

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.