




MEMORANDUM

TO: Local Government Chief Elected Officials, Managers, Clerks, and Finance Officers

FROM: Rusty Haygood, Deputy Commissioner 

DATE: April 5, 2023

SUBJECT: Proposed Revisions to the Uniform Chart of Accounts (UCOA)

Summary: DCA plans to amend the Uniform Chart of Accounts for local governments. This amendment will provide guidance for the National Opioid Settlement funds currently being dispersed to local governments in Georgia.

In late 2022, local governments began receiving payments resulting from the settlement agreement between the State of Georgia and three manufacturers and a major distributor. Approximately \$517,000,000 will come from the National Distributors' Settlement over the course of 18 years. An additional \$118,000,000 will come from the Janssen/J&J Settlement over the next nine years.

A percentage of these funds are allocated to local governments. This money will be allocated among local governments that participated in the settlement agreements making them eligible to receive the funds directly.

The State will receive the remaining percentage of the funds resulting from the settlement agreements. The Georgia Opioid Crisis Abatement Trust Fund has been established to house and administer the State's percentage. Some of the funds will be distributed on a regional basis in a manner determined by the Office of Health Strategy and Coordination. Funds will be disbursed by a Trustee who will be appointed by the Governor.

Funds expended by the local government or dispersed by the Georgia Opioid Crisis Abatement Trust fund must adhere to specific approved purposes provided in the settlement agreement. Due to these specific restricted purposes and the unique circumstances providing this revenue, **DCA and its stakeholders have determined it is necessary to amend the Uniform Chart of Accounts (UCOA) to include guidance on the proper accounting and reporting of these funds.**

State law (Georgia Administrative Procedures Act O.C.G.A. §50-13-1, et seq.) provides an opportunity for you to provide input on the draft amendment or request changes prior to adoption by the Board of Community Affairs. To assist you with this, I have attached a synopsis of the proposed amendments as well as a "Notice of Intent to Adopt" these proposed changes.



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DCA will hold a virtual public hearing from 10:00-11:00 AM on Monday, April 17th, 2023. The link to access the hearing and to download the amended UCOA as proposed will be available on DCA's website at: <https://www.dca.ga.gov/local-government-assistance/research-surveys/uniform-chart-accounts-ucoa>. Understand that this hearing will be held solely to provide input on the manner in which these funds are reflected in the UCOA. The Georgia Department of Audits and Accounts (DOAA) will be providing more detailed information about the distribution of funds, requirements related to expenditures, and procedural requirements via a separate process. Any requests for information or to provide questions or feedback related to any matter other than the amendment to the UCOA should be referred to DOAA.

Please note that the Board of the Georgia Department of Community Affairs intends to act on the proposed amendment at its meeting at 1:00 P.M. on Wednesday, May 10, 2023, at the Anheuser Busch Training Facility at 100 Busch Drive, NW, Cartersville, GA 30121. If adopted by the Board of the Georgia Department of Community Affairs, the revised rules will become effective July 1, 2023.

If you have any questions, need additional information, or wish to submit comments on the UCOA, please contact:

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