

Response Summary:

Local Government Authorities in Georgia - including Development, Hospital, and Housing Authorities, among many others - are required to complete annual registration and financial reporting through the Georgia Department of Community Affairs.

The report completed on this interface fulfills that reporting requirement for **FY2019**.

Local government authorities are separate entities created for a specific public purpose. Local governments create authorities as a means of providing a wide range of services to their citizens and have used them in increasing numbers to deliver services. The 1992 Census of Governments notes that authorities are by far the most rapidly growing type of government. Realizing the ever-increasing role authorities play in service delivery at the local government level, the General Assembly passed the Local Government Authorities Registration Act O.C.G.A. 36-80-16 during the 1995 legislative session. This act requires local government authorities to register annually with the Department of Community Affairs (DCA) beginning January 1, 1996. The act also specifies that local government authorities may not incur any debt or credit obligations after January 1, 1996, unless they are registered.

Consolidated Reporting

Previous to FY2018, local authorities have had two annual reporting requirements to the Georgia Department of Community Affairs – 1) Authority Registration; and 2) the Report of Authority Finance, due on two different timelines. During the 2018 legislative session, HB257 passed overwhelmingly in both chambers of the Georgia General Assembly and was signed into law by Governor Deal on May 3, 2018. This bill combines these two into a single report on one timeline.

Beginning with FY2018, these two separate reporting requirements are now a single filing - the Annual Authority Registration and Financials, or **AARF** - due within six months of the end of your authority's fiscal year.

All local authorities should complete the FY2019 Annual Authority Registration and Financial Reporting (AARF) within six months of the conclusion of the authority's fiscal year.

Registration for *new or previously un-registered* local authorities only can be accessed at <https://apps.dca.ga.gov/AuthoritiesRegistration/Index.aspx>

Full information on the AARF conversion, including a transition guide, template form, and conversion chart are available below:

Click to write the question text

Uniform Chart of Accounts (UCOA)

Local Authority financial reporting is based on the Uniform Chart of Accounts for Local Governments. Authorities are not required to use UCOA for internal accounting purposes, but this will ease reporting for those managing finances with the UCOA or with finances administered by a local government using UCOA.

With these clearly defined accounts, much of the "guesswork" from the previous authority finance report will be removed.

For your convenience, you can access the UCOA below:

Click to write the question text

As always, if you have any questions or challenges as you complete the FY2019 AARF, please email Research@dca.ga.gov and a member of the research staff will respond to you as soon as possible.

Part IA: Annual Registration

Legal Name of Authority: **Albany Dougherty Payroll Development Authority**

Authority Name cannot be changed. Please email Research@dca.ga.gov if name shown above is incorrect.

Q69. Type of Authority:

- Development Authority

Date of Authority Creation: **March 25, 1958**

Date of Authority Creation cannot be changed. Please email Research@dca.ga.gov if date shown above is incorrect.

Official Citation: **Constitutional Amendment, 1958, p. 444; continued, 1985, p. 3904**

Official Citation of Authority cannot be changed. Please email Research@dca.ga.gov if legal citation shown above is incorrect.

QID5. Method of Creation

Local government authorities can be created in one of three ways in Georgia:

General Statute – 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:

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

Several jurisdictions have multiple development authorities with similar names created by different methods. Each of these authorities must complete a separate AARF.

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.

Under which method was the Albany Dougherty Payroll Development Authority created?

- Local Constitutional Amendment

Q1D6. Is the Albany Dougherty Payroll Development Authority a Political Subdivision?

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.

- No

Q39. Is the Albany Dougherty Payroll Development Authority a Dependent or Independent Authority?

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.

- Independent Authority

Q38. Is the Albany Dougherty Payroll Development Authority a Single Jurisdiction or Multi-Jurisdictional Authority?

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.

- Single Jurisdiction

Q40. Member Jurisdiction - Select applicable member city, county, or consolidated government

- Dougherty County

Q167.

Albany Dougherty Payroll Development Authority Primary Point of Contact and Contact Information

All mailings to the authority will be addressed to the attention and address below.

Attention or C/O	Mr/Ms
Title/Position	President
Mailing Address	125 Pine Ave Suite 200
City	Albany
State	GA
ZIP	31701
Email Address	mreed@choosealbany.com
Phone Number	2294340044

Q16. Albany Dougherty Payroll Development Authority Board Chairperson

Contact information for Board Chairperson may be an authority email address and phone number.

First Name	Chris
Last Name	Cohilas
Email Address	ccohilas@dougherty.ga.gov
Phone Number	229-431-2121

Q52. Does the Albany Dougherty Payroll Development Authority have a full-time Executive Director/President/CEO?

- No

Q1D7. Number of Full-Time Employees:

- None (0)

Q36. Number of Part-Time Employees:

- None (0)

Q127. Does the Albany Dougherty Payroll Development Authority have an active website - either independently or part of a collective/collaborative website with other entities?

- No

Part IB: Albany Dougherty Payroll Development Authority Board Membership

Q144. How many members are on the Albany Dougherty Payroll Development Authority Board?

- 5

Q95. **Board Member #1 (Board Chair)**

Board Chairperson Name: Chris Cohilas

Current Term Start Date (MM/DD/YYYY Format)	01/01/2020
Current Term End Date (MM/DD/YYYY Format)	12/31/2025

Q96. Has Authority Board Member completed training required under OCGA § 36-62A-21?

- No

Q97. **Board Member #2**

Board Member Name	Bo Dorough
Current Term Start Date	01/01/2020
Current Term End Date	12/31/2024

Q98. Has Authority Board Member completed training required under OCGA § 36-62A-21?

- No

Q145. **Board Member #3**

Board Member Name	James Griffin
Current Term Start Date	01/01/2019
Current Term End Date	12/31/2021

Q146. Has Authority Board Member completed training required under OCGA § 36-62A-21?

- No

Q148. Board Member #4

Board Member Name	Perry Revell
Current Term Start Date	01/01/2020
Current Term End Date	12/31/2020

Q149. Has Authority Board Member completed training required under OCGA § 36-62A-21?

- No

Q152. Board Member #5

Board Member Name	Danny Blackshear
Current Term Start Date	01/01/2019
Current Term End Date	12/31/2021

Q153. Has Authority Board Member completed training required under OCGA § 36-62A-21?

- No

Part IIA: Authority Financial Administration

The following section focuses on Local Authority Financial Reporting.

You will see the reporting codes on the FY2019 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.

Click to write the question text

Q49. Who is preparing the financial component of the FY2019 AARF?

- Other

Q60. Contact Information for Other Authority Reporting Official

First Name	Jeremy
Last Name	Sapp
Title	CPA/Auditor
Mailing Address	611 N Jefferson St.
City	Albany
State	Georgia
ZIP	31701
Email Address	jsapp@clenneylukecpa.com
Phone Number	229-883-1314

QID2. Fiscal Year Ends:

- September

Q47. Is the information being provided in the FY2019 AARF taken from audited or unaudited financial statements?

- Audited

Q64. Does the Albany Dougherty Payroll Development Authority utilize the "Uniform Chart of Accounts for Local Governments in Georgia" (UCOA) for accounting and book-keeping purposes?

- No

Q66. Are the financial activities of the Albany Dougherty Payroll Development Authority included as a component unit in the financial statements of a city, county, or consolidated government?

- No

Part IIB: Authority Financial Assets

QID15. Current Assets (11.1000)

<i>Cash and Cash Equivalents (11.1100)</i>	5070218
<i>Investments - Current (11.1300)</i>	0
<i>Interest Receivable - Current (11.1400)</i>	0
<i>Accounts Receivable (11.1900)</i>	19316
<i>Intergovernmental Receivable (11.2700)</i>	0
<i>Notes Receivable - Current Portion (11.2800)</i>	50000
<i>Rent Receivable - Current Portion (11.2900)</i>	0
<i>Inventories (11.3600)</i>	0
<i>Prepaid Items (11.3800)</i>	0
Total	5,139,534

Q94. Does your authority have any additional current assets?

- No

Q32. Non-Current Assets (11.5000)

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

Capital Assets - Land (11.7100)	1577088
Capital Assets - Infrastructure (11.7300)	259159
(Infrastructure Accumulated Depreciation) (11.7310)	0
Capital Assets - Buildings (11.7400)	3197968
(Buildings Accumulated Depreciation) (11.7410)	-1855106
Capital Assets - Machinery and Equipment (11.7500)	0
(Machinery and Equipment Depreciation) (11.7510)	0
Capital Assets - Construction in Progress (11.7600)	0
(Construction in Progress Depreciation) (11.7610)	0
Capital Assets - Other (11.7950)	0
Receivables (non-current) (Customer Payments) (11.5100)	337500
Long-Term Investments (Notes Receivable) (11.5200)	0
Total	3,516,609

Q97. Does your authority have any additional non-current assets?

- No

Part IIC: Authority Financial Liabilities

Q101. Current Liabilities (12.1000)

Accounts Payable (12.1100)	879
Salaries and Wages Payable (12.1200)	0
Payroll Deductions Payable (12.1300)	0
Employer's Share of Employee Benefits - Current (12.1400)	0
Matured Bonds Payable (12.2200)	74048
Accrued Interest Payable (12.2400)	0
Unearned Revenue (12.2500)	0
Notes Payable - Current (12.2700)	50000
Deferred Inflows of Resources (12.3600)	0
Customer Deposits Payable (12.7100)	0
Total	124,927

Q111. Does your authority have additional current liabilities?

- No

Q102. Non-Current Liabilities (12.5000)

Employer's Share of Employee Benefits - Non-Current (12.5200)	0
Termination Benefits Payable - Non-Current (12.5250)	0
Net Pension Obligation (12.5265)	0
Notes Payable - Non-Current (12.5300)	337500
Total	337,500

Q103. Bonds Payable (12.5600)

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

General Obligation Bonds Payable (12.5620)	763952
Special Assessment Debt w/Government Commitment Payable (12.5640)	0
Revenue Bonds Payable (12.5660)	0
Other Bonds Payable (12.5680)	0
Total	763,952

Q107. Does your authority have any other non-current liabilities (capital leases payable, accrues closure/post-closure costs, etc.)?

- No

Part IID: Authority Revenues

Q115. Operating Revenues

Sales and Services (34.XXXX - Include total dollar value of all UCOA codes beginning with 34.)	0
Leases (38.1000)	105561
Other Operating Revenues (Describe Below)	0
Total	105,561

Q117. If there are "Other" operating revenues above, please describe revenue source, identify applicable UCOA code, and specify amount received (\$).

N/A

Q121. Non-Operating Revenues

<i>Intergovernmental - Federal Grants (33.1000)</i>	0
<i>Intergovernmental - State Grants (33.4000)</i>	0
<i>Intergovernmental - Local Government Grants (33.6000)</i>	10050
<i>Interest Revenues (36.1000)</i>	13211
<i>Gains on Sale of Assets (39.2000)</i>	0
<i>Other Non-Operating Revenues (Describe Below)</i>	193750
Total	217,011

Q122. If there are "Other" non-operating revenues above, please describe revenue source, identify applicable UCOA code, and specify amount received (\$).

Bond Issuance Income.

Part IIE: Authority Expenses

Q119. Operating Expenses

<i>Personal Services - Salaries and Wages (51.1000)</i>	0
<i>Personal Services - Employee Benefits (51.2000)</i>	0
<i>Purchased/Contracted Professional and Technical Services (52.1000)</i>	59713
<i>Purchased/Contracted Property Services (52.2000)</i>	191731
<i>Other Purchased/Contracted Services (52.3000)</i>	0
<i>Supplies (53.1000)</i>	0
<i>Depreciation (56.1000)</i>	106532
<i>Other Operating Expenses (Describe Below)</i>	0
Total	357,976

Q123. If there are "Other" operating expenses above, please describe type of expense, identify applicable UCOA code, and specify amount expended (\$).

N/A

Q124. Non-Operating Expenses

<i>Interest Expense (58.2000)</i>	56819
<i>Governmental Expenses (to federal, state, or local governments) (57.1000)</i>	0
<i>Loss on Sale of Assets (57.5000)</i>	0
<i>Other Non-Operating Expenses (Describe Below)</i>	0
Total	56,819

Q125. If there are "Other" non-operating expenses above, please identify type of expense, identify applicable UCOA code, and specify amount expended (\$).

N/A

Part IIF: Schedule of Bonds Payable

Q135. How many active bond issues does the authority currently have (bonds payable)?

- 1

Q20. Bond Issue #1

Bond Issue Purpose	Warehouse construction
Date of Issuance (MM/DD/YYYY)	04/01/2000
Beginning Balance (\$)	1,300,000
Additions in FY19 (\$)	0
Reductions in FY19 (\$)	77,616
Ending Balance (\$)	813,952
Current Balance (\$)	74,048
Non-Current Balance (\$)	763,952

Part IIG: Schedule of Capital Leases

Q272. How many active capital leases does the authority currently have?

- 0

Summary of Albany Dougherty Payroll Development Authority FY2019 AARF

Please review information below for accuracy before certification and submission. If any information is incorrect, please use the scroll arrows at the bottom of the page to return to the appropriate page for correction.

Please be sure to print/save a copy of this summary for your records.

Part I: Authority Registration

Authority Legal Information

Legal Name: **Albany Dougherty Payroll Development Authority**

Type of Authority: **Development Authority**

Date of Authority Creation: **March 25, 1958**

Official Citation: **Constitutional Amendment, 1958, p. 444; continued, 1985, p. 3904**

Method of Creation: **Local Constitutional Amendment**

Is Authority a Political Subdivision?: **No**

Dependency: **Independent Authority**

Dependency Jurisdiction (if applicable): **Dougherty County**

Jurisdiction: **Single Jurisdiction**

Member Jurisdiction(s):
Dougherty County

Primary Point of Contact:
Mr/Ms, 125 Pine Ave Suite 200, Albany, GA, 31701, mreed@choosealbany.com, 2294340044, President

FT Executive Director/President/CEO (if applicable):

Number of Full-Time Employees: **None (0)**

Number of Part-Time Employees: **None (0)**

Authority Website/Collaborative Website: **No**
Website URL (if applicable):

Board Membership

Board Chair and Term:

Chris Cohilas

01/01/2020-12/31/2025

Board Members and Terms:

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Part II: Authority Financial Reporting

Fiscal Year End Month: **September**

Financial Reporting Contact: **Other**

Audited/Unaudited Financial Data: **Audited**

Does Albany Dougherty Payroll Development Authority utilize UCOA: **No**

Authority financial activities dependent component of local government: **No**

Financial dependency jurisdiction (if applicable):

Assets

Current Assets

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 Current Assets: \$

Other Current Assets : \$

Non-Current Assets

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 Non-Current Assets: \$

Other Non-Current Assets : \$

Liabilities

Current Liabilities

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 Current Liabilities : \$

Additional Current Liabilities : \$

Non-Current 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) : \$

Total Non-Current Liabilities: \$

Additional Non-Current Liabilities : \$

Total Bonds Payable

*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 Bonds Payable : \$

Revenues

Operating Revenues

Sales and Services (34.XXXX - Include total dollar value of all UCOA codes beginning with 34.) : \$
Leases (38.1000) : \$
Other Operating Revenues : \$
Total Operating Revenues : \$

Non-Operating Revenues

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 : \$

Total Non-Operating Revenues : \$

Expenses

Operating Expenses

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 : \$

Total Operating Expenses : \$

Non-Operating Expenses

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 : \$

Total Non-Operating Expenses : \$

Schedule of Bonds Payable

Bond Issue Purpose : Warehouse construction

Date of Issuance: 04/01/2000

Beginning Balance: \$ 1,300,000

Additions in FY18: \$ 0

Reductions in FY18: \$ 77,616

Ending Balance: \$ 813,952

Current Balance: \$ 74,048

Non-Current Balance: \$ 763,952

Bond Issue Purpose :

Date of Issuance:

Beginning Balance: \$

Additions in FY18: \$

Reductions in FY18: \$

Ending Balance: \$

Current Balance: \$

Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:

Beginning Balance: \$

Additions in FY18: \$

Reductions in FY18: \$

Ending Balance: \$

Current Balance: \$

Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:

Beginning Balance: \$

Additions in FY18: \$

Reductions in FY18: \$

Ending Balance: \$

Current Balance: \$

Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:

Beginning Balance: \$

Additions in FY18: \$

Reductions in FY18: \$
Ending Balance: \$
Current Balance: \$
Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:
Beginning Balance: \$
Additions in FY18: \$
Reductions in FY18: \$
Ending Balance: \$
Current Balance: \$
Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:
Beginning Balance: \$
Additions in FY18: \$
Reductions in FY18: \$
Ending Balance: \$
Current Balance: \$
Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:
Beginning Balance: \$
Additions in FY18: \$
Reductions in FY18: \$
Ending Balance: \$
Current Balance: \$
Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:
Beginning Balance: \$
Additions in FY18: \$
Reductions in FY18: \$
Ending Balance: \$
Current Balance: \$
Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:

Beginning Balance: \$

Additions in FY18: \$

Reductions in FY18: \$

Ending Balance: \$

Current Balance: \$

Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:

Beginning Balance: \$

Additions in FY18: \$

Reductions in FY18: \$

Ending Balance: \$

Current Balance: \$

Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:

Beginning Balance: \$

Additions in FY18: \$

Reductions in FY18: \$

Ending Balance: \$

Current Balance: \$

Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:

Beginning Balance: \$

Additions in FY18: \$

Reductions in FY18: \$

Ending Balance: \$

Current Balance: \$

Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:

Beginning Balance: \$

Additions in FY18: \$

Reductions in FY18: \$

Ending Balance: \$

Current Balance: \$

Non-Current Balance: \$

Part III: Registration and Finance Certification

Q43. Certifying Board Member/Staff Member

<i>Certifying Person</i>	Jeremy Sapp
<i>Certifying Person Title</i>	CPA/Auditor
<i>Telephone Number</i>	229-883-1314
<i>Email Address</i>	jsapp@clenneylukecpa.com

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

Q45. Certifying Person Signature

[\[Click here\]](#)

Q129. Date of Certification

11/25/2020

Part II: Authority Financial Reporting

Fiscal Year End Month: **September**

Financial Reporting Contact: **Other**

Audited/Unaudited Financial Data: **Audited**

Does Albany Dougherty Payroll Development Authority utilize UCOA: **No**

Authority financial activities dependent component of local government: **No**

Financial dependency jurisdiction (if applicable):

Assets

Current Assets

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 Current Assets: \$

Other Current Assets : \$

Non-Current Assets

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 Non-Current Assets: \$

Other Non-Current Assets : \$

Liabilities

Current Liabilities

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 Current Liabilities : \$

Additional Current Liabilities : \$

Non-Current 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) : \$

Total Non-Current Liabilities: \$

Additional Non-Current Liabilities : \$

Total Bonds Payable

*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 Bonds Payable : \$

Revenues

Operating Revenues

Sales and Services (34.XXXX - Include total dollar value of all UCOA codes beginning with 34.) : \$
Leases (38.1000) : \$
Other Operating Revenues : \$
Total Operating Revenues : \$

Non-Operating Revenues

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 : \$

Total Non-Operating Revenues : \$

Expenses

Operating Expenses

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 : \$

Total Operating Expenses : \$

Non-Operating Expenses

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 : \$

Total Non-Operating Expenses : \$

Schedule of Bonds Payable

Bond Issue Purpose : Warehouse construction

Date of Issuance: 04/01/2000

Beginning Balance: \$ 1,300,000

Additions in FY18: \$ 0

Reductions in FY18: \$ 77,616

Ending Balance: \$ 813,952

Current Balance: \$ 74,048

Non-Current Balance: \$ 763,952

Bond Issue Purpose :

Date of Issuance:

Beginning Balance: \$

Additions in FY18: \$

Reductions in FY18: \$

Ending Balance: \$

Current Balance: \$

Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:

Beginning Balance: \$

Additions in FY18: \$

Reductions in FY18: \$

Ending Balance: \$

Current Balance: \$

Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:

Beginning Balance: \$

Additions in FY18: \$

Reductions in FY18: \$

Ending Balance: \$

Current Balance: \$

Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:

Beginning Balance: \$

Additions in FY18: \$

Reductions in FY18: \$
Ending Balance: \$
Current Balance: \$
Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:
Beginning Balance: \$
Additions in FY18: \$
Reductions in FY18: \$
Ending Balance: \$
Current Balance: \$
Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:
Beginning Balance: \$
Additions in FY18: \$
Reductions in FY18: \$
Ending Balance: \$
Current Balance: \$
Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:
Beginning Balance: \$
Additions in FY18: \$
Reductions in FY18: \$
Ending Balance: \$
Current Balance: \$
Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:
Beginning Balance: \$
Additions in FY18: \$
Reductions in FY18: \$
Ending Balance: \$
Current Balance: \$
Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:

Beginning Balance: \$

Additions in FY18: \$

Reductions in FY18: \$

Ending Balance: \$

Current Balance: \$

Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:

Beginning Balance: \$

Additions in FY18: \$

Reductions in FY18: \$

Ending Balance: \$

Current Balance: \$

Non-Current Balance: \$

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Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:

Beginning Balance: \$

Additions in FY18: \$

Reductions in FY18: \$

Ending Balance: \$

Current Balance: \$

Non-Current Balance: \$

Bond Issue Purpose :

Date of Issuance:

Beginning Balance: \$

Additions in FY18: \$

Reductions in FY18: \$

Ending Balance: \$

Current Balance: \$

Non-Current Balance: \$

Submission Confirmation

Certifying Person: Jeremy Sapp

Certifying Person Title: CPA/Auditor

Telephone Number: 229-883-1314

Email Address: jsapp@clenneylukecpa.com

Date of Certification and Submission: 11/25/2020

Embedded Data:

Response Report Link	https://stofgeorgia.pdx1.qualtrics.com/apps/single-response-reports/reports/FlunORnYSnSibwll3dUbGQIOeSS75vX2K1LEHDxUpJcoozatPmb8CuEGfkGkfXs3WOyNwjtFOLKoxlwD-jEEuWaqimuonvnF9OL4csAZTofnMyf6mhBzs5ovws7uNPzq0fv_VjNetobhOqKFN1DRA2WXzAZTSR-mKe3ZW2BycilV7iXO_B6Z46DgTUEVLMwww364c7iwiCfGE51RfCPIVR-9s7L9kCocenB7AiSwOFAJTawCbTYMgkOSEmy9D6mLhccDMMbqgTnZeZ6P0kgFMVEdOcEeznZvonV-kRTBbg5NlxHYbAOTIivQ1cNh4y_faiwkiknlJj4XvO9defPCLA
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