



Financial Reports

(Unaudited)

June 30, 2020



Finance Department

Donna B. Williams, CGFM
Director

Timothy E. Schroer, CPA, CGMA
Deputy Director

August 26, 2020

The Honorable Hardie Davis, 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, 2020. 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 Tax (LOST) collections and Special Purpose Local Sales Tax (SPLOST) collections and projects are included.

Total revenues during the first two quarters are not accurate indicators of Augusta's financial position. This is particularly true in the category for Taxes. The primary reason is that ad valorem tax revenue is not booked until third quarter and other types of revenue follow cyclical patterns. 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.

Coronavirus and Covid-19.

The pandemic continues to cause our world to shift and requires us to become more nimble in our day to day operations. While everyone is looking for answers, at this point, we don't have enough information for valid assumptions to create a methodology that will allow us to provide meaningful analysis. What we do know is that there is a modicum of relief available through the CARES Act. The State of Georgia received \$4.1 billion. Direct appropriations for municipal governmental units with populations over 500,000 were made in April. Fulton, Gwinnett, DeKalb, Cobb Counties and the City of Atlanta received funds. On July 26 the Governor allocated \$1.23 billion to local governments that did not receive a direct allocation. The current plan provides in phases and in Phase 1 Augusta has been allocated \$10.3 million. Details regarding future phases are not available.

While we have not experienced a devastating increase in expenses due to the pandemic, approximately \$3.2 million has been spent on PPE supplies, hazard pay and other expenses directly related to Covid-19. We should act prudently as it appears that the pandemic will last longer than originally thought, possibly well into 2021.

Augusta received CARES Act funds from the State of Georgia, but because the source of funding is the federal government, we must follow grant rules and obligations that have been imposed at the federal level. In addition to ensuring that Augusta is made whole, CARES act funding can be used to support organizations and businesses that will allow Augusta to remain a strong and vibrant community. While this may seem overly daunting, a systematic approach to develop programs will allow us to avoid any potential audit findings that may require repayment of funds.

Sales tax is a revenue source that has a major impact on both Augusta's operations and capital expenditures. Local sales tax collections are a direct offset to property taxes which fund operations. Special purpose sales taxes fund capital expenditures. As expected collections lag behind last year. The collections for the first two quarters were 13.1% (\$2.3 million) lower than the previous year. The most obvious reason for the fluctuation was the lack of a traditional Masters spike. It was hoped that there would be a partial recovery with the event rescheduled in November. The announcement that patrons will not be allowed at this year's Masters will have an impact to the overall sales tax collections for this year. Current projections using current data are that collections will be \$3.6 million to \$4.9 million below budget.

In addition to dealing with the ongoing pandemic, we also must deal with the ongoing operations of the government, in the upcoming months we will be addressing the 2021 budget and developing a project list for the upcoming SPLOST 8 referendum. Both projects are critical to Augusta's fiscal health.

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 Richmond County

Augusta Richmond County
Analysis of Operating Statements for
Major Fund Groups as of June 30, 2020

1. GENERAL FUND (101) page 6

Revenues:

Total revenue collections are 35.4% of the annual budget, reflecting an expected decrease in sales taxes due to the postponement of the Masters event, and timing of ad valorem tax collections (billed late third or early fourth quarter). Ad valorem taxes represent \$12.5 million or 13.2% 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 revenue is 7.3% below budget, and 1.5% lower than through the second quarter 2019. At the end of second quarter Electric franchise fees received are 1.7% below budgeted amounts and \$128,000 lower than amounts received by second quarter 2019.

Expenditures:

Total expenditures are 44.8% of the annual budget, similar to previous year for second quarter. Budgets for fuel costs are closely monitored and at the end of the second quarter, actual costs are below budget levels at 29.6%. Fuel consumption is historically low in the first half of the year, and the impact of reduced work schedules due to the pandemic has further reduced fuel usage. Expenditures for salaries and employee benefits are slightly below the target of 50% at 47.8%.

2. URBAN SERVICES (271) Page 7

Revenues:

Total revenue is 24.9% of the annual budget as compared to 30.5% for the same period last year, this decrease reflects the lower rate of sales tax collections due to the ongoing pandemic the; ad valorem taxes are billed in third quarter. Ad valorem tax collections in the Urban Service District are used to pay for services such as Fire Protection, Garbage Collection and Street Lights. Street Lights are paid for separately as either mill rates or fees in the Suburban district.

Expenditures:

Operating expenditure levels are below the target range of 50%, at 0.5% which is normal for second quarter. 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. No unusual variances were noted.

**Augusta Richmond County
Analysis of Operating Statements for
Major Fund Groups as of June 30, 2020**

3. LAW ENFORCEMENT (273) Page 8

Revenues:

Total revenue is 19.7% of the annual budget as compared to 23.0% for the same period last year, primarily due to lower sales tax collections related to the Masters and pandemic-related business closures. Other revenues relating to inmate population such as inmate commissary sales and reimbursement from the state for prisoners are currently projected close to budgeted levels.

Expenditures:

Total operating expenditures are slightly below the 50% budget target at 49.5%. Personnel cost is at 49.4% of budget. Fuel costs are budgeted at \$1.5 million and are below the targeted range at 34.6% for the second quarter. Expenditure items directly related to prisoner population are at 45.9% of budgeted levels. Medical costs for prisoners are at 46.8% of budget.

4. FIRE PROTECTION (274) Page 9

Revenues:

Revenue for the first quarter is 4.6% as compared to 2.5% for the same period last year. Insurance premium tax revenue, which is 62.4% 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 45.8%, slightly below the target range of 50%. Personnel related expenditures, which comprise 85.6% of the total budget are slightly below budget at 46.4%. Use of the overtime budget is 80.5% to the total budget compared to 76.7% for the same time period in the previous year.

**Augusta Richmond County
Analysis of Operating Statements for
Major Fund Groups as of June 30, 2020**

5. WATER AND SEWERAGE (506-514) Page 10

Revenues:

Revenues billed for services are at 43.3% of annual budget, or \$39.9 million. During the same period in 2019, the percentage was 47.5% or \$43.4 million. Water revenue is seasonal and dependent upon weather conditions, these past several months have been wetter than average and have caused a decrease in the amount of water used. Additionally due to the ongoing pandemic, service cut off for nonpayment was discontinued, it is anticipated that 3rd quarter revenue will see an increase as past due bills are paid.

Expenditures:

Total expenditures are well within the targeted range of 50% at 28.5% of the annual budget, compared to 28.6% of budget in previous year. Personnel cost is at 42.7% 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, 2020, a total of \$11.9 million was spent on capital outlay and a total of \$9.9 million was required for the debt service sinking fund. For the period ended June 30, 2019 the amounts spent were \$5.2 million in capital outlay and \$9.5 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 40.0% of the annual budget. No other major variances were noted.

**Augusta Richmond County
Analysis of Operating Statements for
Major Fund Groups as of June 30, 2020**

7. AUGUSTA REGIONAL AIRPORT (551) Page 12

Revenues:

Revenues billed for services are 23.7% of annual budget, or \$5.1 million. During the same period in 2019, the percentage was 59.5% or \$11.5 million. Passenger volume is seasonal, normally with higher volumes in summer and during holidays and special events. The postponement of the Masters and overall impact of the pandemic on the travel industry is reflected in the decreased airport revenue.

Expenditures:

Total expenditures, excluding depreciation and capital spending, are at 18.3% of the annual budget. Personnel cost is at 46.0% of annual budget. Fuel and energy costs are at 33.8% of annual budget. No other major variances were noted.

8. STORMWATER UTILITY (581) Page 13

Revenues:

Revenues billed for services are 49.2% of annual budget or \$6.8 million. During the same period in 2019, the percentage was 47.3% or \$6.7 million.

Expenditures:

Total expenditures are 32.4% of the annual budget. No other major variances were noted.

Augusta Richmond County
Analysis of Operating Statements for
Major Fund Groups as of June 30, 2020

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 the billing of property taxes during the third quarter. As a result, expenditure levels against budget are used as key indicators to monitor financial position.

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 6/30/2020 and 6/30/2019
(unaudited)
GENERAL FUND

	<u>June 30, 2020</u>			<u>June 30, 2019</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Taxes	\$ 62,766,340	\$ 21,490,087	34.24%	\$ 58,991,280	\$ 21,821,977	36.99%
Licenses and Permits	1,643,800	783,888	47.69%	1,671,880	809,771	48.43%
Intergovernmental Revenue	2,982,130	1,384,281	46.42%	2,957,740	1,431,197	48.39%
Charges for Services	20,616,820	7,838,071	38.02%	20,584,720	8,585,379	41.71%
Fines and Forfeitures	4,454,500	1,694,201	38.03%	4,009,500	1,415,534	35.30%
Investment Income	1,550,800	62,223	4.01%	1,300,650	699,454	53.78%
Contributions and Donations	70,150	2,594	3.70%	27,000	13,754	50.94%
Miscellaneous Revenue	937,500	518,241	55.28%	835,300	479,415	57.39%
Other Financing Sources						
Property Sale	250,000	32,419	12.97%	250,000	84,264	33.71%
Fund Balance Appropriation / Carryforward	254,290	-	0.00%	2,413,060	-	0.00%
Total Revenue	<u>95,526,330</u>	<u>33,806,005</u>	<u>35.39%</u>	<u>93,041,130</u>	<u>35,340,745</u>	<u>37.98%</u>
Expenditures						
Personal Services and Employee Benefits	55,892,710	26,692,563	47.76%	53,043,540	26,029,180	49.07%
Purchased/Contract Services	18,148,480	7,411,674	40.84%	16,073,440	7,029,314	43.73%
Supplies	10,172,650	3,400,613	33.43%	9,821,570	3,590,112	36.55%
Capital Outlay	15,000	-	0.00%	-	-	0.00%
Interfund/Interdepartmental	1,631,000	710,155	43.54%	1,952,880	806,091	41.28%
Other Costs	5,915,240	3,452,183	58.36%	7,946,260	3,133,949	39.44%
Debt Service	350,000	-	0.00%	-	-	0.00%
Cost Reimbursement	(100,070)	(59,612)	59.57%	(65,410)	(44,915)	68.67%
Non-Departmental	887,450	-	0.00%	48,350	-	0.00%
Total Expenditures	<u>92,912,460</u>	<u>41,607,576</u>	<u>44.78%</u>	<u>88,820,630</u>	<u>40,543,731</u>	<u>45.65%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>2,613,870</u>	<u>(7,801,571)</u>	<u>-298.47%</u>	<u>4,220,500</u>	<u>(5,202,986)</u>	<u>-123.28%</u>
Other Financing Sources (uses)						
Transfers in	8,157,420	4,078,710	50.00%	7,976,210	3,988,105	50.00%
Transfers out	10,771,290	5,006,270	46.48%	12,196,710	5,648,825	46.31%
Total other financing sources (uses)	<u>(2,613,870)</u>	<u>(927,560)</u>	<u>35.49%</u>	<u>(4,220,500)</u>	<u>(1,660,720)</u>	<u>39.35%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (8,729,131)</u>		<u>\$ -</u>	<u>\$ (6,863,706)</u>	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 6/30/2020 and 6/30/2019
(unaudited)
URBAN SERVICE DISTRICT

	<u>June 30, 2020</u>			<u>June 30, 2019</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Taxes	\$ 10,398,730	\$ 2,580,219	24.81%	\$ 9,751,230	\$ 2,924,457	29.99%
Investment Income	7,500	6,566	87.55%	7,500	46,752	623.36%
Total Revenue	<u>10,406,230</u>	<u>2,586,785</u>	<u>24.86%</u>	<u>9,758,730</u>	<u>2,971,209</u>	<u>30.45%</u>
Expenditures						
Personal Services and Employee Benefits	11,890	2,313	19.45%	10,050	2,313	23.01%
Interfund/Interdepartmental	9,610	4,805	50.00%	11,240	5,620	50.00%
Non-Departmental	1,501,310	-	0.00%	682,200	-	0.00%
Total Expenditures	<u>1,522,810</u>	<u>7,118</u>	<u>0.47%</u>	<u>703,490</u>	<u>7,933</u>	<u>1.13%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>8,883,420</u>	<u>2,579,667</u>	<u>29.04%</u>	<u>9,055,240</u>	<u>2,963,276</u>	<u>32.72%</u>
Other Financing Sources (uses)						
Transfers out	8,883,420	1,198,345	13.49%	9,055,240	1,251,165	13.82%
Total other financing sources (uses)	<u>(8,883,420)</u>	<u>(1,198,345)</u>	<u>13.49%</u>	<u>(9,055,240)</u>	<u>(1,251,165)</u>	<u>13.82%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 1,381,322</u>		<u>\$ -</u>	<u>\$ 1,712,111</u>	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 6/30/2020 and 6/30/2019
(unaudited)
LAW ENFORCEMENT

	<u>June 30, 2020</u>			<u>June 30, 2019</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Taxes	\$ 60,453,740	\$ 11,602,112	19.19%	\$ 58,661,120	\$ 13,503,424	23.02%
Licenses and Permits	2,000	710	35.50%	2,500	400	16.00%
Charges for Services	1,068,500	451,807	42.28%	1,071,000	421,430	39.35%
Fines and Forfeitures	347,500	135,857	39.10%	400,000	119,236	29.81%
Investment Income	(250,000)	-	0.00%	(85,000)	(162,971)	191.73%
Miscellaneous Revenue	270,000	1,517	0.56%	270,000	3,478	1.29%
Other Financing Sources						
Property Sales	100,000	4,525	4.53%	100,000	8,274	8.27%
Total Revenue	<u>61,991,740</u>	<u>12,196,528</u>	<u>19.67%</u>	<u>60,419,620</u>	<u>13,893,271</u>	<u>22.99%</u>
Expenditures						
Personal Services and Employee Benefits	43,827,450	21,659,332	49.42%	42,785,100	21,520,006	50.30%
Purchased/Contract Services	1,509,540	530,724	35.16%	1,146,980	611,734	53.33%
Supplies	10,815,050	4,581,859	42.37%	10,240,670	4,745,907	46.34%
Capital Outlay	-	-	0.00%	48,100	-	0.00%
Interfund/Interdepartmental	5,573,520	2,478,436	44.47%	5,233,400	2,513,463	48.03%
Cost Reimbursement	-	-	0.00%	-	-	0.00%
Non-Departmental	(2,673,660)	-	0.00%	(1,854,880)	-	0.00%
Total Expenditures	<u>59,051,900</u>	<u>29,250,351</u>	<u>49.53%</u>	<u>57,599,370</u>	<u>29,391,110</u>	<u>51.03%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>2,939,840</u>	<u>(17,053,823)</u>	<u>-580.09%</u>	<u>2,820,250</u>	<u>(15,497,839)</u>	<u>-549.52%</u>
Other Financing Sources (uses)						
Transfers in	2,895,940	1,447,970	50.00%	3,221,180	1,642,935	51.00%
Transfers out	5,835,780	2,917,890	50.00%	6,041,430	3,020,715	50.00%
Total other financing sources (uses)	<u>(2,939,840)</u>	<u>(1,469,920)</u>	<u>50.00%</u>	<u>(2,820,250)</u>	<u>(1,377,780)</u>	<u>48.85%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (18,523,743)</u>		<u>\$ -</u>	<u>\$ (16,875,619)</u>	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 6/30/2020 and 6/30/2019
(unaudited)
FIRE PROTECTION

	June 30, 2020			June 30, 2019		
	Full Year	YTD	% of	Full Year	YTD	% of
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
Revenue						
Taxes	\$ 23,206,340	\$ 88,545	0.38%	\$ 22,125,700	\$ 84,798	0.38%
Intergovernmental Revenue	597,310	298,655	50.00%	596,870	298,435	50.00%
Charges for Services	187,980	714,951	380.33%	187,980	64,144	34.12%
Investment Income	100,000	-	0.00%	100,000	142,020	142.02%
Other Financing Sources						
Property Sales	-	59	0.00%	-	-	0.00%
Fund Balance Appropriation	-	-	0.00%	409,050	-	0.00%
Total Revenue	<u>24,091,630</u>	<u>1,102,210</u>	<u>4.58%</u>	<u>23,419,600</u>	<u>589,397</u>	<u>2.52%</u>
Expenditures						
Personal Services and Employee Benefits	25,800,590	11,973,662	46.41%	25,293,840	11,504,143	45.48%
Purchased/Contract Services	982,650	364,483	37.09%	947,440	424,967	44.85%
Supplies	1,701,470	680,024	39.97%	1,664,980	558,829	33.56%
Capital Outlay	190,000	203,081	106.88%	371,450	30,805	8.29%
Interfund/Interdepartmental	1,154,780	575,187	49.81%	1,004,560	500,296	49.80%
Other Costs	55,740	-	0.00%	35,000	35,000	100.00%
Non-Departmental	253,750	-	0.00%	7,640	-	0.00%
Total Expenditures	<u>30,138,980</u>	<u>13,796,437</u>	<u>45.78%</u>	<u>29,324,910</u>	<u>13,054,040</u>	<u>44.52%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>(6,047,350)</u>	<u>(12,694,227)</u>	<u>209.91%</u>	<u>(5,905,310)</u>	<u>(12,464,643)</u>	<u>211.08%</u>
Other Financing Sources (uses)						
Transfers in	6,278,500	500,000	7.96%	6,278,500	500,000	7.96%
Transfers out	231,150	115,575	50.00%	373,190	186,505	49.98%
Total other financing sources (uses)	<u>6,047,350</u>	<u>384,425</u>	<u>6.36%</u>	<u>5,905,310</u>	<u>313,495</u>	<u>5.31%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (12,309,802)</u>		<u>\$ -</u>	<u>\$ (12,151,148)</u>	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 6/30/2020 and 6/30/2019
(unaudited)
WATER and SEWERAGE

	<u>June 30, 2020</u>			<u>June 30, 2019</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Intergovernmental Revenue	\$ 9,206,380	\$ 5,058,134	54.94%	\$ 8,795,240	\$ 6,030,223	68.56%
Charges for Services	91,970,720	39,852,179	43.33%	91,344,950	43,375,355	47.49%
Investment Income	39,000	100,650	258.08%	65,570	277,696	423.51%
Contributions and Donations	-	-	0.00%	-	-	0.00%
Miscellaneous Revenue	464,680	396,984	85.43%	421,920	416,892	98.81%
Other Financing Sources:						
Property Sales	35,000	5,165	14.76%	35,000	144	0.41%
Revenue Bond Proceeds	3,200,490	-	0.00%	1,136,050	-	0.00%
Encumbrance Carry forward	835,860	-	0.00%	-	-	0.00%
Capital Project Carry forward	20,724,740	-	0.00%	26,734,300	-	0.00%
Total Revenue	<u>126,476,870</u>	<u>45,413,112</u>	<u>35.91%</u>	<u>128,533,030</u>	<u>50,100,310</u>	<u>38.98%</u>
Expenditures						
Personal Services and Employee Benefits	21,886,380	9,341,091	42.68%	21,634,300	9,014,073	41.67%
Purchased/Contract Services	20,776,350	5,818,403	28.00%	25,653,810	5,740,234	22.38%
Supplies	12,965,490	4,219,404	32.54%	13,092,820	5,156,953	39.39%
Capital Outlay	-	-	0.00%	-	-	0.00%
Interfund/Interdepartmental	11,290,630	5,492,177	48.64%	11,239,150	5,582,713	49.67%
Depreciation/Amortization	21,599,460	9,500,000	43.98%	19,000,000	9,500,000	50.00%
Other Costs	1,210,000	502,586	41.54%	1,128,800	664,474	58.87%
Debt Service	21,244,630	1,096,779	5.16%	25,084,560	977,174	3.90%
Cost Reimbursement	-	-	0.00%	-	-	0.00%
Non-Departmental	15,307,980	-	0.00%	11,367,960	-	0.00%
Total Expenditures	<u>126,280,920</u>	<u>35,970,440</u>	<u>28.48%</u>	<u>128,201,400</u>	<u>36,635,621</u>	<u>28.58%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>195,950</u>	<u>9,442,672</u>	<u>4818.92%</u>	<u>331,630</u>	<u>13,464,689</u>	<u>4060.15%</u>
Other Financing Sources (uses)						
Transfers out	195,950	97,975	50.00%	331,630	165,815	50.00%
Total other financing sources (uses)	<u>(195,950)</u>	<u>(97,975)</u>	<u>50.00%</u>	<u>(331,630)</u>	<u>(165,815)</u>	<u>50.00%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 9,344,697</u>		<u>\$ -</u>	<u>\$ 13,298,874</u>	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 6/30/2020 and 6/30/2019
(unaudited)
GARBAGE COLLECTION

	<u>June 30, 2020</u>			<u>June 30, 2019</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Charges for Services	\$ 19,976,890	\$ -	0.00%	\$ 19,902,500	\$ -	0.00%
Investment Income	125,000	-	0.00%	45,000	-	0.00%
Fund Balance Appropriation	557,670	-	0.00%	-	-	0.00%
Total Revenue	<u>20,659,560</u>	<u>-</u>	<u>0.00%</u>	<u>19,947,500</u>	<u>-</u>	<u>0.00%</u>
Expenditures						
Personal Services and Employee Benefits	1,620,620	446,094	27.53%	1,649,520	599,300	36.33%
Purchased/Contract Services	15,539,640	6,490,257	41.77%	15,445,430	6,128,988	39.68%
Supplies	1,541,570	618,448	40.12%	1,488,720	601,960	40.43%
Capital Outlay	571,700	-	0.00%	-	281,875	0.00%
Interfund/Interdepartmental	1,666,750	833,765	50.02%	1,740,560	870,435	50.01%
Depreciation/Amortization	483,000	241,500	50.00%	487,410	265,860	54.55%
Other Costs	225,000	64,823	28.81%	230,000	41,928	18.23%
Non-Departmental	50,130	-	0.00%	2,920	-	0.00%
Total Expenditures	<u>21,698,410</u>	<u>8,694,887</u>	<u>40.07%</u>	<u>21,044,560</u>	<u>8,790,346</u>	<u>41.77%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>(1,038,850)</u>	<u>(8,694,887)</u>	<u>836.97%</u>	<u>(1,097,060)</u>	<u>(8,790,346)</u>	<u>801.26%</u>
Other Financing Sources (uses)						
Transfers in	1,050,000	-	0.00%	1,114,630	-	0.00%
Transfers out	11,150	5,575	50.00%	17,570	8,785	50.00%
Total other financing sources (uses)	<u>1,038,850</u>	<u>(5,575)</u>	<u>-0.54%</u>	<u>1,097,060</u>	<u>(8,785)</u>	<u>-0.80%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (8,700,462)</u>		<u>\$ -</u>	<u>\$ (8,799,131)</u>	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 6/30/2020 and 6/30/2019
(unaudited)
AUGUSTA REGIONAL AIRPORT

	<u>June 30, 2020</u>			<u>June 30, 2019</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Intergovernmental Revenue	\$ 39,672,830	\$ 364,952	0.92%	\$ 25,344,930	\$ 1,498,810	5.91%
Charges for Services	21,563,250	5,119,227	23.74%	19,272,310	11,468,244	59.51%
Investment Income	218,400	307,268	140.69%	45,500	214,399	471.21%
Contributions and Donations	273,000	1,000	0.37%	273,000	-	0.00%
Miscellaneous Revenue	-	75	0.00%	-	16,048	0.00%
Other Financing Sources						
Property Sales	113,000	1,359	1.20%	25,000	24,861	99.44%
Fund Balance Appropriations	12,922,110	-	0.00%	12,794,570	-	0.00%
Total Revenue	<u>74,762,590</u>	<u>5,793,881</u>	<u>7.75%</u>	<u>57,755,310</u>	<u>13,222,362</u>	<u>22.89%</u>
Expenditures						
Personal Services and Employee Benefits	6,879,770	3,168,284	46.05%	6,457,920	3,228,233	49.99%
Purchased/Contract Services	14,655,540	859,548	5.87%	3,861,120	994,081	25.75%
Supplies	4,445,420	1,263,483	28.42%	4,113,240	2,225,246	54.10%
Capital Outlay	41,403,620	18,446	0.04%	37,239,980	6,241	0.02%
Interfund/Interdepartmental	463,440	231,720	50.00%	416,250	208,511	50.09%
Depreciation/Amortization	3,145,820	1,572,910	50.00%	3,145,820	1,572,910	50.00%
Debt Service	878,500	-	0.00%	876,250	-	0.00%
Non-Departmental	2,820,600	-	0.00%	1,540,640	-	0.00%
Total Expenditures	<u>74,692,710</u>	<u>7,114,391</u>	<u>9.52%</u>	<u>57,651,220</u>	<u>8,235,222</u>	<u>14.28%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>69,880</u>	<u>(1,320,510)</u>	<u>-1889.68%</u>	<u>104,090</u>	<u>4,987,140</u>	<u>4791.18%</u>
Other Financing Sources (uses)						
Transfers in	150,000	-	0.00%	150,000	-	0.00%
Transfers out	219,880	11,915	5.42%	254,090	40,095	15.78%
Total other financing sources (uses)	<u>(69,880)</u>	<u>(11,915)</u>	<u>17.05%</u>	<u>(104,090)</u>	<u>(40,095)</u>	<u>38.52%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (1,332,425)</u>		<u>\$ -</u>	<u>\$ 4,947,045</u>	

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 6/30/2020 and 6/30/2019
(unaudited)
STORMWATER UTILITY

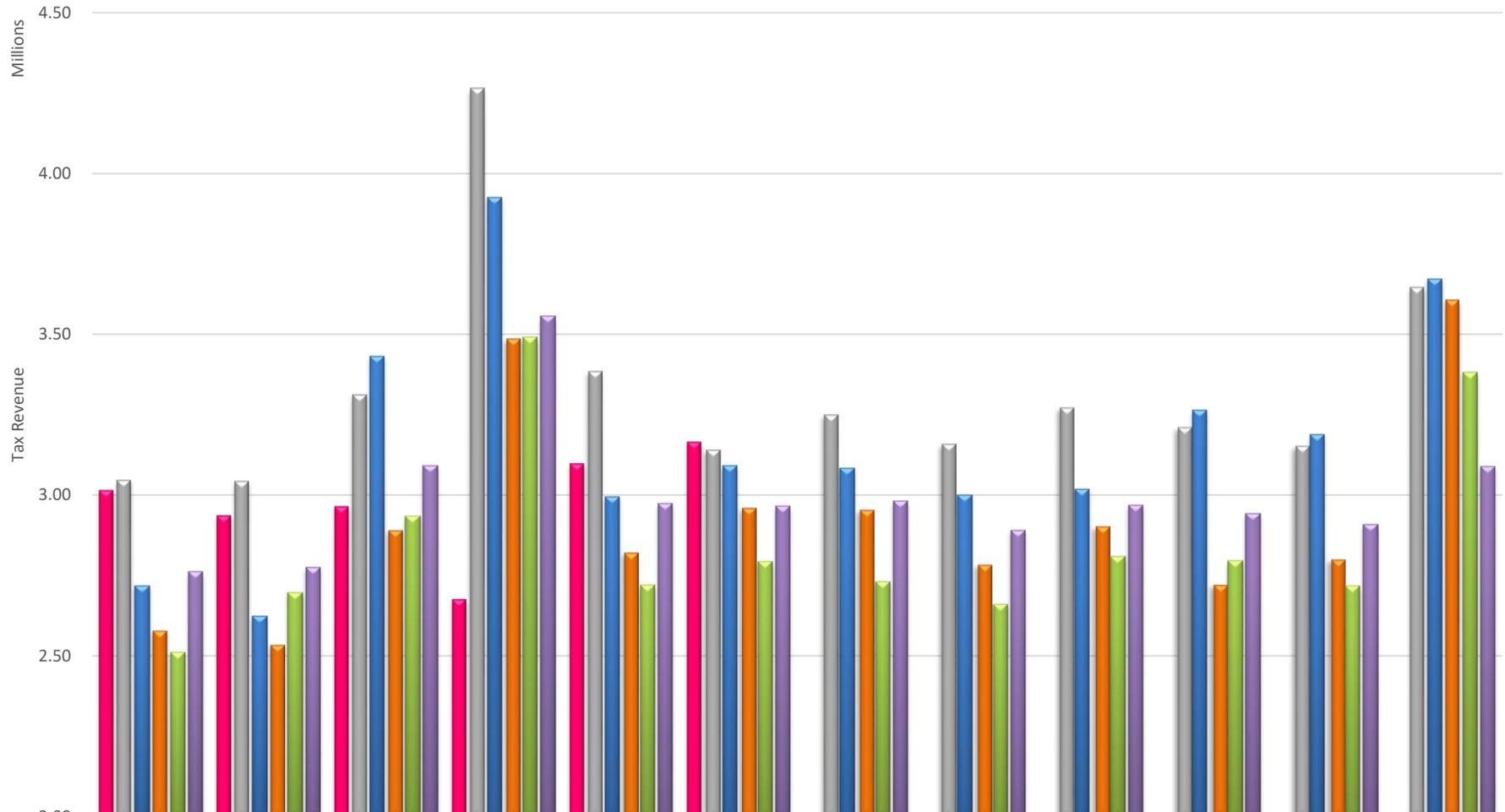
	<u>June 30, 2020</u>			<u>June 30, 2019</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Charges for Services	\$ 13,870,320	\$ 6,826,372	49.22%	\$ 14,196,920	\$ 6,707,652	47.25%
Investment Income	-	-	0.00%	-	26,694	0.00%
Other Financing Sources:						
Property Sales	-	110	0.00%	-	-	0.00%
Encumbrance Carry forward	2,673,420	-	0.00%	1,791,870	-	0.00%
Capital Project Carry forward	1,752,300	-	0.00%	-	-	0.00%
Total Revenue	<u>18,296,040</u>	<u>6,826,482</u>	<u>37.31%</u>	<u>15,988,790</u>	<u>6,734,346</u>	<u>42.12%</u>
Expenditures						
Personal Services and Employee Benefits	4,550,340	2,094,601	46.03%	4,287,740	2,038,323	47.54%
Purchased/Contract Services	8,508,410	2,215,094	26.03%	7,433,730	2,103,505	28.30%
Supplies	422,710	93,304	22.07%	542,900	116,569	21.47%
Capital Outlay	935,770	5,646	0.60%	102,370	9,240	9.03%
Interfund/Interdepartmental	2,339,790	1,153,216	49.29%	2,385,630	1,165,216	48.84%
Depreciation/Amortization	580,000	290,000	50.00%	242,700	121,350	50.00%
Other Costs	763,240	15,910	2.08%	763,240	3,466	0.45%
Non-Departmental	6,530	-	0.00%	(1,020)	-	0.00%
Total Expenditures	<u>18,106,790</u>	<u>5,867,771</u>	<u>32.41%</u>	<u>15,757,290</u>	<u>5,557,669</u>	<u>35.27%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>189,250</u>	<u>958,711</u>	<u>506.58%</u>	<u>231,500</u>	<u>1,176,677</u>	<u>508.28%</u>
Other Financing Sources (uses)						
Transfers in	20,540	-	0.00%	-	-	0.00%
Transfers out	209,790	14,895	7.10%	231,500	29,790	12.87%
Total other financing sources (uses)	<u>(189,250)</u>	<u>(14,895)</u>	<u>7.87%</u>	<u>(231,500)</u>	<u>(29,790)</u>	<u>12.87%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 943,816</u>		<u>\$ -</u>	<u>\$ 1,146,887</u>	

Augusta Georgia
Sales Tax Receipts
as of June 30, 2020

	<u>Month Total</u>	<u>Actual 1/1/20 to 6/30/2020</u>	<u>2020 Budget</u>	<u>YTD % Change from Prior Year</u>	<u>% of Budget collected</u>	<u>Budgeted Collection %</u>
LOST						
General Fund	724,444.36	4,088,601.43	9,568,170.00	-13.11%	42.73%	41.67%
Law Enforcement	1,988,830.39	11,224,512.55	26,255,730.00	-13.11%	42.75%	41.67%
Urban	451,853.33	2,543,215.36	5,821,650.00	-13.11%	43.69%	41.67%
SPLOST	3,305,247.79	18,637,375.23	37,200,000.00	-11.99%	50.10%	41.67%
T - SPLOST						
CSRA Region	6,995,556.92	38,216,984.67	72,825,900.00		52.48%	41.67%
Augusta						
Revenue Generated	3,109,487.45	17,183,774.95				
Revenue Received	358,940.49	1,961,194.49	3,500,000.00		56.03%	41.67%

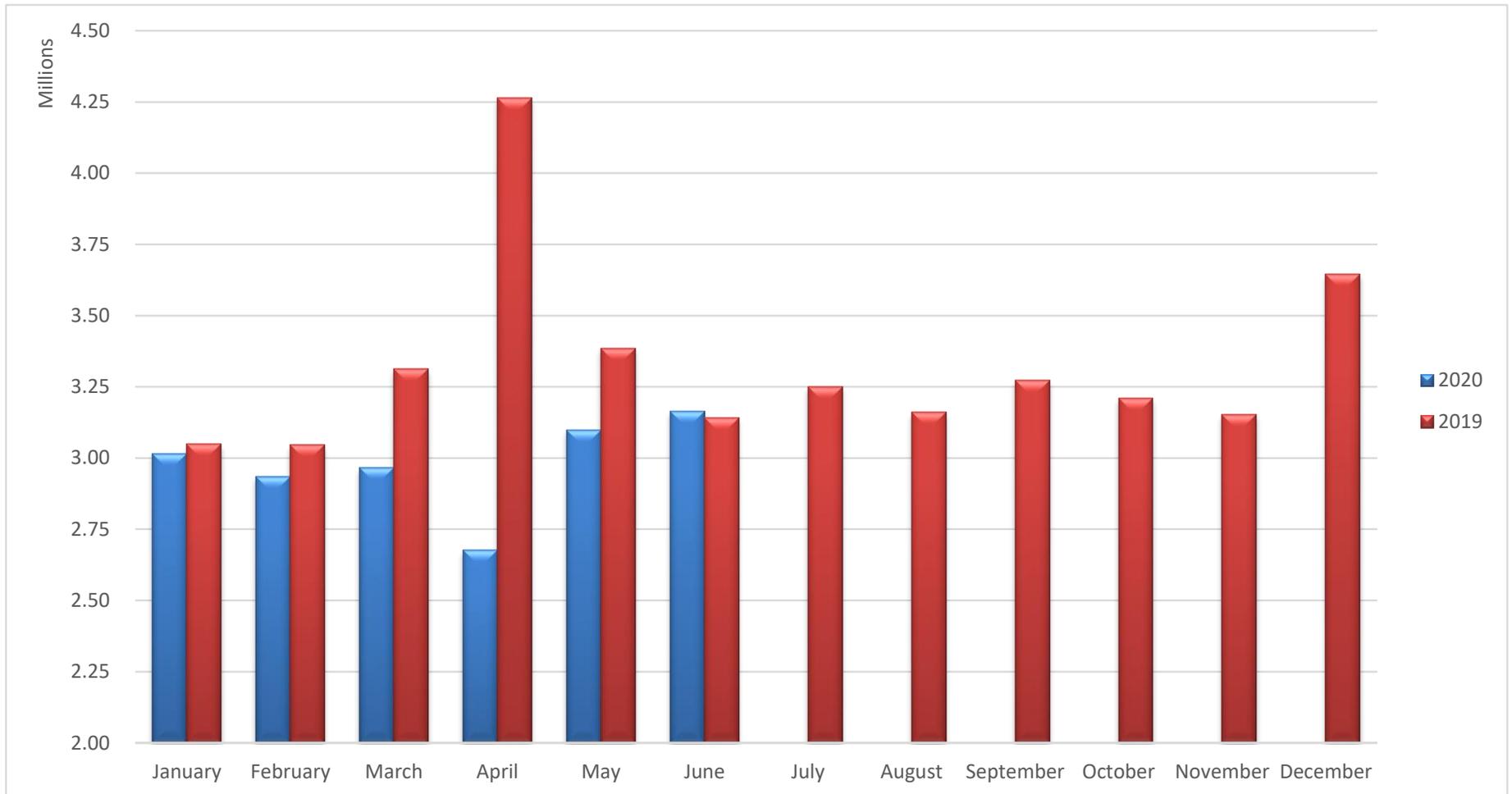
Comparative Revenue Collections				
	For The Month Ended			
	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>\$ Change</u>	<u>% Change</u>
LOST	3,165,128.07	3,141,753.77	23,374.30	0.74%
SPLOST	3,305,247.79	3,261,393.59	43,854.20	1.33%
	Year To Date			
	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>\$ Change</u>	<u>% Change</u>
LOST	17,856,329.34	20,197,422.73	(2,341,093.39)	-13.11%
SPLOST	18,637,375.23	20,872,645.30	(2,235,270.07)	-11.99%

Augusta Georgia Sales Tax Revenue - LOST 2016 to 2020



	January	February	March	April	May	June	July	August	September	October	November	December
2020	3,015,135	2,936,732	2,965,160	2,676,220	3,098,553	3,165,128						
2019	3,048,326	3,045,332	3,312,990	4,263,741	3,385,280	3,141,754	3,250,462	3,160,242	3,272,431	3,211,903	3,153,967	3,646,566
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
Average	2,761,277	2,776,278	3,092,933	3,556,045	2,973,138	2,964,810	2,981,438	2,890,902	2,969,266	2,943,239	2,908,772	3,088,937

**Augusta Georgia
Sales Tax Revenues - LOST
2020 and 2019**



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 6/30/2020	Encumbrances as of 6/30/2020	Total Cost	Balance Project Budget
Construction in Progress								
	Fund Balance 12/31/19	81,755						
	Current expenditures and project budgets		-					
	Available for project costs	81,755						

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	Prior Years' Cost	Current Year Cost as of 6/30/2020	Encumbrances as of 6/30/2020	Total Cost	Balance Project Budget
Construction in Progress								
Phase III	Belair Road improvement	\$ 2,361,000	\$ 2,361,000	\$ 2,863,110	\$ -	\$ 200	\$ 2,863,310	\$ (502,310)
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	5,852,583	-	328,640	6,181,223	1,227
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	3,190,895	-	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	2,177,511	-	-	2,177,511	38,122
Phase III	Windsor Spring Rd Sec IV	-	3,880,813	2,542,286	-	275,059	2,817,345	1,063,468
Phase III	Windsor Spring Rd Sec V	-	1,854,298	1,859,937	1,158	28,411	1,889,505	(35,207)
Phase III	Dover-Lyman Project	-	2,000,016	1,801,137	-	285,751	2,086,888	(86,872)
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	\$ 26,264,545	\$ 1,158	\$ 1,160,541	\$ 27,426,243	\$ 2,159,170
Fund Balance 12/31/19		3,208,460						
Current expenditures and project budgets		3,208,460						
Available for project costs		0						

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 6/30/2020	Encumbrances as of 6/30/2020	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	1,354,863	-	7,730	1,362,593	368,384
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	-	-	1,514,968	-
Phase IV	Walton Way Extension / Davis Road	350,000	1,208,854	82,892	1,125,692	-	1,208,584	270
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	-	615,599	-	615,599	1
Phase IV	Berkmans Road Utilites Relocation	-	767,500	390,124	122,653	254,669	767,446	54
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 to	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	157,708	-	-	157,708	(1,935)
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	1,734,564	-	47,033	1,781,597	3
Phase IV	Marvin Griffin Road	-	952,600	375,088	-	-	375,088	577,512
Phase IV	Resurfacing Various Roads	-	2,000,000	-	-	1,372,819	1,372,819	627,181

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 6/30/2020	Encumbrances as of 6/30/2020	Total Cost	Balance Project Budget
Phase IV	Traffic improvements	-	500,000	-	106,631	138,957	245,588	254,412
Phase IV	Tree Removal, Pruning & Repalcements	-	241,650	74,521	36,235	4,798	115,555	126,095
Phase IV	Frontage Road	-	809,284	809,284	-	-	809,284	-
Total Construction in Progress		<u>\$ 37,242,871</u>	<u>\$ 68,345,732</u>	<u>\$ 57,343,345</u>	<u>\$ 2,006,811</u>	<u>\$ 1,826,007</u>	<u>\$ 61,176,162</u>	<u>\$ 7,169,570</u>
Fund Balance 12/31/19		13,645,953						
Current expenditures and project budgets		12,502,387						
Available for project costs		<u>1,143,566</u>						

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

SPLOST		<i>unaudited</i>	Prior	Year	Encumbrances	Total	Balance	
Phase	Projects	Original Cost	Current Cost	Years'	Cost	as of 6/30/2020	Project	
		Estimate	Estimate	Cost	as of 6/30/2020	as of 6/30/2020	Budget	
Construction in Progress								
Phase V	Exhibit Hall	\$ 20,000,000	\$ 29,708,450	\$ 29,452,314	\$ -	\$ -	\$ 29,452,314	\$ 256,136
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	206,509	-	-	206,509	(4,430)
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	6,900,000	5,444,803	619,536	1,195,825	7,260,164	(360,164)
Phase V	Marks Church Road Improvement	2,500,000	3,800,000	2,435,379	-	1,014,649	3,450,028	349,972
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	Valley Park	22,500	22,541	13,345	-	-	13,345	9,196
Phase V	Dyess Park	63,000	63,007	33,229	-	-	33,229	29,778
Phase V	Blythe Park	180,000	223,000	214,848	-	-	214,848	8,152
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>\$ 55,713,058</u>	<u>\$ 49,749,006</u>	<u>\$ 619,536</u>	<u>\$ 2,210,474</u>	<u>\$ 52,579,016</u>	<u>\$3,134,042</u>
	Fund Balance 12/31/19	5,838,590						
	Current expenditures and project budgets	5,838,590						
	Available for project costs	<u>(0)</u>						

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SPLOST		Original Cost	Current Cost	Prior Years	Current Year Cost as of	Encumbrances	Total	Balance Project
Phase	Projects	Estimate	Estimate	Costs	6/30/2020	as of 6/30/2020	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	7,114,038	981,122	385,555	8,480,715	19,285
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	Resurfacing Contracts	3,600,000	3,600,000	3,607,847	6,303	-	3,614,149	(14,149)
Phase VI	Marvin Griffin Road	4,000,000	5,861,700	6,206,430	-	95,345	6,301,775	(440,075)
Phase VI	East Augusta St. & Drainage Imp.	3,200,000	3,900,000	3,936,243	1,024	-	3,937,267	(37,267)
Phase VI	Berckman Rd. Realignment	400,000	400,000	415,596	-	-	415,596	(15,596)
Phase VI	Old McDuffie Rd.	672,000	672,000	68,594	23,945	-	92,539	579,462
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	27,900	35,600	-	63,500	416,500
Phase VI	Marks Church Road over Raes Creek	800,000	800,000	662,100	-	-	662,100	137,900
Phase VI	North Leg over CSX Railroad	800,000	800,000	-	-	-	-	800,000
Phase VI	Berckman Rd. over Raes Creek	800,000	800,000	384,714	-	-	384,714	415,286
Phase VI	Scotts Way over Raes Creek	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	-	-	-	-	-	-
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	-	-	598,056	201,944
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	442,975	584,991	157,865	1,185,831	2,014,169
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	1,424,146	8,086	555,108	1,987,340	812,660
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	22,837	27,553	1,344,739	805,261
Phase VI	General Bridge Rehab and Maintenance	2,400,000	4,300,000	4,206,168	-	21,881	4,228,049	71,951
	Walton Way Signal Phase 2 and Streetlight							
Phase VI	Upgrade	640,000	640,000	205,593	-	-	205,593	434,407
Phase VI	Gordon Highway Lighting Upgrade	1,200,000	1,025,000	1,025,000	180,000	-	1,205,000	(180,000)
Phase VI	Reynolds Street Signal Improvements	460,000	108,771	108,771	-	-	108,771	(0)

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Phase	Projects	Estimate	Estimate	Costs	6/30/2020	as of 6/30/2020	Cost	Budget
Phase VI	Signal Upgrades	1,000,000	-	-	-	-	-	-
Phase VI	Intersection Safety and Operational Initiative	2,040,000	733,076	733,076	6,270	-	739,346	(6,270)
Phase VI	Berckmans road over Reas Creek	-	1,625,000	-	598,799	-	598,799	1,026,201
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 - LMIG Supplement	-	1,371,800	-	-	-	-	1,371,800
Phase VI	Resurfacing various roads	-	300,000	-	131,421	-	131,421	168,579
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	192,295	-	-	192,295	307,705
Phase VI	Street lighting upgrades	-	750,000	180,000	-	-	180,000	570,000
Phase VI	Tree Removal, Pruning and Replacement	-	220,900	140,343	33,130	7,957	181,430	39,470
	Resurfacing Projects - 2020							
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	-	-	252,986	247,014
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	-	-	994,132	5,868
Phase VI	Library - Maxwell Branch	900,000	900,000	893,201	-	-	893,201	6,799
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
	The Augusta Theatre District Project - Miller							
Phase VI	Theatre	6,000,000	6,000,000	6,000,000	-	-	6,000,000	-
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
	Downtown Infrastructure - Downtown							
Phase VI	Development Authority	1,200,000	1,200,000	1,105,925	-	-	1,105,925	94,075
Phase VI	Industrial Infrastructure - RDA	1,200,000	1,200,000	1,200,027	-	-	1,200,027	(27)
Phase VI	Canal Improvements - Augusta Canal Authority	4,170,000	4,170,000	4,170,000	-	-	4,170,000	-

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SPLOST		Original Cost	Current Cost	Prior Years	Current Year Cost as of	Encumbrances	Total	Balance Project
Phase	Projects	Estimate	Estimate	Costs	6/30/2020	as of 6/30/2020	Cost	Budget
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
	Municipal Building Campus		1,114,315		205,685	17,869	223,554	890,761
Phase VI	Green Space - CSRA Land Trust	500,000	500,000	45,235	-	-	45,235	454,765
Phase VI	Capital Equipment - Recreation	150,000	185,000	182,562	-	-	182,562	2,438
Phase VI	Existing Structures Improvements	895,000	490,000	489,357	-	-	489,357	643
Phase VI	Augusta Common	100,000	140,000	104,700	-	-	104,700	35,300
Phase VI	Dyess Park	800,000	297,000	125,984	-	-	125,984	171,016
Phase VI	May Park	150,000	150,000	148,620	-	-	148,620	1,380
Phase VI	Old Government House	200,000	200,000	34,087	-	-	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	-	-	23,980	126,020
Phase VI	Diamond Lakes Regional Park	1,350,000	1,350,000	1,295,647	-	34,759	1,330,407	19,593
Phase VI	Mc Duffie Woods Park	200,000	200,000	29,725	73,900	-	103,625	96,375
Phase VI	Augusta Golf Course	300,000	300,000	180,837	5,219	17,565	203,622	96,378
Phase VI	H.H. Brigham Park	250,000	775,000	747,067	5,028	-	752,095	22,905
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	46,556	-	-	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	300,148	-	-	300,148	274,852
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

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SPLOST		Original Cost	Current Cost	Prior Years	Current Year Cost as of	Encumbrances	Total	Balance Project
Phase	Projects	Estimate	Estimate	Costs	6/30/2020	as of 6/30/2020	Cost	Budget
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	-	-	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	709,772	155,895	130,010	995,677	4,323
Phase VI	Carrie Mays Park CNG Remediation	-	300,000	300,000	-	-	300,000	-
TOTAL		\$ 167,150,000	\$ 188,827,318	\$ 162,761,438	\$ 3,059,255	\$ 1,451,468	\$ 167,272,161	\$ 24,505,157

Fund Balance 12/31/19	30,765,780
Current expenditures and project budgets	<u>28,637,580</u>
Available for project costs	<u>2,128,200</u>

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SPLOST		Original Cost	Current Cost	Prior Years	Current Year Cost as of 6/30/2020	Encumbrances as of 6/30/2020	Total Cost	Balance Project Budget
Phase	Projects	Estimate	Estimate	Costs	6/30/2020	as of 6/30/2020	Cost	Budget
Construction in Progress								
Phase 7	SPLOST 7 Program Administration	3,500,000	\$ 3,500,000	\$ 764,147	\$ 10,941	\$ -	\$ 775,088	\$ 2,724,912
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	7,692,048	253	6,397,707	14,090,009	909,991
Phase 7	TAO/TCO software consolidation	3,500,000	3,500,000	1,483,492	169,324	1,551,371	3,204,187	295,813
Phase 7	MDT Replacement	900,000	900,000	739,884	41,250	-	781,134	118,866
Phase 7	911 Renovations	500,000	500,000	94,644	180	17,140	111,964	388,036
Phase 7	Special Operations Precinct	1,300,000	1,300,000	955,402	-	17,140	972,542	327,458
Phase 7	Marshal's Operation Center	1,000,000	1,000,000	124,255	559,271	191,253	874,779	125,221
Phase 7	Training Range Enhancements	2,200,000	2,200,000	222,237	436,406	198,868	857,510	1,342,490
Phase 7	Public Safety Vehicles - (Law Enforcement)	9,000,000	9,000,000	4,361,045	168,550	1,173,214	5,702,809	3,297,191
Phase 7	New Station 2 - Telfair Street	2,500,000	3,650,000	3,717,798	272,244	-	3,990,042	(340,042)
Phase 7	New Station 3 - Gordon Hwy	2,500,000	3,500,000	355,559	1,993,783	1,120,914	3,470,257	29,743
Phase 7	New Station 20 - South Augusta	2,500,000	1,350,000	-	-	-	-	1,350,000
Phase 7	Emergency Vehicles - Fire	6,000,000	6,000,000	2,879,257	-	1,767,000	4,646,257	1,353,743
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	-	363,000	736,830	1,099,830	170
Phase 7	Hyde Park St. & Drg Imp.	6,000,000	5,000,000	5,477,327	56,228	-	5,533,555	(533,555)
Phase 7	On Call Construction	2,350,000	1,880,000	1,274,542	10,031	212,803	1,497,376	382,624
Phase 7	Wrightsboro Road Reconstruction	8,500,000	6,800,000	451,026	693,613	327,816	1,472,454	5,327,546
Phase 7	East Augusta Road and drainage - Phase III	4,500,000	3,600,000	1,640,810	607,593	2,033,393	4,281,796	(681,796)
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	1,476,754	-	32,183	1,508,937	91,063
Phase 7	Machinery and Equipment	1,000,000	1,000,000	495,577	-	140,611	636,188	363,812
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	61,613	-	27,171	88,783	1,911,217
Phase 7	Milling and Resurfacing - Contract/County Forces	1,500,000	1,200,000	790,612	15,273	119,738	925,624	274,376
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 - stormwater	25,000,000	24,130,000	16,504,095	523,624	2,917,085	19,944,804	4,185,196
Phase 7	Administration - Engineering	2,500,000	11,300,000	3,058,197	-	-	3,058,197	8,241,803
Phase 7	Fleet Maintenance Facility	1,500,000	1,450,000	137,089	58,111	-	195,200	1,254,800
Phase 7	Existing Facilities upgrades	5,000,000	3,247,870	641,829	497,782	455,422	1,595,033	1,652,837
Phase 7	Probate Court Lobby	-	49,520	12,721	-	-	12,721	36,799
Phase 7	Central Services Renovations	-	580,000	313,225	-	-	313,225	266,775
Phase 7	Webster Detention Center - HVAC	-	365,000	364,849	-	-	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	142,973	-	-	142,973	2,027
Phase 7	Tobacco Road - Pole Barn	-	147,610	205	-	-	205	147,405
Phase 7	HCD Relocatoin	-	183,000	-	-	-	-	183,000
Phase 7	Animal Services	500,000	500,000	265,037	354	-	265,391	234,609

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Phase	Projects	Estimate	Estimate	Costs	6/30/2020	as of 6/30/2020	Cost	Budget
Construction in Progress								
Phase 7	Records Retention Center	2,500,000	2,500,000	1,663,222	8,661	1,714	1,673,596	826,404
Phase 7	JLEC Demolition	1,500,000	1,500,000	15,423	-	116,879	132,302	1,367,699
Phase 7	Public Defender Building	5,000,000	5,000,000	5,000,000	41,910	74,650	5,116,560	(116,560)
Phase 7	Municipal Campus	35,000,000	35,000,000	1,862,000	-	-	1,862,000	33,138,000
Phase 7	Museum Asset Management	1,000,000	1,000,000	-	-	-	-	1,000,000
Phase 7	Library Facilities Renovations	500,000	190,000	157,269	-	-	157,269	32,731
Phase 7	Maxwell Branch Library	-	310,000	309,898	-	-	309,898	102
Phase 7	Sports Facilities	1,750,000	1,141,000	-	-	-	-	1,141,000
Phase 7	Swimming Pools	2,000,000	1,920,500	-	-	-	-	1,920,500
Phase 7	ADA, Reforestation & Cemetery Improvements	1,000,000	955,000	-	-	-	-	955,000
Phase 7	Community Center Improvements	4,000,000	1,683,500	-	-	-	-	1,683,500
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	1,360,000	-	-	-	-	1,360,000
Phase 7	May Park	-	50,000	42,020	-	-	42,020	7,980
Phase 7	Bernie Ward Community Center	-	250,000	245,940	-	-	245,940	4,060
Phase 7	Capital Equipment - Recreation	-	50,000	24,550	-	-	24,550	25,450
Phase 7	Lake Olmstead Park	-	145,000	42,600	-	102,400	145,000	-
Phase 7	Fleming Park	-	695,000	163,064	-	88,591	251,655	443,345
Phase 7	Diamond Lakes	-	675,000	664,647	-	-	664,647	10,354
Phase 7	Jamestown Park	-	52,500	39,350	5,500	7,650	52,500	-
Phase 7	The Boathouse	-	225,000	158,122	-	65,560	223,682	1,318
Phase 7	Hillside Park	-	125,000	100,000	-	-	100,000	25,000
Phase 7	Augusta Common	-	125,000	110,420	-	-	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	123,729	-	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	126,500	-	-	126,500	23,500
Phase 7	Henry Brigham Center	-	275,000	269,071	-	-	269,071	5,929
Phase 7	Warren Road	-	225,000	209,060	-	-	209,060	15,940
Phase 7	Augusta Aquatics Center	-	2,109,000	34,405	560,227	1,439,733	2,034,365	74,635
Phase 7	Augusta Golf Course	-	50,000	34,405	-	-	34,405	15,595
Phase 7	Aquatic Center Pool	-	39,750	-	-	-	-	39,750
Phase 7	Brigham Pool	-	39,750	-	-	-	-	39,750
Phase 7	Recreation - Administration	750,000	750,000	351,441	-	130,000	481,441	268,559
Phase 7	Public Art Gateway Beautification	1,000,000	1,000,000	6,000	-	-	6,000	994,000
Phase 7	Augusta Canal Authority	1,500,000	1,500,000	700,000	400,000	-	1,100,000	400,000
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	48,450	414,539	475,737	174,263
TOTAL		\$ 215,550,000	\$ 216,733,000	\$ 85,585,705	\$ 7,542,560	\$ 21,980,646	\$ 115,108,911	\$ 101,624,089