

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 **FY2023**.

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 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 FY2023 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>

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:

As always, if you have any questions or challenges as you complete the FY2023 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

Q33. Please review the below registration information and choose "Changes are needed" if any of the below information is incorrect.

Authority Legal Name: Cartersville Development Authority
Authority Type: Development
Date Created: 11/16/1962
Method of Creation: Local Constitutional Amendment
Official Citation: Constitutional Amendment, 1962, p. 1021; continued, 1986, p. 4694
Member Governments: Cartersville City
N/A

Q1D6. Is the Cartersville 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 Cartersville 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 Cartersville 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

Q167. Cartersville Development Authority Primary Point of Contact and Contact Information

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

Attention or C/O	Keith Lovell
Title/Position	Attorney
Mailing Address	PO Box 1024
City	Cartersville
State	Georgia
ZIP	30120
First Name	Keith
Last Name	Lovell
Email Address	keithlovell11@gmail.com
Phone Number	770-386-1116

Q16. Cartersville Development Authority Board Chairperson

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

First Name	Thomas
Last Name	Strickland
Email Address	sfincher@cityofcartersville.org
Phone Number	770-387-5686

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

- No

QID7. Number of Full-Time Employees:

- None (0)

Q36. Number of Part-Time Employees:

- None (0)

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

- No

Part IB: Cartersville Development Authority Board Membership

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

- 5

Q95. Board Member #1 (Board Chair)

Board Chairperson Name: Thomas Strickland

Current Term Start Date (MM/DD/YYYY Format)	01/06/2020
Current Term End Date (MM/DD/YYYY Format)	01/06/2025

Q96. Has Authority Board Member #1 completed training on economic development, downtown development, or redevelopment as required under OCGA § 36-62A-21, OCGA § 36-42-7, or OCGA § 36-62-5.2?

- No

Q97. Board Member #2

Board Member Name	Mike Fields
Current Term Start Date	01/06/2020
Current Term End Date	01/06/2025

Q98. Has Authority Board Member #2 completed training on economic development, downtown development, or redevelopment as required under OCGA § 36-62A-21, OCGA § 36-42-7, or OCGA § 36-62-5.2?

- No

Q145. Board Member #3

Board Member Name	Walter Mahomes
Current Term Start Date	01/06/2020
Current Term End Date	01/06/2025

Q146. Has Authority Board Member #3 completed training on economic development, downtown development, or redevelopment as required under OCGA § 36-62A-21, OCGA § 36-42-7, or OCGA § 36-62-5.2?

- No

Q148. Board Member #4

Board Member Name	Robert Dabbs
Current Term Start Date	01/06/2020
Current Term End Date	01/06/2025

Q149. Has Authority Board Member #4 completed training on economic development, downtown development, or redevelopment as required under OCGA § 36-62A-21, OCGA § 36-42-7, or OCGA § 36-62-5.2?

- No

Q152. Board Member #5

Board Member Name	Ralph "Sonny" Miller
Current Term Start Date	01/06/2020
Current Term End Date	01/06/2025

Q153. Has Authority Board Member #5 completed training on economic development, downtown development, or redevelopment as required under OCGA § 36-62A-21, OCGA § 36-42-7, or OCGA § 36-62-5.2?

- No

Part IIA: Authority Financial Administration

The following section focuses on Local Authority Financial Reporting.

You will see the reporting codes on the FY2023 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.

Q62. [UCOA Fourth Edition 4.3](#)

N/A

Q49. Who is preparing the financial component of the FY2023 AARF?

- Authority Finance Director/CFO

Q56. Contact Information for Authority Finance Director/CFO

First Name	Thomas
Last Name	Rhinehart
Mailing Address	PO Box 1390
City	Cartersville
State	Georgia
ZIP	30120
Email Address	trhinehart@cityofcartersville.org
Phone Number	770-387-5615

QID2. Fiscal Year Ends:

- December

Q47. Is the information being provided in the FY2023 AARF taken from audited or unaudited financial statements?

- Unaudited

Upon completion of the audit of the Cartersville Development Authority FY2023 financial statements, please review the FY2023 AARF submission and contact the DCA Office of Research at Research@dca.ga.gov if any amendments are necessary.

Q64. Does the Cartersville 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 Cartersville 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)	57582.06
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	57,582.06

Q94. Does your authority have any additional current assets?

- No

Q32. Non-Current Assets (11.5000)

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

<i>Capital Assets - Land (11.7100)</i>	0
<i>Capital Assets - Infrastructure (11.7300)</i>	0
<i>(Infrastructure Accumulated Depreciation) (11.7310)</i>	0
<i>Capital Assets - Buildings (11.7400)</i>	0
<i>(Buildings Accumulated Depreciation) (11.7410)</i>	0
<i>Capital Assets - Machinery and Equipment (11.7500)</i>	0
<i>(Machinery and Equipment Depreciation) (11.7510)</i>	0
<i>Capital Assets - Construction in Progress (11.7600)</i>	0
<i>(Construction in Progress Depreciation) (11.7610)</i>	0
<i>Capital Assets - Other (11.7950)</i>	0
<i>Receivables (non-current) (Customer Payments) (11.5100)</i>	0
<i>Long-Term Investments (Notes Receivable) (11.5200)</i>	0
Total	0

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
Total	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
Total	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
Total	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
Total	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>	359.74
<i>Gains on Sale of Assets (39.2000)</i>	0
<i>Other Non-Operating Revenues (Describe Below)</i>	0
Total	359.74

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
Total	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>	175431.65
Total	175,431.65

Q125. If there are "Other" non-operating expenses above, please identify type of expense, identify applicable UCOA code, and specify amount expended (\$).
distribution of PILOT funds from FY 2022

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: **December**

Financial Reporting Contact: **Authority Finance Director/CFO**

Audited/Unaudited Financial Data: **Unaudited**

Does Cartersville 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 : \$

Part III: Registration and Finance Certification

Q43. Certifying Board Member/Staff Member

Certifying Person	Thomas C. Rhinehart
Certifying Person Title	Finance Director
Telephone Number	770-387-5615
Email Address	trhinehart@cityofcartersville.org

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

03/12/2025

Embedded Data:

AARF 2018	Yes
AARF 2019	Yes
AARF 2020	Yes
AARF 2021	Yes
AARF 2022	Yes
AARF 2023	No
AARF 2023 Due Date	30-Jun-24
Authority Type	Development
ContactID	CID_hvtz8AlhsBV91QddUaWQPfL88Rg
Created by	Local Constitutional Amendment
CreationDate	2022-04-13T12:01:42.195Z
Date Created	11/16/1962
FYE Month	12
Full name	Cartersville Development Authority
Jurisdiction	Cartersville City
Official Citation	Constitutional Amendment, 1962, p. 1021; continued, 1986, p. 4694
Response Report Link	https://stofgeorgia.pdx1.qualtrics.com/apps/single-response-reports/reports/JMxxBujxSOsaalhiUCaOp_VkzEcpdiuHnqINfyYgUBY8kF8RK2osUrrKKmuEm0TrCkN47xl1wS-jRoMNH40Whms802r74iEiMPCqUeZ9XeoYoS2s9ConU5arlQBCOmQP08vWFOVwWEwNimi0ybK8zpV46KHfqXHor5mPuJOzgZzRmPU6MMOHnORWm_3PPbriZRV59qwtP9sH1nBLooefE-EeKKAaYOFr5Q
Response Report Link HTML	View Response Record