



Financial Reports

(Unaudited)

September 30, 2015



Finance Department

Donna B. Williams, CGFM
Director

Timothy E. Schroer, CPA
Deputy Director

Date: October 27, 2015

To: Augusta Richmond County Commissioners
Mayor Hardie Davis, Jr.
Janice Allen-Jackson, Administrator

From: Donna B. Williams, Finance Director *dbw*

Subject: Financial Report for the third quarter ending September 30, 2015

We are pleased to present third quarter financial reports for the period ending September 30, 2015. These reports are presented on a cash basis for the major operating funds, with one exception. Ad valorem taxes billed in September have been booked as revenue for General, Law Enforcement, Urban Services, and Fire Protection. Additionally, information on Local Sales Tax (LOST) collections and Special Purpose Local Sales Tax (SPLOST) collections and projects is included.

Revenue collections through the third quarter are trending close to budgeted levels. Franchise fees from external sources have rebounded slightly above 2013 levels after suffering a decrease in 2014. Internally charged payment in lieu of franchise fees paid by Utilities and Waste Management Funds are also slightly ahead of budget at this time. Revenue collections from fines and fees levied through the court system are ahead of the target for third quarter. Should this trend continue through year end, collections will exceed budgeted amounts.

Local Option Sales Tax proceeds are another significant source of revenue, composing approximately 20% of total revenue collected for the General and Law Enforcement funds. Revenues based on sales tax collections have remained consistent throughout the year and continue to trend slightly ahead of budget and prior years collections. However when combined with the portion of title ad valorem tax that is allocated to replace sales tax there is a slight decrease in total collections at this time. It should be noted that August collections are the last month recorded.

Operating expenditures are closely monitored at the departmental level, by Administration and by Finance. Actual levels of expenditures in operating categories are below budgeted levels. Augusta continued to benefit during the third quarter from decreased fuel costs. It is also unknown at this time what effects if any will result from passage of HB 170 which took effect July 1, 2015.

Augusta has yet to receive a response from FEMA relating to costs incurred for cleanup during the February 2014 ice storm that were initially declared ineligible for reimbursement. The amount of \$1.125 million is budgeted, the second of four scheduled installments, to replenish reserves that were used. An unfavorable outcome to our appeal would require those installments to increase or to be extended for a longer period of time. The response of FEMA to Augusta's appeal will have major consequences for the 2015 budget as well as for budgets in subsequent years.

If you have further questions or concerns regarding the attached reports, I will be happy to discuss them with you.

Augusta Georgia
Analysis of Operating Statements for
Major Fund Groups as of September 30, 2015

1. GENERAL FUND (101)

Revenues:

Total revenue collections are 76% of the annual budget. This amount is slightly ahead of the collection rate of 72.7% at the end of third quarter 2014. This is normal for the third quarter of the year as property taxes are billed and recorded as revenue during the third quarter. Revenue from other sources of taxes such as franchise revenue from electric and gas providers is approximately \$700,000 above the prior year and internally charged PILOT amounts are also higher. These increases were anticipated and included in the 2015 budget.

Expenditures:

Total expenditures are 66.82% of the annual budget compared to 66.51% for the same time period last year. Expenditures for salaries and employee benefits are below the third quarter target at 71.51% of the budgeted amounts. Fuel costs at the end of the third quarter are below budget levels at 61.6%. Consumption of fuel in gallons is similar to 2014 but the price per gallon is less than budget resulting in difference between actual cost and budget. The largest item in the Non-Departmental category is \$1.125 million to replace reserves used for the ice storm.

2. URBAN SERVICES (271)

Revenue:

Total revenue is 83.8% of the annual budget as compared to 58.3% for the same time period last year. The primary difference is that the 2014 budget included \$2.5 million use of fund balance which was the bridge loan for the Laney Walker Bethlehem project. Ad valorem tax collections in the Urban Service District are used to pay for services such as Fire Protection and Street Lights which are paid for separately as either mill rates or fees in the Suburban district. Actual collections year to date are similar to 2014, however the total budget is smaller resulting in the differences in percentage of budget to actual.

Expenditures:

Transfers out to other funds which are supported by tax collections have not been posted in order to match the timing of expenditures with the booking of tax revenue. These will be posted during the fourth quarter. No unusual variances were noted.

Augusta Georgia
Analysis of Operating Statements for
Major Fund Groups as of September 30, 2015
Continued

3. LAW ENFORCEMENT (273)

Revenue:

Total revenue is 90.5% of the annual budget as compared to 86.4% for the same time period last year. This is normal since ad valorem tax collections were booked as revenue for the third quarter. Ad valorem taxes and local option sales taxes are the major sources of revenue for the Law Enforcement Fund. Other revenues relating to inmate population such as inmate commissary sales and reimbursement from the state for prisoners are at budgeted levels.

Expenditures:

Total operating expenditures are on target at 74.4%, or \$39.8 million. Expenditures for salaries and employee benefits are below the third quarter target at 70.7%. This is the result of two factors: 1) the 2015 budget was increased by \$1.6 million for salary increase for public safety personnel and 2) a vacancy rate that has averaged 9%. The budget for salaries and employee benefits makes up 76% of the total operating budget. Expenditure items directly related to prisoner population are at 80.9 % of budgeted levels at this time. Fuel costs are at 58.7% of budget.

4. FIRE PROTECTION (274)

Revenues:

Revenue for the third quarter is 43.3% as compared to 42.5% for the same time period last year. This is to be expected since Ad Valorem taxes were booked in the third quarter. Insurance premium tax revenue is normally received from the state in mid-October. This revenue source provides 42% of the total amount of revenue for the Fire Protection fund. Revenue from Urban Services tax collections for those citizens that do not pay the Fire Protection millage rate will be transferred to this fund in October.

Expenditures:

Total expenditures at the end of the third quarter are at 68.1%, which is below the target range of 75%. Personnel related expenditures, which comprise 80% of the total operating budget are below budget at 72.5%. While total personnel costs are at targeted amount, manpower shortages have resulted in an accelerated use of the overtime budget. The department has continued to fill vacancies and is expected to be fully staffed in the fourth quarter. There will continue to be some amount of regularly occurring overtime due to FLSA requirements relating to firefighter's schedules.

Augusta Georgia
Analysis of Operating Statements for
Major Fund Groups as of September 30, 2015
Continued

5. WATER AND SEWERAGE (506)

Revenues:

Revenues billed for services are 42.7% of annual budget, or \$63.2 million. During the same period in 2014, the percentage was 49.7% or \$67.9 million. Revenues have decreased due to a wetter summer in 2015 when compared to 2014, also a major user of water (Nutrasweet) ceased operation in 2015.

Expenditures:

Total expenditures are within the targeted range of 75% at 58.36% of the annual budget. No major variances were noted.

Notes to the financial reports

Third Quarter indicators: As Ad Valorem taxes are billed and revenues are recorded in the third quarter, total revenue percentages may be skewed toward an enhanced favorable variance. As a result expenditure levels against budget are used as key indicators.

Basis of Accounting: The quarterly financial reports are normally 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. The reports attached are presented on a cash basis with one exception. Ad valorem taxes that were billed in September have been booked as revenue. It was determined that by showing those anticipated revenues at the end of the third quarter, the reports reflected a more reasonable presentation of the government's financial position and its overall performance at this point in our fiscal year.

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 9/30/15 and 9/30/14
(unaudited)
GENERAL FUND

	<u>September 30, 2015</u>			<u>September 30, 2014</u>		
	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>% of Budget</u>
Revenue						
Taxes	\$ 54,399,490	\$ 43,696,941	80.33%	\$ 49,906,030	\$ 40,551,088	81.25%
Licenses and Permits	1,657,420	1,226,229	73.98%	1,657,420	1,297,120	78.26%
Intergovernmental Revenue	2,618,500	1,874,070	71.57%	1,737,170	1,265,147	72.83%
Charges for Services	18,201,070	11,372,445	62.48%	17,541,330	10,677,766	60.87%
Fines and Forfeitures	4,193,000	3,631,682	86.61%	4,693,000	2,555,562	54.45%
Investment Income	375,750	313,263	83.37%	350,750	239,722	68.35%
Contributions and Donations	25,000	19,407	77.63%	7,500	16,681	222.41%
Miscellaneous Revenue	1,117,960	928,087	83.02%	1,122,700	976,956	87.02%
Other Financing Sources						
Property Sale	500,000	155,806	31.16%	1,000,000	62,469	6.25%
Fund Balance Appropriation	94,600	-	0.00%	1,306,020	-	0.00%
Total Revenue	<u>83,182,790</u>	<u>63,217,930</u>	<u>76.00%</u>	<u>79,321,920</u>	<u>57,642,511</u>	<u>72.67%</u>
Expenditures						
Personal Services and Employee Benefits	48,047,160	34,359,561	71.51%	47,285,575	32,565,352	68.87%
Purchased/Contract Services	14,871,590	8,521,359	57.30%	14,292,335	8,765,499	61.33%
Supplies	10,117,030	6,289,406	62.17%	9,625,850	5,849,644	60.77%
Capital Outlay	11,500	1,678	14.59%	55,210	9,584	17.36%
Interfund/Interdepartmental	2,016,910	1,379,007	68.37%	1,783,860	1,257,797	70.51%
Other Costs	5,576,890	4,384,155	78.61%	6,311,540	5,532,477	87.66%
Cost Reimbursement	(294,900)	(228,857)	77.60%	(185,540)	(236,701)	127.57%
Non-Departmental	1,538,890	7,850	0.51%	1,636,360	-	0.00%
Total Expenditures	<u>81,885,070</u>	<u>54,714,159</u>	<u>66.82%</u>	<u>80,805,190</u>	<u>53,743,652</u>	<u>66.51%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>1,297,720</u>	<u>8,503,771</u>	<u>655.29%</u>	<u>(1,483,270)</u>	<u>3,898,859</u>	<u>-262.86%</u>
Other Financing Sources (uses)						
Transfers in	7,904,140	5,928,105	75.00%	8,078,510	6,053,786	74.94%
Transfers out	9,201,860	6,846,395	74.40%	6,595,240	3,961,185	60.06%
Total other financing sources (uses)	<u>(1,297,720)</u>	<u>(918,290)</u>	<u>70.76%</u>	<u>1,483,270</u>	<u>2,092,601</u>	<u>141.08%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 7,585,481</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ 5,991,460</u>	<u>0.00%</u>

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 9/30/15 and 9/30/14
(unaudited)
URBAN SERVICE DISTRICT

	<u>September 30, 2015</u>			<u>September 30, 2014</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Taxes	\$ 10,092,160	\$ 8,500,515	84.23%	\$ 12,197,690	\$ 8,565,314	70.22%
Investment Income	-	7,003	0.00%	-	11,437	0.00%
Fund Balance Appropriation	65,580	-	0.00%	2,500,000	-	0.00%
Total Revenue	<u>10,157,740</u>	<u>8,507,518</u>	<u>83.75%</u>	<u>14,697,690</u>	<u>8,576,751</u>	<u>58.35%</u>
Expenditures						
Personal Services and Employee Benefits	6,070	-	0.00%	5,040	-	0.00%
Supplies	-	-	0.00%	29,900	13,219	44.21%
Interfund/Interdepartmental	18,220	13,665	75.00%	24,430	18,322	75.00%
Total Expenditures	<u>24,290</u>	<u>13,665</u>	<u>56.26%</u>	<u>59,470</u>	<u>31,541</u>	<u>53.04%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>10,133,450</u>	<u>8,493,853</u>	<u>83.82%</u>	<u>14,638,220</u>	<u>8,545,210</u>	<u>58.38%</u>
Other Financing Sources (uses)						
Transfers in	-	-	0.00%	-	-	0.00%
Transfers out	10,133,450	3,359,612	-33.15%	14,638,220	3,515,423	24.02%
Total other financing sources (uses)	<u>(10,133,450)</u>	<u>(3,359,612)</u>	<u>33.15%</u>	<u>(14,638,220)</u>	<u>(3,515,423)</u>	<u>24.02%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 5,134,241</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ 5,029,787</u>	<u>0.00%</u>

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 9/30/15 and 9/30/14
(unaudited)
LAW ENFORCEMENT

	<u>September 30, 2015</u>			<u>September 30, 2014</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Taxes	\$ 55,379,560	\$ 50,363,483	90.94%	\$ 56,423,230	\$ 49,641,839	87.98%
Licenses and Permits	3,500	2,645	75.57%	2,500	3,200	128.00%
Charges for Services	922,100	661,967	71.79%	1,237,000	587,105	47.46%
Fines and Forfeitures	322,000	331,196	102.86%	425,000	214,919	50.57%
Investment Income	(25,000)	-	0.00%	(100,000)	(10,813)	10.81%
Contributions and Donations	10,000	-	0.00%	10,000	-	0.00%
Miscellaneous Revenue	5,000	9,001	180.02%	5,000	1,415	28.30%
Other Financing Sources						
Property Sales	20,000	4,288	21.44%	100,000	10,284	10.28%
Fund Balance Appropriations	152,500	-	0.00%	318,000	-	0.00%
Total Revenue	<u>56,789,660</u>	<u>51,372,580</u>	<u>90.46%</u>	<u>58,420,730</u>	<u>50,447,949</u>	<u>86.35%</u>
Expenditures						
Personal Services and Employee Benefits	40,905,250	28,909,033	70.67%	40,380,230	28,407,916	70.35%
Purchased/Contract Services	1,088,240	776,485	71.35%	980,450	670,291	68.37%
Supplies	9,439,870	6,416,994	67.98%	9,590,820	6,673,484	69.58%
Capital Outlay	-	-	0.00%	92,600	92,567	99.96%
Interfund/Interdepartmental	5,427,800	3,873,706	71.37%	5,028,430	3,855,875	76.68%
Cost Reimbursement	(600,000)	(175,000)	29.17%	(750,000)	(358,415)	47.79%
Non-Departmental	(2,748,840)	-	0.00%	(2,629,900)	-	0.00%
Total Expenditures	<u>53,512,320</u>	<u>39,801,218</u>	<u>74.38%</u>	<u>52,692,630</u>	<u>39,341,718</u>	<u>74.66%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>3,277,340</u>	<u>11,571,362</u>	<u>353.07%</u>	<u>5,728,100</u>	<u>11,106,231</u>	<u>193.89%</u>
Other Financing Sources (uses)						
Transfers in	2,176,190	1,944,643	89.36%	-	-	0.00%
Transfers out	5,453,530	4,090,147	75.00%	5,728,100	4,372,798	76.34%
Total other financing sources (uses)	<u>(3,277,340)</u>	<u>(2,145,504)</u>	<u>65.46%</u>	<u>(5,728,100)</u>	<u>(4,372,798)</u>	<u>76.34%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ 9,425,858</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ 6,733,433</u>	<u>0.00%</u>

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 9/30/15 and 9/30/14
(unaudited)
FIRE PROTECTION

	<u>September 30, 2015</u>			<u>September 30, 2014</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Taxes	\$ 18,266,150	\$ 7,828,789	42.86%	\$ 18,036,870	\$ 7,721,414	42.81%
Licenses and Permits	-	675	0.00%	-	-	0.00%
Intergovernmental Revenue	542,720	407,040	75.00%	425,020	318,765	75.00%
Charges for Services	166,990	99,885	59.81%	163,990	114,339	69.72%
Investment Income	20,000	-	0.00%	20,000	3,955	19.78%
Contributions and Donations	5,000	5,500	110.00%	-	2,000	0.00%
Miscellaneous Revenue	-	1,009	0.00%	-	676	0.00%
Other Financing Sources						
Property Sales	-	8,334	0.00%	-	9,225	0.00%
Encumbrance Carry forward	280,480	-	0.00%	313,500	-	0.00%
Capital Project Carry forward	-	-	0.00%	266,760	-	0.00%
Total Revenue	<u>19,281,340</u>	<u>8,351,232</u>	<u>43.31%</u>	<u>19,226,140</u>	<u>8,170,374</u>	<u>42.50%</u>
Expenditures						
Personal Services and Employee Benefits	20,251,970	14,684,256	72.51%	19,238,800	13,492,435	70.13%
Purchased/Contract Services	856,920	366,740	42.80%	751,930	425,823	56.63%
Supplies	2,342,770	1,215,918	51.90%	2,117,725	1,420,354	67.07%
Capital Outlay	342,870	20,000	5.83%	313,235	-	0.00%
Interfund/Interdepartmental	980,300	736,273	75.11%	2,158,630	1,432,376	66.36%
Non-Departmental	241,570	-	0.00%	383,770	-	0.00%
Total Expenditures	<u>25,016,400</u>	<u>17,023,187</u>	<u>68.05%</u>	<u>24,964,090</u>	<u>16,770,988</u>	<u>67.18%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>(5,735,060)</u>	<u>(8,671,955)</u>	<u>151.21%</u>	<u>(5,737,950)</u>	<u>(8,600,614)</u>	<u>149.89%</u>
Other Financing Sources (uses)						
Transfers in	5,778,500	1,944,625	33.65%	5,778,500	1,944,625	33.65%
Transfers out	43,440	32,580	75.00%	40,550	30,413	75.00%
Total other financing sources (uses)	<u>5,735,060</u>	<u>1,912,045</u>	<u>33.34%</u>	<u>5,737,950</u>	<u>1,914,212</u>	<u>33.36%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (6,759,910)</u>	<u>0.00%</u>	<u>\$ -</u>	<u>\$ (6,686,402)</u>	<u>0.00%</u>

AUGUSTA GEORGIA
Statement of Revenues and Expenditures - Cash Basis
For the Periods ended 9/30/15 and 9/30/14
(unaudited)
WATER SEWERAGE

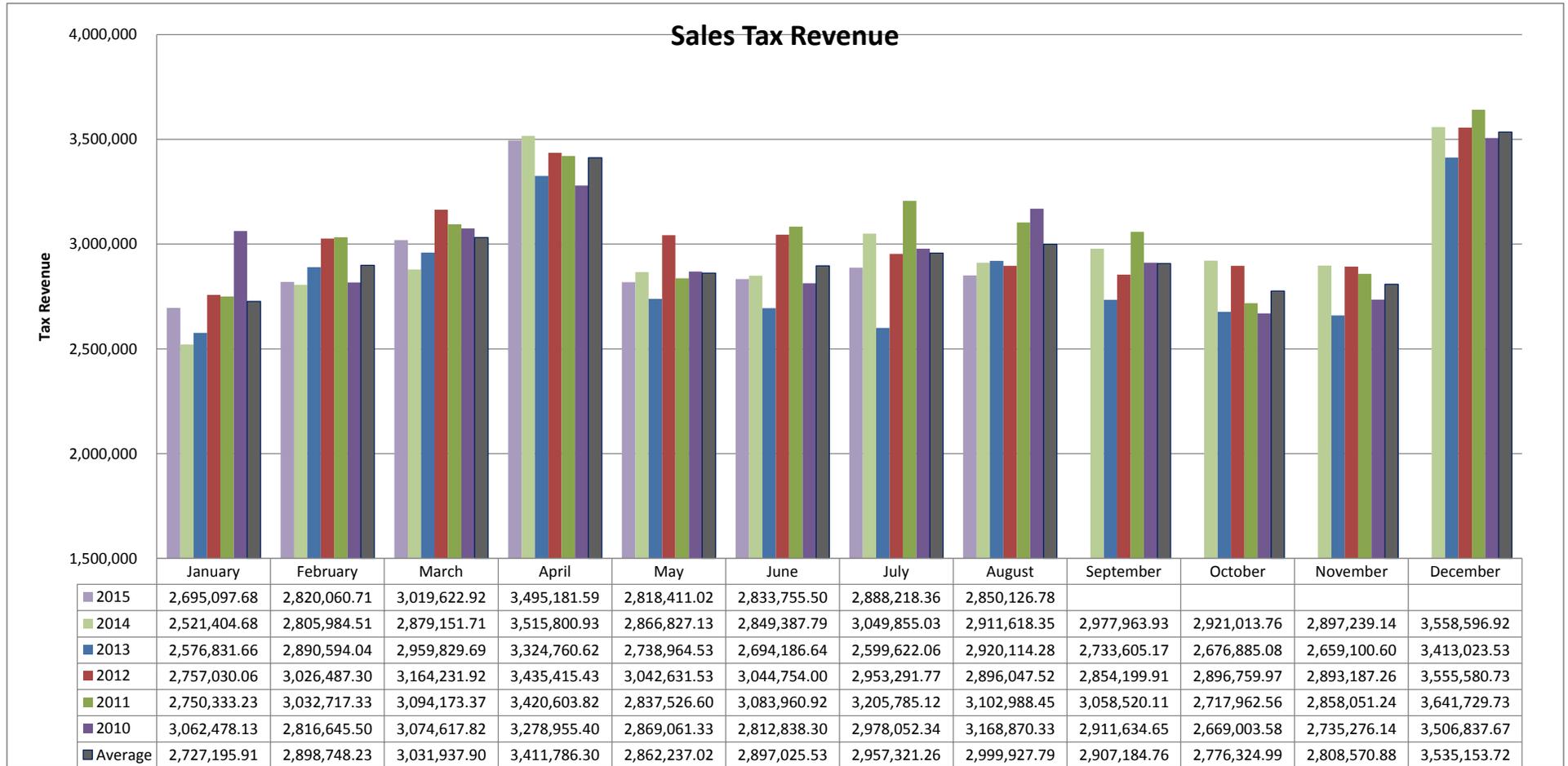
	<u>September 30, 2015</u>			<u>September 30, 2014</u>		
	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Revenue						
Intergovernmental Revenue	\$ 7,506,810	\$ 4,376,261	58.30%	\$ 7,506,810	\$ 4,627,331	61.64%
Charges for Services	89,677,690	58,414,736	65.14%	79,140,110	62,786,855	79.34%
Investment Income	50,000	37,910	75.82%	50,000	52,666	105.33%
Contributions and Donations	-	-	0.00%	-	-	0.00%
Miscellaneous Revenue	280,000	353,544	126.27%	286,900	298,642	104.09%
Other Financing Sources						
Property Sales	-	17,882	0.00%	-	86,604	0.00%
Fund Balance Appropriations	50,579,700	-	0.00%	49,500,990	-	0.00%
Total Revenue	<u>148,094,200</u>	<u>63,200,333</u>	<u>42.68%</u>	<u>136,484,810</u>	<u>67,852,098</u>	<u>49.71%</u>
Expenditures						
Personal Services and Employee Benefits	16,878,380	10,784,575	63.90%	16,092,050	10,298,970	64.00%
Purchased/Contract Services	12,830,710	7,231,668	56.36%	13,295,540	7,492,525	56.35%
Supplies	12,289,210	5,051,897	41.11%	12,602,040	5,161,528	40.96%
Capital Outlay	7,955,860	1,385,198	17.41%	13,867,420	857,803	6.19%
Interfund/Interdepartmental	9,836,970	7,335,676	74.57%	7,419,440	5,481,983	73.89%
Depreciation/Amortization	28,850,200	21,637,650	75.00%	31,764,100	23,823,075	75.00%
Other Costs	1,100,000	618,176	56.20%	975,000	863,208	88.53%
Debt Service	6,529,640	2,249,391	34.45%	5,341,370	2,180,340	40.82%
Cost Reimbursement	-	-	0.00%	-	-	0.00%
Non-Departmental	193,780	-	0.00%	-	-	0.00%
Total Expenditures	<u>96,464,750</u>	<u>56,294,231</u>	<u>58.36%</u>	<u>101,356,960</u>	<u>56,159,432</u>	<u>55.41%</u>
Excess (deficiency) of revenues over (under) expenditures from operations	<u>51,629,450</u>	<u>6,906,102</u>	<u>13.38%</u>	<u>35,127,850</u>	<u>11,692,666</u>	<u>33.29%</u>
Other Financing Sources (uses)						
Transfers in	-	-	0.00%	-	-	0.00%
Transfers out						
W&S Capital Project Fund	18,500,280	61,313	0.33%	2,857,910	58,065	2.03%
W&S Debt Service Funds	33,129,170	16,629,609	50.20%	34,269,940	15,110,934	44.09%
Total other financing sources (uses)	<u>(51,629,450)</u>	<u>(16,690,922)</u>	<u>32.33%</u>	<u>(37,127,850)</u>	<u>(15,168,999)</u>	<u>40.86%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>\$ (9,784,820)</u>	<u>0.00%</u>	<u>\$ (2,000,000)</u>	<u>\$ (3,476,333)</u>	<u>173.82%</u>

**Augusta Georgia
Sales Tax Receipts
as of August 31, 2015**

Month of	August 31, 2015					
	Month Total	Actual 1/1/15 to 8/31/15	2015 Budget	% Change from Prior Year	% of Budget collected	Budgeted Collection %
LOST						
General Fund	573,656.42	4,714,783.22	6,923,220.00	0.09%	68.10%	58.33%
Law Enforcement	1,867,434.72	15,348,124.08	22,585,580.00	0.09%	67.96%	58.33%
Urban	409,035.64	3,357,567.24	5,006,200.00	0.09%	67.07%	58.33%
SPLOST						
	2,973,027.01	24,367,594.54	37,200,000.00	0.42%	65.50%	58.33%
T - SPLOST						
CSRA Region	6,060,551.25	44,836,819.62	69,618,500.00		64.40%	58.33%
Augusta						
Revenue Generated	2,718,733.70	22,465,348.58				
Revenue Received	306,985.54	-	4,000,000.00		0.00%	58.33%
Title Ad Valorem Tax						
TAVT - LOST portion	135,687.56	1,295,887.34				
TAVT - SPLOST portion	139,052.62	1,328,025.48				
TAVT	<u>274,740.18</u>	<u>2,623,912.82</u>				

Comparative Revenue Collections				
	For The Month Ended			
	August 31, 2014	August 31, 2015	\$ Change	% Change
LOST	2,911,618.35	2,850,126.78	(61,491.57)	-2.11%
SPLOST	3,022,901.38	2,973,027.01	(49,874.37)	-1.65%
	Year To Date			
	August 31, 2014	August 31, 2015	\$ Change	% Change
LOST	23,400,030.13	23,420,474.54	20,444.41	0.09%
SPLOST	24,265,637.33	24,367,594.54	101,957.21	0.42%
LOST + TAVT	26,213,635.77	26,044,387.36	(169,248.41)	-0.65%

**Augusta Georgia
Sales Tax Revenue
2010 to 2015**



Augusta Georgia
Special Purpose Local Option Sales Tax (SPLOST)
Funds available for project costs

	Phase II Fund 322	Phase III Fund 323	Phase IV Fund 324	Phase V Fund 325	Phase VI Fund 326	
Fund Balance 12-31-14	\$ 2,039,298	\$ 15,104,683	\$ 19,884,991	\$ 13,859,470	\$ 77,098,863	1
Add: Collections (1-1-15 to 8-31-15)	-	-	-	-	15,439,451	
Estimated Collections (6-1-15 to 3-31-16)	-	-	-	-	31,162,774	2
Less: Current expenditures and project budgets	1,831,432	10,397,950	13,088,773	7,336,673	117,344,383	3
Available for project costs	<u>\$ 207,866</u>	<u>\$ 4,706,733</u>	<u>\$ 6,796,218</u>	<u>\$ 6,522,797</u>	<u>\$ 6,356,704</u>	

Notes:

1. Collection for SPLOST Phase VI are projected to end March 31, 2016. Project may not begin until funding is available. Agencies that have partnered with Augusta have until March 31, 2018 to complete their projects.
2. Estimated collection amount is based on rolling 12 month average collection rate.
3. Amount includes bond payments of \$18,093,710 for debt that were issued in 2009 and 2010.
4. Current expenditures are unaudited and reported on the cash basis.
5. Amounts available may be reduced further if project budgets are inadequate to cover planned scope of work.

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

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 9/30/15	Encumbrances as of 9/30/15	Total Cost	Balance Project Budget
Construction in Progress								
Phase II	Rock Creek / Warren Lake Restoration	\$ -	\$ 1,245,608	\$ 559,315	\$ 493,537	\$ 157,034	\$ 1,209,886	\$ 35,722
Phase II	Wayfinding Signage Program	\$ -	\$ 1,000,000	\$ -	1,000,000	-	\$ 1,000,000	-
Phase II	3rd Level Canal cleaning	700,000	733,559	588,419	-	-	\$ 588,419	145,140
	Total Construction in Progress	<u>\$ 700,000</u>	<u>\$ 2,979,167</u>	<u>\$ 1,147,735</u>	<u>\$ 1,493,537</u>	<u>\$ 157,034</u>	<u>\$ 2,798,306</u>	<u>\$ 180,861</u>
	Fund Balance 12-31-14	2,039,298						
	Current expenditures and project budgets	1,831,432						
	Available for project costs	<u>207,866</u>						

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

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 9/30/15	Encumbrances as of 9/30/15	Total Cost	Balance Project Budget
Construction in Progress								
Phase III	Belair Road improvement	\$ 2,361,000	\$ 1,875,774	\$ 568,544	\$ 33,174	\$ 15,605	\$ 617,324	\$ 1,258,450
Phase III	Travis/ Plantation Road	2,361,000	183,366	183,366	-	-	183,366	-
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	2,080,000	907,821	170,118	28,903	1,106,841	973,159
Phase III	Bobby Jones Expressway	165,000	115,461	115,461	-	-	115,461	(0)
Phase III	Wrightsboro Road	1,984,000	2,722,151	2,718,980	-	-	2,718,980	3,172
Phase III	Windsor Spring Road	2,133,000	4,546,595	4,546,595	-	-	4,546,595	-
Phase III	Alexander Drive	2,022,795	6,615,930	6,565,930	-	-	6,565,930	-
Phase III	Marvin Griffin Road	1,375,600	2,982,034	1,252,860	4,814	105,318	1,362,992	1,369,043
Phase III	New administrative offices	2,350,000	2,377,325	1,183,514	-	-	1,183,514	1,193,810
Phase III	Oates Creek Rehab Proj	-	213,266	213,266	-	-	213,266	-
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	711,080	-	-	711,080	1,504,553
Phase III	Municipal Building	8,721,250	8,599,865	8,599,865	-	-	8,599,865	(0)
Phase III	Morgan Road	1,571,000	4,955,407	4,955,408	-	-	4,955,408	(0)
Phase III	Big Oak Park renovation	65,000	65,230	47,118	-	-	47,118	18,112
Phase III	Gordon Highway median barrier	185,000	3,554	3,554	-	-	3,554	(0)
Phase III	Woodlake Subdivision	939,000	93,817	43,817	-	-	43,817	0
Phase III	Windsor Spring Rd Sec IV	-	1,578,673	1,574,893	-	-	1,574,893	3,780
Phase III	Windsor Spring Rd Sec V	-	1,569,298	1,565,368	-	-	1,565,368	3,930
Phase III	Dover-Lyman Project	-	2,000,016	29,857	2,450	205,432	237,739	1,762,277
Phase III	Wrightsboro Road Adaptive Traffic Control	-	62,929	62,929	-	-	62,929	-
Phase III	Washington Road Adaptive Traffic Control	-	119,058	119,058	-	-	119,058	-
Phase III	Broad Street Sanitary Sewer	-	240,447	144,004	-	-	144,004	96,443
Phase III	6th Street handicap ramp	517,347	625,358	611,966	-	-	611,966	13,392
Phase III	Turknett Springs Detention	228,161	306,132	306,132	-	-	306,132	-
Phase III	Hyde Park Drainage Improvements	-	1,707,619	1,206,516	-	-	1,206,516	501,103
Phase III	Paving various roads	50,000	133	133	-	-	133	0
Phase III	Rae's Creek Trunk/Sewer	-	1,112,325	808,993	-	-	808,993	303,332
Phase III	Street Drainage Improvement - East Augusta	-	882,919	882,919	-	-	882,919	-
Phase III	Floyd Creek Drainage Improvement	-	-	-	-	-	-	-
Phase III	Paving - Pats lane Projects	-	166,050	124,134	14,338	27,572	166,044	7
Phase III	Frontage Road Resurfacing	-	250,000	-	173,712	24,306	198,017	51,983
Phase III	Immaculate Conception	250,000	503,281	253,281	-	-	253,281	250,000
Total Construction in Progress		\$ 31,554,153	\$ 51,584,636	\$ 40,836,685	\$ 398,605	\$ 462,616	\$ 41,697,906	\$ 9,536,730

Fund Balance 12-31-14	15,104,683
Current expenditures and project budgets	10,397,950
Available for project costs	<u>4,706,733</u>

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

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 9/30/15	Encumbrances as of 9/30/15	Total Cost	Balance Project Budget
Constuction in Progress								
Phase IV	Miscellaneous grading & drainage	4,650,000	4,032,636	3,902,934	-	-	3,902,934	129,702
Phase IV	Resurfacing County Forces	5,975,000	1,609,111	1,543,542	-	-	1,543,542	65,569
Phase IV	Resurfacing	8,500,000	9,580,467	9,168,776	-	-	9,168,776	411,691
Phase IV	Rail Road crossing improvement	750,000	825,258	101,238	-	-	101,238	724,020
Phase IV	Downtown traffic signal & street light- upgrades-A (Broad Street Area)	2,656,200	3,015,741	3,015,741	-	-	3,015,741	(0)
Phase IV	Downtown traffic signal & street light upgrades-B (Telfair Street Area)	1,469,000	1,486,979	376,422	475,777	628,328	1,480,527	6,452
Phase IV	Wrightsboro Road Widening Phase I	3,143,700	1,480,977	1,114,298	321,097	-	1,435,395	45,582
Phase IV	Springfield Village	200,000	200,000	81,284	-	-	81,284	118,716
Phase IV	Paving various dirt roads	1,000,000	920,725	346,883	-	-	346,883	573,842
Phase IV	East Boundary Street & drainage improvements	1,318,700	171,413	171,413	-	-	171,413	-
Phase IV	Wrightsboro Road improvements	1,500,000	1,714,969	1,514,968	200,001	-	1,714,969	0
Phase IV	Walton Way Extension / Davis Road	350,000	82,892	82,892	-	-	82,892	-
Phase IV	Windsor Spring Road Section IV	1,250,000	1,300,500	382,670	57,650	277,474	717,794	582,706
Phase IV	Windsor Spring Rd Section V(SR88 Hepzibah	-	1,257,484	7,484	132,154	225,911	365,549	891,935
Phase IV	St. Sebastian Way/Greene St/ 15th Street	3,457,800	13,978,967	13,978,967	-	-	13,978,967	-
Phase IV	Traffic improvement	621,500	857,352	839,626	-	-	839,626	17,726
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 Tobacco Road)	678,000	772,825	772,825	-	-	772,825	-
Phase IV	DDA	-	859,248	777,157	14,000	-	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	-	7,147,891	7,141,462	5,145	-	7,146,607	1,284
Phase IV	Windsor Spring Rd Section V(SR88 Hepzibah	-	1,102,789	1,042,071	25,801	-	1,067,872	34,917
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	-	2,433,570	1,558,209	-	-	1,558,209	875,361
Phase IV	13th Street Streetscape	-	100,125	3,625	-	-	3,625	96,500
Phase IV	Renovation of Administrative Center	-	2,556,946	2,270,935	-	-	2,270,935	286,011
Phase IV	Paving Various Roads - Phase X	-	2,010,859	1,979,567	-	-	1,979,567	31,292
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	720,848	-	-	720,848	3,136,447
Phase IV	Bus Barn	-	3,397,356	2,795,802	2,850	-	2,798,652	598,705
Phase IV	Industry Infrastructure	-	822,627	785,408	-	-	785,408	37,219
Phase IV	On Call Construction Services	-	277,729	242,402	5,987	-	248,388	29,341
Phase IV	On Call Appraisal Services	-	150,000	81,526	23,550	27,107	132,183	17,818
Phase IV	Wrightsboro Road Drainage	-	800,000	743,387	56,614	-	800,001	(1)
Phase IV	Frontage Road	-	809,284	809,284	-	-	809,284	-
Total Construction in Progress		\$ 60,935,400	\$ 104,504,940	\$ 91,416,167	\$ 1,320,625	\$ 1,158,819	\$ 93,895,611	\$ 10,609,329
Fund Balance 12-31-14		19,884,991						
Current expenditures and project budgets		13,088,773						
Available for project costs		<u>6,796,218</u>						

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

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years' Cost	Current Year Cost as of 9/30/15	Encumbrances as of 9/30/15	Total Cost	Balance Project Budget
	Construction in Progress							
Phase V	Exhibit Hall	\$ 20,000,000	\$ 29,708,450	\$ 28,218,038	\$ -	\$ -	\$ 28,218,038	\$ 1,490,412
Phase V	Redundant Fiber Ring	1,000,000	947,254	599,370	161,497	3,994	764,861	182,393
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
	Software Application Consolidation		1,000,000	221,269	11,079	148,121	380,469	619,531
Phase V	Disaster Recovery Plan	400,000	412,146	404,664	-	-	404,664	7,482
Phase V	Flood Land Acquisition	500,000	1,892,318	1,875,279	14,190	-	1,889,469	2,849
Phase V	Wrightsboro Road Project	4,000,000	4,000,000	-	202,425	-	202,425	3,797,575
Phase V	Marks Church Road Improvement	2,500,000	1,527,873	1,331,849	27,379	42,730	1,401,958	125,915
Phase V	D'Antignac Street Flood Avoidance	1,000,000	4,835,602	4,835,602	-	-	4,835,602	-
Phase V	Augusta Soccer Park	180,000	180,077	165,629	-	-	165,629	14,448
Phase V	Apple Valley Park	315,000	315,559	300,554	-	-	300,554	15,005
Phase V	WT Johnson Park	67,500	67,500	63,636	-	-	63,636	3,864
Phase V	MM Scott Park	270,000	271,999	233,923	-	10,548	244,471	27,528
Phase V	Valley Park	22,500	22,541	10,655	1,261	-	11,916	10,625
Phase V	Land Acquisition	180,000	226,354	218,194	-	-	218,194	8,160
Phase V	Dyess Park	63,000	63,007	32,504	-	-	32,504	30,503
Phase V	Brookfield Park	45,000	45,025	41,294	-	-	41,294	3,731
Phase V	Lake Olmstead Park	207,000	207,000	200,888	-	2,030	202,918	4,082
Phase V	Blythe Park	180,000	180,138	167,980	-	-	167,980	12,158
Phase V	Meadowbrook Park	108,000	108,000	81,203	-	27,257	108,460	(460)
Phase V	Administration - Recreation	500,000	656,647	643,572	-	-	643,572	13,075
Phase V	Old Government House	45,000	45,000	40,700	-	-	40,700	4,300
Phase V	Carrie Mays Park - CNG Remediation	-	345,000	342,400	-	-	342,400	2,600
Phase V	Doughty Park	27,000	27,216	14,662	-	-	14,662	12,554
Phase V	Fleming Park	67,500	67,514	62,882	-	-	62,882	4,632
Phase V	Hickman Park	27,000	27,040	4,240	-	-	4,240	22,800
Phase V	Aquatics Center	90,000	90,041	86,574	-	-	86,574	3,467
Phase V	Boykin Road Park	27,000	27,000	-	-	-	-	27,000
Phase V	Eisenhower Park	45,000	45,908	44,405	-	-	44,405	1,503
Phase V	Warren Road Park	31,500	31,506	29,976	-	-	29,976	1,530
Phase V	Brigham Park Tennis Courts	-	24,659	15,407	-	-	15,407	9,252
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>\$ 48,654,003</u>	<u>\$ 41,317,330</u>	<u>\$ 417,830</u>	<u>\$ 234,681</u>	<u>\$ 41,969,841</u>	<u>\$ 6,684,162</u>
	Fund Balance 12-31-14	13,859,470						
	Current expenditures and project budgets	7,336,673						
	Available for project costs	<u>6,522,797</u>						

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

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years Costs	Current Year Cost as of 9/30/2015	Encumbrances as of 9/30/15	Total Cost	Balance Project Budget
Construction in Progress								
Phase VI	Webster Detention Center - Phase IIA	\$ 18,000,000	\$ 18,000,000	\$ 17,239,091	\$ 32,528	\$ 515,834	\$ 17,787,452	\$ 212,548
Phase VI	Boathouse Community Facility	450,000	450,000	322,403	101,992	9,500	433,895	16,105
Phase VI	Lake Olmstead Casino	500,000	500,000	113,535	-	-	113,535	386,465
Phase VI	Lake Olmstead BBQ Pit	100,000	100,000	46,824	-	-	46,824	53,176
Phase VI	Bulter Creek Park	500,000	580,000	578,044	-	-	578,044	1,956
Phase VI	Baurle Boat Ramp	55,000	55,000	44,977	-	7,573	52,550	2,450
Phase VI	Bush Field	8,500,000	8,500,000	1,310,387	1,876,519	3,212,918	6,399,824	2,100,176
Phase VI	Daniel Field	2,000,000	2,000,000	1,977,021	-	-	1,977,021	22,979
Phase VI	Program Administration	2,000,000	2,000,000	15,453	2,204	-	17,656	1,982,344
Phase VI	Grading and Drainage Projects	3,600,000	3,600,000	3,360,669	119,873	118,684	3,599,226	774
Phase VI	Marvin Griffin Road	4,000,000	4,000,000	-	800	-	800	3,999,200
Phase VI	East Augusta St. & Drainage Imp.	3,200,000	3,200,000	1,479,876	1,633,805	86,026	3,199,707	293
Phase VI	Berckman Rd. Realignment	400,000	400,000	395,866	-	-	395,866	4,134
Phase VI	Old McDuffie Rd.	672,000	672,000	-	-	-	-	672,000
Phase VI	Hyde Park St. & Drg Imp.	1,600,000	4,400,000	1,198,004	2,681,931	16,535	3,896,471	503,529
Phase VI	Westside Dr. Drg. Imp.	480,000	480,000	-	-	-	-	480,000
Phase VI	Marks Church Road over Raes Creek	800,000	800,000	-	-	-	-	800,000
Phase VI	North Leg over CSX Railroad	800,000	800,000	-	-	-	-	800,000
Phase VI	Berckman Rd. over Raes Creek	800,000	750,000	239,289	232,861	120,851	593,001	156,999
Phase VI	Scotts Way over Raes Creek	800,000	100,000	-	-	-	-	100,000
Phase VI	Old Waynesboro Rd. over Spirit Creek	800,000	100,000	-	-	-	-	100,000
Phase VI	7th Street over Augusta Canal Storm water Utility Implementation Program	800,000	800,000	-	-	-	-	800,000
Phase VI	Program	2,800,000	2,800,000	1,249,314	924,743	523,007	2,697,064	102,936
Phase VI	On-Call Emergency Design Services	108,000	108,000	-	-	-	-	108,000
Phase VI	On-Call Emergency Appraisal Services	40,000	40,000	18,000	-	16,800	34,800	5,200
Phase VI	On-Call Emergency Construction Services	800,000	800,000	123,702	13,399	303,969	441,070	358,930
Phase VI	Traffic Sign Upgrade Program	240,000	240,000	29,872	-	-	29,872	210,128
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	1,000,000	998,529	-	-	998,529	1,471
Phase VI	Rocky Creek Drainage Plan	2,800,000	2,800,000	166,555	-	392,055	558,610	2,241,390
Phase VI	Suburban Forces-Resurfacing	2,400,000	2,400,000	834,026	49,373	-	883,399	1,516,601
Phase VI	Tree Removal, Pruning and Replacement	800,000	800,000	793,414	-	-	793,414	6,586
Phase VI	Sidewalks-Rehab-Replacement	800,000	800,000	523,659	116,870	17,850	658,379	141,621
Phase VI	Curb Cuts and Sidewalks	400,000	400,000	310,248	88,834	-	399,082	918
Phase VI	Resurfacing - Contracts	2,400,000	2,400,000	796,652	306,810	38,123	1,141,584	1,258,416
Phase VI	General Bridge Rehab and Maintenance Walton Way Signal Phase 2 and Streetlight Upgrade	2,400,000	900,000	400,998	32,932	31,964	465,894	434,106
Phase VI	Streetlight Upgrade	640,000	640,000	-	-	-	-	640,000
Phase VI	Gordon Highway Lighting Upgrade	1,200,000	1,200,000	-	-	-	-	1,200,000
Phase VI	Reynolds Street Signal Improvements	460,000	460,000	1,965	-	-	1,965	458,035
Phase VI	Signal Upgrades Intersection Safety and Operational Initiative	1,000,000	1,000,000	-	-	-	-	1,000,000
Phase VI	Initiative	2,040,000	2,040,000	335,339	98,350	-	433,688	1,606,312
Phase VI	Woodbine Road Improvement Dover-Lyman Street & Drainage Improvement	1,200,000	-	-	-	-	-	-
Phase VI	Improvement	1,600,000	1,600,000	-	-	-	-	1,600,000
Phase VI	I-20 Eastbound Riverwatch Ramp	1,100,000	1,100,000	285,554	-	434,977	720,531	379,469
Phase VI	15th Street Pedestrian Improvements	800,000	800,000	355,696	-	388,330	744,026	55,974
Phase VI	Administration - Engineering	10,770,000	10,770,000	5,232,955	1,020,868	-	6,253,824	4,516,176

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

SPLOST		Original Cost	Current Cost	Prior	Current	Encumbrances	Total	Balance
Phase	Projects	Estimate	Estimate	Years	Year	as of 9/30/15	Cost	Project
				Costs	Cost	as of 9/30/15		Budget
Phase VI	Garden City Beautification Project	500,000	500,000	142,873	13,425	-	156,298	343,702
Phase VI	Emergency Fleet Replacement	9,500,000	9,500,000	2,257,939	4,023,481	64,769	6,346,189	3,153,811
Phase VI	Training Center Infrastructure	2,000,000	2,000,000	-	-	-	-	2,000,000
Phase VI	Public Safety Vehicles	7,500,000	7,500,000	5,351,583	197,508	1,149,952	6,699,043	800,957
Phase VI	Library - Main Branch	1,000,000	1,000,000	539,825	-	-	539,825	460,175
Phase VI	Library - Maxwell Branch	900,000	900,000	-	-	-	-	900,000
Phase VI	Library - Friedman Branch	600,000	600,000	-	-	-	-	600,000
Phase VI	Historic Augusta - Wilson & Larmar Historic Sites	125,000	125,000	-	-	-	-	125,000
Phase VI	The Augusta Theatre District Project - Miller Theatre	6,000,000	6,000,000	-	-	-	-	6,000,000
Phase VI	Pendleton King Park Connectivity Improvements	200,000	200,000	-	-	-	-	200,000
Phase VI	Lucy Craft Laney Museum	600,000	600,000	-	-	-	-	600,000
Phase VI	Augusta Museum of History	600,000	600,000	300,000	-	-	300,000	300,000
Phase VI	Jessye Norman School of the Arts	95,000	95,000	32,844	62,156	-	95,000	0
Phase VI	Imperial Theater	1,000,000	1,000,000	-	-	-	-	1,000,000
Phase VI	Boys & Girls Club - EW Hegler Club Renovations	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	-	-	-	-	1,200,000
Phase VI	Industrial Infrastructure - RDA Canal Improvements - Augusta Canal Authority	4,170,000	4,170,000	1,350,000	-	-	1,350,000	2,820,000
Phase VI	Municipal Building Renovations Municipal Building Renovation - IT Building	18,000,000	32,500,000	22,844,316	4,604,613	3,127,001	30,575,930	1,924,070
Phase VI	Green Space - CSRA Land Trust	7,000,000	7,000,000	2,897,107	3,506,756	294,363	6,698,227	301,773
Phase VI	Capital Equipment - Recreation	500,000	500,000	-	-	-	-	500,000
Phase VI	Existing Structures Improvements	150,000	150,000	34,905	47,421	47,421	129,747	20,253
Phase VI	Augusta Commons	895,000	395,000	297,232	95,833	-	393,065	1,935
Phase VI	Dyess Park	100,000	100,000	-	-	-	-	100,000
Phase VI	May Park	800,000	297,000	124,048	24,453	2,000	150,501	146,499
Phase VI	Old Government House	150,000	150,000	131,515	-	-	131,515	18,485
Phase VI	Elliot Park	200,000	200,000	21,814	-	-	21,814	178,186
Phase VI	Fleming Park	100,000	100,000	36,635	-	-	36,635	63,365
Phase VI	Fleming Tennis Center	250,000	250,000	14,895	7,570	190,910	213,375	36,625
Phase VI	Augusta Soccer Complex	600,000	600,000	303,030	295,386	-	598,416	1,584
Phase VI	Diamond Lakes Regional Park	150,000	150,000	-	-	-	-	150,000
Phase VI	Mc Duffie Woods Park	1,350,000	1,350,000	521,833	199,862	241,344	963,040	386,960
Phase VI	Augusta Golf Course	200,000	200,000	-	-	-	-	200,000
Phase VI	H.H. Brigham Park	300,000	300,000	48,945	15,485	1,424	65,854	234,146
Phase VI	Valley Park	250,000	775,000	751,360	15,422	331	767,113	7,887
Phase VI	Wood Park	250,000	250,000	1,490	4,121	-	5,611	244,389
Phase VI	Brookfield Park	50,000	50,000	-	-	-	-	50,000
Phase VI	Eisenhower Park	100,000	100,000	30,697	-	-	30,697	69,303
Phase VI	Warren Road Park	100,000	100,000	-	-	-	-	100,000
Phase VI	Blythe Community Center	150,000	150,000	36,527	112,200	-	148,727	1,273
Phase VI	Jamestown Community Center	500,000	500,000	-	47,009	19,162	66,171	433,829
Phase VI	Augusta Marina	200,000	200,000	200,836	3,750	-	204,586	(4,586)
Phase VI		50,000	50,000	42,792	-	-	42,792	7,208

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

SPLOST Phase	Projects	Original Cost Estimate	Current Cost Estimate	Prior Years Costs	Current Year Cost as of 9/30/2015	Encumbrances as of 9/30/15	Total Cost	Balance Project Budget
Phase VI	4-H Camp	50,000	50,000	23,140	577	-	23,717	26,283
Phase VI	Tennis Courts Resurfacing	150,000	150,000	124,563	-	-	124,563	25,438
Phase VI	Swimming Pool Renovations	900,000	575,000	137,494	1,732	19,734	158,960	416,040
Phase VI	Recreation Master Plan	200,000	200,000	-	-	-	-	200,000
Phase VI	Recreation Project Administration	1,000,000	1,000,000	407,982	59,351	-	467,333	532,667
Phase VI	Historic Structures	-	503,000	484,966	627	-	485,594	17,406
Phase VI	South Augusta Transit Center Augusta Public Transit Facilities - Renovations	190,000	190,000	-	-	-	-	190,000
Phase VI	Transit Vehicles	125,000	125,000	13,602	-	-	13,602	111,398
Phase VI	Network Assessment Remediation	420,000	420,000	-	-	-	-	420,000
Phase VI	Redundant Fiber Ring	250,000	250,000	-	-	-	-	250,000
Phase VI	Digital Orthophotography	500,000	500,000	208,472	81,913	131,628	422,013	77,987
Phase VI	Software Application Consolidation	1,000,000	1,000,000	336,148	10,919	107,281	454,348	545,652
Phase VI	Carrie Mays Park CNG Remediation	-	300,000	300,000	-	-	300,000	-
TOTAL		\$ 167,150,000	\$ 180,380,000	\$ 81,129,327	\$ 22,766,260	\$ 11,632,317	\$ 115,527,904	\$ 64,852,096

NOTE:

Colection for SPLOST Phase VI are projected to end March 31, 2016. Project may not begin until funding is avaiable. Agencies that have partnered with Augusta have until March 31, 2018 to complete their projects.