

Atlanta Regional Commission
Atlanta, Georgia

Comprehensive Annual Financial Report

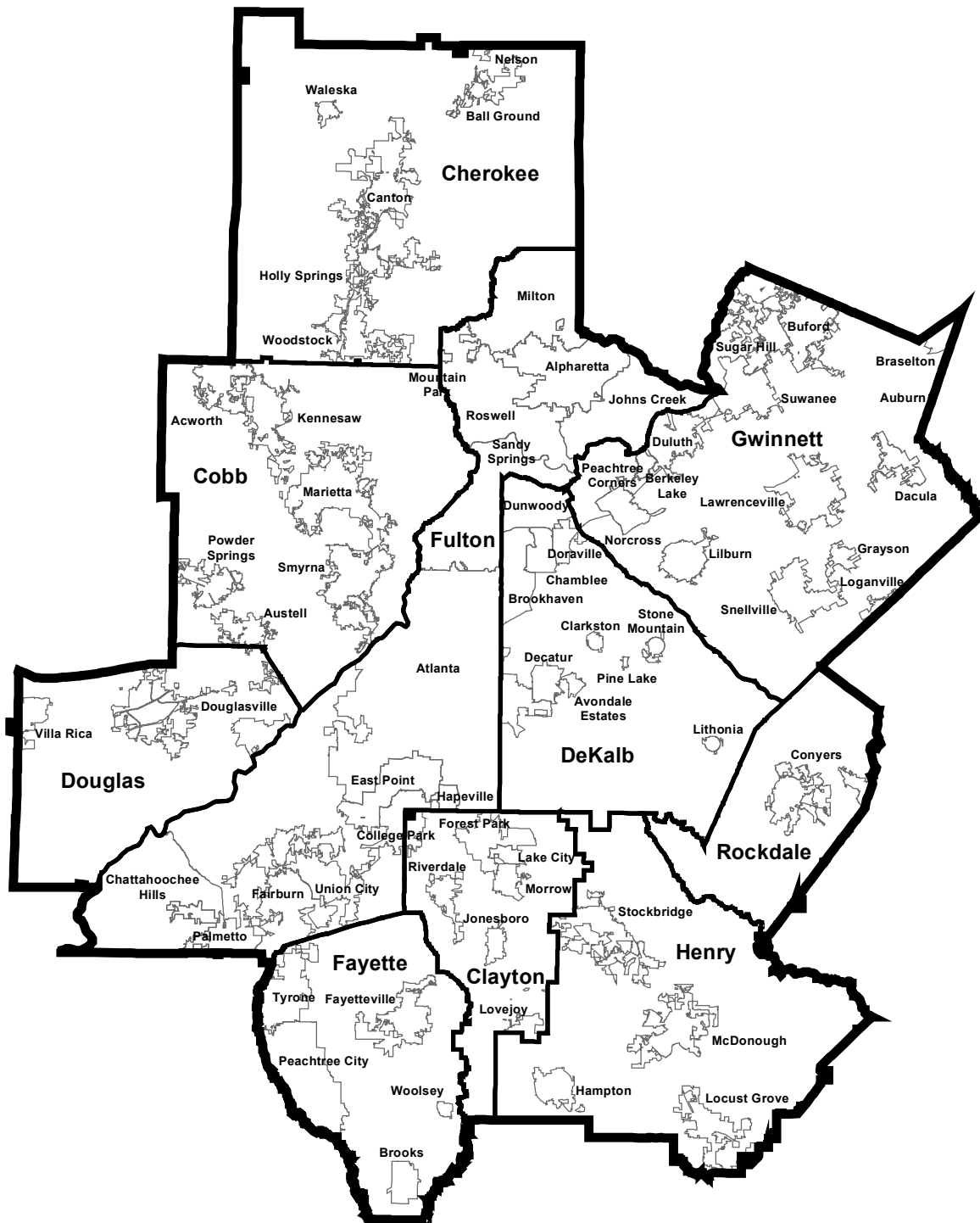
Fiscal Year Ended December 31, 2013

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.

INTRODUCTORY SECTION

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June 25, 2014

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

Ladies and Gentlemen:

We are pleased to present the comprehensive annual financial report of the Atlanta Regional Commission (ARC or the Commission) for the fiscal year ended December 31, 2013. 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, 2013, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall presentation. The independent auditor concluded, based upon the audit, that there is a reasonable basis for rendering an unmodified opinion that the ARC's financial statements for the fiscal year ended December 31, 2013 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 70 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 2013, ARC estimates that the region added 111,850

persons to total almost 4.22 million, an average annual growth rate of only 0.9 percent. The 2010-2013 average annual population increase of 37,283 was the lowest average annual increase observed since the 1950s. The pace of the last three 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 December 2007 and ended in June 2009 has been a lagged impact, where population growth is concerned. For the calendar year of 2013, housing permit levels continued to increase. 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 2014 and on into 2015.

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 Plan 2040 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 Regional Commission. Unemployment rates have dropped significantly recently-- to 6.9% as of February, 2014. This rate is down significantly from 8.9% in March 2012, and down a great deal from the 10.0% reported in March 2010. Over the long term, ARC forecasts that the Region will average between 40,000 and 60,000 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's Transportation Access and Mobility Division and Community Development Division manage the development and implementation of PLAN 2040 which is the Long-Range Plan for the Atlanta region. Plan 2040 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. In 2012, ARC began an update of PLAN 2040, with update activities continuing throughout 2013. Adoption is targeted in Spring 2014. Additionally, a regional Transportation Demand Management Plan was completed and adopted that will guide a more efficient use of existing transportation resources thru carpooling, use of transit and other alternatives to single occupant vehicles.

The Research and Analytics Division managed the development of the first Metro Atlanta Speaks Survey which asked 2,100 residents of the Atlanta region a host of questions on a variety of issues, ranging from their perceptions of public education, traffic, the economy and other important regional issues. ARC sees great value in gathering statistically significant indicators of public opinion and "civic will" to help our region shape public policy and the results were made publicly available and served as a central part of the messaging for the 2013 ARC State of the Region breakfast, which was attended by over 1,000 civic and business leaders. In addition, the Division also developed a Regional Scorecard web interface to help with the evaluation of the Agency's performance in meeting the Goals of Plan 2040. The website includes drill downs that allow users to explore plan goal area metrics in detail. A comparison site of the 100 largest metros was also developed to promote understanding of how Metro Atlanta is doing compared to the rest of the United States. In support of our local governments, the Division also managed the second cooperative purchase agreement for aerial photography. This project saved the participating local governments thousands of dollars. As a cooperative purchase it also allowed them to receive federal funding for the project which further reduced the costs for the participating local governments.

ARC's Natural Resources Division continues to provide administrative and technical planning support to the Metropolitan North Georgia Water Planning District, which provides regional planning for water resources and water quality in the 15 counties surrounding and including the City of Atlanta. Technical planning included support of the Wastewater Management, Watershed Management and Water Supply and Conservation Management Plans throughout 2013. The Metropolitan North Georgia Water Planning District started the Single Family Toilet Rebate Program in March 2008. Between March 2008 and December 31, 2013 the District rebate program and partners have replaced over 91,000 old, inefficient toilets with new low-flow toilets.

ARC continued the Green Communities program, certifying 6 new communities and upgrading one community in 2013. In addition, ARC continued its role in administration of the Chattahoochee Corridor Plan under the Metropolitan River Protection Act. 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 Community Development Division led the preparation of the Atlanta Regional Economic Competitiveness Strategy, which also serves as the Comprehensive Economic Development Strategy (CEDS) for the Atlanta Economic Development District. This strategy was approved by the ARC Board in early 2013. Through the remainder of 2013, focus was turned to implementing the Economic Competitiveness Strategy. ARC convened an *Implementation Committee* comprised of over 40 representatives from various economic sectors to guide the monitoring and implementation of the strategy. Furthermore, four subcommittees – focused around each major goal in the strategy: Educated Workers, Innovative Entrepreneurs, Prosperous Businesses, Livable Communities – were formed encompassing over 100 representatives with particular technical expertise in these areas. Volunteers in these committees have made a two-year commitment to remain engaged and move the strategy forward to achieve measurable impact. In addition to the efforts of implementing the Strategy, ARC staff provided assistance as requested by local governments in the Economic Development District seeking grants, meetings, or other assistance from the Appalachian Regional Commission and Economic Development Administration.

The Community Development Division also convened local governments and private interests around Hartsfield-Jackson Atlanta International Airport, in an effort to investigate strategies for increasing economic development in the airport area. ARC hosted several discussions focused on moving the area forward, with additional aim of improved collaboration and coordination among the involved parties. These conversations included research on national and international trends, examples of successful economic development efforts in the Atlanta Region and examples of successful public-private economic partnerships. The Atlanta Aerotropolis Alliance (the Alliance) is the outcome of this work and is an example of what can happen when public and private interests come together on a central issue. With the continued support of ARC, the Alliance will specifically focus on coordination among local efforts, marketing and branding of the airport area and an increase of private investment in the communities surrounding the airport. With an initial group of partners that includes Georgia Power, Delta Airlines, Porsche Cars North America, Prologis, Duke Realty, four local jurisdictions, four chambers of commerce and ARC, the Alliance is well positioned and substantially supported for the challenge ahead.

Some of the new initiatives undertaken this year by the Aging & Health Resources Center included the Cultural Ambassador Program and the Health Initiative Program, both grant programs funded through the Georgia Division of Aging Services Systems Integration Grant. The purpose of these programs is to give Spanish and Korean speakers with limited English proficiency and the Lesbian, Gay, Bisexual, and Transgendered (LGBT) community improved access to aging services and information; to provide educational sessions for healthcare and aging network partners on providing culturally competent services to the LGBT community and to diversify Georgia's aging network through the cultivation of bilingual and LGBT volunteers and future practitioners.

ARC also took lead responsibility for the statewide Enhanced Services Program (ESP) Aging and Long-term Care Resource database, a cooperative effort among Georgia's 12 AAAs. ARC made the database available to businesses, health and social service agencies serving older adults and their caregivers on a subscription basis.

As the Area Agency on Aging, ARC was responsible for planning and coordinating a services system that will support independence and allows older adults to remain in the community. The Atlanta Region, like the rest of the country is experiencing a tremendous increase in its older population. Whereas in 2005 1 out of 10 of the residents in the region was over the age of 60, this ratio is projected to change to 1 out of every 5 by the year 2030, with five of the Region's ten counties predicted to show increases in their 60 plus populations above 200 percent. In response to this, ARC has expanded its mission beyond the traditional focus on service delivery only to support the creation of Lifelong Communities.

The ARC Workforce Solutions Center worked on several major initiatives under Skills Shortages and Systems Innovations and Special Projects.

In July 2013, The Atlanta Regional Workforce Board (ARWB) was selected by the Coca-Cola Refreshments Company and the United States Department of Labor (USDOL) to participate in a pilot-project to provide talent assessment to three critical job areas Warehouse/Order Builder, Merchandiser and Commercial Truck Driver (Route Sales) that are challenging to fill. ARWB has agreed to take the lead for all employment referrals to the Metro Atlanta Coca-Cola Warehouse and Distribution facilities. ARWB will review resumes, conduct initial interviews, check for credentials, background checks and drug screens. Potential candidates will have to complete the JobSmart workshop conducted at the Career Resource Centers in Gwinnett and Clayton Counties. After ARWB has reviewed the final submission, the candidate is recommended for an interview with Coca-Cola Refreshments. Coca-Cola Refreshments has agreed to provide all referred candidates an interview opportunity. As of December 31, 2013, The ARWB has referred 23 candidates and all have been granted an interview date with five accepting employment (two are awaiting an interview date).

The ARWB, Southern Crescent Technical College and PlyGem, a window and door manufacturer located in Fayette County collaborated to produce a four-week intensive training program designed to prepare potential employees an entry level position in Advance Manufacturing. The program titled, Workplace Fundamentals included courses in: Workplace Computer Skills, People Work Skills, OSHA 10 hour general industry certification, World Class Manufacturing, Resume Development and Job Savvy. PlyGem guaranteed all course completers an interview with the company and a starting rate of pay in the range of \$12.36 per hour. The first session was completed on August 8, 2013 and 100% of the completers were offered employment with PlyGem. The second class of twelve participants started on August 21, 2013 and completed on September 26, 2013. Eight customers were offered employment at PlyGem and three obtained employment at other companies.

Workforce Innovation Fund Grant DeKalb Workforce Development spearheaded preparation and submission of a proposal on behalf of the metro-Atlanta LWIA consortium, a collaboration of five workforce investment areas spanning ten counties, to partner with Manpower Services, a private workforce solutions provider, to deliver reemployment services to the long-term unemployed. The primary focus of the program will be the provision of subsidized work experience for the target group as an incentive to employer participation. The long term goal of the partnership is to place the targeted group into unsubsidized employment at a livable wage.

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.

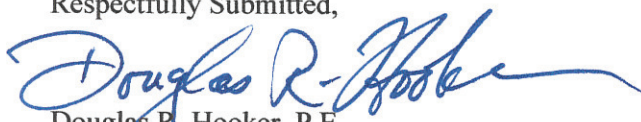
The Commission has joined together with other municipalities in the state as part of the Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund and the Georgia Municipal Association Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating 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, 2012. 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 32nd consecutive year that ARC has received the award. The award, which is valid for only one year, requires a governmental unit to publish an easily readable and efficiently organized comprehensive annual financial report that conforms to program standards. The report must also satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements. We believe our current report continues to meet these standards and we are submitting it to GFOA to determine its eligibility for another certificate.

The preparation of the report was accomplished through the efficient and dedicated services of the entire staff of the Financial Services Division. We would like to express our appreciation to all members of the department who assisted and contributed to the preparation of this report. They were assisted by the 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



Government Finance Officers Association

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

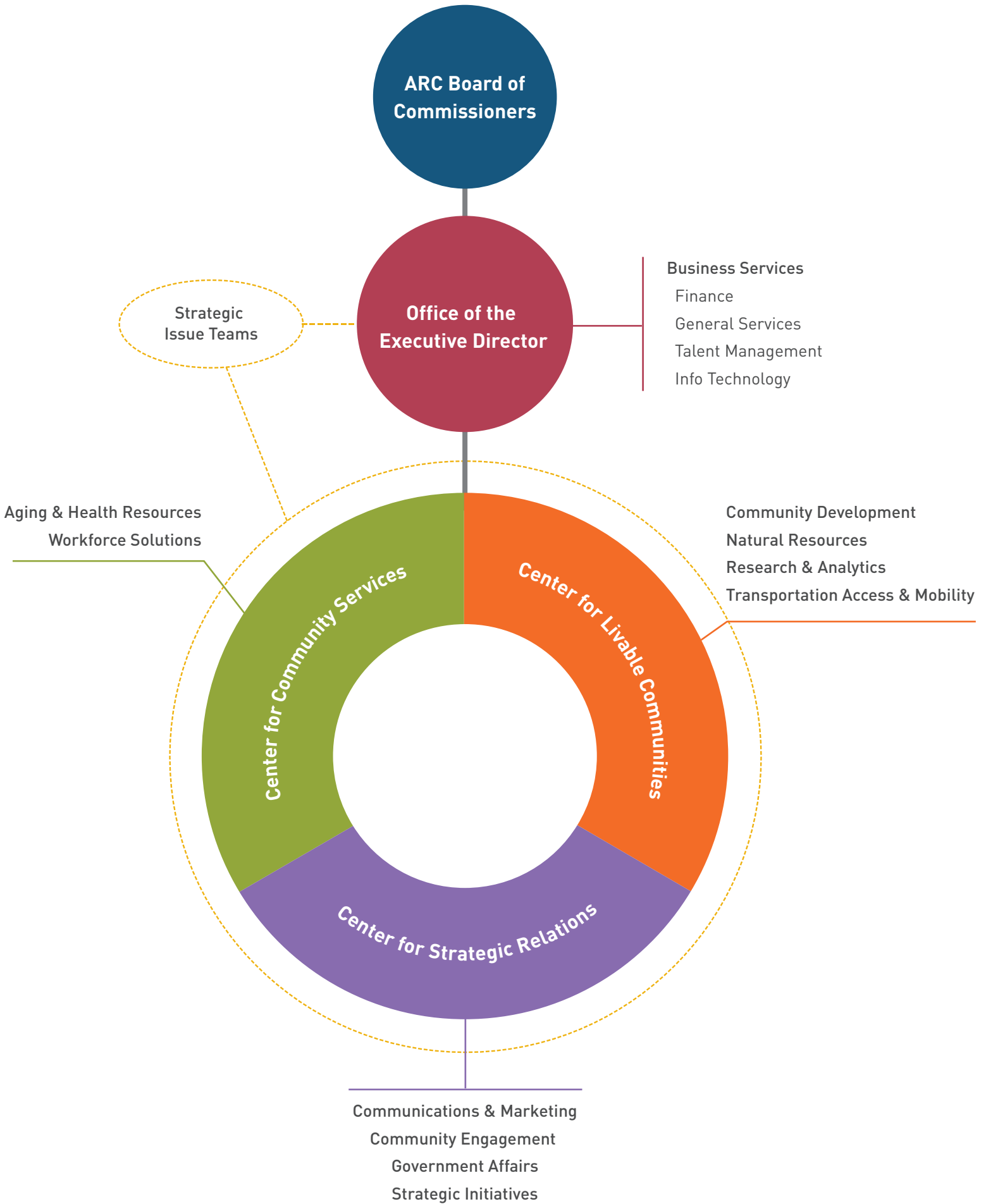
Presented to

Atlanta Regional Commission

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO



COMMISSION MEMBERSHIP 2013

As of 12/31/13

OFFICERS

Tad Leithead
Chair

Tim Lee
Secretary

Judy Waters
Parliamentarian

Buzz Ahrens
Vice Chair

Mike Bodker
Treasurer

PUBLIC MEMBERS

City of Atlanta

Kasim Reed
Mayor

H. Lamar Willis
Councilmember

Cherokee County

Buzz Ahrens
Commission Chairman

Donnie Henriques
Mayor, City of Woodstock

Clayton County

Jeff Turner
Commission Chairman

Willie Oswalt
Mayor, City of Lake City

Cobb County

Tim Lee
Commission Chairman

Mark Mathews
Mayor, City of Kennesaw

DeKalb County

Lee May
Interim Chief Executive Officer

Eric Clarkson
Mayor, City of Chamblee

Douglas County

Tom Worthan
Commission Chairman

Harvey Persons
Mayor, City of Douglasville

Fayette County

Steve Brown
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

Tommy Smith
Commission Chairman

Billy Copeland
Mayor, City McDonough

Rockdale County

Richard A. Oden
Commission Chairman

Randy Mills
Mayor, City of Conyers

MEMBERS AT LARGE

vacant
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

W. Brant Aden
District 10

Dennis Burnette
District 15

NON-VOTING MEMBER (Appointed by Georgia Department of Community Affairs)

Tread Davis, Jr.

EXECUTIVE DIRECTOR

Doug Hooker

Atlanta Regional Commission
Executive Staff
December 31, 2013

Office of Director

Executive Director	Douglas R. Hooker
Deputy Executive Director	I. Emerson Bryan

Center for Strategic Relations

Director	Julie Ralston
Manager, Government Affairs	Scott Haggard
Manager, Strategic Initiatives	John Hammond, III
Manager, Communication & Marketing Div.	Grace Trimble
Manager, Community Engagement	Liz Sanford

Center for Community Services

Director	vacant
Manager, Aging & Health Resources	Kathryn Lawler
Manager, Workforce Solutions	Mary Margaret Garrett

Center for Livable Communities

Director	Jane Hayse
Manager, Community Development Division	Dan Reuter
Manager, Natural Resource Division	Katherine Zitsch
Manager, Research & Analytics Division	Mike Alexander
Manager, Transportation Access Division	John Orr
Manager, Mobility Services Division	Cain Williamson

Business Services

Deputy Executive Director	I. Emerson Bryan
Manager, General Services	Tommy Griffin
Manager, Financial Services	Diane Pelletier
Manager, Information Technology Services	Ray Randolph
Manager, Talent Management	Mara Cooke

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FINANCIAL SECTION

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.



Crace 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, 2013. We encourage readers to consider the information that we have furnished in our letter of transmittal, which can be found on pages 1 through 7 of this report.

Financial Highlights

- The assets of the ARC exceeded its liabilities at the close of the most recent fiscal year by \$7,175,091 (*net position*). Of this amount, \$6,822,796 (*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 \$630,257. The majority of this increase is attributable to the decrease in unrestricted resources required to match grant proceeds and increases in population on which ARC receives local funding of \$1.00 per capita.
- Governmental Activities general revenues for the year were \$4,217,863. Of this amount, \$182,180 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 \$7,905,091, an increase of \$595,863 in comparison with the prior year. Approximately 97 percent of this amount, \$7,685,646, 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 \$7,905,091 or nine percent of total governmental fund expenditures.

Overview of the Financial Statements

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

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

The *statement of net 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 25 through 27 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 28 through 39 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 40 through 42 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 43 through 44 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 45 through 66 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 67 through 77 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 \$7,175,091 at December 31, 2013, as compared with assets exceeding liabilities by \$6,544,834 at December 31, 2012. 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	
	2013	2012	2013	2012	2013	2012
Current and other assets	\$21,548,355	\$24,684,985	\$ -	\$ 34,810	\$21,548,355	\$24,719,795
Internal balances	(21,032)	4,080	21,032	(4,080)	-	-
Capital Assets	352,295	326,133	-	-	352,295	326,133
Total Assets	21,879,618	25,015,198	21,032	30,730	21,900,650	25,045,928
Long-term liabilities outstanding	265,138	215,788	-	-	265,138	215,788
Other Liabilities	14,439,389	18,254,578	21,032	30,730	14,460,421	18,285,308
Total Liabilities	14,704,527	18,470,366	21,032	30,730	14,725,559	18,501,096
Net Position:						
Investment in capital assets	352,295	326,133	-	-	352,295	326,133
Unrestricted	6,822,796	6,218,701	-	-	6,822,796	6,218,701
Total net position	\$7,175,091	\$6,544,836	\$ -	\$ -	\$7,175,091	\$6,544,836

The balance of *unrestricted net position*, \$6,822,796, 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.

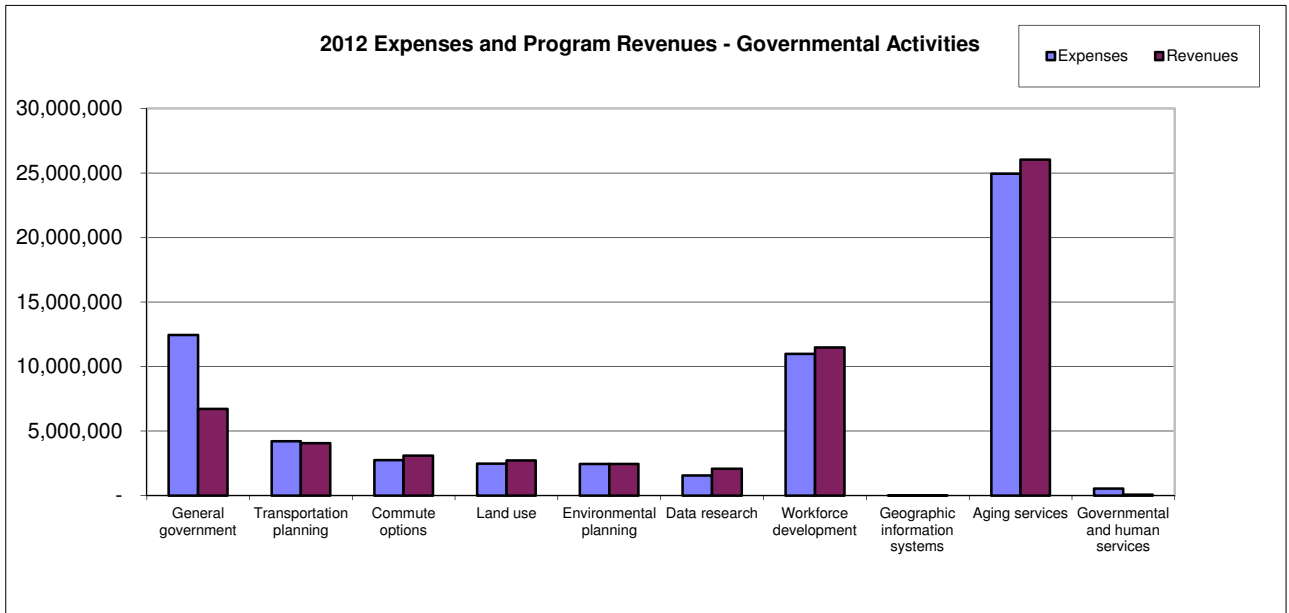
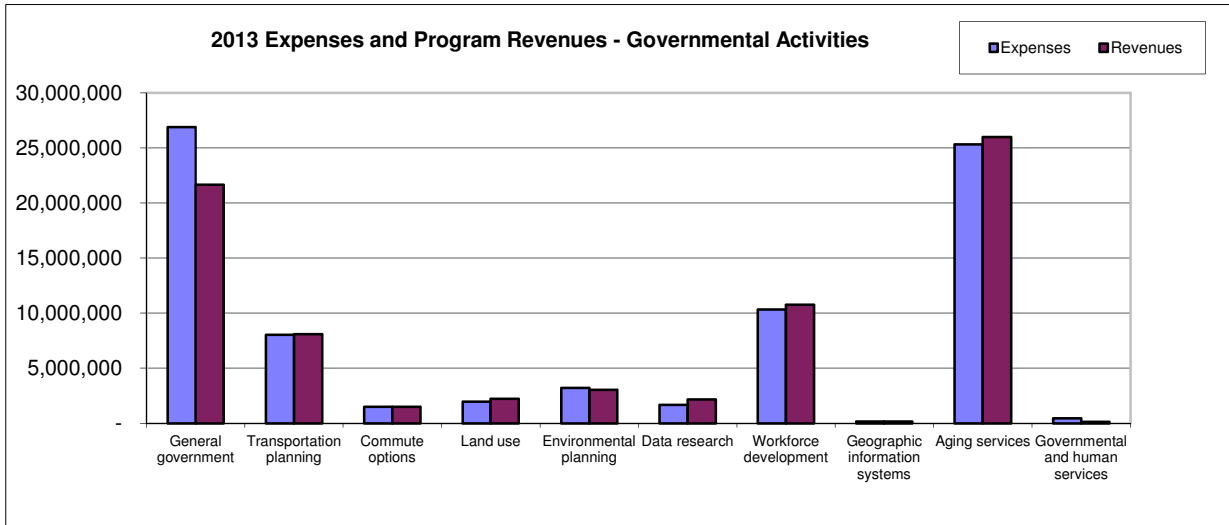
Governmental activities. Governmental activities increased the ARC's net position by \$630,257, thereby accounting for nine percent of the total net position and 100 percent of the growth of net position of the ARC at year-end. Key elements of this increase are as follows:

ARC's Changes in Net Position

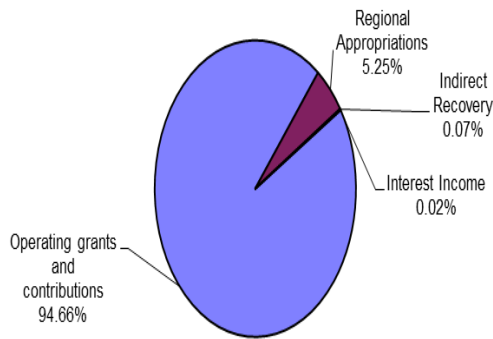
	Governmental Activities		Business-type Activities		Total 2013	Total 2012
	2013	2012	2013	2012		
Revenues						
Charges for services	\$ -	\$ -	\$ 790,130	\$ 834,508	\$ 790,130	\$ 834,508
Operating grants and contributions	77,311,498	58,994,526	-	-	77,311,498	58,994,526
General Revenues:						
Regional Appropriations	4,201,500	4,164,300	-	-	4,201,500	4,164,300
Interest Income	15,576	21,419	-	-	15,576	21,419
Indirect Recovery	57,592	36,983	-	-	57,592	36,983
Other	787	1,089	-	-	787	1,089
Total Revenues	\$ 81,586,953	\$ 63,218,317	\$ 790,130	\$ 834,508	\$ 82,377,083	\$ 64,052,825
Expenses						
General government	\$ 27,908,971	\$ 12,434,861	\$ -	\$ -	\$ 27,908,971	\$ 12,434,861
Transportation planning	8,225,202	4,217,387	-	-	8,225,202	4,217,387
Commute options	1,486,078	2,759,658	-	-	1,486,078	2,759,658
Land use	2,052,771	2,470,756	-	3,868	2,052,771	2,474,624
Environmental planning	3,198,351	2,463,474	82,143	76,769	3,280,494	2,540,243
Data research	1,659,897	1,558,499	-	-	1,659,897	1,558,499
Workforce development	10,333,817	10,977,777	-	-	10,333,817	10,977,777
Geographic information systems	151,250	28,246	-	-	151,250	28,246
Aging services	25,308,393	24,957,000	170,040	135,585	25,478,433	25,092,585
Governmental and human services	449,786	536,977	538,567	593,067	988,353	1,130,044
Communications	-	-	123,968	131,791	123,968	131,791
Indirect Expense Allocation	-	-	57,592	36,983	57,592	36,983
Total Expenses	\$ 80,774,516	\$ 62,404,635	\$ 972,310	\$ 978,063	\$ 81,746,826	\$ 63,382,698
Increase in net position before transfers	\$ 812,437	\$ 813,682	\$ (182,180)	\$ (143,555)	\$ 630,257	\$ 670,127
Transfers	(182,180)	(143,555)	182,180	143,555	-	-
Change in net position	\$ 630,257	\$ 670,127	\$ -	\$ -	\$ 630,257	\$ 670,127
Net Position - beginning	6,544,834	5,874,709	-	-	6,544,834	5,874,709
Net Position - ending	\$ 7,175,091	\$ 6,544,836	\$ -	\$ -	\$ 7,175,091	\$ 6,544,836

General government expenses in the amount of \$27,908,971 are net of indirect costs. The general government indirect expense allocation of (\$4,687,569), as shown in the Statement of Activities is the difference between total indirect recovery of \$5,185,117 and general government indirect expense of \$497,548. Total direct and indirect expenses for the general government are \$28,406,519.

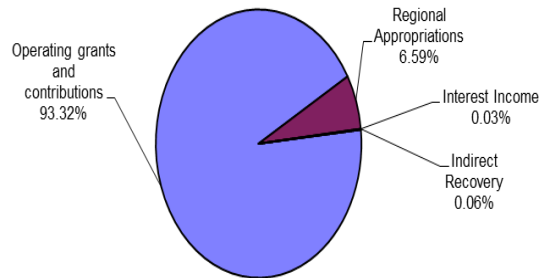
The decrease in unrestricted resources required to match grant proceeds represents most of the change in net position.



2013 Revenues by Source - Governmental Activities



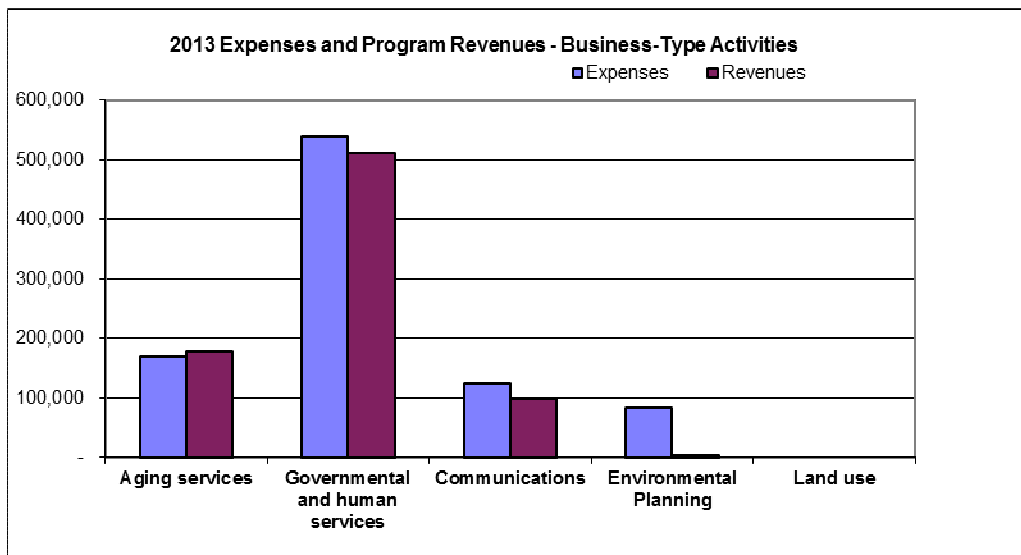
2012 Revenues by Source - Governmental Activities

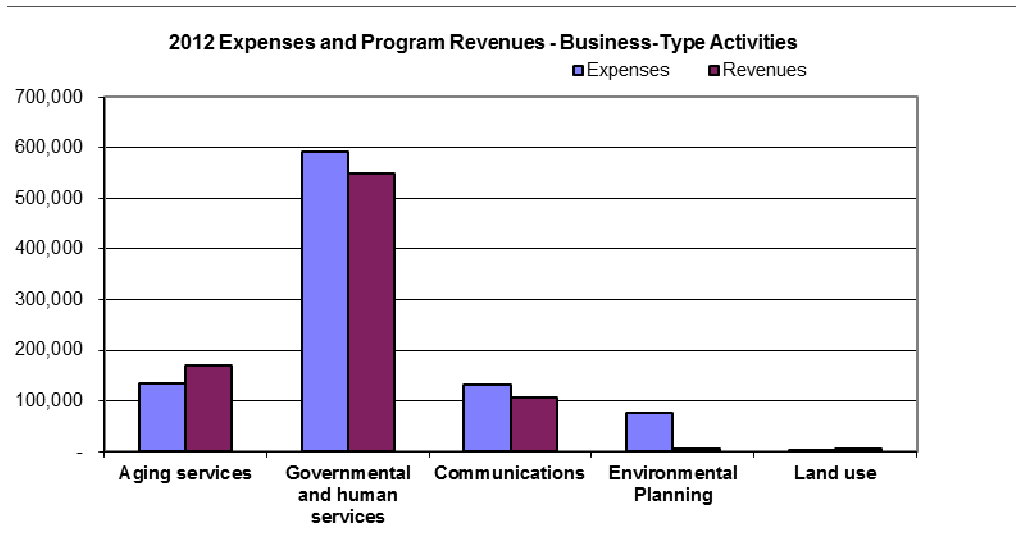


The ARC operates primarily from grant revenues; therefore, increases in expenses closely parallel increases in grant funding for services.

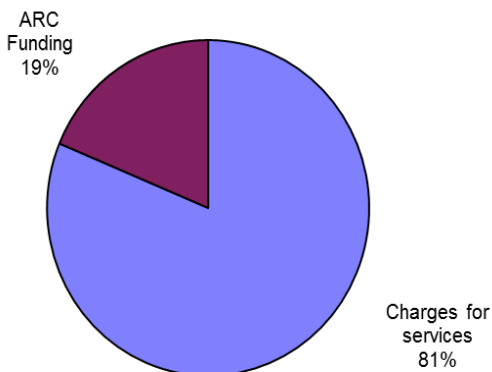
Business-type activities. Business-type activities received \$182,180 of ARC's unrestricted resources during 2013. Funding provided by the ARC is broken down as follows:

<u>Activity</u>	<u>ARC resources used</u>
Communications	\$ 25,592
Environmental Planning	111,323
Aging Services	17,511
Governmental & human services	<u>27,754</u>
Total	<u>\$182,180</u>

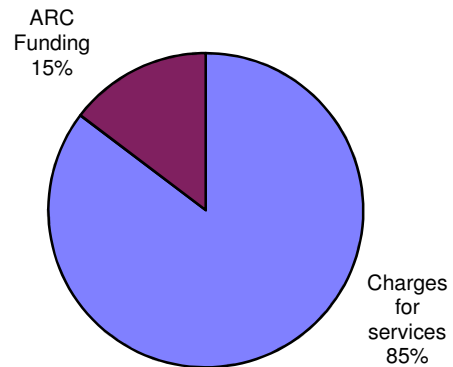




2013 Revenues by Source - Business Type Activities



2012 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 \$7,905,091, an increase of \$595,863 in comparison with the prior year. Approximately 97 percent of this total amount \$7,685,646 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 \$838,972 during the 2013 fiscal year. The key factor in this growth is as follows:

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

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

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

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

Budgetary Highlights

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

- Contractual expenditures exceeded budget by \$17,418,782 due to costs incurred for contracts related to the UASI (Urban Area Security Initiative).
- Expenditures for Personnel and Fringe benefits exceeded budget by \$140,478 and \$210,362 respectively due to costs for staffing requirements related to the Agency Evolution Plan.
- Capital Outlay-General Government exceeded budget by \$178,894 due to costs associated with additional office space needed to house new staff related to the Agency Evolution Plan.

Capital Asset Administration

Capital assets. The ARC's investment in capital assets for its governmental activities as of December 31, 2013 was \$352,295 (net of accumulated depreciation). This investment in capital assets includes equipment, furniture and fixtures.

Capital assets of the ARC as of December 31, 2013, were as follows:

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

	Governmental Activities		Total Percentage <u>Change</u>
	2013	2012	2012-2013
Equipment	\$ 97,139	\$ 128,065	(24.1)%
Furnishings and Fixtures	<u>255,156</u>	<u>198,068</u>	28.8%
Total	<u>\$352,295</u>	<u>\$ 326,133</u>	8.0%

Additional information on the ARC's capital assets can be found in note IV.C on page 55 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 2014 budget results in an increase of \$56,303 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 2014 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, 2013

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 8,850,030	\$ -	\$ 8,850,030
Advances due from subgrantee agencies	386,481	-	386,481
Receivables from grantors	12,201,628	-	12,201,628
Prepaid items	110,216	-	110,216
Internal balances	(21,032)	21,032	-
Capital assets, net of accumulated depreciation:			
Equipment, furnishings & fixtures	352,295	-	352,295
Total Assets	21,879,618	21,032	21,900,650
LIABILITIES			
Salaries payable	611,145	-	611,145
Accounts payable and accrued expenses	3,078,265	7,897	3,086,162
Unearned revenue	5,751,600	13,135	5,764,735
Advances from grantor agencies	1,875,005	-	1,875,005
Due to grantee agencies	1,706,646	-	1,706,646
Other liabilities	645,767	-	645,767
Compensated absences:			
Due within one year	770,961	-	770,961
Due in more than one year	265,138	-	265,138
Total liabilities	14,704,527	21,032	14,725,559
NET POSITION			
Investment in capital assets	352,295	-	352,295
Unrestricted	6,822,796	-	6,822,796
Total net position	\$ 7,175,091	\$ -	\$ 7,175,091

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, 2013

Functions/Programs	Expenses	Indirect Expenses Allocation	Program Revenues	
			Charges for Services	Operating Grants and Contributions
Primary government:				
Governmental activities:				
General government	\$ 27,908,971	(\$4,687,569)	\$ -	\$22,732,781
Transportation planning	8,225,202	1,289,937	-	8,277,691
Commute options	1,486,078	-	-	1,486,078
Land use	2,052,771	348,845	-	2,317,163
Environmental planning	3,198,351	387,968	-	3,044,176
Data research	1,659,897	508,154	-	2,153,994
Workforce development	10,333,817	437,161	-	10,770,978
Geographic information systems	151,250	-	-	151,250
Aging services	25,308,393	1,549,974	-	26,250,185
Governmental and human services	449,786	107,938	-	127,202
Total governmental activities	<u>80,774,516</u>	<u>(57,592)</u>	<u>-</u>	<u>77,311,498</u>
Business-type activities:				
Communications	123,968	-	98,376	-
Environmental planning	82,143	32,430	3,250	-
Aging services	170,040	25,162	177,691	-
Governmental and human services	538,567	-	510,813	-
Total business-type activities	<u>914,718</u>	<u>57,592</u>	<u>790,130</u>	<u>-</u>
Total primary government	<u>\$81,689,234</u>	<u>\$ -</u>	<u>\$790,130</u>	<u>\$77,311,498</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

Governmental Activities	Business-type Activities	Total
\$ (488,621)	\$ -	\$ (488,621)
(1,237,448)	-	(1,237,448)
-	-	-
(84,453)	-	(84,453)
(542,143)	-	(542,143)
(14,057)	-	(14,057)
-	-	-
-	-	-
(608,182)	-	(608,182)
(430,522)	-	(430,522)
<u>(3,405,426)</u>	<u>-</u>	<u>(3,405,426)</u>
-	(25,592)	(25,592)
-	(111,323)	(111,323)
-	(17,511)	(17,511)
-	(27,754)	(27,754)
<u>-</u>	<u>(182,180)</u>	<u>(182,180)</u>
<u>(3,405,426)</u>	<u>(182,180)</u>	<u>(3,587,606)</u>
4,201,500	-	4,201,500
15,576	-	15,576
787	-	787
(182,180)	182,180	-
<u>4,035,683</u>	<u>182,180</u>	<u>4,217,863</u>
630,257	-	630,257
6,544,834	-	6,544,834
<u>\$ 7,175,091</u>	<u>\$ -</u>	<u>\$ 7,175,091</u>

**Atlanta Regional Commission
Balance Sheet
Governmental Funds
December 31, 2013**

	General	Transportation Programs	Workforce Development
ASSETS			
Cash and cash equivalents	\$ 8,850,030	\$ -	\$ -
Receivables from grantors	1,862,336	3,268,637	2,615,195
Prepaid items	110,216	-	-
Due from other funds	8,183,647	163,564	349,011
Advances due from subgrantee agencies	-	-	-
Total assets	\$ 19,006,229	\$ 3,432,201	\$ 2,964,206
LIABILITIES AND FUND BALANCES			
Liabilities:			
Salaries payable	\$ 611,145	\$ -	\$ -
Accounts payable	1,381,635	783,108	431,891
Due to other funds	8,461,884	2,386,673	2,300,533
Advances from grantor agencies	-	-	-
Due to subgrantee agencies	707	189,794	229,659
Unearned revenue	-	72,626	2,123
Other liabilities	645,767	-	-
Total liabilities	11,101,138	3,432,201	2,964,206
Fund balances:			
Nonspendable:			
Prepays	110,216	-	-
Committed for:			
Specific fund purposes	109,229	-	-
Unassigned	7,685,646	-	-
Total fund balances	7,905,091	-	-
Total liabilities and fund balances	\$ 19,006,229	\$ 3,432,201	\$ 2,964,206

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

<u>Aging Programs</u>	<u>Water Quality & Supply</u>	<u>Regional Planning & GIS Programs</u>	<u>Governmental Services</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ 8,850,030
4,026,093	250,170	114,421	64,776	12,201,628
-	-	-	-	110,216
2,110,385	5,601,024	109,743	74,167	16,591,541
386,481	-	-	-	386,481
<u>\$ 6,522,959</u>	<u>\$ 5,851,194</u>	<u>\$ 224,164</u>	<u>\$ 138,943</u>	<u>\$ 38,139,896</u>
\$ -	\$ -	\$ -	\$ -	\$ 611,145
163,483	143,020	33,560	62,414	2,999,111
3,123,328	235,058	121,804	16,251	16,645,531
1,875,005	-	-	-	1,875,005
1,286,486	-	-	-	1,706,646
74,657	5,473,116	68,800	60,278	5,751,600
-	-	-	-	645,767
<u>6,522,959</u>	<u>5,851,194</u>	<u>224,164</u>	<u>138,943</u>	<u>30,234,805</u>
-	-	-	-	110,216
-	-	-	-	109,229
-	-	-	-	7,685,646
-	-	-	-	7,905,091
<u>\$ 6,522,959</u>	<u>\$ 5,851,194</u>	<u>\$ 224,164</u>	<u>\$ 138,943</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.	352,295
Compensated absences of governmental activities are not financial resources and therefore are not reported in the governmental funds.	(1,036,099)
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.	(46,196)

Net position of governmental activities \$ 7,175,091

**Atlanta Regional Commission
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2013**

	<u>General</u>	<u>Transportation Programs</u>	<u>Workforce Development</u>
REVENUES			
Regional appropriations	\$ 4,201,500	\$ -	\$ -
From grantor agencies	22,732,782	14,090,013	10,770,978
Agencywide central support services			
indirect cost recovery-grantor agencies	4,421,434	-	-
Dept indirect cost recovery-grantor agencies	763,683	-	-
Interest income	15,576	-	-
Subgrantee match	-	1,314,944	-
Other income	787	108,132	-
Total revenues	<u>32,135,762</u>	<u>15,513,089</u>	<u>10,770,978</u>
EXPENDITURES			
Current			
General government	28,440,910	-	-
Transportation planning	-	9,515,033	-
Commute options	-	1,486,078	-
Land use	-	2,080,107	-
Environmental planning	-	-	-
Data research	-	2,143,659	-
Workforce development	-	-	10,770,978
Geographic information systems	-	-	-
Aging services	-	1,610,786	-
Governmental and human services	-	-	-
Total expenditures	<u>28,440,910</u>	<u>16,835,663</u>	<u>10,770,978</u>
Excess (deficit) of revenues over (under) expenditures	<u>3,694,852</u>	<u>(1,322,574)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	535,449	1,322,574	-
Transfers out	<u>(3,391,329)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,855,880)</u>	<u>1,322,574</u>	<u>-</u>
Net change in fund balances	838,972	-	-
Fund balances-beginning	<u>7,066,119</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 7,905,091</u>	<u>\$ -</u>	<u>\$ -</u>

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

<u>Aging Programs</u>	<u>Water Quality & Supply</u>	<u>Regional Planning & GIS Programs</u>	<u>Governmental Services</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ -	\$ -	\$ 4,201,500
23,897,718	3,044,176	398,057	175,727	75,109,451
-	-	-	-	4,421,434
-	-	-	-	763,683
-	-	-	-	15,576
778,973	-	-	-	2,093,917
-	-	-	-	108,919
<u>24,676,691</u>	<u>3,044,176</u>	<u>398,057</u>	<u>175,727</u>	<u>86,714,480</u>
-	-	-	-	28,440,910
-	-	-	-	9,515,033
-	-	-	-	1,486,078
-	-	272,985	-	2,353,092
-	3,586,319	-	-	3,586,319
-	-	24,392	-	2,168,051
-	-	-	-	10,770,978
-	-	151,250	-	151,250
25,247,690	-	-	-	26,858,476
-	-	-	606,250	606,250
<u>25,247,690</u>	<u>3,586,319</u>	<u>448,627</u>	<u>606,250</u>	<u>85,936,437</u>
<u>(570,999)</u>	<u>(542,143)</u>	<u>(50,570)</u>	<u>(430,523)</u>	<u>778,043</u>
841,254	542,143	50,570	430,523	3,722,513
(513,364)	-	-	-	(3,904,693)
<u>327,890</u>	<u>542,143</u>	<u>50,570</u>	<u>430,523</u>	<u>(182,180)</u>
(243,109)	-	-	-	595,863
<u>243,109</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,309,228</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,905,091</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, 2013**

Net change in fund balances-total governmental funds \$ 595,863

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	178,894
Depreciation expense	<u>(152,732)</u>
Capital outlays in excess of depreciation expense	26,162

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

Internal service fund depreciation expense	54,931
Net effect of Internal service fund expenses related to the usage of capital assets	<u>54,931</u>

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

Increase in compensated absences	<u>(46,699)</u>
----------------------------------	-----------------

Change in net position of governmental activities \$ 630,257

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, 2013

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget- Positive (Negative)
REVENUES				
Regional appropriations	\$ 4,201,500	\$ 4,201,500	\$ 4,201,500	\$ -
From grantor agencies	4,649,702	4,649,702	22,732,782	18,083,080
Agencywide central support services				
indirect cost recovery from grantor agencies	4,360,789	4,360,789	4,421,434	60,645
Departmental indirect cost recovery				
from grantor agencies	813,881	813,881	763,683	(50,198)
Charges for services	60,000	60,000	-	(60,000)
Interest income	15,000	15,000	15,576	576
Other income	100,000	100,000	787	(99,213)
Total revenues	<u>14,200,872</u>	<u>14,200,872</u>	<u>32,135,762</u>	<u>17,934,890</u>
EXPENDITURES				
Current				
Personnel	2,812,093	2,812,093	2,952,571	(140,478)
Fringe benefits	1,099,584	1,099,584	1,309,946	(210,362)
Travel	84,650	84,650	89,216	(4,566)
Equipment	66,500	66,500	74,632	(8,132)
Supplies	33,200	33,200	61,779	(28,579)
Contractual	4,708,000	4,708,000	22,126,782	(17,418,782)
Indirect costs	140,518	140,518	380,685	(240,167)
Other expenditures	1,286,649	1,286,649	1,266,405	20,244
Capital Outlay-General Government	-	-	178,894	(178,894)
Total expenditures	<u>10,231,194</u>	<u>10,231,194</u>	<u>28,440,910</u>	<u>(18,209,716)</u>
Excess (deficit) of revenues over(under) expenditures	<u>3,969,678</u>	<u>3,969,678</u>	<u>3,694,852</u>	<u>(274,826)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	366,600	366,600	656,964	290,364
Transfers out	(4,298,496)	(4,298,496)	(3,512,844)	785,652
Total other financing sources (uses)	<u>(3,931,896)</u>	<u>(3,931,896)</u>	<u>(2,855,880)</u>	<u>1,076,016</u>
Net change in fund balances	<u>37,782</u>	<u>37,782</u>	<u>838,972</u>	<u>801,190</u>
Fund balances-beginning	<u>7,066,119</u>	<u>7,066,119</u>	<u>7,066,119</u>	<u>-</u>
Fund balances-ending	<u>\$ 7,103,901</u>	<u>\$ 7,103,901</u>	<u>\$ 7,905,091</u>	<u>\$ 801,190</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, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
From grantor agencies	\$ 17,515,116	\$ 17,515,116	\$ 14,090,013	\$ (3,425,103)
Subgrantee match	1,182,841	1,182,841	1,314,944	132,103
Other income	102,000	102,000	108,132	6,132
Total revenues	<u>18,799,957</u>	<u>18,799,957</u>	<u>15,513,089</u>	<u>(3,286,868)</u>
EXPENDITURES				
Current				
Personnel	3,338,584	3,338,584	3,067,314	271,270
Fringe benefits	1,831,855	1,831,855	1,718,492	113,363
Travel	87,300	87,300	75,946	11,354
Equipment	11,500	11,500	1,953	9,547
Supplies	12,750	12,750	4,368	8,382
Contractual	9,425,398	9,425,398	7,336,824	2,088,574
Subgrantee matching costs	1,332,841	1,332,841	1,314,945	17,896
Indirect costs	2,160,275	2,160,275	1,998,722	161,553
Other expenditures	2,483,782	2,483,782	1,317,099	1,166,683
Total expenditures	<u>20,684,285</u>	<u>20,684,285</u>	<u>16,835,663</u>	<u>3,848,622</u>
Excess (deficit) of revenues over (under) expenditures	<u>(1,884,328)</u>	<u>(1,884,328)</u>	<u>(1,322,574)</u>	<u>561,754</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,884,328	1,884,328	1,322,574	(561,754)
Total other financing sources (uses)	<u>1,884,328</u>	<u>1,884,328</u>	<u>1,322,574</u>	<u>(561,754)</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Atlanta Regional Commission
Workforce Development
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
From grantor agencies	\$ 12,885,197	\$ 12,885,197	\$ 10,770,978	\$ (2,114,219)
Total revenues	<u>12,885,197</u>	<u>12,885,197</u>	<u>10,770,978</u>	<u>(2,114,219)</u>
EXPENDITURES				
Current				
Personnel	820,714	820,714	850,497	(29,783)
Fringe benefits	453,425	453,425	442,586	10,839
Travel	30,500	30,500	20,382	10,118
Equipment	20,000	20,000	4,521	15,479
Supplies	7,500	7,500	16,472	(8,972)
Contractual	10,541,000	10,541,000	8,474,182	2,066,818
Maintenance and repairs	2,000	2,000	-	2,000
Indirect costs	418,547	418,547	425,425	(6,878)
Other expenditures	591,511	591,511	536,913	54,598
Total expenditures	<u>12,885,197</u>	<u>12,885,197</u>	<u>10,770,978</u>	<u>2,114,219</u>
Excess (deficit) of revenues over expenditures	-	-	-	-
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, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
From grantor agencies	\$ 21,790,110	\$ 21,790,110	\$ 23,897,718	\$ 2,107,608
Subgrantee match	895,396	895,396	778,973	(116,423)
Other income	33,781	33,781	-	(33,781)
Total revenues	<u>22,719,287</u>	<u>22,719,287</u>	<u>24,676,691</u>	<u>1,957,404</u>
EXPENDITURES				
Current				
Personnel	2,841,376	2,841,376	2,925,999	(84,623)
Fringe benefits	1,597,483	1,597,483	1,510,491	86,992
Travel	51,661	51,661	86,048	(34,387)
Equipment	-	-	588	(588)
Supplies	12,000	12,000	15,896	(3,896)
Contractual	15,681,294	15,681,294	17,430,753	(1,749,459)
Subgrantee matching costs	793,808	793,808	778,973	14,835
Indirect costs	1,460,433	1,460,433	1,459,605	828
Other expenditures	852,658	852,658	1,039,337	(186,679)
Total expenditures	<u>23,290,713</u>	<u>23,290,713</u>	<u>25,247,690</u>	<u>(1,956,977)</u>
Excess (deficit) of revenues over (under) expenditures	<u>(571,426)</u>	<u>(571,426)</u>	<u>(570,999)</u>	<u>427</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	571,426	571,426	841,254	269,828
Transfers out	(243,109)	(243,109)	(513,364)	(270,255)
Total other financing sources (uses)	<u>328,317</u>	<u>328,317</u>	<u>327,890</u>	<u>(427)</u>
Net change in fund balances	<u>(243,109)</u>	<u>(243,109)</u>	<u>(243,109)</u>	<u>-</u>
Fund balances-beginning	<u>243,109</u>	<u>243,109</u>	<u>243,109</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
Water Quality and Supply
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
From grantor agencies	\$ 2,231,723	\$ 2,231,723	\$ 3,044,176	\$ 812,453
Total revenues	<u>2,231,723</u>	<u>2,231,723</u>	<u>3,044,176</u>	<u>812,453</u>
EXPENDITURES				
Current				
Personnel	610,043	610,043	579,532	30,511
Fringe benefits	336,565	336,565	321,103	15,462
Travel	15,200	15,200	15,122	78
Equipment	3,000	3,000	2,183	817
Supplies	4,000	4,000	3,228	772
Contractual	1,148,800	1,148,800	2,076,971	(928,171)
Indirect costs	397,580	397,580	378,267	19,313
Other expenditures	409,378	409,378	209,913	199,465
Total expenditures	<u>2,924,566</u>	<u>2,924,566</u>	<u>3,586,319</u>	<u>(661,753)</u>
Excess (deficit) of revenues over (under) expenditures	<u>(692,843)</u>	<u>(692,843)</u>	<u>(542,143)</u>	<u>150,700</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	692,843	692,843	542,143	(150,700)
Transfers out			-	-
Total other financing sources (uses)	<u>692,843</u>	<u>692,843</u>	<u>542,143</u>	<u>(150,700)</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
Regional Planning and GIS Programs
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
From grantor agencies	\$ 235,000	\$ 235,000	\$ 398,057	\$ 163,057
Other income	300,000	300,000	-	(300,000)
Total revenues	<u>535,000</u>	<u>535,000</u>	<u>398,057</u>	<u>(136,943)</u>
EXPENDITURES				
Current				
Personnel	132,996	132,996	131,489	1,507
Fringe benefits	78,478	78,478	77,579	899
Supplies	250	250	-	250
Contractual	300,000	300,000	151,250	148,750
Indirect costs	88,832	88,832	87,809	1,023
Other expenditures	250	250	500	(250)
Total expenditures	<u>600,806</u>	<u>600,806</u>	<u>448,627</u>	<u>152,179</u>
Excess (deficit) of revenues over (under) expenditures	<u>(65,806)</u>	<u>(65,806)</u>	<u>(50,570)</u>	<u>15,236</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	65,806	65,806	50,570	(15,236)
Total other financing sources (uses)	<u>65,806</u>	<u>65,806</u>	<u>50,570</u>	<u>(15,236)</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**Atlanta Regional Commission
Governmental Services
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
From grantor agencies	\$ 65,000	\$ 65,000	\$ 175,727	\$ 110,727
Total revenues	<u>65,000</u>	<u>65,000</u>	<u>175,727</u>	<u>110,727</u>
EXPENDITURES				
Current				
Personnel	220,616	220,616	198,220	22,396
Fringe benefits	115,147	115,147	109,001	6,146
Travel	16,050	16,050	6,734	9,316
Equipment	1,500	1,500	384	1,116
Supplies	3,500	3,500	1,350	2,150
Contractual	27,500	27,500	72,335	(44,835)
Indirect costs	110,471	110,471	101,076	9,395
Other expenditures	204,108	204,108	117,150	86,958
Total expenditures	<u>698,892</u>	<u>698,892</u>	<u>606,250</u>	<u>92,642</u>
Excess (deficit) of revenues over (under) expenditures	<u>(633,892)</u>	<u>(633,892)</u>	<u>(430,523)</u>	<u>203,369</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	633,892	633,892	430,523	(203,369)
Total other financing sources (uses)	<u>633,892</u>	<u>633,892</u>	<u>430,523</u>	<u>(203,369)</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, 2013**

	Non-Major Business-type Activities Enterprise Funds	Governmental Activities Internal Service Fund
ASSETS		
Current assets		
Due from other funds	\$ 21,032	\$ 32,958
Total current assets	<u>21,032</u>	<u>32,958</u>
Noncurrent assets		
Capital assets:		
Equipment, net of accumulated depreciation	-	46,196
Total noncurrent assets	<u>-</u>	<u>46,196</u>
Total assets	<u>21,032</u>	<u>79,154</u>
LIABILITIES		
Current liabilities		
Accounts payable and accrued expenses	7,897	79,154
Unearned revenue	13,135	-
Total current liabilities	<u>21,032</u>	<u>79,154</u>
Long-term liabilities:		
Due within one year	-	-
Due in more than one year	-	-
Total noncurrent liabilities	<u>-</u>	<u>-</u>
Total liabilities	<u>21,032</u>	<u>79,154</u>
NET POSITION		
Investment in capital assets	-	46,196
Unrestricted (deficit)	-	(46,196)
Total net position	<u>\$ -</u>	<u>\$ -</u>

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

Atlanta Regional Commission
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2013

	Non-Major Business-type Activities Enterprise Funds	Governmental Activities Internal Service Fund
OPERATING REVENUES		
Departmental indirect cost recovery	-	-
Charges for services	\$ 790,130	\$ 1,536,818
Total revenues	<u>790,130</u>	<u>1,536,818</u>
OPERATING EXPENSES		
Personnel	95,686	470,935
Fringe benefits	56,454	272,398
Travel	19,549	840
Equipment	-	17,500
Supplies	582	1,594
Contractual	497,783	128,853
Depreciation	-	54,931
Indirect costs	56,939	296,590
Other operating expenses	245,317	293,177
Total expenses	<u>972,310</u>	<u>1,536,818</u>
Operating income (loss) before transfers	<u>(182,180)</u>	<u>-</u>
TRANSFERS		
Transfers in	204,265	-
Transfers out	(22,085)	-
Total transfers	<u>182,180</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, 2013

	Non-Major Business-type Activities	Governmental Activities
	Enterprise Funds	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers and users	\$ 790,130	\$ 1,536,818
Payments to suppliers	(498,365)	(162,829)
Payments to employees	(171,689)	(744,173)
Receipts from interfund services provided	-	(336,639)
Payments for interfund services used	(56,939)	-
Other receipts	-	-
Other payments	(248,299)	(293,177)
Net cash provided (used) by operating activities	(185,162)	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfer from other funds	204,265	-
Transfers to other funds	(22,085)	-
Net cash provided (used) by noncapital financing activities	182,180	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchases of capital assets	-	-
Net cash provided (used) for capital and related financing activities	-	-
Net increase (decrease) in cash and cash equivalents	(2,982)	-
Cash and cash equivalents at beginning of year	2,982	-
Cash and cash equivalents at end of year	\$ -	\$ -
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating income (loss)	\$ (182,180)	\$ -
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	-	54,931
Change in assets and liabilities:		
(Increase) decrease in due from other funds	8,784	(32,959)
(Increase) decrease in unearned revenue	(12,916)	-
(Increase) decrease in deposits and advances	31,828	-
Receivables	-	-
Increase (decrease) in accounts payable and other payables	3,324	(14,882)
Increase (decrease) in due to other funds	(34,002)	(7,090)
Net cash provided (used) by operating activities	\$ (185,162)	\$ -

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, 2013**

ASSETS	<u>Pension/OPEB Trust Funds</u>
Accrued Interest	\$ 231,396
Due from employees	77,273
Investments, at fair value	
Short term	973,330
Fixed	12,709,168
Equities	<u>30,644,510</u>
Total investments	<u>44,327,008</u>
Total assets	<u><u>\$ 44,635,677</u></u>
Held in trust for pension benefits	\$ 36,649,879
Held in trust for OPEB benefits	<u>7,985,798</u>
	<u><u>\$ 44,635,677</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, 2013

	Pension/OPEB Trust Funds
ADDITIONS	
Contributions:	
Atlanta Regional Commission	
Pension fund	\$ 1,707,437
Post employment health care	477,682
Employees	
Pension fund	311,530
	2,496,649
Investment earnings:	
Net appreciation (depreciation) in fair value of investments	3,088,263
Interest	66
Dividends	2,059,762
Total investment earnings	5,148,091
Less investment expense	(20,554)
Net investment income	5,127,537
Total additions	7,624,186
DEDUCTIONS	
Benefits paid	1,255,197
Premiums paid	132,118
Administrative expenses	36,515
Total deductions	1,423,830
Change in Net Position - employment plan - and post employment health care plan	6,200,355
Net Position - Beginning of year	38,435,321
Net Position - End of year	\$ 44,635,677

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

I. Summary of significant accounting policies

A. Reporting entity

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

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements. *Governmental activities*, which are normally supported by regional appropriations, intergovernmental revenues and grants, are reported separately from *business-type activities*, which rely to a significant extent on fees, charges and information sales.

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

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

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

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

Atlanta Regional Commission
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

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:

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

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

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

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

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

Atlanta Regional Commission
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

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 Research & Analytics 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 Development element of the Commission's work program. Funding is provided by the Appalachian Regional Commission, local governments, and from transfers from the Commission's General Fund.

The 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.)

Atlanta Regional Commission
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

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.

Atlanta Regional Commission
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

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. The ARC Fund Balance Policy outlining these procedures was adopted by the ARC Budget and Audit Committee on June 26, 2013.

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	\$1,800,968	
Accumulated Depreciation	<u>1,448,673</u>	
Net Capital Assets		<u>\$352,295</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.

(\$1,036,099)

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*.

(\$46,196)

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	\$ 178,894
Depreciation expense	<u>\$(152,732)</u>

Atlanta Regional Commission
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2013

Net adjustment to increase *net changes in fund balances – total governmental funds* to arrive at *changes in net position of governmental activities*. \$ 26,162

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	\$ 0
Internal service fund depreciation expense	<u>\$ (54,931)</u>

Net adjustment to decrease *net changes in fund balances – total governmental funds* to arrive at *changes in net position of governmental activities*. \$ (54,931)

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 <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i> due to an increase in compensated absences	<u>\$(49,699)</u>
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III. Stewardship, compliance, and accountability

A. Budgetary information

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

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:

Atlanta Regional Commission
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

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, 2013:

General Fund exceeded budget in every expenditure category except Other Expenditures. Capital expenditure exceeded budget due to configuring new work and meeting space. Other excess are due to the closure of several grants related to the Urban Area Security Initiative (UASI). The grant deliverable had to be completed before the grant end date. Grant revenues were received from The Department of Homeland Security offsetting these costs.

Personnel and indirect costs exceeded budget in the Workforce Development fund by \$29,783 and \$6,878 respectively due to personnel to assist with the new state system and career centers. Also, there were more expenditures than anticipated for Supplies as a result of needs in the career centers and mobile unit.

Aging fund expenditures exceeded budget in total by \$1,956,977. The Title IIIB administration saw an increase in the Travel expenditure line. Community Based Care Transitions program increased staff and purchased Equipment and Supplies to provide required services. The additional cost in Contractual expenditures is also affected by an increase in the number of clients served under the SOURCE program. The execution of FTA grants increases the Subgrantee matching line.

Water Quality and Supply exceeded its contractual budget by \$928,171 due to the State of Florida filing a new lawsuit with the Supreme Court challenging Georgia's use of water from Lake Lanier and

Atlanta Regional Commission
NOTES TO FINANCIAL STATEMENTS
December 31, 2013

Chattahoochee River.

Other expenditures in the Planning and GIS fund exceeded budget in total by \$250. The variance is due to additional printing needs.

Contractual cost for the Governmental Services fund exceeded the budgeted amount by \$44,835 as a result of work performed to provide services to Local Governments.

IV. Detailed notes on all funds

A. Deposits and investments

At December 31, 2013, the Commission's carrying amount of cash deposits and equivalents for all funds, except for the Pension Trust Fund and OPEB Trust Fund was \$8,850,030. The deposits and investments of the Pension Trust Fund and OPEB Trust Fund are held separately from other Commission funds.

The Commission's investments other than for the Pension Trust Fund are made in the State of Georgia's Local Government Investment Pool (Georgia Fund 1). Georgia Fund 1, created by OCGA 36-83-8, is a stable net asset value investment pool that follows Standard and Poor's criteria for AAAf rated money market funds. Georgia Fund 1 operates in a manner consistent with Rule 2a-7 of the Investment Company Act of 1940 and is considered to be a 2a-7 like pool. The pool is not registered with the SEC as an investment company. However, Georgia Fund 1 is regulated by the oversight of the Georgia Office of the State Treasurer. The pool's primary objectives are safety of capital investment income, liquidity and diversification while maintaining principal share value of \$1.00 per share. Net asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participant's shares sold and redeemed based on \$1.00 per share. As of December 31, 2013, the Georgia Fund 1 had a weighted average maturity of 60 days or less and a credit rating of AAAf. The Commission has classified the Georgia Fund 1 funds as cash and cash equivalents: therefore, at December 31, 2013, cash includes \$4,292,272 in Georgia Fund 1.

Custodial credit risk – deposits and investments

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties or municipalities. As of December 31, 2013, the Commission was not exposed to custodial credit risk.

The amounts included in the Pension and OPEB Trust Funds as Cash and Investments are \$44,327,008.

This is invested as follows:

Short-term Investments	\$973,330
Fixed Income Securities	12,709,168
Equity Securities	<u>30,644,510</u>
	<u>\$44,327,008</u>

As of December 31, 2013, the ARC's Credit and Interest Rate Risk related to Fixed Income Securities is as follows:

Atlanta Regional Commission
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2013

<u>Investment Type</u>	<u>Fair Value</u>	<u>Duration (Years)</u>	<u>Weighted Average Quality</u>
Total Return Fund	\$3,446,585	5.37	AA-
Income Fund	5,158,745	4.78	BA
Diversified Income Fund	<u>4,103,838</u>	4.48	BA-
	<u>\$12,709,168</u>		

Credit risk

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

Interest Rate risk

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

B. Receivables

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

<u>Receivables:</u>	<u>Due from Grantor</u>	<u>Advances due from Subgrantees</u>	<u>Gross Receivables</u>
General Fund	\$ 1,862,336	\$ -	1,862,336
Transportation Programs	3,268,637	-	3,268,637
Workforce Development	2,615,195	-	2,615,195
Governmental Services	64,776	-	64,776
Water Quality & Supply	250,170	-	250,170
Regional Planning & GIS	114,421	-	114,421
Aging Programs	<u>4,026,093</u>	<u>386,481</u>	<u>4,412,574</u>
Total	<u>\$12,201,628</u>	<u>\$ 386,481</u>	<u>\$12,588,109</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 *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>
Neighborhood Nexus	\$72,626
Governor's BRAC Innovations	1,078
Mathematica WIA Study	1,045
Atlanta Lifelong Comm Initiative	56,457

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ARC Cultural Ambassador	8,750
DHR Web CHAT	9,450
Water Wars 2010	5,471,428
River/Lake Management	1,688
Cooperative Purchases	68,800
Arts & Culture - Planning	60,278
State of Region Conference	8,203
Arts & Culture Planning	<u>4,932</u>
Total unearned revenue	<u>\$5,764,735</u>

C. Capital assets

Capital asset activity for the year ended December 31, 2013 was as follows:

Primary Government

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, being depreciated:				
Equipment	\$ 273,135	\$ 30,200	\$ (38,192)	\$ 265,143
Furnishings	765,013	148,694	-	913,707
Software	294,876	-	-	294,876
Hardware	<u>327,242</u>	<u>-</u>	<u>-</u>	<u>327,242</u>
Total capital assets being depreciated	1,660,266	178,894	(38,192)	1,800,968
Less accumulated depreciation for:				
Equipment	(246,197)	(6,195)	38,192	(214,200)
Furnishings	(566,945)	(91,606)	-	(658,551)
Software	(290,396)	(1,920)	-	(292,316)
Hardware	<u>(230,595)</u>	<u>(53,011)</u>	<u>-</u>	<u>(283,606)</u>
Total accumulated depreciation	(1,334,133)	(152,732)	38,192	(1,448,673)
Governmental activities capital assets, net	<u>\$ 326,133</u>	<u>\$ 26,162</u>	<u>\$ -</u>	<u>\$ 352,295</u>

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

Governmental Activities:

General Government	\$ 97,801
Internal Service Fund	<u>54,931</u>
	<u>\$152,732</u>

D. Inter-fund receivables, payables, and transfers

Due to/from other funds:

All cash accounts are held by the General Fund which results in payables between the General Fund and all other funds. These inter-fund balances represent short-term loans between the respective funds. The composition of inter-fund balances as of December 31, 2013, is as follows:

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	<u>Inter-fund Receivables</u>	<u>Inter-fund Payables</u>
<u>General Fund</u>		
Due from other major governmental funds:		
Transportation Programs	\$2,386,673	
Workforce Development	2,300,533	
Aging Programs	3,123,328	
Water Quality and Supply	235,058	
Regional Planning & GIS Programs	121,804	
Government Services	16,251	
Non-major enterprise funds	-	
Due to other major governmental funds:		
Transportation Programs		\$163,564
Workforce Development		349,011
Aging Programs		2,110,385
Water Quality and Supply		5,601,024
Regional Planning & GIS Programs		109,743
Governmental Services		74,167
Non-major enterprise funds		21,032
Internal Service Fund		32,958
<u>Other major governmental funds</u>		
Due from General Fund	8,407,894	
Due to General Fund		8,183,647
<u>Non-major enterprise funds</u>		
Due from General Fund	21,032	
Due to General Fund		-
<u>Internal service fund</u>		
Due from General Fund	32,958	
	<u>\$16,645,531</u>	<u>\$16,645,531</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.

	<u>General Fund</u>	<u>Major Governmental Funds</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total</u>
Transfers In:				
From general fund	\$ -	\$ 3,187,064	\$ 204,265	\$ 3,391,329
From non-major enterprise funds	22,085	-	-	22,085
From aging programs	513,364	-	-	513,364
Transfers out:				
To general fund	-	(513,364)	(22,085)	(535,449)

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To transportation programs	(1,322,574)	-	-	(1,322,574)
To workforce programs	-	-	-	-
To aging programs	(841,254)	-	-	(841,254)
To water quality & supply	(542,143)	-	-	(542,143)
To regional planning & GIS	(50,570)	-	-	(50,570)
To governmental services	(430,523)	-	-	(430,523)
To non-major enterprise funds	(204,265)	-	-	(204,265)
Total Transfers	<u>\$ (2,855,880)</u>	<u>\$ 2,673,700</u>	<u>\$ 182,180</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 \$1,131,929 for the year ended December 31, 2013. The future minimum lease payments for these leases, subject to cancellation provisions, are as follows:

	<u>R. Charles Loudermilk Sr. Center</u> (Exp. 12/31/2024)	<u>Clayton County Office Space</u> (Exp. 4/30/2015)	<u>Gwinnett County Office Space</u> Exp. (8/31/2020)	<u>Total</u>
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	878,600	-	171,201	1,049,801
2019-2023	4,569,640	-	296,261	4,865,901
2024	<u>922,760</u>	<u>-</u>	<u>-</u>	<u>922,760</u>
Total	<u>\$9,843,540</u>	<u>\$204,115</u>	<u>\$1,103,897</u>	<u>\$11,151,552</u>

F. Long-term debt

Changes in long-term liabilities:

Long-term liability activity for the year ended December 31, 2013 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>\$989,400</u>	<u>\$833,540</u>	<u>\$786,841</u>	<u>\$1,036,099</u>	<u>\$770,961</u>

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

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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, 2013. No provisions have been made in the financial statements of the Commission for the year ended December 31, 2013, 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.

Basis for Estimating the Reserve for Unemployment Compensation	
a) 1 percent of 2013 budgeted personnel cost	\$109,229
b) Total projected liability	-
c) The sum of a) plus b) above	<u>\$109,229</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.

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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 2013 from the local units of government:

<u>Unit</u>	<u>Amount</u>
City of Atlanta	\$ 254,960
Cherokee County	222,800
Clayton County	264,300
Cobb County	701,500
DeKalb County	685,660
Douglas County	135,900
Fayette County	109,500
Fulton County	702,180
Gwinnett County	825,100
Henry County	211,500
Rockdale County	<u>88,100</u>
Total	<u>\$4,201,500</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 HHS to submit the plan for approval. The Commission prepared and is retaining its plan for 2013. The plan established a fixed rate of 31.5 percent of direct salaries, wages and fringe benefits.

Departmental indirect costs for the departments of Support Services, Community Services, and Livable Communities are recovered from grantor agencies through the cost centers managed by these departments within other special revenue or proprietary funds, based upon a predetermined indirect cost rate for each department. The Commission prepared a departmental indirect cost allocation plan for each

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department for 2013. The plans established a fixed rate with carry-forward of 8.4 percent for the Support Services Department, 1.4 percent for the Community Services Department, and 10.5 percent for Livable Communities. The indirect cost rates are applied to the labor base, made up of salaries, wages, and fringe benefits charged directly to benefiting cost centers.

E. Committed for Specific Fund Purposes

Committed for Unemployment Self-Insurance. In 1985, the Commission established this commitment to provide for the direct reimbursement to the State of Georgia for unemployment compensation claims. See Note V.A. for an explanation of the basis for establishing the amount of the designation. The 2013 target amount was \$109,229 (one percent of 2013 budgeted personnel costs).

Committed Fund Balance for Unemployment

	<u>2013</u>	<u>2012</u>
Balance - January 1	\$105,368	\$102,720
Claims processed against reserve	-	-
Increase (Decrease)	<u>3,861</u>	<u>6,648</u>
Balance - December 31	<u>\$109,229</u>	<u>\$105,368</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, 2013 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 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

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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, 2013, employee contributions to the 403(b)/457 plans were \$788,501 while the Commission's contribution to the plans totaled \$122,705. The market values of the Fidelity 403(b) and 457 plans at December 31, 2013 were \$5,255,191 and \$541,531, respectively. The market values of the Lincoln 403(b) and 457 at December 31, 2013 were \$5,815,853 and \$347,685, respectively.

H. Other post-employment benefits

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

Effective January 1, 1988, the Commission began pre-funding those post-employment benefits by accruing the actuarially determined estimated cost of such benefits in the OPEB Trust Fund to the extent permitted under the Internal Revenue Code. The insurance premiums for eligible retirees will be paid by the OPEB Trust Fund. The most recent actuarial valuation of these benefits was as of January 1, 2013. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 7.4 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 \$512.45 per month and the premium paid on behalf of married retirees under age 65 is assumed to be either \$910.64 per month (for current retirees and those future retirees who have earned at least 20 years of service as of January 1, 2004), \$804.72 per month (for those future retirees who have earned at least 12 years of service as of January 1, 2004), or \$512.45 otherwise.

At age 65 and older, the premiums are assumed to be \$267.14 for single retirees and \$544.13 for married retirees. All premiums are assumed to increase at the rate of 5.00% per year after 2013.

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

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

Funding Policy. The policy regarding the amount of contributions to the plan is established, and may be

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amended, by the ARC Board. Contributions for the year ended December 31, 2013 were based upon actuarial calculations made from the January 1, 2012 census data. The requirement, expressed as a percent of annual covered payroll is 5.11 percent (vs. 2.74 percent in 2012).

Annual OPEB Cost. The contribution for the twelve-month period ended December 31, 2013 was \$477,682, solely from the Commission in accordance with actuarially determined contribution requirements determined through an actuarial valuation performed at January 1, 2013. The annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013 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>
12/31/2011	\$441,751	100%	0
12/31/2012	\$229,644	100%	0
12/31/2013	\$477,682	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, 2013 was as follows:

Actuarial accrued liability (AAL)	\$7,548,574
Actuarial Value of plan assets	<u>6,727,823</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$820,751</u>
Funded ratio (actuarial value of plan assets / AAL)	89.1%
Covered payroll (active plan members)	\$9,356,015
UAAL as a percentage of covered payroll	8.8%

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.

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Actuarial Assumptions.

Date of Last Actuarial Valuation	<i>January 1, 2013</i>
(a) Actuarial Cost Method	<i>Aggregate</i>
(b) Rate of Return on Investments	<i>7.4%</i>
(c) Projected Salary Increase	<i>4.25%</i>
(d) Post-employment Benefit Increase	<i>n/a</i>
(e) Inflation Rate	<i>3% Included in projected salary increase</i>
(f) Healthcare Trend Rate	<i>5.0%</i>
(g) Amortization Method of Unfunded Actuarial Accrued Liability	<i>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, 2013, the number of plan participants included 34 retirees receiving benefits and 156 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, 2013, total plan year payroll for the employees covered by the Plan was \$9,356,015, while total plan year payroll for all employees was \$12,291,134.

As of January 1, 2013, Plan membership consisted of:

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(a) Retirees and beneficiaries receiving benefits	24
(b) Terminated employees entitled to deferred benefits but not yet receiving them	86
(c) Active plan participants	82
(d) Active employees - partially vested	54
(e) Active employees - non-vested	20
(f) Eligible for medical benefits only	<u>10</u>
Total Participants	<u>276</u>

This compares with the number of plan participants at January 1, 2012, as follows:

(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>

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, 2013 was 18.52 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, 2013 was as follows:

Actuarial accrued liability (AAL)	\$34,996,804
Actuarial Value of plan assets	<u>31,707,498</u>
Unfunded actuarial accrued liability (UAAL)	<u>\$3,289,306</u>
Funded ratio (actuarial value of plan assets / AAL)	90.6%
Covered payroll (active plan members)	\$9,356,015
UAAL as a percentage of covered payroll	35.2%

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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, 2013 and actuarial accrued liability were determined as part of an actuarial valuation at January 1, 2013. 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, 2013
(a) Actuarial Cost Method	Individual Entry Age Cost Method
(b) Rate of Return on Investments	7.4%
(c) Projected Salary Increase	4.25%
(d) Post-employment Cost-of-living Increase	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	11 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>
01/01/13-12/31/13	\$1,707,437	100.0%	0
01/01/12-12/31/12	\$1,542,806	100.0%	0
01/01/11-12/31/11	\$2,029,255	100.0%	0

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

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

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

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

Contributions required and contributions made

The ARC's funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to accumulate assets to pay benefits when due. The actuarial value of assets as of January 1, 2013 (most recent valuation) is equal

Atlanta Regional Commission
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2013

to the arithmetic average of the market value of assets determined as of December 31, 2011 and December 31, 2012.

For the Plan year ended December 31, 2013, contributions totaling \$1,707,437, were made in accordance with actuarially determined contribution requirements determined through an actuarial valuation performed at January 1, 2013. 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>1/1/13 to 12/31/13</u>	<u>1/1/12 to 12/31/12</u>	<u>1/1/11 to 12/31/11</u>
Actuarial value of assets expressed as a percentage of actuarial accrued liability	90.6%	80.4%	81.4%
Unfunded actuarial accrued liability expressed as a percentage of covered payroll	35.2%	80.1%	69.4%
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, 2013

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (b)	Underfunded (Overfunded) UAAL (b)-(a)	Funded Ratio (a)/(b)	Covered Payroll (c)	UAAL as a % of Covered Payroll [(b)-(a)]/(c)
1/1/2011	\$ 5,631,903	\$ 5,540,306	-\$ 91,597	101.7%	\$ 8,574,322	(1.1%)
1/1/2012	5,945,504	6,905,038	959,534	86.1%	8,392,997	11.4%
1/1/2013	6,727,823	7,548,574	820,751	89.1%	9,356,015	8.8%

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

Year Ended 31-Dec	Annual Required Contribution	Percentage Contributed	Annual OPEB Cost	Percentage Contributed
2011	\$ 441,751	100%	\$ 441,751	100%
2012	229,644	100%	229,644	100%
2013	477,682	100%	477,682	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)
1/1/2011	\$ 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%
1/1/2013	31,707,498	34,996,804	3,289,306	90.6%	9,356,015	35.2%

Notes

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

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

Year Ended 31-Dec	Annual Required Contribution	Percentage Contributed	Annual Pension Cost	Percentage Contributed
2011	\$ 2,029,255	100%	\$ 2,029,260	100%
2012	1,542,806	100%	1,542,806	100%
2013	1,707,437	100%	1,707,437	100%

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**The Atlanta Regional Commission
Fiduciary Funds
Year ended December 31, 2013**

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, 2013

	Pension Trust Fund	OPEB Trust Fund	Total Pension Trust Fund and OPEB Trust Fund
ASSETS			
Accrued interest	\$ 189,925	\$ 41,471	\$ 231,396
Due from employees	77,273	-	77,273
Investments, at fair value			
Short term	798,889	174,441	973,330
Fixed	10,431,419	2,277,749	12,709,168
Equities	25,152,373	5,492,137	30,644,510
Total investments	<u>36,382,681</u>	<u>7,944,327</u>	<u>44,327,008</u>
Total assets	<u>36,649,879</u>	<u>7,985,798</u>	<u>44,635,677</u>
NET POSITION			
Net position held in trust	<u>36,649,879</u>	<u>7,985,798</u>	<u>44,635,677</u>
Total net position	<u>\$ 36,649,879</u>	<u>\$ 7,985,798</u>	<u>\$ 44,635,677</u>

Atlanta Regional Commission
Combining Statement of Changes in Fiduciary Net Position
Defined Benefit Pension Plan
and OPEB Trust Fund
For the Year Ended December 31, 2013

	<u>Pension Trust Fund</u>	<u>OPEB Trust Fund</u>	<u>Total Pension Trust Fund and OPEB Trust Fund</u>
ADDITIONS			
Contributions			
Atlanta Regional Commission			
Pension fund	\$ 1,707,437	\$ -	\$ 1,707,437
Post employment health care	-	477,682	477,682
Employees			
Pension fund	311,530	-	311,530
	<u>2,018,967</u>	<u>477,682</u>	<u>2,496,649</u>
Investment earnings:			
Net appreciation (depreciation) in fair value of investments	2,534,781	553,482	3,088,263
Interest	55	11	66
Dividends	1,690,609	369,153	2,059,762
Total investment earnings	<u>4,225,445</u>	<u>922,646</u>	<u>5,148,091</u>
Less investment expense	16,870	3,684	20,554
Net investment income	<u>4,208,575</u>	<u>918,962</u>	<u>5,127,537</u>
Total additions	<u>6,227,542</u>	<u>1,396,644</u>	<u>7,624,186</u>
DEDUCTIONS			
Plan disbursements			
Benefits paid	1,255,197	-	1,255,197
Premiums paid	-	132,118	132,118
Administrative expenses	29,973	6,542	36,515
Total deductions	<u>1,285,170</u>	<u>138,660</u>	<u>1,423,830</u>
Change in Net Position - employment plan - and post employment health care plan	4,942,372	1,257,984	6,200,356
Net Position - Beginning of period	<u>31,707,507</u>	<u>6,727,814</u>	<u>38,435,321</u>
Net Position - End of period	<u>\$ 36,649,879</u>	<u>\$ 7,985,798</u>	<u>\$ 44,635,677</u>

**The Atlanta Regional Commission
Non-Major Enterprise Funds
Year ended December 31, 2013**

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

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

1. **Aging Programs** – Provides (1) through Aging Connection Plus, enhanced information services to businesses to improve the quality of services to their older customers, (2) all other information-based services offered by the Aging Services Division to corporations and to other service partners, and (3) the Metropolitan Partnership in Aging, a consortium of ten county-based aging programs developing partnerships to expand services to older adults.
2. **Metropolitan River Protection Act Reviews** – Covers review responsibilities assigned to ARC by the Metropolitan River Protection Act (MRPA) to monitor compliance with Chattahoochee Corridor Plan standards.
3. **State of the Region** – Covers operating expenses and registration fees directly related to ARC’s annual State of the Region Conference for leaders from the public, business, and nonprofit sectors.
4. **Regional Leadership Institute & Memberships** – Includes only those activities involved in the direct operation of the one-week Institute conducted annually to develop a network of leaders from all sectors to address region wide problems and opportunities.
5. **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.
6. **Micellaneous Programs** – Activities of ARC’s Miscellaneous Program include cultural forums in each of the 10 metro counties, inventories of non-profit cultural groups and cultural facilities, an overview of for-profit “creative industries” in the region and the cultural plans, agencies, policies and ordinances in the region.
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, 2013**

	<u>Aging Programs</u>	<u>State of the Region</u>	<u>Local Government Outreach</u>	<u>Miscellaneous Programs</u>	<u>LINK Program</u>	<u>Total</u>
ASSETS						
Due from other funds	\$ 3,104	\$ 8,203	\$ 975	\$ 7,854	\$ 896	\$ 21,032
Total current assets	<u>3,104</u>	<u>8,203</u>	<u>975</u>	<u>7,854</u>	<u>896</u>	<u>21,032</u>
Total assets	<u>3,104</u>	<u>8,203</u>	<u>975</u>	<u>7,854</u>	<u>896</u>	<u>21,032</u>
LIABILITIES						
Current liabilities						
Accounts payable and accrued expenses	3,104	-	975	2,922	896	7,897
Unearned revenue	-	8,203	-	4,932	-	13,135
Total current liabilities	<u>3,104</u>	<u>8,203</u>	<u>975</u>	<u>7,854</u>	<u>896</u>	<u>21,032</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>3,104</u>	<u>8,203</u>	<u>975</u>	<u>7,854</u>	<u>896</u>	<u>21,032</u>
NET POSITION						
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, 2013

	<u>Aging Programs</u>	<u>Metropolitan River Protection Act Reviews</u>	<u>State of the Region</u>	<u>Regional Leadership Institute & Memberships</u>
OPERATING REVENUES				
Charges for services	\$ 177,691	\$ 3,250	\$ 98,376	\$ 118,351
Total revenues	<u>177,691</u>	<u>3,250</u>	<u>98,376</u>	<u>118,351</u>
OPERATING EXPENSES				
Personnel	48,101	47,585	-	-
Fringe benefits	28,379	28,075	-	-
Travel	1,350	-	-	996
Supplies	-	-	327	157
Contractual	91,495	-	-	138,661
Indirect costs	25,162	31,777	-	-
Other operating expenses	715	7,136	123,641	28,376
Total expenses	<u>195,202</u>	<u>114,573</u>	<u>123,968</u>	<u>168,190</u>
Operating Income (Loss)	<u>(17,511)</u>	<u>(111,323)</u>	<u>(25,592)</u>	<u>(49,839)</u>
NONOPERATING REVENUE(EXPENSES)				
Transfers in	17,511	111,323	25,592	49,839
Transfers out	-	-	-	-
Total transfers	<u>17,511</u>	<u>111,323</u>	<u>25,592</u>	<u>49,839</u>
Change in net position	-	-	-	-
Total net position - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Miscellaneous Programs	LINK Program	Total
\$ 25,884	\$ 366,578	\$ 790,130
<u>25,884</u>	<u>366,578</u>	<u>790,130</u>
-	-	95,686
-	-	56,454
-	17,203	19,549
-	98	582
-	267,627	497,783
-	-	56,939
20,807	64,642	245,317
<u>20,807</u>	<u>349,570</u>	<u>972,310</u>
<u>5,077</u>	<u>17,008</u>	<u>(182,180)</u>
-	-	204,265
(5,077)	(17,008)	(22,085)
<u>(5,077)</u>	<u>(17,008)</u>	<u>182,180</u>
-	-	-
-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Atlanta Regional Commission
Combining Statement of Cash Flows
Non Major Enterprise Funds
For the Year Ended December 31, 2013**

	Aging Programs	Metropolitan River Protection Act Reviews	State of the Region
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers and users	\$ 177,691	\$ 3,250	\$ 98,376
Payments to suppliers	(91,495)	-	(327)
Payments to employees	(77,830)	(75,660)	-
Receipts from interfund services provided	-	-	-
Payments for interfund services used	(25,162)	(31,777)	-
Other receipts	-	-	-
Other payments	(715)	(7,136)	(123,641)
Net cash provided (used) by operating activities	(17,511)	(111,323)	(25,592)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfer from other funds	17,511	111,323	25,592
Transfer to other funds	-	-	-
Net cash provided (used) by noncapital financing activities	17,511	111,323	25,592
Net increase (decrease) in cash and cash equivalents	-	-	-
Cash and cash equivalents at beginning of year	-	-	-
Cash and cash equivalents at end of year	\$ -	\$ -	\$ -
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ (17,511)	\$ (111,323)	\$ (25,592)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Change in assets and liabilities:			
(Increase) decrease in due from other funds	1,896	-	\$3,139
Increase (decrease) in unearned revenue	(5,000)	-	1
(Increase) decrease in deposits and advances			
Increase (decrease) in accounts and other payables	3,104	-	(3,140)
Increase (decrease) in due to other funds	-	-	-
Net cash provided (used) by operating activities	\$ (17,511)	\$ (111,323)	\$ (25,592)

Regional Leadership Institute & Memberships	Miscellaneous Programs	LINK Program	Total
\$ 118,351	\$ 25,884	\$ 366,578	\$ 790,130
(138,818)	-	(267,725)	(498,365)
(996)	-	(17,203)	(171,689)
-	-	-	-
-	-	-	(56,939)
-	-	-	-
(28,376)	(20,807)	(67,624)	(248,299)
<u>(49,839)</u>	<u>5,077</u>	<u>14,026</u>	<u>(185,162)</u>
49,839	-	-	204,265
-	(5,077)	(17,008)	(22,085)
<u>49,839</u>	<u>(5,077)</u>	<u>(17,008)</u>	<u>182,180</u>
-	-	(2,982)	(2,982)
-	-	2,982	2,982
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ (49,839)	\$ 5,077	\$ 17,008	\$ (182,180)
-	\$4,645	(896)	8,784
-	(7,917)	-	(12,916)
-	350	31,478	31,828
-	2,922	438	3,324
-	-	(34,002)	(34,002)
<u>\$ (49,839)</u>	<u>\$ 5,077</u>	<u>\$ 14,026</u>	<u>\$ (185,162)</u>

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STATISTICAL SECTION

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

Contents	Page
Financial Trends	
These schedules contain trend information to help the reader understand how the Agency’s financial performance and well-being have changed over time.	81
Revenue Capacity	
This schedule contains information to help the readers assess the Commission’s General Fund revenues from external sources.	88
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the commission’s financial activities take place.	89
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the commission’s financial report relates to the services the commission provides and the activities it performs.	99

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									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Governmental activities										
Investment in capital assets	\$ 237,923	\$ 333,110	\$ 205,444	\$ 215,585	\$ 165,777	\$ 81,935	\$ 123,903	\$ 93,109	\$ 326,133	\$ 352,295
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	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	6,822,796
Total governmental activities net position	\$ 5,005,744	\$ 5,305,253	\$ 5,384,274	\$ 5,432,067	\$ 5,484,753	\$ 5,608,398	\$ 5,833,778	\$ 5,874,709	\$ 6,544,834	\$ 7,175,091
Business-type activities										
Investment in capital assets	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-	-	-	-
Total business-type activities net position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Commission										
Investment in capital assets	\$ 237,923	\$ 333,110	\$ 205,444	\$ 215,585	\$ 165,777	\$ 81,935	\$ 123,903	\$ 93,109	\$ 326,133	\$ 352,295
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	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	6,822,796
Total Commission net position	\$ 5,005,744	\$ 5,305,253	\$ 5,384,274	\$ 5,432,067	\$ 5,484,753	\$ 5,608,398	\$ 5,833,778	\$ 5,874,709	\$ 6,544,834	\$ 7,175,091

Atlanta Regional Commission
Table II

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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Expenses										
Governmental activities:										
General government	\$ 200,206	\$ 406,641	\$ 446,711	\$ 1,231,047	\$ 1,180,497	\$ 1,898,190	\$ 5,062,417	\$ 5,313,370	\$ 7,313,958	\$ 23,221,402
Transportation planning	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	9,515,139
Commute options	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	1,486,078
Land use	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	2,401,616
Environmental planning	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	3,586,319
Data research	786,859	834,155	934,106	987,112	1,841,705	1,737,002	1,876,920	2,074,596	2,085,371	2,168,051
Workforce development	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	10,770,978
Geographic information systems	982,755	1,176,108	1,167,623	574,770	385,460	330,783	854,039	35,746	40,340	151,250
Aging services	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	26,858,367
Governmental and human services	525,815	560,640	644,784	668,271	745,282	701,814	775,344	797,736	679,061	557,724
Total governmental activities expenses	<u>38,779,484</u>	<u>44,649,882</u>	<u>46,357,636</u>	<u>48,575,180</u>	<u>55,017,977</u>	<u>60,735,139</u>	<u>64,559,831</u>	<u>60,269,902</u>	<u>62,367,654</u>	<u>80,716,924</u>
Business-type activities:										
Communications	47,295	65,704	98,180	106,933	96,600	80,978	95,124	91,944	131,791	123,968
Transportation / Land use planning	133,000	26,823	580	12,863	1,908	25	-	-	3,868	-
Environmental planning	124,368	116,095	126,928	128,973	145,414	143,598	151,412	132,976	108,554	114,573
Geographic information systems	36,794	441	160	9	4	30,300	-	-	-	-
Aging services	294,454	257,197	268,907	181,567	277,512	128,219	136,084	166,641	135,976	195,202
Governmental and human services	169,949	232,172	250,725	620,510	540,559	615,009	547,540	582,230	597,874	538,567
Total business-type activities expenses	<u>805,860</u>	<u>698,432</u>	<u>745,480</u>	<u>1,050,855</u>	<u>1,061,997</u>	<u>998,129</u>	<u>930,160</u>	<u>973,791</u>	<u>978,063</u>	<u>972,310</u>
Total primary government expenses	<u>\$ 39,585,344</u>	<u>\$ 45,348,314</u>	<u>\$ 47,103,116</u>	<u>\$ 49,626,035</u>	<u>\$ 56,079,974</u>	<u>\$ 61,733,268</u>	<u>\$ 65,489,991</u>	<u>\$ 61,243,693</u>	<u>\$ 63,345,717</u>	<u>\$ 81,689,234</u>
Program Revenues										
Governmental activities:										
Operating Grants and Contributions	\$ 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	\$ 77,311,498
Total governmental activities program revenues	<u>\$ 35,913,581</u>	<u>\$ 41,101,751</u>	<u>\$ 42,562,989</u>	<u>\$ 44,427,067</u>	<u>\$ 50,970,558</u>	<u>\$ 56,877,816</u>	<u>\$ 60,783,748</u>	<u>\$ 56,248,629</u>	<u>\$ 58,994,526</u>	<u>\$ 77,311,498</u>
Business-type activities:										
Charges for services:										
Communications	47,129	67,975	61,691	111,475	101,371	90,178	104,918	95,344	107,759	98,376
Transportation / Land use planning	133,110	89,307	1,960	13,212	1,658	6,685	-	-	5,500	-
Environmental planning	39,150	38,085	25,250	35,250	16,195	12,250	11,500	9,500	4,250	3,250
Geographic information systems	23,577	1,219	648	114	42	-	-	-	-	-
Aging services	270,698	238,667	276,274	143,722	277,818	136,413	143,897	171,354	169,087	177,691
Governmental and human services	171,304	190,975	253,697	758,256	590,424	578,353	496,347	570,110	547,912	510,813
Total business-type activities program revenues	<u>684,968</u>	<u>626,228</u>	<u>619,520</u>	<u>1,062,029</u>	<u>987,508</u>	<u>823,879</u>	<u>756,662</u>	<u>846,308</u>	<u>834,508</u>	<u>790,130</u>
Total primary government revenues	<u>\$ 36,598,549</u>	<u>\$ 41,727,979</u>	<u>\$ 43,182,509</u>	<u>\$ 45,489,096</u>	<u>\$ 51,958,066</u>	<u>\$ 57,701,695</u>	<u>\$ 61,540,410</u>	<u>\$ 57,094,937</u>	<u>\$ 59,829,034</u>	<u>\$ 78,101,628</u>

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Net (expense)/revenue										
Governmental activities	\$ (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)	\$ (3,405,426)
business-type activities	(120,892)	(72,204)	(125,960)	11,174	(74,489)	(174,250)	(173,498)	(127,483)	(143,555)	(182,180)
Total primary government net expense	\$ (2,986,795)	\$ (3,620,335)	\$ (3,920,607)	\$ (4,136,939)	\$ (4,121,908)	\$ (4,031,573)	\$ (3,949,581)	\$ (4,148,756)	\$ (3,516,683)	\$ (3,587,606)
General Revenues and Other Changes in Net Position										
Governmental activities:										
General revenues:										
Regional Appropriations	\$ 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	\$ 4,201,500
Investment Earnings	61,987	139,059	158,074	224,617	120,991	26,078	15,281	11,887	21,419	15,576
Miscellaneous	1,114	42,685	5,854	12,715	2,203	7,540	13,380	-	1,089	787
Transfers	(120,892)	(72,204)	(125,960)	11,174	74,489	(174,250)	(173,498)	(127,483)	(143,555)	(182,180)
Total Government activities	3,633,509	3,847,640	3,873,668	4,195,906	4,100,105	3,980,968	4,001,463	4,062,204	4,043,253	4,035,683
Business-type activities:										
Transfers	120,892	72,204	125,960	-	74,489	174,250	173,498	127,483	143,555	182,180
Total business-type activities	120,892	72,204	125,960	-	74,489	174,250	173,498	127,483	143,555	182,180
Total primary government	\$ 3,754,401	\$ 3,919,844	\$ 3,999,628	\$ 4,184,732	\$ 4,174,594	\$ 4,155,218	\$ 4,174,961	\$ 4,189,687	\$ 4,186,808	\$ 4,217,863
Change in Net Position										
Governmental activities	\$ 767,606	\$ 299,509	\$ 79,021	\$ 47,793	\$ 52,686	\$ 123,645	\$ 225,380	\$ 40,931	\$ 670,125	\$ 630,257
Business-type activities	-	-	-	-	-	-	-	-	-	-
Total primary government	\$ 767,606	\$ 299,509	\$ 79,021	\$ 47,793	\$ 52,686	\$ 123,645	\$ 225,380	\$ 40,931	\$ 670,125	\$ 630,257

Atlanta Regional Commission
Table III

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

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General fund										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nonspendable										
Committed								70,653	86,415	110,216
Unassigned	5,603,629	5,857,340	6,083,206	6,085,125	6,321,561	6,521,736	6,651,160	102,720	105,368	109,229
Total general fund	\$ 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	\$ 7,905,091
All other governmental funds										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned									243,109	-
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									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Revenues										
Regional Appropriations	\$ 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	\$ 4,201,500
From grantor agencies	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	74,839,196
Agency wide central support services										
indirect cost recovery	2,866,010	2,759,428	2,859,329	3,151,497	4,074,828	4,675,834	5,165,928	4,376,034	4,262,761	4,421,434
Departmental indirect cost recovery	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	763,683
Interest Income	61,987	139,059	158,074	224,617	120,991	26,078	15,281	11,887	21,419	15,576
Subgrantee match	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	2,093,917
Other Income	1,114	42,685	5,854	12,715	2,203	7,540	13,380	-	1,089	379,174
Total governmental activities expenses	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	86,714,480
Expenditures										
General government	3,832,472	4,177,715	4,616,760	5,835,881	6,155,785	7,556,138	11,554,925	10,925,443	13,033,519	28,440,910
Transportation planning	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	9,515,033
Commute options	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	1,486,078
Land use	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	2,353,092
Environmental planning	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	3,586,319
Data research	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	2,168,051
Workforce development	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	10,770,978
Geographic information systems	982,214	258,566	152,578	574,771	385,459	330,783	854,039	35,746	40,340	151,250
Aging services	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	26,858,476
Governmental and human services	524,513	560,641	644,784	668,269	745,283	701,814	775,344	797,736	679,061	606,250
Capital outlay	22,074	226,959	31,873	60,821	12,825	-	-	-	-	-
Total expenditures	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	85,936,437
Excess (deficiency) of revenues over (under) expenditures	1,051,422	325,915	351,826	(9,255)	310,925	374,425	302,922	225,244	703,862	778,043
Other financing sources (uses)										
Transfers in	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	3,722,513
Transfers out	(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)	(3,904,693)
Total other financing sources (uses)	(120,892)	(72,204)	(125,960)	11,174	(74,489)	(174,250)	(173,498)	(127,483)	(143,555)	(182,180)
Net change in fund balances	\$ 930,530	\$ 253,711	\$ 225,866	\$ 1,919	\$ 236,436	\$ 200,175	\$ 129,424	\$ 97,761	\$ 560,307	\$ 595,863

**Atlanta Regional Commission
Table V**

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

<u>Element Description</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Base Data for Planning	\$ 1,806,160	\$ 2,017,634	\$ 2,195,114	\$ 1,790,402
Comprehensive Planning	1,968,401	1,972,054	1,807,775	1,724,448
Environmental Planning	1,976,448	2,419,974	2,826,515	3,119,879
Workforce Development	6,322,402	6,713,658	5,516,815	5,941,311
Economic Development	29,797	-	43,459	140,513
Transportation Planning	8,271,662	11,401,539	14,785,535	13,705,687
Community Partnerships	138,956	190,683	275,352	167,967
Aging	17,729,813	19,157,742	18,134,388	20,394,134
Community Services	<u>356,351</u>	<u>370,370</u>	<u>341,896</u>	<u>373,761</u>
Total	<u>\$ 38,599,990</u>	<u>\$ 44,243,654</u>	<u>\$ 45,926,849</u>	<u>\$ 47,358,102</u>

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

For 2013	\$ 57,495,527
Less Communication Programs Recorded in General Fund	\$ -
	<u>\$ 57,495,527</u>
Plus General Fund expenses	28,440,910
Total Governmental Funds	<u>\$ 85,936,437</u>

<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
\$ 2,029,362	\$ 2,067,784	\$ 2,730,959	\$ 2,123,909	\$ 2,139,113	\$ 2,333,031
2,568,302	2,350,555	2,587,720	2,288,087	2,817,744	2,401,616
4,936,299	5,197,201	4,929,836	4,031,275	2,829,484	3,586,319
7,826,824	12,644,532	13,544,536	11,714,023	11,483,015	10,770,978
108,490	100,601	145,896	113,091	133,358	-
13,622,655	13,455,022	9,659,544	9,755,800	8,026,953	10,816,421
70,971	52,662	47,983	108,199	93,814	557,724
22,461,229	22,652,843	25,269,475	24,245,701	27,078,324	27,029,438
<u>542,208</u>	<u>548,551</u>	<u>581,465</u>	<u>576,446</u>	<u>451,889</u>	<u>-</u>
<u><u>\$ 54,166,340</u></u>	<u><u>\$ 59,069,751</u></u>	<u><u>\$ 59,497,414</u></u>	<u><u>\$ 54,956,531</u></u>	<u><u>\$ 55,053,693</u></u>	<u><u>\$ 57,495,527</u></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>
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
2013	4,201,500	22,732,782	15,576	787	26,950,645

(1) Total Revenues on this schedule do not include Indirect Recoveries
For 2013, Revenues from external sources \$ 26,950,645
Indirect Recoveries 5,185,117
Revenues as reported in financial statements \$ 32,135,762

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 69 Municipalities

POPULATION OF COUNTIES AND MUNICIPALITIES IN THE ATLANTA REGION:

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Cherokee County	174,680	179,300	189,100	196,700	203,000	205,900	214,346	218,500	220,800	223,300
<i>Unemployment Rate</i>	3.8%	4.0%	3.6%	3.6%	5.3%	8.6%	9.7%	8.6%	7.2%	6.7%
<i>Personal Income (PI)</i>	\$5,593	\$5,993	\$6,541	\$7,288	\$7,365	N/A	N/A			\$ 8,502
<i>Per capita PI</i>	\$32,312	\$32,731	\$33,700	\$35,742	\$35,051	N/A	N/A			\$ 38,417
Ball Ground	730	776	773	778	855	852	1,433			1,450
Canton	7,709	14,941	16,544	17,825	19,003	20,072	22,958			23,910
Holly Springs	3,195	5,351	6,483	7,248	8,382	8,974	9,189			9,670
Mountain Park*	10	10	10	10	10	10	14			10
Nelson*	287	425	465	470	467	467	514			1,350
Waleska	616	596	596	596	604	596	644			660
Woodstock	10,050	17,894	20,388	21,392	22,245	23,095	23,896			24,750
Clayton County	264,951	263,900	270,600	275,000	281,400	281,900	259,424	260,000	262,300	263,700
<i>Unemployment Rate</i>	5.8%	6.5%	5.6%	5.7%	7.6%	11.3%	12.6%	12.3%	11.1%	10.0%
<i>Personal Income (PI)</i>	\$6,071	\$5,984	\$6,125	\$6,707	\$6,709	N/A	N/A			\$ 7,290
<i>Per capita PI</i>	\$23,776	\$22,543	\$22,751	\$24,595	\$24,307	N/A	N/A			\$ 27,417
College Park*	1,572	1,432	1,501	1,532	1,738	1,843	1,333			1,361
Forest Park	21,447	21,012	21,203	21,806	21,915	21,741	18,468			18,550
Jonesboro	3,829	5,213	4,974	5,015	5,033	5,933	4,724			4,720
Lake City	2,886	2,617	2,380	2,410	2,498	2,478	2,612			2,730
Morrow	4,882	5,227	5,555	5,645	6,047	7,115	6,445			6,560
Riverdale	12,478	14,428	14,582	14,821	14,872	14,825	15,134			15,080

Table VII (continued)

POPULATION: (continued)

	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013
Cobb County	654,005	643,700	654,900	664,700	674,200	676,800	688,078	693,600	699,500	707,500
<i>Unemployment Rate</i>	4.4%	4.6%	4.1%	4.0%	5.6%	8.8%	10.1%	9.2%	8.1%	7.3%
<i>Personal Income (PI)</i>	\$25,906	\$26,801	\$28,060	\$31,211	\$31,260	N/A	N/A			\$ 33,326
<i>Per capita PI</i>	\$40,456	\$40,389	\$41,226	\$45,135	\$44,352	N/A	N/A			\$ 47,108
Acworth	18,601	18,308	18,491	19,052	18,913	18,728	20,425			24,330
Austell*	6,120	6,024	6,089	6,265	6,266	6,199	6,483			6,690
Kennesaw	25,960	25,551	26,456	26,848	27,004	27,517	29,783			30,720
Marietta	58,375	57,455	58,164	58,830	60,439	61,574	56,579			58,270
Powder Springs	14,828	14,594	14,847	15,115	15,422	15,231	13,940			14,000
Smyrna	46,346	45,616	46,673	47,161	47,763	47,153	51,271			52,400
DeKalb County	675,725	700,500	710,400	718,400	727,600	731,200	691,893	694,400	700,700	706,600
<i>Unemployment Rate</i>	5.4%	5.9%	5.1%	4.8%	6.4%	9.6%	10.7%	10.5%	9.3%	8.2%
<i>Personal Income (PI)</i>	\$24,068	\$25,297	\$26,225	\$27,881	\$28,104	N/A	N/A			\$ 29,807
<i>Per capita PI</i>	\$36,126	\$35,164	\$35,902	\$37,998	\$37,957	N/A	N/A			\$ 42,154
Atlanta*	31,158	32,300	32,400	32,700	33,100	33,200	29,000	29,050	29,110	29,190
Avondale Estates	2,409	2,497	2,506	2,509	2,523	2,503	2,960			2,910
Chamblee	10,776	11,171	11,208	11,545	12,053	12,673	9,892			10,050
Clarkston	6,588	6,830	6,835	7,191	7,198	7,176	7,554			7,810
Decatur	17,405	18,043	18,127	18,479	18,721	18,557	19,335			20,150
Doraville	9,186	9,523	9,558	9,576	9,863	9,694	8,330			8,540
Dunwoody	NA**	NA**	NA**	NA**	NA**	NA**	46,267			47,210
Lithonia	2,023	2,097	2,100	2,100	2,075	2,035	1,924			2,090
Pine Lake	618	641	651	665	674	671	730			720
Stone Mountain	6,630	6,873	6,884	6,891	6,906	6,873	5,802			5,720
Douglas County	107,217	112,900	120,300	125,800	127,800	128,800	132,403	133,000	133,900	134,700
<i>Unemployment Rate</i>	4.8%	5.4%	4.9%	4.7%	6.5%	10.4%	11.6%	10.8%	9.2%	8.6%
<i>Personal Income (PI)</i>	\$2,909	\$3,025	\$3,246	\$3,644	\$3,764	N/A	N/A			\$ 4,136
<i>Per capita PI</i>	\$27,088	\$26,905	\$27,312	\$29,306	\$29,383	N/A	N/A			\$ 30,875
Austell*	93	98	98	98	98	98	98			101
Douglasville	25,826	27,195	28,311	29,776	30,316	31,004	30,961			31,570
Lithia Springs	2,072	NA**	NA**	NA**	NA**	NA**	NA**			16,250
Villa Rica*	3,255	3,428	3,905	4,305	4,716	4,716	5,259			5,483

Table VII (continued)

POPULATION: (continued)

	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013
Fayette	101,333	101,500	103,700	105,400	106,000	106,700	106,567	107,100	107,500	108,200
<i>Unemployment Rate</i>	3.7%	4.5%	3.9%	3.9%	5.2%	8.1%	9.3%	8.1%	7.9%	7.1%
<i>Personal Income (PI)</i>	\$4,029	\$4,079	\$4,266	\$4,822	\$4,838	N/A	N/A			\$ 5,097
<i>Per capita PI</i>	\$40,519	\$39,740	\$40,691	\$45,520	\$45,474	N/A	N/A			\$ 47,406
Brooks	534	535	535	535	535	540	524			550
Fayetteville	13,817	13,840	14,446	14,800	14,915	15,187	15,945			15,900
Peachtree City	33,493	33,548	34,093	34,397	34,546	34,770	34,364			34,490
Tyrone	5,600	5,609	6,144	6,415	6,517	6,571	6,879			6,990
Woolsey	170	170	172	172	172	170	158			150
Fulton County	814,438	874,100	900,200	933,600	951,500	957,900	920,581	928,200	936,100	945,400
<i>Unemployment Rate</i>	5.1%	5.6%	4.9%	4.8%	6.5%	9.8%	10.9%	10.6%	9.6%	8.6%
<i>Personal Income (PI)</i>	\$43,744	\$46,733	\$49,657	\$54,339	\$54,295	N/A	N/A			\$ 56,259
<i>Per capita PI</i>	\$54,040	\$50,022	\$51,476	\$54,844	\$53,579	N/A	N/A			\$ 57,537
Alpharetta	36,701	39,390	43,311	52,045	52,392	52,204	57,551			66,690
Atlanta*	381,829	409,800	419,200	431,500	444,200	447,500	391,000	391,650	392,490	393,610
Chattahoochee Hill Cour	N/A	N/A	N/A	N/A	N/A	2,553	2,378			2,430
College Park*	16,281	17,474	17,382	17,738	17,501	17,436	12,609			12,879
East Point	36,211	38,864	40,156	41,166	41,150	41,279	33,712			33,380
Fairburn	7,690	8,253	8,879	10,403	10,557	10,634	12,950			13,670
Hapeville	5,563	5,970	5,986	6,055	6,007	6,070	6,373			6,650
Johns Creek	N/A	N/A	N/A	57,793	69,268	68,278	76,728			79,950
Milton	N/A	N/A	N/A	29,347	30,092	28,402	32,661			34,570
Mountain Park*	457	491	514	524	501	507	547			547
Palmetto*	3,420	3,671	3,762	4,097	4,116	4,259	3,906			3,986
Roswell	76,069	81,641	81,822	82,914	84,004	84,392	88,346			90,620
Sandy Springs	N/A	N/A	85,946	86,404	87,539	88,787	93,853			97,550
Union City	13,956	14,978	15,663	17,112	17,477	18,370	19,456			19,780

Table VII (continued)

POPULATION: (continued)

	2000	2005	2006	2007	2008	2009	2010	2011	2012	2013
Gwinnett County	700,794	693,900	719,600	740,200	752,800	757,300	805,321	814,100	823,100	832,200
<i>Unemployment Rate</i>	4.2%	4.6%	4.1%	4.0%	5.6%	8.7%	9.8%	8.8%	7.8%	7.3%
<i>Personal Income (PI)</i>	\$21,893	\$22,824	\$24,227	\$26,204	\$26,504	N/A	N/A			\$ 28,766
<i>Per capita PI</i>	\$31,846	\$31,703	\$32,309	\$33,923	\$33,527	N/A	N/A			\$ 34,162
Auburn*	289	286	284	292	286	284	283			289
Berkeley Lake	1,653	1,637	1,652	1,685	1,696	1,689	1,574			1,620
Braselton	1,266	1,254	1,706	3,503	2,084	2,114	7,511			3,602
Buford*	10,632	10,527	10,450	10,699	10,779	11,060	11,894			12,532
Dacula	4,250	4,208	4,216	4,334	4,480	4,468	4,442			4,550
Duluth	23,624	23,392	24,180	24,340	25,447	25,827	26,600			27,330
Grayson	1,839	1,821	1,883	2,215	2,375	2,367	2,666			2,800
Lawrenceville	27,598	27,327	27,043	27,330	27,845	29,416	28,546			29,490
Lilburn	11,306	11,195	11,270	11,285	11,400	11,475	11,596			11,930
Loganville*	1,763	1,746	1,998	2,036	2,080	2,071	2,289			2,366
Norcross	9,197	9,107	9,507	9,914	9,895	9,596	9,116			9,280
Rest Haven*	109	108	108	108	108	108	55			56
Snellville	18,961	18,774	19,279	19,608	19,697	19,893	18,242			18,520
Sugar Hill	14,695	14,550	14,910	15,399	15,931	16,098	18,522			19,260
Suwanee	9,991	9,893	11,343	12,926	13,471	14,117	15,355			16,130
Henry County	159,506	167,000	176,900	185,700	190,700	192,800	203,922	207,800	209,500	211,300
<i>Unemployment Rate</i>	4.4%	5.1%	4.5%	4.4%	6.1%	9.3%	10.8%	10.0%	9.0%	8.1%
<i>Personal Income (PI)</i>	\$4,365	\$4,453	\$4,769	\$5,573	\$5,769	N/A	N/A			\$ 6,587
<i>Per capita PI</i>	\$27,288	\$26,643	\$26,876	\$30,141	\$30,278	N/A	N/A			\$ 31,509
Hampton	4,039	4,229	5,120	5,783	6,354	6,207	6,987			4,580
Locust Grove	3,544	3,710	4,256	4,833	5,237	5,124	5,402			5,780
McDonough	14,191	14,858	16,445	18,356	19,011	19,330	22,084			22,880
Stockbridge	18,350	19,212	20,130	21,403	21,666	21,381	15,636			25,870
Rockdale County	76,821	76,900	79,700	83,400	84,600	85,000	85,215	85,600	86,100	86,700
<i>Unemployment Rate</i>	4.9%	5.6%	4.9%	5.0%	6.9%	10.7%	12.1%	11.2%	10.1%	9.3%
<i>Personal Income (PI)</i>	\$2,328	\$2,306	\$2,409	\$2,671	\$2,722	N/A	N/A			\$ 2,843
<i>Per capita PI</i>	\$30,401	\$29,568	\$30,207	\$32,641	\$32,638	N/A	N/A			\$ 33,122
Conyers	10,973	10,984	12,022	13,294	13,754	13,873	15,195			15,560

*Part in this county only

**The City of Lithia Springs was dissolved in 2001

Table VII (continued)

POPULATION: (continued)

MUNICIPALITIES THAT CROSS the ARC BOUNDARY

	<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>2013</u>
Auburn										
Gwinnett	294	286	284	292	286	284	283			289
Barrow	6,610	6,625	6,977	7,182	7,203	7,225	6,604			6,741
Braselton										
Barrow & Jackson	966	1,254	1,706	1,997	3,481	2,114	4,208			4,588
Gwinnett	240	1,088	1,286	1,506	1,582	1,659	3,303			3,602
Buford										
Gwinnett	10,566	10,527	10,450	10,699	10,779	11,060	11,894			12,532
Hall	102	135	154	158	208	259	311			328
Loganville										
Gwinnett	1,285	1,746	1,998	2,036	2,080	2,071	2,289			2,366
Walton	4,150	5,669	6,235	6,354	6,874	7,393	8,169			8,444
Palmetto										
Fulton	3,073	3,671	3,762	4,097	4,116	4,259	3,906			3,986
Coweta	327	335	422	460	512	566	582			594
Rest Haven										
Gwinnett	113	108	108	108	108	108	55			56
Hall	38	40	40	40	40	40	7			6
Villa Rica										
Douglas	263	3,428	3,905	4,305	4,716	4,716	5,259			5,483
Carroll	3,871	5,643	7,033	7,753	7,776	7,799	8,697			9,067

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

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

Table VIII

PRINCIPAL EMPLOYERS IN ATLANTA REGION

2013	2004
<p><u>More Than 10,000 Employees</u></p> <p>AT&T Inc. Cobb County School District Cox Enterprises, Inc. DeKalb County School System Delta Air Lines Emory University Fulton County Schools Gwinnett County Public Schools Lockheed Martin Aeronautics Co. Publix Supermarkets SunTrust Banks Inc. The Home Depot Inc. United Parcel Service Inc. United States Postal Service Wells Fargo & Co.</p> <p><u>8,000 – 9,999 Employees</u></p> <p>Georgia Institute of Technology Piedmont Healthcare Wal-Mart Associates, Inc. WellStar Health System Inc.</p> <p><u>5,000 - 7,999 Employees</u></p> <p>Atlanta Public Schools City of Atlanta Government Children's Healthcare of Atlanta Northside Hospital Turner Broadcasting System Inc.</p>	<p><u>More Than 10,000 Employees</u></p> <p>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.</p> <p><u>8,000 – 9,999 Employees</u></p> <p>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</p> <p><u>5,000 - 7,999 Employees</u></p> <p>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</p> <p>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.</p>

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>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>2013</u>	<u>Total</u>
A-95/E.O. 12372	17	4	6	5	25	15	1	0	0	0	73
Area Plans	4	2	0	2	0	1	1	0	2	0	12
Developments of Regional Impact	32	45	63	71	44	10	8	6	11	8	298
Certificates of Need (S.H.P.A.)	0	0	0	0	0	0	0	0	0	0	0
Local Comprehensive Plans	31	36	42	47	48	36	29	36	27	36	368
Solid Waste Plans	3	9	2	5	6	3	4	2	0	0	34
Environmental Impact Statements and Notices of Findings of No Significant Effect	0	0	0	2	2	1	0	0	0	0	5
Metropolitan River Protection Act Reviews	31	20	26	27	18	12	12	7	8	13	174
Corps of Engineers Permits	2	0	0	1	8	1	0	0	0	0	12
Total	<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>57</u>	<u>976</u>

TABLE XII

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

	Full-Time Equivalent Employees as of December 31									
Function	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Office of the Executive Director	4	4	6	5	5	6	6	5	4	3
Business Services	3	3	2	2	2	2	2	2	2	2
Business Services Director	1	1	1	1	1	1	1	1	1	1
General Services	7	7	6	7	7	7	7	7	7	7
Financial Services	3	3	3	3	3	3	3	3	3	3
Talent Management	9	10	9	5	7	7	7	7	7	7
Information Technology Services	10	10	11	10	9	10	10	10	10	13
Center for Strategic Relations										
Center for Community Services										
Aging and Health Resources	33	33	39	39	39	41	34	45	50	53
Governmental Services*	7	10	5	6	7	8	8	5	7	0
Workforce Solutions	11	9	9	9	9	9	9	10	11	12
Center for Livable Communities										
Livable Communities	4	5	6	5	5	5	4	3	3	4
Community Development*	6	7	7	8	7	7	7	8	8	13
Mobility Services	13	12	11	11	12	12	10	10	5	6
Natural Resources	10	8	10	9	13	11	10	9	9	11
Research & Analytics	10	12	12	10	14	11	11	11	11	11
Transportation Access & Mobility	23	24	23	23	23	24	24	21	27	25
Total	154	158	160	153	163	164	153	157	165	171

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

ATLANTA REGIONAL COMMISSION

DEVELOPMENT GUIDES: PAST AND PRESENT 2013

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 2013:

- ARC Alternative DRI Procedures and Thresholds (March 2013) PLAN 2040-Regional Plan including the Regional Development Guide and Unified Growth Policy Map, Local Government Plan Implementation, ARC Implementation Program, Regional Implementation Partners, and Regional Resource Plan (December 2013).
- 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.

SUPPLEMENTAL INFORMATION

ATLANTA REGIONAL COMMISSION
Schedule of Expenditures of Federal and State Awards
For the Year Ended December 31, 2013

Grantor Agency	Grant Number	Program Name	CFDA NO.	Federal Expended	State Expended
U.S. Department of Commerce					
Direct Assistance	04-83-06496	Partnership Planning Grant	11.302	68,176	-
Total U. S. Department of Commerce				\$68,176	-
Department of Homeland Security					
Passed through Georgia Emergency Management Agency	2008-GE-T8-0017	Urban Areas Security Initiative (UASI)	97.067	3,626,738	-
	2009-SS-T9-0047	Urban Areas Security Initiative (UASI)	97.067	5,185,725	-
	2010-SS-TO-0034	Urban Areas Security Initiative (UASI)	97.067	8,925,710	-
	2011-SS-00081-S01	Urban Areas Security Initiative (UASI)	97.067	3,964,463	-
	2012-SS-00063-S01	Urban Areas Security Initiative (UASI)	97.067	1,030,145	-
Total Department of Homeland Security				\$22,732,781	-
Corporation for National & Community Service					
Direct Assistance	11SRSGA003	Retired & Senior Volunteer Program	94.002	250,566	-
Total Corporation for National & Community Service				250,566	-
U.S. Department of Health and Human Services					
Passed through Georgia Dept. of Human Resources		Aging Cluster			
	42700-373-0000020809	Title III, Part A & B - Supportive Services	93.044	1,318,999	63,569
	42700-373-0000012643	Title III, Part A & B - Supportive Services	93.044	1,046,166	49,919
				2,365,165	113,488
	42700-373-0000020809	Title III, Part C1 - Congregate Meals, Part C2 - Home Delivered Meals	93.045	1,714,004	100,824
	42700-373-0000012643	Title III, Part C1 - Congregate Meals, Part C2 - Home Delivered Meals	93.045	1,928,407	113,436
				3,642,411	214,260
	42700-373-0000020809	Nutrition Services Incentive Program (NSIP)	93.053	234,357	-
	42700-373-0000012643	Nutrition Services Incentive Program (NSIP)	93.053	238,480	-
				472,837	-
		Total Aging Cluster		6,480,413	327,748
		Medicaid Cluster			
	42700-373-0000020809	Indigent Care Trust Fund (CCSP)	93.778	1,195,285	1,195,285
	42700-373-0000012643	Indigent Care Trust Fund (CCSP)	93.778	1,383,818	1,383,818
	42700-373-0000023061	ESP/CHAT Web Hosting	93.778	14,877	14,877
		Total Medicaid Cluster		2,593,980	2,593,980
	42700-373-0000020809	Long Term Care Ombudsman	93.042	106,737	5,549
	42700-373-0000012643	Long Term Care Ombudsman	93.042	117,328	-
				224,065	5,549
	42700-373-0000020809	Title III, Part D - Health Promotion Services	93.043	45,736	2,690
	42700-373-0000012643	Title III, Part D - Health Promotion Services	93.043	84,885	4,051
				130,621	6,741
	42700-373-0000012643	Chronic Disease Self Management Program	93.734	2,536	133
	42700-373-0000020809	Title III, Part E - Family Caregiver Support	93.052	390,582	64,193
	42700-373-0000012643	Title III, Part E - Family Caregiver Support	93.052	514,931	48,767

See separately issued Single Audit Report

ATLANTA REGIONAL COMMISSION
Schedule of Expenditures of Federal and State Awards
For the Year Ended December 31, 2013

Grantor Agency	Grant Number	Program Name	CFDA NO.	Federal Expended	State Expended
				<u>905,513</u>	<u>112,960</u>
	42700-373-0000012179	Aging and Disabilities Resource Center - State	93.048	21,080	11,351
	42700-373-0000018284	Cultural Competency	93.048	9,500	500
	42700-373-0000028148	Cultural Competency	93.048	25,650	1,350
	90AP2664/02	AoA Discretionary - Lifelong Community	93.048	127,113	-
				<u>183,343</u>	<u>13,201</u>
	42700-373-0000020809	Social Services Block Grant (SSBG)	93.667	379,133	-
	42700-373-0000012643	Social Services Block Grant (SSBG)	93.667	708,031	-
				<u>1,087,164</u>	-
	42700-373-0000020809	Money Follows the Person	93.791	434,915	-
	42700-373-0000012643	Money Follows the Person	93.791	353,815	-
				<u>788,730</u>	-
	CT-0811-0021	Community Based Care Transitions Program	93.621	699,929	-
	42700-373-0000020809	Aging and Disabilities Resource Center	93.779	127,930	-
	42700-373-0000012643	Aging and Disabilities Resource Center	93.779	124,412	-
				<u>252,342</u>	-
Total U.S. Department of Health and Human Services				\$13,348,636	\$3,060,312
U.S. Department of Labor					
Passed through Georgia Dept. of Human Services	42700-373-0000012643	Senior Community Service Employment Program	17.235	127,489	-
				<u>127,489</u>	-
Passed through Georgia Dept. of Labor		WIA Cluster			
	11-12-11-03-007	WIA, Adult Program	17.258	37,884	-
	11-12-12-03-007	WIA, Adult Program	17.258	89,041	-
	11-12-13-03-007	WIA, Adult Program	17.258	2,758,765	-
	11-13-13-03-007	WIA, Adult Program	17.258	31,405	-
	11-13-14-03-007	WIA, Adult Program	17.258	312,182	-
				<u>3,229,277</u>	-
	15-11-11-03-007	Youth Programs	17.259	133,962	-
	15-12-11-03-007	Youth Programs	17.259	2,110,938	-
	15-13-11-03-007	Youth Programs	17.259	1,379,283	-
				<u>3,624,183</u>	-
	31-12-12-03-007	WIA, Dislocated Worker	17.260	273,308	-
				<u>273,308</u>	-
	30-11-11-03-007	WIA, Dislocated Worker	17.278	38,834	-
	31-12-11-03-007	WIA, Dislocated Worker	17.278	134,238	-
	31-12-13-03-007	WIA, Dislocated Worker	17.278	2,971,822	-
	31-13-13-03-007	WIA, Dislocated Worker	17.278	243,118	-
	31-13-14-03-007	WIA, Dislocated Worker	17.278	221,231	-
	44-13-13-03-007	WIA, Dislocated Worker	17.278	25,207	-
				<u>3,634,450</u>	-

ATLANTA REGIONAL COMMISSION
Schedule of Expenditures of Federal and State Awards
For the Year Ended December 31, 2013

Grantor Agency	Grant Number	Program Name	CFDA NO.	Federal Expended	State Expended
		Total WIA Cluster		10,761,218	
Total U.S. Department of Labor				\$10,888,707	\$0
U.S. Department of Transportation					
Direct Assistance - Federal Transit Administration					
	GA-04-0040	Federal Transit Capital & Oper Asst Grants			
	GA-95-2022	FTA- Mobility Mgmt CC	20.514	170,685	-
		FTA- Mobility Mgmt CC	20.514	60,442	-
				<u>231,127</u>	-
	GA-37-X024-00	JARC	20.516	199,239	-
	GA-37-X031	JARC	20.516	78,986	-
				<u>278,225</u>	-
	GA-57-X009-00	New Freedom Program	20.521	12,387	-
	GA-57-X014	New Freedom Program	20.521	136,135	-
	GA-57-X012-02	New Freedom Program	20.521	548,194	-
				<u>696,716</u>	-
		Total Federal Transit Capital & Oper Asst Grants		1,206,068	-
Passed through Georgia Dept. of Transportation					
	0010801	Highway Planning and Construction Cluster	20.205	4,330,966	-
	REVUP1302	Highway Planning and Construction (PL)	20.205	112,547	-
	GA-90-X316-00	Reg Breeze Collection System Study	20.205	595,404	-
	0008741	Regional Transit Planning & Coordination	20.205	1,460,319	-
	0008733	Regional Rideshare Program	20.205	254	-
	0012772	Surface Transportation Program	20.205	12,617	-
	0010511	Implementing Eco-Logical	20.205	225,154	-
	CMQ-0008-00(550)	Development of Long Range TDM Plan	20.205	1,461,303	-
	0009714	Transportation Demand Mgt- Employer	20.205	555,864	-
	0010459	Livable Centers Initiative Policy Studies	20.205	433,347	-
	0008731	Livable Centers Initiative Policy Studies	20.205	1,113,751	-
	0008732	County Comprehensive Transportation Plan	20.205	489,927	-
		County Comprehensive Transportation Plan		<u>10,791,453</u>	-
	T004632	Total Highway Planning and Construction Cluster			
	T004626	Perimeter Area Survey	20.505	99,983	-
		Federal Transit Technical Studies Grants	20.505	1,489,546	186,193
				<u>1,589,529</u>	<u>186,193</u>
Total U.S. Department of Transportation				\$13,587,050	\$186,193
Total Schedule of Federal Assistance				\$ 60,875,916	\$ 3,246,505

Atlanta Regional Commission
Schedule of Agency Wide Central Support Services and Indirect Expenses
For the Year Ended December 31, 2013
(With comparative totals for the Year Ended December 31, 2012)

	<u>Administration</u>	<u>Communication Office</u>	<u>Human Resources</u>	<u>Finance and Accounting</u>
Salaries	\$ 369,145	\$ 767,483	\$ 240,806	\$ 507,629
Fringe benefits	197,432	437,686	136,261	299,501
Travel	16,036	5,604	278	5,710
Equipment	-	7,112	745	-
Supplies	377	2,436	1,002	2,317
Contracts	35,104	10,011	101,514	66,319
Depreciation & amortization	-	-	-	-
Other expenditures	94,196	204,636	86,037	191,997
	<u>\$ 712,289</u>	<u>\$ 1,434,968</u>	<u>\$ 566,643</u>	<u>\$ 1,073,473</u>

Facilities Management	Non Federal Expenses	December 31, 2013	December 31, 2012
\$ 91,038	\$ -	\$ 1,976,101	\$ 1,917,983
53,712	-	1,124,592	1,098,981
12,491	38,557	78,676	65,285
9,047	-	16,904	35,882
25,973	-	32,104	46,445
41,328	176,701	430,976	541,141
97,802	-	97,802	81,431
337,309	105,546	1,019,721	919,865
<u>\$ 668,700</u>	<u>\$ 320,804</u>	<u>\$ 4,776,876</u>	<u>\$ 4,707,014</u>

**Atlanta Regional Commission
Schedule of Agency Wide Central Support Services
Indirect Costs and Recoveries
For the Year Ended December 31, 2013**

Personnel	\$ 1,976,101	
Fringe benefits	1,124,592	
Travel	78,676	
Equipment	16,904	
Supplies	32,104	
Contractual	430,976	
Depreciation & amortization	97,802	
Other	<u>1,019,721</u>	
Total		\$ 4,776,876
Less: Cumulative prior year recoveries	-	
Less: Non federal expenses	<u>(320,804)</u>	
Total under (over) recoveries & non-federal		<u>(320,804)</u>
Net indirect costs allowable adjusted for over-recovery		<u>4,456,073</u>
Less: Indirect costs recovered from application of indirect rate		(4,421,434)
LINK Indirect Contribution		-
General Fund Contribution		<u>-</u>
Indirect costs under (over)-recovery		<u><u>\$ 34,639</u></u>

Atlanta Regional Commission
Schedule of Fringe Benefits and Recoveries
For the Year Ended December 31, 2013
(With comparative totals for the Year Ended December 31, 2012)

	<u>Expenditures</u>		<u>% of Regular Salaries</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Health Insurance	\$ 1,286,845	\$ 1,123,354	12.36%	11.32%
Life Insurance	68,294	52,353	0.66%	0.53%
Dental insurance	67,495	59,045	0.65%	0.59%
Long-term disability insurance	33,402	31,222	0.32%	0.31%
Retirement fund contribution	1,707,661	1,542,804	16.40%	15.55%
Post-employment health insurance contribution	477,684	229,644	4.59%	2.31%
Unemployment compensation	4,382	26,730	0.04%	0.27%
Medicare (Employer's share)	150,870	152,341	1.45%	1.54%
Social security (Employer's share)	44,000	30,889	0.42%	0.31%
Workers' compensation	110,467	6,591	1.06%	0.07%
Various leave compensation	1,599,778	1,528,971	15.36%	15.41%
Other fringe benefits	294,988	236,371	2.83%	2.38%
	<u>5,845,866</u>	<u>5,020,315</u>	<u>56.14%</u>	<u>50.59%</u>
Less: Fringe benefits recovered from application of fringe benefit rate	<u>(5,864,750)</u>	<u>(5,567,423)</u>	<u>(56.33%)</u>	<u>(56.10%)</u>
Fringe benefits under (over)-recovery (1)	<u>(18,884)</u>	<u>(547,108)</u>	<u>(0.19%)</u>	<u>(5.51%)</u>
Balance	<u><u>\$ (18,884)</u></u>	<u><u>\$ (547,108)</u></u>	<u><u>(0.19%)</u></u>	<u><u>(5.51%)</u></u>
Regular Salaries (2)	10,411,857	9,924,091		

(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, 2013**

<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, 2013**

<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
Schedule of Insurance in Force
December 31, 2013**

<u>Type of Coverage/ Name of Company</u>	<u>Policy Number</u>	<u>Policy From</u>	<u>Period To</u>	<u>Details of Coverage</u>	<u>Liability Limits</u>
Long Term Disability/Lincoln Financial	01-0134211	1/1/011	12/31/13	On the 91st day of being disabled, the employee is eligible to receive 66 2/3% of his monthly income up to \$7,500 per month	\$7,500 per month
Group Hospital and Medical/BCBS	1046401	1/1/13	12/31/13	Employees and families - Surgery, Major Medical, Hospitalization	Medical Expense- Unlimited In-Network; Major Medical -\$500 Deductible; 80% of all covered charges using inside the POS Network or 60% of all covered charges outside the Network (after meeting deductible)
Group Dental/Lincoln	5774839	1/1/13	12/31/13	Employees and families comprehensive dental plan for preventive, basic, major and orthodontic services	Type A - 100% Type B - 80% Type D - 50% (\$1,500 lifetime maximum) \$1,500 calendar year maximum \$50 deductible applies to all types service except preventive
Worker's Compensation/ Georgia Municipal Association	---	1/01/12	12/31/13	Employees-Medical expenses related to on the job injuries	\$100,000
Chubb Group of Insurance Companies/Federal Insurance Company	6476-38-99	2/2/11	2/2/14	Accidental Loss of Life max. up to \$250,000	All active employees who work a minimum of 30 hours per week except commissioners; \$50,000 commissioners
Basic Group Life Insurance/Lincoln Financial	01-0134210	1/1/11	12/31/13	Three times annual earnings option to purchase additional 1 to 5 x maximum of \$300,000. Effective upon completion of 6 month introductory period	\$450,000 max.

**Atlanta Regional Commission
Salaries of Principal Employees (Exempt Positions)
Pay Ranges and Classifications (Classified Service)
December 31, 2013**

<u>EMPLOYEE</u>	<u>TITLE</u>	<u>ANNUAL RATE AS OF DECEMBER 31, 2013</u>
Doug Hooker	Executive Director	\$210,843
I. Emerson Bryan	Deputy Executive Director	166,212
Julie Ralston	Director of Strategic Relations	162,346
Jane Hayse	Director of Livable Communities	154,500

<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	\$29,831	\$46,875	Executive Assistant./Sec'y to the Commission	\$69,953	\$107,198
Administrative Specialist	33,406	52,495	Principal Communications Coordinator	69,953	107,198
Talent Management Assistant	34,508	56,036	Senior Talent Management Coordinator	69,953	107,198
Planning Technician	34,508	56,036	Principal GIS Analyst	69,953	107,198
Program Technician	34,508	56,036	Principal IT Analyst	69,953	107,198
Senior Administrative Assistant	34,508	56,036	Principal Management Analyst	69,953	107,198
Accounting Technician	35,647	57,883	Senior Principal Program Specialist	69,953	107,198
Administrative Coordinator	41,902	70,236	Senior Principal Planner	69,953	107,198
Talent Management Specialist	41,902	70,236	Senior Principal Accountant	69,953	107,198
Communications Specialist	41,902	70,236	Senior Principal Communications Coordinator	65,600	109,959
GIS Specialist	41,902	70,236	Senior Principal GIS Analyst	65,600	109,959
IT Specialist	41,902	70,236	Senior Principal IT Analyst	65,600	109,959
Planner	41,902	70,236	Senior Principal Management Analyst	65,600	109,959
Program Specialist	41,902	70,236	Senior Principal Accountant II	65,600	109,959
Accountant	47,291	79,268	Senior Principal Program Specialist II	65,600	109,959
GIS Analyst	47,291	79,268	Senior Principal Planner II	65,600	109,959
Management Analyst	47,291	79,268	Senior Principal Engineer	65,600	109,959
Senior Talent Management Specialist	47,291	79,268	Principal Talent Management Coordinator	65,600	109,959
Engineer	47,291	79,268	Section Manager	67,247	116,240
Purchasing Agent	47,291	79,268	Division Manager, General Services	69,841	120,724
Registered Nurse	47,291	79,268	Division Manager, Community Engagement	72,433	125,205
Senior Communications Specialist	47,291	79,268	Division Manager, Government Affairs	72,433	125,205
Senior IT Specialist	47,291	79,268	Division Manager, Financial Services	75,680	130,816
Senior Planner	47,291	79,268	Division Manager, Research & Analytics	75,680	130,816
Senior Program Specialist	47,291	79,268	Division Manager, Technical Services	75,680	130,816
Nutritionist	52,808	89,456	Division Manager, Communications & Marketing	75,680	130,816
Senior Engineer	52,808	89,456	Division Manager, Natural Resources	79,573	137,546
Communications Coordinator	52,808	89,456	Division Manager, Strategic Initiatives	79,573	137,546
IT Analyst	52,808	89,456	Division Manager, Talent Management	79,573	137,546
Principal IT Specialist	52,808	89,456	Division Manager, Aging & Health Resources	83,442	144,423
Principal Planner	52,808	89,456	Division Manager, Community Development	83,442	144,423
Senior GIS Analyst	52,808	89,456	Division Manager, Workforce Services	83,442	144,423
Principal Program Specialist	52,808	89,456	Division Manager, Transportation Access & Mobility	83,442	144,423
Senior Administrative Coordinator	52,808	89,456	Center Director, Community Services	99,911	172,702
Senior Accountant	52,808	89,456	Center Director, Strategic Relations	99,911	172,702
Senior Management Analyst	52,808	89,456	Center Director, Livable Communities	99,911	172,702
Principal Program Coordinator	60,063	100,678	Deputy Executive Director	104,906	181,337
Principal Planning Coordinator	60,063	100,678	Executive Director	150,000	250,000
Principal Accountant	60,063	100,678			
Senior Communications Coordinator	60,063	100,678			
Nutrition Program Manager	60,063	100,678			
Principal Engineer	60,063	100,678			
Talent Management Coordinator	60,063	100,678			
Senior IT Analyst	60,063	100,678			

Atlanta Regional Commission
Schedule of Employee Salary and Travel Expenses
for the Year Ended December 31, 2013

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Alexander, Michael D	Division Manager, Research	\$107,352.00	\$1,451.00
Allen, Christopher L	Temporary	\$7,665.00	\$0.00
Allen, Nova D	Senior Program Specialist	\$25,819.00	\$773.00
Allown, Michael F	Accountant	\$69,337.00	\$0.00
Alsobrook, Cora L	Administrative Specialist	\$40,098.00	\$0.00
Amedu, Lora E	Sr. Program Specialist	\$47,340.00	\$101.00
Anderson, Jacquelyn I	Purchasing Agent	\$59,809.00	\$31.00
Anderson, Zandra A	Temporary	\$5,885.00	\$105.00
Barrett, JeanHee P	Principal Planner	\$65,447.00	\$1,062.00
Barrett, Stephen R	GIS Analyst	\$49,305.00	\$960.00
Beamer, Jennifer D	Senior Program Specialist	\$55,241.00	\$1,897.00
Bear, Karen A	Principal Program Coordinator	\$78,335.00	\$551.00
Bechtel, Eleanor G	Temporary	\$7,850.00	\$696.00
Berger, Catherine	Division Manager, Aging & Heal	\$52,342.00	\$0.00
Berlin, Marcia R		\$53,472.00	\$0.00
Beverly, Sylvia E	Senior Program Specialist	\$54,136.00	\$0.00
Blomquist , Peter J	Principal Management Analyst	\$97,098.00	\$2,267.00
Blumberg, Mary T	Senior Principal Program Spec	\$88,073.00	\$2,872.00
Booker, Alexandra C	Senior Program Specialist	\$48,303.00	\$5,078.00
Bowles, Hannah E	Temporary	\$3,519.00	\$0.00
Brachowski, Mary R		\$19,657.00	\$0.00
Bradshaw, Patrick A	Senior Planner	\$49,101.00	\$898.00
Brathwaite, Haydn	Principal Management Analyst	\$91,037.00	\$154.00
Britt, Meredith F	Temporary	\$5,040.00	\$0.00
Brotherton, Davida L	Senior Program Specialist	\$48,711.00	\$8.00
Brown, Adrian M	Senior Program Specialist	\$49,013.00	\$0.00
Brown, Danielle D	Senior Program Specialist	\$15,461.00	\$75.00
Brulet, Catherine	Temporary	\$36,167.00	\$143.00
Brunson, Gia L	Senior Program Specialist	\$48,575.00	\$100.00
Bryan III, I Emerson		\$172,894.00	\$34.00
Buchanan, Russell B	IT Specialist	\$27,079.00	\$0.00
Burbidge, Gregory J	Senior Program Specialist	\$48,685.00	\$872.00
Burgess, Suzanne H	Program Section Manager	\$104,794.00	\$75.00
Burke , Christopher J	Principal Management Analyst	\$87,722.00	\$53.00
Burke, Cynthia K	Principal Program Coordinator	\$62,845.00	\$1,909.00
Bustin, Allison R	Temporary	\$1,550.00	\$0.00
Butts, Wendy Y	Senior Program Specialist	\$43,863.00	\$0.00
Carnathan, Michael N	Senior Principal Planner	\$74,579.00	\$0.00
Carson, Sammie	Planner	\$47,980.00	\$0.00
Carssow, Sophie E	Temporary	\$10,926.00	\$0.00
Causby, Stephen W	Principal Planner	\$55,413.00	\$3,360.00
Clarke, Sheryl R	Administrative Assistant	\$43,818.00	\$0.00
Clermont, Marvin L	Temporary	\$11,053.00	\$0.00
Cooke, Mara E	Human Resources Manager	\$116,347.00	\$0.00
Cooper, Nicholas M	Temporary	\$9,674.00	\$0.00

Atlanta Regional Commission
Schedule of Employee Salary and Travel Expenses
for the Year Ended December 31, 2013

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Copeland, Charity A		\$25,392.00	\$0.00
Cornwell, Andrew A	Temporary	\$9,236.00	\$0.00
Cotton, Deborah D	Senior Program Specialist	\$65,246.00	\$354.00
Cox, Amy C	Senior IT Analyst	\$88,890.00	\$0.00
Curry, Jennifer L	Principal Program Specialist	\$54,277.00	\$507.00
Daly, Darlene F	Principal Planner	\$81,798.00	\$0.00
Davis, Allison M	Senior Program Specialist	\$48,810.00	\$3,079.00
Davis, Curt S	Principal IT Analyst	\$80,652.00	\$0.00
Davis, Wendy J	Senior Program Specialist	\$52,215.00	\$0.00
DeBerry, Katrina S	Program Specialist	\$49,125.00	\$525.00
Delince, Danielle M	Temporary	\$10,038.00	\$0.00
Devane, Darrell G		\$94,500.00	\$548.00
Dickey, Star T	Temporary	\$10,455.00	\$0.00
DiGirolamo , Paul A	Senior GIS Analyst	\$64,218.00	\$0.00
Dillard, Claudette E	Principal Planner	\$83,375.00	\$421.00
Dixon, Denise A	Program Technician	\$44,786.00	\$122.00
Dixon, Latasha	Temporary	\$26,519.00	\$1,784.00
D'Onofrio, David A	Senior Planner	\$51,649.00	\$333.00
Dovers, Judith B		\$16,055.00	\$0.00
Dudley, David M	IT Analyst	\$65,158.00	\$0.00
Duncan, Allison M	Senior Planner	\$50,066.00	\$348.00
Dunn, Betty S	Principal Management Analyst	\$101,156.00	\$1,727.00
Earnest, Patrice	Principal Program Coordinator	\$83,896.00	\$1,931.00
Edge, Adam M	Senior Program Specialist	\$34,797.00	\$103.00
Ellis, Ryan J		\$70,246.00	\$1,235.00
Faulkner, Christopher R	Senior Planner	\$26,308.00	\$0.00
Federico, Lisa	Principal Program Coordinator	\$63,822.00	\$298.00
Futrell, Janae M	Principal Program Specialist	\$56,655.00	\$1,316.00
Garrett, Mary Margaret	Division Manager, Workforce D	\$133,974.00	\$1,035.00
Gayle, Aisah		\$58,439.00	\$974.00
Ghani, Marisa L	Senior Planner	\$48,539.00	\$1,244.00
Giguere, David	Senior GIS Analyst	\$63,484.00	\$863.00
Gilbert, Monica M	Senior Program Specialist	\$30,698.00	\$0.00
Glover, Michelle M	Temporary	\$26,732.00	\$523.00
Golivesky, Barry	Sr.Communications Coordinator	\$78,110.00	\$0.00
Goodwin, Amy R	Principal Planner	\$59,370.00	\$1,296.00
Griffin, Tommy C	Division Manager, General Svcs	\$100,440.00	\$1,046.00
Grimes, Susan D		\$79,378.00	\$0.00
Gustave-Cason, Kurl D	Administrative Coordinator	\$44,897.00	\$0.00
Haggard, Scott A	Government Affairs Manager	\$30,769.00	\$1,236.00
Hagood, Chelsea E	Temporary	\$7,777.00	\$0.00
Hall, Patrick C	Senior Planner	\$51,990.00	\$1,067.00
Hammond III, John B	Strategic Initiatives Manager	\$26,442.00	\$0.00
Hammond, Regan W	Principal Planner	\$64,469.00	\$870.00
Hann, Christopher A	IT Specialist	\$46,183.00	\$0.00

**Atlanta Regional Commission
Schedule of Employee Salary and Travel Expenses
for the Year Ended December 31, 2013**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Hannon-White, Marc A	Principal Program Specialist	\$67,432.00	\$2,089.00
Harper, Robert W	Senior Principal Accountant	\$75,645.00	\$1,070.00
Harris, Regina F	Senior Program Specialist	\$49,277.00	\$0.00
Haubner, Steven	Temporary	\$103,441.00	\$2,684.00
Haynes, David W		\$100,808.00	\$789.00
Hayse, Jane Davis	Ctr. Dir. Livable Communities	\$145,057.00	\$4,090.00
Henson, Toni D	Temporary	\$5,319.00	\$0.00
Heyl, Dana L	Temporary	\$8,609.00	\$0.00
Hooker, Douglas R	Executive Director	\$232,016.00	\$267.00
Hyer, Garrett H	Temporary	\$1,008.00	\$0.00
Irons, Leonie A	Administrative Specialist	\$43,103.00	\$63.00
Jackson, Crystal L	Principal Planner	\$62,435.00	\$1,094.00
Jackson, Richard L	Temporary	\$14,875.00	\$61.00
Jackson-McLean, Gloria	Temporary	\$43,193.00	\$2,298.00
James, Robyn A	Senior Program Specialist	\$16,697.00	\$991.00
Jaquish, James L	Sr Communications Coordinator	\$76,744.00	\$133.00
Jenkins, Litisha T	Temporary	\$8,109.00	\$0.00
Johnson, Amoylyn V		\$65,895.00	\$0.00
Johnson, Daniel E	Senior Principal Planner	\$45,000.00	\$706.00
Johnson, Marika B	Senior Program Specialist	\$48,986.00	\$1,968.00
Jones, Sarah C	Senior Program Specialist	\$48,340.00	\$1,418.00
Jones, Terri Y	Senior Program Specialist	\$56,459.00	\$27.00
Kelly, Maureen A	Principal Program Specialist	\$85,922.00	\$3,029.00
Keyes, Laura M	Senior Principal Program Spec	\$36,728.00	\$1,543.00
Kim, Kyeil	Principal Planner	\$70,225.00	\$0.00
Kim, Kyung-Hwa	Senior Principal Planner	\$97,360.00	\$2,408.00
Kirton, Sandra G	Senior Program Specilist	\$49,591.00	\$569.00
Kray, Michael J	Principal Planner	\$54,879.00	\$1,475.00
Lancelin , Colby T	Principal Planner	\$60,514.00	\$660.00
Lanham, Deborah H	Sr. Adminstrative Coordinator	\$64,519.00	\$124.00
Lankford, Jacquelyn J	Temporary	\$29,715.00	\$135.00
Lawler, Kathryn M	Division Manager, Aging & Heal	\$121,242.00	\$4,787.00
LeBeau, Robert	Program Section Manager	\$101,027.00	\$5,662.00
Lee, Doris Jean	Program Technician	\$52,919.00	\$0.00
Leithead, Arthur M	Temporary	\$4,667.00	\$0.00
Lewandowski, Steven M	Senior Planner	\$55,224.00	\$627.00
Lewis, Erica M	Program Specialist	\$54,054.00	\$0.00
Lewis, Kimberly L	Senior Program Specialist	\$54,435.00	\$0.00
Little, Debra A	Administrative Coordinator	\$48,121.00	\$0.00
Lombard, Jared	Principal Planner	\$55,102.00	\$1,960.00
Lucas, Karen A	Senior Program Specialist	\$53,576.00	\$2,101.00
Maguire, Timothy J	Senior GIS Analyst	\$63,457.00	\$648.00
Marshall, Dahshi K		\$64,284.00	\$621.00
Matrille, Rossangie	Senior Program Specialist	\$49,840.00	\$0.00
Mayerik, Cheryl T	Temporary	\$18,502.00	\$0.00

**Atlanta Regional Commission
Schedule of Employee Salary and Travel Expenses
for the Year Ended December 31, 2013**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
McCord, Robert E	Principal Management Analyst	\$101,327.00	\$0.00
McGuinness Jr, Eugene S	Temporary	\$3,479.00	\$0.00
Meadows-Dillard, Amber S	Senior Program Specialist	\$48,701.00	\$2,020.00
Mills, William M	Temporary	\$576.00	\$0.00
Mingus, Charlene D	Temporary	\$8,309.00	\$0.00
Moody, Paula M	Senior Program Specialist	\$1,865.00	\$0.00
Mottley, Tanya N	Senior Accountant	\$52,975.00	\$0.00
Nessmith, Mary E	Senior Program Specialist	\$56,503.00	\$56.00
Newton, Mary S	Senior Program Specialist	\$48,010.00	\$324.00
Norman, Arnisha T		\$98,899.00	\$112.00
O'Connor, Marsharee S	Senior Program Specialist	\$50,942.00	\$427.00
Olander, Debra L	Senior Program Specialist	\$55,322.00	\$635.00
Onyeka, Chigozie C	Temporary	\$3,738.00	\$0.00
Oquendo, Brittney N	Accounting Technician	\$1,371.00	\$0.00
Orr, John M	Senior Principal Planner	\$105,520.00	\$1,199.00
Palladi, Joseph P		\$9,312.00	\$92.00
Park, Nokil	Senior Planner	\$62,389.00	\$500.00
Parker, Andrew T		\$67,546.00	\$386.00
Pavey, Amanda K	Program Specialist	\$54,988.00	\$0.00
Pelletier, Diane L	Finance Manager	\$122,954.00	\$2,734.00
Phillips, Douglas W	IT Specialist	\$32,430.00	\$0.00
Pressley, Mia D	Principal Program Specialist	\$70,395.00	\$1,268.00
Rader, Carolyn C		\$62,799.00	\$555.00
Radford, James Elliot	Senior Principal Program Spec	\$104,094.00	\$307.00
Ralston, Julie Jones	Ctr. Director, Strategic Rel	\$165,350.00	\$2,244.00
Ram, Neela S	Senior Planner	\$49,435.00	\$990.00
Randolph, Ray L	Information Technology Manager	\$111,692.00	\$0.00
Reed, Landon T	Program Specialist	\$8,923.00	\$0.00
Reuter, Dan J	Division Manager, Community De	\$124,413.00	\$5,534.00
Risher, John W	Temporary	\$5,446.00	\$0.00
Rivera, Ashley C	Senior Program Specialist	\$49,462.00	\$3,087.00
Roberts, Kathleen M		\$30,600.00	\$0.00
Roberts, Melissa C	Senior Management Analyst	\$53,352.00	\$800.00
Roberts, Robin B		\$12,615.00	\$450.00
Robertson, Tara E	IT Ana;yst	\$66,874.00	\$0.00
Roell, Maria N	Temporary	\$11,151.00	\$0.00
Rose, Charlie W		\$34,609.00	\$0.00
Rounds II, George S	Temporary	\$9,002.00	\$60.00
Rousseau, Guy	Senior Principal Planner	\$98,869.00	\$996.00
Rushing, James B	Senior Planner	\$49,137.00	\$522.00
Rutherford, Robin L	Sr Administrative Coordinator	\$72,601.00	\$157.00
Sanford, Elizabeth L	Community Engagement Manager	\$16,500.00	\$0.00
Sansom, Ian P	Temporary	\$44,601.00	\$0.00
Santo, James M		\$82,330.00	\$13.00
Saylor, Dennis G	Accountant	\$64,796.00	\$0.00

Atlanta Regional Commission
Schedule of Employee Salary and Travel Expenses
for the Year Ended December 31, 2013

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
Schramm, Cheryl L		\$4,342.00	\$0.00
Schrapfer, Tyler J	Temporary	\$16,310.00	\$0.00
Sessoms, Deryl L	Senior Program Specialist	\$63,544.00	\$729.00
Shanahan, Victoria A	Senior Program Specialist	\$42,850.00	\$0.00
Shands, Gwendolyn	Temporary	\$6,040.00	\$0.00
Sharp, Kristie L	Principal Program Coordinator	\$64,413.00	\$453.00
Shellenberger, Marnie L	Senior Program Specialist	\$31,253.00	\$0.00
Simmons, Sarah A	Senior Program Specialist	\$50,533.00	\$157.00
Simon, Mary Jo	Senior Principal Program Spec	\$98,743.00	\$1,376.00
Skeen-Grant, Deborah	Senior Program Specialist	\$68,094.00	\$0.00
Skinner, James L		\$80,006.00	\$360.00
Sloan, Casey A	Temporary	\$10,290.00	\$0.00
Smiley, Kenyata D	Senior Planner	\$53,299.00	\$307.00
Smith, Andrew N	Planner	\$43,540.00	\$620.00
Smith, Kelly M	Sr. Principal Management Analy	\$87,808.00	\$1,728.00
Smith, Michael L	Temporary	\$6,862.00	\$368.00
Smith, Molly L	Sr. Communications Coordinator	\$74,629.00	\$0.00
Soldat, Nathan	Senior Planner	\$48,494.00	\$1,302.00
Sotnikova, Maria	Temporary	\$2,919.00	\$0.00
Steele, Monique A	Administrative Specialist	\$46,436.00	\$0.00
Stender, Patricia L	Temporary	\$44,139.00	\$697.00
Stevens, Patricia Agnes	Temporary	\$3,185.00	\$0.00
Swain, Hollie A	Temporary	\$7,354.00	\$294.00
Szarowicz, Patricia C	Senior Program Specialist	\$51,896.00	\$56.00
Tate, Tiffany A	Temporary	\$1,684.00	\$0.00
Taylor, DeLast T	Program Specialist	\$44,560.00	\$964.00
Taylor-Harris, DaVette A	Senior Program Specialist	\$49,055.00	\$376.00
Thompson, Anna B	Principal Program Specialist	\$85,329.00	\$198.00
Toles, Laurette L	Sr. Talent Management Coord.	\$89,467.00	\$140.00
Trimble, Grace M	Sr. Communications Coordinator	\$87,150.00	\$32.00
Tucker, Rosalind G	Temporary	\$44,757.00	\$344.00
Tuley, Jonathan E	Principal Planner	\$53,983.00	\$3,035.00
Tuura, Logan F	Temporary	\$3,712.00	\$0.00
Vallianos, Kostoula	Senior Program Specialist	\$57,331.00	\$1,253.00
Vergara, Mary Lou B	Principal Program Specialist	\$67,651.00	\$885.00
Vine, Holly A	Administrative Specialist	\$36,650.00	\$0.00
Vito, Nancie A		\$32,542.00	\$654.00
Voyles, Travis A		\$154.00	\$0.00
Wadelton, Kimberly P	Temporary	\$532.00	\$0.00
Wakhisi, Kofi O	Senior Principal Planner	\$79,787.00	\$1,113.00
Walker, Geoff C	IT Analyst	\$47,314.00	\$0.00
Wang, Wei	Senior Principal Planner	\$91,054.00	\$2,246.00
Washington, Stephanie P	Program Specialist	\$54,614.00	\$900.00
Weis, Craig D	Senior Program Specialist	\$53,959.00	\$0.00
Wender, Rochelle T	Senior Program Specialist	\$59,549.00	\$92.00

**Atlanta Regional Commission
Schedule of Employee Salary and Travel Expenses
for the Year Ended December 31, 2013**

<u>Employee</u>	<u>Title</u>	<u>Wages</u>	<u>Travel</u>
White, Angela M	Senior Program Specialist	\$8,308.00	\$1,076.00
White, Carolyn A		\$19,320.00	\$0.00
White, Charissa M	Sr. Administrative Coordinator	\$47,329.00	\$121.00
Williamson, Warren H	Planning Section Manager	\$93,490.00	\$1,997.00
Willis, Marshall S	Planner	\$43,741.00	\$158.00
Xie, LiWei	Temporary	\$14,507.00	\$0.00
Zhu, Honghong	Senior IT Analyst	\$88,663.00	\$0.00
Zitsch, Katherine	Division Manager - EPD	\$117,969.00	\$6,864.00
		\$12,291,134	\$152,770
 (a)			
2013 Salaries (cash basis)			\$12,291,134
Non cash compensation			(105,526)
2012 Accrued salaries for the pay periods ended 12/31/2012 paid in 2013 (excluding fringe withholdings)			(477,831)
2013 Accrued salaries for the pay periods ended 12/29/2013 and 12/30/2013 paid in 2014 (excluding fringe withholdings)			581,082
	Total Salaries 2013		\$12,288,859
 (b)			
Travel paid to employees			\$152,770
Other charges to travel (parking, airline tickets) (itemized records on file in ARC offices)			161,067
	Total Travel 2013		\$313,837