



Financial Reports

(Unaudited)

June 30, 2019



Finance Department

Donna B. Williams, CGFM
Director

Timothy E. Schroer, CPA, CGMA
Deputy Director

August 13, 2019

The Honorable Hardie Davis Jr., Mayor
Members of the Augusta Georgia Commission
Jarvis Sims, Interim Administrator
535 Telfair Street
Augusta GA 30901

Dear Mayor Davis, Members of the Commission, and Mr. Sims:

This afternoon we are presenting for your information the financial reports of several major operational funds for the period ended June 30, 2019. The quarterly reports are presented on a cash basis of accounting, which differs from the basis used for the annual CAFR. Additionally, information on Local Sales Option Tax (LOST) collections and Special Purpose Local Sales Tax (SPLOST) collections and projects are included.

Ad Valorem tax revenue is not booked until the third quarter. Therefore, total revenues during the first two quarters of the year are not accurate indicators of Augusta's financial position. Other categories such as Licenses, Charges for Service and Fines are less seasonal. For this reason, we concentrate much of our analysis on the expenditure side of the budget equation, which occurs at a more even pace.

As we reported last month, our audit firm Mauldin & Jenkins issued a clean audit report and had no findings. In an organization our size, three years with no findings is a testament to the professionalism and dedication of Augusta's management. Also reported was an increase to the General Fund fund balance of \$4.3 million, which increases the fund balance to \$35.7 million. Of that, \$29.9 million is unassigned and represents 75 days of operations. This is good progress toward the goal of an unassigned fund balance that is equal to 90 days of operations.

Two significant sources of revenues are showing increases this year, Electric Franchise fees increased \$500,000 over the previous year and sales tax collections for the first six months of 2019 are 7% higher than the same period last year. While this is positive news for us, there are also some revenues that have not increased and are not at budgeted levels. Revenue from State and Superior Courts are lagging behind last year's collections by 31.5% and are 30% of budget. We also continue to monitor the actions by the Federal Reserve Board. Their action to reduce the Fed funds rate by 25 basis points will affect the rate of return we will receive on our investments.

As we look forward to the remainder of the year, there are several significant decisions to be made: the first is adjusting the fees for streetlights, the second, the adoption of the 2019 millage rate and saving the best for last the adoption of the 2020 Budget.

I hope this information along with the reports and narrative that follow are helpful. I will be happy to answer any questions that you might have.

Sincerely,

Donna B. Williams, CGFM
Finance Director
Augusta Georgia

535 Telfair Street, Suite 800, Augusta Georgia 30901 Office (706) 821-2429 Fax (706) 821-2520

WWW.AUGUSTAGA.GOV

Augusta Georgia
Analysis of Operating Statements for
Major Fund Groups as of June 30, 2019

1. GENERAL FUND (101) – page 6

Revenues:

Total revenue collections are 39.1% of the annual budget; this is normal for the second quarter of the year because ad valorem taxes are billed late third or early fourth quarter. Ad valorem taxes represent \$12.2 million or 13.5% of the total revenue budget of the General Fund. At the end of the second quarter, with January through June collections received, local sales tax revenues are 11.7% above budget and 7% above the second quarter payments of 2018. In the second quarter, Electric franchise fees received are 3.7% above budgeted amounts and 4.5% higher than amounts received through second quarter 2018.

Expenditures:

Total expenditures are 46.6% of the annual budget, slightly higher than prior year's 45.9% level at second quarter. Expenditures for salaries and employee benefits are 49.1%, slightly below the target of 50%. Utilities expenditures for the first two quarters of the year are at 40% of budget, which is consistent with the prior year. Utility expenditures are seasonal with 60% of the expense occurring in the final six months of the year.

2. URBAN SERVICES (271) – page 7

Revenues:

Total revenue is 30.4% of the annual budget as compared to 29.8% for the same period last year. Ad Valorem taxes are billed in the third quarter. Ad valorem tax collections in the Urban Service District are used to pay for services such as Fire Protection and Street Lights. Street Lights are paid for separately as a fee in the Suburban district.

Expenditures:

Operating transfers out represent the bulk of the outflows in the Urban Service District. Transfers out to other funds which are supported by tax collections are posted to match the timing of expenditures with the booking of tax revenue. Operating expenditure levels are at 1.1%, which is normal for second quarter. No unusual variances were noted.

Augusta Georgia
Analysis of Operating Statements for
Major Fund Groups as of June 30, 2019

3. LAW ENFORCEMENT (273) – page 8

Revenues:

Total revenue is 24.0% of the annual budget as compared to 23.1% for the same period last year. Other revenues relating to inmate population such as inmate commissary sales and reimbursement from the state for prisoners are currently projected slightly higher than budgeted levels.

Expenditures:

Total operating expenditures are slightly above the 50% budget target at 51.1%. Personnel cost is 49.4% of budget, although overtime and workers compensation is trending 129% higher than budget. Currently the overage for these two items is being offset by budgeted vacancies. Fuel costs are budgeted at \$1.4 million and are below the targeted range at 44.3% for the second quarter. Expenditure items directly related to prisoner population are at 48.1% of budgeted levels. Medical costs for prisoners are at 44.2% of annual budget.

4. FIRE PROTECTION (274) – Page 9

Revenues:

Revenue for the second quarter is 2.4% as compared to 2.4% for the same period last year. Insurance premium tax revenue, which is 61.3% of the total revenue for this fund, is received from the state in mid-October. The other major source of revenue for Fire Protection comes from Ad Valorem taxes, billed in the third quarter.

Expenditures:

Total expenditures at the end of the second quarter are at 44.9% of budget. Personnel related expenditures, which comprise 85.7% of the total budget are slightly below budget at 46.0%. The portion of personnel expenditures related to overtime is 76.7% of the annual budget, due to the need to cover 30 open positions. Previous year overtime was 32.9% of budget at the end of second quarter during which there were 10 open positions. Total personnel expenditures are expected to remain within budgeted levels.

Augusta Georgia
Analysis of Operating Statements for
Major Fund Groups as of June 30, 2019

5. WATER AND SEWERAGE (506-514) – page 10

Revenues:

Revenues billed for services are at 47.5% of annual budget, or \$43.4 million. During the same period in 2018, the percentage was 45.9% or \$39.7 million. Increases in work at Fort Gordon represent 41.4% of the increase. Water revenue is seasonal and dependent upon weather conditions, this past May was un-seasonally hot and dry which created additional water usage and water generated revenue.

Expenditures:

Total expenditures are well within the targeted range of 50% at 40.1% of the annual budget, compared to 36.6% of budget in previous year. Personnel cost is at 41.7% of annual budget. No other major variances were noted.

Capital Projects:

As construction typically occurs over several years, fund balance appropriation is used to account for funds not provided by current year operations. The sources of revenues to fund capital projects and debt service is net income from operations. Capital projects can also be funded through the issuance of revenue bonds. As of June 30, 2019, a total of \$5.2 million was spent on capital outlay and a total of \$9.5 million was required for the debt service sinking fund. For the period ended June 30, 2018 the amounts spent were \$5.1 million in capital outlay and \$11.9 million in debt service sinking fund payments.

6. GARBAGE COLLECTION (542) – page 11

Revenues:

Garbage collection services are billed with ad valorem taxes in late third or early fourth quarter.

Expenditures:

Total expenditures are 41.1% of the annual budget. No major variances were noted.

Augusta Georgia
Analysis of Operating Statements for
Major Fund Groups as of June 30, 2019

7. AUGUSTA REGIONAL AIRPORT (551) – Page 12

Revenues:

Revenues billed for services are 59.6% of annual budget, or \$11.5 million. During the same period in 2018, the percentage was 56.3% or \$10.7 million. Passenger volume is seasonal, with higher volumes in summer and during holidays and special events.

Expenditures:

Total expenditures, excluding depreciation and capital spending, are at 37.6% of the annual budget. Personnel cost is at 49.7% of annual budget. Fuel and energy costs are at 41.2% of annual budget. Capitalized capital expenditures for the period total \$2.9 million. No major variances were noted.

8. STORMWATER UTILITY (581) – Page 13

Revenues:

Revenues billed for services are 47.3% of annual budget or \$6.7 million. During the same period in 2018, the percentage was 51.1% or \$6.9 million. Revenue amounts include accounts receivable of \$3.7 million for 2019 and \$3.6 for 2018. Accounts Receivable as of June 30, 2019 and 2018, include \$2.60 million and \$2.61 million respectively that are over 60 days old

Expenditures:

Total expenditures are 34.8% of the annual budget. Personnel cost is at 47.4 % of annual budget. Due to the seasonal nature of the maintenance expenditures, contract services are currently at 28.4%. Historically approximately 60% to 65% of maintenance expenditures occur in the 2nd and 3rd quarters of the year. No major variances were noted.

Augusta Georgia
Analysis of Operating Statements for
Major Fund Groups as of June 30, 2019

Notes to the financial reports

Second Quarter indicators: The second quarter report is not the most accurate indication of the actual performance of the government because revenue percentages tend to be skewed due to billing property taxes during the third quarter. As a result, expenditure levels against budget are used as key indicators to monitor financial position for the period.

Basis of Accounting: The attached financial reports are presented on the cash basis of accounting which differs from the annual financial audit which is presented using the modified accrual basis of accounting. The most significant difference between cash basis and modified accrual basis of accounting is the recording of accrued expenditures and revenue. We have determined that any potential benefit that may be derived from preparing the financial reports on a modified accrual basis would be lost by the amount of resources that would be required to prepare the financial reports on this basis.

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 6/30/2019 and 6/30/2018
(unaudited)
GENERAL FUND

	<u>June 30, 2019</u>			<u>June 30, 2018</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Taxes	\$ 58,991,280	\$ 21,822,067	36.99%	\$ 56,377,290	\$ 21,339,714	37.85%
Licenses and Permits	1,671,880	807,831	48.32%	1,623,860	815,198	50.20%
Intergovernmental Revenue	2,957,740	1,431,197	48.39%	2,938,450	1,378,973	46.93%
Charges for Services	20,584,720	8,512,752	41.35%	19,695,560	8,403,517	42.67%
Fines and Forfeitures	4,009,500	1,415,534	35.30%	4,711,000	1,570,646	33.34%
Investment Income	1,300,650	959,696	73.79%	475,650	641,419	134.85%
Contributions and Donations	27,000	13,629	50.48%	47,000	34,981	74.43%
Miscellaneous Revenue	835,300	479,240	57.37%	822,950	417,505	50.73%
Other Financing Sources						
Property Sale	250,000	84,264	33.71%	250,000	56,784	22.71%
Fund Balance Appropriation / Carryforward	338,060	-	0.00%	409,760	-	0.00%
Total Revenue	<u>90,966,130</u>	<u>35,526,210</u>	<u>39.05%</u>	<u>87,351,520</u>	<u>34,658,737</u>	<u>39.68%</u>
Expenditures						
Personal Services and Employee Benefits	53,039,360	26,060,040	49.13%	51,289,930	24,724,245	48.20%
Purchased/Contract Services	16,345,920	6,895,109	42.18%	15,890,060	6,806,785	42.84%
Supplies	9,718,610	3,589,439	36.93%	9,242,810	3,656,873	39.56%
Capital Outlay	-	-	0.00%	113,000	10,241	9.06%
Interfund/Interdepartmental	1,915,500	821,991	42.91%	1,630,820	787,120	48.27%
Other Costs	5,830,640	3,133,949	53.75%	5,889,130	2,703,597	45.91%
Cost Reimbursement	(65,410)	(44,915)	68.67%	(181,690)	(166,109)	91.42%
Non-Departmental	(38,990)	-	0.00%	84,840	-	0.00%
Total Expenditures	<u>86,745,630</u>	<u>40,455,613</u>	<u>46.64%</u>	<u>83,958,900</u>	<u>38,522,752</u>	<u>45.88%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>4,220,500</u>	<u>(4,929,403)</u>	<u>-116.80%</u>	<u>3,392,620</u>	<u>(3,864,015)</u>	<u>-113.89%</u>
Other Financing Sources (uses)						
Transfers in	7,976,210	3,988,105	50.00%	7,951,950	3,943,255	49.59%
Transfers out	12,196,710	5,648,825	46.31%	11,344,570	4,727,775	41.67%
Total other financing sources (uses)	<u>(4,220,500)</u>	<u>(1,660,720)</u>	<u>39.35%</u>	<u>(3,392,620)</u>	<u>(784,520)</u>	<u>23.12%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (6,590,123)</u>		<u>\$ -</u>	<u>\$ (4,648,535)</u>	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 6/30/2019 and 6/30/2018
(unaudited)
URBAN SERVICE DISTRICT

	<u>June 30, 2019</u>			<u>June 30, 2018</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Taxes	\$ 9,751,230	\$ 2,924,457	29.99%	\$ 9,645,450	\$ 2,852,164	29.57%
Investment Income	7,500	37,387	498.49%	7,500	28,222	376.29%
Total Revenue	<u>9,758,730</u>	<u>2,961,844</u>	<u>30.35%</u>	<u>9,652,950</u>	<u>2,880,386</u>	<u>29.84%</u>
Expenditures						
Personal Services and Employee Benefits	10,050	2,313	23.01%	10,140	4,053	39.97%
Interfund/Interdepartmental	11,240	5,620	50.00%	11,650	5,825	50.00%
Non-Departmental	682,200	-	0.00%	689,200	-	0.00%
Total Expenditures	<u>703,490</u>	<u>7,933</u>	<u>1.13%</u>	<u>710,990</u>	<u>9,878</u>	<u>1.39%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>9,055,240</u>	<u>2,953,911</u>	<u>32.62%</u>	<u>8,941,960</u>	<u>2,870,508</u>	<u>32.10%</u>
Other Financing Sources (uses)						
Transfers out	9,055,240	1,251,165	13.82%	8,941,960	920,925	10.30%
Total other financing sources (uses)	<u>(9,055,240)</u>	<u>(1,251,165)</u>	<u>13.82%</u>	<u>(8,941,960)</u>	<u>(920,925)</u>	<u>10.30%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 1,702,746</u>		<u>\$ -</u>	<u>\$ 1,949,583</u>	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 6/30/2019 and 6/30/2018
(unaudited)
LAW ENFORCEMENT

	<u>June 30, 2019</u>			<u>June 30, 2018</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Taxes	\$ 58,661,120	\$ 14,149,898	24.12%	\$ 56,203,270	\$ 12,642,940	22.50%
Licenses and Permits	2,500	400	16.00%	2,500	200	8.00%
Charges for Services	1,071,000	416,360	38.88%	1,031,500	407,740	39.53%
Fines and Forfeitures	400,000	109,236	27.31%	417,500	139,439	33.40%
Investment Income	(85,000)	(167,344)	196.88%	(60,000)	(97,613)	162.69%
Miscellaneous Revenue	270,000	3,297	1.22%	10,000	3,335	33.35%
Other Financing Sources						
Property Sales	100,000	8,274	8.27%	325,400	288,719	88.73%
Fund Balance Appropriations	-	-	0.00%	48,100	-	0.00%
Total Revenue	<u>60,419,620</u>	<u>14,520,121</u>	<u>24.03%</u>	<u>57,978,270</u>	<u>13,384,760</u>	<u>23.09%</u>
Expenditures						
Personal Services and Employee Benefits	43,636,080	21,521,030	49.32%	43,655,540	20,445,534	46.83%
Purchased/Contract Services	1,146,980	611,734	53.33%	1,154,150	525,471	45.53%
Supplies	10,250,090	4,745,025	46.29%	9,622,790	4,727,482	49.13%
Capital Outlay	48,100	-	0.00%	106,450	48,098	45.18%
Interfund/Interdepartmental	5,233,400	2,513,463	48.03%	5,187,320	2,558,228	49.32%
Cost Reimbursement	-	-	0.00%	(250,000)	(91,121)	36.45%
Non-Departmental	(2,715,280)	-	0.00%	(4,059,570)	-	0.00%
Total Expenditures	<u>57,599,370</u>	<u>29,391,252</u>	<u>51.03%</u>	<u>55,416,680</u>	<u>28,213,692</u>	<u>50.91%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>2,820,250</u>	<u>(14,871,131)</u>	<u>-527.30%</u>	<u>2,561,590</u>	<u>(14,828,932)</u>	<u>-578.90%</u>
Other Financing Sources (uses)						
Transfers in	3,221,180	1,642,935	51.00%	3,096,710	1,118,355	36.11%
Transfers out	6,041,430	3,020,715	50.00%	5,658,300	2,804,775	49.57%
Total other financing sources (uses)	<u>(2,820,250)</u>	<u>(1,377,780)</u>	<u>48.85%</u>	<u>(2,561,590)</u>	<u>(1,686,420)</u>	<u>65.83%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (16,248,911)</u>		<u>\$ -</u>	<u>\$ (16,515,352)</u>	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 6/30/2019 and 6/30/2018
(unaudited)
FIRE PROTECTION

	June 30, 2019			June 30, 2018		
	Full Year Budget	YTD Actual	% of Budget	Full Year Budget	YTD Actual	% of Budget
Revenue						
Taxes	\$ 22,125,700	\$ 84,798	0.38%	\$ 21,803,470	\$ 108,191	0.50%
Intergovernmental Revenue	596,870	298,435	50.00%	596,980	298,490	50.00%
Charges for Services	187,980	58,638	31.19%	187,980	83,187	44.25%
Investment Income	100,000	119,492	119.49%	25,000	69,701	278.80%
Contributions and Donations	-	-	0.00%	-	1,900	0.00%
Miscellaneous Revenue	-	-	0.00%	-	2,090	0.00%
Other Financing Sources						
Capital Project Carry forward	-	-	0.00%	156,000	-	0.00%
Fund Balance Appropriation	132,520	-	0.00%	837,020	-	0.00%
Total Revenue	23,143,070	561,363	2.43%	23,606,450	563,559	2.39%
Expenditures						
Personal Services and Employee Benefits	25,008,260	11,504,193	46.00%	23,524,130	11,089,490	47.14%
Purchased/Contract Services	941,840	424,715	45.09%	904,260	306,303	33.87%
Supplies	1,670,580	558,829	33.45%	1,706,720	644,132	37.74%
Capital Outlay	182,520	30,805	16.88%	1,108,020	502,653	45.36%
Interfund/Interdepartmental	1,004,560	500,296	49.80%	1,031,320	513,653	49.81%
Other Costs	35,000	35,000	100.00%	130,280	47,775	36.67%
Non-Departmental	205,620	-	0.00%	680,480	-	0.00%
Total Expenditures	29,048,380	13,053,838	44.94%	29,085,210	13,104,006	45.05%
Excess (deficiency) of revenues over (under) expenditures from operations	(5,905,310)	(12,492,475)	211.55%	(5,478,760)	(12,540,447)	228.89%
Other Financing Sources (uses)						
Transfers in	6,278,500	500,000	7.96%	5,778,500	500,000	8.65%
Transfers out	373,190	186,595	50.00%	299,740	149,870	50.00%
Total other financing sources (uses)	5,905,310	313,405	5.31%	5,478,760	350,130	6.39%
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ (12,179,070)		\$ -	\$ (12,190,317)	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 6/30/2019 and 6/30/2018
(unaudited)
WATER SEWERAGE

	<u>June 30, 2019</u>			<u>June 30, 2018</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Intergovernmental Revenue	\$ 8,795,240	\$ 6,030,223	68.56%	\$ 7,507,250	\$ 3,554,908	47.35%
Charges for Services	91,344,950	43,362,177	47.47%	86,524,590	39,737,131	45.93%
Investment Income	65,570	33,402	50.94%	4,617,630	139,378	3.02%
Contributions and Donations	-	-	0.00%	-	-	0.00%
Miscellaneous Revenue	421,920	416,892	98.81%	358,870	407,640	113.59%
Other Financing Sources:						
Property Sales	35,000	144	0.41%	35,000	21,987	62.82%
Revenue Bond Proceeds	1,136,050	-	0.00%	1,867,740	-	0.00%
Capital Project Carry forward	3,848,880	-	0.00%	18,193,050	-	0.00%
Total Revenue	<u>105,647,610</u>	<u>49,842,838</u>	<u>47.18%</u>	<u>119,104,130</u>	<u>43,861,044</u>	<u>36.83%</u>
Expenditures						
Personal Services and Employee Benefits	21,634,300	9,014,073	41.67%	20,887,930	8,653,762	41.43%
Purchased/Contract Services	22,500,460	5,593,170	24.86%	23,520,920	5,649,470	24.02%
Supplies	12,036,160	4,717,797	39.20%	11,988,190	3,964,280	33.07%
Interfund/Interdepartmental	11,156,150	5,582,713	50.04%	10,820,800	5,452,494	50.39%
Depreciation/Amortization	22,327,410	9,500,000	42.55%	30,488,210	9,264,024	30.39%
Other Costs	1,261,500	664,474	52.67%	1,325,160	621,782	46.92%
Debt Service	14,400,000	7,199,675	50.00%	19,800,000	9,892,215	49.96%
Total Expenditures	<u>105,315,980</u>	<u>42,271,902</u>	<u>40.14%</u>	<u>118,831,210</u>	<u>43,498,027</u>	<u>36.60%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>331,630</u>	<u>7,570,936</u>	<u>2282.95%</u>	<u>272,920</u>	<u>363,017</u>	<u>133.01%</u>
Other Financing Sources (uses)						
Transfers in	-	-	0.00%	-	-	0.00%
Transfers out	331,630	165,815	50.00%	272,920	136,460	50.00%
Total other financing sources (uses)	<u>(331,630)</u>	<u>(165,815)</u>	<u>50.00%</u>	<u>(272,920)</u>	<u>(136,460)</u>	<u>50.00%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 7,405,121</u>		<u>\$ -</u>	<u>\$ 226,557</u>	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 6/30/2019 and 6/30/2018
(unaudited)
GARBAGE COLLECTION

	<u>June 30, 2019</u>			<u>June 30, 2018</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Taxes	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Charges for Services	19,902,500	-	0.00%	19,915,840	-	0.00%
Investment Income	45,000	91,341	202.98%	26,710	53,280	199.48%
Miscellaneous Revenue	-	-	0.00%	-	167	0.00%
Capital Project Carry forward	166,250	-	0.00%	-	-	0.00%
Total Revenue	<u>20,113,750</u>	<u>91,341</u>	<u>0.45%</u>	<u>19,942,550</u>	<u>53,447</u>	<u>0.27%</u>
Expenditures						
Personal Services and Employee Benefits	1,652,730	599,300	36.26%	1,133,820	557,034	49.13%
Purchased/Contract Services	15,445,430	6,128,988	39.68%	15,295,460	6,543,989	42.78%
Supplies	1,488,720	601,960	40.43%	1,903,790	847,164	44.50%
Capital Outlay	166,250	281,875	169.55%	-	59,108	0.00%
Interfund/Interdepartmental	1,740,560	870,436	50.01%	1,743,140	871,840	50.02%
Depreciation/Amortization	487,410	265,860	54.55%	454,600	247,962	54.55%
Other Costs	230,000	41,928	18.23%	467,390	57,085	12.21%
Non-Departmental	(290)	-	0.00%	-	-	0.00%
Total Expenditures	<u>21,210,810</u>	<u>8,790,347</u>	<u>41.44%</u>	<u>20,998,200</u>	<u>9,184,182</u>	<u>43.74%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>(1,097,060)</u>	<u>(8,699,006)</u>	<u>792.94%</u>	<u>(1,055,650)</u>	<u>(9,130,735)</u>	<u>864.94%</u>
Other Financing Sources (uses)						
Transfers in	1,114,630	-	0.00%	1,067,130	31,250	2.93%
Transfers out	17,570	8,785	50.00%	11,480	5,740	50.00%
Total other financing sources (uses)	<u>1,097,060</u>	<u>(8,785)</u>	<u>-0.80%</u>	<u>1,055,650</u>	<u>25,510</u>	<u>2.42%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (8,707,791)</u>		<u>\$ -</u>	<u>\$ (9,105,225)</u>	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 6/30/2019 and 6/30/2018
(unaudited)
AUGUSTA REGIONAL AIRPORT

	June 30, 2019			June 30, 2018		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Intergovernmental Revenue	\$ 25,344,930	\$ 1,498,810	5.91%	\$ 35,237,550	\$ 5,864,525	16.64%
Charges for Services	19,272,310	11,479,730	59.57%	18,986,660	10,679,098	56.25%
Investment Income	45,500	267,479	587.87%	46,600	(59,405)	-127.48%
Contributions and Donations	273,000	-	0.00%	-	-	0.00%
Miscellaneous Revenue	-	16,052	0.00%	-	1,300	0.00%
Other Financing Sources						
Property Sales	25,000	24,861	99.44%	25,000	17,468	69.87%
Fund Balance Appropriations	12,794,570	-	0.00%	14,704,490	-	0.00%
Total Revenue	57,755,310	13,286,932	23.01%	69,000,300	16,502,986	23.92%
Expenditures						
Personal Services and Employee Benefits	6,495,700	3,228,233	49.70%	6,507,320	3,233,084	49.68%
Purchased/Contract Services	3,861,050	993,650	25.74%	3,503,520	983,986	28.09%
Supplies	4,134,500	2,061,028	49.85%	4,251,650	2,224,511	52.32%
Capital Outlay	37,239,980	6,331	0.02%	49,198,920	8,262	0.02%
Interfund/Interdepartmental	416,250	208,511	50.09%	412,700	206,350	50.00%
Depreciation/Amortization	3,145,820	1,572,910	50.00%	3,145,820	1,572,910	50.00%
Debt Service	876,250	202,637	23.13%	875,500	196,459	22.44%
Non-Departmental	1,481,670	-	0.00%	881,340	-	0.00%
Total Expenditures	57,651,220	8,273,300	14.35%	68,776,770	8,425,562	12.25%
Excess (deficiency) of revenues over (under) expenditures from operations	104,090	5,013,632	4816.63%	223,530	8,077,424	3613.57%
Other Financing Sources (uses)						
Transfers in	150,000	-	0.00%	-	-	0.00%
Transfers out	254,090	40,095	15.78%	223,530	32,765	14.66%
Total other financing sources (uses)	(104,090)	(40,095)	38.52%	(223,530)	(32,765)	14.66%
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ 4,973,537		\$ -	\$ 8,044,659	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 6/30/2019 and 6/30/2018
(unaudited)
STORMWATER UTILITY

	<u>June 30, 2019</u>			<u>June 30, 2018</u>		
	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>
Revenue						
Charges for Services	\$ 14,196,920	\$ 6,707,652	47.25%	\$ 13,466,540	\$ 6,884,599	51.12%
Investment Income	-	(14,418)	0.00%	-	(8,410)	0.00%
Other Financing Sources:						
Encumbrance Carry forward	1,791,870	-	0.00%	2,694,400	-	0.00%
Capital Project Carry forward	-	-	0.00%	500,000	-	0.00%
Total Revenue	<u>15,988,790</u>	<u>6,693,234</u>	<u>41.86%</u>	<u>16,660,940</u>	<u>6,876,189</u>	<u>41.27%</u>
Expenditures						
Personal Services and Employee Benefits	4,287,740	2,034,123	47.44%	4,025,980	1,916,232	47.60%
Purchased/Contract Services	7,443,870	2,115,572	28.42%	7,930,310	2,226,705	28.08%
Supplies	533,370	116,569	21.86%	295,290	112,596	38.13%
Capital Outlay	102,370	9,240	9.03%	634,210	80,439	12.68%
Interfund/Interdepartmental	2,385,020	1,165,216	48.86%	2,590,610	1,229,845	47.47%
Depreciation/Amortization	242,700	121,350	50.00%	115,400	62,946	54.55%
Other Costs	763,240	3,466	0.45%	763,240	(6,892)	-0.90%
Non-Departmental	(1,020)	-	0.00%	-	28,516	0.00%
Total Expenditures	<u>15,757,290</u>	<u>5,565,536</u>	<u>35.32%</u>	<u>16,355,040</u>	<u>5,650,387</u>	<u>34.55%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>231,500</u>	<u>1,127,698</u>	<u>487.13%</u>	<u>305,900</u>	<u>1,225,802</u>	<u>400.72%</u>
Other Financing Sources (uses)						
Transfers out	231,500	29,790	12.87%	305,900	57,215	18.70%
Total other financing sources (uses)	<u>(231,500)</u>	<u>(29,790)</u>	<u>12.87%</u>	<u>(305,900)</u>	<u>(57,215)</u>	<u>18.70%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 1,097,908</u>		<u>\$ -</u>	<u>\$ 1,168,587</u>	

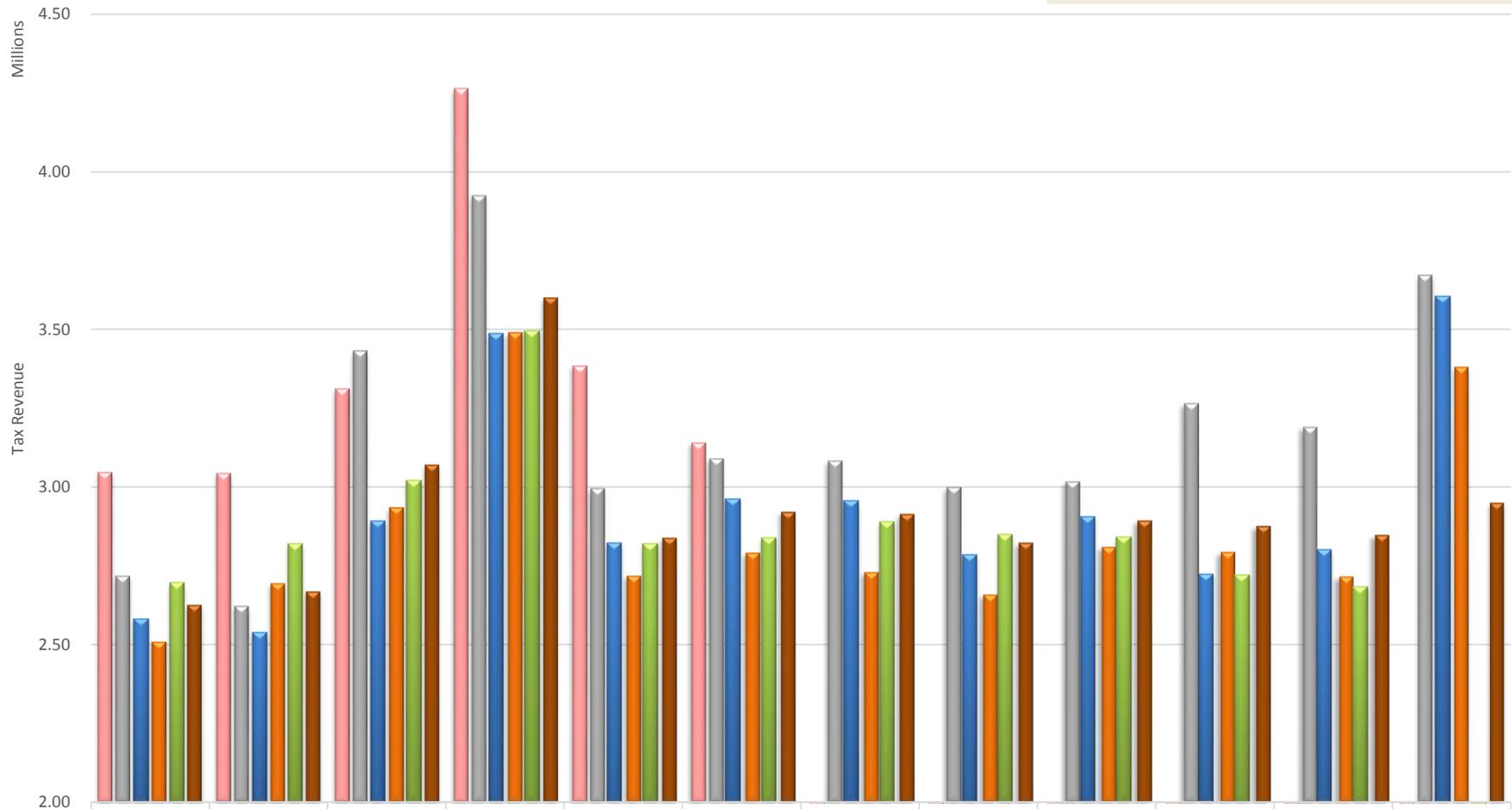
**Augusta Georgia
Sales Tax Receipts
as of June 30, 2019**

	<u>Month Total</u>	<u>Actual 1/1/19 to 6/30/19</u>	<u>2019 Budget</u>	<u>YTD % Change from Prior Year</u>	<u>% of Budget collected</u>	<u>Budgeted Collection %</u>
LOST						
General Fund	646,101.76	4,153,002.99	7,435,130.00	7.01%	55.86%	50.00%
Law Enforcement	2,045,988.90	13,151,176.15	24,984,650.00	7.01%	52.64%	50.00%
Urban	449,663.12	2,893,243.59	5,268,420.00	7.01%	54.92%	50.00%
SPLOST						
	3,261,393.59	20,872,645.30	37,200,000.00	6.37%	56.11%	50.00%
T - SPLOST						
CSRA Region	6,141,381.86	38,869,095.22	72,825,900.00		53.37%	50.00%
Augusta						
Revenue Generated	2,906,318.52	18,751,655.35				
Revenue Received	315,953.01	1,999,681.45	3,400,000.00		58.81%	50.00%
Title Ad Valorem Tax						
TAVT - LOST portion	284,853.21	1,279,059.41	2,021,000.00			
TAVT - SPLOST portion	296,877.63	1,315,740.23	2,068,000.00			
TAVT	<u>581,730.84</u>	<u>2,594,799.64</u>	<u>4,089,000.00</u>	<u>13.28%</u>	<u>63.46%</u>	<u>50.00%</u>

Comparative Revenue Collections				
For The Month Ended				
	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>\$ Change</u>	<u>% Change</u>
LOST	3,141,753.77	3,090,230.65	51,523.12	1.64%
SPLOST	3,261,393.59	3,215,381.18	46,012.41	1.41%
TAVT	581,730.84	387,128.62	194,602.22	33.45%
Year To Date				
	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>\$ Change</u>	<u>% Change</u>
LOST	20,197,422.73	18,781,968.79	1,415,453.94	7.01%
SPLOST	20,872,645.30	19,544,011.35	1,328,633.95	6.37%
TAVT	2,594,799.64	2,250,147.43	344,652.21	13.28%
LOST + TAVT	<u>22,792,222.37</u>	<u>21,032,116.22</u>	<u>1,760,106.15</u>	<u>7.72%</u>

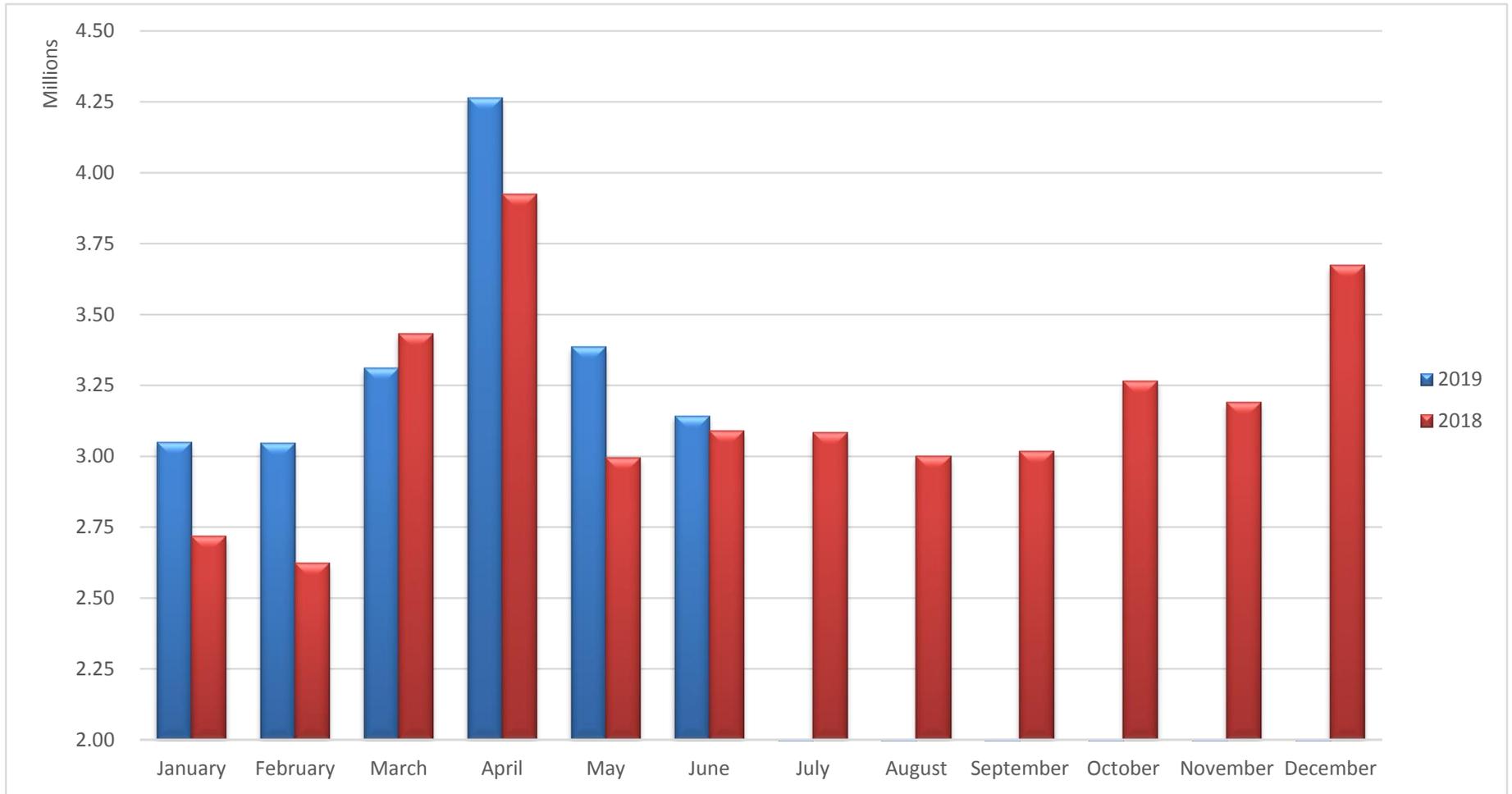
Augusta Georgia Sales Tax Revenue - LOST 2015 to 2018

December 2015 amount was reduced by the refund to StandardAero of \$2,246,693.43



	January	February	March	April	May	June	July	August	September	October	November	December
2019	3,048,326	3,045,332	3,312,990	4,263,741	3,385,280	3,141,754	-	-	-	-	-	-
2018	2,717,479	2,622,349	3,432,190	3,924,368	2,995,352	3,090,231	3,082,912	2,999,331	3,016,864	3,264,989	3,189,311	3,672,612
2017	2,581,039	2,537,261	2,891,721	3,486,056	2,822,346	2,961,488	2,955,309	2,785,253	2,904,388	2,722,862	2,801,072	3,605,914
2016	2,510,586	2,695,933	2,935,915	3,490,702	2,718,885	2,792,342	2,730,288	2,659,557	2,810,389	2,794,589	2,717,142	3,380,807
2015	2,695,098	2,820,061	3,019,623	3,495,182	2,818,411	2,838,234	2,888,218	2,850,127	2,842,259	2,721,851	2,682,368	1,138,784
Average	2,626,050	2,668,901	3,069,862	3,599,077	2,838,748	2,920,574	2,914,182	2,823,567	2,893,475	2,876,073	2,847,473	2,949,529

**Augusta Georgia
Sales Tax Revenues - LOST
2019 and 2018**



Augusta Georgia
Report of Projects funded through
Special Purpose Local Option Sales Tax (SPLOST)
Year Approved: 1992
unaudited

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 6/30/19	Encumbrances as of 6/30/19	Total Cost	Balance Project Budget
Construction in Progress								
Phase II	Rock Creek / Warren Lake Restoration	\$ -	\$ 1,245,608	\$ 1,254,162	\$ -	\$ -	\$ 1,254,162	\$ -
Phase II	Wayfinding Signage Program	\$ -	\$ 1,200,000	\$ 1,200,000	-	-	\$ 1,200,000	-
Phase II	3rd Level Canal cleaning	700,000	588,420	588,420	-	-	\$ 588,420	-
	Total Construction in Progress	<u>\$ 700,000</u>	<u>\$ 3,034,028</u>	<u>\$ 3,042,582</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,042,582</u>	<u>\$ -</u>
	Fund Balance 12/31/18	81,755						
	Current expenditures and project budgets	-						
	Available for project costs	<u><u>81,755</u></u>						

Augusta Georgia
 Report of Projects funded through
 Special Purpose Local Option Sales Tax (SPLOST)
 Year Approved: 1996
unaudited

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	2018	Prior Years' Cost	Current Year Cost as of 6/30/2019	Encumbrances as of 6/30/2019	Total Cost	Balance Project Budget
Construction in Progress									
Phase III	Belair Road improvement	\$ 2,361,000	\$ 2,361,000	\$1,863,653	\$ 2,496,061	\$ (437,144)	\$ 199,958	\$ 2,258,875	\$ 102,125
Phase III	SR 4/15th @cr 2207(Central Ave)	-	117,434	-	32,233	-	-	32,233	85,201
Phase III	Old Savannah Road/ Twigg Street	2,060,000	6,182,450	4,093,808	5,570,855	253,000	359,369	6,183,223	(773)
Phase III	Bobby Jones Expressway	165,000	115,461	-	115,461	-	-	115,461	(0)
Phase III	Wrightsboro Road	1,984,000	3,072,151	-	2,993,598	-	-	2,993,598	78,554
Phase III	Marvin Griffin Road	1,375,600	4,882,034	1,323,653	3,086,449	104,446	166,716	3,357,611	1,274,424
Phase III	Wilkerson Garden	-	697,555	-	497,092	-	55,480	552,572	144,983
Phase III	Kimberly Clark Industrial Park	2,215,000	2,215,633	375,882	2,165,219	12,292	-	2,177,511	38,122
Phase III	Windsor Spring Rd Sec IV	-	3,880,813	934,804	2,542,286	-	-	2,542,286	1,338,527
Phase III	Windsor Spring Rd Sec V	-	1,854,298	1,437	1,854,745	-	-	1,854,745	(447)
Phase III	Dover-Lyman Project	-	2,000,016	795,194	1,801,137	-	-	1,801,137	198,879
Phase III	Broad Street Sanitary Sewer	-	240,447	-	144,004	-	-	144,004	96,443
Phase III	6th Street handicap ramp	517,347	611,966	-	611,966	-	-	611,966	0
Phase III	Hyde Park Drainage Improvements	-	1,207,619	-	1,206,516	-	-	1,206,516	1,103
Phase III	Paving - Pats lane Projects	-	167,200	-	146,881	-	20,284	167,165	35
Phase III	Frontage Road Resurfacing	-	229,335	-	229,335	-	-	229,335	-
Total Construction in Progress		\$ 10,677,947	\$ 30,088,694	\$9,388,430	\$ 25,493,837	\$ (67,406)	\$ 801,806	\$ 26,228,237	\$ 3,357,175

Fund Balance 12/31/18	3,979,167
Current expenditures and project budgets	3,891,575
Available for project costs	<u>87,592</u>

Augusta Georgia
 Report of Projects funded through
 Special Purpose Local Option Sales Tax (SPLOST)
 Year Approved: 2001
unaudited

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 6/30/19	Encumbrances as of 6/30/19	Total Cost	Balance Project Budget
Construction in Progress								
Phase IV	JLEC reroofing and improvements	\$ 395,500	\$ 413,347	\$ 204,666	\$ -	\$ -	\$ 204,666	\$ 208,681
Phase IV	JLEC improvements	565,000	977,681	626,532	-	-	626,532	351,149
Phase IV	Miscellaneous grading & drainage	4,650,000	3,902,934	3,902,934	-	-	3,902,934	-
Phase IV	Resurfacing County Forces	5,975,000	1,543,542	1,543,542	-	-	1,543,542	-
Phase IV	Resurfacing	8,500,000	9,168,776	9,168,776	-	-	9,168,776	-
Phase IV	Rail Road crossing improvement	750,000	101,238	101,238	-	-	101,238	-
Phase IV	Downtown traffic signal & street light-upgrades-A	2,656,200	3,358,969	3,333,153	-	-	3,333,153	25,816
Phase IV	Downtown traffic signal & street light upgrades-B	1,469,000	1,268,056	1,268,056	-	-	1,268,056	-
Phase IV	Wrightsboro Road Widening Phase I	3,143,700	1,730,977	1,331,932	-	-	1,331,932	399,045
Phase IV	Springfield Village	200,000	200,000	200,000	-	-	200,000	-
Phase IV	Paving various dirt roads	1,000,000	346,883	346,883	-	-	346,883	-
Phase IV	East Boundary Street & drainage improvements	1,318,700	171,413	171,413	-	-	171,413	-
Phase IV	Wrightsboro Road improvements	1,500,000	1,514,968	1,514,968	10,766	-	1,525,734	(10,766)
Phase IV	Walton Way Extension / Davis Road	350,000	1,208,854	1,082,892	-	-	1,082,892	125,962
Phase IV	Windsor Spring Road Section IV	1,250,000	1,469,258	1,469,258	-	-	1,469,258	0
Phase IV	Windsor Spring Rd Section V(SR88 Hepzibah	-	7,484	7,484	-	-	7,484	-
Phase IV	St. Sebastian Way/Greene St/ 15th Street	-	615,600	-	-	-	-	615,600
Phase IV	Berkmans Road Utitites Relocation	-	767,500	-	-	767,500	767,500	-
Phase IV	Recapture - Utilities Projects	-	669,571	-	-	-	-	669,571
Phase IV	Traffic improvement	621,500	839,626	839,626	-	-	839,626	-
Phase IV	ANIC/Hopkins Street Improvements	2,000,000	1,333,550	1,074,423	-	-	1,074,423	259,127
Phase IV	Windsor Spring Road Section IV (Willis Foreman	678,000	1,859,415	1,859,413	-	-	1,859,413	2
Phase IV	DDA	-	859,248	791,157	-	-	791,157	68,091
Phase IV	St Sebastian Way/Greene St	-	722,700	208,853	-	-	208,853	513,847
Phase IV	Lake Aumond Dam Improvements	-	121,204	108,221	-	-	108,221	12,983
Phase IV	Belair Hills Estate	-	7,147,174	7,147,174	-	-	7,147,174	(0)
Phase IV	Windsor Spring Rd Section V(SR88 Hepzibah	-	1,102,789	1,093,365	-	-	1,093,365	9,424
Phase IV	Augusta Museum of History	-	1,135,500	1,133,616	-	-	1,133,616	1,884
Phase IV	Willis Foreman Road Bridge Study	-	155,773	155,773	-	-	155,773	-
Phase IV	Willis Foreman Road Bridge	-	1,558,209	1,558,209	-	-	1,558,209	-
Phase IV	Paving Various Roads - Phase X	-	1,979,567	1,979,567	-	-	1,979,567	-
Phase IV	Augusta Levee Certification	-	1,140,518	1,064,622	-	-	1,064,622	75,896
Phase IV	Rocky Creek Drainage Project	-	3,857,295	873,450	-	-	873,450	2,983,845
Phase IV	Bus Barn	-	4,397,356	4,397,357	-	-	4,397,357	(1)
Phase IV	Industry Infrastructure	-	822,627	785,408	-	-	785,408	37,219
Phase IV	On Call Construction Services	100,271	271,162	271,162	-	-	271,162	(0)
Phase IV	Dover Lyman	-	2,396,370	2,396,370	-	-	2,396,370	-
Phase IV	On Call Appraisal Services	120,000	117,164	117,164	-	-	117,164	-
Phase IV	Wrightsboro Road Drainage	-	806,300	806,242	-	-	806,242	58
Phase IV	East Augusta - Marion Homes	-	1,781,600	-	380,879	1,400,718	1,781,597	3
Phase IV	Marvin Griffin Road	-	952,600	317,626	13,075	-	330,701	621,899
Phase IV	Resurfacing Various Roads	-	2,000,000	-	-	-	-	2,000,000
Phase IV	Traffic improvements	-	500,000	-	-	-	-	500,000
Phase IV	Tree Removal, Pruning & Repalcements	-	241,650	-	-	-	-	241,650
Phase IV	Frontage Road	-	809,284	809,284	-	-	809,284	-
Total Construction in Progress		\$ 37,242,871	\$ 68,345,732	\$ 56,061,807	\$ 404,721	\$ 2,168,218	\$ 58,634,746	\$ 9,710,986

Fund Balance 12/31/18	15,927,490
Current expenditures and project budgets	12,283,925
Available for project costs	3,643,565

Augusta Georgia
 Report of Projects funded through
 Special Purpose Local Option Sales Tax (SPLOST)
 Year Approved: 2006
unaudited

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 6/30/19	Encumbrances as of 6/30/19	Total Cost	Balance Project Budget
Construction in Progress								
Phase V	Exhibit Hall	\$ 20,000,000	\$ 29,708,450	\$ 29,116,263	\$ 336,052	\$ 25,360	\$ 29,477,674	\$ 230,776
Phase V	Redundant Fiber Ring	1,000,000	947,254	924,503	-	-	924,503	22,751
Phase V	Digital Othophotography	286,480	445,504	443,853	-	-	443,853	1,651
Phase V	Wireless Access Point	200,000	202,079	201,097	-	-	201,097	982
Phase V	Software Application Consolidation		1,000,000	377,850	-	-	377,850	622,150
Phase V	Disaster Recovery Plan	400,000	412,146	404,664	-	-	404,664	7,482
Phase V	Flood Land Acquisition	500,000	1,960,000	1,957,882	-	-	1,957,882	2,118
Phase V	Wrightsboro Road Project	4,000,000	6,000,000	892,235	700,955	4,594,411	6,187,601	(187,601)
Phase V	Marks Church Road Improvement	2,500,000	3,800,000	1,861,987	114,020	1,686,010	3,662,017	137,983
Phase V	D'Antignac Street Flood Avoidance	1,000,000	4,837,815	4,835,602	-	-	4,835,602	2,213
Phase V	Augusta Soccer Park	180,000	180,077	165,629	-	-	165,629	14,448
Phase V	Apple Valley Park	315,000	300,554	300,554	-	-	300,554	-
Phase V	WT Johnson Park	67,500	63,636	63,636	-	-	63,636	-
Phase V	MM Scott Park	270,000	233,923	233,923	-	-	233,923	-
Phase V	Valley Park	22,500	22,541	13,345	-	-	13,345	9,196
Phase V	Land Acquisition	180,000	230,194	230,194	-	-	230,194	-
Phase V	Dyess Park	63,000	63,007	33,229	-	-	33,229	29,778
Phase V	Brookfield Park	45,000	41,294	41,294	-	-	41,294	-
Phase V	Lake Olmstead Park	207,000	205,849	205,849	-	-	205,849	-
Phase V	Blythe Park	180,000	223,000	214,848	-	-	214,848	8,152
Phase V	Meadowbrook Park	108,000	91,528	91,528	-	-	91,528	0
Phase V	Administration - Recreation	500,000	643,572	643,572	-	-	643,572	-
Phase V	Old Government House	45,000	40,700	40,700	-	-	40,700	-
Phase V	Carrie Mays Park - CNG Remediation	-	342,400	342,400	-	-	342,400	-
Phase V	Doughty Park	27,000	16,430	16,430	-	-	16,430	0
Phase V	Fleming Park	67,500	62,882	62,882	-	-	62,882	-
Phase V	Hickman Park	27,000	4,240	4,240	-	-	4,240	-
Phase V	Aquatics Center	90,000	86,574	86,574	-	-	86,574	-
Phase V	Boykin Road Park	27,000	27,000	-	-	-	-	27,000
Phase V	Eisenhower Park	45,000	44,405	44,405	-	-	44,405	-
Phase V	Warren Road Park	31,500	29,976	29,976	-	-	29,976	-
Phase V	Brigham Park Tennis Courts	-	15,407	15,407	-	-	15,407	-
Phase V	Recreation recapture	-	140,975	-	-	-	-	140,975
Phase V	Lucy Craft Laney Museum	200,000	203,036	184,734	-	-	184,734	18,302
Phase V	Recreation, Historic, Cultural and Other Buildings	400,000	405,010	200,298	-	-	200,298	204,712
		<u>\$ 32,984,480</u>	<u>\$ 54,813,058</u>	<u>\$ 44,281,582</u>	<u>\$ 1,151,026</u>	<u>\$ 6,305,781</u>	<u>\$ 51,738,389</u>	<u>\$ 3,074,669</u>
	Fund Balance 12/31/18	11,306,013						
	Current expenditures and project budgets	10,531,476						
	Available for project costs	<u><u>774,537</u></u>						

Augusta Georgia
 Report of Projects funded through
 Special Purpose Local Option Sales Tax (SPLOST)
 Year Approved: 2009
unaudited

SPLOST		Original Cost	Current Cost	Prior Years	Current Year Cost	Encumbrances	Total	Balance Project
Phase	Projects	Estimate	Estimate	Costs	as of 6/30/19	as of 6/30/19	Cost	Budget
	Construction in Progress							
Phase VI	Webster Detention Center - Phase IIA	\$ 18,000,000	\$ 17,230,000	\$ 17,227,817	\$ -	\$ -	\$ 17,227,817	\$ 2,183
Phase VI	Boathouse Community Facility	450,000	450,000	437,464	-	-	437,464	12,536
Phase VI	Lake Olmstead Casino	500,000	500,000	118,775	-	-	118,775	381,225
Phase VI	Lake Olmstead BBQ Pit	100,000	100,000	51,381	-	-	51,381	48,619
Phase VI	Butler Creek Park	500,000	800,000	854,692	-	-	854,692	(54,692)
Phase VI	Baurle Boat Ramp	55,000	55,000	44,977	-	-	44,977	10,023
Phase VI	Bush Field	8,500,000	8,500,000	7,086,414	8,471	59,795	7,154,680	1,345,320
Phase VI	Daniel Field	2,000,000	2,000,000	2,000,000	-	-	2,000,000	-
Phase VI	Program Administration	2,000,000	2,000,000	1,209,968	-	-	1,209,968	790,032
Phase VI	Grading and Drainage Projects	3,600,000	3,600,000	3,540,825	38,044	150,286	3,729,155	(129,155)
Phase VI	Marvin Griffin Road	4,000,000	5,861,700	2,312,262	783,774	2,741,920	5,837,956	23,744
Phase VI	East Augusta St. & Drainage Imp.	3,200,000	3,900,000	3,900,554	-	-	3,900,554	(554)
Phase VI	Berckman Rd. Realignment	400,000	425,000	415,596	-	-	415,596	9,404
Phase VI	Old McDuffie Rd.	672,000	672,000	8,249	-	-	8,249	663,752
Phase VI	Hyde Park St. & Drg Imp.	1,600,000	4,500,000	4,498,799	-	-	4,498,799	1,201
Phase VI	Westside Dr. Drg. Imp.	480,000	480,000	-	-	-	-	480,000
Phase VI	Marks Church Road over Raes Creek	800,000	800,000	-	-	662,103	662,103	137,897
Phase VI	North Leg over CSX Railroad	800,000	800,000	-	-	-	-	800,000
Phase VI	Berckman Rd. over Raes Creek	800,000	800,000	380,626	4,088	5,908	390,622	409,378
Phase VI	Scotts Way over Raes Creek	800,000	800,000	-	-	-	-	800,000
Phase VI	Old Waynesboro Rd. over Spirit Creek	800,000	800,000	801,675	-	-	801,675	(1,675)
Phase VI	7th Street over Augusta Canal	800,000	800,000	-	-	-	-	800,000
Phase VI	Storm water Utility Implementation Program	2,800,000	2,800,000	2,813,801	-	-	2,813,801	(13,801)
Phase VI	On-Call Emergency Design Services	108,000	-	-	-	-	-	-
Phase VI	On-Call Emergency Appraisal Services	40,000	26,602	26,602	-	-	26,602	-
Phase VI	On-Call Emergency Construction Services	800,000	800,000	598,056	-	166,010	764,066	35,934
Phase VI	Traffic Sign Upgrade Program	240,000	196,179	196,179	-	-	196,179	(0)
Phase VI	Lake Olmstead Dredging	3,200,000	3,200,000	-	-	-	-	3,200,000
Phase VI	Hyde Park (Martin Luther King Drive)	1,000,000	2,400,000	2,411,524	-	-	2,411,524	(11,524)
Phase VI	Rocky Creek Drainage Plan	2,800,000	2,800,000	1,061,296	-	588,722	1,650,018	1,149,982
Phase VI	Suburban Forces-Resurfacing	2,400,000	1,307,959	1,307,959	-	-	1,307,959	(0)
Phase VI	Tree Removal, Pruning and Replacement	800,000	1,088,062	1,088,062	-	-	1,088,062	-
Phase VI	Sidewalks-Rehab-Replacement	800,000	578,376	578,376	-	-	578,376	0
Phase VI	Curb Cuts and Sidewalks	400,000	650,000	653,434	-	-	653,434	(3,434)
Phase VI	Resurfacing - Contracts	2,400,000	2,150,000	1,294,349	51,917	109,505	1,455,771	694,229
Phase VI	General Bridge Rehab and Maintenance	2,400,000	4,300,000	3,532,490	673,678	21,881	4,228,049	71,951
Phase VI	Walton Way Signal Phase 2 and Streetlight Upgrade	640,000	640,000	132,343	73,250	-	205,593	434,407
Phase VI	Gordon Highway Lighting Upgrade	1,200,000	1,025,000	-	1,025,000	-	1,025,000	-
Phase VI	Reynolds Street Signal Improvements	460,000	108,771	108,771	-	-	108,771	(0)
Phase VI	Signal Upgrades	1,000,000	-	-	-	-	-	-
Phase VI	Intersection Safety and Operational Initiative	2,040,000	733,076	733,076	-	-	733,076	(0)
Phase VI	Woodbine Road Improvement	1,200,000	-	-	-	-	-	-
Phase VI	Dover-Lyman Street & Drainage Improvement	1,600,000	1,600,000	-	-	-	-	1,600,000
Phase VI	I-20 Eastbound Riverwatch Ramp	1,100,000	595,301	264,282	-	-	264,282	331,019
Phase VI	15th Street Pedestrian Improvements	800,000	800,000	750,564	-	-	750,564	49,436
Phase VI	Resurfacing various roads	-	1,300,000	-	-	-	-	1,300,000

Augusta Georgia
 Report of Projects funded through
 Special Purpose Local Option Sales Tax (SPLOST)
 Year Approved: 2009
unaudited

SPLOST		Original Cost	Current Cost	Prior Years	Current Year Cost	Encumbrances	Total	Balance Project
Phase	Projects	Estimate	Estimate	Costs	as of 6/30/19	as of 6/30/19	Cost	Budget
Phase VI	Sidewalks-Rehab-Replacement	-	500,000	-	-	-	-	500,000
Phase VI	Wilkinsin Garden Area (Hyde Park)	-	2,500,000	-	-	-	-	2,500,000
Phase VI	Willis Forman Road Improvements	-	1,450,000	-	-	-	-	1,450,000
Phase VI	Intersection Safety and Upgrades	-	500,000	-	-	-	-	500,000
Phase VI	Street lighting upgrades	-	750,000	-	-	-	-	750,000
Phase VI	Tree Removal, Pruning and Replacement	-	220,900	-	-	-	-	220,900
Phase VI	Administration - Engineering	10,770,000	8,216,402	8,216,402	-	-	8,216,402	0
Phase VI	Garden City Beautification Project	500,000	500,000	252,986	-	7,797	260,783	239,217
Phase VI	Emergency Fleet Replacement - (fire)	9,500,000	9,500,000	9,500,000	-	-	9,500,000	-
Phase VI	Training Center Infrastructure	2,000,000	2,000,000	9,055	-	-	9,055	1,990,945
Phase VI	Public Safety Vehicles	7,500,000	7,500,000	7,784,825	-	-	7,784,825	(284,825)
Phase VI	Library - Main Branch	1,000,000	1,000,000	994,132	(28,241)	4,902	970,794	29,206
Phase VI	Library - Maxwell Branch	900,000	900,000	388,062	481,890	-	869,951	30,049
Phase VI	Library - Friedman Branch	600,000	600,000	530,798	-	-	530,798	69,202
Phase VI	Historic Augusta - Wilson & Larmar Historic Sites	125,000	125,000	113,687	-	-	113,687	11,313
Phase VI	The Augusta Theatre District Project - Miller Theatre	6,000,000	6,000,000	5,142,856	-	-	5,142,856	857,144
Phase VI	Pendleton King Park Connectivity Improvements	200,000	200,000	200,000	-	-	200,000	0
Phase VI	Lucy Craft Laney Museum	600,000	600,000	-	-	-	-	600,000
Phase VI	Augusta Museum of History	600,000	600,000	599,926	-	-	599,926	74
Phase VI	Jessye Norman School of the Arts	95,000	95,000	95,000	-	-	95,000	-
Phase VI	Imperial Theater	1,000,000	1,000,000	1,000,000	-	-	1,000,000	-
Phase VI	Boys & Girls Club - EW Hegler Club Renovations	500,000	500,000	500,000	-	-	500,000	-
Phase VI	Augusta Urban Ministries	175,000	175,000	-	-	-	-	175,000
Phase VI	Downtown Infrastructure - Downtown Development Authority	1,200,000	1,200,000	1,065,559	-	-	1,065,559	134,441
Phase VI	Industrial Infrastructure - RDA	1,200,000	1,200,000	986,940	213,087	-	1,200,027	(27)
Phase VI	Canal Improvements - Augusta Canal Authority	4,170,000	4,170,000	4,170,000	-	-	4,170,000	-
Phase VI	Municipal Building Renovations	18,000,000	32,635,850	32,635,850	-	-	32,635,850	0
Phase VI	Municipal Building Renovation - IT Building	7,000,000	6,960,025	6,960,006	-	-	6,960,006	19
Phase VI	Municipal Building Campus		1,114,315		164,269	186,677	350,946	763,369
Phase VI	Green Space - CSRA Land Trust	500,000	500,000	36,177	6,037	15,158	57,372	442,628
Phase VI	Capital Equipment - Recreation	150,000	185,000	182,562	-	-	182,562	2,438
Phase VI	Existing Structures Improvements	895,000	490,000	488,957	-	-	488,957	1,043
Phase VI	Augusta Common	100,000	140,000	104,700	-	-	104,700	35,300
Phase VI	Dyess Park	800,000	297,000	125,984	-	2,000	127,984	169,016
Phase VI	May Park	150,000	150,000	148,620	-	-	148,620	1,380
Phase VI	Old Government House	200,000	200,000	33,389	698	-	34,087	165,913
Phase VI	Elliot Park	100,000	100,000	50,132	-	-	50,132	49,869
Phase VI	Fleming Park	250,000	620,000	617,232	-	-	617,232	2,768
Phase VI	Fleming Tennis Center	600,000	250,000	41,718	-	-	41,718	208,282
Phase VI	Augusta Soccer Complex	150,000	150,000	23,980	-	13,289	37,269	112,731
Phase VI	Diamond Lakes Regional Park	1,350,000	1,350,000	1,270,514	20,747	34,759	1,326,021	23,979
Phase VI	Mc Duffie Woods Park	200,000	200,000	25,481	-	-	25,481	174,519
Phase VI	Augusta Golf Course	300,000	300,000	170,846	1,566	34,508	206,920	93,080
Phase VI	H.H. Brigham Park	250,000	775,000	747,067	-	-	747,067	27,933

Augusta Georgia
 Report of Projects funded through
 Special Purpose Local Option Sales Tax (SPLOST)
 Year Approved: 2009
unaudited

SPLOST		Original Cost	Current Cost	Prior Years	Current Year Cost	Encumbrances	Total	Balance Project
Phase	Projects	Estimate	Estimate	Costs	as of 6/30/19	as of 6/30/19	Cost	Budget
Phase VI	Valley Park	250,000	250,000	288,254	-	-	288,254	(38,254)
Phase VI	Wood Park	50,000	50,000	-	-	-	-	50,000
Phase VI	Brookfield Park	100,000	100,000	35,884	10,672	-	46,556	53,444
Phase VI	Eisenhower Park	100,000	100,000	44,080	-	-	44,080	55,920
Phase VI	Warren Road Park	150,000	150,000	150,257	-	-	150,257	(257)
Phase VI	Blythe Community Center	500,000	500,000	249,108	-	-	249,108	250,892
Phase VI	Jamestown Community Center	200,000	200,000	202,478	-	-	202,478	(2,478)
Phase VI	Augusta Marina	50,000	50,000	50,708	-	-	50,708	(708)
Phase VI	4-H Camp	50,000	50,000	23,782	-	-	23,782	26,218
Phase VI	Tennis Courts Resurfacing	150,000	150,000	125,951	-	-	125,951	24,050
Phase VI	Swimming Pool Renovations	900,000	575,000	256,598	8,197	3,066	267,861	307,139
Phase VI	Recreation Master Plan	200,000	200,000	200,000	-	-	200,000	-
Phase VI	Recreation Project Administration	1,000,000	1,100,000	1,091,121	-	-	1,091,121	8,879
Phase VI	Historic Structures	-	503,000	485,651	-	-	485,651	17,349
Phase VI	South Augusta Transit Center	190,000	190,000	148,868	-	-	148,868	41,132
Phase VI	Augusta Public Transit Facilities - Renovations	125,000	1,125,000	76,656	-	-	76,656	1,048,344
Phase VI	Transit Vehicles	420,000	420,000	420,000	-	-	420,000	-
Phase VI	Network Assessment Remediation	250,000	250,000	-	-	-	-	250,000
Phase VI	Redundant Fiber Ring	250,000	250,000	-	-	-	-	250,000
Phase VI	Digital Orthophotography	500,000	500,000	408,781	-	-	408,781	91,219
Phase VI	Software Application Consolidation	1,000,000	1,000,000	604,263	39,898	304,172	948,333	51,667
Phase VI	Carrie Mays Park CNG Remediation	-	300,000	300,000	-	-	300,000	-
TOTAL		\$ 167,150,000	\$ 188,455,518	\$ 152,817,119	\$ 3,577,043	\$ 5,112,457	\$ 161,506,620	\$ 29,898,898

Fund Balance 12/31/18
 Current expenditures and project budgets
 Available for project costs

40,025,563
 38,588,399
1,437,164

Augusta Georgia
 Report of Projects funded through
 Special Purpose Local Option Sales Tax (SPLOST)
 Year Approved: 2016
 unaudited

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years Costs	Current Year Cost as of 6/30/19	Encumbrances as of 6/30/19	Total Cost	Balance Project Budget
Construction in Progress								
Phase 7	SPLOST 7 Program Administration	3,500,000	\$ 3,500,000	\$ 762,286	\$ 1,861	\$ -	\$ 764,147	\$ 2,735,853
Phase 7	Interest on SPLOST 7 GO Bonds	4,000,000	4,000,000	1,575,000	-	-	1,575,000	2,425,000
Phase 7	P25 Radio System	15,000,000	15,000,000	2,573,882	1,291,729	10,236,332	14,101,943	898,057
Phase 7	TAO/TCO software consolidation	3,500,000	3,500,000	393,587	-	-	393,587	3,106,413
Phase 7	MDT Replacement	900,000	900,000	553,036	175,615	8,487	737,139	162,861
Phase 7	911 Renovations	500,000	500,000	75,337	6,215	21,996	103,549	396,451
Phase 7	Special Operations Precinct	1,300,000	1,300,000	566,808	290,528	74,857	932,192	367,808
Phase 7	Marshal's Operation Center	1,000,000	1,000,000	106,850	17,200	9,600	133,650	866,350
Phase 7	Training Range Enhancements	2,200,000	2,200,000	-	-	-	-	2,200,000
Phase 7	Public Safety Vehicles - (Law Enforcement)	9,000,000	9,000,000	2,707,261	108,881	1,609,162	4,425,304	4,574,696
Phase 7	New Station 2 - Telfair Street	2,500,000	2,500,000	645,343	353,556	1,450,810	2,449,708	50,292
Phase 7	New Station 3 - Gordon Hwy	2,500,000	2,500,000	83,462	97,989	-	181,451	2,318,550
Phase 7	New Station - South Augusta	2,500,000	2,500,000	-	-	-	-	2,500,000
Phase 7	Emergency Vehicles - Fire	6,000,000	6,000,000	-	-	2,796,797	2,796,797	3,203,203
Phase 7	Training Center - EOC	1,000,000	1,000,000	-	-	-	-	1,000,000
Phase 7	Fire Station Alerting System	1,100,000	1,100,000	-	-	-	-	1,100,000
Phase 7	Hyde Park St. & Drg Imp.	6,000,000	5,000,000	5,061,248	88,331	163,520	5,313,099	(313,099)
Phase 7	On Call Construction	2,350,000	1,880,000	944,109	111,184	496,912	1,552,205	327,795
Phase 7	Wrightsboro Road Reconstruction	8,500,000	6,800,000	-	-	1,000,000	1,000,000	5,800,000
Phase 7	East Augusta Road and drainage - Phase III	4,500,000	3,600,000	160,176	258,654	3,260,966	3,679,795	(79,795)
Phase 7	East Augusta Road and drainage - Phase V	2,500,000	2,000,000	-	-	-	-	2,000,000
Phase 7	ADA sidewalk rehab & replacement	2,000,000	1,600,000	1,216,380	145,171	137,804	1,499,354	100,646
Phase 7	Machinery and Equipment	1,000,000	1,000,000	16,057	222,427	257,093	495,577	504,423
Phase 7	Rocky Creek Flood Reduction Improvements	6,650,000	5,320,000	498	-	-	498	5,319,502
Phase 7	East Augusta Road and drainage - Phase IV	2,500,000	2,000,000	-	-	-	-	2,000,000
Phase 7	Milling and Resurfacing - Contract/County Forces	1,500,000	1,200,000	751,968	3,143	41,632	796,743	403,257
Phase 7	Monte Sano Ave Improvements	300,000	240,000	-	-	-	-	240,000
Phase 7	Martin Luther King Drive Road Diet	1,000,000	800,000	-	-	-	-	800,000
Phase 7	Skinner Mill Road Widening	750,000	600,000	-	-	-	-	600,000
Phase 7	Walton Way safety & operational improvements	700,000	560,000	-	-	-	-	560,000
Phase 7	Forest Hill Drainage Improvement	400,000	320,000	-	-	-	-	320,000
Phase 7	Paving Dirt Roads	1,000,000	800,000	-	-	-	-	800,000
Phase 7	Fort Gordon gate operation enhancement	1,000,000	1,000,000	-	-	-	-	1,000,000
Phase 7	Grading and Drainage - stromwater	25,000,000	24,130,000	11,496,833	3,173,722	2,330,295	17,000,850	7,129,150
Phase 7	Administration - Engineering	2,500,000	11,300,000	3,058,197	472,855	-	3,531,052	7,768,948
Phase 7	Fleet Maintenance Facility	1,500,000	1,450,000	90,289	46,800	58,111	195,200	1,254,800
Phase 7	Existing Facilities upgrades	5,000,000	3,395,480	162,262	37,500	-	199,762	3,195,718
Phase 7	Probate Court Lobby	-	49,520	10,584	1,537	600	12,721	36,799
Phase 7	Central Services Renovations	-	580,000	298,554	14,671	-	313,225	266,775
Phase 7	Webster Detention Center - HVAC	-	365,000	6,639	129,815	228,395	364,849	151
Phase 7	RCCI Upgrades	-	50,000	40,300	-	-	40,300	9,700
Phase 7	Compliance Department Renovations	-	40,000	-	36,864	-	36,864	3,136
Phase 7	Judicial Center - HVAC	-	145,000	-	128,676	14,297	142,973	2,027
Phase 7	Animal Services	500,000	500,000	240,726	24,516	-	265,242	234,758
Phase 7	Records Retention Center	2,500,000	2,500,000	515,429	970,552	178,750	1,664,731	835,269
Phase 7	JLEC Demolition	1,500,000	1,500,000	14,244	-	-	14,244	1,485,756
Phase 7	Public Defender Building	5,000,000	5,000,000	5,000,000	-	-	5,000,000	-
Phase 7	Municipal Campus	35,000,000	35,000,000	1,862,000	-	-	1,862,000	33,138,000

Augusta Georgia
 Report of Projects funded through
 Special Purpose Local Option Sales Tax (SPLOST)
 Year Approved: 2016
 unaudited

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years Costs	Current Year Cost as of 6/30/19	Encumbrances as of 6/30/19	Total Cost	Balance Project Budget
Construction in Progress								
Phase 7	Museum Asset Management	1,000,000	1,000,000	-	-	-	-	1,000,000
Phase 7	Library Facilities Renovations	500,000	190,000	-	135,761	21,663	157,424	32,576
Phase 7	Maxwell Branch Library	-	310,000	-	146,253	163,646	309,898	102
Phase 7	Sports Facilities	1,750,000	1,141,000	-	-	-	-	1,141,000
Phase 7	Swimming Pools	2,000,000	2,000,000	-	-	-	-	2,000,000
Phase 7	ADA, Reforestation & Cemetery Improvements	1,000,000	955,000	-	-	-	-	955,000
Phase 7	Community Center Improvements	4,000,000	3,791,000	-	-	-	-	3,791,000
Phase 7	Hiking/Biking Trails & Riverwalk Enhancements	4,000,000	4,000,000	-	-	-	-	4,000,000
Phase 7	Neighborhood Parks/Urban Parks	4,000,000	1,420,000	-	-	-	-	1,420,000
Phase 7	May Park	-	50,000	40,864	1,156	-	42,020	7,980
Phase 7	Bernie Ward Community Center	-	250,000	245,112	828	-	245,940	4,060
Phase 7	Capital Equipment - Recreation	-	50,000	24,550	-	-	24,550	25,450
Phase 7	Lake Olmstead Park	-	145,000	31,000	11,600	102,400	145,000	-
Phase 7	Fleming Park	-	695,000	132,002	14,169	96,031	242,202	452,798
Phase 7	Diamond Lakes	-	575,000	99,560	157,680	397,805	655,045	(80,045)
Phase 7	Jamestown Park	-	45,000	34,400	4,250	13,850	52,500	(7,500)
Phase 7	The Boathouse	-	165,000	42,460	22,212	135,000	199,672	(34,672)
Phase 7	Hillside Park	-	125,000	100,000	-	-	100,000	25,000
Phase 7	Augusta Common	-	125,000	108,324	2,096	-	110,420	14,580
Phase 7	Minnick	-	125,000	125,000	-	-	125,000	-
Phase 7	Wood Park	-	350,000	324,919	-	-	324,919	25,081
Phase 7	Hickman Park	-	125,000	20,929	2,800	101,271	125,000	-
Phase 7	Augusta Soccer Park	-	109,000	94,000	-	-	94,000	15,000
Phase 7	McDuffie Woods	-	125,000	124,994	-	-	124,994	6
Phase 7	Gracewood	-	150,000	276	126,224	-	126,500	23,500
Phase 7	Henry Brigham Center	-	275,000	269,071	-	-	269,071	5,929
Phase 7	Warren Road	-	225,000	77,662	131,898	-	209,560	15,440
Phase 7	Augusta Aquatics Center	-	109,000	-	-	-	-	109,000
Phase 7	Augusta Golf Course	-	50,000	-	-	-	-	50,000
Phase 7	Recreation - Administration	750,000	750,000	351,441	65,872	-	417,313	332,687
Phase 7	Public Art Gateway Beautification	1,000,000	1,000,000	-	-	-	-	1,000,000
Phase 7	Augusta Canal Authority	1,500,000	1,500,000	300,000	400,000	-	700,000	800,000
Phase 7	Modernize James Brown Arena	6,000,000	6,000,000	6,000,000	-	-	6,000,000	-
Phase 7	City of Blythe	1,900,000	1,900,000	1,900,000	-	-	1,900,000	-
Phase 7	City of Hephzibah	6,500,000	6,500,000	6,500,000	-	-	6,500,000	-
Phase 7	Buses	1,350,000	1,350,000	-	-	-	-	1,350,000
Phase 7	Bus Shelters	650,000	650,000	12,748	-	425,742	438,490	211,510
TOTAL		\$ 215,550,000	\$ 215,550,000	\$ 57,948,656	\$ 9,432,788	\$ 25,833,823	\$ 93,215,268	\$ 122,334,732