



Transition Guide to HB257 – Local Authority Registration and Financial Reporting

Background Information and Transition Information

In the 2017-2018 Legislative Session, HB257 was passed by the Georgia General Assembly and signed by Governor Deal, changing the timeline of Local Authority Registration with DCA.

For Local Authorities, registration and financial reporting will now be on a single combined report and on a single timeline – six months after the conclusion of the authority’s fiscal year.

This combined report is known as the *Annual Authority Registration and Financial Report, or AARF*.

Completing the FY2018 AARF

The FY2018 AARF can be accessed at [this link](#). To log in, you should use the same DCA-issued User ID and Password used in previous years (the User ID begins with the number “4”). If you need to request this information, please email DCA.Research@dca.ga.gov and a member of the research staff will provide it to you.

Conversion to Uniform Chart of Accounts (UCOA)

Beginning with the FY2018 AARF, Local Authority financial reporting is based on the Uniform Chart of Accounts, or UCOA. The UCOA was mandated in 1997 to bring standard practice and uniformity to local government financial reporting across Georgia. While local authorities are not required to use the uniform chart of accounts, DCA encourages them to do so to better facilitate the comparability of financial information provided to DCA and other users.

The full UCOA document is accessible through [this link](#), and a conversion chart from the previous *Report of Authority Finances* report can be found on the following pages of this transition guide.

Transition Period - Local Authorities with FYE Dates of January-June

If your authority’s fiscal year ends between January and June, your FY2018 financial report will be due within six months of the conclusion of your fiscal year, during the second half of calendar year 2018. As a part of that submission on the newly released AARF, you will complete both your financial reporting for the previous fiscal year and your registration for the subsequent year.

If your authority’s fiscal year ended...	Your FY2018 AARF is due...
June 30, 2018	December 31, 2018
...And you <i>no longer</i> complete a separate authority registration.	

Transition Period - Local Authorities with FYE Dates of July-December

If your authority’s fiscal year ends between July and December, your FY2018 financial report will not be due until the first half of calendar year 2019. Because the most recent registration was for the 2018 calendar year, you will be required to file one final stand-alone registration, identical to the registration done for previous years.

That final stand-alone registration is due by January 1, 2019 and is accessible at [this link](#).

If your authority’s fiscal year ended/ends...	Your FY2018 AARF is due...
September 30, 2018	March 31, 2019
December 31, 2018	June 30, 2019
...And you <i>are required</i> to complete a separate authority registration by January 1, 2019 at this link .	

Annual Authority Registration and Financial Report (AARF)

Template Form – For Review/Preparation Only

FY18 AARF *must be completed online at [this link](#)*

Part IA: Annual Registration

Legal Name of Authority: _____
Authority Name cannot be changed. Please email DCA.Research@dca.ga.gov if name shown above is incorrect

Type of Authority (Select One):

Airport Authority	Joint Development Authority	Residential Care of the Elderly Authority
Building Authority	Land Bank Authority	Resource Recovery Authority
Development Authority	Parking Authority	Stadium and Coliseum Authority
Downtown Development Authority	Payroll Development Authority	Solid Waste Management Authority
E-911 Authority	Public Service Authority	Water and Sewer Authority
Hospital Authority	Public Transit Authority	Tourism Authority
Housing Authority	Recreation Authority	Urban Redevelopment Authority
Industrial Development Authority	Regional Jail Authority	Other: _____

Date of Authority Creation: ____/____/_____
Date of Authority Creation cannot be changed. Please email DCA.Research@dca.ga.gov if name shown above is incorrect

Official Citation: _____
Official Citation cannot be changed. Please email DCA.Research@dca.ga.gov if name shown above is incorrect

Method of Creation (Select One):

General Statute	Local Law	Local Constitutional Amendment
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Local government authorities can be created in one of three ways in Georgia:

General Enabling Act – There are eleven types of authorities that can be created by general enabling state law. These laws authorize cities or counties, under certain conditions, to create an authority by ordinance or resolution. The eleven types of authorities which may be created in this way, along with applicable Official Code of Georgia Annotated (OCGA) citations, are as follows:

<u>Type of Authority</u>	<u>OCGA Citation</u>
Development Authority	36-62-1
Downtown Development Authority	36-42-1
Hospital Authority	31-7-70
Joint Development Authority	36-62-1
Land Bank Authority	48-4-61
Recreation Authority	36-64-1
Regional Jail Authority	42-4-90
Regional Solid Waste Management Authority	12-8-50
Residential Care Facilities for the Elderly Authority	31-7-110
Resource Recovery Development Authority	36-63-1
Urban Residential Finance Authority	36-41-1

If applicable please indicate the appropriate citation above on your authority's registration form. Some authorities were not created under the general enabling act, but were created under local law or by constitutional amendment. Additionally, several jurisdictions have multiple development authorities with similar names created by different methods. Each of these authorities must be registered separately.

Local Law – Some authorities are created by a special piece of legislation of the General Assembly which creates a single, unique local government authority. Unlike the general enabling law, the local law creates a specific local government authority, such as the Fayette County Water Authority, and specifies its powers.

Local Constitutional Amendment – Some authorities were created by special Constitutional Amendment. These are similar to local laws, except that they are actually in the State Constitution and as such had to be approved by the voters of the locality. These authorities had to be continued in order to remain in force under the current Constitution. Changes in law no longer allow local government authorities to be created through Constitutional Amendment; however, there are several existing authorities that were created under this method in the past.

Is the Authority a Political Subdivision? (Select One):

Yes	No
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Most authorities in Georgia were created by general statute. Such general statutes affect all areas of the State and are incorporated into the Official Code of Georgia. For example, development authorities and downtown development authorities are activated by local governments pursuant to Chapters 62 and 42, respectively, of Title 36 of the Code. Another example: hospital authorities are activated pursuant to Chapter 7 of Title 31. Local authorities created pursuant to general statute typically are deemed public corporations and instrumentalities of the State, not political subdivisions of the State.

Many authorities, however, are activated pursuant to special statute authorizing the creation of a single authority. Often such special statutes deem authorities political subdivisions of the State, as opposed to an instrumentality of the State. The online Authorities Registration System requires local authorities to report whether they are or are not political subdivisions. The correct answer is dependent on the law that authorized the activation of the authority.

Is the Authority a Dependent or Independent Authority? (Select One):

Dependent	Independent
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Dependent authorities are owned and controlled by a single city or county government and are included in the audited financial statements as a component unit of that one city or county government (much like a subsidiary corporation of a parent company). By definition, "dependent" authorities are single-jurisdictional (one city or county member for registration purposes) and cannot have more than one "member jurisdiction."

Independent authorities maintain a high degree of independence in their day-to-day operations and policy decisions. They **are not included as components unit in any city or county audited financial statements**. Independent authorities with only one city or county member jurisdiction should register as single-jurisdictional authorities. Independent authorities with more than one city and/or county member jurisdiction should register as multi-jurisdictional authorities.

Is the Authority a Single Jurisdiction or Multi-Jurisdictional Authority? (Select One):

Single Jurisdiction	Multi-Jurisdictional
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Authorities created by a single city or county government, to serve only that city or county, are **single jurisdictional** authorities. Authorities created by more than one local government (more than one city, a city and a county or any combination of cities and/or counties) to serve more than one local government jurisdiction, are **multi-jurisdictional**. Note that each local government jurisdiction served by a multi-jurisdictional authority should be a member government of the authority.

Select name(s) of Member Jurisdiction(s): [Select Jurisdiction(s) from Listing]

Authority Primary Point of Contact and Contact Information:

Name: _____
Title/Position: _____
Mailing Address: _____
City, State ZIP: _____
Email Address: _____
Phone Number: _____

Authority Board Chairperson:

Name: _____
Email Address: _____
Phone Number: _____

Does the Authority have a full-time Executive Director/President/CEO? (Select One):

Yes	No
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If previous question is yes, Executive Director/President/CEO Information:

Name: _____
Title/Position: _____
Mailing Address: _____
City, State ZIP: _____
Email Address: _____
Phone Number: _____

Number of Full-Time Employees: _____

Number of Part-Time Employees: _____

Does the Authority have an active website – either independently *or* part of a collective/collaborative website?:

Yes	No
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If previous question is yes, what is the authority's website address/URL?:

URL/Website Address: _____

Part IB: Board Membership

How many members are on the Authority Board?: _____

For *all* Board Members:

Board Member Name: _____

Current Term Start Date: _____

Current Term End Date: _____

For *all* Development, Downtown Development, Joint Development, and Industrial Development Authority Board Members:

Has Authority Board Member completed training required under OCGA § 36-62A-21?

Yes	No
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On what date was required training completed? ____/____/_____

Through what organization/entity was required training completed? _____

Part IIA: Authority Financial Administration

The following section focuses on Local Authority Financial Reporting. This section replaces what had previously been known as the "Report of Registered Authority Finances" for FY2017 and previous years. You will see the reporting codes on the FY2018 AARF are reflective of the Uniform Chart of Accounts (UCOA) used by many local governments and authorities across the state of Georgia. *Authorities are not required to use UCOA for internal accounting purposes.* For your convenience, the UCOA guide and a DCA-generated conversion chart are provided on this page.

Who is preparing the financial component of the FY2018 AARF? (Select One):

Authority Board Chair	Authority Executive Director/President/CEO
Authority Finance Director/CFO	Other: _____

Contact Information for person completing financial component of FY2018 AARF:

Name: _____
Title/Position: _____
Mailing Address: _____
City, State ZIP: _____
Email Address: _____
Phone Number: _____

Fiscal Year Ends: [Select Month]

Is the information being provided in the FY2018 AARF taken from audited or unaudited financial statements?

Audited	Unaudited
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If unaudited, please submit AARF no later than six months after conclusion of the fiscal year. Review submission upon receipt of audit review the FY2018 AARF to confirm reported information. Contact the DCA Office of Research at DCA.Research@dca.ga.gov if any amendments to FY2018 AARF are necessary.

Does the Authority utilize the "Uniform Chart of Accounts for Local Governments in Georgia" (UCOA) for accounting and book-keeping purposes?

Yes	No
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Are the financial activities of the Authority included as a component unit in the financial statements of a city, county, or consolidated government?

Yes	No
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If previous response is Yes, under which city, county, or consolidated government are the financial activities of the Authority included?:

[Select Jurisdiction(s) from Drop-Down Listing]

Part IIB: Authority Financial Assets

Current Assets:

<u>Asset Category</u>	<u>UCOA Code</u>	
Cash and Cash Equivalents	(11.1100) :	\$ _____
Investments - Current	(11.1300) :	\$ _____
Interest Receivable - Current	(11.1400) :	\$ _____
Accounts Receivable	(11.1900) :	\$ _____
Intergovernmental Receivable	(11.2700) :	\$ _____
Notes Receivable - Current Portion	(11.2800) :	\$ _____
Rent Receivable - Current Portion	(11.2900) :	\$ _____
Inventories	(11.3600) :	\$ _____
Prepaid Items	(11.3800) :	\$ _____
Total	:	\$_(Amount will auto-calculate)_

Does your authority have any additional current assets?

Yes	No
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If yes, please describe other current assets:

What is the value of these other current assets: \$ _____

Non-Current Assets

** Use "-" (negative sign) for depreciation/negative values/losses*

<u>Asset Category</u>	<u>UCOA Code</u>	
Capital Assets - Land	(11.7100) :	\$ _____
Capital Assets - Infrastructure	(11.7300) :	\$ _____
(Infrastructure Accumulated Depreciation)	(11.7310) :	\$ _____
Capital Assets – Buildings	(11.7400) :	\$ _____
(Buildings Accumulated Depreciation)	(11.7410) :	\$ _____
Capital Assets - Machinery and Equipment	(11.7500) :	\$ _____
(Machinery and Equipment Depreciation)	(11.7510) :	\$ _____
Capital Assets - Construction in Progress	(11.7600) :	\$ _____
(Construction in Progress Depreciation)	(11.7610) :	\$ _____
Capital Assets - Other	(11.7950) :	\$ _____
Receivables (non-current) (Customer Payments)	(11.5100) :	\$ _____
Long-Term Investments (Notes Receivable)	(11.5200) :	\$ _____
Total :		\$_(Amount will auto-calculate)_

Does your authority have any additional non-current assets?

Yes	No
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If yes, please describe other non-current assets:

What is the value of these other non-current assets: \$ _____

Part IIC: Authority Financial Liabilities

Current Liabilities:

<u>Liability Category</u>	<u>UCOA Code</u>	
Accounts Payable	(12.1100) :	\$ _____
Salaries and Wages Payable	(12.1200) :	\$ _____
Payroll Deductions Payable	(12.1300) :	\$ _____
Employer's Share of Employee Benefits - Current	(12.1400) :	\$ _____
Matured Bonds Payable	(12.2200) :	\$ _____
Accrued Interest Payable	(12.2400) :	\$ _____
Unearned Revenue	(12.2500) :	\$ _____
Notes Payable - Current	(12.2700) :	\$ _____
Deferred Inflows of Resources	(12.3600) :	\$ _____
Customer Deposits Payable	(12.7100) :	\$ _____
Total:		\$_(Amount will auto-calculate)_

Does your authority have any additional current liabilities?

Yes	No
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If yes, please describe other current liabilities:

What is the value of these other current liabilities: \$ _____

Non-Current Liabilities:

<u>Liability Category</u>	<u>UCOA Code</u>	
Employer's Share of Employee Benefits-Non-Current	(12.5200) :	\$ _____
Termination Benefits Payable - Non-Current	(12.5250) :	\$ _____
Net Pension Obligation	(12.5265) :	\$ _____
Notes Payable - Non-Current	(12.5300) :	\$ _____

Bonds Payable (12.5600)

**Net of unamortized premiums/discounts and deferred amounts on refunding*

General Obligation Bonds Payable	(12.5620) :	\$ _____
Special Assessment Debt w/Government Commitment Payable	(12.5640) :	\$ _____
Revenue Bonds Payable	(12.5660) :	\$ _____
Other Bonds Payable	(12.5680) :	\$ _____

Total: \$_(Amount will auto-calculate)_

Does your authority have any other non-current liabilities (capital leases payable, accrues closure/post-closure costs, etc.)?

Yes	No
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If yes, please describe other non-current liabilities:

What is the value of these other current liabilities?: \$ _____

Part IID: Authority Revenues

Operating Revenues:

<u>Revenue Category</u>	<u>UCOA Code</u>	
Sales and Services	(34.XXXX) :	\$ _____
<i>Include total dollar value of all UCOA codes beginning with 34.</i>		
Leases	(38.1000) :	\$ _____
Other Operating Revenues	(Describe Below):	\$ _____
Total:		\$_(Amount will auto-calculate)_

If there are "Other" operating revenues above, please describe revenue source, identify applicable UCOA code, and specify amount received (\$): _____

Non-Operating Revenues:

<u>Revenue Category</u>	<u>UCOA Code</u>	
Intergovernmental - Federal Grants	(33.1000) :	\$ _____
Intergovernmental - State Grants	(33.4000) :	\$ _____
Intergovernmental - Local Government Grants	(33.6000) :	\$ _____
Interest Revenues	(36.1000) :	\$ _____
Gains on Sale of Assets	(39.2000) :	\$ _____
Other Non-Operating Revenues	(Describe Below):	\$ _____
Total:		\$_(Amount will auto-calculate)_

If there are "Other" non-operating revenues above, please describe revenue source, identify applicable UCOA code, and specify amount received (\$): _____

Part IIE: Authority Expenses

Operating Expenses:

<u>Expense Category</u>	<u>UCOA Code</u>	
Personal Services - Salaries and Wages	(51.1000) :	\$ _____
Personal Services - Employee Benefits	(51.2000) :	\$ _____
Purchased/Contracted Professional and Technical Services	(52.1000) :	\$ _____
Purchased/Contracted Property Services	(52.2000) :	\$ _____
Other Purchased/Contracted Services	(52.3000) :	\$ _____
Supplies	(53.1000) :	\$ _____
Depreciation	(56.1000) :	\$ _____
Other Operating Expenses	(Describe Below):	\$ _____
Total:		\$_(Amount will auto-calculate)_

If there are "Other" operating expenses above, please describe revenue source, identify applicable UCOA code, and specify amount received (\$): _____

Non-Operating Expenses:

<u>Expense Category</u>	<u>UCOA Code</u>	
Interest Expense	(58.2000) :	\$ _____
Governmental Expenses (to federal, state, or local governments)	(57.1000) :	\$ _____
Loss on Sale of Assets	(57.5000) :	\$ _____
Other Non-Operating Expenses	(Describe Below):	\$ _____
Total :		\$_(Amount will auto-calculate)_

If there are "Other" non-operating expenses above, please describe revenue source, identify applicable UCOA code, and specify amount received (\$): _____

Part IIF: Schedule of Bonds Payable

How many active bond issues does the authority currently have (bonds payable)?: _____

Information for *all* active bond issues/bonds payable:

Bond Issue Purpose: _____
 Date of Issuance (MM/DD/YYYY): _____
 Beginning Balance (\$): _____
 Additions in FY18 (\$): _____
 Reductions in FY18 (\$): _____
 Ending Balance (\$): _____
 Current Balance (\$): _____
 Non-Current Balance (\$): _____

Part IIG: Schedule of Capital Leases

How many active capital leases does the authority currently have?: _____

Information for *all* active capital leases:

Date of Lease: _____
 Lease Expiration Date: _____
 Current Balance: _____
 Non-Current Balance: _____
 Total Capital Lease Liability: _____
 Description/Purpose of Capital Lease Asset: _____

Part III: Registration and Finance Certification

Certifying Board Member/Staff Member:
 Certifying Person Name: _____
 Certifying Person Title: _____
 Certifying Person Phone Number: _____
 Certifying Person Email Address: _____

By signing below, I certify that the information included on the previous pages is complete and accurate.

[TO BE SIGNED ON WEB-REPORTING INTERFACE]

Certification Date: ____/____/____

Note: A summary of all submitted registration and financial data will be available to print/save following submission of the FY2018 AARF following certification.



**Annual Authority Registration and Financial Report (AARF)
FY2018 and Future Years
Uniform Chart of Accounts Conversion Chart**

As a part of the conversion of annual authority reporting to the combined AARF, financial reporting will now be reflective of the Uniform Chart of Accounts (UCOA). The UCOA was mandated by the *Local Government Uniform Chart of Accounts and Reporting Act* in 1997. Beginning in FY01, local governments in the state began to implement the UCOA.

Financial reporting for local governments (cities, counties, and consolidated governments) has been in the format of the UCOA since FY2016. Since many local authorities are dependent entities of a local government or operate under the UCOA independently, this conversion will ease the financial component of the annual reporting requirement to the Department of Community Affairs.

If your local authority finances are under the administrative control of a local government (a dependent authority) utilizing the UCOA, or your authority employs the UCOA in stand-alone financial administration (an independent authority), reporting in this format will be a direct replication of consistent financial classifications.

If your authority's stand-alone financial administration is not structured around the UCOA, the following conversion table will provide guidance on the transition from the previous *Report of Authority Finances (RAF)* (FY2017 and previous years) to the new *Annual Authority Registration and Financial Report (AARF)* (FY2018 and Future Years). This table identifies the variable conversion from the previous RAF box numbers (not tied to any formal financial accounting) to the UCOA-based account classifications in the new AARF.

This UCOA-based reporting will remove much of the ambiguity and individual judgment calls about where and how to report certain financial activities, which proved to be a challenge in previous years.

The full UCOA, including fund classifications, statement of position account classifications, inflow of resource classification, and outflow of resource classifications can be accessed in PDF format at [this link](#).

Any requests for authority User ID/Password or questions regarding the UCOA conversion, the AARF transition process, or any authority reporting requirements can be emailed to DCA.Research@dca.ga.gov and a member of the research staff will respond as soon as possible.

GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS
REPORT OF REGISTERED AUTHORITY FINANCES

ANNUAL AUTHORITY REGISTRATION AND FINANCIAL REPORTING CONVERSION CHART
FY2017 AND PREVIOUS YEARS/FY2018 AND FUTURE YEARS

BALANCE SHEET

	FY2017 AND PREVIOUS YEARS	FY2018 AND FUTURE YEARS (UCOA)	NOTES FOR REVISED FINANCIAL REPORTING
ASSETS			
Current Assets			
Cash and cash equivalents	200	11.1100	
Accounts Receivable	201	11.1900	
Inventories	202	11.3600	
Other (attach schedule if exceeds 20% of total current assets)	203		Free response available for detailed information - Attachment no longer required
Investments – Current		11.1300	
Interest Receivable – Investments		11.1400	
Accounts Receivable		11.1900	
Intergovernmental Receivable		11.2700	
Notes Receivable – Current Portion		11.2800	
Rent Receivable – Current Portion		11.2900	
Prepaid Items		11.3800	
Total Current Assets (blocks 200-203)	204	11.1000	Amount will automatically calculate
Noncurrent Assets			
Capital Assets:			
Land	205	11.7100	
Infrastructure		11.7300	
(Less accumulated depreciation)		11.7310	
Buildings	206	11.7400	
(Less accumulated depreciation)		11.7410	Box 209 depreciation divided between Buildings and Machinery/Equipment
Machinery and equipment	207	11.7500	
(Less accumulated depreciation)		11.7510	Box 209 depreciation divided between Buildings and Machinery/Equipment
Construction in progress	208	11.7600	
(Less accumulated depreciation)	209		Box 209 depreciation divided between Buildings (11.7410) and Machinery/Equipment (11.7510)
Other Capital Assets		11.7950	
Total capital assets (blocks 204-209)	210	11.7000	Amount will automatically calculate
Receivables (non-current) (Customer Payments)		11.5100	
Long-term Investments (Notes Receivable)		11.5200	
Other noncurrent (attach schedule if exceeds 20% of total non-current assets)	211		Free response available for detailed information - Attachment no longer required
Total Non-current Assets (block 210 plus block 211)	212	11.5000	Amount will automatically calculate
TOTAL ASSETS (block 204 plus block 212)	213	11.1000	Amount will automatically calculate

GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS
REPORT OF REGISTERED AUTHORITY FINANCES

ANNUAL AUTHORITY REGISTRATION AND FINANCIAL REPORTING CONVERSION CHART
FY2017 AND PREVIOUS YEARS/FY2018 AND FUTURE YEARS

LIABILITIES

	FY 2017 AND PREVIOUS YEARS	FY2018 AND FUTURE YEARS (UCOA)	NOTES FOR REVISED FINANCIAL REPORTING
LIABILITIES			
Current Liabilities			
Accounts payable	214	12.1100	
Salaries and wages payable		12.1200	
Payroll deductions payable		12.1300	
Employer's share of employee benefits - Current		12.1400	
Matured bonds payable	215	12.2200	
Matured interest payable	216		Removed from report - Include in free response if necessary
Accrued interest payable	217	12.2400	
Unearned revenue		12.2500	
Notes payable - Current		12.2700	
Capital leases payable	218		Removed from report - Include in free response if necessary
Accrued closure/post-closure costs	219		Removed from report - Include in free response if necessary
Customer deposits payable		12.7100	
Deferred Inflows of Resources		12.3600	
Other (attach schedule if exceeds 20% of total current liabilities)	220		Free response available for detailed information - Attachment no longer required
Total Current Liabilities (blocks 214-220)	221	12.1000	Amount will automatically calculate
Noncurrent Liabilities			
Employer's share of employee benefits - Non-current		12.5200	
Termination benefits payable - Non-current		12.5250	
Net pension obligation		12.5265	
Notes payable - Non-current		12.5300	
Bonds payable	222		Line item amount divided into four 12.56XX UCOA Codes
General obligation bonds payable		12.5620	
Special assessment debt w/gov't commitment payable		12.5640	
Revenue bonds payable		12.5660	
Other bonds payable		12.5680	
Capital leases payable	223		Removed from report - Include in free response if necessary
Accrued closure/post-closure costs	224		Removed from report - Include in free response if necessary
Other (attach schedule if exceeds 20% of total noncurrent liabilities)	225		Free response available for detailed information - Attachment not required
Total Noncurrent Liabilities (blocks 222-225)	226		Amount will automatically calculate
TOTAL LIABILITIES (block 221 plus block 226)	227		Amount will automatically calculate
NET ASSETS (block 213 less block 227)	228		Amount will automatically calculate

GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS
REPORT OF REGISTERED AUTHORITY FINANCES

ANNUAL AUTHORITY REGISTRATION AND FINANCIAL REPORTING CONVERSION CHART
FY2017 AND PREVIOUS YEARS/FY2018 AND FUTURE YEARS

REVENUES, EXPENDITURES, AND CHANGES IN NET ASSETS

	FY 2017 AND PREVIOUS YEARS	FY2018 AND FUTURE YEARS (UCOA)	NOTES
Operating Revenues			
Sales and services	301	34.XXXX	Refer to full UCOA for categories not included.
Leases	302	38.1000	
Other	303		Free response available for detailed information - Attachment no longer required
Total operating revenues (blocks 301-303)	304		Amount will automatically calculate
Operating Expenses			
Cost of sales and services	305	52.2000/52.3000	
General administration	306		General administration (Box 306) sub-divided into operational lines below
Depreciation	307	56.1000	
Other	308		
Personal services - salaries and wages		51.1000	General administration (Box 306) sub-divided into operational lines
Personal services - employee benefits		52.1000	General administration (Box 306) sub-divided into operational lines
Supplies		53.1000	General administration (Box 306) sub-divided into operational lines
Total operating expenses (blocks 305-308)	309		Amount will automatically calculate
Operating Income (block 304 less block 309)	310		Amount will automatically calculate
Nonoperating Revenues/expenses			
Intergovernmental			Grants (federal, state, and local) include all categorical operating grants, non-categorical operating grants, and capital grants
State grants	311	33.4000	Only for funds appropriated by State of Georgia Including Federal Grants (such as CDBG) passed through and/or administered by a State of Georgia agency (DCA, DOT, etc.)
Federal grants	312	33.1000	
Local government grants	313	33.6000	
Interest revenue		36.1000	
(Interest expense)	314	58.2000	Including Bond, Capital Lease, and Other Debt
Gains (losses) on sale of assets	315	39.2000	Including sale of non-capital and capital assets
Other non-operating revenues(expenses) - Net	316	38.9000	
Intergovernmental expenses		57.1000	Expenditures to any governmental entity
Total non-operating revenues (expenses) (blocks 311-316)	317		Amount will automatically calculate
Income before contributions and other non-revenue transactions (block 310 plus block 317)	318		Amount will automatically calculate
Capital Contributions	319	39.3800	
Other	320		Free response available for detailed information - Attachment no longer required
Change in Net Assets (blocks 318-320)	321		
Beginning Net Assets-from prior year audited statements(or BI Report)	322		
Prior Period Adjustments/changes - Increases	323		Contact DCA Office of Research for adjustments
(Decreases)	324		Contact DCA Office of Research for adjustments
Ending Net Assets (blocks 321 through 324)	325		

Schedule of Bonds Payable

Respondents will be prompted to select the number of current bonds payable held by the authority. For each current bond issue, the following information will be required:

- Bond Issue Purpose
- Date of Issuances (MM/DD/YYYY)
- Beginning Balance (\$)
- Additions in FY18 (\$)
- Reductions in FY18 (\$)
- Ending Balance (\$)
- Current Balance (\$)
- Non-Current Balance (\$)

Schedule of Capital Leases

Respondents will be prompted to select the number of capital leases in which the authority is lessor. For each capital lease, the following information will be required:

- Date of Lease
- Lease Expiration Date
- Current Balance
- Non-Current Balance
- Total Capital Lease Liability
- Description/Purpose of Capital Lease Asset

*Authority officials needing User ID & Password to access AARF or registration should email DCA.Research@dca.ga.gov