# PENSION PLAN REQUIRED SUPPLEMENTARY INFORMATION

# AUGUSTA, GEORGIA

## Defined Benefit Pension Trusts - Required Supplementary Information

## December 31, 2003

### A. Schedules of funding progress

| Actuarial Valuation Date | Actuarial Value of Assets | Actuarial Accrued Liability AAL Entry Age | (Funded) Unfunded AAL (FAAL) UAAL | Funded Ratio | Covered Payroll | (FAAL) UAAL as A % of Covered Payroll |
|---|---|---|---|---|---|---|
| 1945 Plan | | | | | | |
| 01/01/91 | $ 9,055,522 | $ 8,084,072 | $ (971,450) | 112 % | $ 670,286 | (145) % |
| 01/01/93 | 10,044,942 | 8,595,037 | (1,449,915) | 117 | 620,412 | (234) |
| 01/01/94 | 10,047,526 | 8,927,649 | (1,119,877) | 113 | 606,450 | (185) |
| 01/01/95 | 9,936,022 | 9,440,717 | (495,305) | 105 | 598,795 | (83) |
| 01/01/96 | 11,537,840 | 9,566,390 | (1,971,450) | 121 | 629,034 | (313) |
| 01/01/98 | 13,934,975 | 9,431,701 | (4,503,274) | 148 | 160,888 | (2,799) |
| 01/01/99 | 13,760,620 | 12,535,885 | (1,224,735) | 110 | 598,795 | (205) |
| 01/01/00 | 13,038,384 | 12,251,489 | (786,895) | 106 | 168,818 | (466) |
| 01/01/01 | 12,352,795 | 12,069,544 | (283,251) | 102 | 180,462 | (157) |
| 01/01/02 | 11,023,816 | 10,075,638 | (948,178) | 109 | 184,511 | (514) |
| 01/01/03 | 8,897,080 | 9,878,269 | 981,189 | 90 | 193,921 | 506 |
| 1977 Plan | | | | | | |
| 01/01/91 | $ 3,018,241 | $ 1,430,898 | $ (1,587,343) | 211 % | $ 3,772,441 | (42) % |
| 01/01/93 | 3,892,816 | 1,937,061 | (1,955,755) | 201 | 4,607,419 | (42) |
| 01/01/94 | 4,262,572 | 2,813,432 | (1,449,140) | 152 | 5,180,438 | (28) |
| 01/01/95 | 4,439,451 | 3,333,577 | (1,105,874) | 133 | 6,797,338 | (16) |
| 01/01/96 | 5,446,380 | 4,332,024 | (1,114,356) | 126 | 8,952,224 | (12) |
| 01/01/97 | 6,285,732 | 5,510,585 | (775,147) | 114 | 11,509,974 | (7) |
| 01/01/99 | 9,976,793 | 14,137,712 | 4,160,919 | 71 | 24,454,857 | 17 |
| 01/01/00 | 10,836,439 | 15,060,421 | 4,223,982 | 72 | 21,709,421 | 19 |
| 01/01/01 | 11,136,602 | 15,575,523 | 4,438,921 | 72 | 21,705,175 | 20 |
| 01/01/02 | 14,065,581 | 16,860,437 | 2,794,356 | 83 | 21,029,237 | 13 |
| 01/01/03 | 12,609,297 | 18,150,192 | 5,540,895 | 69 | 22,187,948 | 25 |
| General Pension Plan | | | | | | |
| 12/31/93 | $ - | $ 629,859 | $ 629,859 | - % | $ - | - % |
| 12/31/94 | - | 619,418 | 619,418 | - | - | - |
| 12/31/95 | - | 587,797 | 587,797 | - | - | - |
| 12/31/96 | - | 564,008 | 564,008 | - | - | - |
| 12/31/97 | - | 637,605 | 637,605 | - | - | - |
| 12/31/98 | - | 533,575 | 533,575 | - | - | - |
| 12/31/99 | - | 511,305 | 511,305 | - | - | - |
| 12/31/00 | - | 524,410 | 524,410 | - | - | - |
| 12/31/01 | - | 525,089 | 525,089 | - | - | - |
| 12/31/02 | - | 114,862 | 114,862 | - | - | - |
| 12/31/03 | - | 98,789 | 98,789 | - | - | - |
| Policemen's Pension Plan | | | | | | |
| 12/31/93 | $ - | $ 528,904 | $ 528,904 | - % | $ - | - % |
| 12/31/94 | - | 437,814 | 437,814 | - | - | - |
| 12/31/95 | - | 422,070 | 422,070 | - | - | - |
| 12/31/96 | - | 417,725 | 417,725 | - | - | - |
| 12/31/97 | - | 391,153 | 391,153 | - | - | - |
| 12/31/98 | - | 389,072 | 389,072 | - | - | - |
| 12/31/99 | - | 246,783 | 246,783 | - | - | - |
| 12/31/00 | - | 246,217 | 246,217 | - | - | - |
| 12/31/01 | - | 355,840 | 355,840 | - | - | - |
| 12/31/02 | - | 380,143 | 380,143 | - | - | - |
| 12/31/03 | - | 337,186 | 337,186 | - | - | - |

## Defined Benefit Pension Trusts - Required Supplementary Information - Continued

## December 31, 2003

### A. Schedules of funding progress (Continued)

| Actuarial Valuation Date | Actuarial Value of Assets | Actuarial Accrued Liability AAL Entry Age | (Funded) Unfunded AAL (FAAL) UAAL | Funded Ratio | Covered Payroll | (FAAL) UAAL as A % of Covered Payroll |
|---|---|---|---|---|---|---|
| Firemen's Pension Plan | | | | | | |
| 12/31/93 | $ - | $ 1,475,590 | $ 1,475,590 | - % | $ - | - % |
| 12/31/94 | - | 1,342,821 | 1,342,821 | - | - | - |
| 12/31/95 | - | 1,296,843 | 1,296,843 | - | - | - |
| 12/31/96 | - | 1,202,831 | 1,202,831 | - | - | - |
| 12/31/97 | - | 1,507,501 | 1,507,501 | - | - | - |
| 12/31/98 | - | 1,479,472 | 1,479,472 | - | - | - |
| 12/31/99 | - | 1,276,044 | 1,276,044 | - | - | - |
| 12/31/00 | - | 1,258,550 | 1,258,550 | - | - | - |
| 12/31/01 | - | 1,345,133 | 1,445,133 | - | - | - |
| 12/31/02 | - | 1,204,513 | 1,204,513 | - | - | - |
| 12/31/03 | - | 1,110,698 | 1,110,698 | - | - | - |
| City Employees' Pension Plan | | | | | | |
| 12/31/93 | $ - | $ 2,960,183 | $ 2,960,183 | - % | $ - | - % |
| 12/31/94 | - | 2,704,129 | 2,704,129 | - | - | - |
| 12/31/95 | - | 2,598,066 | 2,598,066 | - | - | - |
| 12/31/96 | - | 2,584,786 | 2,584,786 | - | - | - |
| 12/31/97 | - | 2,418,723 | 2,418,723 | - | - | - |
| 12/31/98 | - | 2,266,704 | 2,266,704 | - | - | - |
| 12/31/99 | - | 2,060,501 | 2,060,501 | - | - | - |
| 12/31/00 | - | 1,911,904 | 1,911,904 | - | - | - |
| 12/31/01 | - | 1,914,347 | 1,914,347 | - | - | - |
| 12/31/02 | - | 2,063,450 | 2,063,450 | - | - | - |
| 12/31/03 | - | 1,931,942 | 1,931,942 | - | - | - |
| General Retirement Plan (City 1949) | | | | | | |
| 01/01/93 | $ 47,314,256 | $ 38,551,529 | $ (8,762,727) | 123 % | $ 7,397,577 | (119) % |
| 01/01/94 | 49,875,350 | 36,456,408 | (13,418,942) | 137 | 7,243,580 | (185) |
| 01/01/95 | 47,710,074 | 39,699,516 | (8,010,558) | 120 | 7,053,091 | (114) |
| 01/01/96 | 56,004,033 | 41,587,715 | (14,416,318) | 135 | 6,345,073 | (227) |
| 01/01/97 | 59,413,476 | 42,712,240 | (16,701,236) | 139 | 5,165,172 | (323) |
| 01/01/99 | 71,138,815 | 51,388,074 | (19,750,741) | 138 | 5,794,554 | (341) |
| 01/01/00 | 70,974,830 | 54,306,953 | (16,667,877) | 131 | 5,112,578 | (326) |
| 01/01/01 | 70,721,724 | 54,824,779 | (15,896,945) | 129 | 5,237,225 | (304) |
| 01/01/02 | 66,542,266 | 52,471,765 | (14,070,501) | 127 | 5,473,137 | (257) |
| 01/01/03 | 59,091,990 | 53,688,662 | (5,403,328) | 110 | 5,774,707 | (94) |
| GMEBS | | | | | | |
| 03/01/94 | $ 2,754,918 | $ 2,903,208 | $ 148,290 | 95 % | $ 10,375,830 | 1.0 % |
| 03/01/95 | 3,351,907 | 3,315,936 | (35,971) | 101 | 10,657,439 | (.3) |
| 03/01/96 | 3,731,118 | 3,568,982 | (162,136) | 105 | 9,369,684 | (2.0) |
| 03/01/97 | 4,144,704 | 5,312,277 | 1,167,573 | 78 | 8,082,062 | 14.0 |
| 03/01/98 | 4,609,848 | 5,756,304 | 1,146,456 | 80 | 8,913,934 | 13.0 |
| 03/01/00 | 5,559,655 | 6,422,501 | 862,846 | 86 | 7,719,739 | 11.2 |
| 03/01/02 | 6,308,424 | 6,887,424 | 579,000 | 91 | 6,913,560 | 8.4 |
| 03/01/03 | 6,477,885 | 7,146,314 | 668,429 | 90 | 6,988,509 | 9.6 |
| 03/01/04 | 6,913,410 | 7,553,911 | 640,501 | 91 | 6,637,655 | 9.6 |

## Defined Benefit Pension Trusts - Required Supplementary Information - Continued

## December 31, 2003

### B. Schedules of employer contributions

| | Fiscal Year | Annual Required Contribution | Percentage Contributed |
|---|---|---|---|
| 1945 Plan | | | |
| | 1994 | $ - | - % |
| | 1995 | - | - |
| | 1996 | - | - |
| | 1998 | - | - |
| | 1999 | - | - |
| | 2000 | - | - |
| | 2001 | - | - |
| | 2002 | - | - |
| | 2003 | - | - |
| 1977 Plan | | | |
| | 1994 | $ - | - % |
| | 1995 | - | - |
| | 1996 | - | - |
| | 1997 | 600,260 | 100 |
| | 1998 | 897,930 | 100 |
| | 1999 | 1,124,928 | 100 |
| | 2000 | 940,054 | 100 |
| | 2001 | 979,131 | 100 |
| | 2002 | 746,287 | 100 |
| | 2003 | 787,672 | 100 |
| General Pension Plan | | | |
| | 1994 | $ 111,109 | 100 % |
| | 1995 | 125,174 | 100 |
| | 1996 | 125,874 | 100 |
| | 1997 | 139,861 | 100 |
| | 1998 | 107,338 | 100 |
| | 1999 | 113,807 | 100 |
| | 2000 | 102,476 | 100 |
| | 2001 | 89,008 | 100 |
| | 2002 | 23,348 | 100 |
| | 2003 | 24,290 | 100 |
| Policemen's Pension Plan | | | |
| | 1994 | $ 80,866 | 100 % |
| | 1995 | 69,407 | 100 |
| | 1996 | 69,407 | 100 |
| | 1997 | 79,952 | 100 |
| | 1998 | 63,169 | 100 |
| | 1999 | 53,823 | 100 |
| | 2000 | 44,880 | 100 |
| | 2001 | 64,863 | 100 |
| | 2002 | 66,888 | 100 |
| | 2003 | 70,546 | 100 |
| Firemen's Pension Plan | | | |
| | 1994 | $ 212,392 | 100 % |
| | 1995 | 204,492 | 100 |
| | 1996 | 200,757 | 100 |
| | 1997 | 249,706 | 100 |
| | 1998 | 237,914 | 100 |
| | 1999 | 240,623 | 100 |
| | 2000 | 205,435 | 100 |
| | 2001 | 214,272 | 100 |
| | 2002 | 206,334 | 100 |
| | 2003 | 182,862 | 100 |

## B. Schedules of employer contributions (Continued)

| | Fiscal Year | Annual Required Contribution | Percentage Contributed |
|---|---|---|---|
| City Employees' Pension Plan | | | |
| | 1994 | $ 415,480 | 100 % |
| | 1995 | 408,999 | 100 |
| | 1996 | 369,477 | 100 |
| | 1997 | 409,881 | 100 |
| | 1998 | 331,619 | 100 |
| | 1999 | 348,792 | 100 |
| | 2000 | 302,169 | 100 |
| | 2001 | 263,080 | 100 |
| | 2002 | 299,512 | 100 |
| | 2003 | 285,177 | 100 |
| General Retirement Plan (City 1949) | | | |
| | 1994 | $ - | - % |
| | 1995 | - | - |
| | 1996 | - | - |
| | 1997 | - | - |
| | 1998 | - | - |
| | 1999 | - | - |
| | 2000 | - | - |
| | 2001 | - | - |
| | 2002 | - | - |
| | 2003 | - | - |
| GMEBS | | | |
| | 1994 | $ 232,298 | 100 % |
| | 1995 | 106,440 | 100 |
| | 1996 | 187,548 | 100 |
| | 1997 | 197,167 | 100 |
| | 1998 | 214,536 | 100 |
| | 1999 | 191,385 | 100 |
| | 2000 | 204,576 | 100 |
| | 2001 | 192,622 | 100 |
| | 2002 | 168,316 | 100 |
| | 2003 | 181,834 | 100 |

## C. Notes to required supplementary information

| | 1945 Plan | 1977 Plan |
|---|---|---|
| Valuation date | 1/1/03 | 1/1/03 |
| Actuarial cost method | Attained age aggregate | Attained age aggregate |
| Amortization method | Level percentage of payroll | Level of percentage of pay |
| Amortization period | Average future working lifetime | Average future working lifetime |
| Actuarial asset valuation method | Market value | Market value |
| Actuarial assumptions: | | |
| Investment rate of return | 8.0% | 8.0% |
| Projected salary increases | 5.0% | 5.0% |
| Post retirement benefit increases | 5.0% | 5.0% |
| Inflation | 5.0% | 5.0% |

## C. Notes to required supplementary information (Continued)

| | General Pension Plan | Policemen's Pension Plan |
|---|---|---|
| Valuation date | 12/31/03 | 12/31/03 |
| Actuarial cost method | Actuarial present value of total Projected benefits | Actuarial present value of total Projected benefits |
| Amortization method | N/A | N/A |
| Amortization period | N/A | N/A |
| Actuarial asset valuation method | N/A | N/A |
| Actuarial assumptions: | | |
| Investment rate of return | 8.0% | 8.0% |
| Projected salary increases | N/A | N/A |
| Post retirement benefit increases | N/A | N/A |
| Inflation | N/A | N/A |

| | Firemen's Pension Plan | City Employees' Pension Plan |
|---|---|---|
| Valuation date | 12/31/03 | 12/31/03 |
| Actuarial cost method | Actuarial present value of total Projected benefits | Actuarial present value of total Projected benefits |
| Amortization method | N/A | N/A |
| Amortization period | N/A | N/A |
| Actuarial asset valuation method | N/A | N/A |
| Actuarial assumptions: | | |
| Investment rate of return | 8.0% | 8.0% |
| Projected salary increases | N/A | N/A |
| Post retirement benefit increases | N/A | N/A |
| Inflation | N/A | N/A |

| | General Retirement Pension Plan (City 1949) | GMEBS |
|---|---|---|
| Valuation date | 01/01/03 | 03/01/2004 |
| Actuarial cost method | Aggregate cost method | Projected unit credit |
| Amortization method | Level percentage of payroll | Level dollar |
| Amortization period | Various periods to comply with state law | 30 years open |
| Actuarial asset valuation method | The sum of the actuarial value of assets on the preceding valuation date, net contributions and disbursements during the preceding year, interest on the items calculated using the valuation investment return assumption, and 20% of the difference between the market value of assets on the current valuation date and the sum of the first three items. | Roll forward prior year's actuarial value with contributions, disbursements, and expended return of investments, plus 10% of investment gains (losses) during 10 prior years. |
| Actuarial assumptions: | | |
| Investment rate of return | 8.0% | 8.0% |
| Projected salary increases | 5.5% | 5.5% |
| Post retirement benefit increases | 4.0% | None |
| Inflation | 4.0% | None |

# COMBINING AND INDIVIDUAL FUND STATEMENTS

# NONMAJOR GOVERNMENTAL FUNDS

## Augusta, Georgia

## Combining Balance Sheet
## Nonmajor Governmental Funds
## December 31, 2003

| | Special Revenue Funds | Debt Service Funds | Capital Project Funds |
|---|---|---|---|
| **Assets** | | | |
| Cash and temporary investments | $ 10,792,871 | $ 941,303 | $ 19,404,075 |
| Receivables (net of allowance for doubtful accounts) | | | |
| Taxes | 2,796,807 | 66,807 | - |
| Accounts | 882,832 | - | - |
| Interest | 57,684 | - | 28,983 |
| Note | 336,835 | - | - |
| Intergovernmental | 217,306 | - | - |
| Reserve account | - | 1,571,208 | - |
| Sinking fund account | 204,539 | - | - |
| Perpetual care | - | - | - |
| Due from other funds | 162,039 | 318 | - |
| **Total assets** | $ 15,450,913 | $ 2,579,636 | $ 19,433,058 |
| **Liabilities and fund balances (deficits)** | | | |
| Liabilities: | | | |
| Accounts payable | $ 1,026,828 | $ - | $ 39,858 |
| Accrued interest | - | - | - |
| Due to other funds | 862,185 | - | - |
| Accrued salaries and vacation | 155,952 | - | - |
| Other accrued liabilities | 77,939 | - | - |
| Deferred revenue | 2,599,398 | 67,586 | - |
| Total liabilities | 4,722,302 | 67,586 | 39,858 |
| Fund balances (deficits): | | | |
| Reserved for: | | | |
| Encumbrances | 1,038,124 | - | 2,635,081 |
| Project maintenance | | | 5,596,460 |
| Debt | - | 2,986,302 | - |
| Special purposes | - | - | 16,550,138 |
| Inventory/prepaid expenses | - | - | - |
| Capital improvements | - | - | - |
| Risk benefit | - | - | - |
| Designated for: | | | |
| Unreserved - undesignated | 9,690,487 | (474,252) | (5,388,479) |
| Total fund balances (deficits) | 10,728,611 | 2,512,050 | 19,393,200 |
| **Total liabilities and fund balances (deficits)** | $ 15,450,913 | $ 2,579,636 | $ 19,433,058 |

| Permanent Fund Perpetual Care - II | Total Nonmajor Governmental Funds |
|---|---|
| $ 221,714 | $ 31,359,963 |
| - | 2,863,614 |
| - | 882,832 |
| - | 86,667 |
| - | 336,835 |
| - | 217,306 |
| - | 1,571,208 |
| - | 204,539 |
| 338,625 | 338,625 |
| - | 162,357 |
| $ 560,339 | $ 38,023,946 |
| | |
| $ - | $ 1,066,686 |
| - | - |
| 279,383 | 1,141,568 |
| - | 155,952 |
| - | 77,939 |
| - | 2,666,984 |
| 279,383 | 5,109,129 |
| | |
| - | 3,673,205 |
| | 5,596,460 |
| - | 2,986,302 |
| - | 16,550,138 |
| - | - |
| - | - |
| - | - |
| 280,956 | 4,108,712 |
| 280,956 | 32,914,817 |
| | |
| $ 560,339 | $ 38,023,946 |

## Augusta, Georgia

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances
## Nonmajor Governmental Funds
## Year Ended December 31, 2003

| | Special Revenue Funds | Debt Service Funds | Capital Project Funds |
|---|---|---|---|
| **Revenues** | | | |
| Taxes - property | $ 11,337,683 | $ 32,138 | $ - |
| Taxes - other than property | 11,451,406 | - | - |
| Licenses and permits | 2,961,828 | - | - |
| Use of money and property | 213,997 | 156,432 | 291,048 |
| Charges for current services | 3,148,258 | - | 1,120 |
| Fines and forfeitures | 1,486,039 | - | - |
| Intergovernmental | 4,140,088 | - | 50,076 |
| Contributions and donations | 269,738 | - | - |
| Other | 584,555 | 1,131 | - |
| Total revenues | 35,593,592 | 189,701 | 342,244 |
| **Expenditures** | | | |
| Current: | | | |
| General government | 1,254,176 | - | 1,850 |
| Judicial | 467,908 | - | - |
| Public safety | 2,730,894 | - | 49,508 |
| Public works | 3,467,883 | - | 345,549 |
| Culture and recreation | 3,650,391 | - | - |
| Housing and development | 5,872,764 | - | - |
| Capital outlay | 1,332,804 | - | 186,209 |
| Debt service | 3,132,947 | 366,935 | - |
| Total expenditures | 21,909,767 | 366,935 | 583,116 |
| **Excess (deficiency) of revenues over (under) expenditures** | 13,683,825 | (177,234) | (240,872) |
| **Other financing sources (uses)** | | | |
| Transfers in | 825,571 | - | - |
| Transfers (out) | (14,402,030) | - | - |
| Proceeds of refunding bond | 4,035,000 | - | - |
| Payment of refunded debt | (3,863,767) | - | - |
| Total other financing sources (uses) | (13,405,226) | - | - |
| **Net change in fund balances** | 278,599 | (177,234) | (240,872) |
| **Fund balance - beginning** | 10,450,012 | 2,689,284 | 19,634,072 |
| **Fund balance - ending** | $ 10,728,611 | $ 2,512,050 | $ 19,393,200 |

| Permanent Fund Perpetual Care - II | Total Nonmajor Governmental Funds |
|---|---|
| $ - | $ 11,369,821 |
| - | 11,451,406 |
| - | 2,961,828 |
| - | 661,477 |
| 2,219 | 3,151,597 |
| - | 1,486,039 |
| - | 4,190,164 |
| - | 269,738 |
| - | 585,686 |
| 2,219 | 36,127,756 |
| - | 1,256,026 |
| - | 467,908 |
| - | 2,780,402 |
| - | 3,813,432 |
| - | 3,650,391 |
| - | 5,872,764 |
| - | 1,519,013 |
| - | 3,499,882 |
| - | 22,859,818 |
| 2,219 | 13,267,938 |
| - | 825,571 |
| - | (14,402,030) |
| - | 4,035,000 |
| - | (3,863,767) |
| - | (13,405,226) |
| 2,219 | (137,288) |
| 278,737 | 33,052,105 |
| $ 280,956 | $ 32,914,817 |

## Augusta, Georgia

## Combining Balance Sheet
## Nonmajor Special Revenue Funds
## December 31, 2003

| | Urban Services District | Emergency Telephone System | Capital Outlay | Law Enforcement |
|---|---|---|---|---|
| **Assets** | | | | |
| Cash and temporary investments | $ 2,984,109 | $ - | $ 1,672,347 | $ 489,747 |
| Receivables (net of allowance for doubtful accounts) | | | | |
| Taxes | 1,718,528 | - | 564,589 | - |
| Accounts | 599,999 | 230,832 | 1,152 | 7,072 |
| Interest | 5,627 | - | - | - |
| Note | 42,920 | - | - | - |
| Intergovernmental | - | - | - | - |
| Sinking fund account | - | - | - | - |
| Due from other funds | 103,078 | - | 44,028 | - |
| **Total assets** | $ 5,454,261 | $ 230,832 | $ 2,282,116 | $ 496,819 |
| **Liabilities and fund balances (deficits)** | | | | |
| Liabilities: | | | | |
| Accounts payable | $ 152,684 | $ 29,248 | $ 320,419 | $ 3,104 |
| Accrued interest | - | - | - | - |
| Due to other funds | - | 270,777 | - | - |
| Accrued salaries and vacation | 15,814 | 64,533 | - | - |
| Other accrued liabilities | 77,737 | - | - | - |
| Deferred revenue | 1,168,938 | - | 460,769 | - |
| Total liabilities | 1,415,173 | 364,558 | 781,188 | 3,104 |
| Fund balances (deficits): | | | | |
| Reserved for: | | | | |
| Encumbrances | 3,823 | 24,555 | 547,801 | 24,601 |
| Unreserved - undesignated | 4,035,265 | (158,281) | 953,127 | 469,114 |
| Total fund balances (deficits) | 4,039,088 | (133,726) | 1,500,928 | 493,715 |
| **Total liabilities and fund balances (deficits)** | $ 5,454,261 | $ 230,832 | $ 2,282,116 | $ 496,819 |

| Occupational Tax | Special Assessment | Promotion/ Tourism | Housing and Neighborhood Development | Urban Development Action Grant | Federal Drug Fund | State Drug Fund |
|---|---|---|---|---|---|---|
| $ 13,335 | $ 40,574 | $ 275,832 | $ 915,237 | $ 491,799 | $ 547,674 | $ 585,856 |
| - | 513,690 | - | - | - | - | - |
| - | - | 11,196 | - | - | - | - |
| - | - | - | - | 52,057 | - | - |
| - | - | - | - | 293,915 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 14,933 | - | - | - | - | - |
| $ 13,335 | $ 569,197 | $ 287,028 | $ 915,237 | $ 837,771 | $ 547,674 | $ 585,856 |
| $ - | $ 89,991 | $ 279,800 | $ 6,408 | $ 283 | $ 122,712 | $ 4,225 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | 2,281 | - | 32,534 | - | - | - |
| - | - | - | - | - | - | - |
| - | 493,102 | - | - | - | - | - |
| - | 585,374 | 279,800 | 38,942 | 283 | 122,712 | 4,225 |
| - | - | - | 3,633 | 26,616 | 401,181 | - |
| 13,335 | (16,177) | 7,228 | 872,662 | 810,872 | 23,781 | 581,631 |
| 13,335 | (16,177) | 7,228 | 876,295 | 837,488 | 424,962 | 581,631 |
| $ 13,335 | $ 569,197 | $ 287,028 | $ 915,237 | $ 837,771 | $ 547,674 | $ 585,856 |

## Augusta, Georgia

## Combining Balance Sheet
## Nonmajor Special Revenue Funds - Continued
## December 31, 2002

| | Downtown Development Authority | State Capital Grants | Law Library | 5% Victim's Crime Assistance |
|---|---|---|---|---|
| **Assets** | | | | |
| Cash and temporary investments | $ 95,527 | $ - | $ - | $ 504,054 |
| Receivables (net of allowance for doubtful accounts) | | | | |
| Taxes | - | - | - | - |
| Accounts | - | - | 2,519 | 26,913 |
| Interest | - | - | - | - |
| Note | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Sinking fund account | 204,539 | - | - | - |
| Due from other funds | - | - | - | - |
| **Total assets** | $ 300,066 | $ - | $ 2,519 | $ 530,967 |
| **Liabilities and fund balances (deficits)** | | | | |
| Liabilities: | | | | |
| Accounts payable | $ - | $ - | $ 29 | $ 6,120 |
| Accrued interest | - | - | - | - |
| Due to other funds | 386,785 | - | 25,066 | - |
| Accrued salaries and vacation | - | - | - | 14,582 |
| Other accrued liabilities | 75 | - | - | 127 |
| Deferred revenue | - | - | - | - |
| Total liabilities | 386,860 | - | 25,095 | 20,829 |
| Fund balances (deficits): | | | | |
| Reserved for: | | | | |
| Encumbrances | - | - | - | 2,569 |
| Unreserved - undesignated | (86,794) | - | (22,576) | 507,569 |
| Total fund balances (deficits) | (86,794) | - | (22,576) | 510,138 |
| **Total liabilities and fund balances (deficits)** | $ 300,066 | $ - | $ 2,519 | $ 530,967 |

| Supplemental Juvenille Services | Building Inspection | Weed and Seed Federal Grant | Wireless Phase | Communtiy Greenspace | Perpetual Care - I | Land Bank Authority | Total Nonmajor Special Revenue Funds |
|---|---|---|---|---|---|---|---|
| $ 37,107 | $ 217,768 | $ - | $ 731,297 | $ 482,488 | $ 698,137 | $ 9,983 | $ 10,792,871 |
| - | - | - | - | - | - | - | 2,796,807 |
| 800 | - | - | - | - | 2,349 | - | 882,832 |
| - | - | - | - | - | - | - | 57,684 |
| - | - | - | - | - | - | - | 336,835 |
| - | - | 217,306 | - | - | - | - | 217,306 |
| - | - | - | - | - | - | - | 204,539 |
| - | - | - | - | - | - | - | 162,039 |
| $ 37,907 | $ 217,768 | $ 217,306 | $ 731,297 | $ 482,488 | $ 700,486 | $ 9,983 | $ 15,450,913 |
| $ 156 | $ 2,044 | $ 1,806 | $ 6,254 | $ - | $ 1,545 | $ - | $ 1,026,828 |
| - | - | - | - | - | - | - | - |
| - | - | 179,557 | - | - | - | - | 862,185 |
| - | 23,096 | 3,112 | - | - | - | - | 155,952 |
| - | - | - | - | - | - | - | 77,939 |
| - | - | - | - | 476,589 | - | - | 2,599,398 |
| 156 | 25,140 | 184,475 | 6,254 | 476,589 | 1,545 | - | 4,722,302 |
| 143 | 122 | 2,592 | - | - | 488 | - | 1,038,124 |
| 37,608 | 192,506 | 30,239 | 725,043 | 5,899 | 698,453 | 9,983 | 9,690,487 |
| 37,751 | 192,628 | 32,831 | 725,043 | 5,899 | 698,941 | 9,983 | 10,728,611 |
| $ 37,907 | $ 217,768 | $ 217,306 | $ 731,297 | $ 482,488 | $ 700,486 | $ 9,983 | $ 15,450,913 |

## Augusta, Georgia

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances
## Nonmajor Special Revenue Funds
## Year Ended December 31, 2003

| | Urban Services District | Emergency Telephone System | Capital Outlay | Law Enforcement |
|---|---|---|---|---|
| **Revenues** | | | | |
| Taxes - property | $ 6,899,261 | $ - | $ 3,161,535 | $ - |
| Taxes - other than property | 7,464,281 | - | - | - |
| Licenses and permits | - | - | - | - |
| Use of money and property | 30,650 | - | 94,585 | 5,294 |
| Charges for current services | 223,747 | 2,461,649 | 175 | 103,287 |
| Fines and forfeitures | - | - | - | - |
| Intergovernmental | - | - | - | - |
| Contributions and donations | 269,437 | - | - | - |
| Other | - | - | 30,325 | - |
| Total revenues | 14,887,376 | 2,461,649 | 3,286,620 | 108,581 |
| **Expenditures** | | | | |
| Current: | | | | |
| General government | 32,070 | 200,842 | 879,694 | - |
| Judicial | - | - | 51,738 | - |
| Public safety | - | 2,275,532 | 2,983 | 32,712 |
| Public works | 1,753,201 | - | 238,449 | - |
| Culture and recreation | - | - | 34,695 | - |
| Housing and development | 2,024 | - | - | - |
| Capital outlay | - | - | 975,589 | 28,656 |
| Debt service | 296,004 | - | 2,148,398 | - |
| Total expenditures | 2,083,299 | 2,476,374 | 4,331,546 | 61,368 |
| **Excess (deficiency) of revenues over (under) expenditures** | 12,804,077 | (14,725) | (1,044,926) | 47,213 |
| **Other financing sources (uses)** | | | | |
| Transfers in | - | - | 13,996 | - |
| Transfers (out) | (12,276,350) | - | - | - |
| Proceeds of refunding bond | - | - | - | - |
| Payment of refunded debt | - | - | - | - |
| Total other financing sources (uses) | (12,276,350) | - | 13,996 | - |
| **Net change in fund balances (deficits)** | 527,727 | (14,725) | (1,030,930) | 47,213 |
| **Fund balance (deficits) - beginning** | 3,511,361 | (119,001) | 2,531,858 | 446,502 |
| **Fund balance (deficits) - ending** | $ 4,039,088 | $ (133,726) | $ 1,500,928 | $ 493,715 |

| Occupational Tax | Special Assessment | Promotion/ Tourism | Housing and Neighborhood Development | Urban Development Action Grant | Federal Drug Fund | State Drug Fund |
|---|---|---|---|---|---|---|
| $ - | $ 1,264,935 | $ 11,952 | $ - | $ - | $ - | $ - |
| 766 | - | 3,572,554 | - | - | - | - |
| 2,057,093 | - | - | - | - | - | - |
| 8,493 | - | - | 1,686 | 14,410 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 612,129 | 549,007 |
| - | - | - | 3,686,192 | - | - | - |
| - | - | - | - | - | - | - |
| 1,926 | - | - | 465,402 | - | 4,652 | 72,267 |
| 2,068,278 | 1,264,935 | 3,584,506 | 4,153,280 | 14,410 | 616,781 | 621,274 |
| 6,000 | 3,240 | - | 122,330 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 119,616 | 34,343 |
| - | 1,476,233 | - | - | - | - | - |
| - | - | 3,595,654 | - | - | - | - |
| - | - | - | 4,636,892 | 364,136 | - | - |
| - | 45,656 | - | - | - | 72,203 | 5,300 |
| - | - | - | 170,880 | - | - | - |
| 6,000 | 1,525,129 | 3,595,654 | 4,930,102 | 364,136 | 191,819 | 39,643 |
| 2,062,278 | (260,194) | (11,148) | (776,822) | (349,726) | 424,962 | 581,631 |
| - | 315,635 | - | 490,150 | 5,790 | - | - |
| (2,052,000) | - | - | - | (100,000) | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| (2,052,000) | 315,635 | - | 490,150 | (94,210) | - | - |
| 10,278 | 55,441 | (11,148) | (286,672) | (443,936) | 424,962 | 581,631 |
| 3,057 | (71,618) | 18,376 | 1,162,967 | 1,281,424 | - | - |
| $ 13,335 | $ (16,177) | $ 7,228 | $ 876,295 | $ 837,488 | $ 424,962 | $ 581,631 |

## Augusta, Georgia

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Continued
## Nonmajor Special Revenue Funds
## Year Ended December 31, 2002

| | Downtown Development Authority | State Capital Grants | Law Library | 5% Victim's Crime Assistance |
|---|---|---|---|---|
| **Revenues** | | | | |
| Taxes - property | $ - | $ - | $ - | $ - |
| Taxes - other than property | 413,805 | - | - | - |
| Licenses and permits | - | - | - | - |
| Use of money and property | 327 | - | - | 5,776 |
| Charges for current services | - | - | - | 7,272 |
| Fines and forfeitures | - | - | - | 324,903 |
| Intergovernmental | - | - | - | 29,690 |
| Contributions and donations | - | - | - | - |
| Other | - | - | - | - |
| Total revenues | 414,132 | - | - | 367,641 |
| **Expenditures** | | | | |
| Current: | | | | |
| General government | - | - | - | - |
| Judicial | - | - | 15 | 397,654 |
| Public safety | - | - | - | - |
| Public works | - | - | - | - |
| Culture and recreation | - | - | - | - |
| Housing and development | 154,790 | - | - | - |
| Capital outlay | - | - | - | - |
| Debt service | 517,665 | - | - | - |
| Total expenditures | 672,455 | - | 15 | 397,654 |
| **Excess (deficiency) of revenues over (under) expenditures** | (258,323) | - | (15) | (30,013) |
| **Other financing sources (uses)** | | | | |
| Transfers in | - | - | - | - |
| Transfers (out) | 26,320 | - | - | - |
| Proceeds of refunding bond | 4,035,000 | - | - | - |
| Payment of refunded debt | (3,863,767) | - | - | - |
| Total other financing sources (uses) | 197,553 | - | - | - |
| **Net change in fund balances (deficits)** | (60,770) | - | (15) | (30,013) |
| **Fund balance (deficits) - beginning** | (26,024) | - | (22,561) | 540,151 |
| **Fund balance (deficits) - ending** | $ (86,794) | $ - | $ (22,576) | $ 510,138 |

| Supplemental Juvenille Services | Building Inspection | Weed and Seed Federal Grant | Wireless Phase | Communtiy Greenspace | Perpetual Care - I | Landbank Authority | Total Nonmajor Special Revenue Funds |
|---|---|---|---|---|---|---|---|
| $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 11,337,683 |
| - | - | - | - | - | - | - | 11,451,406 |
| - | 904,735 | - | - | - | - | - | 2,961,828 |
| 429 | 1,315 | - | 4,289 | 5,899 | 40,844 | - | 213,997 |
| 8,950 | - | - | 343,178 | - | - | - | 3,148,258 |
| - | - | - | - | - | - | - | 1,486,039 |
| - | - | 217,306 | - | 206,900 | - | - | 4,140,088 |
| - | - | 301 | - | - | - | - | 269,738 |
| - | - | - | - | - | - | 9,983 | 584,555 |
| 9,379 | 906,050 | 217,607 | 347,467 | 212,799 | 40,844 | 9,983 | 35,593,592 |
| - | - | - | 10,000 | - | - | - | 1,254,176 |
| 18,501 | - | - | - | - | - | - | 467,908 |
| - | - | 218,731 | 46,977 | - | - | - | 2,730,894 |
| - | - | - | - | - | - | - | 3,467,883 |
| - | - | - | - | - | 20,042 | - | 3,650,391 |
| - | 713,422 | - | - | 1,500 | - | - | 5,872,764 |
| - | - | - | - | 205,400 | - | - | 1,332,804 |
| - | - | - | - | - | - | - | 3,132,947 |
| 18,501 | 713,422 | 218,731 | 56,977 | 206,900 | 20,042 | - | 21,909,767 |
| (9,122) | 192,628 | (1,124) | 290,490 | 5,899 | 20,802 | 9,983 | 13,683,825 |
| - | - | - | - | - | - | - | 825,571 |
| - | - | - | - | - | - | - | (14,402,030) |
| - | - | - | - | - | - | - | 4,035,000 |
| - | - | - | - | - | - | - | (3,863,767) |
| - | - | - | - | - | - | - | (13,405,226) |
| (9,122) | 192,628 | (1,124) | 290,490 | 5,899 | 20,802 | 9,983 | 278,599 |
| 46,873 | - | 33,955 | 434,553 | - | 678,139 | - | 10,450,012 |
| $ 37,751 | $ 192,628 | $ 32,831 | $ 725,043 | $ 5,899 | $ 698,941 | $ 9,983 | $ 10,728,611 |

**Augusta, Georgia**
**Urban Services District Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**Nonmajor Special Revenue Funds**
**Year Ended December 31, 2003**

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Taxes - property | $ 6,768,170 | $ 6,899,261 | $ 131,091 | $ 6,550,084 |
| Taxes - other than property | 7,691,450 | 7,464,281 | (227,169) | 7,979,456 |
| Use of money and property | 12,000 | 30,650 | 18,650 | 21,478 |
| Charges for current services | 156,945 | 223,747 | 66,802 | - |
| Contributions and donations | 42,440 | 269,437 | 226,997 | 238,514 |
| Other | - | - | - | 263 |
| Total revenues | 14,671,005 | 14,887,376 | 216,371 | 14,789,795 |
| **Expenditures** | | | | |
| Current: | | | | |
| General government | 50,570 | 32,070 | 18,500 | 54,000 |
| Public works | 1,809,035 | 1,753,201 | 55,834 | 1,639,173 |
| Housing and development | - | 2,024 | (2,024) | 104,917 |
| Capital outlay | 120,000 | - | 120,000 | 6,244 |
| Debt service | 296,010 | 296,004 | 6 | 267,056 |
| Total expenditures | 2,275,615 | 2,083,299 | 192,316 | 2,071,390 |
| **Excess (deficiency) of revenues over (under) expenditures** | 12,395,390 | 12,804,077 | 408,687 | 12,718,405 |
| **Other financing sources (uses)** | | | | |
| Transfers (out) | (12,395,390) | (12,276,350) | 119,040 | (12,123,192) |
| Total other financing sources (uses) | (12,395,390) | (12,276,350) | 119,040 | (12,123,192) |
| **Net change in fund balances** | $ - | 527,727 | $ 527,727 | 595,213 |
| **Fund balance - beginning** | | 3,511,361 | | 2,916,148 |
| **Fund balance - ending** | | $ 4,039,088 | | $ 3,511,361 |

**Augusta, Georgia**
**Emergency Telephone System Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Budget and Actual**
**Nonmajor Special Revenue Funds**
**Year Ended December 31, 2003**

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Use of money and property | $ - | $ - | $ - | $ - |
| Charges for current services | 2,634,000 | 2,461,649 | (172,351) | 2,565,248 |
| Total revenues | 2,634,000 | 2,461,649 | (172,351) | 2,565,248 |
| **Expenditures** | | | | |
| Current: | | | | |
| General government | 193,080 | 200,842 | (7,762) | 305,736 |
| Public safety | 2,439,630 | 2,275,532 | 164,098 | 2,399,183 |
| Capital outlay | 34,151 | - | 34,151 | 6,738 |
| Total expenditures | 2,666,861 | 2,476,374 | 190,487 | 2,711,657 |
| **Excess (deficiency) of revenues over (under) expenditures** | (32,861) | (14,725) | 18,136 | (146,409) |
| **Other financing sources (uses)** | | | | |
| Transfers (out) | 207,938 | - | (207,938) | 196,638 |
| Total other financing sources (uses) | 207,938 | - | (207,938) | 196,638 |
| **Net change in fund balances** | $ 175,077 | (14,725) | $ (189,802) | 50,229 |
| **Fund balance (deficit) - beginning** | | (119,001) | | (169,230) |
| **Fund balance (deficit) - ending** | | $ (133,726) | | $ (119,001) |

**Augusta, Georgia**
**Capital Outlay Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**Nonmajor Special Revenue Funds**
**Year Ended December 31, 2003**

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Taxes - property | $ 3,206,720 | $ 3,161,535 | $ (45,185) | $ 2,829,473 |
| Use of money and property | 2,000 | 94,585 | 92,585 | 323,281 |
| Charges for current services | - | 175 | 175 | - |
| Fines and forfeitures | - | - | - | 80 |
| Other | 9,360 | 30,325 | 20,965 | 36,521 |
| Total revenues | 3,218,080 | 3,286,620 | 68,540 | 3,189,355 |
| **Expenditures** | | | | |
| Current: | | | | |
| General government | 1,082,014 | 879,694 | 202,320 | 960,559 |
| Judicial | 45,586 | 51,738 | (6,152) | 1,829 |
| Public safety | - | 2,983 | (2,983) | 36,041 |
| Public works | 178,744 | 238,449 | (59,705) | 76,616 |
| Culture and recreation | 50,340 | 34,695 | 15,645 | 57,240 |
| Capital outlay | 2,844,241 | 975,589 | 1,868,652 | 633,852 |
| Debt service | 2,031,161 | 2,148,398 | (117,237) | 751,576 |
| Total expenditures | 6,232,086 | 4,331,546 | 1,900,540 | 2,517,713 |
| **Excess (deficiency) of revenues over (under) expenditures** | (3,014,006) | (1,044,926) | 1,969,080 | 671,642 |
| **Other financing sources (uses)** | | | | |
| Transfers in | (3,014,006) | 13,996 | 3,028,002 | - |
| Transfers (out) | - | - | - | (1,890,251) |
| Total other financing sources (uses) | (3,014,006) | 13,996 | 3,028,002 | (1,890,251) |
| **Net change in fund balances** | $ (6,028,012) | (1,030,930) | $ 4,997,082 | (1,218,609) |
| **Fund balance - beginning** | | 2,531,858 | | 3,750,467 |
| **Fund balance - ending** | | $ 1,500,928 | | $ 2,531,858 |

**Augusta, Georgia**
**Law Enforcement Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**Nonmajor Special Revenue Funds**
**Year Ended December 31, 2003**

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Use of money and property | $ - | $ 5,294 | $ 5,294 | $ 6,824 |
| Charges for current services | 307,209 | 103,287 | (203,922) | 237,445 |
| Total revenues | 307,209 | 108,581 | (198,628) | 244,269 |
| **Expenditures** | | | | |
| Current: | | | | |
| General government | 26,517 | - | 26,517 | - |
| Public safety | 227,436 | 32,712 | 194,724 | 50,260 |
| Capital outlay | 53,256 | 28,656 | 24,600 | 18,663 |
| Total expenditures | 307,209 | 61,368 | 245,841 | 68,923 |
| **Excess (deficiency) of revenues over (under) expenditures** | - | 47,213 | 47,213 | 175,346 |
| **Other financing sources (uses)** | | | | |
| Transfers (out) | - | - | - | (15,000) |
| Total other financing sources (uses) | - | - | - | (15,000) |
| **Net change in fund balances** | $ - | 47,213 | $ 47,213 | 160,346 |
| **Fund balance - beginning** | | 446,502 | | 286,156 |
| **Fund balance - ending** | | $ 493,715 | | $ 446,502 |

**Augusta, Georgia**
**Occupation Tax Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**Nonmajor Special Revenue Funds**
**Year Ended December 31, 2003**

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Taxes - other than property | $ - | $ 766 | $ 766 | $ - |
| Licenses and permits | 2,028,000 | 2,057,093 | 29,093 | 2,082,308 |
| Use of money and property | 30,000 | 8,493 | (21,507) | 12,656 |
| Other | - | 1,926 | 1,926 | 2,141 |
| Total revenues | 2,058,000 | 2,068,278 | 10,278 | 2,097,105 |
| **Expenditures** | | | | |
| Current: | | | | |
| General government | 6,000 | 6,000 | - | 12,500 |
| Total expenditures | 6,000 | 6,000 | - | 12,500 |
| **Excess (deficiency) of revenues over (under) expenditures** | 2,052,000 | 2,062,278 | 10,278 | 2,084,605 |
| **Other financing sources (uses)** | | | | |
| Transfers (out) | (2,052,000) | (2,052,000) | - | (2,084,585) |
| Total other financing sources (uses) | (2,052,000) | (2,052,000) | - | (2,084,585) |
| **Net change in fund balances** | $ - | 10,278 | $ 10,278 | 20 |
| **Fund balance - beginning** | | 3,057 | | 3,037 |
| **Fund balance - ending** | | $ 13,335 | | $ 3,057 |

**Augusta, Georgia**
**Special Assessment Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Budget and Actual**
**Nonmajor Special Revenue Funds**
**Year Ended December 31, 2003**

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Taxes - property | $ 1,257,020 | $ 1,264,935 | $ 7,915 | $ 1,110,442 |
| Total revenues | 1,257,020 | 1,264,935 | 7,915 | 1,110,442 |
| **Expenditures** | | | | |
| Current: | | | | |
| General government | 7,880 | 3,240 | 4,640 | - |
| Public works | 1,195,440 | 1,476,233 | (280,793) | 1,347,975 |
| Capital outlay | 53,700 | 45,656 | 8,044 | 37,691 |
| Total expenditures | 1,257,020 | 1,525,129 | (268,109) | 1,385,666 |
| **Excess (deficiency) of revenues over (under) expenditures** | - | (260,194) | (260,194) | (275,224) |
| Transfers in | - | 315,635 | 315,635 | - |
| Total other financing sources (uses) | - | 315,635 | 315,635 | - |
| **Net change in fund balances** | $ - | 55,441 | $ 55,441 | (275,224) |
| **Fund balance - beginning** | | (71,618) | | 203,606 |
| **Fund balance (deficit) - ending** | | $ (16,177) | | $ (71,618) |

**Augusta, Georgia**
**Promotion/Tourism Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**Nonmajor Special Revenue Funds**
**Year Ended December 31, 2003**

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Taxes - property | $ - | $ 11,952 | $ 11,952 | $ - |
| Taxes - other than property | 3,780,000 | 3,572,554 | (207,446) | 3,636,769 |
| Other | - | - | - | 10,484 |
| Total revenues | 3,780,000 | 3,584,506 | (195,494) | 3,647,253 |
| **Expenditures** | | | | |
| Current: | | | | |
| Culture and recreation | 3,780,000 | 3,595,654 | 184,346 | 3,652,497 |
| Housing and development | - | - | - | - |
| Total expenditures | 3,780,000 | 3,595,654 | 184,346 | 3,652,497 |
| **Excess (deficiency) of revenues over (under) expenditures** | - | (11,148) | (11,148) | (5,244) |
| **Net change in fund balances** | $ - | (11,148) | $ (11,148) | (5,244) |
| **Fund balance - beginning** | | 18,376 | | 23,620 |
| **Fund balance - ending** | | $ 7,228 | | $ 18,376 |

**Augusta, Georgia**
**Housing and Neighborhood Development Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**Nonmajor Special Revenue Funds**
**Year Ended December 31, 2003**

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Use of money and property | $ - | $ 1,686 | $ 1,686 | $ 2,262 |
| Intergovernmental | 4,572,427 | 3,686,192 | (886,235) | 5,188,594 |
| Other | 311,051 | 465,402 | 154,351 | 324,321 |
| Total revenues | 4,883,478 | 4,153,280 | (730,198) | 5,515,177 |
| **Expenditures** | | | | |
| Current: | | | | |
| General government | 160,520 | 122,330 | 38,190 | 71,397 |
| Housing and development | 5,007,108 | 4,636,892 | 370,216 | 5,449,891 |
| Capital outlay | 35,000 | - | 35,000 | - |
| Debt service | 171,000 | 170,880 | 120 | 171,400 |
| Total expenditures | 5,373,628 | 4,930,102 | 443,526 | 5,692,688 |
| **Excess (deficiency) of revenues over (under) expenditures** | (490,150) | (776,822) | (286,672) | (177,511) |
| **Other financing sources (uses)** | | | | |
| Transfers in | 490,150 | 490,150 | - | 298,026 |
| Total other financing sources (uses) | 490,150 | 490,150 | - | 298,026 |
| **Net change in fund balances** | $ - | (286,672) | $ (286,672) | 120,515 |
| **Fund balance - beginning** | | 1,162,967 | | 1,042,452 |
| **Fund balance - ending** | | $ 876,295 | | $ 1,162,967 |

**Augusta, Georgia**
**Urban Development Action Grant Fund (UDAG)**
**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**Nonmajor Special Revenue Funds**
**Year Ended December 31, 2003**

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Use of money and property | $ - | $ 14,410 | $ 14,410 | $ 31,364 |
| Total revenues | - | 14,410 | 14,410 | 31,364 |
| **Expenditures** | | | | |
| Current: | | | | |
| Housing and development | 705,790 | 364,136 | 341,654 | 295,936 |
| Total expenditures | 705,790 | 364,136 | 341,654 | 295,936 |
| **Excess (deficiency) of revenues over (under) expenditures** | (705,790) | (349,726) | 356,064 | (264,572) |
| **Other financing sources (uses)** | | | | |
| Transfers in | 630,790 | 5,790 | (625,000) | - |
| Transfers (out) | - | (100,000) | (100,000) | - |
| Total other financing sources (uses) | 630,790 | (94,210) | (725,000) | - |
| **Net change in fund balances** | $ (75,000) | (443,936) | $ (368,936) | (264,572) |
| **Fund balance - beginning** | | 1,281,424 | | 1,545,996 |
| **Fund balance - ending** | | $ 837,488 | | $ 1,281,424 |

**Augusta, Georgia**
**Federal Drug Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**Nonmajor Special Revenue Funds**
**Year Ended December 31, 2003**

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Fines and forfeitures | 603,151 | 612,129 | 8,978 | - |
| Other | - | 4,652 | 4,652 | - |
| Total revenues | 603,151 | 616,781 | 13,630 | - |
| **Expenditures** | | | | |
| Current: | | | | |
| Public safety | 230,590 | 119,616 | 110,974 | - |
| Capital outlay | 372,561 | 72,203 | 300,358 | - |
| Total expenditures | 603,151 | 191,819 | 411,332 | - |
| **Excess (deficiency) of revenues over (under) expenditures** | - | 424,962 | 424,962 | - |
| **Other financing sources (uses)** | | | | |
| **Net change in fund balances** | $ - | 424,962 | $ 424,962 | - |
| **Fund balance - ending** | | $ 424,962 | | $ - |

**Augusta, Georgia**
**State Drug Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**Nonmajor Special Revenue Funds**
**Year Ended December 31, 2003**

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Fines and forfeitures | 42,469 | 549,007 | 506,538 | - |
| Other | - | 72,267 | 72,267 | - |
| Total revenues | 42,469 | 621,274 | 578,805 | - |
| **Expenditures** | | | | |
| Current: | | | | |
| Public safety | 35,969 | 34,343 | 1,626 | - |
| Capital outlay | 6,500 | 5,300 | 1,200 | - |
| Total expenditures | 42,469 | 39,643 | 2,826 | - |
| **Excess (deficiency) of revenues over (under) expenditures** | - | 581,631 | 581,631 | - |
| **Other financing sources (uses)** | | | | |
| **Net change in fund balances** | $ - | 581,631 | $ 581,631 | - |
| **Fund balance - ending** | | $ 581,631 | | $ - |

**Augusta, Georgia**
**Downtown Development Authority Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balance (Deficit) - Budget and Actual**
**Nonmajor Special Revenue Funds**
**Year Ended December 31, 2003**

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Taxes - other than property | 400,000 | 413,805 | 13,805 | 417,135 |
| Use of money and property | - | 327 | 327 | - |
| Total revenues | 400,000 | 414,132 | 14,132 | 417,135 |
| **Expenditures** | | | | |
| Current: | | | | |
| Housing and development | 154,790 | 154,790 | - | - |
| Debt service | 271,530 | 517,665 | (246,135) | 858,227 |
| Total expenditures | 426,320 | 672,455 | (246,135) | 858,227 |
| **Excess (deficiency) of revenues over (under) expenditures** | (26,320) | (258,323) | (232,003) | (441,092) |
| **Other financing sources (uses)** | | | | |
| Transfers (out) | 26,320 | 26,320 | - | 475,196 |
| Proceeds of refunding bond | - | 4,035,000 | 4,035,000 | - |
| Payment of refunded debt | - | (3,863,767) | (3,863,767) | - |
| Total other financing sources (uses) | 26,320 | 197,553 | 171,233 | 475,196 |
| **Net change in fund balances** | $ - | (60,770) | $ (60,770) | 34,104 |
| **Fund balance (deficit) - beginning** | | (26,024) | | (60,128) |
| **Fund balance (deficit) - ending** | | $ (86,794) | | $ (26,024) |

**Augusta, Georgia**
**Law Library Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**Nonmajor Special Revenue Funds**
**Year Ended December 31, 2003**

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Other | $ - | $ - | $ - | $ 1 |
| Total revenues | - | - | - | 1 |
| **Expenditures** | | | | |
| Current: | | | | |
| Judicial | - | 15 | (15) | 212 |
| Total expenditures | - | 15 | (15) | 212 |
| **Excess (deficiency) of revenues over (under) expenditures** | - | (15) | (15) | (211) |
| **Other financing sources (uses)** | | | | |
| **Net change in fund balances** | $ - | (15) | $ (15) | (211) |
| **Fund balance (deficits) - beginning** | | (22,561) | | (22,350) |
| **Fund balance (deficits) - ending** | | $ (22,576) | | $ (22,561) |

**Augusta, Georgia**
**5% Victim's Crime Assistance Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**Nonmajor Special Revenue Funds**
**Year Ended December 31, 2003**

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Use of money and property | $ 9,000 | $ 5,776 | $ (3,224) | $ 8,906 |
| Charges for current services | - | 7,272 | 7,272 | 10,906 |
| Fines and forfeitures | 374,000 | 324,903 | (49,097) | 313,221 |
| Intergovernmental | - | 29,690 | 29,690 | 29,399 |
| Total revenues | 383,000 | 367,641 | (15,359) | 362,432 |
| **Expenditures** | | | | |
| Current: | | | | |
| General government | 6,455 | - | 6,455 | - |
| Judicial | 376,545 | 397,654 | (21,109) | 366,184 |
| Total expenditures | 383,000 | 397,654 | (14,654) | 366,184 |
| **Excess (deficiency) of revenues over (under) expenditures** | - | (30,013) | (30,013) | (3,752) |
| **Other financing sources (uses)** | | | | |
| Transfers (out) | - | - | - | (40,000) |
| Total other financing sources (uses) | - | - | - | (40,000) |
| **Net change in fund balances** | $ - | (30,013) | $ (30,013) | (43,752) |
| **Fund balance - beginning** | | 540,151 | | 583,903 |
| **Fund balance - ending** | | $ 510,138 | | $ 540,151 |

**Augusta, Georgia**
**Supplemental Juvenile Service Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**Nonmajor Special Revenue Funds**
**Year Ended December 31, 2003**

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Use of money and property | $ 1,000 | $ 429 | $ (571) | $ 675 |
| Charges for current services | 17,715 | 8,950 | (8,765) | 15,849 |
| Total revenues | 18,715 | 9,379 | (9,336) | 16,524 |
| **Expenditures** | | | | |
| Current: | | | | |
| Judicial | 18,715 | 18,501 | 214 | 10,357 |
| Total expenditures | 18,715 | 18,501 | 214 | 10,357 |
| **Excess (deficiency) of revenues over (under) expenditures** | - | (9,122) | (9,122) | 6,167 |
| **Net change in fund balances** | $ - | (9,122) | $ (9,122) | 6,167 |
| **Fund balance - beginning** | | 46,873 | | 40,706 |
| **Fund balance - ending** | | $ 37,751 | | $ 46,873 |

## Augusta, Georgia
## Weed and Seed Federal Grant Fund
## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## Nonmajor Special Revenue Funds
## Year Ended December 31, 2003

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Intergovernmental | $ 275,000 | $ 217,306 | $ (57,694) | $ 249,328 |
| Contributions and donations | - | 301 | 301 | 2,300 |
| Total revenues | 275,000 | 217,607 | (57,393) | 251,628 |
| **Expenditures** | | | | |
| Current: | | | | |
| General government | 1,250 | - | 1,250 | - |
| Public safety | 273,750 | 218,731 | 55,019 | 218,062 |
| Capital outlay | - | - | - | 30,000 |
| Total expenditures | 275,000 | 218,731 | 56,269 | 248,062 |
| **Excess (deficiency) of revenues over (under) expenditures** | - | (1,124) | (1,124) | 3,566 |
| **Net change in fund balances** | $ - | (1,124) | $ (1,124) | 3,566 |
| **Fund balance - beginning** | | 33,955 | | 30,389 |
| **Fund balance - ending** | | $ 32,831 | | $ 33,955 |

**Augusta, Georgia**
**Wireless Phase Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**Nonmajor Special Revenue Funds**
**Year Ended December 31, 2003**

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Use of money and property | $ 8,000 | $ 4,289 | $ (3,711) | $ 3,904 |
| Charges for current services | 255,000 | 343,178 | 88,178 | 281,751 |
| Total revenues | 263,000 | 347,467 | 84,467 | 285,655 |
| **Expenditures** | | | | |
| Current: | | | | |
| General government | 89,500 | 10,000 | 79,500 | - |
| Public safety | 173,500 | 46,977 | 126,523 | 190,470 |
| Total expenditures | 263,000 | 56,977 | 206,023 | 190,470 |
| **Excess (deficiency) of revenues over (under) expenditures** | - | 290,490 | 290,490 | 95,185 |
| **Other financing sources (uses)** | | | | |
| Transfers (out) | - | - | - | (196,638) |
| Total other financing sources (uses) | - | - | - | (196,638) |
| **Net change in fund balances** | $ - | 290,490 | $ 290,490 | (101,453) |
| **Fund balance - beginning** | | 434,553 | | 536,006 |
| **Fund balance - ending** | | $ 725,043 | | $ 434,553 |

**Augusta, Georgia**
**Community Greenspace Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**Nonmajor Special Revenue Funds**
**Year Ended December 31, 2003**

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Use of money and property | $ - | $ 5,899 | $ 5,899 | $ 11,800 |
| Intergovernmental | 55,000 | 206,900 | 151,900 | 334,335 |
| Total revenues | 55,000 | 212,799 | 157,799 | 346,135 |
| **Expenditures** | | | | |
| Current: | | | | |
| Housing and development | 55,000 | 1,500 | 53,500 | 19,510 |
| Capital outlay | 205,400 | 205,400 | - | 326,625 |
| Total expenditures | 260,400 | 206,900 | 53,500 | 346,135 |
| **Excess (deficiency) of revenues over (under) expenditures** | (205,400) | 5,899 | 211,299 | - |
| **Other financing sources (uses)** | | | | |
| Transfers in | 205,400 | - | (205,400) | - |
| Total other financing sources (uses) | 205,400 | - | (205,400) | - |
| **Net change in fund balances** | $ - | 5,899 | $ 5,899 | - |
| **Fund balance - beginning** | | - | | 499,510 |
| **Prior period adjustment** | | - | | (499,510) |
| **Fund balance - ending** | | $ 5,899 | | $ - |

**Augusta, Georgia**
**Perpetual Care - I Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**Nonmajor Special Revenue Funds**
**Year Ended December 31, 2003**

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Use of money and property | $ 40,000 | $ 40,844 | $ 844 | $ 29,854 |
| Charges for current services | 1,300 | - | (1,300) | 1,703 |
| Total revenues | 41,300 | 40,844 | (456) | 31,557 |
| **Expenditures** | | | | |
| Current: | | | | |
| Culture and recreation | 41,300 | 20,042 | 21,258 | 16,721 |
| Total expenditures | 41,300 | 20,042 | 21,258 | 16,721 |
| **Excess (deficiency) of revenues over (under) expenditures** | - | 20,802 | 20,802 | 14,836 |
| **Net change in fund balances** | $ - | 20,802 | $ 20,802 | 14,836 |
| **Fund balance - beginning** | | 678,139 | | 663,303 |
| **Fund balance - ending** | | $ 698,941 | | $ 678,139 |

**Augusta, Georgia**
**Landbank Authority Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**Nonmajor Special Revenue Funds**
**Year Ended December 31, 2003**

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Other | - | 9,983 | 9,983 | - |
| Total revenues | - | 9,983 | 9,983 | - |
| **Excess (deficiency) of revenues over (under) expenditures** | - | 9,983 | 9,983 | - |
| **Net change in fund balances** | $ - | 9,983 | $ 9,983 | - |
| **Fund balance - ending** | | $ 9,983 | | $ - |

## Augusta, Georgia

## Combining Balance Sheet
## Nonmajor Debt Service Funds
## December 31, 2003

| | Debt Service | Urban Debt Service | Total Nonmajor Debt Service Funds |
|---|---|---|---|
| **Assets** | | | |
| Cash and temporary investments | $ 705,199 | $ 236,104 | $ 941,303 |
| Receivables (net of allowance for doubtful accounts) | | | |
| Taxes | 39,017 | 27,790 | 66,807 |
| Accounts | - | - | - |
| Certificates of participation investments | | | |
| Reserve account | 1,571,208 | - | 1,571,208 |
| Due from other funds | 275 | 43 | 318 |
| **Total assets** | $ 2,315,699 | $ 263,937 | $ 2,579,636 |
| **Liabilities and fund balances** | | | |
| Liabilities: | | | |
| Deferred revenue | 39,021 | 28,565 | 67,586 |
| Total liabilities | 39,021 | 28,565 | 67,586 |
| Fund balances: | | | |
| Debt | 2,986,302 | - | 2,986,302 |
| Unreserved - undesignated | (709,624) | 235,372 | (474,252) |
| Total fund balances | 2,276,678 | 235,372 | 2,512,050 |
| **Total liabilities and fund balances** | $ 2,315,699 | $ 263,937 | $ 2,579,636 |

## Augusta, Georgia

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances
## Nonmajor Debt Service Funds
## Year Ended December 31, 2003

| | Debt Service | Urban Debt Service | Total Nonmajor Debt Service Funds |
|---|---|---|---|
| **Revenues** | | | |
| Taxes - property | $ 18,739 | $ 13,399 | $ 32,138 |
| Use of money and property | 150,839 | 5,593 | 156,432 |
| Other | 1,131 | - | 1,131 |
| Total revenues | 170,709 | 18,992 | 189,701 |
| **Expenditures** | | | |
| Debt service | - | 366,935 | 366,935 |
| Total expenditures | - | 366,935 | 366,935 |
| **Excess (deficiency) of revenues over (under) expenditures** | 170,709 | (347,943) | (177,234) |
| **Net change in fund balances** | 170,709 | (347,943) | (177,234) |
| **Fund balance - beginning** | 2,105,969 | 583,315 | 2,689,284 |
| **Fund balance - ending** | $ 2,276,678 | $ 235,372 | $ 2,512,050 |

## Augusta, Georgia
## Debt Service Fund
## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## Nonmajor Debt Service Funds
## Year Ended December 31, 2003

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Taxes - property | $ - | $ 18,739 | $ 18,739 | $ - |
| Use of money and property | - | 150,839 | 150,839 | (112,227) |
| Other | - | 1,131 | 1,131 | - |
| Total revenues | - | 170,709 | 170,709 | (112,227) |
| **Expenditures** | | | | |
| Debt service | - | - | - | 1,029,600 |
| Total expenditures | - | - | - | 1,029,600 |
| **Excess (deficiency) of revenues over (under) expenditures** | - | 170,709 | 170,709 | (1,141,827) |
| **Net change in fund balances** | $ - | 170,709 | $ 170,709 | (1,141,827) |
| **Fund balance - beginning** | | 2,105,969 | | 3,092,614 |
| **Fund balance - ending** | | $ 2,276,678 | | $ 1,950,787 |

## Augusta, Georgia
## Urban Debt Service Fund
## Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
## Nonmajor Debt Service Funds
## Year Ended December 31, 2003

| | Budget | Actual | Variance with Final Budget - Positive (Negative) | 2002 Actual |
|---|---|---|---|---|
| **Revenues** | | | | |
| Taxes - property | $ - | $ 13,399 | $ 13,399 | $ 57,711 |
| Taxes - other than property | - | - | - | 26 |
| Use of money and property | 10,000 | 5,593 | (4,407) | 13,834 |
| Total revenues | 10,000 | 18,992 | 8,992 | 71,571 |
| **Expenditures** | | | | |
| Debt service | 367,630 | 366,935 | 695 | 386,062 |
| Total expenditures | 367,630 | 366,935 | 695 | 386,062 |
| **Excess (deficiency) of revenues over (under) expenditures** | (357,630) | (347,943) | 9,687 | (314,491) |
| **Other financing sources (uses)** | | | | |
| Transfers in | 357,630 | - | (357,630) | - |
| Total other financing sources (uses) | 357,630 | - | (357,630) | - |
| **Net change in fund balances** | $ - | (347,943) | $ (347,943) | (314,491) |
| **Fund balance - beginning** | | 583,315 | | 897,806 |
| **Fund balance - ending** | | $ 235,372 | | $ 583,315 |

## Augusta, Georgia

## Combining Balance Sheet
## Nonmajor Capital Project Funds
## December 31, 2003

| | Community Development | Special Sales Tax Phase I | Special Sales Tax Phase II | Total Nonmajor Capital Project Funds |
|---|---|---|---|---|
| **Assets** | | | | |
| Cash and temporary investments | $ 183,514 | $ 4,343,841 | $ 14,876,720 | $ 19,404,075 |
| Receivables (net of allowance for doubtful accounts) | | | | |
| Interest | - | - | 28,983 | 28,983 |
| **Total assets** | $ 183,514 | $ 4,343,841 | $ 14,905,703 | $ 19,433,058 |
| **Liabilities and fund balances** | | | | |
| Liabilities: | | | | |
| Accounts payable | $ 29,934 | $ - | $ 9,924 | $ 39,858 |
| Total liabilities | 29,934 | - | 9,924 | 39,858 |
| Fund balances: | | | | |
| Encumbrances | 31,573 | 22,695 | 2,580,813 | 2,635,081 |
| Project Maintenance | - | 2,000,000 | 3,596,460 | 5,596,460 |
| Special purposes | (31,573) | 3,282,934 | 13,298,777 | 16,550,138 |
| Unreserved - undesignated | 153,580 | (961,788) | (4,580,271) | (5,388,479) |
| Total fund balances | 153,580 | 4,343,841 | 14,895,779 | 19,393,200 |
| **Total liabilities and fund balances** | $ 183,514 | $ 4,343,841 | $ 14,905,703 | $ 19,433,058 |

## Augusta, Georgia

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances
## Nonmajor Capital Project Funds
## Year Ended December 31, 2003

| | Community Development | Special Sales Tax Phase I | Special Sales Tax Phase II | Total Nonmajor Capital Project Funds |
|---|---|---|---|---|
| **Revenues** | | | | |
| Use of money and property | $ - | $ 49,218 | $ 241,830 | $ 291,048 |
| Charges for current services | - | - | 1,120 | 1,120 |
| Intergovernmental | - | - | 50,076 | 50,076 |
| Total revenues | - | 49,218 | 293,026 | 342,244 |
| **Expenditures** | | | | |
| Current: | | | | |
| General government | - | - | 1,850 | 1,850 |
| Public safety | 49,508 | - | - | 49,508 |
| Public works | 269,878 | 9,691 | 65,980 | 345,549 |
| Capital outlay | 35,804 | - | 150,405 | 186,209 |
| Total expenditures | 355,190 | 9,691 | 218,235 | 583,116 |
| **Excess (deficiency) of revenues over (under) expenditures** | (355,190) | 39,527 | 74,791 | (240,872) |
| **Net change in fund balances** | (355,190) | 39,527 | 74,791 | (240,872) |
| **Fund balance - beginning** | 508,770 | 4,304,314 | 14,820,988 | 19,634,072 |
| **Fund balance - ending** | $ 153,580 | $ 4,343,841 | $ 14,895,779 | $ 19,393,200 |