

**Rules
of
Georgia Department of Community Affairs**

**Chapter 110-3-1
Report of Local Government Finances**

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**CHAPTER 110-3-1-.01
PURPOSE AND OVERVIEW**

110-3-1-.01(1) Overview. O.C.G.A. 36-81-8 authorizes the Department of Community Affairs to require the submission of an annual report of local government finances from each local government in the state. This report shall include the revenues, expenditures, assets, and debts of all funds and agencies of the local government.

110-3-1-.01(2) Purpose. The purpose of this rule is to provide the format of the survey report forms and to establish the due date for submission to the Department of Community Affairs.

**CHAPTER 110-3-1-.02
DEFINITIONS**

110-3-1-.02(1) “Local government” means any county, consolidated government or municipality authorized under the Constitution and laws of this state.

110-3-1-.02(2) “Fiscal year” means the reporting government's most recently completed fiscal year.

110-3-1-.02(3) “Prior fiscal year” means the fiscal year immediately preceding the fiscal year being reported.

110-3-1-.02(4) “Revenues” mean all funds from all sources that are income to a local government.

110-3-1-.02(5) “Expenditures” mean all funds expended, from all sources, by a local government.

110-3-1-.02(6) “Bonded indebtedness” means any long-term debt with an original term of more than one year. It includes 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.

CHAPTER 110-3-1-.03 REPORT SUBMITTAL RULES

110-3-1-.03(1) Format. Reports shall be completed in the manner and format prescribed by the department. The most current version of the Report of Local Government Finances (RLGF) shall be available for download on the Department of Community Affairs' website. The RLGF is due from all active local governments within 6-months of their fiscal year end and should be submitted electronically to rlgf@dca.ga.gov, or as otherwise specified by the department.

110-3-1-.03(2) Content. The report must reflect the revenues, expenditures and bonded indebtedness of the local government's most recently completed fiscal year. This information does not have to be audited but the use of audited data is encouraged if the audit is available.

110-3-1-.03(3) Compliance. Within 30 days of the due date of each report, each local government that has failed to submit a report by the due date will be notified of its delinquent status. Local governments that have failed to submit any of the 3 most recently completed fiscal years' reports will be barred from receiving any state appropriated funds through the Department of Community Affairs until such time as the delinquent report is submitted.

110-3-1-.03(4) Extensions. The RLGF deadline may be extended in the following cases:

- a) The local government has already received an extension on their audit per O.C.G.A. 36-81-7(d)(4). The local government is responsible for notifying DCA and providing sufficient documentation evidencing that they have received such extension from the Department of Audits and Accounts.
- b) During public emergency declarations affecting the whole state or specific areas.
- c) Any other circumstance where the Commissioner of the Department of Community Affairs finds such action in the best interest of the department.

110-3-1-.03 (5) Extenuating Circumstances. Upon written application by a barred local government, the Commissioner of the Department of Community Affairs may lift the barred status of such local government if he/she finds extenuating circumstances prevented the submission of the report of local government finances by the established due date.