

Response Summary:

The 2018 Local Authority reporting requirements are a dramatic shift from those of previous years, intended to make these reporting requirements simpler, easier, and faster as you and your colleagues deliver critical services to Georgians.

Consolidated Reporting

Historically, local authorities have had two annual reporting requirements to the Georgia Department of Community Affairs – 1) Authority Registration, due January 1 of each calendar year; and 2) the Report of Authority Finance, due within six months of the end of the authority's fiscal year. 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.

If your authority's fiscal year ended January 31-June 30, 2018, you will no longer be required to submit a stand-alone registration by January 1.

If your authority's fiscal year ended/ends July 31-December 31, 2018, you will be required to submit a separate registration no later than January 1, 2019. This will be your final stand-alone registration.

This registration 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)

Beginning with this FY2018 AARF, you will find that authority financial reporting is now in the form of this Uniform Chart of Accounts. 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 FY2018 AARF, please email DCA.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: **Adel Industrial Development Authority**

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

Q69. Type of Authority:

- Industrial Development Authority

Date of Authority Creation: **February 15, 1965**

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

Official Citation: **O.C.G.A. 36-62-1**

Official Citation of Authority cannot be changed. Please email DCA.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 Adel Industrial Development Authority created?

- General Statute

QID6. Is the Adel Industrial 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 Adel Industrial 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.

- Dependent Authority

Q38. Is the Adel Industrial 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.

- Multi-Jurisdictional

**Q15. Member Jurisdictions - Select all member city, county, and consolidated governments
(Press CTRL and click for multiple jurisdictions)**

- Adel City

**Q167.
Adel Industrial 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	Brent Dixon
Title/Position	Chairman
Mailing Address	P.O. Box 800
City	Adel
State	GA
ZIP	31620
Email Address	h_mcclain@windstream.net
Phone Number	229-560-1038

Q16. Adel Industrial Development Authority Board Chairperson

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

First Name	Brent
Last Name	Dixon
Email Address	h_mcclain@windstream.net
Phone Number	229-560-1038

Q52. Does the Adel Industrial 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 Adel Industrial Development Authority have an active website - either independently or part of a collective/collaborative website with other entities?

- No

Part IB: Adel Industrial Development Authority Board Membership

Q144. How many members are on the Adel Industrial Development Authority Board?

- 7

Q95. Board Member #1 (Board Chair)

Board Chairperson Name: Brent Dixon

Current Term Start Date (MM/DD/YYYY Format)	04/20/2013
Current Term End Date (MM/DD/YYYY Format)	04/19/2019

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

- Yes

Q97. Board Member Training Information

On what date was required training completed?	N/A
Through what organization/entity was required training completed?	N/A

Q97. Board Member #2

Board Member Name	Billy Barfield
Current Term Start Date	04/20/2017
Current Term End Date	04/19/2023

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

- Yes

Q99. Board Member Training Information

On what date was required training completed?	N/A
Through what organization/entity was required training completed?	N/A

Q145. Board Member #3

Board Member Name	Iris Thomas
Current Term Start Date	04/20/2015
Current Term End Date	04/19/2021

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

- Yes

Q147. Board Member Training Information

On what date was required training completed?	N/A
Through what organization/entity was required training completed?	N/A

Q148. Board Member #4

Board Member Name	Howard McClain
Current Term Start Date	04/20/2015
Current Term End Date	04/19/2021

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

- Yes

Q150. Board Member Training Information

<i>On what date was required training completed?</i>	N/A
<i>Through what organization/entity was required training completed?</i>	N/A

Q152. Board Member #5

<i>Board Member Name</i>	Chase Daughtrey
<i>Current Term Start Date</i>	04/20/2017
<i>Current Term End Date</i>	04/19/2023

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

- Yes

Q154. Board Member Training Information

<i>On what date was required training completed?</i>	N/A
<i>Through what organization/entity was required training completed?</i>	N/A

Q155. Board Member #6

<i>Board Member Name</i>	Allen L. Parrish, Jr.
<i>Current Term Start Date</i>	04/20/2013
<i>Current Term End Date</i>	04/19/2019

Q156. Has Authority Board Member completed training required under OCGA § 36-62A-21?

- Yes

Q157. Board Member Training Information

<i>On what date was required training completed?</i>	N/A
<i>Through what organization/entity was required training completed?</i>	N/A

Q158. Board Member #7

<i>Board Member Name</i>	Michael Dinnerman
<i>Current Term Start Date</i>	04/20/2015
<i>Current Term End Date</i>	04/19/2021

Q159. Has Authority Board Member completed training required under OCGA § 36-62A-21?

- Yes

Q160. Board Member Training Information

On what date was required training completed?	N/A
Through what organization/entity was required training completed?	N/A

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.

Click to write the question text

Q49. Who is preparing the financial component of the FY2018 AARF?

- Other

Q60. Contact Information for Other Authority Reporting Official

First Name	Howard
Last Name	McClain
Title	Board Member
Mailing Address	P.O. Box 486
City	Adel
State	Georgia
ZIP	31620
Email Address	h_mcclain@windstream.net
Phone Number	229-560-1038

QID2. Fiscal Year Ends:

- September

Q47. Is the information being provided in the FY2018 AARF taken from audited or unaudited financial statements?

- Audited

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

- Yes

Q66. Are the financial activities of the Adel Industrial 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)

Cash and Cash Equivalents (11.1100)	236000
Investments - Current (11.1300)	0
Interest Receivable - Current (11.1400)	0
Accounts Receivable (11.1900)	0
Intergovernmental Receivable (11.2700)	0
Notes Receivable - Current Portion (11.2800)	0
Rent Receivable - Current Portion (11.2900)	0
Inventories (11.3600)	0
Prepaid Items (11.3800)	0
Total	236,000

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)	750000
Capital Assets - Infrastructure (11.7300)	0
(Infrastructure Accumulated Depreciation) (11.7310)	0
Capital Assets - Buildings (11.7400)	0
(Buildings Accumulated Depreciation) (11.7410)	0
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)	0
Long-Term Investments (Notes Receivable) (11.5200)	0
Total	750,000

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

- No

Part IIC: Authority Financial Liabilities

Q101. Current Liabilities (12.1000)

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

Q111. Does your authority have additional current liabilities?

- No

Q102. Non-Current Liabilities (12.5000)

<i>Employer's Share of Employee Benefits - Non-Current (12.5200)</i>	0
<i>Termination Benefits Payable - Non-Current (12.5250)</i>	0
<i>Net Pension Obligation (12.5265)</i>	0
<i>Notes Payable - Non-Current (12.5300)</i>	0
<i>Total</i>	0

Q103. Bonds Payable (12.5600)

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

<i>General Obligation Bonds Payable (12.5620)</i>	0
<i>Special Assessment Debt w/Government Commitment Payable (12.5640)</i>	0
<i>Revenue Bonds Payable (12.5660)</i>	0
<i>Other Bonds Payable (12.5680)</i>	0
<i>Total</i>	0

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

<i>Sales and Services (34.XXXX - Include total dollar value of all UCOA codes beginning with 34.)</i>	0
<i>Leases (38.1000)</i>	0
<i>Other Operating Revenues (Describe Below)</i>	0
<i>Total</i>	0

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>	0
<i>Interest Revenues (36.1000)</i>	0
<i>Gains on Sale of Assets (39.2000)</i>	0
<i>Other Non-Operating Revenues (Describe Below)</i>	0
<i>Total</i>	0

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

N/A

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>	0
<i>Purchased/Contracted Property Services (52.2000)</i>	0
<i>Other Purchased/Contracted Services (52.3000)</i>	0
<i>Supplies (53.1000)</i>	0
<i>Depreciation (56.1000)</i>	0
<i>Other Operating Expenses (Describe Below)</i>	0
<i>Total</i>	0

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>	0
<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
<i>Total</i>	0

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)?

• 0

Part IIG: Schedule of Capital Leases

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

• 0

Part II: Authority Financial Reporting

Fiscal Year End Month: **September**

Financial Reporting Contact: **Other**

Audited/Unaudited Financial Data: **Audited**

Does Adel Industrial Development Authority utilize UCOA: **Yes**

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 : \$

DCA is continually striving to improve your experience, provide you and your authority with support and resources, and help your authority deliver services more effectively and efficiently.

The FY2018 AARF for Local Authorities in Georgia is the first time Authority Registration and Authority Finance reporting have been combined into a single report, and the first time Authorities have been able to report financial information using the Uniform Chart of Accounts (UCOA) commonly used by local governments across the state. While we have gathered feedback from stakeholders across Georgia, we recognize that there will always be room for improvement in our efforts.

As a part of the effort to make these annual reporting requirements a more user-friendly experience, we are hoping you will provide feedback on this new organization and format. This question is completely optional and any feedback will remain anonymous and confidential.

Q128. Provide feedback to DCA below:
N/A

Part III: Registration and Finance Certification

Q43. Certifying Board Member/Staff Member

<i>Certifying Person</i>	Howard McClain
<i>Certifying Person Title</i>	Board Member
<i>Telephone Number</i>	229-560-1038
<i>Email Address</i>	h_mcclain@windstream.net

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

05/10/2021

Part II: Authority Financial Reporting

Fiscal Year End Month: **September**

Financial Reporting Contact: **Other**

Audited/Unaudited Financial Data: **Audited**

Does Adel Industrial Development Authority utilize UCOA: **Yes**

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 : \$

Submission Confirmation

Certifying Person: Howard McClain
 Certifying Person Title: Board Member
 Telephone Number: 229-560-1038
 Email Address: h_mcclain@windstream.net

Date of Certification and Submission: 05/10/2021

Embedded Data:

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