



GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS
REPORT OF LOCAL GOVERNMENT FINANCES
INSTRUCTIONS (UPDATED April 30, 2014)

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SECTION 1:
General
Information

The *Report of Local Government Finances* requests information on local government revenues, expenditures, and indebtedness in Georgia. O.C.G.A. 36-81-8 requires each local government to provide a timely response to this survey. State funds made available through the Department of Community Affairs are withheld from those governments failing to submit the report by the due date.

The information gathered through the finance survey is used to fulfill reporting requirements of the Bureau of the Census, as well as to provide important decision making support to state and local officials. In addition, the Georgia Department of Community Affairs publishes the Fiscal Planning Guide and Local Government Finance Highlights each year to make local government financial data available in summary form to government officials and other interested parties. Free copies of these publications are available by phoning Jonathan Sharpe at (404) 679-4996.

These instructions have been provided to assist you in the preparation of your annual *Report of Local Government Finances*. Definitions and explanations of items are provided for each part of the survey. In addition, an Index is provided to help you identify terms and place responses in the proper blocks. Please take a few moments to look over the instructions to ensure accurate completion of your government's report. You may find it helpful to use a copy of your government's report for the previous fiscal year as a guide.

Step 1	Read over the instructions and survey form.
Step 2	Determine what dependent agencies should be reported in addition to your local government. The finances of dependent agencies should be reported as if the agencies were part of your government. See Section 2: Dependent Agencies for further information.
Step 3	Complete the entire survey form, although many governments will not have a response for every block.

Keep these points in mind when completing your survey:

1. Report in **whole dollars only**.
2. Do not use dollar signs (\$).
3. Do not use negative numbers.
4. If an item does not apply, leave it blank.
5. Do not write in shaded blocks.
6. Do not change the titles of items. If an item does not fit, list it in the “other” category and attach a schedule.
7. Report on a basis consistent with your audited financial statements; if your audit has not been completed by the survey’s due date, use your government’s year-end financial statement or trial balance and submit an amended report later if there are significant differences between reported and final results.
8. Avoid combining information requested for two or more line items into one item. For example, many jurisdictions combine “Real and Personal Property Taxes” (block 101) and “Mobile Home Taxes” (block 105). Avoiding combinations of this type provides more precise reporting.
9. Local governments sharing services or employees must list the identification number of all governments participating in the sharing arrangement.
10. Report only those funds that flow through your government’s treasury.
11. **Do not include transfers between funds or agencies within your local government.**
12. Consider dependent agencies internal to your local government; include their annual results as part of this report.
13. Do **not** include school boards as dependent agencies. Include any financial transactions your government may have had with a school board as if it were a transaction with a separate governmental unit.
14. Pension fund reporting is a special case within the *Report of Local Government Finances*. Do **not** report expenditures made from the pension fund (i.e., payments to retirees or other expenses). Contributions to pension funds are *indirectly* reported in personnel expenditures, since the cost of providing employee benefits is to be included in your calculations. Interest earnings on pension fund investments should be reported in Part III, block 311. Cash and investment assets of pension funds are **not** to be included in your calculations for Part XI, but please attach a schedule showing the amounts held in the pension fund.
15. Consult the Index if you have a question about where to report a particular item; response items and their location in the survey form (part and block numbers) have been provided.
16. To facilitate the completion of your government’s Report of Local Government Finances, please refer to the enclosed addendum to these instructions. The addendum provides guidelines for converting data from your Uniform Chart of Account records to the finance survey.

**SECTION 2:
Dependent Agencies**

The *Report of Local Government Finances* requests fiscal data for your city or county, all departments and agencies, all funds and accounts, and for the finances of **dependent agencies**.

Dependent agencies are usually authorities or special districts and are defined as agencies lacking substantial administrative and fiscal independence from general purpose local government and subject to budgetary and fiscal controls established by that government. Hence, dependent agencies are “attached” to the local government.

Independent agencies are not part of or attached to the local government. These agencies usually operate with boards of directors able to make independent policy and financial decisions. Boards of directors of independent agencies may include local government officials and still be considered independent.

Please report the finances of all authorities and agencies you consider to be dependent agencies throughout the *Report of Local Government Finances*. Do **not** report the finances of independent agencies.

**SECTION 3:
Explanation of
Requested
Information**

This section is arranged by survey part numbers. Each part of the survey requests information on related items; in some cases, survey parts are broken down into sections. Titles and block numbers are presented for each requested item of information, along with explanations designed to assist you in making your response.

**Part I.
Tax Revenues --
All Funds**

Response Item	Block	Explanation
Section A: Property taxes	101-109	These blocks request information on ad valorem taxes collected by cities and counties. Include all revenues, net of exemptions, collected during the fiscal year and payments on ad valorem taxes unpaid in previous years. Do not report taxes levied by or for school boards. Tax penalties for all ad valorem taxes are to be reported in block 102; do not report these penalties in any other block. See explanation of block 108 for treatment of tax collection fees retained.
Real and personal property taxes	101	Report revenues received from real and personal property taxes, net of exemptions. Do not report mobile home taxes in this block; mobile home taxes are to be reported in block 105.
FIFA, penalties, interest, cost	102	Report amounts received as tax penalties or interest in this block.
Public utility taxes	103	Report public utility taxes assessed to property owners, if any, and uniform assessments such as water and sewer. Income from electrical power and gas distribution companies should also be included in this block.
Motor vehicle taxes	104	Report the ad valorem tax on motor vehicles, along with the amount your government <i>retained</i> for automobile tag fees. Report the 31.1315 Motor Vehicle Title Ad Valorem Tax Fee (H.B.386, 2012)
Mobile home taxes	105	Report mobile home decal fees here; do not report this amount under real and personal property taxes.
Intangible taxes (regular and recording)	106	Report only actual taxes received, including amounts received for taxes on stock transactions. Do not include taxes on manufacturer’s inventories.
Railroad equipment tax	107	This amount may include taxes on rolling stock and miles of rails.

Part I: cont'd		
Response Item	Block	Explanation
Tax collection fees retained by tax collector for your government	108	Include the part of the tax commissioner's salary he generates (the dollar amount of his percentage if he charges a fee) and the amount retained from his collections for other cities or the county, if any. Include the amount retained to pay the tax commissioner's office staff.
Section B: Sales Taxes	110-113	These blocks request information on revenues collected through the Local Option Sales Tax and the Special Purpose Sales Tax.
Local option sales tax	110	Report only your government's share of this tax if it is shared with other governments. If the tax is collected by another government that allocates a portion to your government, report that amount <i>only</i> in block 251.
Special purpose sales tax	112	Report only your government's share of this tax if it is shared with other governments. Report any local sales tax with proceeds that are legally obligated to specified local purposes <i>except</i> the MARTA tax or local option sales tax. Please indicate the purpose of the tax. If the tax is to be used for a public utility, such as sewer system construction or expansion, enter a statement on the line beside block 112 stating "See Part IV(a), block 351." Report only those sales tax revenues actually collected during the fiscal year. Expenditures of these revenues should be reported in Parts V and VI.
Section C: Excise and Special Use Taxes	114-119	These blocks request information on revenue collected for special uses such as alcohol beverage taxes, hotel/motel tax, and others.
Alcoholic beverage taxes	114	Enter the total amount of alcoholic beverage taxes collected by your government. Attach a schedule listing the amount of revenue collected by each source making up the total revenue: beer and wine, liquor, etc., if possible.
Hotel/motel tax	116	Report the actual amount of hotel/motel tax collected, not the amount retained. Note the purpose for which the funds were expended on the line next to block 116.
Franchise payments taxes	117	Report taxes collected on operations franchised by the local government. Examples of franchise operations paying the tax may include cable TV, electrical power companies, gas distribution companies, and private garbage collectors.
Other excise and special use taxes	118	Report 31.4500 Excise Tax on Energy (H.B. 386, 2012) plus any type of local taxes established by local ordinance such as tobacco, jewelry, distilled spirits, etc.
Section D: Licenses, Permits, and Fees	120-124	These blocks ask for amounts of revenue collected for the issuance of permits and licenses or from other type fees.
Business licenses and occupational taxes	120	Report tax revenues collected for business licenses, including the amount collected from banks to meet the requirements of the financial institutions' tax (banks' net worth tax). Also report occupational taxes levied by local ordinance, such as those for beauticians and barbers.
Alcoholic beverage licenses	121	Report revenues from pouring licenses.
Building permits	122	Include revenues from all construction permits: building, heating and air conditioning, plumbing, electrical, elevator, and permits associated with land development and subdivisions.
Other licenses, permits, and fees	123	Include revenues from hunting, fishing, handgun, dog, and marriage licenses and candidate qualifying fees.

Part II.
Intergovernmental
Revenue --
All Funds

Please note the following before completing Part II of the *Report of Local Government Finances*:

- Local governments that receive funds from other local governments must report the source government. Please insert the source government’s identification number in the appropriate block. If funds were received from more than one local government, attach a list of amounts and identification numbers. If revenue was received from a government-authorized entity other than a local government, attach a list or footnote this entry. A list of city/county identification numbers for Georgia jurisdictions is included as Section 5 of these instructions.
- Always report funds received from the source that disbursed the funds directly to your government. (Use column a, b, or c, depending upon the level of government from which the grant funds were received.) “**Pass through**” grants originating with the federal government and passing through the state government to your local government are considered state grants, such as Community Development Block Grants.

Response Item	Block	Explanation
Intergovernmental Revenue	201-264	This part of the survey covers all grants, financial aid, and transfers of funds to your government and its dependent agencies.
Payment in lieu of taxes	201-204	These are payments made to eligible units of local government by the Secretary of the Interior for the federal government. These payments, authorized by the Payments in Lieu of Taxes (PILT) Act, 31 U.S.C. 6901-6907, as amended, are intended to alleviate some of the financial burdens borne by local governments as a result of having certain tax-exempt federal lands or facilities located within their jurisdictions. If your government has received these funds, enter “ <u>Interior</u> ” in the government ID number block. Sometimes local governments receive payments in lieu of taxes from other local governments. In other cases, local governments receive these funds from local housing authorities; if this is true for your government, enter “ <u>LHA</u> ” in the block for the government ID number.
General public purpose grants	205-208	<i>Not currently funded</i> ; do not make an entry
Capital outlay grants	209-212	<i>Not currently funded</i> ; do not make an entry
Fuel, oil, and road mileage	213-216	<i>Not currently funded</i> ; do not make an entry
Road, street, and bridge funds	217-219	Enter amount received from Department of Transportation road contracts (LARP), including amounts received for drainage. These contracts are normally between DOT and counties on a cost-sharing basis.
Water/wastewater grants	221-224	Report grants from EPA, EPD, FmHA, or any other source for water treatment and wastewater treatment programs.
Solid waste grants	225-228	Report receipt of special funds from EPA, GEFA, or other state, federal, or local governments designed to assist with the implementation of solid waste management services, including landfills.
Revenues of county boards of health	229-232	Report all funds received by the county board of health from <i>outside governments</i> . Exception: Do not report a Physical and Mental Health Grant received from the Georgia Department of Human Resources. (See Physical and Mental Health Grants, block 261). If payments for ambulance services were made in a lump sum, report them here. Report only funds that flow through the county treasury.

LOCAL GOVERNMENT FINANCES SURVEY INSTRUCTIONS

Part II: cont'd		
Response Item	Block	Explanation
Crime and corrections grants	233-236	Include grants for jail improvements, the McGruff "Take a Bite Out of Crime" program, high-risk youth grants, etc.
Community Development Block Grants	237-240	Report actual funds received under either the Small Cities Program or the Entitlement Program. Small Cities Program funds will be received from the Georgia Department of Community Affairs, except for small amounts of money that may have been disbursed directly to you from the federal government. If the money is received as a state grant, report the amount drawn during your government's fiscal year. All Entitlement Program funds should be attributed to the federal government (block 240).
Public welfare grants	241-244	Report only those funds received into the county or municipal treasury prior to final distribution in these blocks. Include grants for welfare purposes such as reimbursements for food stamp distributions, U.R.E.S.A., indigent care, and indigent defense payments. Use block 243 to report Title III grants received through your Area Agency on Aging. (These funds are generally received from Regional Commissions.)
Real estate transfer tax	245	Report the amount received from the State of Georgia during the fiscal year. The real estate transfer tax is imposed on all real estate sales based upon the value of the transferred property. The tax is paid to the superior court clerk, who remits the amounts collected to the State of Georgia. The State then redistributes all proceeds back to local governments according to a formula.
Other	249-252	Include all other intergovernmental revenues such as GEMA, FEMA, Governor's Emergency Fund, Local Development Fund, overweight assessments, and prisoner reimbursement from other local governments or the Georgia Department of Corrections. Attach a list or footnote for this entry identifying sources and amounts.
General Revenue Sharing	257	Enter interest earned on unexpended GRS funds only.
Physical and Mental Health Grants	261	This space is used for reporting grants to county health departments from the Georgia Department of Human Resources (DHR) for basic health programs. Do not make an entry in this block. This information will be reported to us directly from DHR.

**PART III.
Service Charges &
Other Revenues --
All Funds**

Response Item	Block	Explanation
Section A: Service Charges	301-310	These blocks request information on revenue received as a charge for services provided by the government, whether directly or through contract.
Parking facilities and meters	301	Report revenue received from parking meters and parking facilities, if these facilities are not operated as an enterprise fund. Revenue from parking facilities operated as an enterprise fund should be reported in Part IV, column (f).
Parks and recreation charges	302	Report the gross revenues from public recreation areas and facilities. Include both the primary facility and any auxiliary facilities, such as concession stands. Examples of items to report here include: concession stand proceeds and rentals, parks, stadiums, swimming pools, auditoriums, boat launching ramps, beaches, piers, Little League clean-up and mowing fees.
Ambulance charges	303	Report revenue received from ambulance service and other emergency medical services charges.
Hospital charges	304	If your government operates the hospital, report the revenue generated from its operation. Also report revenues from health clinic charges and fees. If the hospital is operated as an enterprise fund, report it in Part IV, Column f.
Garbage and trash collection charges	305	Include revenue received by your government for garbage collection. If you contract for collection services with another provider and collect fees for the service, these should be included. If you operate a solid waste enterprise fund, do not report collection fees here; report them in Part IV, Column e.
Landfill fees	306	Report tipping, host fee or other fees your government charges anyone who uses it, whether public or private sector. Do not report Superfund fees.
Special assessments	307	Report compulsory contributions collected from owners of property benefited by special public improvements. Typical special assessments are for street paving, curbs and gutters, other drainage improvements, sewer lines, water lines, and street lighting. Do not include proceeds from sale of property saddled with liens from failure to pay special assessments. Such proceeds should appear as FIFA, Part I, Block 102.
Section B: Other Revenues	311-319	These blocks ask for revenue received that did not come from taxes, other governments, or service charges.
Interest earnings on investments	311	Include interest earned on pension fund, bank notes, and on any other cash and investment assets.
Fines, forfeitures and fees	312	Include all funds from drug confiscations that go to the government's account, including funds received from other governments that go to the sheriff for law enforcement, jail expenses, etc.
Fee collections of county officers	313	Includes fees collected by the sheriff, surveyors, the county marshal, etc.
Receipts from the sale of real property	315	As defined in the Uniform Chart of Accounts.
Cemetery fees	317	Include fees for lots sold as well as continuing assessments.
All additional revenues	318	As part of this block, report revenues from local government-owned cable television operations; franchises; impact fees; gravel from a rock quarry, or other revenue sources that do not fit in blocks 301-317. Please attach an itemized list of the revenues included in this block.

LOCAL GOVERNMENT FINANCES SURVEY INSTRUCTIONS

**PART IV.
Revenues from
Public Utility
Systems and
Other
Enterprise
Funds**

Please note the following before completing Part IV of the *Report of Local Government Finances*:

- Enterprise funds are self-supporting activities operated by a city or county. Although these funds are separate from the general fund, the funding of the operations activities may be supplemented by the general fund.
- You should report revenues of public utility systems or enterprises which are derived from either (1) departments of your local government; or (2) dependent agencies of your local government.
- You should not report (1) receipts from sale of securities; (2) transfers between funds or agencies of your government (including dependent agencies); or (3) employee contributions to and interest earnings of any employee pension fund.

Response Item	Block	Explanation
Operating revenue	350-365	Proceeds from the sale of utility services or commodities should be reported here. Revenues from electricity sales, landing fees at airports, and "fare box" revenues for transit systems are examples of public utility system operating revenues.
Other revenue	351-366	Report interest from utility fund investment, revenue from the sale of public utility system property, payments from other local governments, interest earnings, etc. Do not report any revenue from taxes, special assessments, intergovernmental transfers or service charges, all of which should be reported in Parts I, II, and III.
Water and sewer system	Column a 350-352	Report combined data for all dependent water and sewer utilities, even if provided by separate agencies.
Electric supply system	Column b 353-355	Report revenue only if it is a local government-owned system. Do not report money you collected to pay public utility companies such as Georgia Power.
Gas supply system	Column c 356-358	Report this revenue only if it is a system owned by your government.
Airport	Column d 359-361	Report revenues derived from hangar rentals, landing charges, concession revenues, and sale of aircraft fuels.
Solid waste system	Column e 362-364	Report revenue received from garbage and trash collection and disposal, landfilling, and recycling proceeds.
Other enterprise funds	Column f 365-367	Report revenues for all other fund activities that are self-supporting. Please enter information on public transit systems here. Examples of such funds are parks and recreation funds, parking facilities, hospitals, golf course fees, housing rentals by your government, etc. Please note: If the government has more than one "other" enterprise fund (Column f), a list should be attached to designate the types and amounts received.

**PART V.
Expenditures
from
Governmental
Funds
(Do Not Include
Enterprise Funds)**

Please note the following before completing Part V of the *Report of Local Government Finances*:

- Report expenditures from all accounts of your government and its dependent agencies, except public utility systems (to be reported in Part VI).
- Report all personnel costs by line item. Salaries and benefits should include the government’s contribution to pension fund, FICA, health insurance contributions and any other benefits provided to its employees.
- You should include (1) expenditures for work both performed by your government and contracted out; and (2) expenditures made to other governments (also reported in Part IX).
- Do not report (1) interest paid on either general or public utility system debt (report in Part X); (2) transfers between funds or agencies of your government (including dependent agencies); (3) utility system expenditures (report in Part VI); or (4) benefits and payments from employee pension funds.

Response Item	Block	Explanation
Current operations expenditures	Column a	Report expenditures for wages and salaries and employee benefits, materials, supplies, services purchased, minor parts, and maintenance.
Purchase of equipment, land, and structures	Column b	Report purchases of <u>capital equipment</u> (such as vehicles, construction equipment, and computers), land, and existing structures.
Construction	Column c	Report expenditures for production of, additions to, replacement of, and major alterations to fixed works. Be sure to include both contract work and local government-performed construction.
Actual Revenue Sharing	Columns d and e	Although the federal general revenue sharing program has ended, some local governments are still spending funds from this program.
General administration	401-403	Report expenditures for: 1) elected officials and staff; 2) manager or chief appointed official; 3) clerk; 4) planning and zoning administration; 5) personnel administration; 6) elections supervision; 7) in-house attorney; and 8) central support services (such as central motor pool and centralized data processing), including employee benefits. Do not include items better assigned to Financial Administration (Blocks 404-406) or to General Government Buildings (Blocks 413-415).
Financial administration	404-406	Report expenditures for offices of 1) finance director; 2) auditor (including contracted audits); 3) comptroller; 4) treasurer; 5) central accounting; 6) purchasing; 7) budgeting; and 8) data processing related to financial administration. Employee benefits should be included.
Tax commissioner	407-409	Include salary, office costs and the cost of contracting out.
General government buildings	413-415	Include maintenance, utilities, cleaning/janitorial services, and inspection costs.
Building inspection and regulation	416-418	Report planning and zoning items, purchase of codes, paving inspection, GAZA dues, office costs.
Superior court	419-421	Include the judge's expenses and the supplement to the district attorney's salary.
State court	422-424	Report the county's cost for state court, judge, clerk's salary and expenses.
Clerk of Superior Court	431-433	Include salaries and all expenses incurred in administering the fiscal affairs of the court and clerk’s office.

LOCAL GOVERNMENT FINANCES SURVEY INSTRUCTIONS

Part V: Cont'd		
Response Item	Block	Explanation
Sheriff's department	437-439	Report only expenditures directly attributable to the Sheriff's department, including salaries and employee benefits, POST fees training, equipment purchases, automobile expenses and medical examiner. Expenditures for jails, however, should be included in Blocks 446-448. Also include any expenditures for the office of coroner. Do not report expenditures made from confiscated drug money unless your government appropriates this money back to the sheriff.
Police department	440-442	Report all police agencies and functions including coroner, medical examiner, vehicular inspection, and expenditures for buildings related to the police department or its functions. Employee benefits should be included.
Correctional institute	443-445	Include expenditures for the operation of a county farm or county work camp.
Jail	446-448	Include expenditures related to facilities used for the detention of inmates awaiting trial, inmates serving time for the conviction of misdemeanors, or state inmates awaiting pick-up by the Georgia Department of Corrections, food, clothing, medical expenses, and transportation. Also include expenditures for those prisoners in these categories who are being boarded-out to other jails or detention facilities. Do not include jailers who are police department officers or sheriff's deputies.
Fire department	449-451	Report operating costs, equipment or amounts paid to other governments. <i>If citizens pay a private provider for fire service, it is not a government expenditure and should not be reported.</i>
Ambulance service	452-454	Report expenditures for ambulance service operated separately from fire services. If fire and ambulance services are combined, make entries in Blocks 449-451 only. If city and county fire departments are merged, make entries in Blocks 449-451 and Part IX, Blocks 709-710. If ambulances are owned and operated by the hospital, make entries in Blocks 461-463.
Highways and streets	455-457	Include expenditures for the construction and maintenance of highways and street systems, paving, signs, grass cutting, etc. However, do not include expenditures for the construction and maintenance of drainage systems, which should be included in Blocks 497-499.
Parking facilities and meters	458-460	Report expenditures for meters, meter readers, gravel, paving, etc., if not an enterprise fund.
County or municipal hospital	461-463	Include ambulance expenses if operated by the hospital.
Payments to other hospitals	464-466	Include expenditures for indigent care, special testing or services for the government's employees.
Public health	467-469	Include expenditures for health center, animal control, immunizations, classes for unwed mothers, mosquito abatement.
Public welfare and social services	470-472	Report DFACS payments, senior citizen programs, food stamps, WIC, Head Start, etc.
Parks and Recreation	473-475	Report expenditures for recreation staff, organized recreation programs, park maintenance, etc.
Education	476-478	Report expenditures made from the County or municipal treasury for education-related activities, such as trips for students, maintenance of a football stadium if on city or county property, administration of school board elections, etc.

LOCAL GOVERNMENT FINANCES SURVEY INSTRUCTIONS

Part V: Cont'd		
Response Item	Block	Explanation
Community development	479-481	Include expenditure for urban renewal, slum clearance, housing rehabilitation projects (other than housing authority projects), trees for a mall, contributions to the Chamber of Commerce, Community Development Block Grant activities unless for a utility system or other enterprise fund being reported in Part VI, hotel/motel tax expenditures for such items as tourism, and conventions and trade shows.
Natural resources	482-484	Report expenses for soil and water conservation, irrigation, forestry and forest fire protection, county agent, and EPD fines.
Garbage and trash collection	485-487	Collection of all solid wastes, receptacles, trucks, including street cleaning and sweeping, recycling costs. If a private vendor is performing this service as a negotiated local government service, report the cost of the service in these blocks. If it is operated as an enterprise fund, report it in Part VI, Column e.
Garbage and trash disposal	488-490	All solid waste disposal activities including landfills, scales, permits, tipping fees, processing of wastes prior to disposal through shredding, compacting, composting, or other weight and volume reduction techniques. If an enterprise fund, report in Part VI, Column e.
General insurance	494-496	Expenditures for 1) general and automobile liability; 2) Workers' Compensation; and 3) other general insurance, such as Social Security, unemployment insurance, bonds for the Sheriff, water and sewer clerks, etc. Report here only those insurance expenditures not allocated to departments or functions elsewhere in Part V.
Drainage	497-499	Report expenditures for the construction and maintenance of drainage systems.
Legal Fees	503-505	Report contracts for outside attorneys, indigent defense, and judgments against the government.
Other expenditures	506-508	This category includes expenditures for such activities as E-911, emergency management, RDC dues, and airports (non-enterprise fund). A list should be attached detailing these expenditures.
Physical and Mental Health Grants	512-514	This data will be provided by the Department of Human Resources. No entry is required.

**PART VI.
Expenditures for
Public Utility
Systems and
Other Enterprise
Funds**

Please note the following before completing Part VI of the *Report of Local Government Finances*:

- Report public utility system expenditures or enterprise funds disbursements. Do **not** report expenditures for your government’s electric or natural gas bill, or other utility expenses of your government.
- Report expenditures for Public Transit Systems in Column f and attach a schedule.

Response Item	Block	Explanation
Current operations expenditures	550-575	Report expenditures for wages and salaries and employee benefits, materials, supplies, services purchased, minor parts, and maintenance.
Purchase of equipment, land, and structures	551-576	Report purchases of <u>capital equipment</u> (such as vehicles, construction equipment, and computers), land, and existing structures.
Construction	552-577	Report expenditures for production of, additions to, replacement of, and major alterations to fixed works. Be sure to include both contract work and local government-performed construction.
Interest expenditures	553-578	Report interest actually paid on debt. Do not report fees and other non-interest expenses associated with debt retirement.
Other Enterprise Funds	Column f	Report expenditures for all other fund activities that are self-supporting. Examples of such funds are listed in Part IV "Other revenues and other enterprise funds." Please note: 1) If the government has more than one "other" enterprise fund (Column f), a schedule should be attached to designate the types and amounts spent; 2) include public transit in this column and attach a schedule.

**PART VII.
Personnel
Expenditures**

Please note the following before completing Part VII of the *Report of Local Government Finances*:

- Report both salaries and wages and benefits of employees of your government, including employees of dependent utility systems, and salaries and wages paid out under contracts. Use W-2 totals if your government is on a calendar year fiscal period. Include health and life insurance, FICA, Worker’s Compensation payments and retirement (pension) contributions, etc. that you pay for employees of your government.

**PART VIII.
Intergovernmental
Personnel
Expenditures**

Please note the following before completing Part VIII of the *Report of Local Government Finances*:

- Report all salaries and benefits that are paid for employees shared with other jurisdictions. These figures should also be reported in Part VII and Part V.
- City/county identification numbers are found at the end of this instruction packet. If these expenditures were to a government-authorized entity, other than a city or county, attach a list or indicate the name of the authority in the space allocated for the ID number.

**PART IX.
Intergovernmental
Expenditures**

Please note the following before completing Part IX of the *Report of Local Government Finances*:

- Expenditures reported in this section should also be included in Part V, and may also be included in Part VII and VIII, if applicable. Include all intergovernmental salary expenditures, even if they are made as part of an enterprise fund expenditure.
- Please indicate (in column b) the appropriate city or county identification number if your government pays another local government for services by using the city/county identification numbers listed at the back of these instructions. If you shared expenses with more than one other government, attach a schedule.
- Authorities or special districts in Column c include parks and recreation commissions, local government authorities, etc.
- Do not report education expenditures unless it was for non-school board expenditures, such as real estate for which your government holds title, trips for graduates, scholarships or vocational education.
- Unless otherwise stated, use the definitions and explanations found in Part V for Part IX.

Response Item	Block	Explanation
Jails	704-706	Report expenditures here if your government's prisoners are boarded out.
Fire protection	708-711	Include amounts paid to State Forestry Commission, other governments, and volunteer fire departments.
Police protection	712-715	Include the amounts paid for GBI training.
Hospitals	720-723	Include payments to other hospitals for indigent care.
Public Welfare	728-731	Report expenditures for Head Start, senior citizens services, payments to state hospitals, U.R.E.S.A., etc.
Garbage and trash collection	732-735	Include payments made to other cities, counties, or authorities for collection of solid waste.
Garbage and trash disposal	736-739	Include payments made to other governments for waste disposal. Also include EPD fines.
Water/sewer system	744-747	Include payments for back up water supply, GEFA payments, and state fines.
Other purposes	764-767	Include RDC dues and enter RDC on ID number line.

**PART X.
Debt
Outstanding,
Issued, Retired
During Fiscal
Year**

Please note the following before completing Part X of the *Report of Local Government Finances*:

- Include data for all agencies, accounts and departments of your government, all dependent agencies, and all reported public utility systems.
- Bond debt consists of long-term debt with an original term of more than one year. Include revenue bonds, special assessment obligations, and general obligation debt issued in the name of particular agencies as well as general obligations of the local government.
- Beginning balances should be entered for the beginning of the fiscal year you are reporting. **Beginning balances should equal the ending balances from the prior *Report of Local Government Finances*.**
- Enter amounts outstanding at the beginning of the fiscal year, amounts issued, amounts retired, amount outstanding at the end of the fiscal year, and amounts of interest paid during the fiscal year. These amounts should be reported in the appropriate blocks for each type of bonded debt. **The amount of debt outstanding at the beginning of the fiscal year, plus the amount issued, minus the amount retired, should equal the amount outstanding at the end of the fiscal year.**
- **Please Note:** If your government incurred any debt during the fiscal year for which it pledged its own full faith and credit, please attach a schedule which refers to the specific sections and gives original debt obligation and date incurred.

Response Item	Block	Explanation
Section A: Revenue Bonds	801-850	Report debt payable solely from the earnings of the enterprise financed by the revenue bonds.
Section B: General Obligation Bonds	900-959	Report debt backed by full faith and credit of the local government which is pledged to guarantee the repayment of principal and interest. The specific amount(s) and use(s) of this debt should be noted on the form or on an attached schedule. If Community Development Block Grant funds were used to retire debt, please make a note on this schedule.
Section C: Other Long-Term Debt	1000-1059	Report other forms of long-term obligations which cannot be assigned to either revenue bond or general obligation bond debt categories. For example, Georgia Environmental Facilities Authority (GEFA) debt retirement should be reported in this section.
Section D: Lease Purchases (including ACCG and GMA)	1100-1159	This category includes all long-term capital lease obligations including Certificates of Participation. It also includes funds available from the ACCG and the GMA Leasing Programs. Report annual payments required to meet the obligations arising from lease purchase transactions.
Section E: Short-term Debt	1200-1204	Report tax anticipation notes, bond anticipation notes, interest-bearing warrants, bank loans and other obligations with a term of one year or less. Report interest paid on short-term debt in Block 1204. This block is a separate total and is not added with other blocks.

**PART XI.
Cash and
Investment Assets
at End of Fiscal
Year**

Please note the following before completing Part XI of the *Report of Local Government Finances*:

- Amounts are requested for the total of each type held at the end of the previous fiscal year and the amounts of cash on hand and on deposit, and investments (at par value) held in sinking funds, bond funds, and all other funds except for any retirement funds held at the end of the present fiscal year. Sinking funds are held specifically for the retirement of any long-term debt issues. Bond funds include the unexpended proceeds of bond issues.

Response Item	Block	Explanation
Amount held at end of previous fiscal year	1210-1212	Report the balances on hand at the end of the previous fiscal year for which you are reporting. These balances are not to be added as part of the totals in Blocks 1228, 1229, 1230.
Cash and deposits	1213-1215	Report amounts of cash on hand, demand deposits, certificates of deposit (CDs), and time savings deposits held at end of fiscal year being reported. Do not include pension funds or amounts for vacation, sick or other leave.
Federal Securities	1216-1218	Report obligations of U.S. Treasury, including short-term notes, as well as obligations of government-owned agencies comprising Commodity Credit Corporation (CCC), Export-Import Bank, Federal Housing Administration (FHA), Government National Mortgage Association (GNMA), U.S. Postal Service, and the Tennessee Valley Authority (TVA).
State and Local Government and Other Securities	1222-1227	Report bonds, notes, and mortgages not included above. Include the privately financed Federal agencies: Federal Home Loan Bank (FHLB), Federal Land Bank (FLB), Federal National Mortgage Association (FNMA), banks for cooperatives, and federal intermediate credit banks. Include investments in the Georgia Local Government Investment Pool (administered by the Georgia Department of Administrative Services). Exclude accounts receivable, value of real property, and any other non-security assets.

**PART XII.
Authorities,
Boards,
Commissions, and
Special Districts**

- This part should be used to list agencies whose financial data has been included in your report.

**PART XIII.
Certification**

Please complete all entries and have the report signed and dated by your local government's chief elected official. In addition, please enter the name, office hours and telephone number of the person we can contact for information about the report.

AMENDMENTS:

If, at a later date, you find that there are significant differences in any information reported and the results of your audit, you can file an amendment to your report. Make a copy of the report and write amendment across the top of the first page. Make any corrections by striking through the incorrect information and writing in the correct amounts next to it. Mail this amendment to DCA, Attn: Norma Allen. Please be sure to include the name and telephone number of the person filing the amendment in case there are any questions.

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COUNTY CICOID NUMBERS

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Athens/Clarke	3029029	Crawford	1039039	Jackson	1078078	Rockdale	1122122
Atkinson	1002002	Crisp	1040040	Jasper	1079079	Schley	1123123
Augusta/Richmond	3121121	Dade	1041041	Jeff Davis	1080080	Screven	1124124
Bacon	1003003	Dawson	1042042	Jefferson	1081081	Seminole	1125125
Baker	1004004	Decatur	1043043	Jenkins	1082082	Spalding	1126126
Baldwin	1005005	DeKalb	1044044	Johnson	1083083	Stephens	1127127
Banks	1006006	Dodge	1045045	Jones	1084084	Stewart	1128128
Barrow	1007007	Dooly	1046046	Lamar	1085085	Sumter	1129129
Bartow	1008008	Dougherty	1047047	Lanier	1086086	Talbot	1130130
Ben Hill	1009009	Douglas	1048048	Laurens	1087087	Taliaferro	1131131
Berrien	1010010	Early	1049049	Lee	1088088	Tattnell	1132132
Bibb-Macon	3011011	Echols	3050050	Liberty	1089089	Taylor	1133133
Bleckley	1012012	Effingham	1051051	Lincoln	1090090	Telfair	1134134
Brantley	1013013	Elbert	1052052	Long	1091091	Terrell	1135135
Brooks	1014014	Emanuel	1053053	Lowndes	1092092	Thomas	1136136
Bryan	1015015	Evans	1054054	Lumpkin	1093093	Tift	1137137
Bulloch	1016016	Fannin	1055055	Macon	1096096	Toombs	1138138
Burke	1017017	Fayette	1056056	Madison	1097097	Towns	1139139
Butts	1018018	Floyd	1057057	Marion	1098098	Treutlen	1140140
Calhoun	1019019	Forsyth	1058058	McDuffie	1094094	Troup	1141141
Camden	1020020	Franklin	1059059	McIntosh	1095095	Turner	1142142
Candler	1021021	Fulton	1060060	Meriwether	1099099	Twiggs	1143143
Carroll	1022022	Georgetown-		Miller	1100100	Union	1144144
Catoosa	1023023	Quitman	3118118	Mitchell	1101101	Upson	1145145
Charlton	1024024	Gilmer	1061061	Monroe	1102102	Walker	1146146
Chatham	1025025	Glascok	1062062	Montgomery	1103103	Walton	1147147
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Chattahoochee	3026026	Gordon	1064064	Murray	1105105	Warren	1149149
Chattooga	1027027	Grady	1065065	Newton	1107107	Washington	1150150
Cherokee	1028028	Greene	1066066	Oconee	1108108	Wayne	1151151
Clay	1030030	Gwinnett	1067067	Oglethorpe	1109109	Webster Unified	3152152
Clayton	1031031	Habersham	1068068	Paulding	1110110	Wheeler	1153153
Clinch	1032032	Hall	1069069	Peach	1111111	White	1154154
Cobb	1033033	Hancock	1070070	Pickens	1112112	Whitfield	1155155
Coffee	1034034	Haralson	1071071	Pierce	1113113	Wilcox	1156156
Colquitt	1035035	Harris	1072072	Pike	1114114	Wilkes	1157157
Columbia	1036036	Hart	1073073	Polk	1115115	Wilkinson	1158158
Columbus/ Muscogee	3106002	Heard	1074074	Pulaski	1116116	Worth	1159159
Cook	1037037	Henry	1075075	Putnam	1117117		
		Houston	1076076	Rabun	1119119		

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MUNICIPAL CICOID NUMBERS

Abbeville	2156001	Braselton	2078002	Cordele	2040002	Fayetteville	2056001
Acworth	2033001	Braswell	2110601	Cornelia	2068004	Fitzgerald	2009001
Adairsville	2008001	Bremen	2071001	Covington	2107001	Flemington	2089501
Adel	2037001	Brinson	2043003	Crawford	2109001	Flovilla	2018001
Adrian	2083001	Bronwood	2135001	Crawfordville	2131001	Flowery Branch	2069002
Ailey	2103001	Brookhaven	2044011	Culloden	2102001	Folkston	2024001
Alamo	2153001	Brooklet	2016001	Cumming	2058001	Forest Park	2031001
Alapaha	2010001	Brooks	2056501	Cusseta	2026001	Forsyth	2102002
Albany	2047001	Broxton	2034002	Cuthbert	2120003	Fort Gaines	2030002
Aldora	2085001	Brunswick	2063001	Dacula	2067003	Fort Oglethorpe	2023001
Allenhurst	2089801	Buchanan	2071002	Dahlonega	2093001	Fort Valley	2111002
Allentown	2158001	Buckhead	2104002	Daisy	2054801	Franklin	2074003
Alma	2003001	Buena Vista	2098001	Dallas	2110001	Franklin Springs	2059003
Alpharetta	2060001	Buford	2067002	Dalton	2155001	Funston	2035005
Alston	2103002	Butler	2133001	Damascus	2049002	Gainesville	2069003
Alto	2068001	Byromville	2046001	Danielsville	2097004	Garden City	2025001
Ambrose	2034001	Byron	2111001	Danville	2158002	Garfield	2053001
Americus	2129001	Cadwell	2087001	Darien	2095001	Gay	2099001
Andersonville	2129002	Cairo	2065001	Dasher	2092801	Geneva	2130001
Arabi	2040001	Calhoun	2064001	Davisboro	2150001	Gibson	2062002
Aragon	2115901	Camak	2149001	Dawson	2135002	Gillsville	2069004
Arcade	2078001	Camilla	2101002	Dawsonville	2042001	Girard	2017001
Argyle	2032001	Canon	2059001	Dearing	2094001	Glennville	2132003
Arlington	2019004	Canton	2028002	Decatur	2044004	Glennwood	2153002
Arnoldsville	2109801	Carl	2007003	Deepstep	2150501	Good Hope	2147001
Ashburn	2142001	Carlton	2097001	Demorest	2068005	Gordon	2158003
Atlanta	2060002	Carnesville	2059002	Denton	2080701	Graham	2001501
Attapulgus	2043001	Carrollton	2022002	De Soto	2129003	Grantville	2038001
Auburn	2007001	Cartersville	2008002	Dexter	2087002	Gray	2084001
Austell	2033002	Cave Spring	2057001	Dillard	2119002	Grayson	2067501
Avalon	2127501	Cecil	2037002	Doerun	2035003	Greensboro	2066001
Avera	2081001	Cedartown	2115002	Donalsonville	2125001	Greenville	2099002
Avondale Estates	2044001	Centerville	2076501	Dooling	2046501	Griffin	2126001
Baconton	2101001	Centralhatchee	2074001	Doraville	2044005	Grovetown	2036002
Bainbridge	2043002	Chamblee	2044002	Douglas	2034003	Gum Branch	2089601
Baldwin	2068002	Chatsworth	2105001	Douglasville	2048001	Guyton	2051001
Ball Ground	2028001	Chattahoochee Hills	2060504	Dublin	2087003	Hagan	2054002
Barnesville	2085002	Chauncey	2045001	Dudley	2087004	Hahira	2092001
Bartow	2081002	Chester	2045002	Duluth	2067004	Hamilton	2072002
Barwick	2136001	Chickamauga	2146001	Dunwoody	2044010	Hampton	2075001
Baxley	2001001	Clarkesville	2068003	DuPont	2032002	Hapeville	2060006
Bellville	2054701	Clarkston	2044003	East Dublin	2087005	Haralson	2038002
Berkeley Lake	2067001	Claxton	2054001	East Ellijay	2061001	Harlem	2036001
Berlin	2035001	Clayton	2119001	East Point	2060004	Harrison	2150002
Bethlehem	2007002	Clermont	2069001	Eastman	2045003	Hartwell	2073002
Between	2147901	Cleveland	2154001	Eatonton	2117001	Hawkinsville	2116001
Bishop	2108001	Climax	2043004	Edgehill	2062001	Hazlehurst	2080001
Blackshear	2113001	Cobbtown	2132001	Edison	2019001	Helen	2154002
Blairsville	2144001	Cochran	2012001	Elberton	2052002	Helena	2134001
Blakely	2049001	Cohutta	2155801	Ellaville	2123001	Hephzibah	2121003
Bloomington	2025901	Colbert	2097002	Ellenton	2035004	Hiawassee	2139001
Blue Ridge	2055001	College Park	2060003	Ellijay	2061002	Higgston	2103701
Bluffton	2030001	Collins	2132002	Emerson	2008003	Hiltonia	2124001
Blythe	2121002	Colquitt	2100002	Enigma	2010002	Hinesville	2089001
Bogart	2108002	Comer	2097003	Ephesus	2074801	Hiram	2110002
Boston	2136002	Commerce	2078003	Eton	2105003	Hoboken	2013001
Bostwick	2104001	Concord	2114001	Euharlee	2008601	Hogansville	2141001
Bowdon	2022001	Conyers	2122001	Fairburn	2060005	Holly Springs	2028003
Bowersville	2073001	Coolidge	2136003	Fairmount	2064002	Homeland	2024002
Bowman	2052001			Fargo	2032501	Homer	2006001

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Homerville	2032003	McCaysville	2055002	Peachtree City	2056701	Shady Dale	2079002
Hoschton	2078004	McDonough	2075003	Peachtree		Sharon	2131002
Hull	2097005	McIntyre	2158006	Corners	2067502	Sharpsburg	2038006
Ideal	2096001	McRae	2134004	Pearson	2002001	Shellman	2120004
Ila	2097006	Meansville	2114002	Pelham	2101003	Shiloh	2072502
Iron City	2125002	Meigs	2136004	Pembroke	2015001	Siloam	2066002
Irwinton	2158004	Menlo	2027002	Pendergrass	2078006	Sky Valley	2119601
Ivey	2158005	Metter	2021001	Perry	2076001	Smithville	2088002
Jackson	2018002	Midville	2017002	Pine Lake	2044008	Smyrna	2033006
Jacksonville	2134002	Midway	2089002	Pine Mountain	2072501	Snellville	2067009
Jakin	2049003	Milan	2134005	Pinehurst	2046003	Social Circle	2147004
Jasper	2112001	Milledgeville	2005001	Pineview	2156002	Soperton	2140001
Jefferson	2078005	Millen	2082001	Pitts	2156003	Sparks	2037004
Jeffersonville	2143001	Milner	2085003	Plains	2129005	Sparta	2070001
Jenkinsburg	2018003	Mitchell	2062003	Plainville	2064003	Springfield	2051003
Jersey	2147002	Molena	2114003	Pooler	2025002	Stapleton	2081004
Jesup	2151001	Monroe	2147003	Port Wentworth	2025501	Statesboro	2016003
Jonesboro	2031002	Montezuma	2096003	Portal	2016002	Statham	2007005
Junction City	2130002	Monticello	2079001	Porterdale	2107005	Stillmore	2053004
Kennesaw	2033003	Montrose	2087006	Poulan	2159001	Stockbridge	2075004
Keysville	2017005	Moreland	2038003	Powder Springs	2033005	Stone Mountain	2044009
Kingsland	2020001	Morgan	2019003	Pulaski	2021002	St. Marys	2020002
Kingston	2008004	Morganton	2055004	Quitman	2014002	Sugar Hill	2067010
Kite	2083002	Morrow	2031004	Ranger	2064902	Summertown	2053801
LaFayette	2146002	Morven	2014001	Ray City	2010004	Summersville	2027003
LaGrange	2141002	Moultrie	2035006	Rayle	2157801	Summer	2159002
Lake City	2031003	Mount Airy	2068006	Rebecca	2142002	Sunny Side	2126003
Lake Park	2092002	Mount Vernon	2103004	Register	2016601	Surrency	2001002
Lakeland	2086001	Mountain City	2119003	Reidsville	2132005	Suwanee	2067011
Lavonia	2059004	Mountain Park	2060007	Remerton	2092003	Swainsboro	2053005
Lawrenceville	2067005	Mt. Zion	2022003	Rentz	2087007	Sycamore	2142003
Leary	2019002	Nahunta	2013002	Resaca	2064601	Sylvania	2124004
Leesburg	2088001	Nashville	2010003	Rest Haven	2067008	Sylvester	2159003
Lenox	2037003	Nelson	2112002	Reynolds	2133002	Talbotton	2130003
Leslie	2129004	Newborn	2107003	Rhine	2045004	Talking Rock	2112003
Lexington	2109002	Newington	2124002	Riceboro	2089502	Tallapoosa	2071003
Lilburn	2067006	Newnan	2038004	Richland	2128002	Tallahul Falls	2068501
Lilly	2046002	Newton	2004001	Richmond Hill	2015801	Talmo	2078007
Lincolnton	2090001	Nicholls	2034004	Riddleville	2150003	Tarrytown	2103005
Lithonia	2044006	Nicholson	2078502	Rincon	2051002	Taylorsville	2008005
Locust Grove	2075002	Norcross	2067007	Ringgold	2023002	Temple	2022005
Loganville	2147005	Norman Park	2035007	Riverdale	2031006	Tennille	2150005
Lone Oak	2099003	North High Shoals	2108005	Riverside	2035008	Thomaston	2145004
Lookout Mountain	2146801	Norwood	2149002	Roberta	2039001	Thomasville	2136007
Louisville	2081003	Nunez	2053002	Rochelle	2156004	Thomson	2094002
Lovejoy	2031901	Oak Park	2053003	Rockmart	2115001	Thunderbolt	2025005
Ludowici	2091001	Oakwood	2069006	Rocky Ford	2124003	Tifton	2137002
Lula	2069005	Ochlocknee	2136005	Rome	2057002	Tiger	2119005
Lumber City	2134003	Ocilla	2077001	Roopville	2022004	Tignall	2157001
Lumpkin	2128001	Oconee	2150801	Rossville	2146004	Toccoa	2127002
Luthersville	2099004	Odum	2151002	Roswell	2060009	Toombsboro	2158007
Lyerly	2027001	Offerman	2113501	Royston	2059005	Trenton	2041001
Lyons	2138001	Oglethorpe	2096004	Rutledge	2104004	Trion	2027004
Madison	2104003	Oliver	2124501	Sale City	2101004	Tunnell Hill	2155802
Manassas	2132004	Omega	2137001	Sandersville	2150004	Turin	2038007
Manchester	2099005	Orchard Hill	2126901	Santa Claus	2138504	Twin City	2053006
Mansfield	2107002	Oxford	2107004	Sardis	2017003	Ty Ty	2137003
Marietta	2033004	Palmetto	2060008	Sasser	2135004	Tybee Island	2025004
Marshallville	2096002	Parrott	2135003	Savannah	2025003	Tyrone	2056002
Martin	2127001	Patterson	2113002	Scotland	2134006	Unadilla	2046004
Maxeys	2109003	Pavo	2136006	Screven	2151003	Union City	2060010
Maysville	2006002	Payne City	2011002	Senoia	2038005	Union Point	2066003

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Uvalda	2103006	Walnut Grove	2147504	West Point	2141003	Woodland	2130004
Valdosta	2092004	Walthourville	2089901	Whigham	2065002	Woodstock	2028005
Varnell	2155803	Warm Springs	2099006	White	2008006	Woodville	2066005
Vernonburg	2025502	Warner Robins	2076002	White Plains	2066004	Woolsey	2056901
Vidalia	2138002	Warrenton	2149003	Whitesburg	2022007	Wrens	2081007
Vidette	2017501	Warwick	2159004	Willacoochee	2002002	Wrightsville	2083003
Vienna	2046005	Washington	2157002	Williamson	2114004	Yatesville	2145005
Villa Rica	2022006	Watkinsville	2108006	Winder	2007006	Young Harris	2139002
Waco	2071004	Waverly Hall	2072003	Winterville	2029002	Zebulon	2114005
Wadley	2081006	Waycross	2148001	Woodbine	2020003		
Waleska	2028004	Waynesboro	2017004	Woodbury	2099007		