</u>	<u>3,476,999</u>	<u>311,805</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	53,172	53,172
Transfers out	(2,997,631)	(2,997,631)	(3,212,973)	(215,342)
Total other financing sources (uses)	<u>(2,997,631)</u>	<u>(2,997,631)</u>	<u>(3,159,801)</u>	<u>(162,170)</u>
Net change in fund balances	<u>167,563</u>	<u>167,563</u>	<u>317,198</u>	<u>149,635</u>
Fund balances-beginning	<u>6,748,921</u>	<u>6,748,921</u>	<u>6,748,921</u>	<u>-</u>
Fund balances-ending	<u>\$ 6,916,484</u>	<u>\$ 6,916,484</u>	<u>\$ 7,066,119</u>	<u>\$ 149,635</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, 2012**

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget- Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>REVENUES</b>				
From grantor agencies	\$ 16,231,482	\$ 16,231,482	\$ 11,318,784	\$ (4,912,698)
Subgrantee match	380,000	380,000	1,096,601	716,601
Other income	26,735	26,735	-	(26,735)
Total revenues	<u>16,638,217</u>	<u>16,638,217</u>	<u>12,415,385</u>	<u>(4,222,832)</u>
<b>EXPENDITURES</b>				
Current				
Personnel	3,167,488	3,167,488	3,060,304	107,184
Fringe benefits	1,770,257	1,770,257	1,723,824	46,433
Travel	78,500	78,500	60,474	18,026
Equipment	10,000	10,000	11,483	(1,483)
Supplies	12,252	12,252	3,592	8,660
Contractual	8,745,000	8,745,000	4,497,953	4,247,047
Subgrantee matching costs	380,000	380,000	1,096,601	(716,601)
Indirect costs	2,164,583	2,164,583	2,149,407	15,176
Other expenditures	2,224,770	2,224,770	1,137,897	1,086,873
Total expenditures	<u>18,552,850</u>	<u>18,552,850</u>	<u>13,741,535</u>	<u>4,811,315</u>
Excess (deficit) of revenues over (under) expenditures	<u>(1,914,633)</u>	<u>(1,914,633)</u>	<u>(1,326,150)</u>	<u>588,483</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,914,633	1,914,633	1,326,150	(588,483)
Total other financing sources (uses)	<u>1,914,633</u>	<u>1,914,633</u>	<u>1,326,150</u>	<u>(588,483)</u>
Net change in fund balances	-	-	-	-
Fund balances-beginning	-	-	-	-
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Atlanta Regional Commission  
Workforce Development  
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
From grantor agencies	\$ 7,240,298	\$ 7,240,298	\$ 11,482,775	\$ 4,242,477
Total revenues	<u>7,240,298</u>	<u>7,240,298</u>	<u>11,482,775</u>	<u>4,242,477</u>
<b>EXPENDITURES</b>				
Current				
Personnel	762,171	762,171	772,024	(9,853)
Fringe benefits	449,680	449,680	416,104	33,576
Travel	28,000	28,000	21,839	6,161
Equipment	17,000	17,000	10,734	6,266
Supplies	11,500	11,500	15,155	(3,655)
Contractual	4,896,000	4,896,000	9,225,426	(4,329,426)
Maintenance and repairs	1,700	1,700	-	1,700
Indirect costs	496,858	496,858	487,133	9,725
Other expenditures	577,389	577,389	534,600	42,789
Total expenditures	<u>7,240,298</u>	<u>7,240,298</u>	<u>11,483,015</u>	<u>(4,242,717)</u>
Excess (deficit) of revenues over expenditures	-	-	(240)	(240)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	240	240
Total other financing sources & uses	-	-	<u>240</u>	<u>240</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**  
**Aging Programs**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**For the Year Ended December 31, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
From grantor agencies	\$ 23,006,459	\$ 23,006,459	\$ 24,754,533	\$ 1,748,074
Subgrantee match	1,229,554	1,229,554	855,435	(374,119)
Other income	251,607	251,607	-	(251,607)
Total revenues	<u>24,487,620</u>	<u>24,487,620</u>	<u>25,609,968</u>	<u>1,122,348</u>
<b>EXPENDITURES</b>				
Current				
Personnel	2,524,829	2,524,829	2,604,745	(79,916)
Fringe benefits	1,397,062	1,397,062	1,408,090	(11,028)
Travel	43,000	43,000	68,601	(25,601)
Equipment	20,000	20,000	20,515	(515)
Supplies	10,000	10,000	12,277	(2,277)
Contractual	17,812,381	17,812,381	18,391,687	(579,306)
Subgrantee matching costs	1,229,554	1,229,554	855,435	374,119
Indirect costs	1,607,973	1,607,973	1,645,262	(37,289)
Other expenditures	531,651	531,651	1,004,582	(472,931)
Total expenditures	<u>25,176,450</u>	<u>25,176,450</u>	<u>26,011,194</u>	<u>(834,744)</u>
Excess (deficit) of revenues over (under) expenditures	<u>(688,830)</u>	<u>(688,830)</u>	<u>(401,226)</u>	<u>287,604</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	688,830	688,830	644,335	(44,495)
Total other financing sources (uses)	<u>688,830</u>	<u>688,830</u>	<u>644,335</u>	<u>(44,495)</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>243,109</u>	<u>243,109</u>
Fund balances-beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 243,109</u>	<u>\$ 243,109</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
From grantor agencies	\$ 4,956,117	\$ 4,956,117	\$ 2,451,072	\$ (2,505,045)
Other income	20,000	20,000	-	(20,000)
Total revenues	<u>4,976,117</u>	<u>4,976,117</u>	<u>2,451,072</u>	<u>(2,525,045)</u>
<b>EXPENDITURES</b>				
Current				
Personnel	673,348	673,348	510,246	163,102
Fringe benefits	366,004	366,004	278,558	87,446
Travel	20,850	20,850	5,660	15,190
Equipment	3,000	3,000	1,545	1,455
Supplies	7,750	7,750	2,210	5,540
Contractual	3,860,300	3,860,300	1,522,864	2,337,436
Indirect costs	467,708	467,708	354,962	112,746
Other expenditures	487,848	487,848	153,439	334,409
Total expenditures	<u>5,886,808</u>	<u>5,886,808</u>	<u>2,829,484</u>	<u>3,057,324</u>
Excess (deficit) of revenues over (under) expenditures	<u>(910,691)</u>	<u>(910,691)</u>	<u>(378,412)</u>	<u>532,279</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	910,691	910,691	378,412	(532,279)
Total other financing sources (uses)	<u>910,691</u>	<u>910,691</u>	<u>378,412</u>	<u>(532,279)</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, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
From grantor agencies	\$ 235,200	\$ 235,200	\$ 236,902	\$ 1,702
Other income	42,198	42,198	-	(42,198)
Total revenues	<u>277,398</u>	<u>277,398</u>	<u>236,902</u>	<u>(40,496)</u>
<b>EXPENDITURES</b>				
Current				
Personnel	153,456	153,456	142,441	11,015
Fringe benefits	90,536	90,536	84,040	6,496
Travel	-	-	37	(37)
Supplies	250	250	604	(354)
Indirect costs	108,440	108,440	101,314	7,126
Other expenditures	2,902	2,902	2,285	617
Total expenditures	<u>355,584</u>	<u>355,584</u>	<u>330,721</u>	<u>24,863</u>
Excess (deficit) of revenues over (under) expenditures	<u>(78,186)</u>	<u>(78,186)</u>	<u>(93,819)</u>	<u>(15,633)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	78,186	78,186	93,819	15,633
Total other financing sources (uses)	<u>78,186</u>	<u>78,186</u>	<u>93,819</u>	<u>15,633</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**  
**Governmental Services**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual**  
**For the Year Ended December 31, 2012**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
From grantor agencies	\$ 63,577	\$ 63,577	\$ 84,454	\$ 20,877
Total revenues	<u>63,577</u>	<u>63,577</u>	<u>84,454</u>	<u>20,877</u>
<b>EXPENDITURES</b>				
Current				
Personnel	226,484	226,484	201,354	25,130
Fringe benefits	160,738	160,738	109,602	51,136
Travel	16,900	16,900	7,159	9,741
Equipment	-	-	729	(729)
Supplies	3,500	3,500	1,175	2,325
Contractual	123,000	123,000	122,128	872
Indirect costs	184,828	184,828	127,492	57,336
Other expenditures	<u>98,492</u>	<u>98,492</u>	<u>88,105</u>	<u>10,387</u>
Total expenditures	<u>813,942</u>	<u>813,942</u>	<u>657,744</u>	<u>156,198</u>
Excess (deficit) of revenues over (under) expenditures	<u>(750,365)</u>	<u>(750,365)</u>	<u>(573,290)</u>	<u>177,075</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	750,365	750,365	573,290	(177,075)
Total other financing sources (uses)	<u>750,365</u>	<u>750,365</u>	<u>573,290</u>	<u>(177,075)</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Atlanta Regional Commission  
Statement of Net Position  
Proprietary Funds  
December 31, 2012**

	<b>Non-Major Business-type Activities Enterprise Funds</b>	<b>Governmental Activities Internal Service Fund</b>
<b>ASSETS</b>		
Current assets		
Cash and cash equivalents	\$ 2,982	\$ -
Deposits and advances	31,828	-
Due from other funds	29,922	-
Total current assets	64,732	-
Noncurrent assets		
Capital assets:		
Equipment, net of accumulated depreciation	-	101,127
Total noncurrent assets	-	101,127
Total assets	64,732	101,127
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable and accrued expenses	4,679	94,038
Unearned revenue	26,051	-
Due to other funds	34,002	7,089
Total current liabilities	64,732	101,127
Total liabilities	64,732	101,127
<b>NET POSITION</b>		
Invested in capital assets	-	101,127
Unrestricted (deficit)	-	(101,127)
Total net position	\$ -	\$ -

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

**Atlanta Regional Commission**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Year Ended December 31, 2012**

	<b>Non-Major Business-type Activities Enterprise Funds</b>	<b>Governmental Activities Internal Service Fund</b>
<b>OPERATING REVENUES</b>		
Charges for services	\$ 834,508	\$ 1,763,927
Total revenues	<u>834,508</u>	<u>1,763,927</u>
<b>OPERATING EXPENSES</b>		
Personnel	51,068	457,183
Fringe benefits	30,130	268,074
Travel	15,429	515
Equipment	-	39,578
Supplies	1,498	1,737
Contractual	590,215	155,737
Depreciation	-	55,268
Indirect costs	36,032	383,661
Other operating expenses	253,691	402,174
Total expenses	<u>978,063</u>	<u>1,763,927</u>
Operating income (loss) before transfers	<u>(143,555)</u>	<u>-</u>
<b>TRANSFERS</b>		
Transfers in	196,727	-
Transfers out	(53,172)	-
Total transfers	<u>143,555</u>	<u>-</u>
Change in net position	-	-
Total net position - beginning	<u>-</u>	<u>-</u>
Total net position - ending	<u>\$ -</u>	<u>\$ -</u>

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

**Atlanta Regional Commission  
Statement of Cash Flows  
Proprietary Funds  
For the Year Ended December 31, 2012**

	<b>Non-Major Business-type Activities Enterprise Funds</b>	<b>Governmental Activities Internal Service Fund</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from customers and users	\$ 834,508	\$ 1,763,927
Payments to suppliers	(640,967)	(115,836)
Payments to employees	(96,627)	(725,772)
Receipts from interfund services provided	-	(391,633)
Payments for interfund services used	(36,032)	
Other payments	(253,691)	(402,174)
Net cash provided (used) by operating activities	<u>(192,809)</u>	<u>128,512</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Transfer from other funds	196,727	-
Transfers to other funds	(53,172)	-
Net cash provided (used) by noncapital financing activities	<u>143,555</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Purchases of capital assets	-	(128,512)
Net cash provided (used) for capital and related financing activities	<u>-</u>	<u>(128,512)</u>
Net increase (decrease) in cash and cash equivalents	(49,254)	-
Cash and cash equivalents at beginning of year	52,236	-
Cash and cash equivalents at end of year	<u>\$ 2,982</u>	<u>\$ -</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>		
Operating income (loss)	\$ (143,555)	\$ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	-	55,268
Change in assets and liabilities:		
(Increase) decrease in due from other funds	(4,323)	-
(Increase) decrease in unearned revenue	13,202	-
(Increase) decrease in deposits and advances	(31,478)	-
Increase (decrease) in accounts payable and other payables	(8,421)	81,216
Increase (decrease) in due to other funds	(18,234)	(7,972)
Net cash provided (used) by operating activities	<u>\$ (192,809)</u>	<u>\$ 128,512</u>

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

**Atlanta Regional Commission  
Statement of Fiduciary Net Position  
Fiduciary Funds  
December 31, 2012**

	<b><u>Pension/OPEB Trust Funds</u></b>
<b>ASSETS</b>	
Receivables	
Accrued Interest	\$ 38,123
Due from employees	88,867
Investments, at fair value	
Short term	1,826,404
Fixed	14,621,358
Equities	21,860,569
Total investments	<u>38,308,331</u>
Total assets	<u><u>\$ 38,435,321</u></u>
 <b>NET POSITION</b>	
Held in trust for pension benefits	\$ 31,707,507
Held in trust for OPEB benefits	6,727,814
	<u><u>\$ 38,435,321</u></u>

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

**Atlanta Regional Commission  
Statement of Changes in Fiduciary Net Position  
Defined Benefit Pension Plan  
and OPEB Trust Funds  
For the Year Ended December 31, 2012**

	<b>Pension/OPEB Trust Funds</b>
<b>ADDITIONS</b>	
Contributions	
Atlanta Regional Commission	
Pension fund	\$ 1,542,804
Post retirement health care	229,644
Employees	
Pension fund	322,713
	2,095,161
Investment earnings:	
Net appreciation (depreciation) in fair value of investments	2,890,041
Interest	94
Dividends	1,156,849
Total investment earnings	4,046,984
Less investment expense	(17,922)
Net investment income	4,029,062
Total additions	6,124,223
<b>DEDUCTIONS</b>	
Plan disbursements	
Benefits paid	985,279
Premiums paid	149,721
Administrative expenses	25,620
Total deductions	1,160,620
Change in Net Position - retirement plan - and post retirement health care plan	4,963,603
Net Position - Beginning of year	33,471,718
Net Position - End of year	\$ 38,435,321

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

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

### **A. Reporting entity**

The Atlanta Regional Commission (ARC or the Commission) is a regional planning and intergovernmental coordination agency in the Atlanta Region created pursuant to legislation of the Georgia General Assembly. It is governed by a 39 member Board which consists of: all county commission chairs; two mayors from Fulton County; one mayor from each of the other 9 counties; the mayor of Atlanta; one member of the Atlanta City Council; 15 private citizens; and one member from the Georgia Department of Community Affairs. The region has grown to its current size of 10 counties and 62 municipalities and is one of the 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 position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements. *Governmental activities*, which are normally supported by regional appropriations, intergovernmental revenues and grants, are reported separately from *business-type activities*, which rely to a significant extent on fees, charges and information sales.

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

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

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

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

Atlanta Regional Commission  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2012

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

The *aging programs fund* is used to account for the operations of several subelements within the Aging 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.



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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.

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

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

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

#### **D. Assets, liabilities, and net position or fund equity**

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

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

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

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

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

*3. Prepaid items*

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

*4. Capital assets*

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

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

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

<u>Assets</u>	<u>Years</u>
Vehicles	3
Equipment	3
Furniture	3
Fixtures	7

*5. Compensated absences*

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

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

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6. *Long-term obligations*

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

7. *Categories and classifications of fund balance*

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

The following classifications are used by the Atlanta Regional Commission:

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

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

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the agency's highest level of decision-making authority. The Board of Directors is the highest level of decision-making authority for the Atlanta Regional Commission that can, by resolution, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action (resolution) is taken to remove or revise the limitation. The Executive Director or his designee may assign fund balance.

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**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 position**

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. The details of the difference between the *fund balance* and the *net position* 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 position – activities* is the total amount of capital assets net of accumulated depreciation.

Capital Assets	\$1,660,266	
Accumulated Depreciation	<u>1,334,133</u>	
Net Capital Assets		<u>\$326,133</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 position – governmental activities* is the amount of compensated absences which comprise long-term liabilities.

(\$989,400)

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

(\$101,127)

**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 position of governmental activities* as reported in the government-wide statement of activities. The details of this reconciliation are as follows:

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	\$ 369,722
Depreciation expense	<u>\$(136,698)</u>

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Net adjustment to increase *net changes in fund balances – total governmental funds* to arrive at *changes in net position of governmental activities*. \$ 233,024

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 and depreciation expense are:

Internal service fund capital asset additions	\$(128,512)
Internal service fund depreciation expense	<u>\$ 55,268</u>

Net adjustment to decrease *net changes in fund balances – total governmental funds* to arrive at *changes in net position of governmental activities*. \$ (73,244)

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 decrease *net changes in fund balances – total governmental funds* to arrive at *changes in net position of governmental activities* due to an increase in compensated absences \$(49,963)

### **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.

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:

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

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

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

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

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, 2012:

General Fund Contractual expenditures exceeded budget by \$1,634,516 due to unanticipated costs incurred for contracts related to the Urban Area Security Initiative (UASI). Expenditures for equipment and supplies exceeded budget by \$61,763 due to unanticipated costs for improvements to the Executive Director's Office. Travel, other operating expenditures, and indirect costs exceeded budget by \$2,027, \$374,017 and \$73,475 respectively. Various unanticipated costs account for this difference.

Subgrantee matching costs exceeded budget in the Transportation fund by \$716,601 due to an increased number of LCI Supplemental Study grants that carry a larger match requirement. Equipment expenditures exceeded budget by \$1,483 due to various unanticipated costs.

Contractual costs exceeded budget in the Workforce Development fund by approximately \$4.3 million due to uncertainty in regards to the level of anticipated funding for the fiscal year. Expected grant reductions did not occur resulting in an increased funding level passed through to subgrantees. Also, there were more expenditures than anticipated for Personnel and Supplies as a result of various unanticipated costs.

Aging fund expenditures exceeded budget in total by \$834,744. The majority of the additional cost is the result of the expansion of the Community Based Care Transitions program, most notably in the

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Personnel, Fringe and Travel expenditure lines. The additional cost in Contractual expenditures is also affected by an increase in the number of clients served under the SOURCE program and the award of additional FTA grants.

Travel and supplies in the Planning and GIS fund exceed budget in total by \$391. The variance is due to unexpected mileage and educational supplies.

Equipment cost for the Governmental Services fund exceeded the budgeted amount by \$729 as a result of work performed to develop an Economic Development Strategy.

**IV. Detailed notes on all funds**

**A. Deposits and investments**

At December 31, 2012, the Commission's carrying amount of cash deposits and investments for all funds, except for the Pension Trust Fund and OPEB Trust Fund was \$12,389,093. The deposits and investments of the Pension Trust Fund and OPEB Trust Fund are held separately from other Commission funds.

A schedule of the Commission's investments (grouped with cash and cash equivalents) as of December 31, 2012, other than for the Pension Trust Fund is as follows:

<u>Investment</u>	<u>Fair Value</u>	<u>Maturities</u>
Georgia Fund 1	\$3,770,988	40 day weighted average
Certificates of Deposit	<u>3,008,583</u>	90 day weighted average
	<u>\$6,779,571</u>	

Georgia Fund 1, created by OCGA 36-83-8, is a stable net asset value investment pool that follows Standard and Poor's criteria for AAAf rated money market funds. Georgia Fund 1 operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. However, Georgia Fund 1 is regulated by the oversight of the Georgia Office of the State Treasurer. The pool's primary objectives are safety of capital investment income, liquidity and diversification while maintaining principal share value of \$1.00 per share. Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on \$1.00 per share. As of December 31, 2012, the Georgia Fund 1 had a weighted average maturity of 40 days and a credit rating of AAAf.

*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, 2012, of the \$8,054,150 bank balance, \$250,000 was covered by federal depository insurance. The remaining balance, \$7,804,150, 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 \$38,308,331.

This is invested as follows:

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Short-term Investments	\$1,826,404
Fixed Income Securities	14,621,358
Equity Securities	<u>21,860,569</u>
	<u>\$38,308,331</u>

As of December 31, 2012, 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	\$8,011,300	4.00	AA-
Real Return Fund	2,468,397	6.20	AA+
Diversified Income Fund	<u>4,141,661</u>	4.80	BB
	<u>\$14,621,358</u>		

*Credit risk*

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

*Interest Rate risk*

As a means of limiting its exposure to fair value losses arising from rising interest rates, the Commission's Investment Policy adopts the following asset mix to achieve the lowest level of risk for the plan: Domestic securities between 20% and 40%, Internal equity securities between 5% and 20%, Domestic fixed income securities between 15% and 25% and Real return securities between 30% and 50%.

**B. Receivables**

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

<u>Receivables:</u>	<u>Due from Grantor</u>	<u>Advances due from Subgrantees</u>	<u>Gross Receivables</u>
General Fund	\$ 3,993,921	\$ -	3,993,921
Transportation Programs	2,644,830	-	2,644,830
Workforce Development	923,196	-	923,196
Governmental Services	15,441	-	15,441
Water Quality & Supply	116,771	-	116,771
Regional Planning & GIS	54,199	-	54,199
Aging Programs	<u>3,719,905</u>	<u>406,662</u>	<u>4,126,567</u>
Total	<u>\$11,468,263</u>	<u>\$ 406,662</u>	<u>\$11,874,925</u>

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 report



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*unearned revenue* in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unearned revenue* reported in the governmental funds, enterprise funds, governmental activities, and business-type activities were as follows:

	<u>Unearned</u>
GA DOL Summer Youth	\$ 1,426
Neighborhood Nexux	109,445
FTA Regional Transit Implementation 2012	50,000
Governor's BRAC Innovations	2,191
Mathematica WIA Study	980
Atlanta Lifelong Comm Initiative	90,000
Medicare Diabetes Campaign	4,418
NCOA – Diabetes Self-Management	16,018
DHR Web CHAT	19,755
Water Wars 2010	6,830,209
River/Lake Management	4,875
Aging Database Project	5,000
State of Region Conference	8,202
Arts & Culture Planning	<u>12,849</u>
Total unearned revenue	<u>\$7,155,368</u>

**C. Capital assets**

Capital asset activity for the year ended December 31, 2012 was as follows:

**Primary Government**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Governmental Activities:</b>				
Capital assets, being depreciated:				
Equipment	\$ 267,405	\$ 5,730	\$ -	\$ 273,135
Furnishings	529,532	235,481	-	765,013
Software	289,116	5,760	-	294,876
Hardware	<u>204,491</u>	<u>122,751</u>	-	<u>327,242</u>
Total capital assets being depreciated	1,290,544	369,722	-	1,660,266
Less accumulated depreciation for:				
Equipment	(209,434)	(36,763)	-	(246,197)
Furnishings	(522,277)	(44,668)	-	(566,945)
Software	(289,116)	(1,280)	-	(290,396)
Hardware	<u>(176,608)</u>	<u>(53,987)</u>	-	<u>(230,595)</u>
Total accumulated depreciation	(1,197,435)	(136,698)	-	(1,334,133)
Governmental activities capital assets, net	<u>\$ 93,109</u>	<u>\$(233,024)</u>	<u>\$ -</u>	<u>\$ 326,133</u>

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

Governmental Activities:

General Government	\$ 81,430
Internal Service Fund	<u>55,268</u>
	<u>\$136,698</u>

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

**Due to/from other funds:**

All cash accounts are held by the General Fund which results in payables between the General Fund and all other funds. These inter-fund balances represent short-term loans between the respective funds. The composition of inter-fund balances as of December 31, 2012, 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	\$1,810,186	
Workforce Development	583,325	
Aging Programs	2,826,512	
Water Quality and Supply	80,125	
Regional Planning & GIS Programs	61,582	
Government Services	15,441	
Non-major enterprise funds	34,002	
Internal Service Fund	7,089	
Due to other major governmental funds:		
Transportation Programs		\$187,253
Workforce Development		358,325
Aging Programs		2,309,704
Water Quality and Supply		6,964,682
Regional Planning & GIS Programs		7,383
Governmental Services		1,709
Non-major enterprise funds		29,922
<u>Other major governmental funds</u>		
Due from General Fund	9,829,056	
Due to General Fund		5,377,171
<u>Non-major enterprise funds</u>		
Due from General Fund	29,922	
Due to General Fund		34,002
<u>Internal service fund</u>		
Due to General Fund		7,089
	<u>\$15,277,240</u>	<u>\$15,277,240</u>

**Inter-fund transfers:**

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

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	<u>General Fund</u>	<u>Major Governmental Funds</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total</u>
<b>Transfers In:</b>				
From general fund	\$ -	\$ 3,016,246	\$ 196,727	\$ 3,212,973
From non-major enterprise funds	53,172	-	-	53,172
<b>Transfers out:</b>				
To general fund	-	-	(53,172)	(53,172)
To transportation programs	(1,326,150)	-	-	(1,326,150)
To workforce programs	(240)	-	-	(240)
To aging programs	(644,335)	-	-	(644,335)
To water quality & supply	(378,412)	-	-	(378,412)
To regional planning & GIS	(93,819)	-	-	(93,819)
To governmental services	(573,290)	-	-	(573,290)
To non-major enterprise funds	(196,727)	-	-	(196,727)
Total Transfers	<u>\$ (3,159,801)</u>	<u>\$ 3,016,246</u>	<u>\$ 143,555</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 \$1,123,380 for the year ended December 31, 2012. 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>
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	878,600	-	161,399	1,039,999
2017	878,600	-	166,217	1,044,817
2018-2022	4,525,480	-	467,462	4,992,942
2023-2024	1,845,520	-	-	1,845,520
Total	<u>\$10,680,280</u>	<u>\$351,633</u>	<u>\$1,251,568</u>	<u>\$12,283,481</u>

**F. Long-term debt**

**Changes in long-term liabilities:**

Long-term liability activity for the year ended December 31, 2012 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>\$989,513</u>	<u>\$721,746</u>	<u>\$721,859</u>	<u>\$989,400</u>	<u>\$773,612</u>

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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, 2012. No provisions have been made in the financial statements of the Commission for the year ended December 31, 2012, for any estimate of potential unpaid claims.

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

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

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Basis for Estimating the Reserve for Unemployment Compensation

a) 1 percent of 2012 budgeted personnel cost	\$105,368
b) Total projected liability	-
c) The sum of a) plus b) above	<u>\$105,368</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 2012 from the local units of government:

Unit	Amount
City of Atlanta	\$ 254,420
Cherokee County	220,500
Clayton County	262,000
Cobb County	695,600
DeKalb County	679,360
Douglas County	135,000
Fayette County	109,100
Fulton County	694,820
Gwinnett County	816,100
Henry County	209,800
Rockdale County	<u>87,600</u>
 Total	 <u>\$4,164,300</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 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

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HHS to submit the plan for approval. The Commission prepared and is retaining its plan for 2012. The plan established a fixed rate of 32.5 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 2012. The plans established a fixed rate with carry-forward of 20.4 percent for the Support Services Department, 8.5 percent for the Community Services Department, and 12.5 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. Committed for Specific Fund Purposes**

*Committed for Unemployment Self-Insurance.* In 1985, the Commission established this commitment to provide for the direct reimbursement to the State of Georgia for unemployment compensation claims. See Note V.A. for an explanation of the basis for establishing the amount of the designation. The 2012 target amount was \$105,368 (one percent of 2012 budgeted personnel costs).

<u>Committed Fund Balance for Unemployment</u>	<u>2012</u>	<u>2011</u>
Balance - January 1	\$102,720	\$99,671
Claims processed against reserve	-	-
Increase (Decrease)	<u>6,648</u>	<u>3,049</u>
Balance - December 31	<u>\$105,368</u>	<u>\$102,720</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, 2012 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 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

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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, 2012, employee contributions to the 403(b)/457 plans were \$801,036 while the Commission's contribution to the plans totaled \$150,104. The market values of the Fidelity 403(b) and 457 plans at December 31, 2012 were \$4,585,357 and \$342,771, respectively. The market values of the Lincoln 403(b) and 457 at December 31, 2012 were \$4,870,599 and \$244,967, 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, 2012. 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 \$497.79 per month and the premium paid on behalf of married retirees under age 65 is assumed to be either \$886.91 per month (for current retirees and those future retirees who have earned at least 20 years of service as of January 1, 2004), \$692.35 per month (for those future retirees who have earned at least 12 years of service as of January 1, 2004), or \$497.79 otherwise.

At age 65 and older, the premiums are assumed to be 295.86 for single retirees and 602.19 for married retirees. All premiums are assumed to increase at the rate of 5.00% per year after 2012.

The Plan issues a stand-alone financial report. This report can be obtained from the Atlanta Regional Commission at the following address:

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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, 2012 were based upon actuarial calculations made from the January 1, 2012 census data. The requirement, expressed as a percent of annual covered payroll is 2.74 percent (vs. 5.15 percent in 2011).

*Annual OPEB Cost.* The contribution for the twelve-month period ended December 31, 2012 was \$229,644, solely from the Commission in accordance with actuarially determined contribution requirements determined through an actuarial valuation performed at January 1, 2012. The annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2012 and the two preceding years were as follows:

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation(Asset)</u>
12/31/2010	\$443,964	100%	0
12/31/2011	\$441,751	100%	0
12/31/2012	\$229,644	100%	0

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

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

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

*Funding status and progress.* The funded status of the plan as of January 1, 2012 was as follows:

Actuarial accrued liability (AAL)	\$6,905,038
Actuarial Value of plan assets	<u>5,945,504</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$959,534</u>
Funded ratio (actuarial value of plan assets / AAL)	86.1%
Covered payroll (active plan members)	\$8,392,997
UAAL as a percentage of covered payroll	11.4%



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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, 2012</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>n/a</i>
(h) Remaining Amortization Period	<i>n/a</i>
(i) Asset Valuation Method	<i>Two year average market value</i>

As of January 1, 2012, the number of plan participants included 31 retirees receiving benefits and 145 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 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, 2012, total plan year payroll for the employees covered by the Plan

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was \$8,392,997, while total plan year payroll for all employees was \$11,549,559.

As of January 1, 2012, Plan membership consisted of:

(a) Retirees and beneficiaries receiving benefits	21
(b) Terminated employees entitled to deferred benefits but not yet receiving them	95
(c) Active plan participants	79
(d) Active employees - partially vested	50
(e) Active employees - non-vested	16
(f) Eligible for medical benefits only	<u>10</u>
Total Participants	<u>271</u>

This compares with the number of plan participants at January 1, 2011, as follows:

(a) Retirees and beneficiaries receiving benefits	20
(b) Terminated employees entitled to deferred benefits but not yet receiving them	87
(c) Active plan participants	76
(d) Active employees - partially vested	58
(e) Active employees - non-vested	9
(f) Eligible for medical benefits only	<u>13</u>
Total Participants	<u>263</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, 2012 was 18.38 percent of covered payroll. All active 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, 2012 was as follows:

Actuarial accrued liability (AAL)	\$34,242,028
Actuarial Value of plan assets	<u>27,523,114</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$6,718,914</u>

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Funded ratio (actuarial value of plan assets / AAL)	80.4%
Covered payroll (active plan members)	\$8,392,997
UAAL as a percentage of covered payroll	80.1%

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.

The annual required contribution for the year ended December 31, 2012 and actuarial accrued liability were determined as part of an actuarial valuation at January 1, 2012. 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, 2012
(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	12 years
(h) Asset Valuation Method	Two year average mkt value

<u>Plan Period From/To</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension (Asset) Obligation</u>
01/01/12-12/31/12	\$1,542,806	100.0%	0
01/01/11-12/31/11	\$2,029,255	100.0%	0
01/01/10-12/31/10	\$2,408,052	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.

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 December 31, 2012

*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, 2012 (most recent valuation) is equal to the arithmetic average of the market value of assets determined as of December 31, 2010 and December 31, 2011.

For the Plan year ended December 31, 2012, contributions totaling \$1,542,806, were made in accordance with actuarially determined contribution requirements determined through an actuarial valuation performed at January 1, 2012. The employer contributions represent approximately 18 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>1/1/12 to 12/31/12</u>	<u>1/1/11 to 12/31/11</u>	<u>1/1/10 to 12/31/10</u>
Actuarial value of assets expressed as a percentage of actuarial accrued liability	80.4%	81.4%	73.8%
Unfunded actuarial accrued liability expressed as a percentage of covered payroll	80.1%	69.4%	82.2%
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, 2012

**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)
1/1/2010	4,720,778	5,778,991	1,058,213	81.7%	9,262,027	11.4%
1/1/2011	5,631,903	5,540,306	-91,597	101.7%	8,574,322	(1.1%)
1/1/2012	5,945,504	6,905,038	959,534	86.1%	8,392,997	11.4%

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
2010	443,964	100%	443,964	100%
2011	441,751	100%	441,751	100%
2012	229,644	100%	229,644	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)
1/1/2010	21,473,643	29,084,873	7,611,230	73.8%	9,262,027	82.2%
1/1/2011	26,067,611	32,021,290	5,953,679	81.4%	8,574,322	69.4%
1/1/2012	27,523,114	34,242,028	6,718,914	80.4%	8,392,997	80.1%

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
2010	2,408,052	100%	2,408,052	100%
2011	2,029,255	100%	2,029,260	100%
2012	1,542,806	100%	1,542,806	100%

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**The Atlanta Regional Commission  
Fiduciary Funds  
Year ended December 31, 2012**

**Fiduciary Funds**

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

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

**Atlanta Regional Commission**  
**Combining Statement of Fiduciary Net Position**  
**Pension Trust Fund, and OPEB Trust Fund**  
**December 31, 2012**

	<b>Pension Trust Fund</b>	<b>OPEB Trust Fund</b>	<b>Total Pension Trust Fund and OPEB Trust Fund</b>
<b>ASSETS</b>			
Accrued interest	\$ 31,434	\$ 6,689	\$ 38,123
Due from employees	88,867	-	88,867
Investments, at fair value			
Short term	1,505,965	320,439	1,826,404
Fixed	12,056,068	2,565,290	14,621,358
Equities	18,025,173	3,835,396	21,860,569
Total investments	31,587,206	6,721,125	38,308,331
Total assets	31,707,507	6,727,814	38,435,321
 <b>NET POSITION</b>			
Net position held in trust	31,707,507	6,727,814	38,435,321
Total net position	\$ 31,707,507	\$ 6,727,814	\$ 38,435,321



**Atlanta Regional Commission**  
**Combining Statement of Changes in Fiduciary Net Position**  
**Defined Benefit Pension Plan**  
**and OPEB Trust Fund**  
**For the Year Ended December 31, 2012**

	<u>Pension Trust Fund</u>	<u>OPEB Trust Fund</u>	<u>Total Pension Trust Fund and OPEB Trust Fund</u>
<b>ADDITIONS</b>			
Contributions			
Atlanta Regional Commission			
Pension fund	\$ 1,542,804	\$ -	\$ 1,542,804
Post retirement health care	-	229,644	229,644
Employees			
Pension fund	322,713	-	322,713
	<u>1,865,517</u>	<u>229,644</u>	<u>2,095,161</u>
Investment earnings:			
Net appreciation (depreciation) in fair value of investments	2,382,989	507,052	2,890,041
Interest	78	16	94
Dividends	953,881	202,968	1,156,849
Total investment earnings	3,336,948	710,036	4,046,984
Less investment expense	14,778	3,144	17,922
Net investment income	3,322,170	706,892	4,029,062
Total additions	<u>5,187,687</u>	<u>936,536</u>	<u>6,124,223</u>
<b>DEDUCTIONS</b>			
Plan disbursements			
Benefits paid	985,279	-	985,279
Premiums paid	-	149,721	149,721
Administrative expenses	21,124	4,496	25,620
Total deductions	<u>1,006,403</u>	<u>154,217</u>	<u>1,160,620</u>
Change in Net Position - retirement plan - and post retirement health care plan	4,181,284	782,319	4,963,603
Net Position - Beginning of period	<u>27,526,223</u>	<u>5,945,495</u>	<u>33,471,718</u>
Net Position - End of period	<u>\$ 31,707,507</u>	<u>\$ 6,727,814</u>	<u>\$ 38,435,321</u>

**The Atlanta Regional Commission  
Non-Major Enterprise Funds  
Year ended December 31, 2012**

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 Position  
Non Major Enterprise Funds  
December 31, 2012**

	<b>Aging Programs</b>	<b>State of the Region</b>	<b>Local Government Outreach</b>	<b>LINK Program</b>	<b>Miscellaneous Programs</b>	<b>Total</b>
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 2,982	\$ -	\$ 2,982
Deposits and advances	-	-	-	31,478	350	31,828
Due from other funds	5,000	11,342	1,081	-	12,499	29,922
Total current assets	<u>5,000</u>	<u>11,342</u>	<u>1,081</u>	<u>34,460</u>	<u>12,849</u>	<u>64,732</u>
Capital Assets:						
Equipment net of accumulated depreciation	-	-	-	-	-	-
Total assets	<u>5,000</u>	<u>11,342</u>	<u>1,081</u>	<u>34,460</u>	<u>12,849</u>	<u>64,732</u>
<b>LIABILITIES</b>						
Current liabilities						
Accounts payable and accrued expenses	-	3,140	1,081	458	-	4,679
Unearned revenue	5,000	8,202	-	-	12,849	26,051
Due to other funds	-	-	-	34,002	-	34,002
Total current liabilities	<u>5,000</u>	<u>11,342</u>	<u>1,081</u>	<u>34,460</u>	<u>12,849</u>	<u>64,732</u>
Due in more than one year	-	-	-	-	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>5,000</u>	<u>11,342</u>	<u>1,081</u>	<u>34,460</u>	<u>12,849</u>	<u>64,732</u>
<b>NET POSITION</b>						
Unrestricted (deficit)	-	-	-	-	-	-
Total net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Atlanta Regional Commission**  
**Combining Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Non Major Enterprise Funds**  
**For the Year Ended December 31, 2012**

	<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 &amp; Memberships</u>
<b>OPERATING REVENUES</b>					
Charges for services	\$ 1,247	\$ 169,087	\$ 4,250	\$ 106,512	\$ 115,370
Total revenues	<u>1,247</u>	<u>169,087</u>	<u>4,250</u>	<u>106,512</u>	<u>115,370</u>
<b>OPERATING EXPENSES</b>					
Personnel	-	600	43,094	-	-
Fringe benefits	-	354	25,425	-	-
Travel	-	388	-	-	788
Supplies	-	-	-	-	326
Contractual	-	133,787	459	22	142,308
Indirect costs	-	391	30,834	-	-
Other operating expenses	459	456	8,742	131,310	25,392
Total expenses	<u>459</u>	<u>135,976</u>	<u>108,554</u>	<u>131,332</u>	<u>168,814</u>
Operating Income (Loss)	<u>788</u>	<u>33,111</u>	<u>(104,304)</u>	<u>(24,820)</u>	<u>(53,444)</u>
<b>NONOPERATING REVENUE(EXPENSES)</b>					
Transfers in	-	-	104,304	24,820	53,444
Transfers out	(788)	(33,111)	-	-	-
Total transfers	<u>(788)</u>	<u>(33,111)</u>	<u>104,304</u>	<u>24,820</u>	<u>53,444</u>
Change in net position	-	-	-	-	-
Total net position - beginning	-	-	-	-	-
Total net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<b>Local Government Outreach</b>	<b>LINK Program</b>	<b>Miscellaneous Programs</b>	<b>Total</b>
\$ 46,727	\$ 385,815	\$ 5,500	\$ 834,508
46,727	385,815	5,500	834,508
-	7,374	-	51,068
-	4,351	-	30,130
623	13,630	-	15,429
991	181	-	1,498
6,338	307,301	-	590,215
-	4,807	-	36,032
21,134	62,330	3,868	253,691
29,086	399,974	3,868	978,063
17,641	(14,159)	1,632	(143,555)
-	14,159	-	196,727
(17,641)	-	(1,632)	(53,172)
(17,641)	14,159	(1,632)	143,555
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	\$ -

**Atlanta Regional Commission  
Combining Statement of Cash Flows  
Non Major Enterprise Funds  
For the Year Ended December 31, 2012**

	<b>Information Services</b>	<b>Aging Programs</b>	<b>Metropolitan River Protection Act Reviews</b>	<b>State of the Region</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers and users	\$ 1,247	\$ 169,087	\$ 4,250	\$ 106,512
Payments to suppliers	-	(133,787)	(459)	(22)
Payments to employees	-	(1,342)	(68,519)	-
Receipts from interfund services provided	-	-	-	-
Payments for interfund services used	-	(391)	(30,834)	-
Other receipts	-	-	-	-
Other payments	(459)	(456)	(8,742)	(131,310)
Net cash provided (used) by operating activities	<u>788</u>	<u>33,111</u>	<u>(104,304)</u>	<u>(24,820)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfer from other funds	-	-	104,304	24,820
Transfer to other funds	(788)	(33,111)	-	-
Net cash provided (used) by noncapital financing activities	<u>(788)</u>	<u>(33,111)</u>	<u>104,304</u>	<u>24,820</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>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>				
Operating income (loss)	\$ 788	\$ 33,111	\$ (104,304)	\$ (24,820)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense	-	-	-	-
Change in assets and liabilities:				
(Increase) decrease in due from other funds	-	(522)	-	(9,695)
(Increase) decrease in unearned revenue	-	5,000	-	8,202
(Increase) decrease in deposits and advances	-	-	-	-
Increase (decrease) in accounts and other payables	-	(4,478)	-	1,493
Increase (decrease) in due to other funds	-	-	-	-
Net cash provided (used) by operating activities	<u>\$ 788</u>	<u>\$ 33,111</u>	<u>\$ (104,304)</u>	<u>\$ (24,820)</u>

<b>Regional Leadership Institute &amp; Memberships</b>	<b>Local Government Outreach</b>	<b>LINK Program</b>	<b>Miscellaneous Programs</b>	<b>Total</b>
\$ 115,370	\$ 46,727	\$ 385,815	\$ 5,500	\$ 834,508
(142,634)	(7,329)	(356,736)	-	(640,967)
(788)	(623)	(25,355)	-	(96,627)
-	-	-	-	-
-	-	(4,807)	-	(36,032)
-	-	-	-	-
(25,392)	(21,134)	(62,330)	(3,868)	(253,691)
<u>(53,444)</u>	<u>17,641</u>	<u>(63,413)</u>	<u>1,632</u>	<u>(192,809)</u>
53,444	-	14,159	-	196,727
-	(17,641)	-	(1,632)	(53,172)
<u>53,444</u>	<u>(17,641)</u>	<u>14,159</u>	<u>(1,632)</u>	<u>143,555</u>
-	-	(49,254)	-	(49,254)
-	-	52,236	-	52,236
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,982</u>	<u>\$ -</u>	<u>\$ 2,982</u>
\$ (53,444)	\$ 17,641	\$ (14,159)	\$ 1,632	\$ (143,555)
-	-	-	-	-
433	5,461	-	-	(4,323)
-	-	-	-	13,202
-	-	(31,478)	-	(31,478)
(433)	(5,461)	458	-	(8,421)
-	-	(18,234)	-	(18,234)
<u>\$ (53,444)</u>	<u>\$ 17,641</u>	<u>\$ (63,413)</u>	<u>\$ 1,632</u>	<u>\$ (192,809)</u>

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This part of Atlanta Regional Commission's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statement, note disclosures, and required supplementary information says about the agency's overall financial health.

<b>Contents</b>	<b>Page</b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the Agency's financial performance and well-being have changed over time.	79
<b>Revenue Capacity</b> This schedule contains information to help the readers assess the Commission's General Fund revenues from external sources.	86
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which the commission's financial activities take place.	87
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the commission's financial report relates to the services the commission provides and the activities it performs.	97

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

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Governmental activities</b>										
Invested in capital assets	\$ 259,628	\$ 237,923	\$ 333,110	\$ 205,444	\$ 215,585	\$ 165,777	\$ 81,935	\$ 123,903	\$ 93,109	\$ 326,133
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	3,978,510	4,767,821	4,972,143	5,178,830	5,216,482	5,318,976	5,526,463	5,709,875	5,781,600	6,218,701
<b>Total governmental activities net position</b>	<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>	<u>\$ 5,874,709</u>	<u>\$ 6,544,834</u>
<b>Business-type activities</b>										
Invested in capital assets	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-	-	-	-
<b>Total business-type activities net position</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Commission</b>										
Invested in capital assets	\$ 259,628	\$ 237,923	\$ 333,110	\$ 205,444	\$ 215,585	\$ 165,777	\$ 81,935	\$ 123,903	\$ 93,109	\$ 326,133
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	3,978,510	4,767,821	4,972,143	5,178,830	5,216,482	5,318,976	5,526,463	5,709,875	5,781,600	6,218,701
<b>Total Commission net position</b>	<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>	<u>\$ 5,874,709</u>	<u>\$ 6,544,834</u>

Atlanta Regional Commission  
Table II

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

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Expenses</b>										
Governmental activities:										
General government	\$ 1,775,948	\$ 200,206	\$ 406,641	\$ 446,711	\$ 1,231,047	\$ 1,180,497	\$ 1,898,190	\$ 5,062,417	\$ 5,313,370	\$ 7,313,958
Transportation planning	3,590,874	5,136,847	6,608,571	9,456,079	8,578,093	7,526,698	7,608,988	7,508,785	6,900,612	5,314,942
Commute options	3,487,696	3,143,402	4,800,339	5,362,841	5,356,114	5,438,439	5,612,437	2,150,827	3,690,060	3,108,760
Land use	1,817,976	1,968,693	1,972,054	1,807,775	1,724,448	2,568,302	2,350,555	2,587,720	2,288,088	2,816,244
Environmental planning	4,126,522	1,977,178	2,419,974	2,826,515	3,119,878	4,936,299	5,197,199	4,929,836	4,031,275	2,829,484
Data research	798,408	786,859	834,155	994,106	987,112	1,841,705	1,737,002	1,876,920	2,074,596	2,085,371
Workforce development	6,766,447	6,322,401	6,713,658	5,516,814	5,941,312	7,826,524	12,645,134	13,544,536	11,714,023	11,483,015
Geographic information systems	927,639	982,755	1,176,108	1,167,623	574,770	385,460	330,783	854,039	35,746	40,340
Aging services	15,275,690	17,735,328	19,157,742	18,134,388	20,394,135	22,568,771	22,653,037	25,269,407	23,424,396	26,696,479
Governmental and human services	530,362	525,815	560,640	644,784	668,271	745,282	701,814	775,344	797,736	679,061
Total governmental activities expenses	39,097,562	38,779,484	44,649,882	46,357,636	48,575,180	55,017,977	60,735,139	64,559,831	60,269,902	62,367,654
Business-type activities:										
Communications	49,902	47,295	65,704	98,180	106,933	96,600	80,978	95,124	91,944	131,791
Transportation / Land use planning	872,486	133,000	26,823	580	12,863	1,908	25	-	-	3,868
Environmental planning	107,904	124,368	116,095	126,928	128,973	145,414	143,598	151,412	132,976	108,554
Geographic information systems	36,611	36,794	441	160	9	4	30,300	-	-	-
Aging services	141,186	294,454	257,197	268,907	181,567	277,512	128,219	136,084	166,641	135,976
Governmental and human services	196,464	169,949	232,172	250,725	620,510	540,559	615,009	547,540	582,230	597,874
Total business-type activities expenses	1,404,553	805,860	698,432	745,480	1,050,855	1,061,997	998,129	930,160	973,791	978,063
Total primary government expenses	\$ 40,502,115	\$ 39,585,344	\$ 45,348,314	\$ 47,103,116	\$ 49,626,035	\$ 56,079,974	\$ 61,733,268	\$ 65,489,991	\$ 61,243,693	\$ 63,345,717
<b>Program Revenues</b>										
Governmental activities:										
Operating Grants and Contributions	\$ 36,266,045	\$ 35,913,581	\$ 41,101,751	\$ 42,562,989	\$ 44,427,067	\$ 50,970,558	\$ 56,877,816	\$ 60,783,748	\$ 56,248,629	\$ 58,994,526
Total governmental activities program revenues	\$ 36,266,045	\$ 35,913,581	\$ 41,101,751	\$ 42,562,989	\$ 44,427,067	\$ 50,970,558	\$ 56,877,816	\$ 60,783,748	\$ 56,248,629	\$ 58,994,526
Business-type activities:										
Charges for services:										
Communications	48,435	47,129	67,975	61,691	111,475	101,371	90,178	104,918	95,344	107,759
Transportation / Land use planning	872,484	133,110	89,307	1,960	13,212	1,658	6,685	-	-	5,500
Environmental planning	22,140	39,150	38,085	25,250	35,250	16,195	12,250	11,500	9,500	4,250
Geographic information systems	20,505	23,577	1,219	648	114	42	-	-	-	-
Aging services	173,056	270,698	238,667	276,274	143,722	277,818	136,413	143,897	171,354	169,087
Governmental and human services	211,044	171,304	190,975	253,697	756,256	590,424	578,353	496,347	570,110	547,912
Total business-type activities program revenues	1,347,664	684,968	626,228	619,520	1,062,029	987,508	823,879	756,662	846,308	834,508
Total primary government revenues	\$ 37,613,709	\$ 36,598,549	\$ 41,727,979	\$ 43,182,509	\$ 45,489,096	\$ 51,958,066	\$ 57,701,695	\$ 61,540,410	\$ 57,094,937	\$ 59,829,034

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Net (expense)/revenue</b>										
Governmental activities	\$ (2,831,517)	\$ (2,865,903)	\$ (3,548,131)	\$ (3,794,647)	\$ (4,148,113)	\$ (4,047,419)	\$ (3,857,323)	\$ (3,776,083)	\$ (4,021,273)	\$ (3,373,128)
Business-type activities	(56,889)	(120,892)	(72,204)	(125,960)	11,174	(74,489)	(174,250)	(173,498)	(127,483)	(143,555)
<b>Total primary government net expense</b>	<u>\$ (2,888,406)</u>	<u>\$ (2,986,795)</u>	<u>\$ (3,620,335)</u>	<u>\$ (3,920,607)</u>	<u>\$ (4,136,939)</u>	<u>\$ (4,121,908)</u>	<u>\$ (4,031,573)</u>	<u>\$ (3,949,581)</u>	<u>\$ (4,148,756)</u>	<u>\$ (3,516,683)</u>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities:										
General revenues:										
Regional Appropriations	\$ 3,633,600	\$ 3,691,300	\$ 3,738,100	\$ 3,835,700	\$ 3,947,400	\$ 4,051,400	\$ 4,121,600	\$ 4,146,300	\$ 4,177,800	\$ 4,164,300
Investment Earnings	36,517	61,987	139,059	158,074	224,617	120,991	26,078	15,281	11,887	21,419
Miscellaneous	-	1,114	42,685	5,854	12,715	2,203	7,540	13,380	-	1,089
Transfers	(56,889)	(120,892)	(72,204)	(125,960)	11,174	(74,489)	(174,250)	(173,498)	(127,483)	(143,555)
<b>Total Government activities</b>	<u>3,613,228</u>	<u>3,633,509</u>	<u>3,847,640</u>	<u>3,873,668</u>	<u>4,195,906</u>	<u>4,100,105</u>	<u>3,980,968</u>	<u>4,001,463</u>	<u>4,062,204</u>	<u>4,043,253</u>
Business-type activities:										
Transfers	56,889	120,892	72,204	125,960	(11,174)	74,489	174,250	173,498	127,483	143,555
<b>Total business-type activities</b>	<u>56,889</u>	<u>120,892</u>	<u>72,204</u>	<u>125,960</u>	<u>(11,174)</u>	<u>74,489</u>	<u>174,250</u>	<u>173,498</u>	<u>127,483</u>	<u>143,555</u>
<b>Total primary government</b>	<u>\$ 3,670,117</u>	<u>\$ 3,754,401</u>	<u>\$ 3,919,844</u>	<u>\$ 3,999,628</u>	<u>\$ 4,184,732</u>	<u>\$ 4,174,594</u>	<u>\$ 4,155,218</u>	<u>\$ 4,174,961</u>	<u>\$ 4,189,687</u>	<u>\$ 4,186,808</u>
<b>Change in Net Position</b>										
Governmental activities	\$ 781,711	\$ 767,606	\$ 299,509	\$ 79,021	\$ 47,793	\$ 52,686	\$ 123,645	\$ 225,380	\$ 40,931	\$ 670,125
Business-type activities	-	-	-	-	-	-	-	-	-	-
<b>Total primary government</b>	<u>\$ 781,711</u>	<u>\$ 767,606</u>	<u>\$ 299,509</u>	<u>\$ 79,021</u>	<u>\$ 47,793</u>	<u>\$ 52,686</u>	<u>\$ 123,645</u>	<u>\$ 225,380</u>	<u>\$ 40,931</u>	<u>\$ 670,125</u>

Atlanta Regional Commission  
Table III

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

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,653	\$ 86,415
Nonspendable									102,720	105,368
Committed	4,673,099	5,603,629	5,857,340	6,083,206	6,085,125	6,321,561	6,521,736	6,651,160	6,575,548	6,874,336
Unassigned	\$ 4,673,099	\$ 5,603,629	\$ 5,857,340	\$ 6,083,206	\$ 6,085,125	\$ 6,321,561	\$ 6,521,736	\$ 6,651,160	\$ 6,748,921	\$ 7,066,119
Total general fund										
All other governmental funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243,109
Assigned										
Unassigned	-	-	-	-	-	-	-	-	-	-
Total all other governmental funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 243,109

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

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

**Last Ten Fiscal Years  
(modified accrual basis of accounting)**

	Fiscal Year									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Revenues</b>										
Regional Appropriations	\$ 3,633,600	\$ 3,691,300	\$ 3,738,100	\$ 3,835,700	\$ 3,947,400	\$ 4,051,400	\$ 4,121,600	\$ 4,146,300	\$ 4,177,800	\$ 4,164,300
From grantor agencies	34,307,032	34,589,653	39,146,104	40,457,628	42,293,318	48,362,280	54,935,331	58,428,271	54,338,142	57,042,487
Agency wide central support services										
indirect cost recovery	3,075,909	2,986,010	2,759,428	2,859,329	3,151,497	4,074,828	4,675,834	5,165,928	4,376,034	4,262,761
Departmental indirect cost recovery	932,947	816,970	1,192,808	1,489,437	1,468,083	1,097,637	1,057,852	1,230,623	1,292,869	1,346,982
Interest income	36,517	61,987	139,059	158,074	224,617	120,991	26,078	15,281	11,887	21,419
Subgrantee match	1,959,013	1,323,928	1,955,649	2,105,362	2,133,746	2,608,278	1,942,482	2,355,478	1,910,486	1,952,036
Other income	-	1,114	42,685	5,854	12,715	2,203	7,540	13,380	-	1,089
Total governmental activities expenses	43,945,018	43,470,962	48,973,833	50,911,384	53,231,376	60,317,617	66,766,717	71,355,261	66,107,218	68,791,074
<b>Expenditures</b>										
General government	5,595,669	3,832,472	4,177,715	4,616,760	5,635,881	6,155,785	7,556,138	11,554,925	10,925,443	13,033,519
Transportation planning	3,583,823	5,132,619	6,608,571	9,456,077	8,578,093	7,526,698	7,608,988	7,508,717	6,900,611	5,314,940
Commute options	3,486,119	3,142,392	4,800,339	5,362,843	5,356,114	5,438,439	5,612,437	2,150,827	3,690,060	3,108,760
Land use	1,817,062	1,968,402	1,972,054	1,807,776	1,724,448	2,568,302	2,350,554	2,587,720	2,288,088	2,816,244
Environmental planning	4,125,468	1,976,448	2,419,974	2,826,515	3,119,879	4,936,299	5,197,201	4,929,837	4,031,275	2,829,484
Data research	797,013	786,191	1,751,697	2,009,150	987,111	1,841,705	1,737,002	1,876,920	2,074,596	2,085,371
Workforce development	6,766,447	6,322,402	6,713,659	5,516,814	5,941,311	7,827,126	12,644,532	13,544,536	11,714,023	11,483,015
Geographic information systems	926,708	982,214	258,566	152,578	574,771	385,459	330,783	854,039	35,746	40,340
Aging services	15,266,715	17,729,813	19,157,743	18,134,388	20,394,133	22,568,771	22,652,843	25,269,474	23,424,396	26,696,478
Governmental and human services	528,334	524,513	560,641	644,784	668,269	745,283	701,814	775,344	797,736	679,061
Capital outlay	29,892	22,074	226,959	31,873	60,821	12,825	-	-	-	-
Total expenditures	42,923,270	42,419,540	48,647,918	50,559,558	53,240,631	60,006,692	66,392,292	71,052,339	65,881,974	68,087,212
Excess (deficiency) of revenues over (under) expenditures	1,021,748	1,051,422	325,915	351,826	(9,255)	310,925	374,425	302,922	225,244	703,862
<b>Other financing sources (uses)</b>										
Transfers in	2,940,768	2,692,976	3,216,051	3,373,777	3,076,017	3,859,503	3,944,576	3,413,567	3,477,815	3,069,418
Transfers out	(2,997,657)	(2,813,868)	(3,288,255)	(3,499,737)	(3,064,843)	(3,933,992)	(4,118,826)	(3,587,065)	(3,605,298)	(3,212,973)
Total other financing sources (uses)	(56,889)	(120,892)	(72,204)	(125,960)	11,174	(74,489)	(174,250)	(173,498)	(127,483)	(143,555)
Net change in fund balances	\$ 964,859	\$ 930,530	\$ 253,711	\$ 225,866	\$ 1,919	\$ 236,436	\$ 200,175	\$ 129,424	\$ 97,761	\$ 560,307

**Atlanta Regional Commission  
Table V**

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

<u>Element Description</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Base Data for Planning	\$ 1,723,722	\$ 1,806,160	\$ 2,017,634	\$ 2,195,114
Comprehensive Planning	1,817,082	1,968,401	1,972,054	1,807,775
Environmental Planning	4,125,468	1,976,448	2,419,974	2,826,515
Workforce Development	6,766,447	6,322,402	6,713,658	5,516,815
Economic Development	70,202	29,797	-	43,459
Transportation Planning	8,930,430	8,271,662	11,401,539	14,785,535
Community Partnerships	198,483	138,956	190,683	275,352
Aging	15,266,715	17,729,813	19,157,742	18,134,388
Community Services	<u>259,846</u>	<u>356,351</u>	<u>370,370</u>	<u>341,896</u>
<b>Total</b>	<u><u>\$ 39,158,395</u></u>	<u><u>\$ 38,599,990</u></u>	<u><u>\$ 44,243,654</u></u>	<u><u>\$ 45,926,849</u></u>

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

For 2012	\$ 55,053,693
Less Communication Programs Recorded in General Fund	<u>\$ 55,053,693</u>
Plus General Fund expenses	<u>13,033,519</u>
Total Governmental Funds	<u><u>\$ 68,087,212</u></u>



<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
\$ 1,790,402	\$ 2,029,362	\$ 2,067,784	\$ 2,730,959	\$ 2,123,909	\$ 2,139,113
1,724,448	2,568,302	2,350,555	2,587,720	2,288,087	2,817,744
3,119,879	4,936,299	5,197,201	4,929,836	4,031,275	2,829,484
5,941,311	7,826,824	12,644,532	13,544,536	11,714,023	11,483,015
140,513	108,490	100,601	145,896	113,091	133,358
13,705,687	13,622,655	13,455,022	9,659,544	9,755,800	8,026,953
167,967	70,971	52,662	47,983	108,199	93,814
20,394,134	22,461,229	22,652,843	25,269,475	24,245,701	27,078,324
<u>373,761</u>	<u>542,208</u>	<u>548,551</u>	<u>581,465</u>	<u>576,446</u>	<u>451,889</u>
<u>\$ 47,358,102</u>	<u>\$ 54,166,340</u>	<u>\$ 59,069,751</u>	<u>\$ 59,497,414</u>	<u>\$ 54,956,531</u>	<u>\$ 55,053,693</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>
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
2011	4,177,800	4,743,316	11,887	-	8,933,003
2012	4,164,300	6,713,967	21,419	1,089	10,900,775

(1) Total Revenues on this schedule do not include Indirect Recoveries  
 For 2011, Revenues from external sources \$ 10,900,775  
           Indirect Recoveries 5,609,743  
           Revenues as reported in financial statements \$ 16,510,518

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	2011	2012
<b><u>Cherokee County</u></b>	141,903	179,300	189,100	196,700	203,000	205,900	214,346	218,500	220,800
<i>Unemployment Rate</i>	2.5%	4.0%	3.6%	3.6%	5.3%	8.6%	9.7%	8.6%	7.2%
<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		
<b><u>Clayton County</u></b>	236,517	263,900	270,600	275,000	281,400	281,900	259,424	260,000	262,300
<i>Unemployment Rate</i>	3.3%	6.5%	5.6%	5.7%	7.6%	11.3%	12.6%	12.3%	11.1%
<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		

Due to the lack of data from the 2010 Census release, we do not have the sufficient housing and occupancy data needed to conduct small area (sub-county) estimates for the 2012 CAFR report.

Table VII (continued)

POPULATION: (continued)

	2000	2005	2006	2007	2008	2009	2010	2011	2012
<b><u>Cobb County</u></b>	607,751	643,700	654,900	664,700	674,200	676,800	688,078	693,600	699,500
<i>Unemployment Rate</i>	2.8%	4.6%	4.1%	4.0%	5.6%	8.8%	10.1%	9.2%	8.1%
<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		
<b><u>DeKalb County</u></b>	665,865	700,500	710,400	718,400	727,600	731,200	691,893	694,400	700,700
<i>Unemployment Rate</i>	3.2%	5.9%	5.1%	4.8%	6.4%	9.6%	10.7%	10.5%	9.3%
<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		
<b><u>Douglas County</u></b>	92,174	112,900	120,300	125,800	127,800	128,800	132,403	133,000	133,900
<i>Unemployment Rate</i>	2.9%	5.4%	4.9%	4.7%	6.5%	10.4%	11.6%	10.8%	9.2%
<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		

Due to the lack of data from the 2010 Census release, we do not have the sufficient housing and occupancy data needed to conduct small area (sub-county) estimates for the 2012 CAFR report.

Table VII (continued)

POPULATION: (continued)

	2000	2005	2006	2007	2008	2009	2010	2011	2012
<b>Fayette</b>	91,263	101,500	103,700	105,400	106,000	106,700	106,567	107,100	107,500
<i>Unemployment Rate</i>	2.6%	4.5%	3.9%	3.9%	5.2%	8.1%	9.3%	8.1%	7.9%
<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		
<b>Fulton County</b>	816,006	874,100	900,200	933,600	951,500	957,900	920,581	928,200	936,100
<i>Unemployment Rate</i>	3.4%	5.6%	4.9%	4.8%	6.5%	9.8%	10.9%	10.6%	9.6%
<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	420,700	421,600
Chattahoochee Hill Cour	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		

Due to the lack of data from the 2010 Census release, we do not have the sufficient housing and occupancy data needed to conduct small area (sub-county) estimates for the 2012 CAFR report.

Table VII (continued)

POPULATION: (continued)

	2000	2005	2006	2007	2008	2009	2010	2011	2012
<b>Gwinnett County</b>	588,448	693,900	719,600	740,200	752,800	757,300	805,321	814,100	823,100
<i>Unemployment Rate</i>	2.7%	4.6%	4.1%	4.0%	5.6%	8.7%	9.8%	8.8%	7.8%
<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		
<b>Henry County</b>	119,341	167,000	176,900	185,700	190,700	192,800	203,922	207,800	209,500
<i>Unemployment Rate</i>	2.6%	5.1%	4.5%	4.4%	6.1%	9.3%	10.8%	10.0%	9.0%
<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		
<b>Rockdale County</b>	70,111	76,900	79,700	83,400	84,600	85,000	85,215	85,600	86,100
<i>Unemployment Rate</i>	3.1%	5.6%	4.9%	5.0%	6.9%	10.7%	12.1%	11.2%	10.1%
<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

Due to the lack of data from the 2010 Census release, we do not have the sufficient housing and occupancy data needed to conduct small area (sub-county) estimates for the 2012 CAFR report.

Table VII (continued)

POPULATION: (continued)

**MUNICIPALITIES THAT CROSS the ARC BOUNDARY**

	<b>2000</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
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  
 Due to the lack of detailed 100% census count data, currently city level  
 (municipalities) data will not be available for this annual report**

**Sources:**

**U.S. Bureau of the Census  
 U.S. Department of Commerce  
 U.S. Bureau of Economic Analysis  
 The Atlanta Regional Commission  
 Georgia Department of Labor**

Due to the lack of data from the 2010 Census release, we do not have the sufficient housing and occupancy data needed to conduct small area (sub-county) estimates for the 2012 CAFR report.

Table VIII

PRINCIPAL EMPLOYERS IN ATLANTA REGION

2012	2003
<b><u>More Than 10,000 Employees</u></b>	<b><u>More Than 10,000 Employees</u></b>
AT&T Inc. Cobb County School District DeKalb County School System Delta Air Lines Emory University Gwinnett County Public Schools United States Postal Service Wal-Mart Associates, Inc.	American Telephone & Telegraph (AT&T) BellSouth Corporation Cobb County School District DeKalb County School System Delta Air Lines Emory University Fulton County School System Gwinnett County Public Schools Kroger Company Publix Supermarkets Randstad Staffing Services United Parcel Service, Inc. United States Postal Service Wal-Mart Associates, Inc.
<b><u>8,000 – 9,999 Employees</u></b>	<b><u>8,000 – 9,999 Employees</u></b>
The Home Depot Inc. United Parcel Service Inc. WellStar Health System Inc.	Atlanta Public School System Center for Disease Control & Prevention The Home Depot Inc. International Business Machines Corp. (IBM) Lockheed Martin Corporation Promina Health System Waffle House, Inc. WellStar Health Systems
<b><u>5,000 - 7,999 Employees</u></b>	<b><u>5,000 - 7,999 Employees</u></b>
Atlanta Public Schools City of Atlanta Government Children's Healthcare of Atlanta Cox Enterprises, Inc. Lockheed Martin Aeronautics Co. Northside Hospital Piedmont Healthcare SunTrust Banks Inc. Turner Broadcasting System Inc. Wells Fargo & Co.	Atlanta - City Municipal Government Bank of America Clayton County School System Coca Cola Company Columbia/HCA Georgia Cox Enterprises DeKalb County Government Fulton County Government Fulton-DeKalb Hospital Authority General Motors Corporation GA Department of Human Resources GA Institute of Technology GA Power Company Grady Health Systems/Grady Memorial Hospital Interface, Inc. Kmart Corporation Nortel Networks Per-Se Technologies Rich's-Macy's Sears Roebuck & Company Spheroin Corp. Staffmark SunTrust Banks Inc. Turner Broadcasting Systems U.S. Department of Treasury Wachovia Bank W. B. Johnson Property, Inc. Winn-Dixie Atlanta, Inc.

Source: Metro Atlanta Chamber of Commerce



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

Source: Atlanta Regional Commission

## TABLE X

### AREA HOSPITALS:

#### Cherokee County

Northside Cherokee Hospital

#### Clayton County

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

#### Cobb County

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  
Laurel Heights Hospital  
Northlake Regional Medical Center  
Peachford Behavioral Health System of Atlanta  
Veterans Affairs Medical Center  
Wesley Woods Geriatric

#### Douglas County

Inner Harbour for Children and Families  
Parkway Medical Center  
Wellstar Douglas

#### Fayette County

Lafayette Nursing and Rehab Center  
Piedmont Fayette Community Hospital

#### Fulton County

Atlanta Medical Center  
Children's Healthcare of Atlanta at Scottish Rite  
Columbia Metropolitan Hospital  
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>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Total</u>
<b>A-95/E.O. 12372</b>	11	17	4	6	5	25	15	1	0	0	84
<b>Area Plans</b>	0	4	2	0	2	0	1	1	0	2	12
<b>Developments of Regional Impact</b>	45	32	45	63	71	44	10	8	6	11	335
<b>Certificates of Need (S.H.P.A.)</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Local Comprehensive Plans</b>	32	31	36	42	47	48	36	29	36	27	364
<b>Solid Waste Plans</b>	4	3	9	2	5	6	3	4	2	0	38
<b>Environmental Impact Statements and Notices of Findings of No Significant Effect</b>	1	0	0	0	2	2	1	0	0	0	6
<b>Metropolitan River Protection Act Reviews</b>	16	31	20	26	27	18	12	12	7	8	177
<b>Corps of Engineers Permits</b>	0	2	0	0	1	8	1	0	0	0	12
<b>Total</b>	<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>51</u>	<u>48</u>	<u>1028</u>

TABLE XII

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

Function	Full-Time Equivalent Employees as of December 31									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Office of the Director	4	4	4	6	5	5	6	6	5	4
Support Services	3	3	3	2	2	2	2	2	2	2
Support Services Director	1	1	1	1	1	1	1	1	1	1
Maintenance	7	7	7	6	7	7	7	7	7	7
Financial Services	3	3	3	3	3	3	3	3	3	3
Human Resources	8	9	10	9	5	7	7	7	7	7
Information Technology Services	9	10	10	11	10	9	10	10	10	10
Community Services										
Aging Services	31	33	33	39	39	39	41	34	45	50
Governmental Services	5	7	10	5	6	7	8	8	5	7
Workforce Development	11	11	9	9	9	9	9	9	10	11
Comprehensive Planning										
Comprehensive Planning Director	4	4	5	6	5	5	5	4	3	3
Land Use	6	6	7	7	8	7	7	7	8	8
Transportation Demand Management	16	13	12	11	11	12	12	10	10	5
Environmental Planning	10	10	8	10	9	13	11	10	9	9
Research & Geographic Information Systems	12	10	12	12	10	14	11	11	11	11
Transportation Planning	23	23	24	23	23	23	24	24	21	27
<b>Total</b>	<b>153</b>	<b>154</b>	<b>158</b>	<b>160</b>	<b>153</b>	<b>163</b>	<b>164</b>	<b>153</b>	<b>157</b>	<b>165</b>

# ATLANTA REGIONAL COMMISSION

## DEVELOPMENT GUIDES: PAST AND PRESENT 2012

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

### **New or Updated in 2012:**

- PLAN 2040-Regional Plan including the Regional Development Guide and Unified Growth Policy Map, Local Government Plan Implementation, ARC Implementation Program, Regional Implementation Partners, and Regional Resource Plan (December 2012).
- Atlanta Regional Commission Annual Work Program and Budget – Current Strategy 2012 adopted in December 2011.
- *Transportation Investment Act* Education, Support of Local Elected Officials (October 2011).
- Strategic Regional Thoroughfare Plan (July 2011).
- ARC Strategic Plan (June 2011).
- Regional Transit Governance – Proposed Legislative Language (January 2011).
- Official current population estimates (first adopted August, 1972), as updated annually (August 2011).

### **Active:**

- **Aging**
  - Aging - FY 2004-2007 Area Plan on Aging (March 2003), as amended through March 2007.
  - Lifelong Communities Principles of Good Design (May 2008).
- **Environmental**
  - 1997 Atlanta Regional Water Supply Plan Amendment (August 2000).
  - Atlanta Region Solid Waste Management Plan (May 1992).
- **Land Use**
  - Area Plan Review-Memorial Drive Bus Rapid Transit Corridor (February 2006).
  - Chattahoochee Corridor Plan, as amended September 1998.
  - Green Communities Program (October 2008).
  - Policy on Coordination of Greenway and Trail Planning (September 2005).
  - Policy on Development of Regional Impact Reviews in Small Water Supply Watersheds (April 2005).
  - Regional Agenda for the Atlanta Region (March 2007), as used for FY 2011-2015 (June 2010).

- Regional Development Plan (December 1997), as amended through December 2005.
- Land Use Strategy (May 2000).
- Regional Resource Plan (October 2010).
- **Land Use / Transportation**
  - Vision, Goals and Objectives to Guide Development of Plan 2040 (July 2010).
  - 2040 Unified Plan Process (February 2009).
- **Transportation**
  - ARC Position, Draft Criteria for the *Transportation Investment Act* (September 2010).
  - Atlanta Metropolitan Transportation Planning Boundary Update following 2000 Census (October 2003).
  - Atlanta Urban Area Boundary Update, Highway Functional Classification System Update, National Highway System Update following 2000 Census (August 2003).
  - Atlanta Regional Policy for the Allocation of FTA Section 5307 Urbanized Area Formula Funds (January 2003).
  - Charter Review Committee Recommendations (December 2007).
  - Congestion Mitigation Task Force Recommendations (February 2006).
  - GRTA, ARC, and GDOT MOU on Transportation Project Prioritization (December 2007).
  - Endorsing IT3 Recommendations (January 2009).
  - Managed Lanes Policies for the Atlanta Region (June 2007).
  - Quad Party Agreement for Transportation Planning Amended to include RTC Roles and Responsibilities (December 2009).
  - Transit Planning Board Concept 3 Recommendations (December 2008).
  - Transportation Reauthorization Position Paper (February 2009).
- **Plans and Programs**
  - Regional Transportation Plan – Current PLAN 2040 RTP adopted in July 2011.
  - Transportation Improvement Program (TIP) – Current PLAN 2040 TIP for FY 2012-2017 (July 2011).
  - Unified Planning Work Program (UPWP) – Current 2012 UPWP adopted in December 2011.
  - Bicycle Transportation and Pedestrian Walkways Plan, 1995 (June, 1995), as updated through September 2007.
  - Human Services Transportation (HST) Plan (April 2010).
  - Public Participation Plan (September 2008).
  - TIP Blueprint (September 2003), amended as the TIP/RTP Blueprint (July 2010).
- **Studies**
  - Atlanta Regional Freight Mobility Plan (February 2008).
  - Atlanta Strategic Truck Route Master Plan (ASTRoMaP) (June 2010).

- Buford Highway Multimodal Corridor Study Recommendations (June 2007).
- I-285 Corridor Transit Feasibility Study Findings Adoption (May 2002).
- Southern Regional Accessibility Study Recommendations (September 2007).
- State Route 6 Multimodal (February 2008).
- Tara Boulevard/US19/41 Multimodal Corridor Study (April 2007).

**Archive:**

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

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



**ATLANTA REGIONAL COMMISSION**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Year Ended December 31, 2012**

Grantor Agency	Grant Number	Program Name	CFDA NO.	Federal Expended	State Expended
U.S. Department of Commerce					
Direct Assistance					
Total U. S. Department of Commerce	04-83-06496	Partnership Planning Grant	11.302	66,679	-
				<u>\$66,679</u>	
Department of Homeland Security					
Passed through Georgia Emergency Management Agency	2008 GE-T8-0017	Urban Areas Security Initiative (UASI)	97.067	2,490,791	-
	2009 SS-T9-0047	Urban Areas Security Initiative (UASI)	97.067	4,100,450	-
	2010 SS-TO-0034	Urban Areas Security Initiative (UASI)	97.067	91,300	-
	2011 SS-00081-S01	Urban Areas Security Initiative (UASI)	97.067	31,425	-
Total Department of Homeland Security				<u>\$6,713,966</u>	
Corporation for National & Community Service					
Direct Assistance	11SRSGA003	Retired & Senior Volunteer Program	94.002	207,644	-
Total Corporation for National & Community Service				<u>207,644</u>	
U.S. Department of Health and Human Services					
Passed through Georgia Dept. of Human Resources					
	42700-373-0000008187	<b>Aging Cluster</b>			
	42700-373-0000012643	Title III, Part A & B - Supportive Services	93.044	1,465,826	74,654
		Title III, Part A & B - Supportive Services	93.044	1,395,707	66,389
				<u>2,861,533</u>	<u>141,043</u>
	42700-373-0000008187	Title III, Part C1 - Congregate Meals, Part C2 - Home Delivered Meals	93.045	2,049,500	120,559
	42700-373-0000012643	Title III, Part C1 - Congregate Meals, Part C2 - Home Delivered Meals	93.045	1,841,042	108,297
				<u>3,890,542</u>	<u>228,856</u>
	42700-373-0000008187	Nutrition Services Incentive Program (NSIP)	93.053	446,643	-
	42700-373-0000012643	Nutrition Services Incentive Program (NSIP)	93.053	294,776	-
				<u>741,419</u>	
	427-93-ARRA09004-99	ARRA, CDSMP	93.725	50,726	-
				<u>50,726</u>	
		<b>Total Aging Cluster</b>		<u>7,544,220</u>	<u>369,899</u>
		<b>Medicaid Cluster</b>			
	42700-373-0000008187	Indigent Care Trust Fund (CCSP)	93.778	1,259,505	1,259,505
	42700-373-0000012643	Indigent Care Trust Fund (CCSP)	93.778	1,217,818	1,217,818
	427-93-373-0000005015	ESP/CHAT Web Hosting	93.778	10,413	5,412
		<b>Total Medicaid Cluster</b>		<u>2,487,736</u>	<u>2,482,735</u>
	42700-373-0000008187	Long Term Care Ombudsman	93.042	66,214	2,965
	42700-373-0000012643	Long Term Care Ombudsman	93.042	113,127	5,925
				<u>179,341</u>	<u>8,890</u>
	42700-373-0000008187	Title III, Part D - Health Promotion Services	93.043	20,484	1,205
	42700-373-0000012643	Title III, Part D - Health Promotion Services	93.043	65,139	3,832
				<u>85,623</u>	<u>5,037</u>
	42700-373-0000008187	Title III, Part E - Family Caregiver Support	93.052	466,313	82,263

See separately issued Single Audit Report

**ATLANTA REGIONAL COMMISSION**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Year Ended December 31, 2012**

Grantor Agency	Grant Number	Program Name	CFDA NO.	Federal Expended	State Expended
	42700-373-0000012643	Title III, Part E - Family Caregiver Support	93.052	415,859 882,172	63,405 145,668
	42700-373-0000012179 90AP2664/02	Aging and Disabilities Resource Center - State AoA Discretionary - Lifelong Community	93.048 93.048	16,216 268,683 284,899	8,354 8,354
	42700-373-000008187 42700-373-0000012643	Social Services Block Grant (SSBG) Social Services Block Grant (SSBG)	93.667 93.667	710,301 436,853 1,147,154	- -
	42700-373-000008187 42700-373-0000012643	Money Follows the Person Money Follows the Person	93.791 93.791	363,796 409,452 773,248	- -
	CT-0811-0021	Community Based Care Transitions Program	93.621	406,704	-
	42700-373-000008187 42700-373-0000012643	Aging and Disabilities Resource Center Aging and Disabilities Resource Center	93.779 93.779	128,286 88,525 216,811	- -
<b>Total U.S. Department of Health and Human Services</b>				<b>\$14,007,908</b>	<b>\$3,020,583</b>
<b>U.S. Department of Labor</b>					
Passed through Georgia Dept. of Human Services	42700-373-000008187 42700-373-0000012643	Senior Community Service Employment Program Senior Community Service Employment Program	17.235 17.235	151,360 152,376 303,736	- -
Passed through Georgia Dept. of Labor	AA-14670-05-55(66317004) AA-20189-10-55-A-13	Western Innovation Crescent WRR Sustainability Grant	17.266 17.266	2,546 104,834 107,380	- -
		<b>WIA Cluster</b>			
	10-10-11-03-007	WIA, Adult Program	17.258	16,412	-
	10-11-11-03-007	WIA, Adult Program	17.258	49,162	-
	11-11-11-03-007	WIA, Adult Program	17.258	452,495	-
	11-12-11-03-007	WIA, Adult Program	17.258	2,341,986	-
	11-12-12-03-007	WIA, Adult Program	17.258	163,710	-
	11-12-13-03-007	WIA, Adult Program	17.258	515,809 3,539,574	- -
	15-10-11-03-007	Youth Programs	17.259	164,307	-
	15-12-11-03-007	Youth Programs	17.259	1,268,873	-
	15-11-11-03-007	ARRA, WIA, Youth Program	17.259	2,015,923 3,449,103	- -
	30-10-11-03-007	WIA, Dislocated Worker	17.260	108,298	-
	31-11-11-03-007	WIA, Dislocated Worker	17.260	513,158	-
	31-12-12-03-007	WIA, Dislocated Worker	17.260	339,357 960,813	- -
	30-11-11-03-007	WIA, Dislocated Worker	17.278	234,480	-
	31-12-11-03-007	WIA, Dislocated Worker	17.278	2,851,102	-

**ATLANTA REGIONAL COMMISSION**  
**Schedule of Expenditures of Federal and State Awards**  
**For the Year Ended December 31, 2012**

Grantor Agency	Grant Number	Program Name	CFDA NO.	Federal Expended	State Expended
	31-12-13-03-007	WIA, Dislocated Worker	17.278	327,922	-
				3,413,504	-
<b>Total U.S. Department of Labor</b>		<b>Total WIA Cluster</b>		<b>11,362,994</b>	<b>\$0</b>
<b>U.S. Department of Transportation</b>					
Direct Assistance - Federal Transit Administration					
	GA-90-X316-00	Federal Transit Capital & Oper Asst Grants Urban Area Formula Program	20.507	97,108	-
	GA-37-X024-00	JARC	20.516	319,197	-
	GA-57-X009-00	New Freedom Program	20.521	229,482	-
	GA-57-X012-02	New Freedom Program	20.521	145,676	-
		<b>Total Federal Transit Capital &amp; Oper Asst Grants</b>		<b>791,463</b>	<b>-</b>
Passed through Georgia Dept. of Transportation					
	00101257	Highway Planning and Construction Cluster Highway Planning and Construction (PL)	20.205	4,294,206	-
	CSCMQ-0006-00(780)	Highway Planning: Rideshare Program/TDM (Commute Connections)	20.205	1,585,179	-
	GA-90-2301	Regional Transit Implementation	20.205	264,690	-
	0010511	Development of Long Range TDM Plan	20.205	174,806	-
	CMQ-0008-00(550)	Transportation Demand Mgt. Employer	20.205	1,140,236	-
	0009713	Livable Centers Initiative Policy Studies	20.205	973,599	-
	0009714	Livable Centers Initiative Policy Studies	20.205	439,823	-
	0008731	County Comprehensive Transportation Plan	20.205	165,414	-
	0008732	County Comprehensive Transportation Plan	20.205	37,274	-
		<b>Total Highway Planning and Construction Cluster</b>		<b>9,075,227</b>	<b>-</b>
	T004227	Federal Transit Technical Studies Grants	20.505	1,455,465	181,933
				1,455,465	181,933
<b>Total U.S. Department of Transportation</b>				<b>\$11,322,155</b>	<b>\$181,933</b>
<b>Total Schedule of Federal Assistance</b>				<b>\$ 44,092,462</b>	<b>\$ 3,202,516</b>

**Atlanta Regional Commission**  
**Schedule of Agency Wide Central Support Services and Indirect Expenses**  
**For the Year Ended December 31, 2012**  
**(With comparative totals for the Year Ended December 31, 2011)**

	<b>Administration</b>	<b>Communication Office</b>	<b>Human Resources</b>	<b>Finance and Accounting</b>	<b>Facilities Management</b>
Salaries	\$ 444,926	\$ 619,025	\$ 241,640	\$ 508,832	\$ 91,563
Fringe benefits	236,446	365,225	131,587	300,211	54,022
Travel	21,401	2,453	128	8,017	12,187
Equipment	-	499	-	-	35,383
Supplies	2,721	4,480	518	1,090	37,338
Contracts	106,590	6,321	54,920	40,351	36,627
Depreciation & amortization	-	-	-	-	81,431
Other expenditures	114,252	173,116	82,243	141,553	273,722
	<u>\$ 926,336</u>	<u>\$ 1,171,118</u>	<u>\$ 511,036</u>	<u>\$ 1,000,054</u>	<u>\$ 622,273</u>

<b>Non Federal Expenses</b>	<b>December 31, 2012</b>	<b>December 31, 2011</b>
\$ 11,998	\$ 1,917,983	\$ 1,940,245
11,490	1,098,981	1,126,133
21,099	65,285	62,288
-	35,882	4,921
298	46,445	40,631
296,332	541,141	406,155
-	81,431	42,252
<u>134,980</u>	<u>919,865</u>	<u>869,973</u>
<u>\$ 476,197</u>	<u>\$ 4,707,014</u>	<u>\$ 4,492,598</u>

**Atlanta Regional Commission  
Schedule of Agency Wide Central Support Services  
Indirect Costs and Recoveries  
For the Year Ended December 31, 2012**

Personnel	\$ 1,917,983	
Fringe benefits	1,098,981	
Travel	65,285	
Equipment	35,882	
Supplies	46,445	
Contractual	541,141	
Depreciation & amortization	81,431	
Other	<u>919,865</u>	
 Total		 \$ 4,707,014
 Less: Cumulative prior year recoveries	 -	
Less: Non federal expenses	<u>(476,197)</u>	
 Total under (over) recoveries & non-federal		 <u>(476,197)</u>
 Net indirect costs allowable adjusted for over-recovery		 <u>4,230,817</u>
 Less: Indirect costs recovered from application of indirect rate		 (4,262,761)
LINK Indirect Contribution		-
General Fund Contribution		<u>-</u>
 Indirect costs under (over)-recovery		 <u>\$ (31,944)</u>

**Atlanta Regional Commission**  
**Schedule of Fringe Benefits and Recoveries**  
**For the Year Ended December 31, 2012**  
**(With comparative totals for the Year Ended December 31, 2011)**

	<u>Expenditures</u>		<u>% of Regular Salaries</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Health Insurance	\$ 1,123,354	\$ 998,311	11.32%	10.34%
Life Insurance	52,353	47,402	0.53%	0.49%
Dental insurance	59,045	63,345	0.59%	0.66%
Long-term disability insurance	31,222	28,346	0.31%	0.29%
Retirement fund contribution	1,542,804	2,029,260	15.55%	21.01%
Retirement fund administration	-	1,000	0.00%	0.01%
Post-retirement health insurance contribution	229,644	441,756	2.31%	4.57%
Unemployment compensation	26,730	13,482	0.27%	0.14%
Medicare (Employer's share)	152,341	142,403	1.54%	1.47%
Social security (Employer's share)	30,889	24,851	0.31%	0.26%
Workers' compensation	6,591	121,047	0.07%	1.25%
Various leave compensation	1,528,971	1,435,878	15.41%	14.87%
Other fringe benefits	236,371	267,841	2.38%	2.77%
<b>Total fringe benefit expenditures</b>	<b>5,020,315</b>	<b>5,614,922</b>	<b>50.59%</b>	<b>58.13%</b>
Less: Fringe benefits recovered from application of fringe benefit rate	<u>(5,567,423)</u>	<u>(5,372,315)</u>	<u>(56.10%)</u>	<u>(55.63%)</u>
Fringe benefits under (over)-recovery (1)	<u>(547,108)</u>	<u>242,607</u>	<u>(5.51%)</u>	<u>2.50%</u>
Balance	<u>\$ (547,108)</u>	<u>\$ 242,607</u>	<u>(5.51%)</u>	<u>2.50%</u>
 Regular Salaries (2)	 9,924,091	 9,657,495		

(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, 2012

<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, 2012**

<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 - \$4,700,000 \$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, 2012**

<u>EMPLOYEE</u>	<u>TITLE</u>	<u>ANNUAL RATE AS OF DECEMBER 31, 2012</u>
Doug Hooker	Executive Director	\$205,500
I. Emerson Bryan	Deputy Executive Director	161,370
Julie Raiston	Director of Communications	154,615

<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	150,112
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, 2012**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Alexander, Michael D	Division Chief, Research	\$96,222	\$1,480
Allen, Nova D	Senior Program Specialist	47,198	1,750
Allown, Michael F	Accountant	67,942	0
Alsobrook, Cora L	Administrative Specialist	39,131	0
Amedu, Lora E	Sr. Program Specialist	41,095	0
Anderson, Jacquelyn I	Purchasing Agent	58,635	0
Awwad, Alia	Senior Planner	50,117	512
Babb, Corey D	Senior Planner	36,029	1,361
Barrett, JeanHee P	Principal Planner	64,213	0
Barrett, Stephen R	GIS Analyst	48,330	0
Beamer, Jennifer D	Senior Program Specialist	54,156	890
Bear, Karen A	Principal Program Coordinator	75,776	1,337
Berger, Catherine	Division Manager, Aging & Heal	133,510	2,178
Berlin, Marcia R	Senior Program Specialist	52,323	504
Beverly, Sylvia E	Senior Program Specialist	53,038	0
Blomquist , Peter J	Principal Management Analyst	94,258	1,153
Blumberg, Mary T	Senior Principal Program Spec	86,349	1,153
Booker, Alexandra C	Senior Program Specialist	8,462	754
Bowles, Hannah E	Temporary	9,606	0
Brachowski, Mary R	Temporary	17,946	0
Bradshaw, Patrick A	Senior Planner	45,947	172
Brathwaite, Haydn	Principal Management Analyst	89,971	546
Brooks, Lisa A	Senior Program Specialist	6,142	135
Brotherton, Davida L	Senior Program Specialist	16,615	7
Brown, Adrian M	Senior Program Specialist	43,195	0
Brulet, Catherine	Temporary	50,556	135
Brunson, Gia L	Senior Program Specialist	47,984	604
Bryan III, I Emerson	Deputy Executive Director	159,688	56
Buchanan, Russell B	IT Specialist	50,755	0
Burbidge, Gregory J	Senior Program Specialist	22,174	0
Burgess, Suzanne H	Program Section Manager	99,187	467
Burke , Christopher J	Principal Management Analyst	85,976	0
Burke, Cynthia K	Principal Program Coordinator	54,988	2,262
Carnathan, Michael N	Principal Planner	70,902	0
Carson, Sammie	Planner	47,039	0
Carwile, Isaac W	Temporary	10,969	0
Causby, Stephen W	Principal Program Specialist	51,118	4,489
Cissel, Ashley	Temporary	12,348	62
Clarke, Sheryl R	Administrative Assistant	44,670	0
Clermont, Marvin L	Temporary	2,502	0
Cooke, Mara E	Human Resources Manager	113,364	0
Copeland, Charity A	Temporary	20,440	0
Cotton, Deborah D	Senior Program Specialist	64,063	710
Cox, Amy C	Senior IT Analyst	87,146	0
Curry, Jennifer L	Principal Program Specialist	1,062	0
Daly, Darlene F	Principal Planner	79,680	0
Davis, Allison M	Senior Program Specialist	28,783	2,261

**Atlanta Regional Commission**  
**Schedule of Employee Salary and Travel Expenses**  
**for the Year Ended December 31, 2012**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Davis, Curt S	Principal IT Analyst	79,071	29
Davis, Wendy J	Senior Program Specialist	51,152	104
DeBerry, Katrina S	Program Specialist	45,281	2
Devane, Darrell G	Temporary	61,600	1,184
DiGirolamo , Paul A	Senior GIS Analyst	63,363	1,510
Dillard, Claudette E	Principal Planner	83,957	0
Dixon, Denise A	Program Technician	43,815	75
D'Onofrio, David A	Senior Planner	47,920	1,060
Dovers, Judith B	Principal Management Analyst	103,129	924
Dudley, David M	IT Analyst	52,627	31
Duncan, Allison M	Senior Planner	47,625	1,302
Dunn, Betty S	Principal Management Analyst	104,080	731
Earnest, Patrice	Principal Program Coordinator	83,867	2,443
Edge, Adam M	Senior Program Specialist	44,303	502
Ellis, Ryan J	Principal Program Spec	68,057	1,116
Federico, Lisa	Principal Program Coordinator	63,468	372
Futrell, Janae M	Temporary	15,914	0
Garrett, Mary Margaret	Division Chief, Workforce Deve	134,511	729
Gayle, Aisah	Senior Program Specialist	56,738	35
Ghani, Marisa L	Senior Planner	44,879	1,017
Giguere, David	Senior GIS Analyst	62,664	0
Gilbert, Monica M	Senior Program Specialist	27,187	58
Golivesky, Barry	Sr.Communications Coordinator	77,272	0
Goodwin, Amy R	Principal Planner	56,029	497
Graefe, Annie J	Temporary	6,165	0
Griffin, Tommy C	Division Manager, General Svcs	93,673	0
Grimes, Susan D	Sr.Communications Coordinator	79,378	0
Gustave-Cason, Kurl D	Administrative Specialist	43,355	0
Hall, Patrick C	Senior Planner	44,173	98
Hammond, Regan W	Principal Planner	62,304	938
Hann, Christopher A	IT Specialist	45,241	0
Hannon-White, Marc A	Principal Program Specialist	66,209	1,411
Harper, Matthew C	Senior Principal Planner	37,719	38
Harper, Robert W	Accountant	70,301	1,296
Harris, Regina F	Senior Program Specialist	42,673	0
Haubner, Steven	Principal Engineer	93,627	1,245
Haynes, David W	Senior Principal Planner	101,668	1,000
Hayse, Jane Davis	Division Manager, Transportati	132,442	3,162
Hooker, Douglas R	Executive Director	226,741	2,381
Hyer, Garrett H	Temporary	8,365	148
Irons, Leonie A	Administrative Specialist	42,258	0
Jackson, Crystal L	Principal Planner	59,093	5,087
Jackson, Richard L	Temporary	15,885	0
Jackson-McLean, Gloria	Senior Program Specialist	34,550	3,070
Jaquish, James L	Sr Communications Coordinator	76,531	100
Johnson, Amoyln V	Human Resources Specialist	64,571	46
Johnson, Marika B	Senior Program Specialist	45,366	1,353

**Atlanta Regional Commission**  
**Schedule of Employee Salary and Travel Expenses**  
**for the Year Ended December 31, 2012**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Jones, Sarah C	Senior Program Specialist	9,646	393
Jones, Terri Y	Senior Program Specialist	55,330	37
Kelly, Maureen A	Principal Program Specialist	85,756	875
Kent, Merna R	Temporary	27,805	0
Keyes, Laura M	Senior Principal Program Spec	75,395	3,031
Kim, Kyeil	Principal Planner	67,502	469
Kim, Kyung-Hwa	Senior Principal Planner	96,051	1,026
Kirlin, Sharon R	Senior Program Specialist	12,385	834
Kirschner, Gretchen	Senior Program Specialist	16,808	288
Kirton, Sandra G	Senior Program Specilist	37,353	681
Krautler, Charles C	Director	50,376	0
Kray, Michael J	Principal Planner	52,258	1,006
Lancelin , Colby T	Senior Planner	56,763	1,764
Lanham, Deborah H	Program Specialist	62,337	150
Lankford, Jacquelyn J	Principal Program Specialist	31,133	202
Lawler, Kathryn M	External Affairs Manager	104,646	6,676
LeBeau, Robert	Section Manager	97,743	7,014
Lee, Doris Jean	Program Technician	52,474	42
Lewandowski, Steven M	Senior Planner	54,179	0
Lewis, Erica M	Program Specialist	53,839	0
Lewis, Kimberly L	Senior Program Specialist	53,365	0
Little, Debra A	Administrative Specialist	47,116	0
Lombard, Jared	Principal Planner	53,800	930
Lucas, Karen A	Senior Program Specialist	51,867	2,338
Maguire, Timothy J	Senior GIS Analyst	61,650	1,380
Marshall, Dahshi K	Senior Management Analyst	63,120	27
Matrille, Rossangie	Senior Program Specialist	48,711	0
Mayerik, Cheryl T	Senior Program Specialist	49,964	829
McColley, Sarah M	Temporary	12,677	0
McCord, Robert E	Principal Management Analyst	101,327	0
McCorkle, Brionte L	Temporary	4,158	0
McGuinness Jr, Eugene S	Temporary	2,968	0
Meadows, Amber S	Senior Program Specialist	24,532	1,284
Mottley, Tanya N	Accountant	48,526	0
Myer, John O	Temporary	2,028	0
Nessmith, Mary E	Senior Program Specialist	52,308	368
Newton, Mary S	Senior Program Specialist	36,400	478
Norman, Arnisha T	Nutrition Program Manager	96,800	117
O'Connor, Marsharee S	Senior Program Specialist	49,710	576
Olander, Debra L	Senior Program Specialist	54,999	0
Orr, John M	Senior Principal Planner	101,814	1,592
Owens, Abigail L	Temporary	20,309	0
Palladi, Joseph P	Temporary	13,950	376
Parker, Andrew T	Principal Program Specialist	65,928	0
Pavey, Amanda K	Program Specialist	53,913	0
Pelletier, Diane L	Finance Manager	122,458	1,939
Phillips, Ashlee N	Temporary	513	0

**Atlanta Regional Commission  
Schedule of Employee Salary and Travel Expenses  
for the Year Ended December 31, 2012**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Phillips, Douglas W	Temporary	2,430	0
Pressley, Mia D	Principal Program Specialist	68,688	955
Rader, Carolyn C	Principal Program Specialist	61,720	428
Radford, James Elliot	Senior Principal Program Spec	103,105	508
Ralston, Julie Jones	Dept. Director Communications	150,097	1,896
Ram, Neela S	Senior Planner	39,839	770
Randolph, Ray L	Information Technology Manager	111,696	0
Reed, Landon T	Temporary	3,801	0
Reuter, Dan J	Division Manager, Community De	119,263	4,097
Ricks, Seon A	IT Analyst	2,879	0
Rivera, Ashley C	Senior Program Specialist	46,854	2,908
Roberts, Kathleen M	Temporary	1,856	0
Roberts, Melissa C	Temporary	37,181	0
Roberts, Robin B	Temporary	2,265	0
Robertson, Tara E	IT Ana;yst	65,544	0
Rose, Charlie W	Accounting Technician	33,954	0
Rousseau, Guy	Senior Principal Planner	99,839	509
Rushing, James B	Senior Planner	42,914	85
Rutherford, Robin L	Sr Administrative Coordinator	77,258	70
Santo, James M	Principal Planner	83,957	0
Saylor, Dennis G	Accountant	63,520	0
Schramm, Cheryl L	Temporary	2,903	0
Schrapfer, Tyler J	Temporary	16,751	0
Sessoms, Deryl L	Senior Program Specialist	62,286	262
Shanahan, Victoria A	Senior Program Specialist	42,483	0
Sharp, Kristie L	Principal Program Coordinator	62,163	824
Shellenberger, Marnie L	Senior Program Specialist	7,590	0
Simmons, Sarah A	Senior Program Specialist	43,845	0
Simon, Mary Jo	Senior Principal Program Spec	93,832	1,550
Skeen-Grant, Deborah	Senior Program Specialist	62,080	0
Skinner, James L	Principal Planner	77,605	0
Smiley, Kenyata D	Senior Planner	52,094	1,226
Smith, Andrew N	Planner	40,141	768
Smith, Kelly M	Accountant Analyst	77,142	1,277
Smith, Molly L	Sr.Communications Coordinator	43,126	0
Soldat, Nathan	Senior Planner	40,380	480
Steele, Monique A	Administrative Specialist	45,547	0
Stender, Patricia L	Senior Program Specialist	32,678	34
Stevens, Patricia Agnes	Temporary	125,273	869
Szarowicz, Patricia C	Senior Program Specialist	50,873	0
Taylor, DeLast T	Program Specialist	40,369	493
Taylor-Harris, DeVette A	Senior Program Specialist	48,081	496
Thompson, Anna B	Principal Program Specialist	82,854	442
Toles, Laurette L	Human Resources Coordinator	86,944	20
Trimble, Grace M	Sr.Communications Coordinator	83,826	0
Tuley, Jonathan E	Principal Planner	51,393	1,478
Tuura, Logan F	Temporary	10,095	0

**Atlanta Regional Commission  
Schedule of Employee Salary and Travel Expenses  
for the Year Ended December 31, 2012**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Tyger, Taylor N	Temporary	6,960	0
Vallianos, Kostoula	Senior Program Specialist	48,506	958
Vergara, Mary Lou B	Principal Program Specialist	66,308	478
Vine, Holly A	Administrative Specialist	35,097	0
Vito, Nancie A	Senior Program Specialist	32,812	2,230
Voyles, Travis A	Temporary	8,530	0
Wadelton, Kimberly P	Temporary	1,715	0
Wakhisi, Kofi O	Principal Planner	75,751	915
Walker, Geoff C	IT Analyst	45,312	0
Wang, Wei	Senior Principal Planner	88,603	3,900
Washington, Stephanie P	Program Specialist	53,537	0
Weber, Johann C	Temporary	7,609	162
Weis, Craig D	Senior Program Specialist	52,901	0
Weisner, Serena E	Principal Program Specialist	53,112	1,344
Wender, Rochelle T	Senior Program Specialist	58,151	721
White, Carolyn A	Principal Management Analyst	99,226	0
White, Charissa M	Administrative Specialist	30,044	0
Williamson, Warren H	Planning Section Manager	89,859	1,692
Willis, Marshall S	Planner	28,734	0
Wise, David L	Sr. Communications Coordinator	27,037	0
Wyatt, Arienne S	Temporary	6,139	0
Zhu, Honghong	Senior IT Analyst	85,515	0
		<b>\$11,549,559</b>	<b>\$131,639</b>
<b>(a)</b>			
2012 Salaries (cash basis)			\$11,549,559
Non cash compensation			(52,082)
2011 Accrued salaries for the pay periods ended 12/31/2011 paid in 2012 (excluding fringe withholdings)			(467,276)
2012 Accrued salaries for the pay periods ended 12/30/2012 paid in 2013 (excluding fringe withholdings)			477,831
	Total Salaries 2012		\$11,508,032
<b>(b)</b>			
Travel paid to employees			\$131,639
Other charges to travel (parking, airline tickets) (itemized records on file in ARC offices)			126,850
	Total Travel 2012		\$258,489