



PUBLIC SAFETY COMMITTEE MEETING AGENDA

Commission Chamber

Tuesday, July 11, 2023

1:15 PM

PUBLIC SAFETY

- 1.** Motion to approve acceptance of ARPA State Fiscal Recovery Fund Public Safety and Community Violence Reduction Grant Program.
- 2.** Approve assigning the honorary name designation of Deacon Charlie Griffin Sr Way to Maple Street.
- 3.** Renaming of Hall Street "Honorary Frank Yerby Street". (**Requested by Commissioner Jordan Johnson**)
- 4.** Accept an award in the amount of \$6,000.00 from the Department of Homeland Security for the Richmond County Sheriff's Office Bomb K-9 Unit. The monies will assist RCSO in sustaining the Bomb-K-9 unit.
- 5.** Motion to approve the purchase of Downtown Video Security Enhancements
- 6.** Accept an award from Georgia Grants –Public Safety and Community Violence Reduction Grant Program
- 7.** Motion to approve the FY2024 Criminal Justice Coordinating Council grant award for the Juvenile Justice Incentive Grant in the amount of \$450,000
- 8.** Motion to approve the minutes of the Public Safety Committee held on June 13, 2023.



Public Safety Committee

Meeting Date: July 11, 2023

Public Safety and Community Violence Reduction Grant

Department:	Marshal's Office
Presenter:	Capt. Jeff Barrett, Exec. Officer
Caption:	Motion to approve acceptance of ARPA State Fiscal Recovery Fund Public Safety and Community Violence Reduction Grant Program
Background:	In order to meet the immediate court security needs as recommended by the Georgia Standards for the Security of Courthouses and Other Court Facilities written by the Georgia Council of Superior Court Judges and the Georgia Sheriff's Association, we have been preliminarily accepted to receive funds for security screening equipment and technology to mitigate or reduce the possibility of gun crimes in our courts. Some of these measures would include modern walk-through screening systems; X-ray equipment for bags and packages; video monitoring station, and facility access control technologies. We need new equipment for the addition of juvenile court and our existing equipment at our other facilities are dated and don't have the advanced features that are seen across the industry today.
Analysis:	Accepting this grant will provide for greater screening capabilities and improved security at the various court facilities.
Financial Impact:	The grant is for \$1,578,558.30 with no local match.
Alternatives:	None recommended
Recommendation:	Approve accepting grant as outlined
Funds are available in the following accounts:	Fund 220

REVIEWED AND
APPROVED BY:

Craig Eldridge

From: noreply@mail.smapply.net
Sent: Thursday, June 8, 2023 9:02 AM
To: Craig Eldridge
Subject: [EXTERNAL] Notification of Awarded Grant Application

Office of Planning and Budget

Dear Grantee,

The Governor's Office of Planning and Budget is pleased to inform you that your application has been selected for preliminary funding under the ARPA State Fiscal Recovery Fund Public Safety and Community Violence Reduction Grant Program, pending a final budget review and approval.

You will receive an email from our grants management system, GeorgiaGrants with award follow up and instructions for the next steps. This includes the following:

- Step 1. [Sign Terms and Conditions \(T&C\)](#)
- Step 2. [Georgia Grants Portal Access](#)
- Step 3. [Vendor Management Form and W-9](#)
- Step 4: [Final Budget Approval](#)

You will need to log back into Survey Monkey Apply after Monday 6/12/23 to complete step 3 of the post-award process outlined above. You will have 60 days to complete this task. In the meantime, please take a moment to view our orientation video [here](#). Award amounts were based on the requested ARPA funding amount. Your award budget has been amended to include a 10% contingency line item for approved cost overruns

in the event that the actual costs of your project exceed the planned approved budget. To utilize this contingency line for cost overruns, your organization will be required to submit a [budget adjustment request](#) with a narrative and supporting documentation to demonstrate the cost overrun. This and other next step action items will be discussed in a mandatory onboarding webinar. The registration for this onboarding webinar is forthcoming and will be emailed to awardees.

For any immediate questions, please contact us at grants@opb.georgia.gov.

We look forward to working with you,

OPB Grants

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[Home \(/\)](#) Grants

My Grants

The Governor's Office of Planning and Budget (OPB) is responsible for distributing and oversight of the Federal grants. If you have any questions, please contact grants@opb.georgia.gov (mailto:grants@opb.georgia.gov).

Grant Application ID	GA-0013862 (/grantopportunities/new-application/?id=ef00e69a-1606-ee11-8f6d-001dd8068adb)
Grantee	Augusta Richmond Cnty GA Marshal's Office
Grant Application Name	Weapons Reduction Court Security
Grant	Public Safety and Community Violence Reduction
Grant Approval Status	Awarded
Awarded Amount	\$1,578,558.30
Amount Approved	\$0.00
Amount Drawn	\$0.00

[Request Vendor Form](#)

AUGUSTA, GEORGIA

New Grant Proposal/Application

Before a Department/agency may apply for the grant/award on behalf of Augusta Richmond County, they must first obtain approval signature from the Administrator and the Finance Director. The Administrator will obtain information on the grant program and requirements from the funding agency and review these for feasibility to determine if this grant/award will benefit Augusta Richmond County. The Finance Director will review the funding requirement to determine if the grant will fit within our budget structure and financial goals.

Proposal Project No. Project Title

PR000417 MARSHALS FY2023-2026 OPB grt for Juvenile Ct

REQUESTING GRANT FROM THE GEORGIA GOVERNOR OFFICE OF PLANNING AND BUDGET FOR THE PURPOSE OF SECURITY EQUIPMENT IN THE NEW JUVENILE COURT BUILDING TO BE LOCATED AT 1001 4TH, AUGUSTA, GA30901.
/ LOCAL MATCH REQUIRED (Y/N): N / EEO REQUIRED (Y/N): N / EEO NOTIFIED (Y/N): N

Start Date: 02/28/2023

End Date: 06/30/2026

Submit Date: 11/22/2022

Department: 031

Marshall

Cash Match?

N

Total Budgeted Amount: 1,435,052.77

Total Funding Agency:

1,435,052.77

Total Cash Match: 0.00

Sponsor: GM0047
Sponsor Type: PT
Purpose: 7

U.S. Dept. of Treasury
Pass thru Federal
Crime control/Invest

Flow Thru ID:

GM0055

GOVERNOR'S
OFFICE

Contacts

Type	ID	Name	Phone
I	GMI040	Eldridge, Craig	(706)772-5625

Approvals

Type	By	Date
FA	R. LAMKIN	11/22/2022

Dept. Signature:

Grant Coordinator Signature:

1.) I have reviewed the Grant application and enclosed materials and:

☒ Find the grant/award to be feasible to the needs of Augusta Richmond County

☐ Deny the request

Donna Williams
Finance Director

11-30-2022
Date

2.) I have reviewed the Grant application and enclosed materials and:

☒ Approve the Department Agency to move forward with the application

☐ Deny the request

A. House
Administrator

12/2/2022
Date

This form will also be used to provide the external auditors with information on all grants for compliance and certification requirements as required by the State and Federal Government.



Public Safety Committee

July 11, 2023

Honorary Name Designation

Department:	Information Technology
Presenter:	Evelyn Chanti, Information Technology GIS Manager
Caption:	Approve assigning the honorary name designation of Deacon Charlie Griffin Sr Way to Maple Street.
Background:	Deacon Darryl R Griffin, on behalf of the family of Charlie W. Griffin Sr, initiated a request for an honorary road name designation for Maple St to honor Deacon Charlie Griffin Sr. The request has been endorsed by Commissioner Stacy Pulliam and Commissioner Francine Scott. Deacon Charlie Griffin Sr was a pillar of the community. He served as a teacher and counselor during his forty-two years of service to Good Samaritan Missionary Baptist Church on Maple St. Deacon Griffin was raised at 1555 Maple St, where he later raised his seven children. The family property, which was purchased in the early 1940s, is still in the Griffin family.
Analysis:	Deacon Charlie Griffin, Sr. was ordained as a Deacon of Good Samaritan Baptist Church in 1963. His wife unexpectedly passed away in 1965 and as a single father was able to raise productive, professional children. In addition to supporting his family and his church, Deacon Griffin was also active in his broader community. He was often called to counsel kids and young adults in the neighborhood. If a child got in trouble with the justice system, Deacon Griffin would go to court with the family to advocate for them and provide assistance. He also advocated for important issues in his community, meeting with Augusta leaders to address needs. He was a founder of the Bethlehem Action Committee (BAC). He also helped seniors in the community by helping them apply for services or taking them to doctor's visits, the grocery store, or to vote. The honorary designation request is for Maple St. because this is where Deacon Charlie Griffin Sr was an active leader of his community. Living Status: deceased.
Financial Impact:	Cost for road signs – Paid
Alternatives:	
Recommendation:	Approve assigning the honorary designation of Deacon Charlie Griffin Sr Way to Maple St.
Funds are available in the following accounts:	Cost for placement of honorary road name signs and application – Paid 2 signs – Beginning and End of Maple St at the intersections with Nicholas St and Sherman St

**REVIEWED AND
APPROVED BY:**

N/A

Item 2.



IT-GIS Division
Honorary Road Naming Request

Click [here](#) for general guidelines

Honorary Designations allow citizens the opportunity to honor people that have made significant contributions to the Augusta Richmond County community. Honorary designations can be made in memory of an individual. Honorary road names will be displayed for a ten (10) year period. The sign will then be turned over to the individual that applied for the naming, unless renewed. IT-GIS will only accept a maximum of ten (10) designations per calendar year. Road designations will be determined on a case by case basis

Applicant Information

Date *	5/11/2023		
Applicant *	Commissioners Francine Scott and Stacy Pulliam for: Darryl Griffin		
Property Owner/Other *	<input type="checkbox"/> Property Owner <input checked="" type="checkbox"/> Other		
Other	Other		
If Other	On behalf of the Griffin Family and Good Samaritan Missionary Baptist Church		
Mailing Address *	Street Address 841 Sparkleberry Rd Address Line 2 City Evans Postal / Zip Code 30809		
	State / Province / Region GA Country Columbia		
Phone Number *	706-831-0515		
Email *	drgrif53@comcast.net		

Request Information

Type Of Request * ☒ Honorary Name Addition

Road Ownership *

- ☒ Public
☐ Private
☐ State

Current Road Name * Maple St

Proposed Honorary Road Name * Deacon Charlie Griffin Sr Way

A) Alternate Honorary Road Name Deacon Charlie W Griffin Sr Way

Number of Honorary Road Name Signs * 2

Location Of Road

Point of Beginning 1400 Maple St

Point of Ending 1561 Maple St

Reason For Proposed Request

Reason For Request Letter submitted to Commissioner Scott prior to this application.

CAPTION

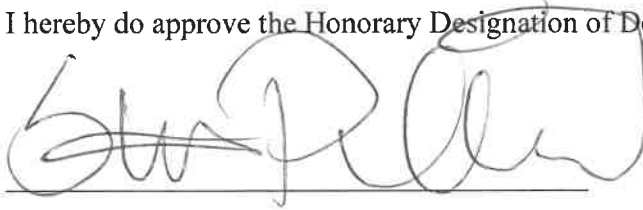
Commissioner Endorsement for the honorary road name of Deacon Charlie Griffin Sr Way to Maple St in Augusta GA 30901.

ANALYSIS

Applicant, Darryl Griffin, of Evans, requests Commissioner endorsement for the abovementioned honorary road naming.

Commissioner Endorsement Signatures

I hereby do approve the Honorary Designation of Deacon Charlie Griffin Sr Way to Maple St.

A handwritten signature in dark ink, appearing to read 'Stacy Pulliam', written over a horizontal line.

District 2, Commissioner Stacy Pulliam

A handwritten signature in dark ink, appearing to read 'Francine L. Scott', written over a horizontal line.

Super District 9, Commissioner Francine Scott

5/25/23



Good Samaritan Missionary Baptist Church

1556 Maple Street

Augusta, GA 30901

(706) 722-5853

Rev Bruce Bias Sr., Pastor



To: Commissioner Francine Scott & Fellow County Commissioners
 From: Good Samaritan Missionary Baptist Church
 Date: December 29, 2022

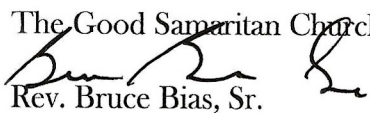
First, we say "Thank You" for your service to the people of Augusta Richmond County. We appreciate the time, energy and effort you exude into making Augusta a better place to live. It is our prayer that you will continue to keep the best interest of our citizens and city on the forefront.

As we reflect upon devoted and dedicated service to our citizens, we think about the life of the late Chairman Emeritus Deacon Charlie W. Griffin, Sr. He was a real pillar of strength, guidance, support and direction for our community. The immeasurable love for his family, his church and his community still shadow us today. Deacon Griffin served as a teacher and counselor during his forty-two years of public service. His absence has left a void in his family, church and community. Therefore, the Good Samaritan Baptist family, humbly ask The Commission to honorarily name Maple Street for Chairman Emeritus Deacon Charlie W. Griffin Sr.

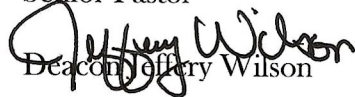
This honor will be very rewarding to the life and legacy of the Late Deacon Charlie Griffin, Sr.

Prayerfully submitted,

The Good Samaritan Church Family,


 Rev. Bruce Bias, Sr.

Senior Pastor

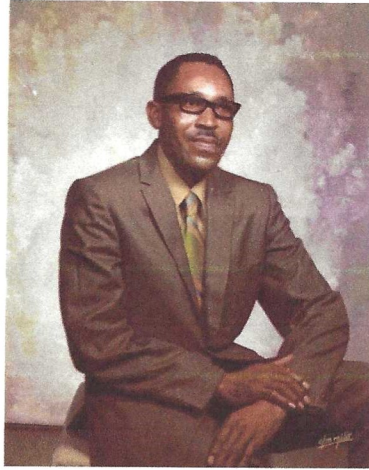

 Deacon Jeffrey Wilson

Chairman, Board of Deacons


 Carmen Battle
 Chairwoman, Board of Trustees

A Profile of Love, Goodwill and Courage

Deacon Charlie W. Griffin Sr.



"An Advocate for Education"

The undersign names, support honorarily naming Maple Street for Deacon Charlie W. Griffin Sr.

Name	Address	Telephone Number
Annie Gardner	1534 Maple	706 724 6288
Annie Gardner	1536 Maple	706 724 6288
Annie Gardner	1532 Maple	706 724 6288
Annie Wright	1523 Maple St	706-373-9544
Annie Lewis	1524 Maple St	706 373-9544
Annie Lewis	1528 Maple St	736-373 9544
Marion D. Roush	7537 Maple St	706- 231-2746
Joseph Burns	1514	404-427-0067
Sent email	7525	
To Comm. Scott		

A Profile of Love, Goodwill, and Courage

Deacon Charlie W. Griffin, Sr.



“An Advocate for Education”

To: Commissioner Francine, Honorable Mayor and Augusta-Richmond County Commissioners

Subject: Requesting that Maple Street in Augusta, GA be honorarily named for
Deacon Charlie W. Griffin, Sr.

In 1936, our grandmother, Mattie Thomas Griffin, moved with four of her nine children to Augusta from McBean, GA after her husband Mills Griffin passed away. She moved into a house in the 1600 block of Old Savannah Road, and then, in the early 1940s, purchased a home at 1555 Maple Street.

After our grandmother passed away, her third youngest, Charlie Griffin, decided to stay and make 1555 Maple Street his home, where he would marry our mother, Gladys Curry Griffin, and raise eight children. This property is still in the Griffin family.

In 1963, Charlie Griffin, Sr. was ordained as a Deacon of Good Samaritan Baptist Church, where he served as Chairman of the Deacon Board for many, many years, training many Deacons to be good Disciples. Deacon Charlie Griffin continued faithfully serving as Chairman Emeritus until his death in 2005.

Our mother unexpectedly passed away in 1965 at the age of 44, leaving our father, who was 46, to raise the five children who were still in the home. There were four boys: Alfred, age 17; Dennis, age 15; Carl, age 13; Darryl, age 11; and one girl: Patricia, age 18 who was in her first year at Savannah State, but still called Augusta home. The other three children (Evelyn, Carolyn, and Charlie, Jr.) were adults and had left home.

Mom left behind a perfect dad; he was heaven sent. From the time of our mom's death on April 26, 1965, our dad would cook breakfast every morning before we went to school and before he went to work at Fort Gordon. Our dad would cook dinner every evening after work. Our dad did this for six years until I, his last child, was a senior in high school. Our dad was very active in the PTA until I went to high school. He attended

most PTA meetings and stayed involved in our education. Deacon Griffin knew a lot of the principals and teachers in the community through his PTA involvement or through involvement with different churches throughout the Augusta area. We were all raised in the church, not going wasn't an option.

Deacon Griffin was also a Sunday School teacher, the Sunday School Superintendent, and one of the founding members of the Good Samaritan Scholarship Funds Committee. His eighth-grade education did not hold him back. He was an avid reader and a well-spoken gentleman. He loved the spoken word and would read poems in churches all over Augusta. His favorite books of the Bible were Acts and First Timothy, which both speak of the work of a Deacon. Deacon Griffin took his discipleship and his work as a Deacon very seriously.

Good Samaritan Baptist Church was so important to him. He always found ways to contribute and put his faith into action. Deacon Griffin walked up and down Maple, Sherman, and David Streets, selling dinners to help fund the then yet-to-be built Fellowship Hall. His vision was to see the church build a multi-building campus and to enlarge the footprint of the church campus to better serve the community. On July 11, 2005 the Good Samaritan Baptist Church Fellowship Hall was renamed the Boston-Griffin Common.

While raising four boys and training them to be respectful and responsible, Deacon Griffin helped four of his children go through college or technical school. Education and service were values that endured in the Griffin home. Eventually six of the Griffin children went on to the military or to complete college or technical school. All of his children grew up, got married and lived productive professional lives, and had wonderful families and successful children. Three of Deacon Griffin's sons were ordained as Deacons, though one of these is now deceased. Two sons and a son-in-law also served as Chairs of their respective Deacon Boards.

In addition, Deacon Griffin's son, Alfred T. Griffin, was the Superintendent of the Highland Avenue Water Filter Plant until his passing in 2007. In August 2009, the Augusta-Richmond County Commission dedicated and named the Highland Avenue Water Treatment Plant Administration Building in his honor.

In addition to supporting his family and his church, Deacon Griffin was also active in his broader community. He was often called to counsel kids and young adults in the neighborhood, as well as men in his church, if they ran into problems and needed help. If a child got in trouble with the justice system, Deacon Griffin would go to court with the family to advocate for them and provide assistance with a path to get them back on the right track.

It must have been hard for a forty-six-year-old widower and single father to stay focused and raise four boys who were under twenty years of age, while working a full-time job, and being active in the church, the PTA, and the wider community. But as you can see, Deacon Griffin's teachings and training paid off for us. Deacon Charlie Griffin was soft spoken but respected.

Again, while raising children, being active with the schools and his church, Deacon Griffin still made time to do other work for his community. He would meet with the Augusta City Council and mayors as far back as Mayor George Sancken to Mayor DeVaney to speak up for the needs of his community. He advocated for many important

issues including paving streets, addressing flooding in the Picquet Ave and Dr. MLK Jr. Boulevard area (known as Milledgeville Road back then) and anything else that needed attention called to it. In his later years, Deacon Griffin joined with the late **Addie Powell**, the late **Deacon Wille Cooper Sr.** and **Mrs. Annie Gardner** to continue to lobby for paving streets and placing streetlights in their community. They founded the Bethlehem Action Committee (BAC), later called the Bethlehem Community Association.

After Deacon Griffin retired from Fort Gordon in 1974, after 34 years of service, he was able to help the seniors in the community. Deacon Griffin did everything from helping them apply for Social Security, SSI, or taking them to doctors' visits, to the grocery store and to vote. One of the ladies in the community asked Deacon Griffin to serve as her Power of Attorney and the executor of her estate. Deacon Griffin faithfully carried out his duty in this role, included arranging her homegoing and burial services.

In 1981 after all his children had finished school, gotten married, and started families, Deacon Griffin was united in marriage to Gladys English Griffin. They shared a loving relationship until her death in 1995.

Although Deacon Griffin had dreams and aspirations for a better community and a better Augusta, he did not live to see the reformation of the Bethlehem area that he and other community activists, who were forementioned, started putting in motion many years prior. Still, the evidence is clear that much of what exists today began with the work that he and others set in motion during their time.

By this letter, we, Deacon Charlie W. Griffin's family, request that Maple Street in Augusta, GA be honorarily named in his honor. Deacon Griffin's name brings to mind strength of character, and words like dedication, hardworking, charismatic, fun-loving, unselfish, trustworthy, quiet-spoken, God-fearing, sensitive, humble-spirit, and faithful husband, loving father, grandfather and great-grandfather. All of the traits of this courageous man and servant disciple, will forever be remembered. We respectfully submit this request to honor his name, his social activism, and his humble service to the Augusta-area family that he faithfully served. By doing so, his legacy and his indelible impact will continue to live on.

Thank you for your consideration,

Sincerely,

Darryl R. Griffin,

On Behalf of Deacon Charlie Griffin's loving family:

His four living children:

Carolyn Boone

Dennis Griffin

Deacon Carl Griffin

Deacon Darryl Griffin (Lorine)

(Continued...)

• **His deceased children:**

Evelyn Melton

Deacon Charlie Griffin Jr.

Patricia Caine

Alfred Griffin

Sons-in-law:

Deacon Alvin Melton Sr. (Evelyn,
Deceased)

Deacon Robert Caine (Patricia,
Deceased)

William Boone (Deceased) (Carolyn)

Daughters-in-law:

Nancy Griffin (Alfred, Deceased)

Lorice O. Griffin (Charlie, Jr., Deceased)

Yvonne Griffin (Deceased) (Carl)

Lorine Griffin

An abundance of grandchildren, great-grandchildren, nieces, nephews, cousins, and friends, and his church and community members, who loved him dearly.

We respectfully and graciously ask for your consideration. Thank you.



Public Safety Committee

July 11, 2023

Renaming of Hall Street

Department:	N/A
Presenter:	N/A
Caption:	Renaming of Hall Street "Honorary Frank Yerby Street". (Requested by Commissioner Jordan Johnson)
Background:	N/A
Analysis:	N/A
Financial Impact:	N/A
Alternatives:	N/A
Recommendation:	N/A
Funds are available in the following accounts:	N/A
<u>REVIEWED AND APPROVED BY:</u>	N/A

Lena Bonner

From: Commissioner Jordan Johnson
Sent: Wednesday, July 5, 2023 10:55 AM
To: Lena Bonner
Cc: Natasha L. McFarley; Takiyah A. Douse
Subject: Agenda Items for next Committee

Hi Ms. Bonner,

Would you add the following to the appropriate committee agendas:

- a. Renaming of Hall Street, "Honorary Frank Yerby Street
- b. Discuss installing park equipment at Eastview Park

In Solidarity,

Jordan Johnson
Augusta Commission, District 1
Public Service Committee - Vice Chair
Engineering Services - Member
Liason to the Richmond County School System
706-564-9356
augustaga.gov

"Our problems are manmade; therefore, they can be solved by man. No problem of human destiny is beyond human beings." - President John F. Kennedy

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AED:104.1



Public Safety Committee

7/11/2023

Accept an award from Georgia Emergency Management Agency (GEMA) in the amount of \$6,000.00 to enhance the Richmond County Sheriff's Office Bomb Canine Unit

Department:	Richmond County Sheriff's Office (RCSO)
Presenter:	N/A
Caption:	Accept an award in the amount of \$6,000.00 from the Department of Homeland Security for the Richmond County Sheriff's Office Bomb K-9 Unit. The monies will assist RCSO in sustaining the Bomb-K-9 unit.
Background:	The Department of Homeland Security through the Georgia Emergency Management Agency (GEMA) has awarded \$6,000.00 to the Richmond County Sheriff's Office Bomb K-9 Unit to assist in sustaining the unit. The RCSO K-9 Unit will use the monies to purchase supplies, food, and medical expenses for the Bomb K-9 dogs.
Analysis:	None
Financial Impact:	This is a 100% reimbursable grant. Upon completion of purchases, RCSO will submit reimbursement request to GEMA.
Alternatives:	None
Recommendation:	Accept the award of \$6,000.00 from the Department of Homeland Security to assist in sustaining the RCSO Bomb K-9 program.
Funds are available in the following accounts:	NA -100% Reimbursable from grant

REVIEWED AND
APPROVED BY:

Project #35: Application - EOD K9

Routing Complete

Application Summary

Workflow Summary

Current Step: 7) Complete
Description: Complete

Recipients: HSGP Grants Specialist (Full Access (State))

Last Advanced: Jan 11, 2023 at 3:49 PM by Olivia Hollowell

Last Note Added: Jan 11, 2023 at 3:49 PM by Olivia Hollowell

Submission: Jun 6, 2022 at 4:53 PM by Donald McVean

Grant

2022 State Homeland Security Program

State Homeland Security Program

Start Date: October 1, 2022

End Date: September 30, 2024

Work Deadline: September 30, 2024

CFDA Number: 97.067

Applicant

Richmond County Sheriff

Name (Legal): Richmond County Sheriff's Office
Richmond County
UEI:

FIPS: 24599245

FEIN #: 58-6000881

Vendor # (Applicant):
0000002434

DUNS #: 073438418 Type:

SHERIFF DEPARTMENT

Physical: 400 Walton Way
Augusta, GA, 309012438

Mailing: 400 Walton Way
Augusta, 30901-2438

Augusta, GA, 309012438

Project

F # S #35

EOD K9

EOD K9 Explosive Ordnance

Disposal w/K9 Partner

Project POP Deadline:
September 30, 2024
Eligible: \$6,000.00
Un-Expended Eligible:
\$6,000.00

Item 4.

Introduction

Summary Information

Grant: 2022 State Homeland Security Program

Project Discipline Type: Explosive Ordnance Disposal w/K9 Partner

Title: EOD K9

Used to help identify the Project. Ex: "Jurisdiction - Project Name".

Investment:

Project Capabilities Type: Sustaining Existing Capabilities

Project Jurisdiction Description: Law Enforcement - Richmond County

Does the project require an MOU to a State Agency? Yes

Primary Contact: Donald McVean - Corporal

[Edit](#)

Email Address: Dmcvean@augustaga.gov
Phone: 706-825-3393

Alternate Contact: Gabriel Garner - Deputy

[Edit](#)

Email Address: ggarner@augustaga.gov
Phone: 706-821-1256

Authorized Contact: Donald McVean - Corporal

[Edit](#)

Email Address: Dmcvean@augustaga.gov
Phone: 706-825-3393

Financial Contact:

Veronica Freeman - Finance Director

Item 4.

[Edit](#)

Email Address: vfreeman@augustaga.gov

Phone: 706-821-1067

This application contains
Work Activity and Costs in the
following areas:

Equipment

Hold Ctrl key to select multiple areas.

Federal Funding Accountability and Transparency Act Certification (FFATA)

You shall report the names and total compensation of each of the five most highly compensated executives for the preceding completed fiscal year, if:

- a. in the sub-grantee's preceding fiscal year, the sub-grantee received
 - i. 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); and
 - ii. \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts), and Federal financial assistance subject to the Transparency Act (and subawards); and
- b. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Security and Exchange Commission total compensation filings at <http://www.sec.gov/answers/excomp.htm>.)

Are all of the above
statements true?

Yes

Please provide the details of the 5 most highly compensated executives for the preceeding completed fiscal year.

Executive Name	Title	Total Compensation
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
		\$0.00

Executive means officers, managing partners, or any other employees in management positions.

Total Compensation means the cash and noncash dollar value earned by the executive during the recipient's or subrecipient's preceding fiscal year and includes the following (for more information see 17 CFR 229.402(c)(2)):

- a. Salary and Bonus
- b. Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with the Statement of Financial Accounting Standards No. 123 (Revised 2004) (FAS 123R), Shared Based Payments.
- c. Earnings for services under non-equity incentive plans. This does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees.
- d. Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.
- e. Above-market earnings on deferred compensation which is not tax-qualified.
- f. Other compensation, if the aggregate value of all such other compensation (e.g. severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property) for the executive exceeds \$10,000.

Project Details

Item 4.

Summarize the proposed project, including its purpose and how it aligns with the State's funding priorities for this Grant:

EOD K9 Program Teams are used for the detection of commercial, military, and homemade explosives. K9 sweeps are completed locally and regionally for various concert venues, road races, parades, and special events, including Presidential details. This is in alignment with DHS/FEMA's national priority of safety and security. Core capabilities include physical protective measures and screenings, search, and detection.

Priorities

DHS/FEMA continually assesses changes to the threat landscape to further the National

Preparedness Goal (the Goal) of a secure and resilient nation. This analysis provides a

perspective on critical preparedness trends for whole community partners to use to inform

program priorities, allocate resources, and communicate with stakeholders about issues of

shared concern. DHS/FEMA have identified the following as national priority areas:

- Emerging Threats, including Cybersecurity
- Lifelines (more information found in this fact sheet and toolkit)
- Safety and Security
- Food, Water, Sheltering
- Health and Medical
- Energy
- Communications
- Transportation
- Hazardous Material

Will the funds being applied for supplant other funding for this project?

No

Example: SPLOST or other local funds already planned for use to do this project

Primary Core Capability to be addressed by this Project:

Common - Long-Term Vulnerability Reduction

Estimate the amount of funding you are requesting that will be used to strengthen the selected Primary Core Capability:

\$

6,000.00

Secondary Core Capability to be addressed by this Project:

Common - On-Scene Security, Protection and Law Enforcement

Estimate the amount of funding you are requesting that will be used to strengthen the selected Secondary Core Capability:

\$

How much of the funding in the proposed project can be associated with Law Enforcement Terrorism Prevention Activities (LETPA)?

\$

This could include activities and equipment with a nexus to terrorism that are focused on information sharing and analysis; target hardening; treat recognition; terrorism interdiction; fusion center operation; or training/exercises associated with these activities.

Briefly explain how this project will support LETPA:

EOD K9 Program Teams are used for the detection of commercial, military, and homemade explosives. K9 sweeps are completed locally and regionally for various concert venues, road races, parades, and special events, including Presidential details. This is in alignment with DHS/FEMA's national priority of safety and security. Core capabilities include physical protective measures and screenings, search, and detection.

Risk Assessment

Item 4.

Agency Tax Status?

Other

Please specify:

Goverment

Agency Fiscal Year:

Jan-Dec

For example: July-June or Jan-Dec

Legal name of the entity to which the FTIN was assigned:

City of Augusta

Does the Physical Address on file match your address as listed on SAM.gov?

Yes

400 Walton Way Augusta Georgia 309012438

Is the Mailing Address on file correct?

Yes

400 Walton Way Augusta, 30901-2438 Augusta Georgia 309012438

Has your organization been audited in the past 12 months?

Yes, by an outside audit firm

Is your organization required to have a single audit conducted in accordance with the Single Audit Act (sub recipient expends \$750,000 or more in federal assistance during its fiscal year)?

Yes

Has the A-133 single audit been submitted to primary pass through Party?

Yes

Who was the audit sent to?

Mauldin and Jenkins

What date was the audit sent?

Jul 7, 2021

Did the organization have significant audit findings from your last single audit regarding program non-compliance?

No

If the single audit has not yet been conducted, when will this be completed?

Jul 7, 2021

What type of accounting system do you use?

Automated

Does your organization have written policies and procedures for checks and balances of all fiscal transactions?

Yes

Does your organization maintain for inspection all the books, documents, payroll papers, accounting records and grant files pertaining to sub grant agreements and contracts for a period of three years after the close of the sub-grant?

Yes

Is the Unique Entity Identifier (UEI) on file for your organization correct?

Select One

UEI:

Costs

Cost Line Items

- Cost line items should be listed in the order of descending priority, with the most important item first, then second most important item next, and so on.
- Costs must be rounded to the nearest whole dollar amount.
- For Equipment items costing \$5,000 or more each it is required to provide a Tangible Property Report. If applicable, please attach to this application prior to submission.

Classification	Description	Qty	Price	Total
Area				Item 4.
Equipment				
Type				
Explosive Ordinance Disposal (EOD) K9	16AC-04-VETL - Equipment and Supplies, Large Animal Veterinary Care	1	\$ 6,000.00	\$6,000.00
AEL Code (List)				
16AC-04-VETL- Equipment and Supplies				
Application Total				\$6,000.00
Grand Total				\$6,000.00

Funding Sources

Method:	<input checked="" type="radio"/> By Percent	<input type="radio"/> By Amount	Funding Source / Other Agency
Estimated Federal Share:	<input type="text" value="100"/> %	\$6,000.00	
Total Allocated:	<input type="text" value="100"/> %	\$6,000.00	

Equipment Work Plan

Item 4.

Provide up to four major milestones and their associated completion dates that will be required to complete the project.

Add an Objective

EHP Review

Projects that are not classroom training and are not simply (portable) equipment purchases will require an Environmental and Historic Preservation (EHP) Review to be done before work begins. If you wish to review the EHP screening form or program requirements, they can be found at the FEMA EHP site by clicking [here](#).

EHP Review Required:

No

AUGUSTA, GEORGIA
New Grant Proposal/Application

Item 4.

Before a Department/agency may apply for the grant/award on behalf of Augusta Richmond County, they must first obtain approval signature from the Administrator and the Finance Director. The Administrator will obtain information on the grant program and requirements from the funding agency and review these for feasibility to determine if this grant/award will benefit Augusta Richmond County. The Finance Director will review the funding requirement to determine if the grant will fit within our budget structure and financial goals.

Proposal Project No. Project Title

PR000439 SHERIFF FY23 EOD K9 Grant

FY 23 K9 Grant will provide supplies for k9 division at the Richmond County Sheriff's Office. Cash match required: No EEO required: No EEO dept. notified: No

Start Date: 10/01/2022

End Date: 09/30/2024

Submit Date: 04/11/2023

Department: 032

Total Budgeted Amount: 6,000.00

Total Funding Agency:

Sheriff Cash Match? N
6,000.00 Total Cash Match: 0.00

Sponsor: GM0008
Sponsor Type: P T
Purpose:

US Homeland Security
pass through Federal

Flow Thru ID: GM0009 GEMA

Type	ID	Name	Contacts	Phone
I	GMI003	Freeman, Veronica		(706)821-1067

Type	By	Date	Approvals
FA	R. ROUNDTREE	04/11/2023	

Dept. Signature: 

Grant Coordinator Signature: *MFE 4/12/2023*

1.) I have reviewed the Grant application and enclosed materials and:

☒ Find the grant/award to be feasible to the needs of Augusta Richmond County

☐ Deny the request

Donna Williams
Finance Director

4-12-2023
Date

2.) I have reviewed the Grant application and enclosed materials and:

☒ Approve the Department Agency to move forward with the application

☐ Deny the request

J. House
Administrator

4/14/23
Date

This form will also be used to provide the external auditors with information on all grants for compliance and certification requirements as required by the State and Federal Government.

User: VF15985 - VERONICA FREEMAN

Page

Current Date: 04/12/2023

Report: GM1000_PROPOSAL - GM1000: Grants Management:1

Current Time: 11:22:14



Public Safety Committee

Meeting Date: July 11, 2023

Motion to approve the purchase of Downtown Video Security Enhancements

Department:	Richmond County Sheriff's Office
Presenter:	N/A
Caption:	Motion to approve the purchase of Downtown Video Security Enhancements
Background:	On December 8, 2020, SPLOST 8 recommendations were released. On April 5, 2023, RCSO was informed funding was available to move forward with the project. The Richmond County Sheriff's Office has contacted vendors on the approved state contract list for quotes. A3 communication has provided the quote and pricing to move forward with RCSO request for the downtown video security enhancements.
Analysis:	The need for the project is essential for downtown security. Numerous events are held in the downtown area along with the numerous establishments downtown that draw large amounts of patrons. Police are not everywhere all the time; a camera system would greatly assist law enforcement in maintaining order in the downtown area.
Financial Impact:	SPLOST 8 funds are available for this project
Alternatives:	N/A
Recommendation:	RCSO recommends approving A3 communication for the Downtown Camera project. Three quotes were provided per the state contract guidelines.
Funds are available in the following accounts:	330-03-1130/5426120 JL: 223-03-9101
<u>REVIEWED AND APPROVED BY:</u>	N/A

AUGUSTA-RICHMOND COUNTY GEORGIA PURCHASING DEPARTMENT REQUISITION

DEPARTMENT NAME RCSC
 DEPARTMENT NUMBER 330-03-1130/54.26120
 DEPARTMENT HEAD [Signature]

REQUISITION DATE June 23, 2023
 PURCHASE ORDER NUMBER
 PURCHASE ORDER DATE

ITEM NO	DESCRIPTION	QUANTITY	NAME OF BIDDER		NAME OF BIDDER		NAME OF BIDDER	
			VENDOR	PHONE NUMBER	QUOTED BY	UNIT PRICE	TOTAL PRICE	UNIT PRICE
1	Intergrated Security and Surveillance Products	1	A3	803-200-8656	Steven Coleridge	401059.3700	401,059.37	430109.2900
2	and Services	1					0.00	0.00
3							0.00	54,005.57
4	Network Equipment						0.00	0.00
5							0.00	0.00
6							0.00	0.00
7	<i>State Contract #</i>						0.00	0.00
8	99999-SPD0000172-001						0.00	0.00
9							0.00	0.00
10	JL: 223-03-9101						0.00	0.00
11							0.00	0.00
12							0.00	0.00
13							0.00	0.00
14							0.00	0.00
15	<i>Procurement has reviewed</i>						0.00	0.00
16	<i>the requirements of the</i>						0.00	0.00
17	<i>State Contract. OK to</i>						0.00	0.00
18	<i>move forward.</i>						0.00	0.00
19	<i>CHS</i>						0.00	0.00
20	<i>6/28/2023</i>						0.00	0.00
21							0.00	0.00
TOTAL BID							\$401,059.37	\$484,114.86
SHIPPING CHARGES								\$535,884.25

DELIVERY TIME FROM RECEIPT OF PURCHASE ORDER

ESTER'S NON-COMMERCIAL PRINTERS

State of Georgia

Statewide Standard Contract Form

Solicitation Title Integrated Security and Surveillance Products and Services	Solicitation Number 99999-SPD0000172	Contract Number 99999-SPD0000172-001
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1. This Contract is entered into between the Agency and the Contractor named below:

Agency's Name

Department of Administrative Services

Contractor's Name

(hereafter called Agency)

A3 Communications

(hereafter called Contractor)

2. Contract to Begin:

Date of Completion:

Renewals: **Five (5)**

3. Performance Bond, if any:

Other Bonds, if any:

4.

Authorized Person to Receive Contract Notices for Agency:

Authorized Person to Receive Contract Notices for Contractor:

5. The parties agree to comply with the terms and conditions of the following attachments which are by this reference made a part of the Statewide Contract:

Attachment 1: **Statewide Contract for Goods and Ancillary Services**Attachment 2: **Solicitation (referenced above)**Attachment 3: **Contractor's Final Response**Attachment 4: **Cost Proposal**

IN WITNESS WHEREOF, this Contract has been executed by the parties hereto.

6.

Contractor

Contractor's Name (If other than an individual, state whether a corporation, partnership, etc.)

A3 Communications

By (Authorized Signature)

Brian
ThomasDigitally signed by Brian
Thomas
Date: 2020.12.09 15:40:11
-05'00'

Date Signed

12/09/2020

Printed Name and Title of Person Signing

Brian Thomas, President

Address

~~5000 Peachtree Industrial Boulevard~~
~~Berkeley Lake, GA 30326~~10700 Abbotts Bridge Road, Suite 140
Duluth, GA 30097

7.

Agency

Agency Name

Department of Administrative Services

By (Authorized Signature)

Lisa Eason

Date Signed

3/11/2021

Printed Name and Title of Person Signing

Lisa Eason Deputy Commissioner State Purchasing
Division: Department of Administrative Services

Address

200 Piedmont Avenue S.E., West Tower, Suite 1804,
Atlanta, GA 30334

**STATE OF GEORGIA
STATEWIDE CONTRACT
Attachment 1**

Contract Terms and Conditions for Goods and Ancillary Services

A. DEFINITIONS AND GENERAL INFORMATION

1. Definitions. The following words shall be defined as set forth below:

- (i) **"Agency"** means the Department of Administrative Services of the State of Georgia.
- (ii) **"Awarded Item Schedule"** means the summarizing document, if any, listing the goods and services as awarded and may also denote the Contractor providing such goods and services.
- (iii) **"Contract"** or **"Statewide Contract"** means the agreement between the Agency and the Contractor as defined by the Statewide Contract Form and its incorporated documents.
- (iv) **"Contractor"** means the provider(s) of the goods and services under the Statewide Contract.
- (v) **"Purchase Instrument"** means the documentation issued by the Agency or User Agencies to the Contractor for a purchase of goods and services in accordance with the terms and conditions of the Statewide Contract. The Purchase Instrument should reference the Statewide Contract and may include an identification of the items to be purchased, the delivery date and location, the address where the Contractor should submit the invoices, and any other requirements deemed necessary by the Agency or User Agencies.
- (vi) **"Response", "Contractor's Response" or "Final Response"** means the Contractor's submitted response to the RFX, including any modifications or clarifications accepted by the Agency.
- (vii) **"RFX"** means the Request for Proposal, Request for Bid, or other solicitation document (and any amendments or addenda thereto) specifically identified in the Statewide Contract Form that was issued to solicit the goods and/or services that are subject to the Statewide Contract.
- (viii) **"State"** means the State of Georgia, the Agency, User Agencies, and any other authorized state entities issuing Purchase Instruments against the Statewide Contract.
- (ix) **"Statement of Work"** Any document in substantially the form of Exhibit A (describing the deliverables, due dates, assignment duration and payment obligations for a specific project, engagement, or assignment that Supplier commits to provide to a User Agency, which, upon signing by both parties shall be issued pursuant to the Contract.
- (x) **"Statewide Contract Form"** means the document that contains basic information about the Statewide Contract and incorporates by reference the applicable Contract Terms and Conditions, the RFX, Contractor's Response to the RFX, the final pricing documentation for goods and services and any mutually agreed clarifications, modifications, additions and deletions resulting from final contract negotiations. No objection or amendment by a Contractor to the RFX requirements or the Statewide Contract shall be incorporated by reference into this Statewide Contract unless the

Agency has accepted the Contractor's objection or amendment in writing. The Statewide Contract Form is defined separately and referred to separately throughout the Statewide Contract Terms and Conditions as a means of identifying the location of certain information. For example, the initial term of the Statewide Contract is defined by the dates in the Statewide Contract Form.

(xi) **"User Agency" or "User Agencies"** means any offices, agencies, departments, boards, bureaus, commissions, institutions, or other entities of the State of Georgia entitled to or required to make purchases from this Statewide Contract.

2. **Certified Source of Goods and Services.** Pursuant to Section 50-5-57 of the Official Code of Georgia Annotated (O.C.G.A.), the Agency hereby certifies the Contractor as a source of supply to the User Agencies of the goods and services identified in this Statewide Contract. Orders shall be placed individually and from time to time by the User Agencies. The execution of this Statewide Contract only establishes the Contractor as an authorized source of supply by the Agency and creates no financial obligation on the part of the Agency.
3. **Priority of Contract Provisions.** Any pre-printed contract terms and conditions included on Contractor's forms or invoices shall be null and void.
4. **Reporting Requirements.** Contractor shall provide all reports required by the RFX. In addition, unless otherwise provided in the RFX, Contractor shall keep a record of the purchases made pursuant to the Statewide Contract and shall submit a quarterly written report to the Agency.

B. DURATION OF CONTRACT

1. **Contract Term.** The Statewide Contract shall begin and end on the dates specified in the Statewide Contract Form unless terminated earlier in accordance with the applicable terms and conditions. Pursuant to O.C.G.A. Section 50-5-64, this Statewide Contract shall not be deemed to create a debt of the State for the payment of any sum beyond the fiscal year of execution or, in the event of a renewal, beyond the fiscal year of such renewal.
2. **Contract Renewal.** The Agency shall have the option, in its sole discretion, to renew the Statewide Contract for additional terms on a year-to-year basis by giving the Contractor written notice of the renewal decision at least sixty (60) days prior to the expiration of the initial term or renewal term. Renewal will depend upon the best interests of the State, funding, and Contractor's performance. Renewal will be accomplished through the issuance of a Notice of Award Amendment. Upon the Agency's election, in its sole discretion, to renew any part of this Statewide Contract, Contractor shall remain obligated to perform in strict accordance with this Statewide Contract unless otherwise agreed by the Agency and the Contractor.
3. **Contract Extension.** In the event that this Statewide Contract shall terminate or be likely to terminate prior to the making of an award for a new contract for the identified goods and services, the Agency may, with the written consent of Contractor, extend this Statewide Contract for such period as may be necessary to afford the State a continuous supply of the identified goods and services.

C. DESCRIPTION OF GOODS AND SERVICES

1. **Provision of Goods and Services** The Contractor shall provide all goods, services, and other deliverables in compliance with the specifications contained in the RFX, the Statement of Work, and the terms of the Statewide Contract, plus those equipment, services and deliverables as may additionally be described in the Response.

2. **Product Shipment and Delivery.** All products shall be shipped F.O.B. destination. Destination shall be the location(s) specified in the RFX or any provided Purchase Instrument. All items shall be at the Contractor's risk until they have been delivered and accepted by the receiving entity. All items shall be subject to inspection on delivery. Hidden damage will remain the responsibility of the Contractor to remedy without cost to the User Agencies, regardless of when the hidden damage is discovered.
3. **Non-Exclusive Rights.** The Statewide Contract is not exclusive. The Agency reserves the right to select other contractors to provide goods and services similar to goods and services described in the Statewide Contract during the term of the Statewide Contract. User Agencies may obtain similar goods and services from other contractors upon prior approval of the Agency, which approval shall be made at the sole discretion of the Agency when it is deemed to be in the best interests of the State, and shall be conclusive.
4. **No Minimums Guaranteed.** The Statewide Contract does not guarantee any minimum level of purchases.
5. **Acceptance.** Product shall be deemed accepted when the ordering User Agency determines that such Product successfully operates in accordance with the Requirements. Such User Agency shall commence Acceptance testing within five (5) business days, or within such other period as set forth in the applicable order or SOW, after Receipt/installation of the Product. Acceptance testing will be no longer than ten (10) business days, or such longer period as may be agreed in writing between User Agency and Contractor. Contractor agrees to provide to the User Agency such assistance and advice as the User Agency may reasonably require, at no additional cost, during such Acceptance testing. Should User Agency fail to provide Contractor written notice of successful or unsuccessful Acceptance testing within five (5) business days following the Acceptance testing period, the Product(s) shall be deemed Accepted.

If the Product does not meet the standard of performance during the initial period of Acceptance Testing, User Agency may, at its discretion, continue Acceptance Testing on a day-to-day basis until the standard of performance is met. Upon rejection, the Contractor will have fifteen (15) calendar days to cure the standard of performance issue(s). If after the cure period, the Product still has not met the standard of performance, the User Agency may, at its option: (a) Terminate the Order; (b) demand replacement Product from Contractor at no additional cost to User Agency; or, (c) continue the cure period for an additional time period agreed upon by the User Agency and the Contractor. Contractor shall pay all costs related to the preparation and shipping of Product returned pursuant to the section. No Product shall be deemed Accepted and no charges shall be paid until the standard of performance is met. The warranty period shall begin upon Acceptance.

6. **New, Used or Altered Products.** All supplies, materials, and equipment supplied to the State must be new and in first-class condition unless the State or User Agencies requests a remanufactured or recycled/refurbished product or if the product is not available as new, such as in some replacement products provided for legacy equipment. If providing refurbished/recycled equipment, the Contractor must clearly indicate to the User Agency that the items being supplied are recycled/refurbished on any quotes, warranties, contracts and invoices provided. In such cases, the Contractor may propose used, recycled or refurbished items. However, the User Agency has the right to accept or not accept the proposed used, recycled or refurbished items. If awarded a contract, the Contractor must clearly indicate to the User Agency that the items being supplied are recycled/refurbished on any quotes, warranties, contracts and invoices provided.

- 7. Software and Specifications.** The Contractor shall provide all software ("Software") in strict compliance with the descriptions and representations as to the Software (including performance, capabilities, accuracy, completeness, characteristics, specifications, configurations, standards, functions and requirements) which appear in the RFX and the terms of the Statewide Contract.
- 8. Software Licenses.** Contractor shall provide Software licenses ("Licenses") in compliance with the specifications contained in the RFX and the terms of the Statewide Contract. To the extent permitted and/or required by the Software publishers of any Software provided hereunder, Contractor hereby grants an irrevocable, nonexclusive, worldwide, fully paid up, royalty-free license and/or sublicense to use, execute, maintain, reproduce, modify, display, and perform copies of Software and accompanying documentation in accordance with the licensing capacity (if any) specified in the RFX and or applicable Purchase Instrument. User Agency may copy the Software as necessary to efficiently utilize the Software. Without limiting the generality of the foregoing, such rights shall include copying rights granted to "owners of copies" under federal copyright laws of the United States, plus copying:
- (i) For backup, archive or emergency restart purposes;
 - (ii) For disaster recovery and disaster recovery testing purposes;
 - (iii) To migrate the Software for use on other computers and/or hardware; and
 - (iv) To store the Software at any off-premise location which the User Agencies use for storage purposes.

If the Contractor is acting as a reseller of the Software, the Contractor must provide the Licenses, as required by the Software publishers, to the User Agencies and shall coordinate with any negotiations of such Licenses as may be conducted among the Agency, User Agencies and the Software publishers. All licenses provided hereunder shall remain in effect perpetually until termination of the Statewide Contract. Within thirty (30) days of any termination or expiration of each individual License, the User Agency will destroy all copies of the Software in its possession or control.

- 9. Software Exclusions.** Except as expressly permitted by this Statewide Contract, the User Agencies agree that they will not:
- (i) Create derivative works based on the Software;
 - (ii) Reverse engineer, disassemble, or decompile the Software; or
 - (iii) Remove any identification or notices contained on the Software.

User Agencies will notify Contractor if the User Agencies become aware of any unauthorized third-party access to, or use of, the Software.

- 10. Services and other Deliverables.** Contractor shall provide services and other deliverables ("Services") in compliance with the specifications contained in the RFX and the terms of the Statewide Contract. "Services" shall include administration, distribution, installation, configuration, support and training services as further described in the RFX. Contractor and any employees of Contractor will perform the Services on time, in a workmanlike manner, and consistent with the level of care and skill ordinarily exercised by other providers of similar services at the time such Services are provided.

11. **Ordering and Technical Assistance.** User Agencies may place orders individually from time to time in any manner permitted by applicable state purchasing policy, the RFX, and the Response as accepted by the Agency. The Contractor shall provide technical assistance as reasonably required for the User Agencies to make purchases if online purchases are made utilizing the Contractor's website.

D. COMPENSATION

1. **Pricing and Payment.** The Contractor will be paid for the goods and services sold pursuant to the Statewide Contract in accordance with the RFX and final pricing documents as incorporated into the Statewide Contract Form and the terms of the Statewide Contract. Unless clearly stated otherwise in the Statewide Contract, all prices are firm and fixed and are not subject to variation. Prices include, but are not limited to freight, insurance, fuel surcharges and customs duties. User Agencies are solely and individually financially responsible for their respective purchases.
2. **Billings.** If applicable, and unless the RFX provides otherwise, the Contractor shall submit, on a regular basis, an invoice for goods and services supplied to the User Agencies under the Statewide Contract at the billing address specified in the Purchase Instrument or Statewide Contract. The invoice shall comply with all applicable rules concerning payment of such claims. User Agencies shall pay all approved invoices in arrears and in accordance with applicable provisions of State law.

Unless otherwise agreed in writing by the Agency and the Contractor, the Contractor shall not be entitled to receive any other payment or compensation from the User Agencies for any goods or services provided by or on behalf of the Contractor under the Statewide Contract. The Contractor shall be solely responsible for paying all costs, expenses and charges it incurs in connection with its performance under the Statewide Contract.

3. **Delay of Payment Due to Contractor's Failure.** If the User Agencies in good faith determine that the Contractor has failed to perform or deliver any service or product as required by the Statewide Contract, the Contractor shall not be entitled to any compensation under the Statewide Contract until such service or product is performed or delivered. In this event, the User Agencies may withhold that portion of the Contractor's compensation which represents payment for services or products that were not performed or delivered. To the extent that the Contractor's failure to perform or deliver in a timely manner causes the User Agencies to incur costs, the User Agencies may deduct the amount of such incurred costs from any amounts payable to Contractor. The User Agencies' authority to deduct such incurred costs shall not in any way affect the Agency's sole authority to terminate the Statewide Contract.
4. **Set-Off Against Sums Owed by the Contractor.** In the event that the Contractor owes the User Agency any sum or the User Agency must obtain substitute performance, the User Agency may set off the sum owed against any sum owed by the User Agency to the Contractor.

E. TERMINATION

- 1. Immediate Termination.** Pursuant to O.C.G.A. Section 50-5-64, any purchase made pursuant to this Statewide Contract will terminate immediately and absolutely if the User Agency determines that adequate funds are not appropriated or granted or funds are de-appropriated such that the User Agency cannot fulfill its obligations under the Statewide Contract, which determination is at the User Agency's sole discretion and shall be conclusive. Further, the Agency may terminate the Statewide Contract for any one or more of the following reasons effective immediately without advance notice:

 - (i) In the event the Contractor is required to be certified or licensed as a condition precedent to providing goods and services, the revocation or loss of such license or certification may result in immediate termination of the Statewide Contract effective as of the date on which the license or certification is no longer in effect;
 - (ii) The Agency determines that the actions, or failure to act, of the Contractor, its agents, employees or subcontractors have caused, or reasonably could cause, life, health or safety to be jeopardized;
 - (iii) The Contractor fails to comply with confidentiality laws or provisions; and/or
 - (iv) The Contractor furnished any statement, representation or certification in connection with the Statewide Contract or the bidding process which is materially false, deceptive, incorrect or incomplete.
- 2. Termination for Cause.** The occurrence of any one or more of the following events shall constitute cause for the Agency to declare the Contractor in default of its obligations under the Statewide Contract:

 - (i) The Contractor fails to deliver or has delivered nonconforming goods or services or fails to perform, to the Agency's satisfaction, any material requirement of the Statewide Contract or is in violation of a material provision of the Statewide Contract, including, but without limitation, the express warranties made by the Contractor;
 - (ii) The Agency determines that satisfactory performance of the Statewide Contract is substantially endangered or that a default is likely to occur;
 - (iii) The Contractor fails to make substantial and timely progress toward performance of the Statewide Contract;
 - (iv) The Contractor becomes subject to any bankruptcy or insolvency proceeding under federal or state law to the extent allowed by applicable federal or state law including bankruptcy laws; the Contractor terminates or suspends its business; or the Agency reasonably believes that the Contractor has become insolvent or unable to pay its obligations as they accrue consistent with applicable federal or state law;
 - (v) The Contractor has failed to comply with applicable federal, state and local laws, rules, ordinances, regulations and orders when performing within the scope of the Statewide Contract;
 - (vi) The Contractor has engaged in conduct that has or may expose the Agency or the State to liability, as determined in the Agency's sole discretion; or

- (vii) The Contractor has infringed any patent, trademark, copyright, trade dress or any other intellectual property rights of the Agency, the State, or a third party.
3. **Notice of Default.** If there is a default event caused by the Contractor, the Agency shall provide written notice to the Contractor requesting that the breach or noncompliance be remedied within the period of time specified in the Agency's written notice to the Contractor. If the breach or noncompliance is not remedied within the period of time specified in the written notice, the Agency may:
- (i) Immediately terminate the Statewide Contract without additional written notice; and/or
 - (ii) Procure substitute goods or services from another source and charge the difference between the Statewide Contract and the substitute contract to the defaulting Contractor; and/or,
 - (iii) Enforce the terms and conditions of the Statewide Contract and seek any legal or equitable remedies.
4. **Termination Upon Notice.** Following thirty (30) days' written notice, the Agency may terminate the Statewide Contract in whole or in part without the payment of any penalty or incurring any further obligation to the Contractor. Following termination upon notice, the Contractor shall be entitled to compensation from the User Agency, upon submission of invoices and proper proof of claim, for goods and services provided under the Statewide Contract to the User Agencies up to and including the date of termination.
5. **Termination Due to Change in Law.** The Agency shall have the right to terminate this Statewide Contract without penalty by giving thirty (30) days' written notice to the Contractor as a result of any of the following:
- (i) The Agency's authorization to operate is withdrawn or there is a material alteration in the programs administered by the Agency; and/or
 - (ii) The Agency's duties are substantially modified.
6. **Payment Limitation in Event of Termination.** In the event of termination of the Statewide Contract for any reason by the Agency, the User Agencies shall pay only those amounts, if any, due and owing to the Contractor for goods and services actually rendered up to the date specified in the notice of termination for which the User Agencies are obligated to pay pursuant to the Statewide Contract or Purchase Instrument. Payment will be made only upon submission of invoices and proper proof of the Contractor's claim. This provision in no way limits the remedies available to the State under the Statewide Contract in the event of termination. The State shall not be liable for any costs incurred by the Contractor in its performance of the Statewide Contract, including, but not limited to, startup costs, overhead or other costs associated with the performance of the Statewide Contract.
7. **The Contractor's Termination Duties.** Upon receipt of notice of termination or upon request of the Agency, the Contractor shall:
- (i) Cease work under the Statewide Contract and take all necessary or appropriate steps to limit disbursements and minimize costs, and furnish a report within thirty (30) days of the date of notice of termination, describing the status of all work under the Statewide Contract, including, without limitation, results accomplished, conclusions resulting therefrom, and any other matters the Agency may require;

- (ii) Immediately cease using and return to the State, any personal property or material whether tangible or intangible, provided by the State to the Contractor;
- (iii) Comply with the State's instructions for the timely transfer of any active files and work product produced by the Contractor under the Statewide Contract;
- (iv) Cooperate in good faith with the Agency, the User Agencies, and their employees, agents and contractors during the transition period between the notification of termination and the substitution of any replacement contractor; and
- (v) Immediately return to the User Agencies any payments made by the User Agencies for goods and services that were not delivered or rendered by the Contractor.

F. CONFIDENTIAL INFORMATION

1. **Access to Confidential Data.** The Contractor's employees, agents and subcontractors may have access to confidential data maintained by the State to the extent necessary to carry out the Contractor's responsibilities under the Statewide Contract. The Contractor shall presume that all information received pursuant to the Statewide Contract is confidential unless otherwise designated by the State. If it is reasonably likely the Contractor will have access to the State's confidential information, then:
 - (i) The Contractor shall provide to the State a written description of the Contractor's policies and procedures to safeguard confidential information;
 - (ii) Policies of confidentiality shall address, as appropriate, information conveyed in verbal, written, and electronic formats;
 - (iii) The Contractor must designate one individual who shall remain the responsible authority in charge of all data collected, used, or disseminated by the Contractor in connection with the performance of the Statewide Contract; and
 - (iv) The Contractor shall provide adequate supervision and training to its agents, employees and subcontractors to ensure compliance with the terms of the Statewide Contract.

The private or confidential data shall remain the property of the State at all times. Some services performed for the Agency and/or User Agencies may require the Contractor to sign a nondisclosure agreement. Contractor understands and agrees that refusal or failure to sign such a nondisclosure agreement, if required, may result in termination of the Statewide Contract.

2. **No Dissemination of Confidential Data.** No confidential data collected, maintained, or used in the course of performance of the Statewide Contract shall be disseminated except as authorized by law and with the written consent of the State, either during the period of the Statewide Contract or thereafter. Any data supplied to or created by the Contractor shall be considered the property of the State. The Contractor must return any and all data collected, maintained, created or used in the course of the performance of the Statewide Contract, in whatever form it is maintained, promptly at the request of the State.
3. **Subpoena.** In the event that a subpoena or other legal process is served upon the Contractor for records containing confidential information, the Contractor shall promptly notify the State and cooperate with the State in any lawful effort to protect the confidential information.

4. **Reporting of Unauthorized Disclosure.** The Contractor shall immediately report to the State any unauthorized disclosure of confidential information.
5. **Survives Termination.** The Contractor's confidentiality obligation under the Statewide Contract shall survive termination of the Statewide Contract.

G. INDEMNIFICATION

1. **Contractor's Indemnification Obligation.** The Contractor agrees to indemnify and hold harmless the State and State officers, employees, agents, and volunteers (collectively, "Indemnified Parties") from any and all costs, expenses, losses, claims, damages, liabilities, settlements and judgments, including reasonable value of the time spent by the Attorney General's Office, related to or arising from:
 - (i) Any breach of the Statewide Contract;
 - (ii) Any negligent, intentional or wrongful act or omission of the Contractor or any employee, agent or subcontractor utilized or employed by the Contractor;
 - (iii) Any failure of goods to comply with applicable specifications, warranties, and certifications under the Statewide Contract;
 - (iv) The negligence or fault of the Contractor in design, testing, development, manufacture, or otherwise with respect to the goods or any parts thereof provided under the Statewide Contract;
 - (v) Claims, demands, or lawsuits that, with respect to the goods or any parts thereof, allege product liability, strict product liability, or any variation thereof;
 - (vi) The Contractor's performance or attempted performance of the Statewide Contract, including any employee, agent or subcontractor utilized or employed by the Contractor;
 - (vii) Any failure by the Contractor to comply with the "Compliance with the Law" provision of the Statewide Contract;
 - (viii) Any failure by the Contractor to make all reports, payments and withholdings required by federal and state law with respect to social security, employee income and other taxes, fees or costs required by the Contractor to conduct business in the State of Georgia or the United States;
 - (ix) Any infringement of any copyright, trademark, patent, trade dress, or other intellectual property right; or
 - (x) Any failure by the Contractor to adhere to the confidentiality provisions of the Statewide Contract.
2. **Duty to Reimburse State Tort Claims Fund.** To the extent such damage or loss as covered by this indemnification is covered by the State of Georgia Tort Claims Fund ("the Fund"), the Contractor (and its insurers) agrees to reimburse the Fund. To the full extent permitted by the Constitution and the laws of the State and the terms of the Fund, the Contractor and its insurers waive any right of subrogation against the State, the Indemnified Parties, and the Fund and insurers participating thereunder, to the full extent of this indemnification.

- 3. Litigation and Settlements.** The Contractor shall, at its own expense, be entitled to and shall have the duty to participate in the defense of any suit against the Indemnified Parties. No settlement or compromise of any claim, loss or damage entered into by the Indemnified Parties shall be binding upon Contractor unless approved in writing by Contractor. No settlement or compromise of any claim, loss or damage entered into by Contractor shall be binding upon the Indemnified Parties unless approved in writing by the Indemnified Parties.
- 4. Patent/Copyright Infringement Indemnification.** Contractor shall, at its own expense, be entitled to and shall have the duty to participate in the defense of any suit instituted against the State and indemnify the State against any award of damages and costs made against the State by a final judgment of a court of last resort in such suit insofar as the same is based on any claim that any of the software constitutes an infringement of any United States Letters Patent or copyright, provided the State gives the Contractor immediate notice in writing of the institution of such suit, permits Contractor to fully participate in the defense of the same, and gives Contractor all available information, assistance and authority to enable Contractor to do so. Subject to approval of the Attorney General of the State of Georgia, the Agency shall tender defense of any such action to Contractor upon request by Contractor. Contractor shall not be liable for any award of judgment against the State reached by compromise or settlement unless Contractor accepts the compromise or settlement. Contractor shall have the right to enter into negotiations for and the right to effect settlement or compromise of any such action, but no such settlement shall be binding upon the State unless approved by the State.

In case any of the software is in any suit held to constitute infringement and its use is enjoined, Contractor shall, at its option and expense:

- (i) Procure for the State the right to continue using the software;
- (ii) Replace or modify the same so that it becomes non-infringing; or
- (iii) Remove the same and cancel any future charges pertaining thereto.

Contractor, however, shall have no liability to the State if any such patent, or copyright infringement or claim thereof is based upon or arises out of:

- (i) Compliance with designs, plans or specifications furnished by or on behalf of the Agency as to the software;
- (ii) Use of the software in combination with apparatus or devices not supplied by Contractor;
- (iii) Use of the software in a manner for which the same was neither designed nor contemplated; or
- (iv) The claimed infringement of any patent or copyright in which the Agency or any affiliate or subsidiary of the Agency has any direct interest by license or otherwise.

- 5. Survives Termination.** The indemnification obligation of the Contractor shall survive termination of the Statewide Contract.

H. INSURANCE

Contractor shall provide all insurance as required by the RFX.

I. BONDS

The Contractor shall provide all required bonds in accordance with the terms of the RFX and as stated in the Statewide Contract Form.

J. WARRANTIES**1. Construction of Warranties Expressed in the Contract with Warranties Implied by Law.**

All warranties made by the Contractor and/or subcontractors in all provisions of the Statewide Contract and the Contractor's Response, whether or not the Statewide Contract specifically denominates the Contractor's and/or subcontractors' promise as a warranty or whether the warranty is created only by the Contractor's affirmation or promise, or is created by a description of the materials, goods and services to be provided, or by provision of samples to the State shall not be construed as limiting or negating any warranty provided by law, including without limitation, warranties which arise through course of dealing or usage of trade, the warranty of merchantability, and the warranty of fitness for a particular purpose. The warranties expressed in the Statewide Contract are intended to modify the warranties implied by law only to the extent that they expand the warranties applicable to the goods and services provided by the Contractor. The provisions of this section apply during the term of the Statewide Contract and any extensions or renewals thereof.

2. Warranty – Nonconforming Goods. All goods delivered by Contractor to the User Agencies shall be free from any defects in design, material, or workmanship. If any goods offered by the Contractor are found to be defective in material or workmanship, or do not conform to Contractor's warranty, the User Agencies shall have the option of returning, repairing, or replacing the defective goods at Contractor's expense. Payment for goods shall not constitute acceptance. Acceptance by the User Agencies shall not relieve the Contractor of its warranty or any other obligation under the Statewide Contract.

3. Product Warranty. Contractors must guarantee the equipment offered is new equipment with a warranty valid in the United States of America and that no attachment or part has been substituted or applied contrary to manufacturer's recommendations and standard practices. Equipment furnished under the terms of this contract shall be guaranteed against faulty material and workmanship. The warranty shall include all parts, labor, travel and incidental expenses for the duration of the warranty. The warranty that is offered must carry the standard original equipment manufacturers (OEM) warranty or must be at least 1 year in length, whichever is greater.

Products that fail after acceptance and installation shall be covered under warranty. Products that are inoperative at installation or after acceptance shall either be replaced by the Contractor or repaired under warranty (at no charge to the User Agency). If the repaired and/or replaced product proves to be inadequate, or fails of its essential purpose, the Contractor will refund the full amount of any payments that have been made

4. Compliance with Federal Safety Acts. Contractor warrants and guarantees to the State that the goods provided under the Statewide Contract are in compliance with Sections 5 and 12 of the Federal Trade Commission Act; the Fair Packaging and Labeling Act; the Federal Food, Drug, and Cosmetic Act; the Consumer Product Safety Act; the Federal Environmental Pesticide Control Act; the Federal Hazardous Substances Act; the Fair Labor Standards Act; the Wool Products Labeling Act; the Flammable Fabrics Act; the Occupational Safety and Health Act; the Office of Management and Budget A-110 Appendix A; and the Anti-Kickback Act of 1986.

5. **Originality and Title to Concepts, Materials, and Goods Produced.** Contractor represents and warrants that all the concepts, materials, goods and services produced, or provided to the State pursuant to the terms of the Statewide Contract shall be wholly original with the Contractor or that the Contractor has secured all applicable interests, rights, licenses, permits or other intellectual property rights in such concepts, materials and works. The Contractor represents and warrants that the concepts, materials, goods and services and the State's use of same and the exercise by the State of the rights granted by the Statewide Contract shall not infringe upon any other work, other than material provided by the Statewide Contract to the Contractor to be used as a basis for such materials, or violate the rights of publicity or privacy of, or constitute a libel or slander against, any person, firm or corporation and that the concepts, materials and works will not infringe upon the copyright, trademark, trade name, trade dress patent, literary, dramatic, statutory, common law or any other rights of any person, firm or corporation or other entity. The Contractor represents and warrants that it is the owner of or otherwise has the right to use and distribute the goods and services contemplated by the Statewide Contract.
6. **Conformity with Contractual Requirements.** The Contractor represents and warrants that the goods and services provided in accordance with the Statewide Contract will appear and operate in conformance with the terms and conditions of the Statewide Contract.
7. **Authority to Enter into Contract.** The Contractor represents and warrants that it has full authority to enter into the Statewide Contract and that it has not granted and will not grant any right or interest to any person or entity that might derogate, encumber or interfere with the rights granted to the State.
8. **Obligations Owed to Third Parties.** The Contractor represents and warrants that all obligations owed to third parties with respect to the activities contemplated to be undertaken by the Contractor pursuant to the Statewide Contract are or will be fully satisfied by the Contractor so that the State will not have any obligations with respect thereto.
9. **Use of State Vehicles.** Contractor warrants that no State vehicles will be used by Contractor for the performance of services under this Statewide Contract. Contractor shall be responsible for providing transportation necessary to perform all services.
10. **Nonconforming Software.** All Software delivered by Contractor to the User Agencies shall be free from any defects in design, material, or workmanship. In the event that any of the Software is found by the Contractor, the State, any governmental agency, or court having jurisdiction to contain a defect, serious quality or performance deficiency, or not to be in compliance with any standard or requirement so as to require or make advisable that such Software be reworked or recalled, the Contractor will promptly communicate all relevant facts to the Agency and the User Agencies and undertake all corrective actions, including those required to meet all obligations imposed by laws, regulations, or orders, and shall file all necessary papers, corrective action programs, and other related documents, provided that nothing contained in this section shall preclude the State from taking such action as may be required of it under any such law or regulation.

User Agencies shall have the option of returning or replacing the defective Software at Contractor's expense. If the Contractor is the Software publisher, the Contractor shall perform all necessary repairs or modifications at its sole expense provided the State determines the performance of such repairs and modifications is in the State's best interest.

Payment for the Software shall not constitute acceptance. Acceptance by the User Agencies shall not relieve the Contractor of its warranty or any other obligation under the Statewide Contract.

- 11. Originality and Title to Provided Software and Services.** Contractor represents and warrants that all the concepts, materials, Software and Services produced, or provided to the State pursuant to the terms of the Statewide Contract shall be wholly original with the Contractor or that the Contractor has secured all applicable interests, rights, licenses, permits or other intellectual property rights in such concepts, materials Software and Services. The Contractor represents and warrants that it is the owner of or otherwise has the right to use and distribute the Software and Services contemplated by the Statewide Contract. Contractor or the original Software publisher shall retain all right, title and interest in the Software and any accompanying documentation, including all applicable intellectual property rights.

The Contractor represents and warrants that the concepts, materials, Software and Services and the State's use of same and the exercise by the State of the rights granted by the Statewide Contract shall not infringe upon any other work, other than material provided by the Statewide Contract to the Contractor to be used as a basis for such materials, or violate the rights of publicity or privacy of, or constitute a libel or slander against, any person, firm or corporation and that the concepts, materials, Software and Services will not infringe upon the copyright, trademark, trade name, trade dress patent, literary, dramatic, statutory, common law or any other rights of any person, firm or corporation or other entity.

- 12. Title to Property.** The Contractor represents and warrants that title to any Software assigned, conveyed or licensed to the State is good and that transfer of title or license to the State is rightful and that all Software shall be delivered free of any security interest or other lien or encumbrance.

The Contractor represents and warrants that title to any property assigned, conveyed or licensed to the State is good and that transfer of title or license to the State is rightful and that all property shall be delivered free of any security interest or other lien or encumbrance. Title to any supplies, materials, or equipment shall remain in the Contractor until fully paid for by the User Agencies.

- 13. Industry Standards.** The Contractor represents and expressly warrants that all aspects of the Goods, Software and Services provided or used by it shall at a minimum conform to the standards in the Contractor's industry. This requirement shall be in addition to any express warranties, representations, and specifications included in the Statewide Contract, which shall take precedence.

- 14. Contractor's Personnel and Staffing.** Contractor warrants that all persons assigned to perform the Services under this Statewide Contract are either lawful employees of Contractor or lawful employees of a Subcontractor authorized by the Agency as specified in the RFX. All of Contractor or any subcontractor's personnel shall comply with the confidentiality requirements of the Statewide Contract and the security requirements of the applicable Agency or User Agencies while on state property. In the event that any of Contractor or subcontractor's personnel do not comply with such confidentiality and security requirements, the Agency or User Agencies may have the personnel removed from the premises.

All persons assigned to perform the Services under this Statewide Contract shall be qualified to perform such services. Personnel assigned by Contractor shall have all professional licenses required to perform the Services. If the Agency or User Agencies believes that the performance or conduct of any person employed or retained by Contractor to perform any Services hereunder is unsatisfactory for any reason or is not in compliance with the provisions

of this Statewide Contract, the Agency or User Agencies shall notify Contractor in writing and Contractor shall promptly address the performance or conduct of such person, or, at the Agency or User Agency's request, immediately replace such person with another person acceptable to the Agency or User Agency and with sufficient knowledge and expertise to perform the Services in accordance with this Agreement.

Contractor warrants that an adequate number of appropriately qualified personnel will be employed and available to provide the Services in accordance with the schedule and maintenance requirements set forth in the RFP and this Statewide Contract.

K. PRODUCT RECALL

In the event that any of the goods are found by the Contractor, the State, any governmental agency, or court having jurisdiction to contain a defect, serious quality or performance deficiency, or not to be in compliance with any standard or requirement so as to require or make advisable that such goods be reworked or recalled, the Contractor will promptly communicate all relevant facts to the Agency and undertake all corrective actions, including those required to meet all obligations imposed by laws, regulations, or orders, and shall file all necessary papers, corrective action programs, and other related documents, provided that nothing contained in this section shall preclude the Agency from taking such action as may be required of it under any such law or regulation. The Contractor shall perform all necessary repairs or modifications at its sole expense except to any extent that the Contractor and the State shall agree to the performance of such repairs by the State upon mutually acceptable terms.

L. CONTRACT ADMINISTRATION

1. **Order of Preference.** In the case of any inconsistency or conflict among the specific provisions of the Statewide Contract Terms and Conditions (including any amendments accepted by both the Agency and the Contractor attached hereto and the Awarded Item Schedule, if any), the RFX (including any subsequent addenda and written responses to bidders' questions), and the Contractor's Response, any inconsistency or conflict shall be resolved as follows:
 - (i) First, by giving preference to the Statewide Contract Terms and Conditions.
 - (ii) Second, by giving preference to the specific provisions of the RFX.
 - (iii) Third, by giving preference to the specific provisions of the Contractor's Response, except that objections or amendments by a Contractor that have not been explicitly accepted by the Agency in writing shall not be included in this Statewide Contract and shall be given no weight or consideration.
 - (iv) The Statement of Work
2. **Intent of References to Bid Documents.** The references to the parties' obligations, which are contained in this document, are intended to supplement or clarify the obligations as stated in the RFX and the Contractor's Response. The failure of the parties to make reference to the terms of the RFX or the Contractor's Response in this document shall not be construed as creating a conflict and will not relieve the Contractor of the contractual obligations imposed by the terms of the RFX and the Contractor's Response. The contractual obligations of the Agency cannot be implied from the Contractor's Response.

- 3. Compliance with the Law.** The Contractor, its employees, agents, and subcontractors shall comply with all applicable federal, state, and local laws, rules, ordinances, regulations and orders now or hereafter in effect when performing under the Statewide Contract, including without limitation, all laws applicable to the prevention of discrimination in employment and the use of targeted small businesses as subcontractors or contractors. The Contractor, its employees, agents and subcontractors shall also comply with all federal, state and local laws regarding business permits and licenses that may be required to carry out the work performed under the Statewide Contract. Contractor and Contractor's personnel shall also comply with all State, Agency, and User Agency policies and standards in effect during the performance of the Statewide Contract, including but not limited to the Agency and User Agencies' policies and standards relating to personnel conduct, security, safety, confidentiality, and ethics. Further, the provisions of O.C.G.A. Section 45-10-20 et seq. have not and must not be violated under the terms of this Statewide Contract. Contractor certifies that Contractor is not currently engaged in, and agrees for the duration of this Contract not to engage in, a boycott of Israel, as defined in O.C.G.A. §50-5-85.

- 4. Drug-free Workplace.** The Contractor hereby certifies as follows:

- (i) Contractor will not engage in the unlawful manufacture, sale, distribution, dispensation, possession, or use of a controlled substance or marijuana during the performance of this Statewide Contract; and
- (ii) If Contractor has more than one employee, including Contractor, Contractor shall provide for such employee(s) a drug-free workplace, in accordance with the Georgia Drug-free Workplace Act as provided in O.C.G.A. Section 50-24-1 et seq., throughout the duration of this Statewide Contract; and
- (iii) Contractor will secure from any subcontractor hired to work on any job assigned under this Statewide Contract the following written certification: "As part of the subcontracting agreement with (Contractor's Name), (Subcontractor's Name) certifies to the contractor that a drug-free workplace will be provided for the subcontractor's employees during the performance of this Contract pursuant to paragraph 7 of subsection (b) of Code Section 50-24-3."

Contractor may be suspended, terminated, or debarred if it is determined that:

- (i) Contractor has made false certification here in above; or
- (ii) Contractor has violated such certification by failure to carry out the requirements of O.C.G.A. Section 50-24-3(b).

5. **State Security.** Contractor agrees to comply with all provisions of the then-current State Georgia IT Policies, Standards, and Procedures, including but not limited to those which may be found at <https://gta.georgia.gov/psg/> or a successor URL(s), as are pertinent to Contractor's operation. Contractor further agrees to comply with all provisions of the relevant User Agency's then-current security procedures as are pertinent to Supplier's operation and which have been supplied to Supplier by such User Agency. For any individual User Agency location, security procedures may include but not be limited to: Background checks, records verification, photographing, and fingerprinting of Contractor's employees or agents. Contractor may, at any time, be required to execute and complete, for each individual Contractor employee or agent, additional forms which may include non-disclosure agreements to be signed by Contractor's employees or agents acknowledging that all User Agency information with which such employees and agents come into contact while at the User Agency site is confidential and proprietary. Any unauthorized release of proprietary or Personal information by the Contractor or an employee or agent of Contractor shall constitute a breach of its obligations under this Section and the Contract. Contractor shall immediately notify Agency and applicable User Agency of any breach of unencrypted and unredacted personal information and other personally identifying information provided by Agency or User Agency to Contractor. Contractor shall provide Agency and applicable User Agency the opportunity to participate in the investigation of the breach.
6. **Amendments.** The Statewide Contract may be amended in writing from time to time by mutual consent of the parties and upon approval by the Agency. All amendments to the Statewide Contract must be in writing and fully executed by duly authorized representatives of the Agency and the Contractor.
7. **Third Party Beneficiaries.** There are no third-party beneficiaries to the Statewide Contract. The Statewide Contract is intended only to benefit the State and the Contractor.
8. **Choice of Law and Forum.** The laws of the State of Georgia shall govern and determine all matters arising out of or in connection with this Statewide Contract without regard to the choice of law provisions of State law. In the event any proceeding of a quasi-judicial or judicial nature is commenced in connection with this Statewide Contract, such proceeding shall solely be brought in a court or other forum of competent jurisdiction within Fulton County, Georgia. This provision shall not be construed as waiving any immunity to suit or liability, including without limitation sovereign immunity, which may be available to the State.
9. **Parties' Duty to Provide Notice of Intent to Litigate and Right to Demand Mediation.** In addition to any dispute resolution procedures otherwise required under this Statewide Contract or any informal negotiations which may occur between the State and the Contractor, no civil action with respect to any dispute, claim or controversy arising out of or relating to this Statewide Contract may be commenced without first giving fourteen (14) calendar days written notice to the State of the claim and the intent to initiate a civil action. At any time prior to the commencement of a civil action, either the State or the Contractor may elect to submit the matter for mediation. Either the State or the Contractor may exercise the right to submit the matter for mediation by providing the other party with a written demand for mediation setting forth the subject of the dispute. The parties will cooperate with one another in selecting a mediator and in scheduling the mediation proceedings. Venue for the mediation will be in Atlanta, Georgia; provided, however, that any or all mediation proceedings may be conducted by teleconference with the consent of the mediator. The parties covenant that they will participate in the mediation in good faith, and that they will share equally in its costs; provided, however that the cost to the State shall not exceed five thousand dollars (\$5,000.00).

All offers, promises, conduct and statements, whether oral or written, made in the course of the mediation by any of the parties, their agents, employees, experts and attorneys, and by the

mediator or employees of any mediation service, are inadmissible for any purpose (including but not limited to impeachment) in any litigation or other proceeding involving the parties, provided that evidence that is otherwise admissible or discoverable shall not be rendered inadmissible or non-discoverable as a result of its use in the mediation. Inadmissibility notwithstanding, all written documents shall nevertheless be subject to the Georgia Open Records Act O.C.G.A. Section 50-18-70 et.seq.

No party may commence a civil action with respect to the matters submitted to mediation until after the completion of the initial mediation session, forty-five (45) calendar days after the date of filing the written request for mediation with the mediator or mediation service, or sixty (60) calendar days after the delivery of the written demand for mediation, whichever occurs first. Mediation may continue after the commencement of a civil action, if the parties so desire.

- 10. Assignment and Delegation.** The Statewide Contract may not be assigned, transferred or conveyed in whole or in part without the prior written consent of the Agency. For the purpose of construing this clause, a transfer of a controlling interest in the Contractor shall be considered an assignment.
- 11. Integration.** The Statewide Contract represents the entire agreement between the parties. The parties shall not rely on any representation that may have been made which is not included in the Statewide Contract.
- 12. Headings or Captions.** The paragraph headings or captions used in the Statewide Contract are for identification purposes only and do not limit or construe the contents of the paragraphs.
- 13. Not a Joint Venture.** Nothing in the Statewide Contract shall be construed as creating or constituting the relationship of a partnership, joint venture, (or other association of any kind or agent and principal relationship) between the parties thereto. Each party shall be deemed to be an independent contractor contracting for goods and services and acting toward the mutual benefits expected to be derived herefrom. Neither Contractor nor any of Contractor's agents, servants, employees, subcontractors or contractors shall become or be deemed to become agents, servants, or employees of the State. Contractor shall therefore be responsible for compliance with all laws, rules and regulations involving its employees and any subcontractors, including but not limited to employment of labor, hours of labor, health and safety, working conditions, workers' compensation insurance, and payment of wages. No party has the authority to enter into any contract or create an obligation or liability on behalf of, in the name of, or binding upon another party to the Statewide Contract.
- 14. Joint and Several Liability.** If the Contractor is a joint entity, consisting of more than one individual, partnership, corporation or other business organization, all such entities shall be jointly and severally liable for carrying out the activities and obligations of the Statewide Contract, and for any default of activities and obligations.
- 15. Supersedes Former Contracts or Agreements.** Unless otherwise specified in the Statewide Contract, this Statewide Contract supersedes all prior contracts or agreements between the Agency and the Contractor for the goods and services provided in connection with the Statewide Contract.
- 16. Waiver.** Except as specifically provided for in a waiver signed by duly authorized representatives of the Agency and the Contractor, failure by either party at any time to require performance by the other party or to claim a breach of any provision of the Statewide Contract shall not be construed as affecting any subsequent right to require performance or to claim a breach.

- 17. Notice.** Any and all notices, designations, consents, offers, acceptances or any other communication provided for herein shall be given in writing by registered or certified mail, return receipt requested, by receipted hand delivery, by Federal Express, courier or other similar and reliable carrier which shall be addressed to the person who signed the Statewide Contract on behalf of the party at the address identified in the Statewide Contract Form. Each such notice shall be deemed to have been provided:

- (i) At the time it is actually received; or,
- (ii) Within one (1) day in the case of overnight hand delivery, courier or services such as Federal Express with guaranteed next day delivery; or,
- (iii) Within five (5) days after it is deposited in the U.S. Mail in the case of registered U.S. Mail.

From time to time, the parties may change the name and address of the person designated to receive notice. Such change of the designated person shall be in writing to the other party and as provided herein.

- 18. Cumulative Rights.** The various rights, powers, options, elections and remedies of any party provided in the Statewide Contract shall be construed as cumulative and not one of them is exclusive of the others or exclusive of any rights, remedies or priorities allowed either party by law, and shall in no way affect or impair the right of any party to pursue any other equitable or legal remedy to which any party may be entitled as long as any default remains in any way unremedied, unsatisfied or undischarged.
- 19. Severability.** If any provision of the Statewide Contract is determined by a court of competent jurisdiction to be invalid or unenforceable, such determination shall not affect the validity or enforceability of any other part or provision of the Statewide Contract. Further, if any provision of the Statewide Contract is determined to be unenforceable by virtue of its scope, but may be made enforceable by a limitation of the provision, the provision shall be deemed to be amended to the minimum extent necessary to render it enforceable under the applicable law. Any agreement of the Agency and the Contractor to amend, modify, eliminate, or otherwise change any part of this Statewide Contract shall not affect any other part of this Statewide Contract, and the remainder of this Statewide Contract shall continue to be of full force and effect.
- 20. Time is of the Essence.** Time is of the essence with respect to the performance of the terms of the Statewide Contract. Contractor shall ensure that all personnel providing goods and services to the State are responsive to the State's requirements and requests in all respects.
- 21. Authorization.** The persons signing this Statewide Contract represent and warrant to the other parties that:
- (i) It has the right, power and authority to enter into and perform its obligations under the Statewide Contract; and
 - (ii) It has taken all requisite action (corporate, statutory or otherwise) to approve execution, delivery and performance of the Statewide Contract and the Statewide Contract constitutes a legal, valid and binding obligation upon itself in accordance with its terms.

- 22. Successors in Interest.** All the terms, provisions, and conditions of the Statewide Contract shall be binding upon and inure to the benefit of the parties hereto and their respective successors, assigns and legal representatives.
- 23. Record Retention and Access.** The Contractor shall maintain books, records and documents which sufficiently and properly document and calculate all charges billed to the State throughout the term of the Statewide Contract for a period of at least five (5) years following the date of final payment or completion of any required audit, whichever is later. The Contractor should maintain separate accounts and records for the Agency and the User Agencies. Records to be maintained include both financial records and service records. The Contractor shall permit the Auditor of the State of Georgia or any authorized representative of the State, and where federal funds are involved, the Comptroller General of the United States, or any other authorized representative of the United States government, to access and examine, audit, excerpt and transcribe any directly pertinent books, documents, papers, electronic or optically stored and created records or other records of the Contractor relating to orders, invoices or payments or any other documentation or materials pertaining to the Statewide Contract, wherever such records may be located during normal business hours. The Contractor shall not impose a charge for audit or examination of the Contractor's books and records. If an audit discloses incorrect billings or improprieties, the State reserves the right to charge the Contractor for the cost of the audit and appropriate reimbursement. Evidence of criminal conduct will be turned over to the proper authorities.
- 24. Solicitation.** The Contractor warrants that no person or selling agency (except bona fide employees or selling agents maintained for the purpose of securing business) has been employed or retained to solicit and secure the Statewide Contract upon an agreement or understanding for commission, percentage, brokerage or contingency.
- 25. Public Records.** The laws of the State of Georgia, including the Georgia Open Records Act, as provided in O.C.G.A. Section 50-18-70 et seq., require procurement records and other records to be made public unless otherwise provided by law.
- 26. Clean Air and Water Certification.** Contractor certifies that none of the facilities it uses to produce goods provided under the Statewide Contract are on the Environmental Protection Agency (EPA) List of Violating Facilities. Contractor will immediately notify the Agency of the receipt of any communication indicating that any of Contractor's facilities are under consideration to be listed on the EPA List of Violating Facilities.
- 27. Debarred, Suspended, and Ineligible Status.** Contractor certifies that the Contractor and/or any of its subcontractors have not been debarred, suspended, or declared ineligible by any agency of the State of Georgia, another state, or as defined in the Federal Acquisition Regulation (FAR) 48 C.F.R. Ch.1 Subpart 9.4. Contractor will immediately notify the Agency if Contractor is debarred by the State, another state, or placed on the Consolidated List of Debarred, Suspended, and Ineligible Contractors by a federal entity.
- 28. Use of Name or Intellectual Property.** Contractor agrees it will not use the name or any intellectual property, including but not limited to, State trademarks or logos in any manner, including commercial advertising or as a business reference, without the expressed prior written consent of the State.
- 29. Taxes.** User Agencies are exempt from Federal Excise Taxes, and no payment will be made for any taxes levied on Contractor's employee's wages. User Agencies are exempt from State and Local Sales and Use Taxes on the services. Tax Exemption Certificates will be furnished upon request. Contractor or an authorized subcontractor has provided the Agency with a sworn verification regarding the filing of unemployment taxes or persons assigned by

Contractor to perform services required in this Statewide Contract, which verification incorporated herein by reference.

30. **Certification Regarding Sales and Use Tax.** By executing the Statewide Contract the Contractor certifies it is either (a) registered with the State Department of Revenue, collects, and remits State sales and use taxes as required by Georgia law, including Chapter 8 of Title 48 of the O.C.G.A.; or (b) not a "retailer" as defined in O.C.G.A. Section 48-8-2. The Contractor also acknowledges that the State may declare the Statewide Contract void if the above certification is false. The Contractor also understands that fraudulent certification may result in the Agency or its representative filing for damages for breach of contract.
31. **Delay or Impossibility of Performance.** Neither party shall be in default under the Statewide Contract if performance is delayed or made impossible by an act of God. In each such case, the delay or impossibility must be beyond the control and without the fault or negligence of the Contractor. If delay results from a subcontractor's conduct, negligence or failure to perform, the Contractor shall not be excused from compliance with the terms and obligations of the Statewide Contract.
32. **Limitation of Contractor's Liability to the State.** Except as otherwise provided in this Statewide Contract, Contractor's liability to the State for any claim of damages arising out of this Statewide Contract shall be limited to direct damages and shall not exceed the total amount paid to Contractor for the performance under this Statewide Contract.

No limitation of Contractor's liability shall apply to Contractor's liability for loss or damage to State equipment or other property while such equipment or other property is in the sole care, custody, and control of Contractor's personnel. Contractor hereby expressly agrees to assume all risk of loss or damage to any such State equipment or other property in the care, custody, and control of Contractor's personnel. Contractor further agrees that equipment transported by Contractor personnel in a vehicle belonging to Contractor (including any vehicle rented or leased by Contractor or Contractor's personnel) shall be deemed to be in the sole care, custody, and control of Contractor's personnel while being transported. Nothing in this section shall limit or affect Contractor's liability arising from claims brought by any third party.
33. **Obligations Beyond Contract Term.** The Statewide Contract shall remain in full force and effect to the end of the specified term or until terminated or canceled pursuant to the Statewide Contract. All obligations of the Contractor incurred or existing under the Statewide Contract as of the date of expiration, termination or cancellation will survive the termination, expiration or conclusion of the Statewide Contract.
34. **Counterparts.** The Agency and the Contractor agree that the Statewide Contract has been or may be executed in several counterparts, each of which shall be deemed an original and all such counterparts shall together constitute one and the same instrument.
35. **Further Assurances and Corrective Instruments.** The Agency and the Contractor agree that they will, from time to time, execute, acknowledge and deliver, or cause to be executed, acknowledged and delivered, such supplements hereto and such further instruments as may reasonably be required for carrying out the expressed intention of the Statewide Contract.
36. **Transition Cooperation and Cooperation with other Contractors.** Contractor agrees that upon termination of this Statewide Contract for any reason, it shall provide sufficient efforts and cooperation to ensure an orderly and efficient transition of services to the State or another contractor. The Contractor shall provide full disclosure to the State and the third-party contractor about the equipment, software, or services required to perform services for the

State. The Contractor shall transfer licenses or assign agreements for any software or third party services used to provide the services to the State or to another contractor.

Further, in the event that the State has entered into or enters into agreements with other contractors for additional work related to services rendered under the Statewide Contract, Contractor agrees to cooperate fully with such other contractors. Contractor shall not commit any act, which will interfere with the performance of work by any other contractor.

- 37. Protection of Property.** The Contractor shall assume all costs, risks and liability for any construction related to building or structural modification needed for equipment installation and implementation at no additional cost to the State. The Contractor shall remove, discard, and properly dispose of any unused or otherwise non-operational equipment, materials, supplies and shipping packages, boxes/crates, wooden pallets, other refuse, etc., from the User Agency's premises immediately, at the Contractor's expense and at no additional cost to the User Agency.
- 38. Sexual Harassment Prevention.** The State of Georgia promotes respect and dignity and does not tolerate sexual harassment in the workplace. The State is committed to providing a workplace and environment free from sexual harassment for its employees and for all persons who interact with state government. All State of Georgia employees are expected and required to interact with all persons including other employees, contractors, and customers in a professional manner that contributes to a respectful work environment free from sexual harassment. Furthermore, the State of Georgia maintains an expectation that its contractors and their employees and subcontractors will interact with entities of the State of Georgia, their customers, and other contractors of the State in a professional manner that contributes to a respectful work environment free from sexual harassment.

Pursuant to the State of Georgia's Statewide Sexual Harassment Prevention Policy (the "Policy"), all contractors who are regularly on State premises or who regularly interact with State personnel must complete sexual harassment prevention training on an annual basis.

If the Contractor, including its employees and subcontractors, violates the Policy, including but not limited to engaging in sexual harassment and/or retaliation, the Contractor may be subject to appropriate corrective action. Such action may include, but is not limited to, notification to the employer, removal from State premises, restricted access to State premises and/or personnel, termination of contract, and/or other corrective action(s) deemed necessary by the State.

- (i) If Contractor is an individual who is regularly on State premises or who will regularly interact with State personnel, Contractor certifies that:
 - (a) Contractor has received, reviewed, and agreed to comply with the State of Georgia's Statewide Sexual Harassment Prevention Policy located at <http://doas.ga.gov/human-resources-administration/board-rules-policy-and-compliance/jointly-issued-statewide-policies/sexual-harassment-prevention-policy>;
 - (b) Contractor has completed sexual harassment prevention training in the last year and will continue to do so on an annual basis; or will complete the Georgia Department of Administrative Services' sexual harassment prevention training located at this direct link <https://www.youtube.com/embed/NjVt0DDnc2s?rel=0> prior to accessing State premises and prior to interacting with State employees; and on an annual basis thereafter; and,

- (c) Upon request by the State, Contractor will provide documentation substantiating the completion of sexual harassment training.
- (ii) If Contractor has employees and subcontractors that are regularly on State premises or who will regularly interact with State personnel, Contractor certifies that:
 - (a) Contractor will ensure that such employees and subcontractors have received, reviewed, and agreed to comply with the State of Georgia's Statewide Sexual Harassment Prevention Policy located at <http://doas.ga.gov/human-resources-administration/board-rules-policy-and-compliance/jointly-issued-statewide-policies/sexual-harassment-prevention-policy>;
 - (b) Contractor has provided sexual harassment prevention training in the last year to such employees and subcontractors and will continue to do so on an annual basis; or Contractor will ensure that such employees and subcontractors complete the Georgia Department of Administrative Services' sexual harassment prevention training located at this direct link <https://www.youtube.com/embed/NjVt0DDnc2s?rel=0> prior to accessing State premises and prior to interacting with State employees; and on an annual basis thereafter; and

Upon request of the State, Contractor will provide documentation substantiating such employees and subcontractors' acknowledgment of the State of Georgia's Statewide Sexual Harassment Prevention Policy and annual completion of sexual harassment prevention training.

M. USE OF THIRD PARTIES

1. **Subcontractor Disclosure.** The Contractor shall disclose all Subcontractors to Agency. The Contractor shall identify all of its strategic business partners related to services provided under this contract, including but not limited to, all Subcontractors or other entities who may be a party to a joint venture or similar agreement with the Contractor, who will be involved in any application development and/or operations. The Contractor shall notify the Agency of any changes to its strategic business partners related to services provided under this contract, including but not limited to, all Subcontractors or other entities. The Contractor must disclose all Subcontractors in all Statement of Works (SOW) and/or Orders with User Agencies and must receive User Agency approval for any Subcontractor changes.
2. **Background Checks.** The Contractor shall perform background checks on staff including subcontractors. The Contractor shall not use staff that has criminal convictions. The Contractor shall conduct criminal background checks and not utilize any staff, including subcontractors, to fulfill the obligations of the contract who has been convicted of any crime of dishonesty, including but not limited to criminal fraud, or otherwise convicted of any felony. The Contractor shall promote and maintain an awareness of the importance of securing the Agency and/or User Agency's Information among the Contractor's employees and agents.
3. **Right to Remove individuals:** The Agency and/or User Agency may have the Contractor remove staff directly related to services of this contract. The Agency shall have the right at any time to require that the Contractor remove from interaction with Agency and/or User Agency

any Contractor representative who the Agency believes is detrimental to its working relationship with the Contractor. The Agency will provide the Contractor with notice of its determination, and the reasons it requests the removal. If the Agency signifies that a potential security violation exists with respect to the request, the Contractor shall immediately remove such Individual. The Contractor shall not assign the person to any aspect of the contract or future work orders without the Agency's consent.

- 4. Rights and Obligations.** No subcontract which Contractor enters into with respect to performance of obligations or work assigned under the Statewide Contract shall in any way relieve Contractor of any responsibility, obligation or liability under this Statewide Contract and for the acts and omissions of all subcontractors, agents, and employees. All restrictions, obligations and responsibilities of the Contractor under the Statewide Contract shall also apply to the subcontractors. Any contract with a subcontractor must also preserve the rights of the Agency. Contractor is responsible for ensuring any third-party personnel performing under the contract adhere to contract terms/conditions and provide the level or quality of service required by the Original Equipment Manufacturer (OEM) specifications. Third-party personnel must be recognizable by uniform and ID upon providing service for User Agencies.

AUGUSTA-RICHMOND COUNTY GEORGIA

DEPARTMENT NAME RCSC
DEPARTMENT NUMBER 330-03-1130/54.26120
DEPARTMENT HEAD [Signature]

REQUISITION
REQUISITION DATE
PURCHASE ORDER NUMBER
PURCHASE ORDER DATE

June 23, 2023

ITEM NO	DESCRIPTION	QUANTITY	NAME OF BIDDER		NAME OF BIDDER		NAME OF BIDDER	
			VENDOR	PHONE NUMBER	QUOTED BY	UNIT PRICE	TOTAL PRICE	UNIT PRICE
1	Intergrated Security and Surveillance Products	1	A3	803-200-8656	Steven Coleridge	401059.3700	401,059.37	430109.2900
2	and Services	1					0.00	0.00
3							0.00	54,005.5700
4	Network Equipment						0.00	0.00
5							0.00	0.00
6							0.00	0.00
7							0.00	0.00
8	99999-SPD00000172-001						0.00	0.00
9							0.00	0.00
10	JL: 223-03-9101						0.00	0.00
11							0.00	0.00
12							0.00	0.00
13							0.00	0.00
14							0.00	0.00
15							0.00	0.00
16							0.00	0.00
17							0.00	0.00
18							0.00	0.00
19							0.00	0.00
20							0.00	0.00
21							0.00	0.00
TOTAL BID							\$401,059.37	\$484,114.86
SHIPPING CHARGES								\$535,884.25
DELIVERY TIME FROM RECEIPT OF PURCHASE ORDER								

Item 5.

ER'S NON-COMMERCIAL PRINTERS



communications

QUOTE

Number AAAQ57634-04

Date May 17, 2023

A DIVISION OF THE COOK & BOARDMAN GROUP, LLC

Sold To	Ship To	Your Consultant
Richmond County Sheriff's Office, GA	Richmond County Sheriff's Office, GA	Steve Coleridge
Patrick Clayton 400 Walton Way Augusta, GA 30901 United States	Patrick Clayton 400 Walton Way Augusta, GA 30901 United States	8037445000 ext: 5092 803-200-8656 fax: 8037316046 scoleridge@a3communications.com 1038 Kinley Road, Irmo, SC 29063
Phone	Phone	
Terms	P.O. Number	Ship Via
NET 30		UPS Ground
		Valid Through
		6/16/2023

Notes

Pricing Based on NASPO - Security and Fire Protection Services - South Carolina Contract #4400018340. All terms and conditions are based on the NASPO master agreement and any state specific terms included in the associated participating Here is the quote you requested.

Qty	Description	Unit Cost	Unit Price	Ext. Price
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Richmond County

Richmond Count Sheriffs Department
Initial Surveillance Deployment

Scope of Work:

A3 Communications will be working with Richmond County Sheriffs Department to install an initial instance of City Surveillance. The locations of the cameras are as follows:

- Augusta Common Park;
- In front of the James Brown Statue (at the front of Augusta Common Park);
- James Brown and Broad;
- 10th Street and Broad intersection;
- 11th Street and Broad intersection;
- 12th Street and Broad intersection;
- 13th Street and Broad intersection;
- Center light pole in front of Firestone;
- Center light pole in front of Hyatt House;
- 13th and James intersection;
- 6th Street and Ellis;
- 6th Street and Broad Intersection;
- 7th Street and Broad Intersection;
- 5th Street and Broad Intersection; and
- Monument and Broad Street.

Per discussions, A3 Communications will be utilizing existing fiber at the intersection locations receiving new cameras. There are (3) locations that will be utilizing solar poles and will be communicating via cellular

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Qty	Description	Unit Cost	Unit Price	Ext. Price	Item 5.
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communication. These locations are as follows:

- 13th Street and James Intersection;
- Augusta Commons Park; and
- 6th Street and Ellis.

There are several locations that were requested that are not at the intersections. Fiber may be installed depending on funding. We may need to look at installing a NEMA enclosures with Cellular communication and a step down transformer at these locations. If a NEMA enclosure needs to be installed, A3 will need to work with Traffic Engineering to ensure the cosmetic features of the NEMA enclosure are approved. These locations are as follows;

- Center light pole in front of Firestone;
- Center light pole in front of Hyatt House; and
- Monument and Broad.

All other locations are designed to be installed on existing traffic poles and it is the understanding of A3 Communications that all of these locations currently have fiber and an existing switch that can be utilized by A3 for the surveillance cameras to communicate back to the surveillance server. It is the understanding of A3 that Traffic will be providing switch ports at the traffic pole via existing 8 port switches. Existing switches may need to be upgraded based on existing configuration.

All surveillance traffic will be routed back to the IT Buildin/Data Center and A3 Communications will be installing a network switch and firewall. The surveillance communication will then be routed to the Sheriffs department where another switch will be installed as well as the surveillance server. It is the understanding that the Sheriff's Department will be providing a location/dedicated room to set up a Security Operations Center. The standing cabinet and surveillance servers will be located in this room. In addition, A3 will be installing (4) wall hung monitors to display camera views. A new workstation designed for the camera traffic will be installed in the SOC for the purpose of displaying and handling the camera streams.

A3 will be installing separate microphones at (5) locations to assist with the detection of gunshots. (Please note that this is not true gunshot detection as the ShotSpotter system is a separate system and ShotSpotter only sells directly to end users, not to integrators). The locations that were requested are as follows:

- Augusta Commons Park;
- 12th Street and Broad;
- Center light pole in front of Firestone;
- 13th Street and James; and
- 6th Street and Ellis.

A3 Communications has also included Briefcam analytics in this proposal to assist with accelerated investigations, attaining situational awareness and operational intelligence. A demo can be set up for this for Richmond County to better understand its capabilities.

The Traffic division and A3 Communications/Sheriffs Dept will be working together to provide a WOWZA server that will provide the 125 traffic camera view to the Genetec system. A3 will take the feeds provided by Traffic via the WOWZA server and program them into the Sheriffs Department Genetec surveillance system.

PLEASE NOTE:

- Fiber pathways will need to be verified prior to installation for all locations including from the data center to the Sheriffs Department;
- Network, Switching and port availability at each pole (not including the solar poles) will need to be verified. If the switching is not available or adequate, a new switch may need to be procured;
- If any assistance with diverting traffic at the installation locations is needed, it will be the responsibility of Richmond County to assist (where applicable);

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Qty	Description	Unit Cost	Unit Price	Ext. Pr
	<p>- A contingency has been added to this proposal. This contingency will not be used or billed against by A3 Communications unless Richmond County has approved and signed off on any change orders; and</p> <p>- A3 has proposed the SIM cards for the cellular communication. If Richmond County Sheriffs Department currently has a cellular provider, the SIM cards proposed can be removed from this proposal.</p>			

Site Preparations/Client Responsibilities:

To ensure A3 Communications' implementations teams are able to perform all project-related tasks, you are required to prepare the affected site(s) as follows:

- Designate one Project Manager who will:
- Act as the first point-of contact for all communication;
- Define overall installation date goals;
- Verify satisfaction of prerequisites; and
- Provide final acceptance approval.
- Designate individual site contacts who will:
- Coordinate installations;
- Promptly reply to all requests for information; and
- Verify correct network provisioning;
- Provide appropriate installation/rack/wall space for all hardware to be installed;
- Provide IP address and naming convention information to be used for this project;
- Provide all necessary security and user access passwords for existing and new equipment; and
- Network cabling to each device that A3 Communications is providing.

Exclusions and Clarifications:

Unless specifically noted otherwise, this Proposal excludes the following:

- A3 Communications will not be responsible for the functionality or condition of, nor provide warranty for, existing equipment, cabling, and/or systems or new equipment, cabling, and/or systems provided and/or installed by others. Troubleshooting, repair, and/or replacement of said equipment, cabling, or systems is not included in this proposal;
- Integration between different systems;
- Fiber pathways from pole locations to the data center;
- Fiber pathways from the data center to the Sheriffs Department;
- Switching at any of the pole locations (other than the 3 solar pole locations that will be receiving cellular communications);
- Any fiber links;
- Permits and any special permit required drawings;
- Shipping cost; and
- Any network, fiber or fiber converters at any existing poles where a surveillance camera is designed to be installed.

Notes and Assumptions:

All changes affecting the design, quantity of material or additional labor shall be approved by the A3 Project Manager and Client prior to beginning work. Such changes may require the completion of a Change Order by the Client before any such change order work is performed.

- A3 will not be held responsible for any omissions or oversight due to miscommunications, misrepresentation or lack of information provided by customer in the formulation of this proposal;

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Qty	Description	Unit Cost	Unit Price	Ext. Price
<div>Item 5.</div> <ul style="list-style-type: none"> - It is assumed that fiber pathways are existing or an be installed in desired locations; - It is assumed that switching at each pole is adequate and available; - It is assumed that the space designated for the SOC is adequate enough for the monitors and servers to be installed; - A3 Communications will provide all labor, tools, and supervision required to complete this installation, except for what the customer will be responsible for, stated above; - Change orders - Must have written approval from customer before any work can proceed; and - Cameras will be programmed with static IP addresses unless otherwise noted. 				
CCTV Head End and Licensing				
1	Genetec Management Server (2) Xeon Silver 4216 - 32GB (4x8GB) (2) 480GB 2.5" SATA SSD (2) 1GbE RJ45 (4) 10GbE (2) 550W PSU PSU Windows Server 2019 5YR NBD Warranty (8) Dell - 16GB - 2RX8 DDR4 RDIMM 3200MHz ECC (3) 960GB SSD SATA Mix Use 6Gbps 512e 2.5in Drive in 3.5in Hybrid Carrier Dual Port Low Profile 1GbE RJ45 PCIe Ethernet Adapter Microsoft Windows Server 2019 Standard - 16 Core License (4) Microsoft Windows Server 2019 Standard - 4 Core License Add Dell IDRAC Enterprise License 14G Servers (2) Microsoft Windows Server 2019 Standard - 16 Core License	\$23,692.30	\$33,145.20	\$33,145.20
1	Genetec Archiving Server (2) Xeon Silver 4216 - 32GB (4x8GB) (2) 240GB M.2 SSD (10) 12TB SAS HDD (4) 1GbE RJ45 (2) 10GbE SFP+ (2) 1100W PSU Windows Server 2019 5YR NBD Warranty (2) 960GB SSD SATA Mix Use 6Gbps 512e 2.5in Drive in 3.5in Hybrid Carrier (8) Dell - 16GB - 2RX8 DDR4 RDIMM 3200MHz ECC Microsoft Windows Server 2019 Standard - 16 Core License (4) Microsoft Windows Server 2019 Standard - 4 Core License Add Dell IDRAC Enterprise License 14G Servers Microsoft Windows Server 2019 Standard - 16 Core License	\$26,302.30	\$38,029.20	\$38,029.20
146	Genetec 1 camera connection	\$162.50	\$197.50	\$28,835.00
30	Genete Advantage Renewal for 1 Omnicast Enterprise Camera 1	\$30.60	\$40.29	\$1,208.70

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					Item 5.
Qty	Description	Unit Cost	Unit Price	Ext. Pr	
	year				
1	Genetec - Reinstatement Fee for Lapsed Genetec Advantage - Under 1 year	\$229.50	\$302.18	\$302.18	
146	Genetec ADV-CAM-E-1Y Advantage for 1 Omnicast Enterprise Camera - 1 year	\$30.60	\$40.29	\$5,882.34	
1	GSC AutoVu Standard Base Package. Works with Genetec Security Center	\$971.75	\$1,181.05	\$1,181.05	
5	Genetec SDK connection for Briefcam with VS Enterprise (Client). This part number should NOT be sold seperatly from part number GSC-1SDK-BRIEFCAMVSEnterprisS.	\$162.50	\$197.50	\$987.50	
1	Genetec SDK connection for Briefcam with VS Enterprise (Server). This part number should NOT be sold seperatly from part number GSC-1SDK-BRIEFCAMVSEnterprisC.	\$162.50	\$197.50	\$197.50	
Security Operations Center					
1	BCD Genetec Video Wall Workstation - (1) Core I9-9900K - (2) 8GB DDR4 RAM - (1) 256GB M.2 SSD - (2) Quadro RTX4000 - (1) 1GbE RJ45 - (1) 10GbE RJ45 - (2) 550W PSU - Windows 10 Pro - 5YR NBD Warranty	\$5,500.00	\$6,380.00	\$6,380.00	
4	43" LED Ultra HD Monitor - Supports 4K resolution	\$1,148.28	\$1,332.00	\$5,328.00	
4	Chied Medium Fusion Tilt Wall Mount	\$143.15	\$166.05	\$664.20	
4	Chief Manufacturing Hardware Kit	\$9.64	\$11.18	\$44.72	
Briefcam Analytics					
1	Insights- Base Package	\$21,375.00	\$24,795.00	\$24,795.00	
2	Briefcam RESPOND Pack Insights - Price Per 1 Additional Real-Time Camera Stream	\$712.50	\$826.50	\$1,653.00	
1	Briefcam Insights Software SCC - 1st Year	\$4,800.00	\$5,568.00	\$5,568.00	
1	BriefCam Basic Service Pack Includes remote installation, LMS-based (remote) User training and Admin training	\$3,500.00	\$4,060.00	\$4,060.00	
1	2U Precision 7920 Rackmount Windows Server 2019 IoT Dual 1600W Redundant Power Supply (1+1) 2x Intel Xeon Gold 6226R 384GB RAM 2 x 256GB M2 SSD (OS in RAID1) 3 x RTX A4000 GPU 5 Years Dell Pro-Support	\$26,900.00	\$31,204.00	\$31,204.00	
2	8TB 7200RPM Serial ATA 6Gbps 512e 3.5in Hot-Plug Hard Drive	\$520.50	\$603.78	\$1,207.56	
1	480GB Mixed-Use (M) SSD	\$1,621.50	\$1,880.94	\$1,880.94	
Networking Equipment					
2	Cisco Catalyst 9300 24-port fixed uplinks PoE+, 4X10G uplinks, Network Essentials	\$2,893.58	\$4,501.12	\$9,002.24	
2	1 YR 8X5XNBD C9300L2X	\$396.80	\$460.29	\$920.58	
2	Network Plug-n-Play License for zero-touch device deployment				
2	Cisco Catalyst 9300 Network Module Blank Cover				
2	NO NETWORK MODULE SELECTED				
2	715W AC 80+ platinum Config 1 Power Supply				
2	715W AC 80+ plat Config 1 Secondary PS	\$864.99	\$931.52	\$1,863.04	
2	Cisco Catalyst 9300L XE 16.12 Universal - NPE				
2	C9300 DNA Essentials, 24-Port Term Licenses				

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In the event of changing market conditions which may impact costs, this quote is valid for the next 30 days.

Qty	Description	Unit Cost	Unit Price	Ext. Price	Item 5.
2	C9300 DNA Essentials, 24-Port, 3 Year Term License	\$386.03	\$454.58	\$909.16	
4	North America AC Type A Power Cable				
4	10GBASE-LR SFP Module	\$1,733.17	\$3,075.77	\$12,303.08	
1	Cisco ASA 5525-X Firewall Edition - 8 Port - 1 Expansion Slot	\$5,137.33	\$5,959.30	\$5,959.30	
1	ASA 5525 IPS Part Number with which PCB Serial is associated				
1	ASA 5500 Strong Encryption License (3DES/AES)				
1	ASA-VPN-CLNT-K9				
1	ASA 5500 AnyConnect Client + Cisco Security				
1	Cisco SF-ASA-X-9.1-K8 ASA 9.1 Software Image for ASA 5500-X Series				
1	Cisco AC Power Cord (North America), C13, NEMA 5-15P, 2.1m				
1	Cisco Firepower 1150 ASA Appliance, 1U	\$6,296.77	\$11,174.54	\$11,174.54	
1	Cisco ASA 9.16.2 Software for Firepower 1000 appliances				
1	Cisco Firepower 1000 Strong Encryption (3DES/AES)				
1	Cisco Firepower 1K Series 200GB for FPR-1120/1140				
1	Cisco Firepower 1K Series Accessory Kit for FPR-1120/1140				
1	Cisco Firepower 1000 Standard ASA License				
Traffic Pole Cameras					
Multiview Exterior Cameras					
7	Hanwha PNM-9085RQZ - Camera Specs 5MP x 4ch multi-directional camera, Motorized PTRZ support, Max. 30fps@5MP(H.265, H.264), 4.13~9.4mm(2.3x) motorized varifocal lens, IR viewable length : 30m, H.265, H.264, MJPEG codec, Multi streaming, Video analytics, WiseStream?,IP66, IK10, NEMA4X	\$1,445.22	\$2,090.00	\$14,630.00	
7	Hanwha SBP-390-WMW2 - Wall Mount Accessory, 2x knock out built-in, compatible with all full size outdoor PTZs and all caps, White color	\$81.77	\$118.25	\$827.75	
7	Hanwha SBP-300PWM1 - Pole Mount Adapter	\$30.05	\$43.45	\$304.15	
7	Hanwha SBP-317HMW - Large Cap adaptor (indoor)for the Multi-Directional cameras PNM-9080VQ and PNM-9081VQ (Will fit the following accessories: SBP-300WM1, SBP-300WM, SBP-300LM, SBP-300CM)	\$28.52	\$41.25	\$288.75	
5	NETWORK VANDAL OUTDOOR CAMERA THAT COMBINES MULTI-SENSOR MULTI-DIRECTIONAL CAMER	\$2,325.00	\$3,410.00	\$17,050.00	
5	Hanwha SBP-390-WMW2 - Wall Mount Accessory, 2x knock out built-in, compatible with all full size outdoor PTZs and all caps, White color	\$81.77	\$118.25	\$591.25	
5	Hanwha SBP-300PWM1 - Pole Mount Adapter	\$30.05	\$43.45	\$217.25	
20	PNM-9320VQP Lens module	\$93.75	\$137.50	\$2,750.00	
SOLAR POLES					
Multiview Exterior Cameras					
2	Camera Specs 5MP x 4ch multi-directional camera, Motorized PTRZ support, Max. 30fps@5MP(H.265, H.264), 4.13~9.4mm(2.3x) motorized varifocal lens, IR viewable length : 30m, H.265, H.264, MJPEG codec, Multi streaming, Video analytics, WiseStream?,IP66, IK10, NEMA4X	\$1,445.22	\$2,090.00	\$4,180.00	
2	Wall Mount Accessory, 2x knock out built-in, compatible with all full	\$81.77	\$118.25	\$236.50	

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In the event of changing market conditions which may impact costs, this quote is valid for the next 30 days.

Qty	Description	Unit Cost	Unit Price	Ext. Price
	size outdoor PTZs and all caps, White color			
2	Pole Mount Adapter	\$30.05	\$43.45	\$86.90
2	Large Cap adaptor (indoor)for the Multi-Directional cameras PNM-9080VQ and PNM-9081VQ (Will fit the following accessories: SBP-300WM1, SBP-300WM, SBP-300LM, SBP-300CM)	\$28.52	\$41.25	\$82.50
2	Mobile Cell Router	\$248.50	\$288.26	\$576.52
2	Lantronix Power Adapter	\$20.00	\$23.20	\$46.40
2	Accessory Kit	\$62.50	\$72.50	\$145.00
2	Lantronix SIM Card for Cellular Communication	\$3.75	\$4.35	\$8.70
5	Louroe Digifact Microphone - Outdoor Rated	\$504.00	\$584.64	\$2,923.20
1	NETWORK VANDAL OUTDOOR CAMERA THAT COMBINES MULTI-SENSOR MULTI-DIRECTIONAL CAMER	\$2,357.86	\$3,410.00	\$3,410.00
1	Hanwha SBP-390-WMW2 - Wall Mount Accessory, 2x knock out built-in, compatible with all full size outdoor PTZs and all caps, White color	\$81.77	\$118.25	\$118.25
1	Hanwha SBP-300PWM1 - Pole Mount Adapter	\$30.05	\$43.45	\$43.45
4	PNM-9320VQP Lens module	\$93.75	\$137.50	\$550.00
1	Solar Pole Equipment	\$29,887.75	\$34,669.79	\$34,669.79
	(3) - 20ft x 6.5 in Diameter Direct Burial Aluminum Pole;			
	(3) - Solar Panel Mount;			
	(3) - Charge Controller;			
	- Sealed Lead Acid Absorbent Glass Mat Batteries to Provide a Minimum of 5 Days of Battery Backup;			
	- Outdoor rated hinged lockable battery and electronics enclosure;			
	- Hinged enclosure battery compartment;			
	- Solar power system sized for location; and			
	- Includes a 3 year manufacturers and 1 year performance limited warranty: Solar and battery system guaranteed operation 24/7/365.			
	Spare Parts Requested			
1	Hanwha PNM-9085RQZ - Camera Specs 5MP x 4ch multi-directional camera, Motorized PTRZ support, Max. 30fps@5MP(H.265, H.264), 4.13~9.4mm(2.3x) motorized varifocal lens, IR viewable length : 30m, H.265, H.264, MJPEG codec, Multi streaming, Video analytics, WiseStream?,IP66, IK10, NEMA4X	\$1,445.22	\$2,090.00	\$2,090.00
1	NETWORK VANDAL OUTDOOR CAMERA THAT COMBINES MULTI-SENSOR MULTI-DIRECTIONAL CAMER	\$2,325.00	\$3,410.00	\$3,410.00
	Cable / Lift / MISC			
2	General Cable, 4PR23AWG UTP Cat 6 CMP Flooded Blk	\$371.38	\$430.80	\$861.60
1	Hoffman PROLINE S1 Cabinet - 45RU - 42" Deep	\$2,001.19	\$2,321.38	\$2,321.38
100	8-Contact 8-position RJ-45 Modular Plug for Line Cords and Data Applications (BAG of 100)	\$0.51	\$0.59	\$59.00
1	Bucket Truck	\$1,500.00	\$1,740.00	\$1,740.00
1	MISC, Wiremold, Wiremold Fittings, Consumables etc.	\$4,000.00	\$4,640.00	\$4,640.00

A3 Professional Services

Some products or services may be purchased from The Cook and Boardman group, which is an affiliated entity of A3 Communications. Material will be invoiced to customer when delivered onsite. Projects that are not completed within the first month of starting will be progressed billed for labor and materials each month. Payment terms on progress invoices are net 30 days.

Qty	Description	Unit Cost	Unit Price	Ext. Price
100	Physical Security Technician - Installation of solar poles		\$85.00	\$8,500.00
259	Physical Security Technician		\$85.00	\$22,015.00
242	Physical Security Network Engineer		\$125.00	\$30,250.00
75	Design / Project Management		\$90.00	\$6,750.00

Item 5.

Lonnie Huffstetler
 1038 Kinley Road [Bldg. B]
 Irmo, South Carolina 29063
 Main (803) 744-5000 Direct (803) 744-5019 Fax (803) 731-6046

SubTotal	\$401,059.37
Tax	\$0.00
Shipping	\$0.00
Total	\$401,059.37

If you have any questions about this proposal, please contact me directly.

Thank you for the opportunity to work with you!!

Some products or services may be purchased from The Cook and Boardman group, which is an affiliated entity of A3 Communications. Material will be invoiced to customer when delivered onsite. Projects that are not completed within the first month of starting will be progressed billed for labor and materials each month. Payment terms on progress invoices are net 30 days.
 In the event of changing market conditions which may impact costs, this quote is valid for the next 30 days.



May 17, 2023

Veronica Brown
Richmond County Sheriff's Office

RE: 23002455-SEC - City of Augusta - City Surveillance

Thank you for the opportunity to provide a proposal for this project. NetPlanner Systems has a long history of successfully completing projects of this scope and magnitude for clients nationwide since our founding in 1987.

As one of the Southeast's leading providers of integrated technology solutions, NetPlanner prides itself in delivering best-in-class solutions and services backed by the most technical and certified employees in the industry. Our expertise includes Communications Cabling, Wireless, Distributed Antenna Systems (DAS), Network Services, Access Control, Video Surveillance, Intrusion, A/V, Paging/Intercom, Outside Plant Design and Construction, Data Center Services, and CATV Distribution. We also offer Intelligent Remote Monitoring and Management as well as service agreements that can be customized to meet your specific needs.

We dedicate our efforts to staying on top of the ever-changing world of communications technology to consistently deliver innovative, high performing systems. Our goal is to provide you with the highest quality solutions and a level of customer service that exceeds your expectations. Our commitment to the success of your technology systems will be evident in every project.

Please do not hesitate to contact me if you have any questions about this proposal. Again, thank you for this opportunity. We look forward to working with you.

Please find our pricing to provide and install the following system:

- Richmond County Sheriff's Office Initial Surveillance Deployment

Pricing for the above is based on the following:

- Camera Request Final 050123

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Richmond County Sheriff's Office Initial Surveillance Deployment Quote Request

Scope of Work:

NetPlanner will work with the Richmond County Sheriff's Office and Augusta Traffic Engineering to install an initial instance of City Surveillance at the following locations:

- Augusta Common Park, 836 Reynolds St.
- In front of the James Brown Statue (at the front of Augusta Common Park on Broad St.)
- James Brown Blvd and Broad St.
- 10th and Broad St.
- 11th and Broad St.
- 12th and Broad St.
- 13th and Broad St.
- Street Light pole near Firestone
- Street Light pole near Hyatt House
- 13th St. and Jones St.
- 6th and Ellis St.
- 6th and Broad St.
- 7th and Broad St.
- 5th and Broad St.
- Monument St. and Broad

NetPlanner will utilize a combination of existing fiber and the newly installed fiber at the intersection locations to connect new cameras. Three locations that will utilize solar poles and communicate via cellular communication at the following:

- 13th St. and Jones St.
- Augusta Commons Park, 836 Reynolds St.
- 6th and Ellis St.

NetPlanner will provide and install a NEMA enclosure with Cellular communication and a step-down transformer at the following locations.:

- Street Light pole near Firestone
- Street Light pole near Hyatt House
- Monument St. and Broad St.

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NetPlanner will install separate microphones at (5) locations to assist with the detection of gunshots.

The locations that were requested are as follows:

- Augusta Commons Park, 836 Reynolds St.
- 12th and Broad St.
- Street Light pole near Firestone
- 13th St. and Jones St.
- 6th and Ellis St.

This Proposal is based on the following:

- Locations are designed to be installed on existing traffic signal poles,
- These locations currently have fiber and an existing switches that may be utilized by the NetPlanner for the surveillance cameras to communicate back to the surveillance server.
- Traffic Engineering will provide switch ports at the traffic pole via the existing switches.
- Existing switches may need to be upgraded based on the current configuration.
- Existing fiber or the newly installed fiber at the intersection locations is available.
- The customer provided standing cabinet and surveillance servers will be located in the location/dedicated room provided by the Sheriff's Office.
- All Video Surveillance is to be routed back to the IT building/Data Center located at 535 Telfair St where NetPlanner will install a network switch and firewall. The surveillance communication will then be routed to the Sheriff's Office where another switch will be installed as well as the surveillance server.
- NetPlanner will include Brief Cam analytics in this proposal to assist with accelerated investigations, attaining situational awareness, and operational intelligence.
- NetPlanner will install (4) wall-hung monitors and a workstation to display camera views in the SOC.
- If assistance with diverting traffic at the installation locations is needed, it will be the responsibility of Richmond County to assist (where applicable).

Traffic Pole Cameras Multiview Exterior Cameras

- Provide and install (8) Hanwha PNM-9085RQZ1 4 x 5MP Multi-Sensor, Multi-Directional PTRZ Cameras (Replaces PNM-9085RQZ)
- Provide and install (8) Hanwha SBP-390WMW2 Long Wall-Mount Arms.
- Provide and install (8) Hanwha SBP-300PM1 Pole Mount Bases.
- Provide and install (8) Hanwha SBP-317HM Hanging Mounts.
- Provide and install (5) Hanwha SBP-390WMW2 Long Wall-Mount Arms.

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- Provide and install (5) Hanwha SBP-300PM1 Pole Mount Base.
- Provide and install (5) Hanwha PNM-9322VQP 5 Channel 2MP / 5MP X 4 + 2MP 32x PTZ Cameras.
- Provide and install (13) 5MP CMOS 7.0MM FL Lenses.
- Provide and install (13) 5MP CMOS 4.6MM FL Lenses.
- Provide and install (13) 5MP CMOS 3.7MM FL Lenses.
- Provide and install (13) Installation Back Boxes.
- Provide and install (5) Louroe LE-875 DigiFact E Omni-Directional Outdoor Wall Mounted One-Way IP Network Microphones.
- Provide and install surge protection for each camera.

SOLAR POLES Multiview Exterior Cameras

- Provide and install (1) Hanwha PNM-9322VQP 5 Channel 2MP / 5MP X 4 + 2MP 32x PTZ Camera.
- Provide and install (1) Hanwha SBP-390WMW2 Long Wall-Mount Arm.
- Provide and install (1) Hanwha SBP-300PM1 Pole Mount Base.
- Provide and install (2) Hanwha PNM-9085RQZ1 4 x 5MP Multi-Sensor, Multi-Directional PTRZ Cameras (Replaces PNM-9085RQZ).
- Provide and install (2) Hanwha SBP-390WMW2 Long Wall-Mount Arms.
- Provide and install (2) Hanwha SBP-300PM1 Pole Mount Bases.
- Provide and install (2) Hanwha SBP-317HM Hanging Mounts.
- Provide and install (3) 5 YR Netcloud and CradlePoint IBR 650C Routers No wifi.
- Provide and install (3) Direct Bury Poles 20' x 5" Square with 5' in ground.
- Provide and install (3) Sleeve forms 12" X 48".
- Provide and install (3) Top caps 4 x 4 x 7.5 Top box for fly out mounts.
- Provide and install (3) Anchor bolt kits.
- Provide and install (3) Fly out mounts.
- Provide and install (1) Solar kit, (2) 300W Panels.
- Provide and install (2) Solar Kits with 400W Arrays.
- Provide and install (12) M5-KBC-B12100 100AH Sealed Lead Acid Batteries.
- Provide and install (3) 9-36VDC IN HPOE OUT 3-PRT SWTC.
- Provide and install (3) DC TO DC CONV, 24 TO 12VD, 60W.
- Provide and install (12) 5MP CMOS 7.0MM FL Lenses.
- Provide and install (12) 5MP CMOS 4.6MM FL Lenses.
- Provide and install (12) 5MP CMOS 3.7MM FL Lenses.
- Provide and install (12) Installation Back Boxes.
- Provide and install surge protection for each camera.

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Spare Parts

- Provide and install (1) Hanwha PNM-9322VQP 5 Channel 2MP / 5MP X 4 + 2MP 32x PTZ Camera.
- Provide and install (1) Hanwha PNM-9085RQZ1 4 x 5MP Multi-Sensor, Multi-Directional PTRZ Cameras (Replaces PNM-9085RQZ).

BreifCam Analytics

- Provide and install (1) BriefCam Insights Base Package.
- Provide and install (2) RESPOND Pack Insights (1-99 cameras).
- Provide and install (1) Insights Software SCC -1st Year.
- Provide and install (1) Implementation Pack -Remote, Single Server.
- Provide and install (1) 2U, 32 Cores, 3 GPUs,384GB RAM.
- Provide and install (4) 8TB 7200RPM Serial ATA 6Gbps 512e 3.5in Hot-plug Hard Drive.
- Provide and install (1) 480GB Mixed-Use (M) SSD.

Security Operations Center

- Provide and install (1) Streamvault™ 504E Series - 5-Bay Tower Workstation 2x NVIDIA Quadro 4000 Series GPU 1x Xeon W-2275 32GB 1x 512GB M.2 SSD 1x 1TB SATA 1x 1GbE RJ45 1x 950W PSU Windows 10. Embedded 5YR NBD KYHD Warranty - Genetec™ Security Center pre-installed.
- Provide and install (4) Hanwha SMT-4343S 43" 4K Monitors.
- Provide and install (4) Chief MTA1U Medium Fusion Tilt Wall Mounts.

CCTV Head End and Licensing Parts Listing

- Provide and install (1) Streamvault™ 7020EX Series - 1U 6 SFF Bay Appliance 2x Xeon Silver 4216 32GB RAM 2x 480GB SSD 2x 1GbE RJ45 4x 10GbE SFP+ 2x 750W PSU Windows Server 2019 Standard 5YR NBD KYHD Warranty - Genetec™ Security Center pre-installed.
- Provide and install (3) Streamvault™ Server (E) Upgrade - Dual Port Low Profile 1GbE RJ45 PCIe Ethernet Adapter - Compatible with R3, R6, R6S, R4 EX, R26.
- Provide and install (1) Streamvault™ Server (E) Upgrade - 8GB RDIMM ECC RAM Upgrade for Xeon Scalable/W Processors.
- Provide and install (12) Streamvault™ Server (E) Upgrade - Enterprise 960GB 2.5" SATA SSD Mixed Use SSD 3.4 DWPD.
- Provide and install (8) Streamvault™ Server (E) Upgrade - 16GB RDIMM ECC RAM Upgrade for Xeon Scalable/W Processors.

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- Provide and install (1) Streamvault™ Server (E) Upgrade - Dual Port Low Profile 1GbE RJ45 PCIe Ethernet Adapter - Compatible with R3, R6, R6S, R4 EX, R26.
- Provide and install (2) Streamvault™ Server (E) Upgrade - Enterprise 960GB 3.5" SATA SSD Mixed Use SSD 3.4 DWPD.
- Provide and install (1) Streamvault™ 4020EX Series - 2U 26-Bay Appliance 120TB Raw RAID 6 2x Xeon Silver 4216 32GB RAM 2x 240GB M.2 SSD 10x 12TB NLSAS 2x 1GbE RJ45 2x 10GbE SFP+ 2x 1100W PSU Windows Server 2019 Standard 5YR NBD KYHD Warranty - Genetec™ Security Center pre-installed.
- Provide and install (1) Streamvault™ (E) Upgrade - 10GbE RJ45 Dual Port Ethernet Adapter - Full Height - Compatible with SV-20XXE-R4,R6, R14, T3, TR3, R2, as well as SVW-50*-E-T5.
- Provide and install (1) GSC AutoVu™ Standard Package. Includes Security Center Mapping for 5 client connections.
- Provide and install (1) Genetec™ SDK connection for Briefcam with VS Enterprise (Server).
- Provide and install (5) Genetec™ SDK connection for Briefcam with VS Enterprise (Client).
- Provide and install (1) Reinstatement Fee for Lapsed Genetec™ Advantage - Over 1 year.
- Provide and install (30) Advantage coverage renewal - 1 Year.
- Provide and install (146) Advantage coverage - 1 Year.
- Provide and install (146) 1 Enterprise camera connection licenses.

Note: Assumptions were made that total RAM needed to equal 128GB of RAM. AutoVu base license was quoted, however, no LPR cameras were quoted on system. Additional quote was added for the Advantage reinstatement and renewal of existing system. New advantage on new equipment can not be purchased without the purchase of the reinstatement quote for Advantage at the same time.

Network

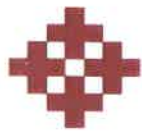
- Provide and Install (2) Cisco Catalyst 9300 - Network Essentials - switch - L3 - managed - 24 x 10/100/1000 (PoE+) - rack-mountable - PoE+ (445 W).
- Provide and Install (2) SNTC-8X5XNBD Catalyst 9300 24-port PoE+, Network Essentials.
- Provide and Install (2) C9300 Network Essentials, 24-port license.
- Provide and Install (2) Cisco Catalyst 9300 XE 17.6 UNIVERSAL.
- Provide and Install (2) Cisco Config 1 - Power supply - hot-plug / redundant (plug-in module) - 80 PLUS Platinum - AC 100-240 V - 715 Watt - for Catalyst 9300 (715 Watt), 9300 (Higher Scale) (715 Watt), 9300L (715 Watt).
- Provide and Install (2) Cisco Config 1 Secondary Power Supply - Power supply - hot-plug / redundant (plug-in module) - 80 PLUS Platinum - AC 100-240 V - 715 Watt - for Catalyst 9300 (715 Watt), 9300 (Higher Scale) (715 Watt), 9300L (715 Watt).

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- Provide and Install (4) Cisco - Power cable - IEC 60320 C15 to NEMA 5-15 (M) - AC 110 V - 8 ft - North America - for Catalyst 3850-24, 3850-48, 9200, 9300.
- Provide and Install (2) Cisco - Configuration option - for Catalyst 9300.
- Provide and Install (2) Cisco Type 1 - Blank panel - for P/N: C9300-24S-1A, C9300-24S-1E.
- Provide and Install (2) C9300 DNA Essentials, 24-Port Term Licenses.
- Provide and Install (2) C9300 DNA Essentials, 24-Port, 3 Year Term License.
- Provide and Install (2) Network Plug-n-Play License for zero-touch device deployment.
- Provide and Install (2) SOLN SUPP 8X5XNBD Catalyst 9300 24-port PoE+, Network Esse.
- Provide and Install (1) Cisco Firepower 1150 ASA - Firewall - 1U - rack-mountable.
- Provide and Install (1) SNTC-8X5XNBD Cisco Firepower 1150 ASA Appliance, 1U.
- Provide and Install (1) Cisco - Power cable - IEC 60320 C13 to NEMA 5-15 (M) - 8 ft - United States - for Catalyst 3560V2-24PS, 3560V2-24TS, 3560V2-24TS-SD, 3560V2-48PS, 3560V2-48TS.
- Provide and Install (1) Cisco ASA 9.16.2 Software for Firepower 1000 appliances.
- Provide and Install (1) Cisco Firepower 1000 Strong Encryption (3DES/AES).
- Provide and Install (1) Cisco - SSD - 200 GB - internal - 2.5 - SATA 6Gb/s - for P/N: FPR1120-NGFW-K9.
- Provide and Install (1) Cisco - Network device accessory kit - for Firepower 1010, 1010 Next-Generation Firewall.
- Provide and Install (1) Cisco Firepower 1000 Standard ASA License.
- Provide and Install (1) Cisco - SSD - 200 GB - internal - 2.5 - SATA - for Firepower 1120 ASA.
- Provide and Install (1) Cisco - Network device accessory kit - for Firepower 1010, 1010 Next-Generation Firewall.
- Provide and Install (4) Cisco - SFP+ transceiver module - 10 GigE - 10GBase-LR - LC/PC single-mode - up to 6.2 miles - 1310 nm - for Catalyst ESS9300, Switch Module 3012, Switch Module 3110G, Switch Module 3110X; Nexus 5010.

Note: NetPlanner followed the exact Specs provided by the customer. The Cisco ASA 5000 series is an EOL series that is not available for order. It is not in this quote. There were no SFP's listed for the Cisco ASA 1150 Firewall either, so these were also not included.

PROJECT PRICING

Video Surveillance:	\$ 430,109.29
Network Equipment:	\$ 54,005.57

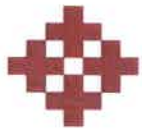
Total Project Price: \$484,114.86

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PAYMENTS

NetPlanner Systems, Inc. will invoice Customer for all materials and for mobilization upon approval of proposal. Customer will be invoiced for labor at the end of the project or at the end of the month, whichever comes first, based upon the percentage of the project completed. The Customer agrees to pay any and all payments according to the payment schedule. Should said payment(s) not be made, or if satisfactory arrangements for payment have not been made, NetPlanner Systems, Inc. reserves the right to stop all work until such time as payment is rendered or satisfactory payment arrangements have been made. Standard payment terms are NET 30.

Any required closeout documents, including, but not limited to, as-built drawings, test results, and warranties, will be released to the Customer once 90% of the total project payment has been received by NetPlanner Systems, Inc.

INCLUSIONS

Pricing includes above described items by NetPlanner Systems, Inc. and applies to regular business hours unless otherwise stated, Monday - Friday 7:30 AM - 4:30 PM.

This bid proposal and the pricing within are valid for 30 days.

EXCLUSIONS

Overtime labor is not included in this proposal.

CHANGE ORDERS

Changes to the Scope of Work, delays due to site closings, limited access, or other events which the Customer requests will be handled as part of a Change Order. Customer should contact NetPlanner Systems' Project Manager with any requested changes, modifications, or enhancements to the project. NetPlanner Systems' Project Manager will prepare a Change Order which will address scope functionality changes, detail cost implications, and reflect any necessary equipment changes. The Project Manager must receive the signed Change Order before NetPlanner Systems will proceed with any ordering or changes in the project.

Additional labor resulting from a Change Order will be estimated at the time of request. If overtime or weekend work is required, the labor rate will be subject to a 1.5 multiplier. If holiday work is required, the labor rate will be subject to a 2.0 multiplier. The cost of additional materials and labor will be presented for Customer approval prior to commencing work on the Change Order. Additional charges for the changes will be added to the contract price and billed with the next scheduled contract payment.

The completion date shall be adjusted according to the change(s) mentioned above, and the original completion date shall become null and void. Agreements made by the Customer with other vendors or subcontractors on the job are not recognized.

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3145 Northwoods Parkway, Suite 800 • Peachtree Corners, GA 30071
Office: (770) 662-5482 • Fax: (770) 441-3773 • Toll-Free: (800) 795-1975

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CUSTOMER-SUPPLIED ITEMS

All materials supplied by the Customer are to be on-site by the specified date in the contract. It is the responsibility of the Customer to ensure that customer-supplied items are in proper working condition for installation and that all necessary parts to install such items are present. The Customer bears all responsibility pertaining to the condition, performance, and warranties of customer-supplied items. NetPlanner Systems, Inc. shall install customer-supplied items "as is" and shall bear no responsibility, either explicit or implied, for the item or for its condition, performance, or warranty.

CUSTOMER RESPONSIBILITIES

To ensure that your project goes smoothly please implement the following:

- A. Designate one person to be the Customer's point of contact. This person shall be kept informed of the job's progress and shall be provided answers to questions as they arise.
- B. Direct all questions to NetPlanner Systems, Inc.'s designated point of contact. Avoid trying to resolve questions or problems with workers, vendors, or other individuals on or off the job site.
- C. Make any and all changes to the original contract in writing and ensure that a "Change Order" form is completed and signed before those changes are made.
- D. NetPlanner Systems, Inc. shall in no way be held responsible for making the proposed system fully operational in the event that the Customer fails to disclose in explicit written terms the features required of the system and where lack of doing so is the cause for such failure to become operational. If such omissions by any third party or the Customer cause the system to be incomplete and unable to function as expected, it is up to the Customer to provide financial resources to correct such omissions.

QUALITY

All work shall be performed in a good and workmanlike manner per industry standards. All material is guaranteed to be new, unless otherwise specified.

SAFETY

NetPlanner Systems, Inc. shall take all necessary precautions for the safety of persons and the protection of the work and adjoining property. NetPlanner Systems, Inc. shall comply with all applicable provisions of federal, state, and local safety laws and building codes including, without limitation, the provisions of 29 CFR 1910.147 (OSHA Lockout/Tagout Standard).

INDEPENDENT CONTRACTORS

The relationship of the Customer and NetPlanner Systems, Inc. created by this agreement shall be that of independent contractors and not one of joint venture, partnership, or employment. During the term of this Agreement and for a period of two (2) years following the date of the termination or expiration of this Agreement

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(or the date of any subsequent termination of the parties' relationship, whichever is later), Customer covenants and agrees that Customer shall not, directly or indirectly: (i) solicit, recruit, or hire (or attempt to solicit, recruit, or hire) or otherwise assist anyone in soliciting, recruiting, or hiring, any employee of NetPlanner Systems, Inc. who performed work for NetPlanner Systems, Inc. within the last year of Customer's relationship with NetPlanner Systems, Inc. or who was otherwise engaged or employed with NetPlanner Systems, Inc. at the time of termination or expiration of this Agreement and the parties' relationship or (ii) otherwise encourage, solicit, or support any such employee(s) to leave their employment with NetPlanner Systems, Inc., until such employee's employment with NetPlanner Systems, Inc. has been voluntarily or involuntarily terminated or separated for at least six (6) months. In the event the Customer hires a NetPlanner Systems, Inc. employee, the Customer agrees to compensate NetPlanner Systems, Inc. an amount equal to the employee's minimum annual salary.

DAVIS BACON ACT

NetPlanner Systems, Inc. is compliant with all State, Federal and local labor and employee relations laws including Davis Bacon and Davis Bacon Related Act regulations and guidelines. Based upon Federal guidelines, it is the contracting agency's and/or contractor's responsibility to (a) notify bidders when a project falls under the Davis Bacon Act and/or Davis Bacon Related Act guidelines, and (b) provide the Prevailing Wage Determination attached to the contract. NetPlanner Systems, Inc. bids its labor based upon criteria and requirements outlined within the RFP; as such, we will not take into consideration Davis Bacon Act/DBRA wage requirements if it has not been designated within the RFP/bid documents as a requirement. If a contract is awarded and later determined to be a Davis Bacon/Davis Bacon Related Act project, NetPlanner Systems, Inc. will issue a change order for the additional labor costs and/or have the right to cancel the contract based upon the contractor's failure to properly notify bidders of the Prevailing Wage requirements. In some instances, the Prevailing Wage Determination provided within an RFP/bid package does not include an employee classification matching the specialized skills required of our employees. Under these circumstances, our quote is based upon the prevailing wage rates for our classification, in the project's specific geographic location. In addition, should the contract be awarded to our company, we would need to submit an SF1444 requesting a wage conformance to include a worker classification for Telecommunications / Voice / Data / Video technicians.

BUILDING CODES

All work performed under this agreement shall comply with applicable building codes. Any additional work required by the Building Department beyond the agreement of this contract is not the responsibility of NetPlanner Systems, Inc.

ASBESTOS AND OTHER HAZARDOUS MATERIALS

It is the obligation of the Customer to determine if the structure covered by this contract contains asbestos and/or other hazardous materials. This proposal and contract does not include any provision (neither monetary provisions nor time-schedule provisions) to cover the unforeseen hazards or additional work necessitated by removal of asbestos and/or other hazardous materials. If asbestos and/or other hazardous materials are discovered after work is already in progress, and if the asbestos and/or other hazardous materials represent a

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changed condition from those described in the plans and specifications, then NetPlanner Systems, Inc. shall be entitled to additional compensation and an increase in time for completion of the project.

EXISTING CONDITIONS

NetPlanner Systems, Inc. makes no representation of existing conditions and assumes no responsibility of condition for any of the Customer's equipment that may or may not be relocated or affected by NetPlanner Systems, Inc.'s work.

HIDDEN DEFECTS

It is acknowledged that hidden defects, faulty wiring, or other defective components of existing systems may need to be updated or replaced in order to properly complete the above-quoted work, and further acknowledged that the expense, if any, will be the responsibility of the Customer.

PATHWAYS

All conduits installed by others are assumed to be passable. NetPlanner Systems, Inc. is not responsible for repairing or replacing pathways installed by others.

Any conduits routing below foundation grade must be identified by the Customer so that NetPlanner Systems, Inc. can properly specify outdoor rated cable. Failure to identify such conduits will result in cable being replaced at additional cost to Customer. Indoor cable routing below foundation grade will not be warranted by NetPlanner Systems, Inc.

WARRANTY

NetPlanner Systems, Inc. hereby guarantees that the work shall be free from defects in labor for one (1) year from the date of completion of the project. NetPlanner Systems, Inc.'s liability for breach of warranty or failure or defect in performance of the Contract shall be limited to re-performing corrective services of the type originally performed by NetPlanner Systems, Inc. with its own forces, beginning at final completion and continuing for twelve (12) months thereafter, provided NetPlanner Systems, Inc. receives written notice of defective work within the warranty period. Materials and active hardware are warranted as specified by individual manufacturers and not by NetPlanner Systems, Inc.

NetPlanner Systems, Inc. will exchange any defective equipment at no labor cost for a period of 30 days. After 30 days, the Customer is responsible for exchanging defective equipment. NetPlanner Systems, Inc. can install exchanged equipment on a time and materials basis. NetPlanner Systems, Inc. reserves the right to repair or replace defective items and will not compensate others for repair or replacement services.

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LIMITATION OF LIABILITY

Disclaimer of Certain Damages

NEITHER SERVICE PROVIDER NOR CUSTOMER SHALL BE LIABLE TO THE OTHER FOR ANY INDIRECT, CONSEQUENTIAL, EXEMPLARY, SPECIAL, INCIDENTAL OR PUNITIVE DAMAGES, INCLUDING LOSS OF USE OR LOST BUSINESS, REVENUE, PROFITS, OR GOODWILL, ARISING IN CONNECTION WITH THIS CUSTOMER PURCHASE AGREEMENT, EVEN IF THE PARTY KNEW OR SHOULD HAVE KNOWN OF THE POSSIBILITY OF SUCH DAMAGES.

Cap on Liability

IN NO EVENT SHALL EITHER PARTY'S AGGREGATE LIABILITY UNDER THIS CUSTOMER PURCHASE AGREEMENT EXCEED THE AMOUNT OF THE CHARGES PAID OR PAYABLE BY SERVICE PROVIDER DURING THE TWENTY FOUR (24) MONTHS BEFORE THE EVENT GIVING RISE TO SUCH LIABILITY; PROVIDED THAT IF THE EVENT GIVING RISE TO LIABILITY OCCURS DURING THE FIRST TWENTY FOUR (24) MONTHS AFTER THE EFFECTIVE DATE OF THIS CUSTOMER PURCHASE AGREEMENT, THE AMOUNT SHALL BE CALCULATED AS THE AMOUNT ANTICIPATED TO BE PAID BY SERVICE PROVIDER DURING THE FIRST TWENTY FOUR (24) MONTHS AFTER THE EFFECTIVE DATE OF THIS CUSTOMER PURCHASE AGREEMENT, OR TWENTY FOUR (24) TIMES THE AVERAGE MONTHLY CHARGES THUS FAR, WHICHEVER IS MORE.

Exclusions and Stipulations

THE PROVISIONS ABOVE IN THIS LIMITATION OF LIABILITY SECTION SHALL NOT APPLY TO: (A) LOSSES ARISING OUT OF GROSS NEGLIGENCE OR WILLFUL OR INTENTIONAL MISCONDUCT; (B) LOSSES ARISING FROM A PARTY'S BREACH OF SECTION 5 OF THE MSA (CONFIDENTIAL INFORMATION); OR (C) LOSSES ARISING OUT OF SERVICE PROVIDER'S OBLIGATIONS TO INDEMNIFY ANY INDEMNITEE. FURTHER, THE TO THE EXTENT THAT A CUSTOMER PURCHASE AGREEMENT CONTAINS REIMBURSEMENT OR INDEMNIFICATION OBLIGATIONS RELATED TO A SERVICE PROVIDER'S BREACH OF ITS DATA SECURITY OR DATA PRIVACY OBLIGATIONS, SUCH REIMBURSEMENTS SHALL BE DEEMED TO BE DIRECT DAMAGES AND NOT ANY OF THE TYPES OF DAMAGES DESCRIBED UNDER LIMITATION OF LIABILITY ABOVE AND SHALL NOT BE GOVERNED BY THE LIABILITY CAP IN THIS SECTION ABOVE.

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Your Pathway to Connectivity

**Quote: Integrated Security and Surveillance
Products and Services**

Item 5.

99999-SPD0000172-012

ACCEPTANCE

NetPlanner Systems, Inc. is hereby authorized to perform the work as specified. Payment shall be made as outlined above. Customer agrees this proposal constitutes in its entirety all that will be provided by NetPlanner Systems, Inc.

Customer

Authorized Signature: _____

Printed Name: _____

Title: _____

Date: _____

NetPlanner Systems, Inc.

Authorized Signature: _____

Printed Name: _____

Title: _____

Date: _____

This quote is governed by Terms and Conditions of Georgia State Contract 99999-0000172-012.

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ISO Network LLC

QUOTATION

2100 Barrett Park Dr Suite 508
Kennesaw, GA 30144Veronica Brown
Richmond County Sheriff's Office
400 Walton Way
Augusta
Georgia 30901Seth Jackson
678-885-9210
seth.jackson@isosmartcity.comQuote Date: 06/13/23
Quote Validity: 07/14/23Quote Reference: AAAQ6472 / Richmond County Sheriff's Office - Integrated Security and
Here is the quote you requested.

QUOTE DETAIL

Qty	Description	Unit	Total
1	CCTV Head End and Licensing Parts Listing 1 Genetec Management Server (2) Xeon Silver 4216 – 32GB (4x8GB) (2) 480GB 2.5" SATA SSD (2) 1GbE RJ45 (4) 10GbE (2) 550W PSU Window Server 2019 5YR NBD Warranty (8) Dell - 16GB - 2RX8 DDR4 RDIMM 3200MHz ECC (3) 960GB SSD SATA Mix Use 6Gbps 512e 2.5in Drive in 3.5in Hybrid Carrier Dual Port Low Profile 1GbE RJ45 PCIe Ethernet Adapter Microsoft Windows Server 2019 Standard – 16 Core License (4) Microsoft Windows Server 2019 Standard – 4 Core License Add Dell IDRAC Enterprise License 14G Servers (2) Microsoft Windows Server 2019 Standard - 16 Core License 1 Genetec Archiving Server (2) Xeon Silver 4216 - 32GB (4x8GB) (2) 240GB M.2 SSD (10) 12TB SAS HDD (4) 1GbE RJ45 (2) 10GbE SFP+ (2) 1100W PSU Windows Server 2019 5YR NBD Warranty (2) 960GB SSD SATA Mix Use 6Gbps 512e 2.5in Drive in 3.5in Hybrid Carrier (8) Dell - 16GB - 2RX8 DDR4 RDIMM 3200MHz ECC Microsoft Windows Server 2019 Standard - 16 Core License (4) Microsoft Windows Server 2019 Standard – 4 Core License Add Dell IDRAC Enterprise License 14G Servers Microsoft Windows Server 2019 Standard – 16 Core License 146 Genetec 1 camera connection 30 Genetec Advantage Renewal for 1 Omni Cast Enterprise Camera 1 year 1 Genetec - Reinstatement Fee for Lapsed Genetec Advantage – Under 1 Year 146 Genetec ADV-CAM-E-1Y Advantage for 1 Omnicast Enterprise Camera - 1 year 1 GSC AutoVu Standard Base Package. Works with Genetec Security Center 5 Genetec SDK connection for BriefCam with VS Enterprise (Client). This part number should NOT be sold separately from part number GSC-1SDK-BRIEFCAMVSEnterprisS. 1 Genetec SDK connection for BriefCam with VS Enterprise (Server). This part number should NOT be sold separately from part number GSC-1SDK-BRIEFCAMVSEnterprisC. Security Operations Center 1 BCD Genetec Video Wall Workstation - (1) Core I9-9900K - (2) 8GB DDR4 RAM - (1) 256GB M.2 SSD - (2) Quadro RTX4000 - (1) 1GbE RJ45 - (1) 10GbE RJ45 - (2) 550W PSU - Windows 10 Pro - 5YR NBD Warranty 4 43" LED Ultra HD Monitor - Supports 4K resolution. 4 Chief Medium Fusion Tilt Wall Mount 4 Chief Manufacturing Hardware Kit	\$116,911.53	\$116,911.53

Qty	Description	Unit	Total
1	<p>BreifCam Analytics</p> <p>1 Insights- Base Package</p> <p>2 BriefCam RESPOND Pack Insights - Price Per 1 Additional Real-Time Camera Stream</p> <p>1 BriefCam Insights Software SCC - 1st Year</p> <p>1 BriefCam Basic Service Pack</p> <p>Includes remote installation, LMS-based (remote) User training, and Admin training.</p> <p>1 2U, 16 Cores, No GPU, 128GB RAM, 2U Precision 7920 Rackmount Windows Server 2019, Dual 1600W Redundant Power Supply (1+1), 2xIntel Xeon Silver 4215R (8 Cores Each), 128 GB RAM, 2x480GB SSD (OS), 5Years Dell Pro-Support.</p> <p>1 2U Precision 7920 Rackmount Windows Server 2019 Dual 1600W Redundant Power Supply (1+1) 2x Intel Xeon Silver 4215R (8 cores each) 192GB RAM 2 x 480GB SSD (OS) 3 x Quadro RTX 4000 GPU 5 Years Dell Pro-Support</p> <p>2 8TB 7200RPM Serial ATA 6Gbps 512e 3.5in Hot-Plug Hard Drive</p> <p>1 480GB Mixed-Use (M) SSD</p> <p>BCD-2-G62-A43-384-19</p> <p>2U, 32 Cores, 3 GPUs,</p> <p>384GB RAM</p> <p>2U Precision 7920 Rackmount Windows Server 2019 IoT Dual 1600W Redundant Power</p> <p>Supply (1+1) 2x Intel® Xeon® Gold 6226R 384GB RAM 2 x 256GB M2 SSD (OS in RAID1) 3 x RTX A4000 GPU 5 Years Dell Pro-Support</p> <p>BC-HDD-8TB</p> <p>8TB 7200RPM Serial</p> <p>ATA 6Gbps 512e 3.5in</p> <p>Hot-plug Hard Drive</p> <p>8TB 7200RPM Serial ATA 6Gbps 512e 3.5in Hot-plug Hard Drive</p> <p>BC-SSD-M-480GB 480GB Mixed-Use (M)</p> <p>SSD</p>	\$72,026.11	\$72,026.11

SubTotal \$188,937.64

Qty	Description	Unit	Total
1	Networking Equipment 2 Cisco Catalyst 9300 24-port fixed uplinks PoE+, 4X10G uplinks, Network Essentials 2 1 YR 8X5XNBD C9300L2X 2 Network Plug-n-Play License for zero-touch device deployment 2 Cisco Catalyst 9300 Network Module Blank Cover 2 NO NETWORK MODULE SELECTED 2 715W AC 80+ platinum Config 1 Power Supply 2 715W AC 80+ plat Config 1 Secondary PS 2 Cisco Catalyst 9300L XE 16.12 Universal - NPE 2 C9300 DNA Essentials, 24-Port Term Licenses 2 C9300 DNA Essentials, 24-Port, 3 Year Term License 4 North America AC Type A Power Cable 4 10GBASE-LR SFP Module 1 Cisco ASA 5525-X Firewall Edition - 8 Port - 1 Expansion Slot 1 ASA 5525 IPS Part Number with which PCB Serial is associated 1 ASA 5500 Strong Encryption License (3DES/AES) 1 ASA-VPN-CLNT-K9 1 ASA 5500 AnyConnect Client + Cisco Security 1 Cisco SF-ASA-X-9.1-K8 ASA 9.1 Software Image for ASA 5500-X Series 1 Cisco AC Power Cord (North America), C13, NEMA 5-15P, 2.1m 1 Cisco Firepower 1150 ASA Appliance, 1U 1 Cisco ASA 9.16.2 Software for Firepower 1000 appliances 1 Cisco Firepower 1000 Strong Encryption (3DES/AES) 1 Cisco Firepower 1K Series 200GB for FPR-1120/1140 1 Cisco Firepower 1K Series Accessory Kit for FPR-1120/1140 1 Cisco Firepower 1000 Standard ASA License	\$65,558.94	\$65,558.94
1	Subscriptions	\$6,420.43	\$6,420.43 Annually
SubTotal			\$65,558.94
1	Traffic Pole Cameras Multiview Exterior Cameras 7 Hanwha PNM-9085RQZ - Camera Specs 5MP x 4ch multi-directional camera, Motorized PTRZ support, Max. 30fps@5MP(H.265, H.264), 4.13~9.4mm(2.3x) motorized varifocal lens, IR viewable length : 30m, H.265, H.264, MJPEG codec, Multi-streaming, Video analytics, wise Stream, IP66, IK10, NEMA4X 7 Hanwha SBP-390-WMW2 - Wall Mount Accessory, 2x knock-out built-in, compatible with all full-size outdoor PTZs and all caps, White 7 Hanwha SBP-300PWM1 - Pole Mount Adapter 7 Hanwha SBP-317HMMW - Large Cap adaptor (indoor)for the multi-Directional cameras PNM-9080VQ and PNM-9081VQ (Will fit the following accessories: SBP-300WM1, SBP-300WM, SBP-300LM, SBP-300CM) 5 NETWORK VANDAL OUTDOOR CAMERA THAT COMBINES MULTI-SENSOR MULTI-DIRECTIONAL CAMER 5 Hanwha SBP-390-WMW2 - Wall Mount Accessory, 2x knock-out built-in, compatible with all full-size outdoor PTZs and all caps, White color 5 Hanwha SBP-300PWM1 - Pole Mount Adapter 20 PNM-9320VQP Lens module	\$124,861.44	\$124,861.44
SubTotal			\$124,861.44

Qty	Description	Unit	Total
1	<p>SOLAR POLES Multiview Exterior Cameras</p> <p>2 Camera Specs 5MP x 4ch multi-directional camera, Motorized PTRZ support, Max. 30fps@5MP (H.265, H.264), 4.13~9.4mm (2.3x) motorized varifocal lens, IR viewable length: 30m, H.265, H.264, MJPEG codec, Multi-streaming, Video analytics, wise Stream, IP66, IK10, NEMA4X</p> <p>2 Wall Mount Accessory, 2x knock-out built-in, compatible with all full size outdoor PTZs and all caps, White color</p> <p>2 Pole Mount Adapter</p> <p>2 Large Cap adaptor (indoor)for the multi-Directional cameras PNM-9080VQ and PNM-9081VQ (Will fit the following accessories: SBP-300WM1, SBP-300WM, SBP-300LM, SBP-300CM)</p> <p>2 Mobile Cell Router</p> <p>2 Lantronix Power Adapter</p> <p>2 Accessory Kit</p> <p>2 Lantronix SIM Card for Cellular Communication</p> <p>5 Louroe Digifact Microphone - Outdoor Rated</p> <p>1 NETWORK VANDAL OUTDOOR CAMERA THAT COMBINES MULTI-SENSOR MULTI-DIRECTIONAL CAMERA</p> <p>1 Hanwha SBP-390-WMW2 - Wall Mount Accessory, 2x knock-out built-in, compatible with all full size outdoor PTZs and all caps, White</p> <p>1 Hanwha SBP-300PWM1 - Pole Mount Adapter</p> <p>4 PNM-9320VQP Lens module</p> <p>1 Mobile Cell Router</p> <p>1 Lantronix Power Adapter</p> <p>1 Accessory Kit</p> <p>1 Lantronix SIM Card for Cellular Communication</p> <p>1 Solar Pole Equipment</p> <p>(3) - 20ft x 6.5 in Diameter Direct Burial Aluminum Pole.</p> <p>(3) - Solar Panel Mount.</p> <p>(3) - Charge Controller.</p> <p>- Sealed Lead Acid Absorbent Glass Mat Batteries to Provide a Minimum of 5 Days of Battery Backup.</p> <p>- Outdoor-rated hinged lockable battery and electronics enclosure.</p> <p>- Hinged enclosure battery compartment.</p> <p>- Solar power system sized for location; and</p> <p>- Includes a 3-year manufacturer's and 1-year performance limited warranty: Solar and battery system guaranteed operation 24/7/365.</p>	\$66,251.70	\$66,251.70
		SubTotal	\$66,251.70
1	<p>Spare Parts</p> <p>1 Hanwha PNM-9085RQZ - Camera Specs 5MP x 4ch multi-directional mm (mera, Motorized PTRZ support, Max. 30fps@5MP (H.265, H.264), 4.13~9.4mm(2.3x) motorized varifocal lens, IR viewable length: 30m, H.265, H.264, MJPEG codec, Multi-streaming, Video analytics, Wise Stream, IP66, IK10, NEMA4X</p> <p>1 NETWORK VANDAL OUTDOOR CAMERA THAT COMBINES MULTI-SENSOR MULTI-DIRECTIONAL CAMERA</p>	\$4,560.24	\$4,560.24
		SubTotal	\$4,560.24
1	Labor, Configuration, and Installation	\$85,714.29	\$85,714.29
		Running SubTotal	\$535,884.25

Qty	Description	Unit	Total
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QUOTE SUMMARY

		Total	
Please contact me if I can be of further assistance.		SubTotal	\$535,884.25
		TAX	\$0.00
		Total	\$535,884.25
		Annual Total	
		SubTotal	\$6,420.43
		TAX	\$0.00
		Gross	\$6,420.43
		Payment Options	
		[] Terms, [plus \$6,420.43 annually]	

NORTH CAROLINA Clients: ASLB License #731286-CSA BPN #259842M ASLB 3101 Industrial Drive Suite 104 Raleigh, North Carolina 27609 (919) 788-5:

From: [Timothy Schroer](#)
To: [Veronica M. Freeman](#)
Cc: [Patrick Clayton](#)
Subject: RE: SPLOST Downtown Camera System
Date: Wednesday, April 5, 2023 12:42:39 PM
Attachments: [image001.png](#)
[image002.png](#)

As requested

Downtown Video Security Enhancements
 GL 330-03-1130
 JL 223-03-9101

Ledger: JL
 Report Date: 04/05/2023

JL Budgets and Actuals with Encumbrances

Fiscal Year: 2023
 Fiscal Period: 04
 Budget Version: YD

Object	Description	Budget	Actual	Encumbrance	Balance
223039101	Downtown Video Security				
5426120	Safety Equipment	500,000.00	0.00	0.00	500,000.00
	Revenue & Transfers In:	0.00	0.00	0.00	0.00
	Expenditure and Transfers Out:	500,000.00	0.00	0.00	500,000.00
	Net:	-500,000.00	0.00	0.00	-500,000.00
Grand Total (RV & IT):		0.00	0.00	0.00	0.00
Grand Total (XP & TO):		500,000.00	0.00	0.00	500,000.00
Net:		-500,000.00	0.00	0.00	-500,000.00

Timothy E. Schroer, CPA, CGMA 
 Deputy Director – Finance

Augusta Richmond County Georgia | 535 Telfair St., Suite 800 | Augusta, GA 30901
 ✉ tschroer@augustaga.gov | 📠 Office: (706) 821- 1741 | 📠 Fax: (706) 821- 2520

From: Veronica M. Freeman <VFreeman@augustaga.gov>
Sent: Tuesday, April 4, 2023 9:23 AM
To: Timothy Schroer <TSchroer@augustaga.gov>
Cc: Patrick Clayton <PClayton@augustaga.gov>
Subject: FW: SPLOST Downtown Camera System

Good morning,

I wanted to follow up in regards to the account number for the Downtown Camera Project for Splost 8

From: Timothy Schroer <TSchroer@augustaga.gov>
Sent: Wednesday, March 29, 2023 10:08 AM
To: Veronica M. Freeman <VFreeman@augustaga.gov>
Subject: RE: SPLOST Downtown Camera System

Good morning

Adopted by Commission on 12-8-2020

SPLOST 8 RECOMMENDATION**PUBLIC SAFETY**

Vehicles

Sheriff's Office	\$ 6,000,000
District Attorney's Office	\$ 100,000
Marshal's Department	\$ 600,000
RCCI	\$ 165,000
Coroner's Office	\$ 40,000
Animal Services	\$ 200,000
Solicitor's Office - CVAP	\$ 30,000
Replacement Vehicles	\$ 1,800,000
Air Packs and Cylinders for Augusta Fire	\$ 1,000,000
MDT Replacements for Existing Vehicles	\$ 1,000,000
Downtown Video Security Enhancements	\$ 500,000
RCCI New Facility	\$ 11,000,000

Subtotal: Public Safety \$ 22,435,000

QUALITY OF LIFE

Dyess Park	\$ 6,000,000
Cemeteries	\$ 600,000
Fleming Park	\$ 5,000,000
Fleming Tennis Center	\$ 3,000,000
Newman Tennis Center	\$ 4,000,000
JS Lake Olmstead - Casino	\$ 4,500,000
Park Improvements (Big Oak, Hickman, MM Scott and McBean Parks)	\$ 6,000,000
Municipal Golf Course	\$ 500,000
Diamond Lakes	\$ 500,000
Irrigation Countywide	\$ 3,000,000
New State of the Art James Brown Arena	\$ 25,000,000
Waterpark	\$ 5,000,000
5th Street Bridge	\$ 1,750,000
Administration	\$ 1,000,000

Subtotal: Quality of Life \$ 65,850,000

GENERAL GOVERNMENT PROJECTS

Program Administration	\$ 5,000,000
Interest Payments on SPLOST 8 Bonds	\$ 4,000,000

Subtotal: General Government \$ 9,000,000



Public Safety Committee

7/11/2023

Accept an award from Georgia Grants –Public Safety and Community Violence Reduction Grant Program

Department: Richmond County Sheriff's Office

Presenter: N/A

Caption: Accept an award from Georgia Grants –Public Safety and Community Violence Reduction Grant Program

Background Governor's Office of Planning and Budget Public Safety and Community Violence Reduction Grant Program funds offered an open application process in August 2022. The Richmond County Sheriff's Office submitted an application to apply for grant funding and two projects were awarded \$1,255,017.50.

Information as follows:

RCSO Axon Body Worn Camera Initiative

Awarded: \$970,392.50

The Richmond County Sheriff's Office will use the funds from this grant to purchase new Body Worn Cameras that will be implemented in an existing comprehensive BWC program. The new BWCs will replace outdated BWCs, expand the department's data storage capabilities, and make videos more accessible for follow-up investigations and as evidence in criminal proceedings.

RCSO Flock License Plate Readers Initiative

Awarded: \$284,625.00

The RCSO will use funds from this grant to purchase and install Flock Automated License Plate Readers (ALPR) along with the alert and evidence collection platforms to enhance an existing program. The ALPRs will improve efficiency in homicide investigations and increase clearance rates for cases that involve violent gun crime.

Analysis: N/A

Financial Impact: This is a 100% reimbursable grant. Upon completion of purchases, RCSO will submit reimbursement request to Georgia Grants site.

Alternatives: N/A

Recommendation:

Accept the award amount \$1,255,017.50 from Governor's Office of Planning and Bu
(OPB)

Item 6.

**Funds are available in
the following accounts:**

N/A-100% Reimbursable from grant

**REVIEWED AND
APPROVED BY:**

N/A

AUGUSTA, GEORGIA

New Grant Proposal/Application

Item 6.

Before a Department/agency may apply for the grant/award on behalf of Augusta Richmond County, they must first obtain approval from the Administrator and the Finance Director. The Administrator will obtain information on the grant program and requirements from the funding agency and review these for feasibility to determine if this grant/award will benefit Augusta Richmond County. The Finance Director will review the funding requirement to determine if the grant will fit within our budget structure and financial goals.

Proposal Project No. Project Title

PR000410 **SHERIFF** RCSO Flock License Plate Readers Initiative

We request grant funds from the Governor's Office of Planning and Budget to purchase and install 50 Flock Automated License Plate Readers, and the continuous maintenance fee for one year. The purpose of buying cameras is to capture images of vehicles and tags. Investigators can search for the images of vehicles in the data system to identify vehicles used in criminal activity. Prosecutors can also use the recorded images as evidence during criminal proceedings. The annual Maintenance Fee will cover maintenance on the cameras, data storage, and access to the recorded images. No cash match is required. EEO required: No / EEO Department Notified: No

Start Date: 01/01/2023

End Date: 12/31/2024

Submit Date: 11/09/2022

Department: 032

Total Budgeted Amount: 258,750.00

Total Funding Agency:

Sheriff Cash Match? N
Total Cash Match: 0.00

Sponsor: GM0047
Sponsor Type: PT
Purpose: 7

U.S. Dept. of Treasury
Pass thru Federal
Crime control/Invest

Flow Thru ID: GM0055 Governor Office Planning & Bu

Contacts

Type	ID	Name	Phone
I	GMI053	Hal Hitchcock	(706)261-0438

Approvals


Type	By	Date
FA	R. ROUNDTREE	11/09/2022

Dept. Signature: 
Grant Coordinator Signature: 

- 1.) I have reviewed the Grant application and enclosed materials and:
- ☒ Find the grant/award to be feasible to the needs of Augusta Richmond County
 - ☐ Deny the request

 11-18-2022
Finance Director Date

- 2.) I have reviewed the Grant application and enclosed materials and:
- ☒ Approve the Department Agency to move forward with the application
 - ☐ Deny the request

 11/22/22
Administrator Date

This form will also be used to provide the external auditors with information on all grants for compliance and certification requirements as required by the State and Federal Government.

User: HH7115 - Hal Hitchcock

Page

Report: GM1000_PROPOSAL - GM1000: Grants Management:1

Current Date: 11/17/2022

Current Time: 10:14:52

AUGUSTA, GEORGIA

New Grant Proposal/Application

Item 6.

For a Department/agency may apply for the grant/award on behalf of Augusta Richmond County, they must first obtain approval signature from the Administrator and the Finance Director. The Administrator will obtain information on the grant program and requirements from the funding agency and review these for feasibility to determine if this grant/award will benefit Augusta Richmond County. The Finance Director will review the funding requirement to determine if the grant will fit within our budget structure and financial goals.

Proposal Project No. Project Title

PR000411 **SHERIFF** RCSO Axon Body Worn Cameras Initiative

We request grant funds offered by the Governor's Office of Planning and Budget to purchase 350 Axon Body Worn Cameras, to be issued to RCSO Deputies, and 27 docking stations to replace outdated body cameras and the current data storage system. The new data storage system will replace the current data storage system that recently crashed requiring expensive repairs. The Data storage maintenance plan is an annual reoccurring subscription that covers data storage and warranty replacement for broken cameras. Axon will replace the body cameras with new upgraded cameras in year 2 of the plan. This grant will cover Years 1 and 2. If we continue the annual Maintenance Plan after Year 2, Axon will again replace the cameras with new, upgraded cameras in year 5 at no additional cost. A cash match is not required. EEO required: No / EEO Department Notified: No

Start Date: 01/01/2023

End Date: 12/31/2024

Submit Date: 11/09/2022

Department: 032

Total Budgeted Amount: 882,175.00

Total Funding Agency:

Sheriff

Cash Match?

N

882,175.00

Total Cash Match:

0.00

Sponsor: GM0047
Sponsor Type: PT
Purpose: 7

U.S. Dept. of Treasury
Pass thru Federal
Crime control/Invest

Flow Thru ID: GM0055 Governor Office Planning & Bu

Contacts

Type	ID	Name	Phone
1	GMI053	Hal Hitchcock	(706)261-0438

Approvals


Type	By	Date
FA	R. ROUNDTREE	11/09/2022

Dept. Signature: 

Grant Coordinator Signature: 

- 1.) I have reviewed the Grant application and enclosed materials and:
- ☒ Find the grant/award to be feasible to the needs of Augusta Richmond County


- ☐ Deny the request

 11-18-2022
Finance Director Date

- 2.) I have reviewed the Grant application and enclosed materials and:

- ☒ Approve the Department Agency to move forward with the application

- ☐ Deny the request

 11/22/22
Administrator Date

This form will also be used to provide the external auditors with information on all grants for compliance and certification requirements as required by the State and Federal Government.

User: HH7115 - Hal Hitchcock

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Report: GM1000_PROPOSAL - GM1000: Grants Management: 1

Current Date: 11/17/2022

Current Time: 10:48:33

Application: 0000000421

Harold Hitchcock - hhitchcock@augustaga.gov
Public Safety and Community Violence Reduction

Summary

ID: 0000000421

Last submitted: Nov 18 2022 04:33 PM (EST)

Application

Completed - Nov 18 2022

Application

Organization Information

Organization Information

Organization Name:

Augusta Richmond County Sheriff's Office

Address:

Street:	400 Walton Way
City:	Augusta
State:	Georgia
Zip Code:	30901

Organization Website:

augustaga.gov


Application Contact Person:

Item 6.

Full Name:	Harold Hitchcock
Title:	Lieutenant
Email:	hhitchcock@augustaga.gov
Phone:	706-261-0438

Organization Authorized Representative:

(person with authority to execute grant agreement)

Same as above	
Full Name:	Hardie Davis
Title:	Mayor
Email:	mayordavis@augustaga.gov
Phone:	706-821-1831

Organization's SAMS Number/ Unique Entity Identifier (UEI):

ZH93N1J4TBE8

SAM.gov expiration date:

Oct 19 2023

Please enter the Tax Identification Number (TIN)/ Employer Identification Number

582204274

How many years has the organization conducted the program for which it is requesting funding?

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1

What percentage of the organization's budget is grant funded?

5.8

Project Information

Project Information

Which project type best describes your project?

Equipment and Technology

Zip Code Location of project performance

Enter zip code of primary project location

30901

Zip codes for the target neighborhood/project boundaries, population of the target area. Please separate each zip code with a comma.

30901, 30906, 30907, 30909,30815

Dollar amount of ARPA grant funds requested

\$ 258,750.00

Is this project new or a continuation of an existing project?

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Continuation

How many program staff persons are dedicated to this project?

2

Does the organization have administrative staff (ie. Accountants, Executive Director, Grant Administration) dedicated to this grant?

Yes

Has the organization secured funding for administrative staff for this project?

Yes

How does your organization intend to sustain this program/project after initial grant funds expire?

The Augusta-Richmond County will provide the funds in the budget to continue the project after the grant funds expire.

Proposal Narrative

Proposal Narrative

Proposal Title:

Please input the title of your project

Richmond County Sheriff's Office Flock License Plate Readers Initiative

Project Start Date:

Jan 1 2023

Anticipated Completion Date: (Please note that projects that will extend beyond the program deadline will not be considered for funding)

Dec 31 2024

A proposal summary (no more than 400 words) summarizing the proposed project including the purpose of the project, primary activities, expected outcomes, the service area, intended beneficiaries. This summary should be written in the third person and will be made publicly available on the OPB website if the project is awarded.

Across the nation, there was a dramatic increase in violent gun crimes and community violence as the nation entered the COVID-19 Pandemic in January 2020. The Richmond County Sheriff's Office will implement public safety technology and proactive policing methods to combat this deadly increase in gun violence.

The RCSO will use funds from this grant to purchase 50 Flock Safety Falcon Automated License Plate Readers (ALPRs). The funds from this grant will purchase 25 new ALPRs to enhance our current Flock camera project and purchase the initial 25 ALPRs used during a National Police Foundation study.

The ALPRs will serve two functions: 1) to use the data captured as a lead in an investigation and 2) to alert officers in real-time to vehicles on the "hot list".

With the ALPR system, investigators can search for an image of a suspect's vehicle by using information from witnesses to search by license plate, complete vehicle descriptions, and even partial/incomplete vehicle descriptions. Investigators will have the ability to enter the partial vehicle description and search the captured images and retrieve a complete vehicle description and license plate; providing critical vehicle information that will assist investigators in solving gun-related crimes. The system will allow investigators to track vehicles throughout Augusta-Richmond County or any jurisdiction nationwide that use the same ALPR system. This will provide locations where the suspect often frequents, greatly increasing the chances of capturing the suspect.

The RCSO can also enter vehicle descriptions or license plate information into the system and create a "hot list." The hot list can be vehicle information for persons of interest or wanted suspects, and the system will alert officers in real-time when an ALPR camera captures an image of one of the vehicles on the hot list. This will allow the RCSO to be more proactive in our efforts to reduce gun violence.

The RCSO will use Flock cameras to increase the efficiency in gun crime investigations and to increase guilty verdicts and guilty pleas during criminal proceedings. The vision of the RCSO is to reduce gun violence for the citizens of Augusta-Richmond County and the Cities of Blythe and Hephzibah.

Applicants must describe the project to be implemented with grant funding. This section must include responses to the following:

- State the problem that was caused or exacerbated by the pandemic based on the program category in which you are applying (e.g. gun crime decrease in law enforcement staffing).
- Provide statistics to support the problem statement above;
- Applicants should use January 27, 2020 as the ARPA recognized start of the pandemic.
- Applicant data should demonstrate that the problem began during the pandemic or was exacerbated by it.

After years of decline in violent crimes, the United States saw a dramatic increase in violent gun crimes and community violence as a result of the COVID-19 Pandemic. According to the FBI's Uniform Crime Report, in 2019, there were 14,440 murders nationwide, and those numbers increased to 18,623 in 2020. In 2019 there were 719,350 aggravated assaults, and in 2020 the nation saw an increase to 802,238, which is an 11.5% increase. In 2019 27.6% of aggravated assaults involved a gun, and in 2020 34.9% of aggravated assaults nationwide involved a gun (FBI UCR). Of the murders in 2020, 75% were committed with a gun (Grawert, 2022). According to Grawert, this is the highest percentage of murders committed with guns since 1960. In a report in the Scientific Reports, research revealed there was a 30% higher risk of gun violence during the "pandemic period March 01, 2020, through March 31, 2021" than during the 13-month period before the pandemic (Ssentongo, 2021). In Augusta-Richmond County, Georgia, the number of homicides increased from 36 in 2019 to 40 in 2020, and the number of aggravated assaults increased from 85 in 2019 to 91 in 2020. The number of aggravated assaults with guns slightly decreased from 217 in 2019 to 211 in 2020, but there was a significant increase in 2021 to 276. According to the Gun Violence Archive, the gun violence directly related to the Pandemic continued into 2021. The data reports an increase from 43,690 deaths from gun violence in 2020 to 45,070 in 2021. The gun violence was exacerbated by the Pandemic with a deadly increase in gun violence in Augusta-Richmond County in 2020 that continued into 2021.

A report by the International Association of Chiefs of Police shows that 70% of all crime committed involves a vehicle. According to the report the vehicles are used particularly in gun related crimes such as drive-by shootings. In a study reported to the U.S. Department of Justice, vehicles were used in drive-by shootings in 10% of the homicides involving a gun (Dedel, 2007). Vehicles allow the shooter to quickly approach their intended target conduct their violence and leave before the victims or witnesses can react or before law enforcement can respond (Dedel, 2007). The shooter(s) fire their guns from moving vehicles not only causing injuries to the intended target but to innocent by-standers as well. Dedel goes on to say that drive-by shootings are but one facet of the many gun related issues involving vehicles, and she lists several related problems in the report:

- Gun trafficking
- Gun possession
- General violence by adult and juvenile offenders
- Gang violence
- Road rage

Guns allow the violent offender to attack their victims from a greater distance. Violent crimes involving guns can offer more of a challenge for investigators than violent crimes such as strangulation or stabbing that force the offender to get closer or make physical contact with the victim thereby leaving more evidence.

Often witnesses are intimidated and less likely to cooperate with law enforcement concerning gun violence. Many fear retaliation from violent offenders, especially gang related gun violence. A personal connection to the violent offender may also prevent a witness from cooperating.

Proposed Solution

The Richmond County Sheriff's Office will use funds from this grant to invest in technology and equipment that will allow the RCSO to respond more efficiently to the gun violence that was exacerbated by the Covid Pandemic. The RCSO will purchase from 50 Falcon Automated License Plate Readers (ALPR) from Flock Safety.

References

Dedel, K. (2007). Drive-By Shootings, U.S. Department of Justice Office of Community Oriented Policing Services.

Grawert, A. (2022). Myths and Realities: Understanding Recent Trends in Violent Crime. Brennan Center for Justice

Ssentongo, P. (2021). Gun Violence Incidence During the COVID-19 Pandemic is Higher Than Before the Pandemic in the United States. Scientific Reports.

<https://ucr.fbi.gov/crime-in-the-u.s>

<https://www.gunviolencearchive.org/past-tolls>

Provide a description of the proposed activities and how the activities will engage with the community and any community partners that will be involved, if applicable. Applicants should identify the program objectives and describe the vision for the target population, specifically how this vision will address the problems identified in the Description of the Issue section and the broader impact to communities or jurisdictions. Ensure each objective is measurable and identify strategies to achieve the objectives. State if the proposed approach is evidence-based and, if so, provide supporting research references.

The RCSO will use funds from this grant to purchase and install Flock Automated License Plate Readers (ALPR) along with the alert and evidence collection platforms to enhance an existing program. The ALPRs will improve efficiency in homicide investigations and increase clearance rates for cases that involve violent gun crime. In March of 2022, the RCSO entered into an agreement with Flock Safety to participate in the National Police Foundation LPR study. As participants in the study, the cameras and the platform system were provided with no cost to the department. By May, Flock Safety had installed 25 Flock Safety Falcon LPR Cameras in Augusta-Richmond County. Since the inception of this program, the ALPR project has proven to be successful. The RCSO purchased 25 cameras that were installed in addition to the initial 25 cameras. With the funds from this grant, the RCSO will purchase the initial cameras as well as an additional 25 cameras. This will give the RCSO the ability to provide coverage from 75 Flock Safety Falcon ALPR cameras in the areas prone to gun violence in an effort to reduce violent gun crimes and violence in the community. The grant will be used to purchase 50 Flock Safety Falcon ALPRs, 50 solar panels, mounting equipment, poles. The purchase will also include the cloud hosting and analytics, LTE connectivity, user licenses, hotlist integration and alerts, and installation. A reoccurring subscription is included that will provide ongoing software enhancements and maintenance on the system.

The RCSO will utilize the cameras for two primary functions: 1) to use the data captured as a lead in an investigation and 2) to alert officers in real-time to vehicles on the "hot list" that are captured by the cameras. With the ALPR system, investigators can search for an image of a suspect's vehicle by using information from witnesses to search by license plate, complete vehicle descriptions, and even partial/incomplete vehicle descriptions. Investigators will have the ability to enter the partial vehicle description and search the captured images and retrieve a complete vehicle description and license plate; providing critical vehicle information that will assist investigators in solving gun-related crimes. The system will allow investigators to track vehicles throughout Augusta-Richmond County or any jurisdiction nationwide that use the same ALPR system. This will provide locations where the suspect often frequents, greatly increasing the chances of capturing the suspect.

The RCSO can also enter vehicle descriptions or license plate information into the system and create a "hot list." The hot list can be vehicle information for persons of interest or wanted suspects, and the system will alert officers in real-time when an ALPR camera captures an image of one of the vehicles on the hot list. This will allow the RCSO to be more proactive in our efforts to reduce gun violence.

Target Population

The vision for the target population is to reduce violent gun crime and community violence. There is a direct correlation between the COVID-19 Pandemic and the dramatic increase in the violent gun crimes in Augusta-Richmond County and nationwide. This increase had a direct effect on the lives of the citizens of Augusta-Richmond County through the personal tragedies of the victims and their families. Indirectly, we have seen a dramatic increase in the fear of crime as the violence has played out in the news media and on social media. Gun violence not only destroys families, but can wreak havoc in neighborhoods, local schools, and businesses. These communities are labeled as areas of violence which will affect the local businesses, jobs, and property values. Residents and business owners move to other communities that are not riddled with gun violence which leads to a community with concentrated poverty and fewer economic opportunities.

Reducing violent gun crime will make communities and neighborhoods safer and create a better quality of life for our citizens. Reducing gun violence will break the cycle of poverty and disadvantage in the communities that were labeled as violent neighborhoods.

Goals and Objectives

It is the goal of the Richmond County Sheriff's Office to utilize Falcon ALPR cameras to reduce violent gun crimes and community violence in Augusta-Richmond County, Blythe, and Hephzibah.

Goal 1

Acquire 25 Falcon license plate recognition cameras and evidence collection platform from Flock Safety.

Objective 1

By the end of the first quarter of year 1, RCSO will purchase 25 Falcon cameras and the accompanying evidence collection platform. The purchase will include the ALPR readers, solar panels, mounting equipment, cloud hosting and analytics, and LTE connectivity.

Goal 2

Schedule the installation of the Falcon cameras, mounting poles, and the solar panels.

Objective 2

By the end of the first quarter of year 1, RCSO will schedule Flock Safety to install the 25 Falcon cameras, mounting poles, and solar panels. Flock Safety will include site and safety assessment, camera setup, and testing for each camera installed under this contract.

Goal 3

Reduce violent gun crimes and community violence in Augusta-Richmond County, Blythe, and Hephzibah.

Objective 3

By the end of the first quarter of year 1, RCSO implement the Falcon cameras to reduce violent gun crimes and community violence in Augusta-Richmond County, Blythe, and Hephzibah.

Goal 4

Maintain the operational readiness of the Falcon cameras and evidence collection platform.

Item 6.

Objective 4

The contract with Flock Safety will include a maintenance program through a yearly subscription program which will include ongoing software enhancements. Cameras or any equipment in this program will be repaired or replaced to keep the system up and running.

Capabilities and Competencies

Applicants should demonstrate their capabilities to implement the project and the competencies of the staff assigned to the project to include the financial management of funding. The applicant should detail the level of support for the project, as well as the expertise of the individual(s) who will be responsible for managing the project. Applicants should also demonstrate their experiencing managing projects with federal funding.

The purchase of the Falcon ALPR system includes the Flock Safety Standard Implementation and Professional Services. This service includes the site and safety assessment, camera setup and testing for each camera installation. This service will also include regular maintenance and servicing to all the cameras. Flock Safety will be responsible for managing the project and maintaining the equipment. The RCSO currently has 50 cameras installed throughout Augusta-Richmond County since May of 2022. This grant will purchase an additional 25 and fund 25 of the cameras currently installed. RCSO Staff members and Flock Safety have worked together to manage the project successfully since May.

The staff in the Augusta-Richmond County Finance Department will administer the financial management of the grant. In 2021, Augusta-Richmond County received \$46,351,175.00 in federal grant money, and an independent audit determined Augusta-Richmond County to be in compliance with the requirements for all of the federal programs. As a result of the audit, the Government Finance Officers Association awarded Augusta the Certificate of Achievement for Excellence in Financial Reporting.

The Sheriff has garnered the support of the District Attorney's Office and the Augusta-Richmond County Commission. The Commission has agreed to fund the Annual Maintenance Subscription after the funds from the grant end. In support of the ALPR Initiative, two neighborhood associations and three apartment complexes in Augusta-Richmond County have installed Flock ALPRs. The owners of these privately owned Flock ALPRs are currently in the process of providing the RCSO with access to their Flock cameras to aid in addressing crime in their specific areas.

Applicants should describe the process for measuring project performance, identify who will collect the data, who is responsible for performance measurement, and how the information will be used to guide and assess the program. Successful applicants will demonstrate understanding of [performance data to be collected and reported](#).

For each project goal, applicants should identify the criteria that will determine how and if the objectives have been successfully met and one or more specific measurable outcome(s) and the data sources that will be used to determine whether the outcome was accomplished.

The RCSO implemented the initial stages of this project in May of 2022, for the initial 25 ALPRs. The program proved successful, so in August, the RCSO purchased 25 Falcon ALPRs. The installation began in August and installation was complete in September. At the onset of this program, the RCSO implemented a comprehensive policy on the use of and training for the Automated License Plate Recognition cameras that was thoroughly reviewed by the RCSO Office of Professional Standards and Training. The RCSO implemented a protocol to document the proactive contacts from the hot list alerts and instances where an investigator was able to use the recorded data to get a lead on a case.

Measuring Project Performance

The RCSO developed a protocol that requires Road Patrol supervisors and investigators to document on the Flock Safety Camera Activity Log when data captured from the ALPR system is used to initiate a citizen contact or to develop a lead on an ongoing investigation. From May 1, 2022, to October 2, 2022, the ALPR system has captured over 5 million vehicle images. The ALPR system has been utilized to make 47 arrests, 7 of which were connected to violent crimes involving guns. The ALPR system also captured data that provided a lead in a murder case, and in one case, the data that was captured cleared a suspect from a sexual assault charge. The investigator confirmed that the victim filed a false report of a crime. See Appendix 2 for a complete breakdown of arrests.

Measuring Goal Outcomes

To measure the outcome of acquiring, ordering, and installing the Falcon ALPRs, the Chief Deputy will set a timeline of accomplishing this in the first quarter of 2023. The Chief will work directly with Flock Safety to ensure this is accomplished in a timely manner.

To measure the outcome of the goal to reduce violent gun crimes and violence in the community, the RCSO Intel Division will continue to create a quarterly Gun Violence Analysis and provide it to the Division and Zone Commanders. The analysis will compare the number of violent gun crimes committed in a quarter to previous quarters. The Intel Division will track the outcome through the quarterly reports to determine the success of the project.

Budget: All budget items must be related to the purpose of addressing the negative impacts of the coronavirus pandemic.

Applicants should submit a budget that is complete, reasonable, cost effective, and is an allowable use of the funding under the chosen category.

The budget must be based on quoted estimates and calculations, not rounded guestimates. (All budget totals will require validation based on the calculation provided in the uploaded version so please ensure that you retain the documentation for the basis of all calculations in the requested budget.

Budget Category	Amount
1. Personnel	\$X
2. Fringe	\$X
3. Travel	\$X
4. Equipment	\$X
5. Supplies	\$X
6. Contracts/Consultants/Subawards	\$X
7. Other	\$X
Total	\$X

Note: The application will also require a detailed budget breakdown using our detailed budget worksheet. Please download the detailed budget worksheet here and upload in the document section of the application. Instructions for the detailed budget worksheet can be found here: <https://opb.georgia.gov/document/document/budget-worksheet/download>.

Personnel

0

Fringe

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0

Travel

0

Equipment

125000.00

Supplies

0

Contracts/Consultants/Subawards

0

Other

133750.00

Budget Total

258750.0

A Budget narrative that explains the estimated costs by line item or category in the budget. Budget narratives should explain how the costs associated with each line item or category relate to the implementation of the project as outlined in the proposal being submitted. Budget narratives must explain how the costs associated with each line item or category relate to the implementation of the project as outlined in the proposal being submitted. If your proposal contains multiple projects or sub-awards, you can provide a breakdown per project as well in your budget narrative. Budget narratives must respond to the following: Provide a description of the position, equipment, supply, travel, etc. requested on each line and how it is related to carrying out the objectives and goals of the project. Your narrative must provide granular detail on what the proposal will fund and how it aligns to your project. (Minimum 250 words, Maximum 500 words)

To combat the increase in violent gun crime and community violence demonstrated by the increase in violent gun crimes in Augusta-Richmond County, the RCSO will invest in technological tools that will improve efficiency in investigations to increase the clearance rates that involve violent guns crimes. The RCSO will use funds from this grant to purchase 50 Flock Safety Falcon ALPRs, which will include the following in the cost of each camera: solar panels, mounting equipment, cloud hosting and analytics, LTE connectivity, unlimited user licenses, hotlist integration and alerts, and ongoing software enhancements. The cost for each camera is \$2,500.00 for a total of \$125,000.00.

The contract will also include a Professional Services Standard Implementation Fee for \$350.00 per camera for a total of \$8,750.00. This fee will include site and safety assessment, camera installation and setup for 25 cameras, camera testing, and shipping and handling. The RCSO entered into an agreement with Flock Safety to participate in the National Police Foundation LPR Study, Flock provided the use of 25 ALPRs and access to the evidence collection platform and infrastructure for 12 months for no cost except the cost of installation. The RCSO paid for installation of the 25 cameras involved in the study. This budget does not request the reimbursement for the cost of installation the initial 25 cameras. The Professional Services Standard Implementation Fee is bundled with the cost of installation and setup and will be included in the "Equipment and Technology" category.

Equipment and Technology

Item Computation Cost

Falcon ALPR \$2,500.00 x 50 ALPRs \$125,000.00

Item Computation Cost

One-time Professional Services Fee \$350.00 x 25 \$8,750.00

Total Cost Year 1 \$133,750.00

The program will also require an annual subscription that requires reoccurring cost of \$125,000.00 for the program that will provide a maintenance warranty, cloud hosting and analytics, LTE connectivity, unlimited user licenses, hotlist integration and alerts, and ongoing software enhancements. This subscription service will cover all 50 ALPR units. The funds provided from this grant will pay for the subscription for Year 2 and will be included in "Equipment and Technology" category. The RCSO will budget for the cost of the subscription beyond Year 2. The funds from this grant will be expended by December 31, 2024, which will meet the deadline, October 31, 2026, required by the grant.

Equipment and Technology

Item Computation Cost

Annual subscription \$2,500.00 x 50 ALPRs \$125,000.00

Total Cost Year 2 \$125,000.00

Budget Information - RCSO Falcon ALPR Project

Grant Program Total Requested Funds

Public Safety and Community Violence Reduction Grant \$258,750.00

Budget Categories Year 1 Year 2

Equipment and Technology \$133,750.00

Equipment and Technology \$125,000.00

Totals \$133,750.00 \$125,000.00

Total Requested Funds \$258,750.00

Match Funds

Applicants plan for leveraging funds, if any, from other sources to maximize impact. Please include details regarding the total project costs if match is a part of the proposal, the amount of match, and how match funds will be used and a breakdown of grant funds to be used versus total project costs. ***If no match is provided, please enter \$0.***

Example:

OPB Grant Request: \$2,000,000

Local Match: \$1,000,000

Total Project Costs: \$3,000,000

Explanation: Local match will be made up of \$1,000,000 funds from the city's general fund.

0

General expectations include but are not limited to understanding and following the rules and regulations outlined for CSFRF in:

- [Department of US Treasury Final Rule;](#)
- Department of US Treasury Final Rule FAQs;
- [Policy Requirements including 2CFR 200 ;](#)
- OPB's Program, Reporting, and Compliance Requirements as well as the Terms & Conditions Agreement for the respective grant award; and
- The grantee's own organizational policies and procedures.
- Additionally, as a grantee, you are required to:
 - Fulfill the project expectations of your award;
 - Ensure financial and performance benchmarks are met; and
 - Strictly adhere to your project's objective, budget, and timeline.

By submitting this application, I understand that I am submitting a proposal for a grant that is structured as a reimbursement method of payment for all projects with the exception of water sewer infrastructure and broadband infrastructure. Additionally, I attest that I understand the responsibility to comply with applicable state, local, and federal policy requirements including 2 CFR 200 subpart D competitive procurement requirements.

Please click below to sign.



After signing above, please submit your application.

Pre-pandemic Baseline Form (Required for All Program Category 1 Applications)

Incomplete

This form is required for all Category 1 Applications. Applicants who submit the application without completing this will not be deemed eligible for fund.

Please complete the form to calculate Pre-pandemic baseline using the formula prescribed in Treasury's Final Rule.

Form for "Pre-pandemic Baseline Form (Required for All Progr

This is my form.

Item 6.

Pre-pandemic Baseline From

SLFRF can be used for salaries and benefits for public employees to restore public sector capacity: SLFRF can be used to pay for salaries and covered benefits of hiring or rehiring public sector employees, including hiring above pre-pandemic staffing levels to address historic underinvestment in the public sector. SLFRF recipients can use funds to hire staff up to 7.5% above the pre-pandemic baseline number of budgeted full-time equivalent (FTE) staff on January 27, 2020, when compared with the budgeted FTEs on March 3, 2021, provided that funds must be used for additional budgeted FTEs above the March 3, 2021 level. That means that if a county had, for example, 1,000 staff before the pandemic, and 900 on March 3, 2021, SLFRF Funds can be used to hire up to 175 staff $((1,000 \times 1.075) - 900 = 175)$.

Recipients should complete the steps described below. Recipients may choose whether to conduct this analysis on a government-wide basis or for an individual department, agency, or authority

Step One: Identify the your budgeted Fulltime Employee (FTE) level on January 27, 2020. This includes all budgeted positions, filled and unfilled. This is called the pre-pandemic baseline.

(No response)

Step Two: Multiply the pre-pandemic baseline by 1.075 (that is, 1 + adjustment factor). This is called the adjusted pre-pandemic baseline.

0.0

Step Three: Identify the recipient's budgeted FTE level on March 3, 2021, which is the beginning of the period of performance for SLFRF funds. Recipients may, but are not required to, exclude FTEs dedicated to responding to the COVID-19 public health emergency. This is called the actual number of FTEs.

(No response)

Step Four: Subtract the actual number of FTEs from the adjusted pre-pandemic baseline to calculate the number of FTEs that can be hired and covered by SLFRF funds.

Item 6.

0.0

December 31, 2024, and expended by December 31, 2026, up to the number of FTEs calculated in Step Four, consistent with the Uniform Guidance's Cost Principles at 2 CFR Part 200 Subpart E. Recipients may only use SLFRF funds for additional FTEs hired over the March 3, 2021 level of budgeted FTEs (i.e., the actual number of FTEs); note again that recipients may choose whether to conduct the analysis of FTEs that can be covered by SLFRF funds on a governmentwide basis or for an individual department, agency, or authority. These FTEs must have begun their employment on or after March 3, 2021, which is the beginning of the period of performance. For administrative convenience, recipients do not need to demonstrate that the reduction in number of FTEs was due to the COVID-19 pandemic, as Treasury assumes the vast majority of employment reductions during this time were due to pandemic fiscal pressures on state and local budgets. Recipients do not need to hire for the same roles that existed pre-pandemic.

For illustration, consider a hypothetical recipient with 1000 budgeted FTEs on January 27, 2020 (950 filled FTE positions and 50 unfilled FTE positions). The recipient's pre-pandemic baseline is 1000 FTEs; its adjusted pre-pandemic baseline is $1000 * 1.075 = 1075$ FTEs. Now, assume that on March 3, 2021, the recipient had 800 budgeted FTEs in total (795 filled FTE positions and 5 unfilled FTE positions), with 50 FTEs primarily dedicated to responding to the COVID-19 public health emergency. The recipient would have the option of using either 800 FTEs or 750 FTEs as its actual number of FTEs for the calculation; assuming it chooses the lower number, it would be able to fund up to 325 FTEs with SLFRF funds (that is, $1075 - 750 = 325$ FTEs). Specifically, the recipient would be able to use SLFRF to fund payroll and covered benefits for up to 325 FTEs that begin their employment on or after March 3, 2021, for costs obligated by December 31, 2024, and expended by December 31, 2026, consistent with the Uniform Guidance's Cost Principles, as long as SLFRF funds are used for additional FTEs hired over the recipient's 750 FTE level (which is its March 3, 2021 budgeted FTE level).

In hiring new employees, the final rule encourages recipients to ensure a diverse workforce. The final rule also prohibits recipients from using funds to temporarily fill positions during a labor dispute, as this would not constitute responding to the public health or negative economic impacts of the pandemic. Further, recipients must ensure that its hiring practices do not violate conflict-of-interest policies. Total compensation for a hired employee that is substantially in excess of typical compensation for employees of their experience and tenure within the recipient's government, without a corresponding business case, may indicate a potential conflict-of-interest in fact or appearance.

No Responses Selected

Tool for Assessing Risk

Completed - Nov 14 2022

Please download, complete, and upload the tool for assessing risk found [here](https://opb.georgia.gov/document/document/tool-assessing-risk/download).
(<https://opb.georgia.gov/document/document/tool-assessing-risk/download>)

Please ensure that you upload a completed version.

[RSM ARPA Subrecipient Questionnaire](#)

Filename: RSM_ARPA_Subrecipient_Questionnair_Sq7nFob.pdf Size: 327.9 kB

SAM.gov/UEI

Completed - Nov 15 2022

Please upload a screenshot (or pdf file using print to pdf) of your SAM.gov registration with UEI. All applicants are required to be registered in [SAM.gov](https://sam.gov) at the time of application.

Registered Organizations

If your organization is currently registered in SAM.gov with either an active or inactive registration, you have already been assigned a UEI. Your UEI is viewable on your entity's registration record in [SAM.gov](https://sam.gov). To learn how to view your UEI, see this guide: [How can I view my Unique Entity ID?](#)

Create a New Registration

If you are not registered in [SAM.gov](https://sam.gov), create a new registration by clicking on the "Get Started" link under the "Register Your Entity..." heading in SAM.gov. Grantees, and other entities wanting to do business with the Office of Planning and Budget (e.g., entities applying for a grant or receiving an award), that are not already registered in SAM.gov must complete the "Register Entity" registration option and NOT the "Get a Unique Entity ID" option. The "Get a Unique Entity ID" option, which is not a full registration, is only available to entities for reporting purposes. **Failing to complete the "Register Entity" option may result in an incomplete grant application, loss of funding, loss of applicant eligibility, and/or delays in receiving a grant award.**

[Pic of Augusta Unique Entity ID and Expiration Date](#)

AUGUSTA-RICHMOND COUNTY GOVERNMENT • Active Registration

Unique Entity ID:
ZH93N1J4TBE8

Doing Business As:
(blank)

Purpose of Registration:
All Awards

Expiration Date

Oct 19, 2023

CAGE/NCAGE:
3YWL3

Physical Address:
535 TELFAIR ST, STE 800
AUGUSTA, GA 30901-2379 USA

Budget Detail Worksheet

Completed - Nov 16 2022

Applicants must download the Detailed Budget Worksheet template here: <https://opb.georgia.gov/document/document/budget-worksheet/download> and upload the completed worksheet before submitting the application

Instructions for the template can be found here: <https://opb.georgia.gov/document/document/budget-worksheet-example-infrastructure-or-capital-projects/download>.

Detailed Budget Worksheet 11-14-22

Filename: Detailed_Budget_Worksheet_11-14-22.xlsx Size: 36.6 kB

Financials

Completed - Nov 15 2022

Please upload your most recent External Audit or Financial Report (ACFR, audit opinion, and management letter)

Augusta Single Audit 2021

Filename: Augusta_Single_Audit_2021_Pr3dQFm.pdf Size: 264.5 kB

Augusta Annual Comprehensive Financial Report Audit 2021

Filename: Augusta_Annual_Comprehensive_Finan_gxSOBHN.pdf Size: 1.9 MB

Project Timeline

Completed - Nov 17 2022

Please upload a comprehensive timeline that identifies milestones, the funding source for each milestone, numerically lists deliverables, and indicates who is responsible for each activity.

RCSO Flock Camera Initiative Timeline

Filename: RCSO_Flock_Camera_Initiative_Timeline.pdf Size: 69.3 kB

Letters of Support

Incomplete

Letters of support must be submitted at the time of your application. Letters received by mail, email, or any other method other than as an upload to your application will not be accepted or reviewed.

Consolidated Application PDF *For OPB Official Use Only*

Completed - Nov 15 2022

RCSO Flock ALPR Grant Application for Public Safety and Community Violence Reduction Grant

Filename: RCSO_Flock_ALPR_Grant_Application__9X37FjG.pdf Size: 278.9 kB



TOOL FOR ASSESSING PROJECT RISK
AMERICAN RESCUE PLAN ACT (ARPA) FUNDS

Applicability: This tool is applicable to assessing risk of proposed American Rescue Plan Act (ARPA) projects granted by the State of Georgia Governor's Office of Planning and Budget.

Organization Name:	Augusta-Richmond County		
Amount of Requested Funding:	\$258,750.00		
Organization Primary Contact Information (Name, email, phone)	Veronica Freeman Brown, (706) 821-1067, vfreeman@augustaga.gov		
Date:		Monitor: <small>FOR STATE USE</small>	

QUESTION	RESPONSE
<p>1. Has the organization been subjected to an audit of its financial statements in the past 3 years?</p> <p>If so, please attach your latest Annual Comprehensive Financial Report (ACFR), and a copy of the Certified Public Accountant's audit opinion. If management letter comments were issued, please attach the management letter, and / or describe the current status of observations and findings included therein.</p>	<p>ACFR report link: https://www.augustaga.gov/DocumentCenter/View/16088/FinalAugusta-Georgia-ACFR21</p>
<p>2. Has the organization been subjected to audits or monitoring by any agencies, departments, or divisions of the Federal government in the past 3 years. If so, please provide the following information:</p> <ul style="list-style-type: none"> Name of the Federal agency, department, or division General description of how the funds were used Summary or report of findings or observations identified by Federal monitors / auditors 	No
<p>3. Has the organization been subjected to a Single Audit of its federally funded activity in the past 3 years? If so, please provide the following information:</p> <ul style="list-style-type: none"> What time period was covered by the latest audit? Jan. 1 to Dec. 31, 2021 Who was the auditor? Mauldin & Jenkins CPAs & Advisors Where management letter comments issued? If so, please attach the management letter, and / or describe the observations and findings included therein N/A Were any questioned costs identified? If so, please describe. No 	
<p>4. If this project is being funded by multiple sources, in addition to the Governor's Office of Planning and Budget's ARPA award, please provide the funding sources and amounts.</p>	N/A
<p>5. Does the organization have documented policies and procedures related to procurement of contractors and payment of expenditures? If so, please provide a copy, or link thereto. Have these policies and procedures been mapped by the subrecipient to conform to 2 CFR 200 guidance?</p>	<p>https://www.augustaga.gov/685/Guidelines-Procedures</p>



<p>6. Please use the following options to describe the organization's processing environment for the <u>procurement</u> of contractors to be paid for with ARPA funds:</p> <ul style="list-style-type: none"> • Manual – process is managed largely with paper forms, paper proposal submissions, and through handwritten evaluations and approvals • <input checked="" type="radio"/> Electronic – use of electronic solicitation and procurement systems and/or websites, including application-based workflow approval of contracts and purchase orders • Partially Electronic – a combination of the above, i.e., paper proposals and/or approvals with electronic document retention, etc. Please describe. 	
<p>7. Please identify key technology applications that are used in the procurement of contractors to be paid with ARPA funds. (Advertisement, document control, proposal submission, etc.)</p>	N/A
<p>8. Have procurement activities already occurred for contractors that the organization intends to pay with ARPA funds? If so, please provide a listing of all commitments made to date, including the contractor's name, date, and contract / PO value.</p>	N/A
<p>9. Please use the following options to describe the organization's processing environment for the <u>payment</u> of contractors with ARPA funds:</p> <ul style="list-style-type: none"> • Manual - paper invoices, emailed invoices, and handwritten reviews and approvals • <input checked="" type="radio"/> Electronic – web-based contractor requests for payment, use of electronic workflow approval for payments • Partially Electronic – a combination of the above, please describe 	
<p>10. Please identify the primary technology applications used in the payment of contractors with ARPA funds.</p>	Central Square
<p>11. Have payments already been made to contractors that the subrecipient intends to reimburse through ARPA funds? If so, please provide a listing of all payments made to date, including the contractor's name, date, and payment amount.</p>	N/A
<p>12. Has the organization identified any incidents of fraud, and / or litigation activity specifically related to the project being funded by ARPA? If so, please describe.</p>	No

AUGUSTA, GEORGIA
SINGLE AUDIT REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2021

AUGUSTA, GEORGIA

SINGLE AUDIT REPORT

FOR THE YEAR ENDED DECEMBER 31, 2021

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**To the Board of Commissioners
of Augusta, Georgia**

We have audited, in accordance with the auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Augusta, Georgia** (the "Government"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Government's basic financial statements, and have issued our report thereon dated June 29, 2022. Our report includes a reference to other auditors who audited the financial statements of the Richmond County Department of Health, the Augusta Canal Authority, the Downtown Development Authority, and the Augusta-Richmond County Coliseum Authority, as described in our report on the Government's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Government's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control. Accordingly, we do not express an opinion on the effectiveness of the Government's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

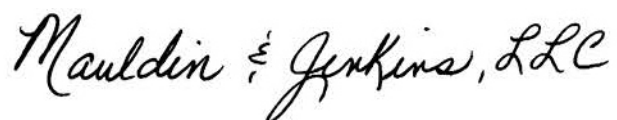
As part of obtaining reasonable assurance about whether the Government's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Government's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Government's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Government's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Macon, Georgia
June 29, 2022



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

**To the Board of Commissioners
of Augusta, Georgia**

Report on Compliance For Each Major Federal Program

Qualified and Unmodified Opinions

We have audited **Augusta, Georgia's** (the "Government") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Government's major federal programs for the year ended December 31, 2021. The Government's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The Government's basic financial statements include the operations of the Richmond County Board of Health and the Augusta Canal Authority, which received \$13,428,827 and \$400,000, respectively, in federal awards which is not included in the schedule of expenditures of federal awards of the Government for the year ended December 31, 2021. Our audit, described below, did not include the operations of the Richmond County Board of Health and the Augusta Canal Authority as the component units engaged other auditors to perform audits in accordance with the *Uniform Guidance*.

Qualified Opinion on Emergency Rental Assistance Program

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the Government complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of the Emergency Rental Assistance Program for the year ended December 31, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the Government complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2021.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Government and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Government's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on Emergency Rental Assistance Program.

As described in the accompanying schedule of findings and questioned costs, the Government did not comply with requirements regarding the Emergency Rental Assistance Program as described in finding number 2021-002 for allowable costs.

Compliance with such requirements is necessary, in our opinion, for the Government to comply with the requirements applicable to that program.

Responsibility of Management Responsibility for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Government's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Government's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the Government's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Government's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Government's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021 – 002 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards require the auditor to perform limited procedures on the Government's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Government's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Government as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Government's basic financial statements. We issued our report thereon dated June 29, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Macon, Georgia
June 29, 2022

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Identification Number	Total Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Awards:				
Community Development Block Grant	14.218	B-19-MC-13-0003	\$ 1,000	\$ -
Community Development Block Grant	14.218	B-20-MC-13-0003	262,125	-
Community Development Block Grant	14.218	B-21-MC-13-0003	337,552	-
Community Development Block Grant	14.218	B-20-MC-13-0003	2,953	-
Community Development Block Grant	14.218	B-19-MC-130003	17,009	17,009
Community Development Block Grant	14.218	B-20-MC-130003	158,503	158,503
Community Development Block Grant	14.218	B-16-MC-13-0003	277,150	-
Community Development Block Grant	14.218	B-19-MC-13-0003	528,198	-
Community Development Block Grant	14.218	B-20-MC-13-0003	231,534	-
Community Development Block Grant	14.218	B-21-MC-13-0003	57,503	-
Community Development Block Grant	14.218	B-16-MC-13-0003	63,029	-
Community Development Block Grant	14.218	B-19-MC-13-0003	28,100	-
Community Development Block Grant	14.218	B-20-MC-13-0003	10,113	-
Community Development Block Grant	14.218	B-21-MC-13-0003	300,306	-
Community Development Block Grant	14.218	B-20-MW-13-0003	839,250	-
Community Development Block Grant	14.218	B-21-MW-13-0003	45,891	-
Community Development Block Grant	14.218	B-19-MC-13-0003	34,466	-
Community Development Block Grant	14.218	B-20-MC-13-0003	38,556	-
Community Development Block Grant	14.218	B-19-MC-13-0003	14,937	-
Community Dev. Block Grt- program income	14.218	B-20-MC-13-0003	44,958	-
Community Dev. Block Grt- program income	14.218	B-20-MC-13-0003	15,875	-
Community Dev. Block Grt- program income	14.218	B-20-MC-13-0003	742	-
Neighborhood Stabilization Grt- Program income	14.218	B-08-MN-13-0002	272,139	-
Neighborhood Stabilization Grt- Program income	14.218	B-11-MN-13-0002	6,512	-
Total CDBG Entitlement Grants Cluster			3,588,401	175,512
HOME Grant Program	14.239	M-16-MC-130-206	1,765	-
HOME Grant Program	14.239	M-19-MC-130-206	43	-
HOME Grant Program	14.239	M-20-MC-130-206	4,999	-
HOME Grant Program	14.239	M-21-MC-130-206	25,216	-
HOME Grant Program	14.239	M-16-MC-130-206	111,543	-
HOME Grant Program	14.239	M-17-MC-130-206	178,400	-
HOME Grant Program	14.239	M-18-MC-130-206	555,410	-
HOME Grant Program	14.239	M-19-MC-130-206	130,945	-
HOME-Program income	14.239	M-13-MC-130-206	3,722	-
HOME-Program income	14.239	M-20-MC-130-206	74,457	-
HOME-Program income	14.239	M-21-MC-130-206	16,063	-
HOME-Program income	14.239	M-13-MC-130-206	555	-
HOME-Program income	14.239	M-17-MC-130-206	95,464	-
HOME-Program income	14.239	M-18-MC-130-206	89,467	-
HOME-Program income	14.239	M-19-MC-130-206	43,122	-
HOME-Program income	14.239	M-20-MC-130-206	458,140	-
HOME-Program income	14.239	M-21-MC-130-206	635,371	-
			2,424,682	-
Emergency Shelter Grants Program	14.231	E-21-MC-13-0003	3,226	-
Emergency Shelter Grants Program	14.231	E-18-MC-13-0003	1	-
Emergency Shelter Grants Program	14.231	E-19-MC-13-0003	43,215	-
Emergency Shelter Grants Program	14.231	E-20-MC-13-0003	19,390	-
Emergency Shelter Grants Program	14.231	E-21-MC-130003	701	-
Emergency Shelter Grants Program	14.231	E-20-MW-130003	890,613	-
			957,146	-
Housing Opportunities for Persons with AIDS	14.241	GA-H-17-F0-02	58,135	14,178
Housing Opportunities for Persons with AIDS	14.241	GA-H-18-F0-02	646,020	44,512
Housing Opportunities for Persons with AIDS	14.241	GA-H-19-F0-02	461,528	457,850
Housing Opportunities for Persons with AIDS	14.241	GA-H-20-F0-02	24,918	-
Housing Opportunities for Persons with AIDS	14.241	GA-H-21-F0-02	2,706	-
			1,193,307	516,540

(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Identification Number	Total Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONTINUED)				
Supportive Housing Program	14.235	GA-0101-L4B-041-912	\$ 21,336	\$ -
Supportive Housing Program	14.235	GA-0101-L4B-041-912	50,560	-
			<u>71,896</u>	<u>-</u>
Passed through State of Georgia Health Department				
Lead Hazard Reduction Program	14.900	GALHBO-714-19	63,755	-
			<u>63,755</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			8,299,187	692,052
U.S. DEPARTMENT OF JUSTICE				
Passed through Criminal Justice Coordinating Council				
Victims of Crime Act (VOCA)	16.575	C19-8-103	38,693	-
Victims of Crime Act (VOCA)	16.575	C-21-8-001	10,347	-
Victims of Crime Act (VOCA)	16.575	C19-8-103	57,880	-
Victims of Crime Act (VOCA)	16.575	C-21-8-001	5,614	-
Victims of Crime Act (VOCA)	16.575	C19-8-102	30,419	-
Victims of Crime Act (VOCA)	16.575	B50-8-128	10,351	-
VOCA FY20-SexTrafficked Youth-Juv.	16.575	C19-8-092	69,578	-
VOCA FY20-SexTrafficked Youth-Juv.	16.575	C20-8-108	4,775	-
			<u>227,657</u>	<u>-</u>
Direct Awards:				
DOL FY20 CompAnti-Gang	16.123	2020-PB-BX-0023	135,462	-
DOJ Grt-CARES ATCS-Sheriff	16.034	2020-DV-BX-0275	75,066	-
DOJ Grt-JAG FY19-Sheriff	16.738	2019-DJ-BX-0880	31,778	-
DOJ FY20 JAG Grt-Sheriff	16.738	2020-DJ-BX-0445	29,994	-
			<u>272,300</u>	<u>-</u>
Federal Asset Forfeiture Program	16.922	MOU	111,079	-
			<u>111,079</u>	<u>-</u>
Total U.S. Department of Justice			611,036	-
U.S. DEPARTMENT OF TRANSPORTATION				
FEDERAL AVIATION ADMINISTRATION				
Direct Awards:				
COVID-19	20.106	3-13-0011-45	4,572,989	-
COVID-19	20.106	3-13-0011-45	325,784	-
Airport Improvement Program Grants	20.106	3-13-0011-43	78,861	-
Airport Improvement Program Grants	20.106	3-13-0011-44	5,695,327	-
Airport Improvement Program Grants	20.106	3-13-0011-46	879,295	-
Airport Improvement Program Grants	20.106	3-13-0011-49	59,361	-
Airport Improvement Program Grants	20.106	3-13-0011-47	70,783	-
Airport Improvement Program Grants	20.106	3-13-0011-48	2,611,325	-
Total Airport Improvement Program Grant			<u>14,293,725</u>	<u>-</u>
FAA Passed through From Georgia Department of Transportation				
FAA Study and AZO Update	20.106	AP020-9041-60(245)/ T007086	17,627	-
COVID-19	20.106	AP022-90CR-63(245)/ T007634	23,000	-
			<u>40,627</u>	<u>-</u>
FEDERAL TRANSPORTATION ADMINISTRATION				
Direct Awards:				
FTA COVID-19 Grant (Sect. 5307)	20.507	GA -2021-004	3,802,633	-
Federal Transit Formula Grants X343/Section 5307	20.507	GA-90-X343	6,012	-
Federal Transit Formula Grants 2018-016/Section 5307	20.507	GA-2018-016	88,426	-
FTA COVID-19 Grant (Sect. 5307)	20.507	GA -2021-004	38,005	-
Federal Transit Formula Grants /Sect. 5307& 5339	20.507/20.526	GA-2018-023	713,901	-
Total Federal Transit Cluster			<u>4,648,977</u>	<u>-</u>

(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Identification Number	Total Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION (CONTINUED)				
Passed through South Carolina Department of Transportation				
South Carolina Planning Grant	20.205	N/A	\$ 4,564	\$ -
South Carolina Planning Grant	20.205	N/A	15,580	-
Lower Savannah Council of Governments-Section 5303	20.205	N/A	11,083	11,083
Lower Savannah Council of Governments-Section 5303	20.205	N/A	13,073	13,073
Passed through Georgia Department of Transportation				
Metropolitan Transportation Planning Services Grant	20.205	PL-0017153	83,772	-
Metropolitan Transportation Planning Services Grant	20.205	PL-0017893	72,362	-
James Brown Blvd Streetscape Phase III	20.205	PI: 0013707	9,815	-
Total Highway Planning and Construction Cluster			<u>210,249</u>	<u>24,156</u>
Federal Transit Grant-Section 5303/5304	20.505	T006013	55,319	-
Federal Transit Grant-Section 5303/5304	20.505	T0060861	47,963	-
			<u>103,282</u>	<u>-</u>
Passed through Georgia Department of Transportation				
Federal Transit Grants-Rural Program Section 5311	20.509	Project #: 006376	152,472	-
Federal Transit Grants-Rural Program Section 5311	20.509	Project #: 007176	87,280	-
Federal Transit Grants-Rural Program Section 5311	20.509	Project #: 007176	2,276	-
Total Rural Transportation Assistance Program			<u>242,028</u>	<u>-</u>
Passed Through CSRA Regional Commission				
Federal Transit Grant-Section 5310	20.513	N/A	76,216	76,216
Total Transit Services Programs Cluster			<u>76,216</u>	<u>76,216</u>
Total U.S. Department of Transportation			<u>19,615,104</u>	<u>100,372</u>
U.S. DEPARTMENT OF TREASURY				
Direct Awards:				
Emergency Rental Assistance Program	21.027	ERA-2101070675	11,052,744	-
ARPA-City (CSLFR)	21.203	NA	5,796,729	-
Total U.S. Department of Treasury			<u>16,849,473</u>	<u>-</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Passed-through Georgia Environmental Protection Division				
Section 319H. Water Quality Grant	66.600	751-190004	27,531	-
Section 319H. Water Quality Grant	66.600	751-200117	504	-
			<u>28,035</u>	<u>-</u>
Total U.S. Environmental Protection Agency			<u>28,035</u>	<u>-</u>
U.S DEPARTMENT OF EDUCATION				
Passed-through Georgia Dept. of Education				
Dept of Education BOOST grant	87.425U	S425U210012	6,881	-
Total U.S. Dept. Of Education			<u>6,881</u>	<u>-</u>

(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Identification Number	Total Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Awards:				
DHHS SAMHSA Treatment Grant	93.243	H79TI081058-01	297,879	-
DHHS SAMHSA Treatment Grant	93.243	H79TI081058-02	99,909	-
Passed through the CSRA Regional Commission				
Special Programs for the Aging:				
Nutrition Services Incentive Program (Title III C2)	93.045	20-0606	209,063	-
Nutrition Services Incentive Program (Title III C2)	93.045	22-0089	62,930	-
Nutrition Services Incentive Program (Title III C2)	93.045	20-0606	78,143	-
Nutrition Services -COVID-19 (Title III C2)	93.045	N/A	30,691	-
Nutrition Services -COVID-19 (Title III C2)	93.045	N/A	60,352	-
Nutrition Services -COVID-19 (Title III C2)	93.045	N/A	136,667	-
Nutrition Services -COVID-19 (Title III C2)	93.045	N/A	7,185	-
Nutrition Services Incentive Program (NSI)	93.053	20-0606	207	-
Nutrition Services Incentive Program (NSI)	93.053	20-0089	24,109	-
Nutrition Services Incentive Program (NSI)	93.053	20-0089	25,605	-
Total Aging Cluster			<u>634,952</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>634,952</u>	<u>-</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Direct Award				
Cooperative Agreement Beginning January 1, 2019	97.090	70T02021T6114N013	87,451	-
FEMA COVID- 19 Suppl Grt-Fire	97.044	EMW-2020-FG-03174	33,413	-
			<u>120,864</u>	<u>-</u>
Passed through State of Georgia Emergency management Agency				
GEMA-FY21 Performance Partnership Award	97.042	OEM 21-123	50,000	-
FEMA COVID-19 Suppl Grt-Fire	97.039	HMGP-438-0025	39,312	-
			<u>89,312</u>	<u>-</u>
GEMA FY K-9 Grt-Sheriff	97.067	F# S #44	727	-
GEMA FY19 Bomb Grt-Sheriff	97.067	F# S #40	11,325	-
GEMA FY19 Resp. Team grt-Sheri	97.067	F# S #41	11,200	-
GEMA FY20 EOD K-9 grt-Sheriff	97.067	F# S #38	48,690	-
GEMA FY20 Bomb Grt-Sheriff	97.067	F# S #12	2,243	-
GEMA FY20 CBRN Grt-Sheriff	97.067	F# S #6	12,146	-
GEMA FY20 K-9 Grant	97.067	SHO17-142	10,000	-
			<u>96,331</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>306,507</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 46,351,175</u>	
Total Federal Awards Passed Through to Subrecipients				<u>\$ 792,424</u>

(Concluded)

AUGUSTA, GEORGIA**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Augusta, Georgia (the "Government"), and is presented on the modified accrual basis of accounting.

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2. DE MINIMIS INDIRECT COST RATE

The Government chose not to use the 10% de minimis indirect cost rate for the year ended December 31, 2021.

NOTE 3. NON-CASH AWARDS

Augusta, Georgia did not receive non-cash federal awards during the year ended December 31, 2021.

AUGUSTA, GEORGIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

**SECTION I
SUMMARY OF AUDITOR'S RESULTS**

Financial Statements

Type of auditor's report issued Unmodified

Internal control over financial reporting:

Material weaknesses identified? X Yes No

Significant deficiencies identified not considered
to be material weaknesses? X Yes No

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal Control over major programs:

Material weaknesses identified? X Yes No

Significant deficiencies identified not considered
to be material weaknesses? Yes X No

Type of auditor's report issued on compliance for
major programs Qualified

Any audit findings disclosed that are required to
be reported in accordance with the Uniform Guidance? X Yes No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grant
20.106	Federal Aviation Administration Airport Improvement
20.507	Federal Transit Grants
21.203	Emergency Rental Assistance Program
21.027	American Rescue Plan Act

AUGUSTA, GEORGIA**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

**SECTION I
SUMMARY OF AUDITOR'S RESULTS (CONTINUED)**

Dollar threshold used to distinguish between
Type A and Type B programs:

\$1,402,469

Auditee qualified as low-risk auditee?

☐ Yes ☒ No

AUGUSTA, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

SECTION II FINANCIAL STATEMENT FINDINGS

2021-001 – Interfund Management

Criteria: Generally Accepted Accounting Principles (“GAAP”), requires interfund relationships and fund deficits be addressed and reported relative to the capacity and sustainability of each fund.

Condition: The Government asset balance was less than the related deferred and unavailable revenue accounts in the Housing and Neighborhood Development Fund. This resulted in a greater deficit and an increase in the interfund payables.

Context: The Housing and Neighborhood Development Fund incurred a large interfund payable to the General Fund.

Effects: During the fiscal year ended December 31, 2021, the Housing and Neighborhood Development Fund incurred operating expenditures greater than operating revenues. This resulted in the need for the General Fund to cover excess expenditures. The interfund payable between the Housing and Neighborhood Development Fund and the General Fund grew to an amount beyond the capacity of the Housing and Neighborhood Development Fund to satisfy.

Cause: The above condition was caused by allowing the interfund relationships and the fund deficit of the Housing and Neighborhood Development Fund to grow to a non-feasible amount.

Recommendation: We recommend the Government better monitor the activities of this respective department and properly address any potential deficits and interfund relationships that may be difficult or impossible to fund.

Views of Responsible Officials and Planned Corrective Action: We concur with the finding. We will continue to review and improve policies and procedures in an effort to eliminate error and identify deficiencies from both operational and financial perspectives. We will also review budgets to assure balanced budgets are adopted.

AUGUSTA, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

SECTION III FEDERAL AWARD FINDINGS AND RESPONSES

2021-002 – Grants Management

Criteria: Federal grant funds are required to be spent on respective and eligible program allowable costs.

Condition: The Government was not in compliance with allowable costs over federal funds in the Housing and Community Development Fund.

Context: The Government combined various funding sources. One of these sources was the Emergency Rental Assistance Program ("ERAP").

Effects: During the fiscal year ended December 31, 2021, the Government received approximately \$8.9 million of federal funding in the form of ERAP from the U.S. Treasury Department. Of this amount, approximately \$5.7 million was appropriately expended in accordance with program guidelines. Additionally, we noted the fund reported a cash balance of approximately \$2.5 million. Further investigation determined the Government utilized ERAP funds on other programs of approximately \$690,000.

Cause: The above condition was caused by a misunderstanding and a lack of checks and balances in the proper use of such funds.

Recommendation: We recommend the Government implement effective controls over cash management and allowable costs of federal funds.

Views of Responsible Officials and Planned Corrective Action: We concur with the finding. We will continue to review and improve policies and procedures in an effort to eliminate error and identify deficiencies from both operational and financial perspectives. We will also review budgets to assure balanced budgets are adopted.

AUGUSTA, GEORGIA**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2021**

No prior year findings reported.



Annual Comprehensive Financial Report

**For the year ended
December 31, 2021**

**Prepared by:
The Augusta Georgia Finance Department**

**Donna B. Williams, CGFM
Director of Finance**

Cover page – Augusta Canal of Richmond County, Georgia
Courtesy of the Augusta-Richmond County Visitor's Bureau

AUGUSTA, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2021

Prepared by:

Augusta, Georgia Finance Department

Donna B. Williams, CGFM
Director of Finance

**ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021**

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INTRODUCTORY SECTION

Finance Department



Donna B. Williams, CGFM
Director

Timothy E. Schroer, CPA, CGMA
Deputy Director

June 29, 2022

To the Honorable Mayor, Members of the Commission, and Citizens of Augusta, Georgia

In accordance with state law, I am pleased to submit the Comprehensive Annual Financial Report of Augusta, Georgia (the Government) for the fiscal year ended December 31, 2021. State law requires that every general-purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. These financial statements are prepared and presented in conformity with accounting principles generally accepted in the United States of America (GAAP) as prescribed in pronouncements of the Governmental Accounting Standards Board (GASB). To the best of our knowledge and belief, this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of Augusta, Georgia Government. All disclosures necessary to enable the reader to gain an understanding of Augusta's financial activities have been included.

Management assumes full responsibility for the accuracy of the data, and the completeness and fairness of the information contained in this report, including all disclosures. To provide a reasonable basis for making these representations, Augusta, Georgia has established a comprehensive framework of internal controls designed to protect the government's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the basic financial statements in conformity with GAAP. Since the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

This report and other historical audited financial statements, prior year fiscal operating budgets, and other financial reports may be accessed via Augusta's website at www.augustaga.gov/149/Financial-Statements.

Independent Audit

Augusta, Georgia Government's financial statements have been audited by Mauldin and Jenkins, LLC, Certified Public Accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Government for the year ended December 31, 2021 are free of material misstatements. The audit involved performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. Our independent auditors rendered an unmodified ("clean") opinion on the Augusta, Georgia Government's financial statements for the year ended December 31, 2021. The Independent Auditor's Report is presented as a lead component of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditor's Report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

COVID-19 Pandemic

Augusta has been able to maintain a solid financial position throughout the second year of the pandemic. The most significant impact in the prior year was to two major sources of revenue, Local Option Sales Taxes and Hotel-Motel Taxes. Local Option Sales Tax Revenue is used to support operations; in 2020 there was a significant decrease in collections, that trend reversed in 2021 leading to the highest amount of collections to date. Hotel-Motel Taxes in their entirety are remitted to the Coliseum Authority and the Convention and Tourist Bureau. These collections also rebounded in 2021 but not to the same level as sales taxes.

President Biden signed into law the American Rescue Plan Act providing \$1.9 trillion in economic stimulus funding. The American Rescue Plan provided \$350 billion in emergency funding for state, local, territorial and Tribal Governments. Augusta's allocation is \$84 million, which was received in two tranches, the first was received in May of 2021 the second 12 months later. Funds received are restricted to approved expenditures as provided in interim final guidance from the US department of Treasury. Funds must be obliged by December 31, 2024 and expended by December 31, 2026.

Profile of Augusta, Georgia

The consolidated government of Augusta-Richmond County is a political subdivision created and existing under the laws of the State of Georgia and presently has as its formal or legal name "Augusta, Georgia." The Consolidated Government was created on January 1, 1996 pursuant to Acts of the General Assembly of the State of Georgia. The consolidation of the City of Augusta and Richmond County were separately approved by a majority of the qualified voters of the City and the County at an election held on June 20, 1995. On January 1, 1996, the Consolidated Government became a consolidated city-county government, with territorial limits covering all of what was formerly Richmond County. The cities of Blythe and Hephzibah, small communities with populations of approximately 706 and 3,954, respectively, still hold their own municipal charters within the consolidated territory. The relationship between the Consolidated Government and the Cities of Blythe and Hephzibah is similar to that of counties to municipalities located within the territorial limits of such counties.

Augusta, Georgia, as a consolidated city-county government, has all governmental and corporate powers of both municipal corporations and counties under Georgia law. Under the terms of the Consolidation Act, the Augusta-Richmond County Commission may exercise and is subject to all of the rights, powers, duties, and obligations previously applicable to the governing authorities of the City and the County. As a result of consolidation, the Consolidated Government provides, under one management, public services throughout its territorial limits, which would have been provided separately by the City and the County.

The City was originally chartered in 1789 by the General Assembly of the State of Georgia, making it Georgia's second oldest city. As a city, the Consolidated Government ranks as the third largest, by population, in the State of Georgia. The Consolidated Government is located in the central eastern portion of the State of Georgia on the south bank of the Savannah River, which is the Georgia-South Carolina state boundary, approximately 155 miles east of Atlanta, Georgia and 75 miles southwest of Columbia, South Carolina. Richmond County has a land area of approximately 325 square miles. At its highest point, Richmond County is situated at 520 feet above sea level. Richmond County is located on the Fall Line, which is the natural division of the Piedmont Plateau and the Coastal Plain of Georgia. Its physical features include rolling slopes in the north, transitioning to more level terrain in the south. Average rainfall is 43 inches per year, and average temperatures range from a high of 91 degrees in the summer to a low of 34 degrees in the winter.

Augusta, Georgia is the home to Augusta University, which has a student enrollment of approximately 9,565, and Paine College (a historically black college) with a student enrollment of approximately 252. Augusta, Georgia is the regional center of east central Georgia with a stable economy based on a broad mix of industry, healthcare facilities, service organizations, and governmental institutions.

The Augusta, Georgia Government provides a full range of services for its citizens. The Administrator, who is appointed by a 10-member Board of Commissioners, oversees daily operations. Commissioners hold part-time positions and are elected, in staggered voting cycles, to four-year terms. One member is elected by the commission as Mayor Pro Tem for a two-year term. Augusta has a full-time Mayor also elected to a four-year term. Additional information about current activities of the Government can be obtained at our website, www.augustaga.gov.

In accordance with State Law and the Government's Charter, Augusta, Georgia adopts an Annual Operating and Capital Budget. The budget process provides a professional management approach to establishing priorities and an orderly means of directing the Government's various services. Developed on a line-item basis with a focus on the cost of services, the Government's budget is presented by the Administrator in late October. It is required by local ordinance to be adopted by the Mayor and Commission at the second meeting in November, after a required public hearing and two public notices. The legal level of budgetary control is the department/fund level.

Economic Condition and Outlook

Augusta, Georgia remains the industrial and retail center for east central Georgia. Trends in the local economy indicate the business outlook continues to improve. Augusta, Georgia's top five industry sectors are Government (Federal, State and Local), Healthcare, Manufacturing, Hospitality and Retail; growth was seen in all sectors. A detailed discussion and analysis of Augusta, Georgia's overall financial condition during the fiscal year 2021 is included as part of the MD&A.

The largest employer in Augusta, Georgia is Fort Gordon with a workforce of over 26,000. Over its 73-year history, Fort Gordon has adapted to new missions, growing to respond to the Army's needs and the world's situations. The installation is widely known as the home of the Signal Corps and U.S. Army Signal Center of Excellence, the Armed Forces' largest information technology and communications training site. The Center not only trains Army students, but also instructs Air Force, Navy and Marine service members in the communications arena. The Signal Center serves as the personnel proponent for Soldiers in Signal careers, including 60,000 Active Army, United States Army Reservists and Army National Guard worldwide. Fort Gordon is now home to the U.S. Army Cyber Center of Excellence: "Where Tradition Meets the Future".

Fort Gordon is a vibrant installation with 18 major military commands and organizations, featuring joint service presence of thousands of sailors, airmen and marines as well as Soldiers. There is a growing synergy between military intelligence, communications and military medical communities. Fort Gordon is also home to the following organizations:

Dwight David Eisenhower Army Medical Center: serves nearly 61,000 beneficiaries (active duty, family members and retirees) within a 40-mile radius; Eisenhower Army Medical Center, which employs the largest number of Fort Gordon civilians (1600+), is one of the Army's most advanced health care and training medical facilities. There is also a Warrior Transition Battalion and campus with nearly 400 'Wounded Warriors.'

NSA-CSS Georgia: one of three joint regional centers that provide global operational intelligence; recently completed construction on a 575,000 sq. ft. facility.

513th Military Intelligence Brigade: conducts theater-level, multi-discipline intelligence and security operations during war and military operations other than war.

35th Signal Brigade: deploys, installs, operates, manages and maintains and protects theater tactical communications in support of joint and combined operations for all combatant commanders.

U.S. Army Cyber Command: integrates and conducts full-spectrum cyberspace operations, electronic warfare, and information operations, ensuring freedom of action for friendly forces in and through the cyber domain and the information environment, while denying the same to adversaries.

Augusta, Georgia's world-famous golf course, located at the Augusta National Golf Club, hosts the first major golf tournament of each year, the Masters. This tournament is one of the most prestigious in the sport and is one of the four major championships. The best professional and amateur golfers in the world come to Augusta during the first full week of April each year, bringing thousands of visitors and golf patrons to Augusta. As with most events the Masters was affected by the pandemic. The 2020 tournament was held in November 2020 with no patrons, the 2021 tournament was held in the traditional timeframe of April, with limited patrons. The 2022 tournament was held in April with no restrictions.

Augusta, Georgia is also host to the IRONMAN 70.3, the largest half IRONMAN competition east of the Mississippi River. The 2021 race occurred in September 2021.

In 2012 the Transportation Investment Act (TIA) of 2010 was approved in only three of twelve regions established by the legislature. In the Central Savannah River Region, which includes Augusta, Georgia, the referendum was approved by a 54-46% margin. The 1% additional sales tax began on January 1, 2013. Augusta, Georgia has 50 of the 84 projects approved for this region. Collections for this phase will end December 31, 2022. A second phase of TIA funded projects was approved in 2020, collections will start January 1, 2023. Augusta Georgia is allocated \$295 million of the \$555 million in project costs.

Augusta's public protection classification rating was re-evaluated by the Insurance Services Office (ISO) in 2017. The ISO assessment evaluates 911 emergency communications network, fire response capabilities, water supply and other community risk reduction to determine potential loss from fire. Also reviewed are fire personnel, training and overall operations. Based on this review, Augusta was given a rating of Public Protection Classification of 01/1x. Augusta is one of less than 250 communities nationwide and 18 Georgia communities that have achieved this rating.

Long-term Financial Planning and Major Initiatives

Financial planning for Augusta, Georgia is a dynamic, interactive effort of the community, small and large business and industry, social and cultural service organizations, various economic development authorities, and the municipal government. Large-scale projects are funded through a variety of financing means such as the Special Purpose Local Option Sales Tax (SPLOST), the Transportation Investment Act (TIA), and Tax Allocation Districts (TADS), as well as through traditional bond issuances. See Major Initiatives section for descriptions of sales tax programs approved by voter referendum.

Relevant Financial Policies

Augusta, Georgia operates under a set of fiscal policies which establishes operational objectives and promotes continuity in fiscal decision-making as well as long-term financial stability of the Government. These policies cover financial areas in operating budget, reserve fund balances, accounting, auditing and financial reporting, and purchasing. Augusta strives to maintain a minimum unassigned fund balance in its General Fund, which is 75 to 90 days of operations based on budgeted expenditures. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment.

Augusta has established a financial and budgetary policy which is reviewed and updated as necessary by approval of the Board of Commissioners. Budgetary control is maintained at the department level. No increase in the overall budget can be made without the approval of the Board of Commissioners and an amendment to the budget. Unencumbered operating appropriations in the annual operating budget lapse at fiscal year-end.

Debt Management

The primary goal of Augusta, Georgia Government's debt management practices is to maintain its ability to access capital markets at the lowest possible cost (interest rate) without endangering its ability to finance essential services. Augusta, Georgia's conservative financial practices have earned the rating of Aa2 from national rating agency Moody's Investor Service and a rating of AA from national rating agency Standard and Poor's for Augusta's general obligation bonds and revenue bonds. Augusta's ratings were reaffirmed in February 2018.

Major Initiatives

Transportation Investment Act of 2010 (TIA). On July 31, 2012, voters within the Central Savannah River Area (CSRA) Region, which includes Augusta, approved the TIA, which was created by the Georgia General Assembly in 2010 to provide state-wide funding for transportation needs across the state in the form of a 1% sales tax. This is a regional program with project lists compiled by the county and city governments within each region and approved by the Transportation Roundtable of the region and the Georgia Department of Transportation (GDOT) Program Director. The CSRA region includes 13 counties and the cities therein. Of the total funds collected, 75% is directed to regional projects and 25% is distributed to the local governments for use at their discretion. The discretionary funds will be invaluable in meeting local needs not presently funded due to a lack of GDOT monies. Approval of the TIA has accelerated our ability to meet present and future transportation needs and will provide opportunities not only for better and safer roads, but also for job creation and economic development.

There were 84 projects approved for TIA funding. Fifty of those are within Augusta-Richmond County.

Major road projects include:

- Broad Street Improvement (\$25 million)
- Calhoun Expressway Reconstruction (\$8.8 million)
- Greene Street Improvements (\$9.9 million)
- Marks Church Road Widening (\$7.8 million)
- Riverwatch Parkway Resurfacing (\$10 million)
- Telfair Street Improvements (\$19.2 million)
- Berckmans Road Widening (\$16.7 million)
- 5th Street Bridge Restoration (\$9.1 million)
- Gordon Highway Improvements (\$14 million)
- 15th Street Widening (\$21.4 Million)
- Riverwatch Parkway Median Barrier Renovation (\$8.6 million)
- Windsor Spring Road Widening (\$43 million)
- Wrightsboro Road Widening (\$21.6 million)

Projects will be funded in three phases. Collection of the TIA tax will end in 2022.

Since collections began in 2013, approximately 50.3% of the taxes collected in the region originated in Augusta. Through 2021, approximately \$648 million had been collected region-wide with approximately \$317 million in taxes originating in Augusta.

A second phase of TIA projects and funding was approved in 2020, Augusta was awarded approximately 53% of the \$555 million in total projects.

Transportation Investment Act of 2010 (TIA). On June 9, 2020, voters within the Central Savannah River Area (CSRA) Region, which includes Augusta, approved a second phase of TIA, which was created by the Georgia General Assembly in 2010 to provide state-wide funding for transportation needs across the state in the form of a 1% sales tax. This is a regional program with project lists compiled by the county and city governments within each region and approved by the Transportation Roundtable of the region and the Georgia Department of Transportation (GDOT) Program Director. The CSRA region includes 13 counties and the cities therein. Of the total funds collected, 75% is directed to regional projects and 25% is distributed to the local governments for use at their discretion. The discretionary funds will be invaluable in meeting local needs not presently funded due to a lack of GDOT monies. Approval of the TIA has accelerated our ability to meet present and future transportation needs and will provide opportunities not only for better and safer roads, but also for job creation and economic development.

There were 162 projects approved for TIA phase II funding. Thirty-three of those are within Augusta-Richmond County. Projects cost for the region are budgeted at \$555 million. Project budgets within Augusta-Richmond County total \$302 million.

TIA Phase II projects include:

- 15th Street Improvements (\$8 million)
- Augusta Regional Airport – Apron Expansion (\$7 million)
- Augusta Regional Airport – Runway Habitation (\$1.6 million)
- Augusta Transit Operations (\$23 million)
- Barton Chapel Road Improvements (\$20 million)
- Broad Street Improvements Part II (\$20.3 million)
- Broad Street Over Rae's Creek (\$6.1 million)
- Daniel Field Improvements (\$6.5 million)
- Dennis Road Widening (\$6.4 million)
- Doug Bernard Parkway Improvements (\$11.9 Million)
- Fulcher Road Improvements (\$3.2 million)
- Golden Camp Road Resurfacing (\$2 million)
- Gordon Highway Improvements (\$15 million)
- Hephzibah McBean Road (\$3.6 million)
- Highland Avenue Improvements (\$7.1 million)
- Intelligent Transportation System (\$9.6 million)
- Laney Walker Road Intersection Improvements (\$3.7 million)
- Milledgeville Road Improvements (\$17 million)
- Monte Sano Avenue Improvements (\$8.9 million)
- New Savannah Bluff Lock & Dam (\$10 million)
- Emergency Vehicles Preemption System (\$.6 million)
- Richmond Hill Road Improvements (\$9.3 million)
- Skinner Mill Road Widening (\$22 million)
- Story Mill road Resurfacing (\$2.5 million)
- Tobacco Road Improvements (\$18.6 million)
- Willis Forman Road Widening (\$23 million)
- Wrightsboro Road / RA Dent Blvd Intersection Improvements (\$4.9 million)
- Wheless Road Improvement (\$6.4 million)
- ACP Rail Lead Track (\$13 million)
- 13th Street Pedestrian Enhancements (\$5 million)

Projects will be funded in three phases. Collection of the TIA tax will end in 2032.

1% Special Purpose Local Option Sales Tax (SPLOST) – 2016-2021. The current SPLOST program was renewed by referendum on November 3, 2015. As part of the SPLOST renewal, a general obligation (GO) bond was approved, not to exceed \$28.5 million, to begin funding the construction of urgently needed projects. Collections ended December 31, 2021 and totaled \$232.5 million

1% Special Purpose Local Option Sales Tax (SPLOST) – 2022-2028. The current SPLOST program was renewed by referendum on March 16, 2021. As part of the SPLOST renewal, a general obligation (GO) bond was approved, not to exceed \$30 million, to begin funding the construction of urgently needed projects. The 2022-2028 package reflects anticipated collections of \$250,285,000.

Project categories designated to receive funding include:

- Public Safety - \$22.4 million
- Quality of Life - \$69.5 million
- General Government - \$9 million
- Infrastructure – \$78.5 million
- Government Facilities - \$19 million
- Economic Development - \$46.5 million

Awards and Achievements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Augusta, Georgia for its comprehensive annual financial report for the fiscal year ended December 31, 2020. This was the sixth year that Augusta achieved this prestigious award. In order to be awarded a Certificate of Achievement, the Government must publish an easily readable and efficiently organized Annual Financial Report, which satisfies both Generally Accepted Accounting Principles and applicable program requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and will be submitted to GFOA for consideration.

Acknowledgements

The preparation, design and publication of this Comprehensive Annual Financial Report could not have been accomplished without the efficient and dedicated service of the entire finance office staff. We would also like to express our gratitude and appreciation to the firm of Mauldin & Jenkins, LLC for their technical guidance and assistance to make this a quality report.

Sincere appreciation also goes to the various elected officials and department directors for their assistance and positive attitude throughout the year in matters pertaining to the financial affairs of the City.

Finally, credit also must be given to the Mayor, Administrator, and County Commissioners for their unfailing support for maintaining the highest standards of professionalism in the management of the City's finances.

Respectfully submitted,



Donna B. Williams, CGFM
Director of Finance



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Augusta, GA

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

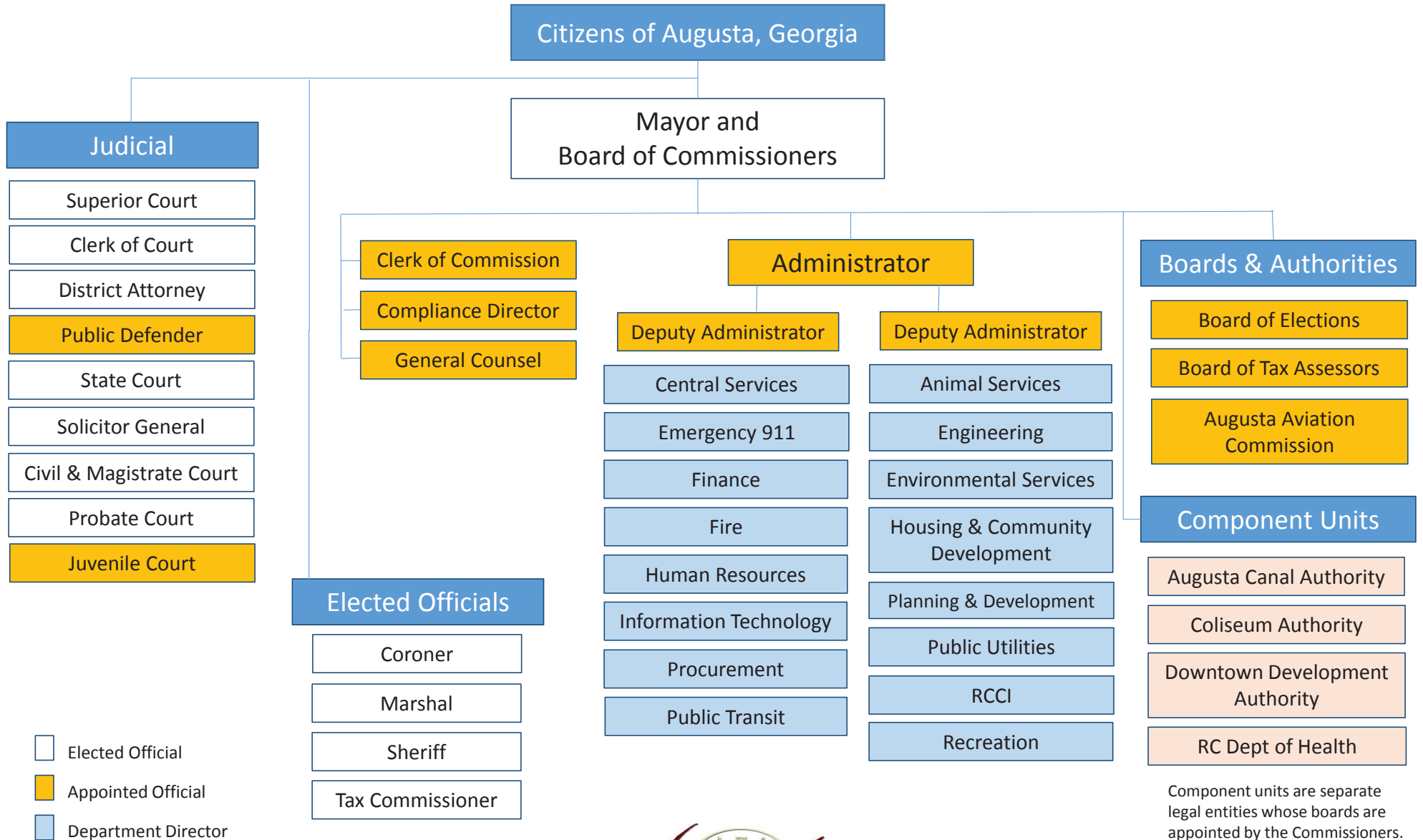
December 31, 2020

Christopher P. Morrill

Executive Director/CEO

GOVERNMENT STRUCTURE

Augusta, Georgia is governed by a Mayor and 10-member Board of Commissioners. Members of the Board are part-time and serve staggered four-year terms. An Administrator appointed by the Commissioners, implements board policy and administers the general government.



**PRINCIPAL OFFICIALS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Mayor and Commission

Hardie Davis Jr.	Mayor
Bobby Williams	Mayor Pro-Tem, Commissioner - District 5
Jordon Johnson	Commissioner - District 1
Dennis Williams	Commissioner - District 2
Catherine Smith-McKnight	Commissioner - District 3
Sammie Sias	Commissioner - District 4
Alvin Mason	Commissioner - District 4 (interim)
Ben Hasan	Commissioner - District 6
Sean Frantom	Commissioner - District 7
Brandon Garrett	Commissioner - District 8
Francine Scott	Commissioner - District 9
John Clark	Commissioner - District 10

Elected Officials

Daniel J. Craig	Chief Judge Superior Court
John Flythe	Judge, Superior Court
Ashley Wright	Judge, Superior Court
Jesse C. Stone	Judge, Superior Court
Amanda N. Heath	Judge, Superior Court
David D. Watkins	Chief Judge, State Court
Patricia W. Booker	Judge, State Court
Kellie K. McIntyre	Judge, State Court
Monique Walker	Judge, State Court
Carletta Sims-Brown	Chief Judge, Civil and Magistrate Court
Le'Joi N. Williamson	Presiding Judge, Civil and Magistrate Court
Mark Bowen	Coroner
Jared Williams	District Attorney
Ramone Lamkin	Marshal
Richard Roundtree	Sheriff
Omeeka P. Loggins	State Court Solicitor
Steven Kendrick	Tax Commissioner
Hattie Sullivan	Clerk of Court

**PRINCIPAL OFFICIALS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Appointed Officials

Odie Donald, II	Administrator
Charles Jackson	Deputy Administrator
Tanikia Jackson	Deputy Administrator
Donna B. Williams, CGFM	Finance Director
Lena J. Bonner	Clerk of Commission
Wayne Brown	General Council
James Hill	Animal Services Director
Herbert Judon Jr.	Executive Director, Augusta Regional Airport
Lynn Bailey	Board of Elections Director
Takiyah A. Douse	Central Services Director
Scott Rountree	Chief Appraiser
Phyllis Johnson	Compliance Director
Dr. Hameed Malik	Engineering Director
Brooks Stayer	Environmental Services Director
Antonio Burden	Fire Chief / EMA Director
Hawthorne E. Welcher Jr.	Housing & Community Development Director
Anita Rookard	Human Resources Director
Willie M. Saunders	Chief Judge, Juvenile Court
Kelli Spencer	Judge, Juvenile Court
Chanette A. Lewis	Judge, Juvenile Court
Maurice McDowell	Parks & Recreation Director
Carla Delaney	Interim Planning & Development Director
Geri Sams	Procurement Director
Rahmaan Bowick	Circuit Public Defender
Sharon Dottery	Director Augusta Public Transit
Wes Byne	Public Utilities Director
Evan A. Joseph	Warden - RC Correctional Institution

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
of Augusta, Georgia
Augusta, Georgia

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregately discretely presented component units, each major fund, and the aggregate remaining fund information of **Augusta, Georgia** (the "Government"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Government's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Augusta, Georgia, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Richmond County Department of Health, the Augusta Canal Authority, the Downtown Development Authority, or the Augusta-Richmond County Coliseum Authority, which represent 100% of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2021, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Richmond County Department of Health, the Augusta Canal Authority, the Downtown Development Authority, and the Augusta-Richmond County Coliseum Authority, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Government, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Government's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Government's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (on pages 5 through 19), the Changes in the Government's Total OPEB Liability and Related Ratios (on page 116), the Schedules of Changes in the Government's Net Pension Liability and Related Ratios (on pages 117 – 122), the Schedules of Government Contributions (on pages 123 through 128), and the Schedules of Pension Investment Returns (on pages 129 and 130) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

We have previously audited the Government's December 31, 2020 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, in our report dated July 7, 2021. In our opinion the summarized comparative information presented herein as of and for the year ended December 31, 2021 is consistent, in all material respects, with the audited financial statements from which they were derived.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Government's basic financial statements. The combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of special purpose local option sales tax proceeds, as required by the Official Code of Georgia Annotated ("O.C.G.A.") §48-8-121, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of other auditors, the combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of special purpose local option sales tax proceeds is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2022, on our consideration of the Government's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Government's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Government's internal control over financial reporting and compliance.



Macon, Georgia
June 29, 2022

**MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

The Management's Discussion and Analysis ("MD&A") of the Annual Financial Statements of Augusta, Georgia (the "Government") provides an overall narrative and analysis of the Government's financial statements for the fiscal year ended December 31, 2021. This MD&A is designed to look at the Government's financial performance as a whole. Readers should also review the financial statements with notes, which follow this narrative, to enhance their understanding of the Government's financial performance.

Financial Highlights

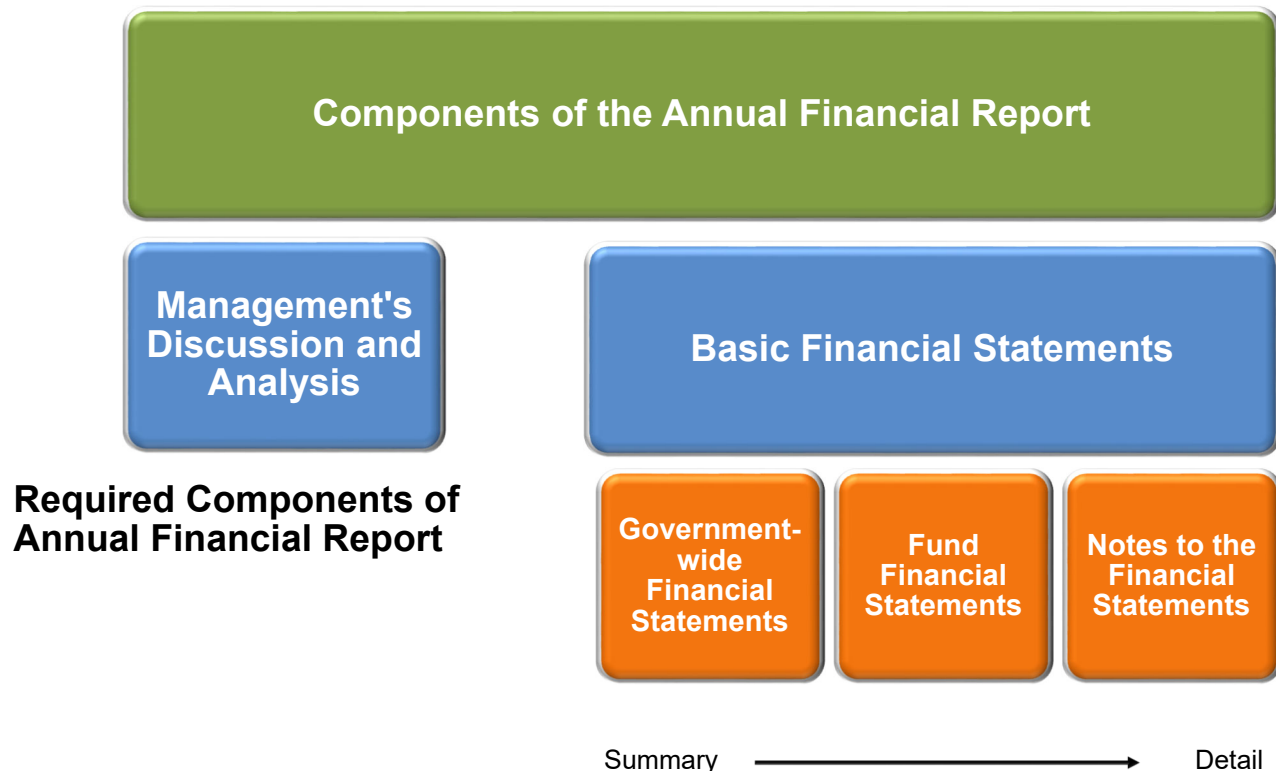
Key financial highlights for the year ended December 31, 2021, are as follows:

- The Government's combined net position totaled \$1.24 billion.
- The Government's total net position increased by \$52.5 million, primarily due to capital spending funded by the Special Purpose Local Option Sales Tax ("SPLOST") revenues received in 2021, but will be expended in future years, federal pandemic relief funds (ARPA), federal aviation grants, and sales tax revenue increases.
- As of the close of the current fiscal year, the Government's governmental funds reported combined ending fund balances of \$264.8 million, an increase of \$36 million from the prior year. Approximately 14.8% of this total amount, or \$39.7 million, is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, total fund balance for the General Fund was \$45.9 million, or 28.78% of total General Fund expenditures for the fiscal year. Of this amount, \$4.5 million has been assigned for risk management, and \$41 million, or 89.2% of the total General Fund balance, as unassigned.
- Combined revenue totaled \$511 million, of which governmental activities totaled \$322 million and business-type activities totaled \$188 million. Current year revenues increased approximately 5.7% from those of the prior year.
- Overall assets totaled \$2.1 billion of which governmental activities totaled \$1.1 billion and business-type activities totaled \$1 billion. Current year assets increased approximately 3% from those of the prior year.
- Overall deferred outflows totaled \$105.4 million of which governmental activities totaled \$88.4 million and business-type activities totaled \$17 million. Current year deferred outflows decreased approximately 18.6% from those of the prior year.
- Overall liabilities totaled \$949.9 million of which governmental activities totaled \$384.4 million and business-type activities totaled \$565.5 million. Current year liabilities decreased approximately 5.% from those of the prior year.
- Overall deferred inflows totaled \$51 million of which governmental activities totaled \$37.9 million and business-type activities totaled \$13.1 million. Current year deferred inflows increased approximately 223.6% from those of the prior year.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Financial Highlights (Continued)

- Overall expenses totaled \$458.6 million of which governmental activities totaled \$284.5 million and business-type activities totaled \$174.1 million. Current year expenses increased approximately 3.3% from those of the prior year.
- Expenses of governmental activities exceeded program revenues by \$200.5 million, resulting in the use of general revenues (primarily taxes).



Basic Financial Statements

The first two statements in the basic financial statements are the **Government-wide Financial Statements** and the **Fund Financial Statements**.

The **Government-wide Financial Statements** provide both short and long-term information about the Government's financial status.

The next statements are the **Fund Financial Statements**. These statements focus on the activities of the individual parts of the Government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; 3) the proprietary fund statements; and 4) the fiduciary fund statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Basic Financial Statements (Continued)

The next section of the basic financial statements is the **Notes to Financial Statements**. The notes to financial statements explain in detail some of the data contained in those statements.

After the notes, **Supplementary Information** is provided to show details about the Government's nonmajor governmental funds and internal service funds, all of which are added together in one column on the appropriate basic financial statements.

Government-wide Financial Statements

The government-wide financial statements provide a broad view of the Government's operations in a manner similar to a private-sector business. The statements provide both short-term and long-term information about the Government's financial position, which assists in assessing the economic condition at the end of the fiscal year. These statements are prepared using the flow of economic resources measurement focus and the accrual basis of accounting. This means the statements take into account all revenues and expenses connected with the fiscal year even if cash involved has not been received or paid. The government-wide financial statements include the following two statements:

The **Statement of Net Position** presents information on all of the Government's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Government is improving or deteriorating.

The **Statement of Activities** presents information showing how the Government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). This statement also presents a comparison between direct expense and program revenues for each function of the Government.

The government-wide statements are divided into three categories: 1) governmental activities, 2) business-type activities, and 3) component units. The governmental activities include most of the Government's basic services such as general administration, judicial services, public safety, public works, health and welfare, culture and recreation, and housing and community development. Property taxes, sales taxes, and state and federal grant funds finance most of these activities. The business-type activities are those services that the Government charges a fee to customers in order to provide. These include Water and Sewer, Augusta Regional Airport, Waste Management, Transit, Daniel Field Airport, Garbage Collection, and Stormwater Utility. The final category is component units. The Augusta-Richmond County Board of Health is a public health department. Although legally separate from the Government, the Government appoints a voting majority of the board. Augusta Canal Authority, Downtown Development Authority, and the Augusta-Richmond County Coliseum Authority are also component units for which the Government is fiscally responsible.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Government, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The fund financial statements focus on individual parts of the Government, reporting the Government's operations in more detail than the government-wide statements. All of the funds of the Government can be divided into three categories: 1) governmental funds, 2) proprietary funds, and 3) fiduciary funds. These fund categories use different accounting approaches and should be interpreted differently.

Governmental Funds

Most of the basic services provided by the Government are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide statements, these funds focus on how assets can readily be converted into cash and the amount of funds left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting*, which focuses on current financial resources. Such information may be useful in evaluating the government's short-term financing requirements. These statements provide a detailed short-term view of the Government's finances that assists in determining whether there will be adequate financial resources available to meet the Government's current needs. The relationship between government activities in the government-wide financial statements and the governmental funds financial statements is described in a reconciliation that is a part of the fund financial statements.

The Government has five governmental fund types: 1) the General Fund, 2) Special Revenue Funds, 3) Debt Service Funds, 4) the Capital Projects Funds, and 5) the Permanent Fund. The Government reported three major governmental funds: 1) the General Fund, 2) Special Purpose Local Option Sales Tax Fund ("SPLOST") Phase 7, and 3) the Fire Protection Fund.

Proprietary Funds

The Government has two types of proprietary funds used to account for activities that operate similar to commercial enterprises found in the private sector. Funds that charge fees for services provided to outside customers including other local governments are known as Enterprise Funds. These funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Funds that charge fees for services provided to departments within the reporting government are known as Internal Service Funds. Proprietary funds use the accrual basis of accounting, thus there is no reconciliation needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements, except for the allocation of internal service fund activity.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Fund Financial Statements (Continued)

The Government has seven enterprise funds: Water and Sewer, Augusta Regional Airport, Waste Management, Transit, Daniel Field Airport, Stormwater and Garbage Collection. The Government also has seven internal service funds: Risk Management, Fleet Operations, and Workers' Compensation, Employee Health Benefits, Unemployment, Long-Term Disability Insurance and GMA Leases. The Water and Sewer, Augusta Regional Airport, Stormwater, and Garbage Collection funds are the only funds being considered major funds for presentation purposes.

Fiduciary Funds

The Fiduciary Funds are used to account for assets held by the Government as an agent for individuals, private organizations, other governments and other departments. The Government is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and only by those to whom the assets belong. These funds are not reflected in the government-wide financial statements because the resources are not available to support the Government's operations or programs.

Government-wide Financial Analysis

	Governmental Activities 2021	Business-type Activities 2021	Total 2021	Governmental Activities 2020	Business-type Activities 2020	Total 2020
Current and other assets	\$ 347,203,907	\$ 236,822,019	\$ 584,025,926	\$ 282,975,727	\$ 226,666,664	\$ 509,642,391
Capital assets	775,738,842	771,753,684	1,547,492,526	790,029,672	770,226,439	1,560,256,111
Total assets	1,122,942,749	1,008,575,703	2,131,518,452	1,073,005,399	996,893,103	2,069,898,502
Deferred outflow s of resources	88,432,210	17,007,202	105,439,412	107,211,241	22,317,424	129,528,665
Long-term liabilities	320,531,398	525,628,015	846,159,413	378,306,112	554,599,956	932,906,068
Other liabilities	63,898,298	39,863,758	103,762,056	39,432,645	27,783,351	67,215,996
Total liabilities	384,429,696	565,491,773	949,921,469	417,738,757	582,383,307	1,000,122,064
Deferred inflow s of resources	37,891,197	13,112,474	51,003,671	9,071,845	6,688,065	15,759,910
Net position:						
Net investment in capital assets	686,754,543	299,740,507	986,495,050	677,467,409	289,203,124	966,670,533
Restricted	199,845,230	69,188,903	269,034,133	173,340,237	67,714,040	241,054,277
Unrestricted	(97,545,707)	78,049,248	(19,496,459)	(97,401,608)	73,221,991	(24,179,617)
Total net position	\$ 789,054,066	\$ 446,978,658	\$ 1,236,032,724	\$ 753,406,038	\$ 430,139,155	\$ 1,183,545,193

MANAGEMENT'S DISCUSSION AND ANALYSIS

Net Position

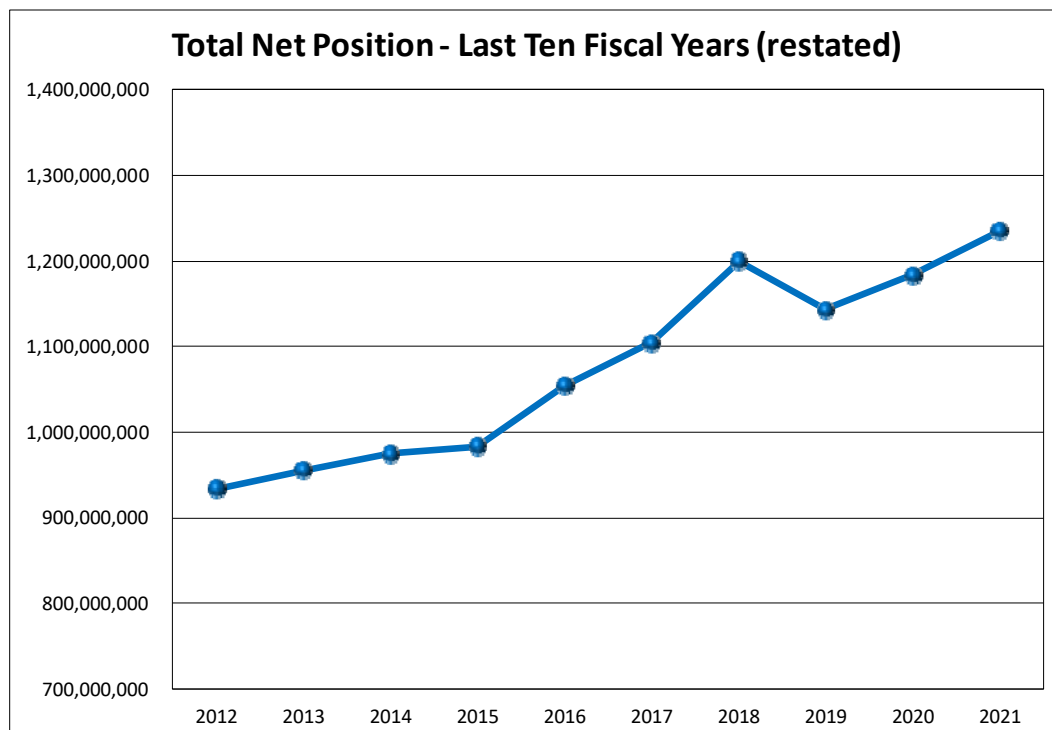
Net position may serve over time as one useful indicator of a government's financial condition. The assets of the Government exceeded liabilities by \$1.24 billion as of December 31, 2021.

The largest portion of the Government's net position, \$986.5 million, or 79.8%, reflects its investment in capital assets such as land, buildings, equipment and infrastructure (road, bridges, sidewalks, water lines and sewer lines) less any related debt used to acquire those assets that is still outstanding. The Government uses these capital assets to provide services to its citizens; therefore, these assets are not available for future spending. Although the Government's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Government's net position, \$269 million, or 21.8%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$-19.5 million or -1.6% would be available to meet the Government's ongoing obligations to citizens and creditors.

Several particular aspects of the Government's financial operations positively influenced the total *unrestricted governmental net position*:

- Continued diligence in the maintenance of 75 – 90 days unreserved fund balance in the General Fund.
- Continued diligence in the collection of property taxes by maintaining a collection percentage of 99% for real and personal property.
- Continued low cost of debt due to the Government's high bond rating.



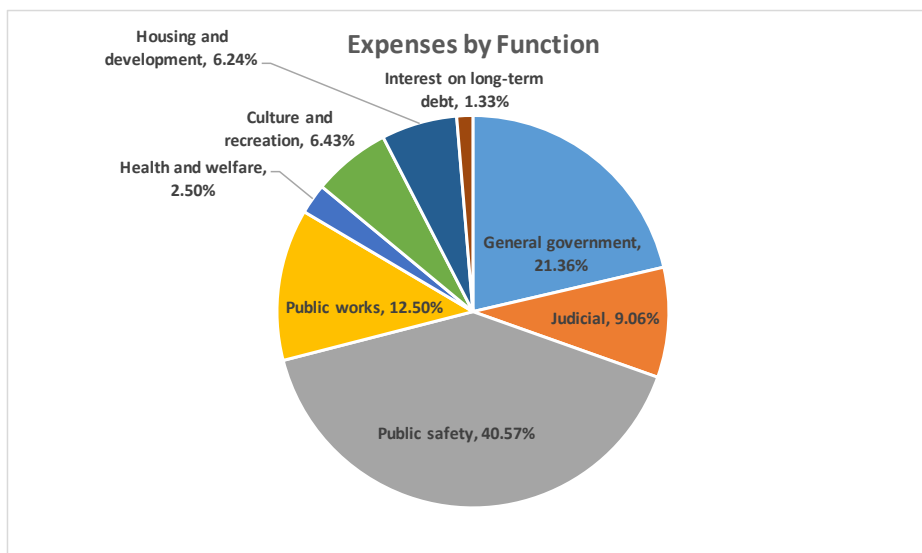
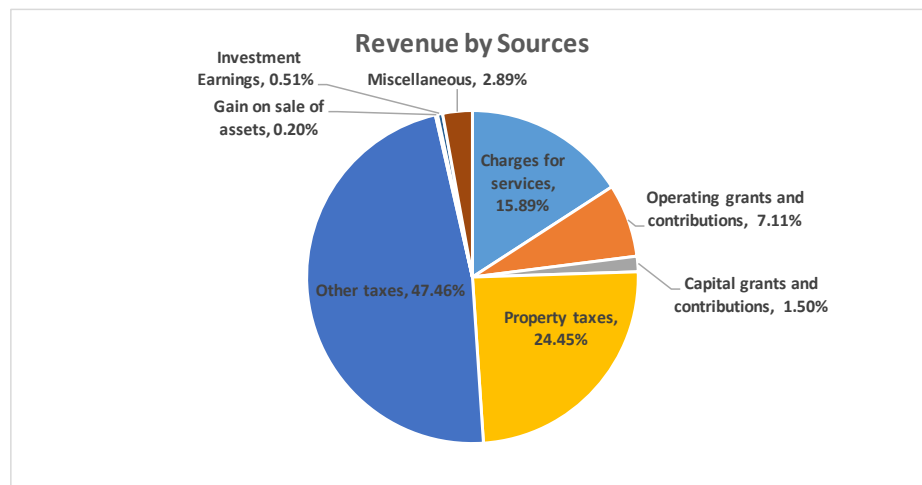
MANAGEMENT'S DISCUSSION AND ANALYSIS

Changes in Net Position

Governmental activities. Governmental activities increased the Government's net position by \$35.6 million, thereby accounting for 67.9% of the total growth in the net position of the Government. Key elements of this increase are as follows:

Governmental revenues. Property tax (24.5%) and other taxes (47.5%) continue as the main source of revenue of the Government amounting to 72% in 2020, compared to 71.9% in 2020. Sales tax revenues contributed approximately \$92 million to net position.

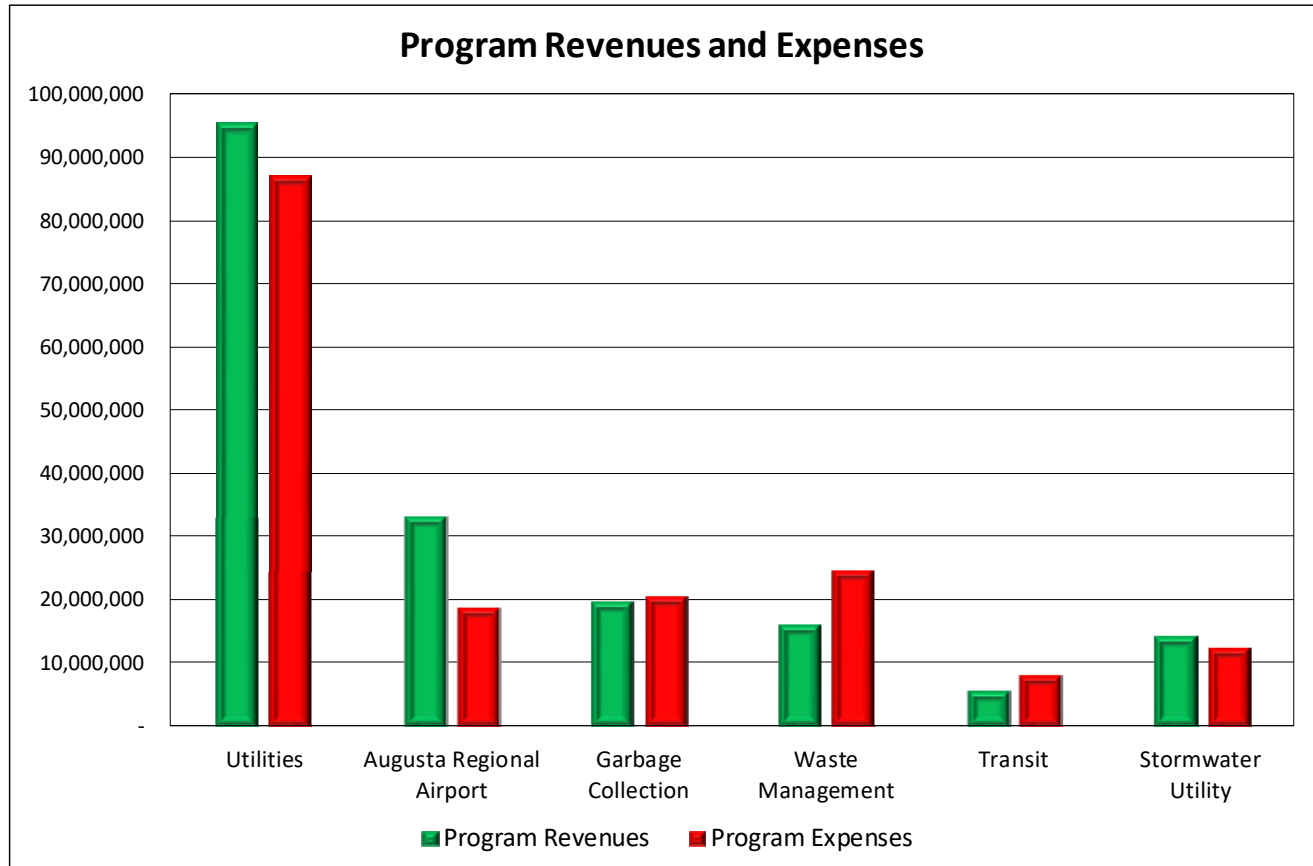
Governmental functional expenses. As reflected in the summary of Changes in Net Position, the Government expended 49.6% of the appropriations for judicial and public safety expenses. The Government continues to commit substantial financial resources for the safety of its citizens. Other expenses accounted for the remaining 50.4%. Other Post-Employment Benefits continue to be a substantial expense for the Government.



MANAGEMENT'S DISCUSSION AND ANALYSIS

Changes in Net Position (Continued)

Business-type activities. Business-type activities increased the Government's net position by approximately \$26.8 million. A significant portion of the increase was the result of revenues received from the federal government for airport grants.



MANAGEMENT'S DISCUSSION AND ANALYSIS

Changes in Net Position (Continued)

The Government's Changes in Net Position

	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
	2021	2021	2021	2020	2020	2020
Revenues:						
Program revenues:						
Charges for services	\$ 49,295,402	\$ 168,558,805	\$ 217,854,207	\$ 47,960,533	\$ 163,570,426	\$ 211,530,959
Operating grants and contributions	28,887,944	-	28,887,944	21,452,117	-	21,452,117
Capital grants and contributions	5,820,852	18,525,375	24,346,227	4,523,740	16,921,050	21,444,790
General revenues:						
Property taxes	80,073,638	-	80,073,638	73,799,695	-	73,799,695
Other taxes	143,103,467	-	143,103,467	143,287,242	-	143,287,242
Gain on sale of assets	3,604,273	3,628	3,607,901	605,937	66,864	672,801
Unrestricted investment earnings	956,370	1,017,098	1,973,468	1,542,453	1,129,854	2,672,307
Miscellaneous	11,210,423	-	11,210,423	8,720,309	-	8,720,309
Total revenues	322,952,369	188,104,906	511,057,275	301,892,026	181,688,194	483,580,220
Expenses:						
General government	52,634,825	-	52,634,825	60,438,735	-	60,438,735
Judicial	25,277,951	-	25,277,951	25,627,408	-	25,627,408
Public safety	121,616,606	-	121,616,606	114,786,178	-	114,786,178
Public works	28,466,160	-	28,466,160	35,357,616	-	35,357,616
Health and welfare	6,764,180	-	6,764,180	7,085,587	-	7,085,587
Culture and recreation	17,621,313	-	17,621,313	18,201,741	-	18,201,741
Housing and development	27,143,107	-	27,143,107	17,661,016	-	17,661,016
Interest on long-term debt	4,948,740	-	4,948,740	3,752,568	-	3,752,568
Waste management	-	25,098,206	25,098,206	-	15,957,669	15,957,669
Water and sewer	-	87,377,730	87,377,730	-	86,732,918	86,732,918
Airports	-	19,448,087	19,448,087	-	16,424,640	16,424,640
Transit	-	8,410,142	8,410,142	-	7,554,751	7,554,751
Stormwater	-	12,821,772	12,821,772	-	13,776,667	13,776,667
Garbage Collection	-	20,940,926	20,940,926	-	20,575,375	20,575,375
Total expenses	284,472,881	174,096,863	458,569,744	282,910,849	161,022,020	443,932,869
Increase in net position before transfers	38,479,488	14,008,043	52,487,531	18,981,177	20,666,174	39,647,351
Transfers	(2,831,460)	2,831,460	-	(6,147,600)	6,147,600	-
Change in net position	35,648,028	16,839,503	52,487,531	12,833,577	26,813,774	39,647,351
Net position, January 1	753,406,038	430,139,155	1,183,545,193	740,572,461	403,325,381	1,143,897,842
Net position, December 31	\$ 789,054,066	\$ 446,978,658	\$ 1,236,032,724	\$ 753,406,038	\$ 430,139,155	\$ 1,183,545,193

MANAGEMENT'S DISCUSSION AND ANALYSIS

Financial Analysis of the Government's Individual Funds

The Government uses fund accounting to demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Government's governmental funds is to provide information on near-term inflows, outflows and balances of usable resources. Such information is useful in assessing the Government's financial requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The combined fund balance of all the governmental funds is \$264.8 million, of which \$39.7 million, or 15%, is unassigned.

General Fund

The General Fund is the primary operating fund of the Government. At the end of the current fiscal year, total fund balance of the General Fund was \$46 million, of which \$41 million, or 89.2%, was unassigned. A portion of the fund balance in the General Fund is designated for risk management, in the amount of \$4.5 million. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. As of December 31, 2021, total unassigned fund balance represents 26.4% of total general fund expenditures.

The fund balance of the General Fund increased by \$5.7 million, or 14.1%. One key factor to this result was the receipt of American Rescue Plan Act (ARPA) funds. The Government received \$41.2 million in pandemic relief funding. Sales tax collections for the General Fund totaled \$38.2 million in 2021 as opposed to \$34.1 million in 2020, an approximate increase of .12%. During 2021. An increase in Title Ad Valorem Taxes ("TAVT") was another factor. TAVT collections totaled \$10.8 million in 2020 compared to \$9.3 million in 2020, an increase of 16.7%. This resulted in additional revenue in the General Fund available to the Government.

During the year, the Government revised the budget on several occasions. Generally, budget amendments fall into one of five categories: 1) amendments to appropriate fund balance for encumbrances from the prior year; 2) amendments made to adjust the estimates that are used to prepare the original budget resolution once exact information is available; 3) amendments made to recognize new funding amounts from external sources, such as Federal and state grants; 4) increases in appropriations that become necessary to maintain services; and 5) amendments to transfer appropriations between departments. The fifth category has no effect on the final budget and, therefore, is not addressed in this narrative.

General Fund Budgetary Highlights

The actual operating revenues for the General Fund were lower than the budgeted amount by approximately \$6.3 million, or 3.8%. The individual sources within the revenues fluctuated both positively and negatively.

The 2021 adopted budget (November 17, 2020) projected Ad Valorem tax revenues at 2020 levels with slight projected growth in the tax digest and a slight increase in sales tax revenues. Franchise fee revenues were projected to be basically flat from 2020 to 2021.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Special Sales Tax 7 and Fire Protection Funds

Major funds included in the fund financial statements are the Special Purpose Local Option Sales Tax ("SPLOST") Fund Phase 7 and Fire Protection Fund. The Government uses Capital Projects Funds to account for the acquisition and construction of major capital facilities that are not financed by Proprietary Funds. The proceeds of the special purpose 1% sales tax are accounted for in Capital Projects Funds until improvement projects are completed. The SPLOST Fund Phase 7's fund balance is \$99.1 million, all of which is held for specific construction and improvement projects and capital acquisitions. The Government uses the Fire Protection Fund mainly to account for receipts and disbursements of tax revenues for fire protection services. Primary revenue sources are ad valorem taxes and insurance premium taxes while primary expenditures are for public safety. Revenue is collected from a separate millage rate levied in the former unincorporated area and from a transfer of ad valorem revenue collected from the former City of Augusta's Urban Services District. The Fire Protection Fund's fund balance is \$24.7 million, all of which is held for specific public safety projects. The increase in the fund balance for SPLOST phase 7 is due to the programmed expenditure rate and is over a longer period than the collection period. The collection period for this fund is approximately six years, while expenditures on the capital projects being funded will take place over an extended period of up to 15 years.

Proprietary Funds

The activities of the Government that render services to the general public on a user charge basis, or that require periodic determination of revenues for public policy are accounted for as Enterprise Funds. The Government's proprietary funds provide the same type of information found in the government-wide statements but in more detail. Unrestricted net position at the end of the year were as follows: Water and Sewer System Fund, \$47.6 million; Augusta Regional Airport, \$10.5 million; Garbage Collection Fund \$18.5 million; Stormwater Utility Fund \$6.7 million; Nonmajor Enterprise funds, \$-4.4 million. The total growth (reduction) in net position for previously mentioned funds were \$9.4 million, \$ 16.1 million, \$865 thousand, \$98 thousand, and \$2.0 million, respectively. Other factors concerning the finances of these funds have already been addressed in the discussion of the Government's business-type activities.

Capital Assets and Debt Administration

Capital Assets

The Government's investment in capital assets for its governmental and business-type activities as of December 31, 2021, amounts to \$1.54 billion (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, equipment, infrastructure and construction in progress. Infrastructure assets are items that are normally immovable and of value only to the Government, such as roads, bridges, streets and sidewalks, drainage systems and other similar items.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Capital Assets (Continued)

Major capital asset transactions during the year included construction of infrastructure, buildings, acquisition of public safety vehicles, construction of water and sewerage systems, and construction of a new airport terminal and building.

The Government's Capital Assets (net of depreciation)

	Governmental Activities	Business-type Activities	Total
Land	\$ 25,810,872	\$ 20,603,904	\$ 46,414,776
Land and site improvements	11,451,609	10,429,701	21,881,310
Buildings and building improvements	232,346,507	71,195,192	303,541,699
Water and sewerage systems	-	515,649,373	515,649,373
Landfill cells	-	9,616,790	9,616,790
Infrastructure	251,909,117	76,261,067	328,170,184
Vehicles, machinery and equipment	25,258,301	15,561,286	40,819,587
Construction in progress	228,962,436	52,436,371	281,398,807
	<u>\$ 775,738,842</u>	<u>\$ 771,753,684</u>	<u>\$ 1,547,492,526</u>

Additional information on the Government's capital assets can be found in Note 6 of the Notes to Financial Statements of this report.

Long-term Debt

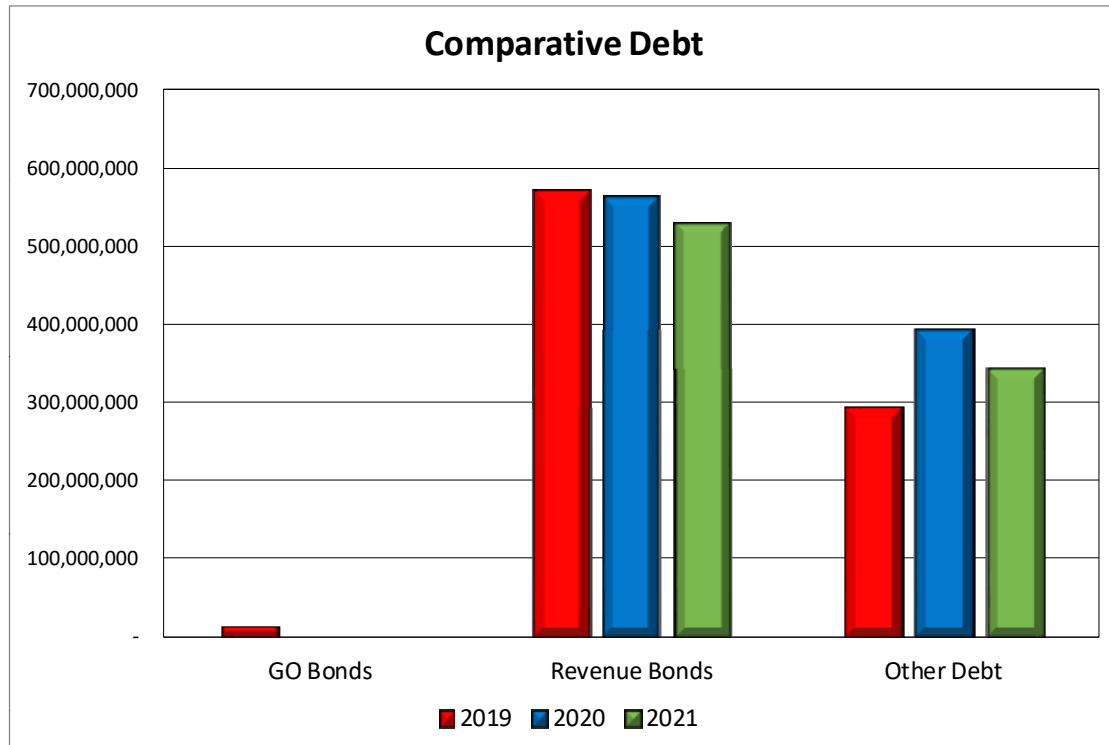
As of December 31, 2021, the Government had a total of \$875.8 million in outstanding long-term debt. Of this amount, \$458.3 million consists of revenue bonds backed by the revenues of the water and sewer system, waste management system and the Augusta Regional Airport. A table of the Government's outstanding debt can be found below.

The Government's Outstanding Debt General Obligation and Revenue Bonds

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenue bonds	\$ 72,683,656	\$ 94,276,054	\$ 458,257,250	\$ 471,680,103	\$ 530,940,906	\$ 565,956,157
Other debt	257,306,510	298,020,882	86,816,274	96,418,931	344,122,784	394,439,813
Total debt	<u>\$ 329,990,166</u>	<u>\$ 392,296,936</u>	<u>\$ 545,073,524</u>	<u>\$ 568,099,034</u>	<u>\$ 875,063,690</u>	<u>\$ 960,395,970</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS

Long-term Debt (Continued)



The Government's bond rating of Aa2 by Moody's Investor Service and AA by Standard and Poor's ("S&P") was confirmed in February 2018. The Government's bond ratings are clear indications of the sound financial condition of the Government. The high ratings are a primary factor in keeping interest costs low on the Government's outstanding debt.

The State of Georgia limits the amount of general obligation debt that a unit of government can issue to 10% of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for the Government is \$539 million based on the 2021 County-wide bond digest of \$5.39 billion.

Additional information regarding the Government's long-term debt can be found in Note 7 of the Notes to the Financial Statements of this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Economic Factors and Next Year's Budget and Rates

The following key economic indicators reflect the continued stability of the Government:

- The U.S. Army moved the Army Cyber Command headquarters to Fort Gordon as the new home of the Cyber Center of Excellence. The scope and mission of Cyber Center of Excellence continues to expand, increasing the number of military and civilian personnel required.
- Cape Augusta is renovating the Sibley Mill as a cyber-campus and data center. During 2021, Cape Augusta continued to expand its cyberworks project at the adjacent King Mill by announcing the market rate housing projects.
- The HUB for Community Innovation is a \$33.5 privately funded community resource center is scheduled to open in early 2022.
- Phase two of the Transportation Improvement Act of 201 (TIA) was approved on June 9, 2021. The regional impact is \$555 million, projects based in the County are budgeted at \$302 million. Collections for this phase will begin in 2023
- Phase 8 of the Special Purpose Local Option Sales Tax (SPLOST) was approved on March 16, 2021. Collection for the \$250 million list of projects will begin January 1, 2022 and expected to last 7 years.
- The Government has received the following national and state rankings:
 - CNBC: Best City for a starter home.
 - U.S. News & World Report: One of the best places to retire.
 - Digital Journal: Ranked fourth in the top places to live in the U.S.
 - Association of County Commissioners of Georgia – County of Excellence award.
 - Forbes Travel Guide: Why Augusta, Georgia, may be the South's best-kept secret.
 - WalletHub.com ranked Augusta #8 recently for Best Cities to Start a Business.
 - Credit.com named Augusta as one of the most affordable housing markets in the United States for first-time homebuyers.
- The Government has an unemployment rate of 3.5%, which is slightly higher than the state average of 3.3%.

Budget Highlights for the Fiscal Year Ended December 31, 2021

Each year, the Government's overall goal is to provide essential services to our citizens as cost effectively and professionally as possible. Available resources must be allocated in a manner that balances the basic needs of our citizens for public safety and infrastructure with those associated that provide an enhanced quality of life, such as recreation and cultural arts. The Augusta Commission works diligently to plan for the future while ensuring current programs and services are working as smoothly as possible. We continually seek to improve.

Governmental Activities. Ad Valorem Taxes as well as Local Option Sales Taxes are projected to increase slightly above the 2020 levels. Other taxes are expected to remain stable. The FY 2021 budget for the general fund is expected to be slightly above the 2020 level, primarily due to increases in salaries as a result of the adoption of a living wage initiative. Also increasing expenditures levels are the costs related to the continuing Covid-19 pandemic. The general economic climate for the City government of 2021 is expected to be stable.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Business-type Activities. Water and Sewer charges for services revenue is projected to increase slightly with the anticipation of additional customers.

Requests for Information

This report is designed to provide an overview of the Government's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Finance Director, Augusta, Georgia, 535 Telfair Street, Suite 800, Augusta, Georgia 30901. Questions concerning any of the information found in this report relating to the Richmond County Board of Health should be directed to the Department of Health at 950 Laney Walker Blvd., Augusta, Georgia 30901. Questions concerning any of the information found in this report relating to Augusta Canal Authority should be directed to Augusta Canal Authority, 1450 Greene Street, Suite 400, Augusta, Georgia 30903. Questions concerning any of the information found in this report relating to Downtown Development Authority should be directed to Downtown Development Authority, 922 Ellis Street, Suite 100, Augusta, Georgia 30901.

BASIC FINANCIAL STATEMENTS

STATEMENT OF NET POSITION
DECEMBER 31, 2021

	Primary Government		
	Governmental Activities	Business- Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 245,298,674	\$ 91,557,663	\$ 336,856,337
Investments	59,720,440	13,594,558	73,314,998
Taxes receivable	5,709,709	-	5,709,709
Accounts receivable, net of allowances	9,406,007	34,715,581	44,121,588
Interest receivable	23,860	38,554	62,414
Notes receivable	1,496,052	15,043,405	16,539,457
Due from other governments	12,408,151	3,443,283	15,851,434
Due from component units	73,584	-	73,584
Internal balances	1,450,791	(1,450,791)	-
Inventories	166,431	2,036,520	2,202,951
Prepaid expenses	385,984	-	385,984
Restricted assets, cash and cash equivalents	7,520,952	62,047,922	69,568,874
Restricted assets, investments	-	8,031,196	8,031,196
Non-current - prepaid items	-	7,764,128	7,764,128
Other assets	3,543,272	-	3,543,272
Capital assets:			
Non-depreciable	254,773,308	73,040,275	327,813,583
Depreciable, net of accumulated depreciation	520,965,534	698,713,409	1,219,678,943
Total assets	<u>1,122,942,749</u>	<u>1,008,575,703</u>	<u>2,131,518,452</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension	25,277,123	5,907,663	31,184,786
Other post-employment benefit	62,567,730	9,541,078	72,108,808
Deferred charge on refunding	587,357	1,558,461	2,145,818
Total deferred outflows of resources	<u>88,432,210</u>	<u>17,007,202</u>	<u>105,439,412</u>
LIABILITIES			
Accounts payable	10,760,122	15,383,759	26,143,881
Accounts payable from restricted assets	-	-	-
Accrued liabilities	8,591,776	5,034,490	13,626,266
Unearned revenue	35,083,132	-	35,083,132
Due to other governments	4,500	-	4,500
Claims payable due within one year	1,565,370	-	1,565,370
Claims payable due in more than one year	391,343	-	391,343
Payable from restricted assets - current maturities of long-term debt	-	17,385,000	17,385,000
Note payable due within one year	-	793,540	793,540
Note payable due in more than one year	-	9,257,019	9,257,019
Capital leases due within one year	-	292,784	292,784
Capital leases due in more than one year	-	776,441	776,441
Bonds payable due within one year	3,207,000	-	3,207,000
Bonds payable due in more than one year	69,476,656	440,872,250	510,348,906
Compensated absences due within one year	4,295,055	974,185	5,269,240
Compensated absences due in more than one year	2,863,370	649,456	3,512,826
Net pension liability due in more than one year	33,649,079	7,864,323	41,513,402
Total other post-employment benefit liability due in more than one year	197,654,293	30,140,699	227,794,992
Landfill post-closure care costs due in more than one year	-	36,067,827	36,067,827
Certificates of participation due in more than one year	16,888,000	-	16,888,000
Total liabilities	<u>384,429,696</u>	<u>565,491,773</u>	<u>949,921,469</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred charge on refunding	-	5,084,819	5,084,819
Pension	34,347,925	8,027,655	42,375,580
Other post-employment benefit	-	-	-
Deferred revenue - effective hedge	3,543,272	-	3,543,272
Deferred inflows relating to capital projects	-	-	-
Total deferred inflows of resources	<u>37,891,197</u>	<u>13,112,474</u>	<u>51,003,671</u>
NET POSITION			
Net investment in capital assets	686,754,543	299,740,507	986,495,050
Restricted for:			
Judicial	709,992	-	709,992
Perpetual care:			
Expendable	206,456	-	206,456
Non-expendable	528,433	-	528,433
Public safety	30,235,387	-	30,235,387
Public works	15,170,621	-	15,170,621
Housing and development	5,656,200	-	5,656,200
Capital outlay	146,295,502	55,709,547	202,005,049
Debt service	1,042,639	13,479,356	14,521,995
Other purposes	-	-	-
Unrestricted	(97,545,707)	78,049,248	(19,496,459)
Total net position	<u>\$ 789,054,066</u>	<u>\$ 446,978,658</u>	<u>\$ 1,236,032,724</u>

The accompanying notes are an integral part of these financial statements.

Component Units			
Richmond County Department of Health	Augusta Canal Authority	Downtown Development Authority	Augusta- Richmond County Coliseum Authority
\$ 6,182,244	\$ 1,750,110	\$ 24,287	\$ 10,357,962
-	613,412	-	-
-	-	-	111,355
152,660	135,293	5,000	87,157
-	-	-	-
-	-	-	-
1,610,128	-	-	-
-	-	-	-
-	-	-	-
-	31,224	-	43,500
-	26,368	1,260	397,028
-	531,350	849,978	129,929
-	-	-	-
-	-	-	-
401,369	33,845	-	-
1,997,997	1,811,191	-	7,674,168
5,621,055	15,489,576	516,857	9,463,764
15,965,453	20,422,369	1,397,382	28,264,863
1,966,185	-	-	-
1,204,242	-	-	-
-	-	-	-
3,170,427	-	-	-
217,977	15,537	2,659	2,193,597
-	-	5,000	-
68,533	20,763	146,990	-
-	319,573	-	-
48,638	-	-	-
-	73,584	-	-
-	-	-	-
-	-	-	1,555,055
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
336,252	53,074	-	-
314,469	-	-	-
9,112,568	-	-	-
2,362,942	-	-	-
-	-	-	-
-	-	-	-
12,461,379	482,531	154,649	3,748,652
-	-	-	-
2,347,059	-	-	-
3,731	-	-	-
-	-	-	-
-	-	774,631	-
2,350,790	-	774,631	-
7,619,052	17,300,767	516,857	17,137,932
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	531,350	-	129,929
-	-	-	885,710
4,502,557	-	75,347	-
(7,797,898)	2,107,721	(124,102)	6,362,640
\$ 4,323,711	\$ 19,939,838	\$ 468,102	\$ 24,516,211

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 52,634,825	\$ 17,243,485	\$ 3,685,425	\$ 231,735
Judicial	25,277,951	3,611,529	1,575,231	-
Public safety	121,616,606	12,392,378	11,552,200	1,103,759
Public works	28,466,160	5,292,057	28,035	4,485,358
Health and welfare	6,764,180	6,559	727,215	-
Culture and recreation	17,621,313	3,128,800	2,290	-
Housing and development	27,143,107	7,620,594	11,317,548	-
Interest on long-term debt	4,948,740	-	-	-
Total governmental activities	<u>284,472,881</u>	<u>49,295,402</u>	<u>28,887,944</u>	<u>5,820,852</u>
Business-type activities:				
Water and sewer system	87,377,730	95,613,743	-	-
Augusta Regional Airport	19,073,212	16,190,326	-	18,147,311
Garbage collection	20,940,926	20,180,972	-	-
Waste management	25,098,206	16,406,583	-	-
Transit	8,410,142	5,510,293	-	336,466
Daniel Field Airport	374,875	138,352	-	41,598
Stormwater utility	12,821,772	14,518,536	-	-
Total business-type activities	<u>174,096,863</u>	<u>168,558,805</u>	<u>-</u>	<u>18,525,375</u>
Total primary government	<u>\$ 458,569,744</u>	<u>\$ 217,854,207</u>	<u>\$ 28,887,944</u>	<u>\$ 24,346,227</u>
Component units				
Richmond County Department of Health	\$ 25,180,477	\$ 6,819,321	\$ 19,870,879	\$ -
Augusta Canal Authority	2,287,099	1,026,045	391,717	415,500
Downtown Development Authority	297,507	-	163,700	5,722
Augusta-Richmond County Coliseum Authority	3,197,465	778,624	-	-
Total component units	<u>\$ 30,962,548</u>	<u>\$ 8,623,990</u>	<u>\$ 20,426,296</u>	<u>\$ 421,222</u>
General revenues:				
Property taxes				
Franchise taxes				
Sales taxes				
Insurance premium taxes				
Other				
Unrestricted investment earnings				
Gain on sale of capital assets				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position, beginning of year				
Net position, end of year				

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Position						
Governmental Activities	Business-Type Activities	Total	Richmond County Department of Health	Augusta Canal Authority	Downtown Development Authority	Augusta-Richmond County Coliseum Authority
\$ (31,474,180)	\$ -	\$ (31,474,180)	\$ -	\$ -	\$ -	\$ -
(20,091,191)	-	(20,091,191)	-	-	-	-
(96,568,269)	-	(96,568,269)	-	-	-	-
(18,660,710)	-	(18,660,710)	-	-	-	-
(6,030,406)	-	(6,030,406)	-	-	-	-
(14,490,223)	-	(14,490,223)	-	-	-	-
(8,204,965)	-	(8,204,965)	-	-	-	-
(4,948,740)	-	(4,948,740)	-	-	-	-
(200,468,683)	-	(200,468,683)	-	-	-	-
-	8,236,013	8,236,013	-	-	-	-
-	15,264,425	15,264,425	-	-	-	-
-	(759,954)	(759,954)	-	-	-	-
-	(8,691,623)	(8,691,623)	-	-	-	-
-	(2,563,383)	(2,563,383)	-	-	-	-
-	(194,925)	(194,925)	-	-	-	-
-	1,696,764	1,696,764	-	-	-	-
-	12,987,317	12,987,317	-	-	-	-
(200,468,683)	12,987,317	(187,481,366)	-	-	-	-
-	-	-	1,509,723	-	-	-
-	-	-	-	(453,837)	-	-
-	-	-	-	-	(128,085)	-
-	-	-	-	-	-	(2,418,841)
-	-	-	1,509,723	(453,837)	(128,085)	(2,418,841)
80,073,638	-	80,073,638	-	-	-	-
21,855,820	-	21,855,820	-	-	-	-
105,002,661	-	105,002,661	-	-	-	-
16,244,986	-	16,244,986	-	-	-	-
11,210,423	-	11,210,423	-	7,069	-	8,947,869
956,370	1,017,098	1,973,468	753	9,862	-	21,585
3,604,273	3,628	3,607,901	-	-	-	-
(2,831,460)	2,831,460	-	-	-	-	-
236,116,711	3,852,186	239,968,897	753	16,931	-	8,969,454
35,648,028	16,839,503	52,487,531	1,510,476	(436,906)	(128,085)	6,550,613
753,406,038	430,139,155	1,183,545,193	2,813,235	20,376,744	596,187	17,965,598
\$ 789,054,066	\$ 446,978,658	\$ 1,236,032,724	\$ 4,323,711	\$ 19,939,838	\$ 468,102	\$ 24,516,211

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021**

	General	Special Sales Tax Phase 7	Fire Protection	Urban Redevelopment Agency	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 38,600,112	\$ 94,897,093	\$ 4,452,673	\$ -	\$ 102,845,469	\$ 240,795,347
Investments	-	-	20,951,054	-	22,443,813	43,394,867
Taxes receivable	4,041,163	-	578,249	-	1,090,297	5,709,709
Accounts receivable, net	5,510,601	-	-	-	3,302,129	8,812,730
Interest receivable	-	-	-	-	23,860	23,860
Notes receivable	-	-	-	-	1,496,052	1,496,052
Due from other governments	3,985,971	4,843,180	130,059	-	3,448,941	12,408,151
Due from other funds	6,014,491	-	-	2,762	2,857	6,020,110
Due from component units	73,584	-	-	-	-	73,584
Prepaid expenditures	282,796	-	16,092	-	87,096	385,984
Inventory	166,431	-	-	-	-	166,431
Restricted cash	-	-	-	7,129,548	391,404	7,520,952
Total assets	<u>\$ 58,675,149</u>	<u>\$ 99,740,273</u>	<u>\$ 26,128,127</u>	<u>\$ 7,132,310</u>	<u>\$ 135,131,918</u>	<u>\$ 326,807,777</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 4,096,167	\$ 616,199	\$ 656,053	\$ 673	\$ 2,571,738	\$ 7,940,830
Accrued liabilities	5,330,682	21,380	450,530	-	131,765	5,934,357
Unearned revenue	1,049,649	-	-	-	34,033,483	35,083,132
Due to other governments	-	-	-	-	4,500	4,500
Due to other funds	173,253	-	-	5,738,649	743,563	6,655,465
Total liabilities	<u>10,649,751</u>	<u>637,579</u>	<u>1,106,583</u>	<u>5,739,322</u>	<u>37,485,049</u>	<u>55,618,284</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - notes receivable	-	-	-	-	2,531,141	2,531,141
Unavailable revenue - property taxes	2,071,046	-	333,575	-	1,433,536	3,838,157
Total deferred inflows of resources	<u>2,071,046</u>	<u>-</u>	<u>333,575</u>	<u>-</u>	<u>3,964,677</u>	<u>6,369,298</u>
FUND BALANCES						
Non-spendable:						
Prepaid expenditures	282,796	-	16,092	-	87,096	385,984
Inventory	166,431	-	-	-	-	166,431
Restricted for:	-	-	-	-	3,324,299	3,324,299
General government	-	-	-	-	709,992	709,992
Judicial	-	-	-	-	-	-
Perpetual care:						
Expendable	-	-	-	-	206,456	206,456
Non-expendable	-	-	-	-	528,433	528,433
Public safety	-	-	24,671,877	-	5,563,510	30,235,387
Public works	-	-	-	-	15,170,621	15,170,621
Housing and development	-	-	-	1,392,988	4,263,212	5,656,200
Capital outlay	-	99,102,694	-	-	47,192,808	146,295,502
Debt service	-	-	-	-	1,042,639	1,042,639
Committed to:						
Public works - stormwater	-	-	-	-	82,650	82,650
Housing and development	-	-	-	-	6,097,536	6,097,536
Capital outlay	-	-	-	-	10,661,363	10,661,363
Assigned to:						
Risk management	4,525,000	-	-	-	-	4,525,000
Unassigned	40,980,125	-	-	-	(1,248,423)	39,731,702
Total fund balances	<u>45,954,352</u>	<u>99,102,694</u>	<u>24,687,969</u>	<u>1,392,988</u>	<u>93,682,192</u>	<u>264,820,195</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 58,675,149</u>	<u>\$ 99,740,273</u>	<u>\$ 26,128,127</u>	<u>\$ 7,132,310</u>	<u>\$ 135,131,918</u>	<u>\$ 326,807,777</u>

The accompanying notes are an integral part of these financial statements.

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021**

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - governmental funds	\$ 264,820,195
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	775,736,010
Revenues in the statement of activities that do not provide current financial resources are reported as unavailable revenues in the funds.	6,369,298
Total other post-employment benefit liability and the related deferred inflows are not a financial liability in governmental fund activities and, therefore, is not reported in governmental funds.	(135,086,563)
Net pension liability and the related deferred outflows and inflows included in governmental activities is not a financial liability and, therefore, is not reported in governmental funds.	(42,719,881)
Certain long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(81,556,295)
Internal service funds are used by management to charge the cost of fleet management, insurance, and participation in the Georgia Municipal Association Certificates of Participation program to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	1,491,302
Net position of governmental activities	<u>\$ 789,054,066</u>

The accompanying notes are an integral part of these financial statements.

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	General	Special Sales Tax Phase 7	Fire Protection	Urban Redevelopment Agency	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Property taxes	\$ 61,587,181	\$ -	\$ 8,458,256	\$ -	\$ 10,012,966	\$ 80,058,403
Franchise taxes	21,855,820	-	-	-	-	21,855,820
Sales taxes	38,245,679	46,462,675	-	-	20,294,307	105,002,661
Insurance premium taxes	-	-	16,244,986	-	-	16,244,986
Other taxes	4,914,829	-	481,760	-	5,813,834	11,210,423
Licenses and permits	1,049,681	-	-	-	6,477,076	7,526,757
Intergovernmental	5,748,715	-	-	-	28,813,044	34,561,759
Charges for services	22,093,003	-	453,312	-	10,370,656	32,916,971
Fines and forfeitures	3,728,946	-	-	-	1,036,303	4,765,249
Interest revenue	511,054	95,232	23,660	63	178,313	808,322
Other revenues	1,344,766	-	36,579	812,920	1,892,159	4,086,424
Total revenues	<u>161,079,674</u>	<u>46,557,907</u>	<u>25,698,553</u>	<u>812,983</u>	<u>84,888,658</u>	<u>319,037,775</u>
Expenditures						
Current:						
General government	38,248,939	-	-	-	4,146,292	42,395,231
Judicial	23,877,410	-	-	-	1,001,909	24,879,319
Public safety	73,996,506	-	31,381,139	-	5,924,259	111,301,904
Public works	5,679,050	-	-	-	15,235,529	20,914,579
Health and welfare	1,577,691	-	-	-	-	1,577,691
Culture and recreation	14,428,163	-	-	-	1,298,187	15,726,350
Housing and development	1,860,925	-	-	88,647	25,018,150	26,967,722
Intergovernmental payments	-	400,000	-	-	8,003,306	8,403,306
Capital outlay	-	15,713,601	-	-	16,436,198	32,149,799
Debt service:						
Principal	-	-	-	27,679,000	14,640,000	42,319,000
Interest	-	-	-	6,125,966	456,790	6,582,756
Fiscal agent fees	-	-	-	2,800	1,400	4,200
Bond issuance cost	-	-	-	-	240,000	240,000
Total expenditures	<u>159,668,684</u>	<u>16,113,601</u>	<u>31,381,139</u>	<u>33,896,413</u>	<u>92,402,020</u>	<u>333,461,857</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,410,990</u>	<u>30,444,306</u>	<u>(5,682,586)</u>	<u>(33,083,430)</u>	<u>(7,513,362)</u>	<u>(14,424,082)</u>
Other financing sources (uses)						
Issuance of debt	-	-	-	-	21,795,000	21,795,000
Proceeds from sale of assets	433,070	-	10,025	31,087,633	-	31,530,728
Transfers in	7,254,785	1,021,920	7,616,170	3,327,300	10,085,726	29,305,901
Transfers out	(3,432,979)	(2,201,200)	(1,000,000)	(2,265,000)	(23,238,182)	(32,137,361)
Total other financing sources (uses)	<u>4,254,876</u>	<u>(1,179,280)</u>	<u>6,626,195</u>	<u>32,149,933</u>	<u>8,642,544</u>	<u>50,494,268</u>
Net change in fund balances	<u>5,665,866</u>	<u>29,265,026</u>	<u>943,609</u>	<u>(933,497)</u>	<u>1,129,182</u>	<u>36,070,186</u>
Fund balance, beginning of year	<u>40,288,486</u>	<u>69,837,668</u>	<u>23,744,360</u>	<u>2,326,485</u>	<u>92,553,010</u>	<u>228,750,009</u>
Fund balance, end of year	<u>\$ 45,954,352</u>	<u>\$ 99,102,694</u>	<u>\$ 24,687,969</u>	<u>\$ 1,392,988</u>	<u>\$ 93,682,192</u>	<u>\$ 264,820,195</u>

The accompanying notes are an integral part of these financial statements.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 36,070,186
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	13,635,625
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.	(27,926,455)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	15,235
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	22,179,755
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(8,364,430)
Internal service funds are used by management to charge the cost of fleet management, insurance, and participation in the Georgia Municipal Association Certificates of Participation program to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.	38,112
Change in net position of governmental activities	<u>\$ 35,648,028</u>

The accompanying notes are an integral part of these financial statements.

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance	
	Original	Final	Actual	with Final	2020
				Budget	Actual
Revenues					
Property taxes	\$ 58,784,070	\$ 58,784,070	\$ 61,587,181	\$ 2,803,111	\$ 57,202,322
Franchise taxes	23,296,020	23,296,020	21,855,820	(1,440,200)	24,011,831
Sales taxes	33,698,500	33,698,500	38,245,679	4,547,179	34,068,247
Other taxes	4,465,000	4,465,000	4,914,829	449,829	4,190,882
Licenses and permits	1,661,300	1,661,300	1,049,681	(611,619)	1,721,080
Intergovernmental	6,505,170	7,726,430	5,748,715	(1,977,715)	18,152,761
Charges for services	23,151,790	23,151,790	22,093,003	(1,058,787)	21,071,133
Fines and forfeitures	4,433,360	4,518,210	3,728,946	(789,264)	3,992,597
Interest and penalties	1,250,800	1,250,800	511,054	(739,746)	332,281
Other revenues	8,617,260	8,829,280	1,344,766	(7,484,514)	1,019,675
Total revenues	165,863,270	167,381,400	161,079,674	(6,301,726)	165,762,809
Expenditures					
Current:					
General government	40,610,020	43,887,200	38,248,939	5,638,261	46,777,919
Judicial	25,699,160	27,066,290	23,877,410	3,188,880	22,806,046
Public safety	74,114,670	76,653,760	73,996,506	2,657,254	64,580,219
Public works	7,142,470	7,241,350	5,679,050	1,562,300	5,635,259
Health and welfare	1,766,860	1,776,060	1,577,691	198,369	1,614,775
Culture and recreation	17,262,870	17,427,730	14,428,163	2,999,567	14,369,054
Housing and development	2,040,410	2,080,700	1,860,925	219,775	1,867,646
Total expenditures	168,636,460	176,133,090	159,668,684	16,464,406	157,650,918
Excess (deficiency) of revenues over (under) expenditures	(2,773,190)	(8,751,690)	1,410,990	10,162,680	8,111,891
Other financing sources (uses)					
Proceeds from the sale of assets	395,260	395,260	433,070	37,810	460,890
Transfers in	2,655,810	8,044,710	7,254,785	(789,925)	2,596,602
Transfers out	(2,930,280)	(2,930,280)	(3,432,979)	(502,699)	(10,037,268)
Total other financing sources (uses)	120,790	5,509,690	4,254,876	(1,254,814)	(6,979,776)
Net change in fund balance	(2,652,400)	(3,242,000)	5,665,866	8,907,866	1,132,115
Fund balance, beginning of year	40,288,486	40,288,486	40,288,486	-	39,156,371
Fund balance, end of year	\$ 37,636,086	\$ 37,046,486	\$ 45,954,352	\$ 8,907,866	\$ 40,288,486

The accompanying notes are an integral part of these financial statements.

FIRE PROTECTION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget	2020 Actual
	Original	Final			
Revenues					
Property taxes	\$ 8,233,070	\$ 8,233,070	\$ 8,458,256	\$ 225,186	\$ 8,103,090
Insurance premium taxes	15,042,240	15,042,240	16,244,986	1,202,746	15,729,725
Other taxes	481,760	481,760	481,760	-	597,310
Charges for services	1,901,720	3,481,720	453,312	(3,028,408)	1,396,652
Interest and penalties	100,000	100,000	23,660	(76,340)	129,623
Other revenues	-	-	36,579	36,579	40
Total revenues	<u>25,758,790</u>	<u>27,338,790</u>	<u>25,698,553</u>	<u>(1,640,237)</u>	<u>25,956,440</u>
Expenditures					
Current:					
Public safety	<u>32,037,290</u>	<u>33,954,960</u>	<u>31,381,139</u>	<u>2,573,821</u>	<u>29,502,477</u>
Deficiency of revenues under expenditures	<u>(6,278,500)</u>	<u>(6,616,170)</u>	<u>(5,682,586)</u>	<u>933,584</u>	<u>(3,546,037)</u>
Other financing sources					
Proceeds from the sale of assets	-	-	10,025	10,025	10,382
Transfers in	6,278,500	7,616,170	7,616,170	-	6,278,500
Transfers out	<u>-</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>6,278,500</u>	<u>6,616,170</u>	<u>6,626,195</u>	<u>10,025</u>	<u>6,288,882</u>
Net change in fund balances	-	-	943,609	943,609	2,742,845
Fund balance, beginning of year	<u>23,744,360</u>	<u>23,744,360</u>	<u>23,744,360</u>	<u>-</u>	<u>21,001,515</u>
Fund balance, end of year	<u>\$ 23,744,360</u>	<u>\$ 23,744,360</u>	<u>\$ 24,687,969</u>	<u>\$ 943,609</u>	<u>\$ 23,744,360</u>

The accompanying notes are an integral part of these financial statements.

URBAN REDEVELOPMENT AGENCY FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance	
	Original	Final	Actual	with Final Budget	2020 Actual
Revenues					
Interest and penalties	\$ -	\$ -	\$ 63	\$ 63	\$ 23,500
Other revenues	876,000	876,000	812,920	(63,080)	1,141,594
Total revenues	876,000	876,000	812,983	(63,017)	1,165,094
Expenditures					
Current:					
Housing and development	138,660	138,660	88,647	50,013	3,519,964
Debt service:					
Principal	3,160,000	3,160,000	27,679,000	(24,519,000)	12,010,000
Interest	2,055,110	2,055,110	6,125,966	(4,070,856)	2,674,874
Fiscal agent fees	15,390	15,390	-	15,390	11,223
Bond issuance costs	-	-	2,800	(2,800)	243,500
Total expenditures	5,369,160	5,369,160	33,896,413	(28,527,253)	18,459,561
Deficiency of revenues under expenditures	(4,493,160)	(4,493,160)	(33,083,430)	(28,590,270)	(17,294,467)
Other financing sources					
Issuance of debt					12,899,000
Proceeds from the sale of assets	64,520	64,520	31,087,633	31,023,113	237,097
Transfers in	6,693,640	6,693,640	3,327,300	(3,366,340)	3,324,470
Transfers out	(2,265,000)	(2,265,000)	(2,265,000)	-	(50,000)
Total other financing sources	4,493,160	4,493,160	32,149,933	27,656,773	16,410,567
Net change in fund balances	-	-	(933,497)	(933,497)	(883,900)
Fund balance, beginning of year	2,326,485	2,326,485	2,326,485	-	3,210,385
Fund balance, end of year	<u>\$ 2,326,485</u>	<u>\$ 2,326,485</u>	<u>\$ 1,392,988</u>	<u>\$ (933,497)</u>	<u>\$ 2,326,485</u>

The accompanying notes are an integral part of these financial statements.

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021**

	Water and Sewer System	Augusta Regional Airport	Garbage Collection	Stormwater Utility
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 28,233,620	\$ 16,109,568	\$ 18,172,338	\$ 6,444,920
Investments	-	1,699,450	-	-
Accounts receivable, net of allowance	23,018,913	977,746	3,475,297	2,516,247
Notes receivable	15,043,405	-	-	-
Interest receivable	-	38,512	-	-
Due from other funds	-	-	172,124	-
Due from other governments	-	3,443,283	-	-
Inventory	1,950,412	86,108	-	-
Restricted cash	46,365,764	12,020,857	-	-
Restricted investments	-	8,031,196	-	-
Total current assets	114,612,114	42,406,720	21,819,759	8,961,167
NON-CURRENT ASSETS				
Prepaid bond insurance	1,090,002	-	-	-
Prepaid bond interest	6,674,126	-	-	-
Advance to other funds	-	-	-	-
Other assets	-	-	-	-
Capital assets:				
Non-depreciable	36,024,487	12,433,763	294,342	-
Depreciable, net of accumulated depreciation	534,277,130	103,699,922	3,951,291	11,590,407
Total non-current assets	578,065,745	116,133,685	4,245,633	11,590,407
Total assets	692,677,859	158,540,405	26,065,392	20,551,574
DEFERRED OUTFLOWS OF RESOURCES				
Pension	3,053,902	1,240,544	173,954	909,835
Other post-employment benefit	5,089,469	2,647,466	-	-
Deferred charges on refunding	1,558,461	-	-	-
Total deferred outflows of resources	9,701,832	3,888,010	173,954	909,835
LIABILITIES				
CURRENT LIABILITIES				
Payable from current assets:				
Accounts and retainage payable	6,158,939	1,815,725	2,912,614	440,831
Accrued expenses	4,791,623	125,525	12,823	54,171
Due to other funds	198,993	2,062,311	-	-
Capital lease payable - current portion	292,784	-	-	-
Notes payable - current portion	793,540	-	-	-
Compensated absences - current portion	574,879	214,815	13,772	94,231
	12,810,758	4,218,376	2,939,209	589,233
Payable from restricted assets:				
Bonds payable - current portion	16,470,000	445,000	-	-
	16,470,000	445,000	-	-
Total current liabilities	29,280,758	4,663,376	2,939,209	589,233
NON-CURRENT LIABILITIES				
Advance from other funds	45,066	265,406	-	-
Capital lease payable - long-term portion	776,441	-	-	-
Notes payable - long-term portion	9,257,019	-	-	-
Compensated absences - long-term portion	383,252	143,210	9,181	62,820
Bonds payable - long-term portion	427,658,408	8,615,363	-	-
Net pension liability	4,065,376	1,651,420	231,570	1,211,178
Total other post-employment benefit liability	16,077,863	8,363,466	-	-
Landfill post-closure care costs - long-term portion	-	-	-	-
Certificates of participation	-	-	-	-
Total long-term liabilities	458,263,425	19,038,865	240,751	1,273,998
Total liabilities	487,544,183	23,702,241	3,179,960	1,863,231

(Continued)

Nonmajor Enterprise Funds	Total	Internal Service Funds
\$ 22,597,217	\$ 91,557,663	\$ 4,503,327
11,895,108	13,594,558	16,325,573
4,727,378	34,715,581	593,277
-	15,043,405	-
42	38,554	-
2,595,855	2,767,979	730,116
-	3,443,283	-
-	2,036,520	-
3,661,301	62,047,922	-
-	8,031,196	-
45,476,901	233,276,661	22,152,293
-	1,090,002	-
-	6,674,126	-
6,576,742	6,576,742	830,667
-	-	3,543,272
24,287,683	73,040,275	-
45,194,659	698,713,409	2,832
76,059,084	786,094,554	4,376,771
121,535,985	1,019,371,215	26,529,064
529,428	5,907,663	-
1,804,143	9,541,078	-
-	1,558,461	-
2,333,571	17,007,202	-
4,055,650	15,383,759	2,819,292
50,348	5,034,490	2,312,561
562,493	2,823,797	38,943
-	292,784	-
-	793,540	-
76,488	974,185	-
4,744,979	25,302,555	5,170,796
470,000	17,385,000	-
470,000	17,385,000	-
5,214,979	42,687,555	5,170,796
7,096,937	7,407,409	-
-	776,441	-
-	9,257,019	-
50,993	649,456	-
4,598,479	440,872,250	-
704,779	7,864,323	-
5,699,370	30,140,699	-
36,067,827	36,067,827	-
-	-	16,888,000
54,218,385	533,035,424	16,888,000
59,433,364	575,722,979	22,058,796

AUGUSTA, GEORGIA

Item 6.

STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021

	Water and Sewer System	Augusta Regional Airport	Garbage Collection	Stormwater Utility
DEFERRED INFLOWS OF RESOURCES				
Deferred charge on refunding	\$ 5,084,819	\$ -	\$ -	\$ -
Pension	4,149,808	1,685,718	236,380	1,236,333
Deferred revenue - effective hedge	-	-	-	-
Total deferred inflows of resources	9,234,627	1,685,718	236,380	1,236,333
NET POSITION				
Net investment in capital assets	112,417,282	107,073,322	4,245,633	11,590,407
Restricted for capital outlay	36,993,392	18,716,155	-	-
Restricted for debt service	8,482,157	1,335,898	-	-
Unrestricted	47,708,050	9,915,081	18,577,373	6,771,438
Total net position	\$ 205,600,881	\$ 137,040,456	\$ 22,823,006	\$ 18,361,845

Adjustment to reflect consolidation of internal service
fund activities related to enterprise funds
Net position of business type activities

The accompanying notes are an integral part of these financial statements.

Nonmajor Enterprise Funds	Total	Internal Service Funds
\$ -	\$ 5,084,819	\$ -
719,416	8,027,655	-
-	-	3,543,272
719,416	13,112,474	3,543,272
64,413,863	299,740,507	2,832
-	55,709,547	-
3,661,301	13,479,356	-
(4,358,388)	78,613,554	924,164
<u>\$ 63,716,776</u>	<u>447,542,964</u>	<u>\$ 926,996</u>
	(564,306)	
	<u>\$ 446,978,658</u>	

**STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Water and Sewer System	Augusta Regional Airport	Garbage Collection	Stormwater Utility
OPERATING REVENUES				
Charges for services	\$ 94,668,027	\$ 16,103,245	\$ 20,180,972	\$ 14,518,536
Miscellaneous	945,716	87,081	-	-
Total operating revenues	<u>95,613,743</u>	<u>16,190,326</u>	<u>20,180,972</u>	<u>14,518,536</u>
OPERATING EXPENSES				
Personnel costs	17,345,298	7,755,133	913,099	4,523,719
Cost of sales and service	13,497,712	2,350,008	16,723,109	6,359,632
Supplies	11,869,919	3,277,090	1,208,157	243,699
Claims and damages	-	-	-	-
Administration	10,542,609	519,319	1,795,395	957,718
Depreciation expense	18,546,517	4,806,736	301,962	735,226
Total operating expenses	<u>71,802,055</u>	<u>18,708,286</u>	<u>20,941,722</u>	<u>12,819,994</u>
Operating income (loss)	<u>23,811,688</u>	<u>(2,517,960)</u>	<u>(760,750)</u>	<u>1,698,542</u>
NON-OPERATING REVENUES (EXPENSES)				
Bond issuance expense	(462,663)	-	-	-
Gain (loss) on disposal of assets	(38,773)	-	2,598	450
Interest expense	(15,049,312)	(367,562)	-	-
Interest income	854,950	15,429	17,877	22,269
Total non-operating revenues (expenses)	<u>(14,695,798)</u>	<u>(352,133)</u>	<u>20,475</u>	<u>22,719</u>
Income (loss) before contributions and transfers	<u>9,115,890</u>	<u>(2,870,093)</u>	<u>(740,275)</u>	<u>1,721,261</u>
CAPITAL CONTRIBUTIONS	<u>-</u>	<u>18,147,311</u>	<u>-</u>	<u>-</u>
TRANSFERS				
Transfers in	366,530	216,220	1,064,200	296,120
Transfers out	-	-	(225,000)	-
Total transfers	<u>366,530</u>	<u>216,220</u>	<u>839,200</u>	<u>296,120</u>
Change in net position	9,482,420	15,493,438	98,925	2,017,381
NET POSITION, beginning of year	<u>196,118,461</u>	<u>121,547,018</u>	<u>22,724,081</u>	<u>16,344,464</u>
NET POSITION, end of year	<u>\$ 205,600,881</u>	<u>\$ 137,040,456</u>	<u>\$ 22,823,006</u>	<u>\$ 18,361,845</u>

Adjustment to reflect consolidation of internal service
fund activities related to enterprise funds
Change in net position of business-type activities

The accompanying notes are an integral part of these financial statements.

Nonmajor Enterprise Funds	Total	Internal Service Funds
\$ 16,697,989	\$ 162,168,769	\$ 48,033,407
5,357,239	6,390,036	2,255,154
<u>22,055,228</u>	<u>168,558,805</u>	<u>50,288,561</u>
4,284,144	34,821,393	701,217
14,485,400	53,415,861	5,710,394
8,563,473	25,162,338	1,583,187
-	-	6,282,312
2,656,290	16,471,331	36,044,973
3,571,785	27,962,226	-
<u>33,561,092</u>	<u>157,833,149</u>	<u>50,322,083</u>
<u>(11,505,864)</u>	<u>10,725,656</u>	<u>(33,522)</u>
-	(462,663)	-
(102,938)	(138,663)	-
(230,658)	(15,647,532)	(234,679)
106,573	1,017,098	295,085
<u>(227,023)</u>	<u>(15,231,760)</u>	<u>60,406</u>
<u>(11,732,887)</u>	<u>(4,506,104)</u>	<u>26,884</u>
378,064	18,525,375	-
1,113,390	3,056,460	-
-	(225,000)	-
<u>1,113,390</u>	<u>2,831,460</u>	<u>-</u>
(10,241,433)	16,850,731	26,884
<u>73,958,209</u>		<u>900,112</u>
<u>\$ 63,716,776</u>		<u>\$ 926,996</u>
	(11,228)	
	<u>\$ 16,839,503</u>	

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Water and Sewer System	Augusta Regional Airport	Garbage Collection	Stormwater Utility
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 98,329,806	\$ 13,835,930	\$ 20,607,254	\$ 14,169,009
Payments to suppliers	(33,215,236)	(5,120,221)	(17,999,500)	(7,754,389)
Payments to employees	(19,306,271)	(6,856,987)	(971,459)	(4,778,523)
Net cash provided by operating activities	45,808,299	1,858,722	1,636,295	1,636,097
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES				
Transfers in	366,530	216,220	1,064,200	296,120
Transfers out	-	-	(225,000)	-
Net cash provided by non-capital and related financing activities	366,530	216,220	839,200	296,120
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisitions of capital assets	(16,895,872)	(11,230,399)	(244,520)	-
Proceeds from sale of capital assets	-	-	3,075	450
Proceeds from issuance of notes receivable	(6,217,168)	-	-	-
Proceeds from capital leases	829,894	-	-	-
Principal payments on capital leases	(521,111)	-	-	-
Principal payments on notes payable	(770,116)	-	-	-
Principal payments on bonds payable	(9,585,000)	(425,000)	-	-
Payments of bond issuance cost	(383,236)	(78,133)	-	-
Capital grants received	-	18,147,311	-	-
Interest paid	(17,906,955)	(367,562)	-	-
Net cash provided by (used in) capital and related financing activities	(51,449,564)	6,046,217	(241,445)	450
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	-	-	-	-
Proceeds from sale of investments	-	1,541,826	-	-
Interest received	854,950	23,951	17,877	22,269
Net cash provided by investing activities	854,950	1,565,777	17,877	22,269
Change in cash and cash equivalents	(4,419,785)	9,686,936	2,251,927	1,954,936
Cash and cash equivalents:				
Beginning of year	79,019,169	18,443,489	15,920,411	4,489,984
End of year	<u>\$ 74,599,384</u>	<u>\$ 28,130,425</u>	<u>\$ 18,172,338</u>	<u>\$ 6,444,920</u>
Classified as:				
Cash and cash equivalents	\$ 28,233,620	\$ 16,109,568	\$ 18,172,338	\$ 6,444,920
Restricted cash	46,365,764	12,020,857	-	-
	<u>\$ 74,599,384</u>	<u>\$ 28,130,425</u>	<u>\$ 18,172,338</u>	<u>\$ 6,444,920</u>

(Continued)

Nonmajor Enterprise Funds	Total	Internal Service Funds
\$ 25,578,653	\$ 172,520,652	\$ 50,845,833
(19,730,466)	(83,819,812)	(49,291,332)
(3,672,618)	(35,585,858)	(681,957)
2,175,569	53,114,982	872,544
1,113,390	3,056,460	-
-	(225,000)	-
1,113,390	2,831,460	-
(789,468)	(29,160,259)	-
580	4,105	-
-	(6,217,168)	-
-	829,894	-
-	(521,111)	-
-	(770,116)	-
(455,000)	(10,465,000)	-
-	(461,369)	-
378,064	18,525,375	-
(674,863)	(18,949,380)	(234,679)
(1,540,687)	(47,185,029)	(234,679)
100,440	100,440	(860,008)
-	1,541,826	-
107,046	1,026,093	295,085
207,486	2,668,359	(564,923)
1,955,758	11,429,772	72,942
24,302,760	142,175,813	4,430,385
\$ 26,258,518	\$ 153,605,585	\$ 4,503,327
\$ 22,597,217	\$ 91,557,663	\$ 4,503,327
3,661,301	62,047,922	-
\$ 26,258,518	\$ 153,605,585	\$ 4,503,327

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Water and Sewer System	Augusta Regional Airport	Garbage Collection	Stormwater Utility
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ 23,811,688	\$ (2,517,960)	\$ (760,750)	\$ 1,698,542
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation	18,546,517	4,806,736	301,962	735,226
Change in assets and liabilities:				
(Increase) decrease in accounts receivable	3,033,650	568,723	380,618	(177,611)
Decrease in due from other funds	-	-	45,664	-
(Increase) decrease in advance to other funds	-	-	-	-
Increase in due from other governments	-	(2,992,276)	-	-
Decrease in prepaid expenses	-	-	-	-
Decrease in inventory	122,001	123,649	-	-
Decrease in other assets	-	-	-	-
Decrease in deferred outflows of resources-pension	1,850,100	663,504	93,956	445,516
(Increase) decrease in deferred outflows of resources-OPEB	1,668,393	(38,088)	-	-
Increase (decrease) in accounts payable	2,573,003	936,143	1,725,773	(202,677)
Increase (decrease) in accrued expenses	57,288	23,901	1,388	9,337
Increase in post-closure liabilities	-	-	-	-
Increase (decrease) in due to other funds	(118,594)	175,526	-	(171,916)
Increase (decrease) in advance from other funds	(198,993)	(106,369)	-	-
Increase in deferred inflows of resources-pension	3,621,760	1,480,695	207,532	1,090,392
Decrease in net pension liability	(6,741,221)	(2,544,394)	(358,803)	(1,775,512)
Increase (decrease) in net OPEB liability	(2,202,664)	1,304,901	-	-
Decrease in compensated absences	(214,629)	(25,969)	(1,045)	(15,200)
Net cash provided by operating activities	<u>\$ 45,808,299</u>	<u>\$ 1,858,722</u>	<u>\$ 1,636,295</u>	<u>\$ 1,636,097</u>

The accompanying notes are an integral part of these financial statements.

Nonmajor Enterprise Funds	Total	Internal Service Funds
\$ (11,505,864)	\$ 10,725,656	\$ (33,522)
3,571,785	27,962,226	-
(1,120,881)	2,684,499	(386,517)
6,047,196	6,092,860	275,681
(1,063,765)	(1,063,765)	685,626
-	(2,992,276)	-
21,402	21,402	-
69,159	314,809	-
-	-	1,350,202
238,193	3,291,269	-
49,215	1,679,520	-
1,232,328	6,264,570	612,075
15,441	107,355	(263,290)
3,745,855	3,745,855	-
41,139	(73,845)	(17,509)
510,248	204,886	-
636,761	7,037,140	-
(986,772)	(12,406,702)	-
685,895	(211,868)	(1,350,202)
(11,766)	(268,609)	-
<u>\$ 2,175,569</u>	<u>\$ 53,114,982</u>	<u>\$ 872,544</u>

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2021**

	Custodial Funds	Pension Trust Funds	Private-purpose Trust Fund Joseph R. Lamar
ASSETS			
Cash	\$ 19,303,193	\$ 4,178,586	\$ 2,952
Investments, at fair value:			
Government securities	-	7,046,348	5,000
Common stock	-	64,393,175	-
Mortgage backed securities	-	3,935,327	-
Mutual funds	-	10,833,259	-
Accounts receivable	-	2,770,214	-
Taxes receivable	18,864,763	-	-
Interest receivables	-	54,841	-
	<u>38,167,956</u>	<u>93,211,750</u>	<u>7,952</u>
LIABILITIES			
Accounts payable	5,647,183	2,602,670	-
Uncollected taxes	18,864,763	-	-
	<u>24,511,946</u>	<u>2,602,670</u>	<u>-</u>
NET POSITION			
Restricted for pension benefits	-	90,609,080	-
Restricted for individuals, organizations, and other governments	13,656,010	-	7,952
	<u>\$ 13,656,010</u>	<u>\$ 90,609,080</u>	<u>\$ 7,952</u>

The accompanying notes are an integral part of these financial statements.

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Custodial Funds	Pension Trust Funds	Private-purpose Trust Fund Joseph R. Lamar
ADDITIONS			
Contributions:			
Employer	\$ -	\$ 4,605,675	\$ -
Employee	-	28,101	-
Other receipts	-	81	-
Total contributions	-	4,633,857	-
Investment earnings:			
Interest	-	1,132	310
Net increase in fair value of investments	-	13,505,488	-
Net investment earnings	-	13,506,620	310
Other:			
Taxes	186,744,198	-	-
Fines and fees	8,414,552	-	-
Criminal and civil bonds	6,921,667	-	-
Land condemnations	3,902,391	-	-
Total additions	205,982,808	18,140,477	310
DEDUCTIONS			
Benefits	-	9,335,514	-
Administrative expenses	-	781,927	-
Taxes and fees paid to other governments	189,288,243	-	-
Payments to Board of Commissioners	3,411,250	-	-
Other custodial disbursements	12,296,737	-	-
Total deductions	204,996,230	10,117,441	-
Change in net position	986,578	8,023,036	310
NET POSITION, BEGINNING OF YEAR	12,669,432	82,586,044	7,642
NET POSITION, END OF YEAR	\$ 13,656,010	\$ 90,609,080	\$ 7,952

The accompanying notes are an integral part of these financial statements.

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Augusta, Georgia (the "Government") is located in the east central section of the state on the south bank of the Savannah River, which serves as the boundary between Georgia and South Carolina. The Government is on the fall line and has a landscape dotted with foothills which descend to the coastal plain. The Government is the head of the navigation on the Savannah River and is 135 miles east of Atlanta, 127 miles northwest of the port of Savannah, and 72 miles southwest of Columbia, South Carolina. The Government is the trade center for 13 counties in Georgia and five in South Carolina, a section known as the Central Savannah River Area.

The Government was created by legislative act in the State of Georgia in 1995 from the unification of the two governments, the City of Augusta, Georgia and Richmond County, Georgia. On June 20, 1995, the citizens of Richmond County and the City of Augusta voted to consolidate into one government named Augusta, Georgia. The officials for the new government were elected and, based on the charter, took office on January 1, 1996. The unified government combined all functions and began financial operations January 1, 1996.

The Government is governed by a full-time Mayor, with a term of four years, and a 10-member Commission, who serve on a part-time basis and are elected to staggered terms of four years. The Mayor and Commission appoint an Administrator who serves as a full-time administrative officer and is responsible for the daily operations of the Government.

The financial statements have been prepared in conformity with generally accepted accounting principles ("GAAP") as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Government's accounting policies are described below.

A. Reporting Entity

As required by GAAP, these financial statements present the Government and its component units. The component units discussed below are included in the Government's reporting entity because of the significance of their operational or financial relationship with the Government.

Discretely Presented Component Units

The **Richmond County Department of Health** (the "RCDH") was established pursuant to an act of the General Assembly of the State of Georgia in 1955. The RCDH is governed by a 12-member board consisting of one member of the Augusta-Richmond County Commission. The Government provides financial support to the RCDH and appoints a majority of the members. The RCDH has a June 30 year-end.

Separate financial statements for the RCDH can be obtained from its administrative office at 950 Laney Walker Blvd., Augusta, Georgia 30901.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Discretely Presented Component Units (Continued)

Separate financial statements for the RCDH can be obtained from its administrative office at 950 Laney Walker Blvd., Augusta, Georgia 30901.

The **Augusta Canal Authority** (the “Canal Authority”) was established pursuant to an act of the General Assembly of the State of Georgia in 1989. The Canal Authority is governed by a 12-member board. The Government provides financial support to the Canal Authority and appoints a majority of the members. Separate financial statements for the Canal Authority can be obtained from its administrative office at 1450 Greene Street, Suite 400, Augusta, Georgia 30903.

The **Downtown Development Authority** (the “DDA”) was established pursuant to the Downtown Development Authority Law (Official Code of Georgia Annotated (“O.C.G.A.”) §36-42-1, et seq. as amended with the power and authority to issue interest-bearing revenue bonds in accordance with the applicable provisions of the Revenue Bond Law of the State of Georgia O.C.G.A. §38-82-60 through 38-82-85). The DDA is governed by a seven-member board consisting of one member of the Augusta-Richmond County Commission. The Government provides financial support to the DDA and appoints a majority of the members. Separate financial statements for the DDA can be obtained from its administrative office at 936 Broad Street, Suite 107, Augusta, Georgia 30901.

The **Augusta-Richmond County Coliseum Authority** (the “Coliseum Authority”) was established pursuant to an act of the General Assembly of the State of Georgia in 1973. The Coliseum Authority is governed by a seven-member board. The Government appoints a majority of the members and the Coliseum Authority is fiscally dependent on the Government. The Coliseum Authority has a June 30 year-end. Separate financial statements for the Coliseum Authority can be obtained from the Civic Center, 601 Seventh St., Augusta, Georgia 30901.

Blended Component Units

The **Urban Redevelopment Agency** (the “URA”) was established pursuant to a resolution adopted by the Augusta-Richmond County Commission April 1, 2010, activating the URA in accordance with the O.C.G.A. Chapter 61 Title 36; §36-61-17(b), “Urban Redevelopment Law”. The URA is governed by a five-member board. The Government appoints a majority of the members, the URA is fiscally dependent on the Government and the URA’s debt is expected to be repaid almost entirely from the resources of the Government. Separate financial statements for the URA are not prepared.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Blended Component Units (Continued)

The **Augusta Port Authority** (the "Port Authority") was established pursuant to an act of the General Assembly of the State of Georgia in 1959. The Port Authority provides services exclusively to the Government. The mission of the Port Authority is to manage the resources and assets of the Savannah River and adjacent riverfront, to encourage and promote riverfront development, recreation, and tourism in the City of Augusta by way of economic development activities, events and special programs. The Port Authority is governed by a 12-member board. The Government provides financial support to the Port Authority and appoints a majority of the members. Separate financial statements for the Port Authority are not prepared.

Richmond County Public Facilities, Inc. is a non-profit organization, tax exempt under Internal Revenue Code Section 501(c)(3). The purpose of this organization is to construct and maintain buildings and equipment to be leased by the Government, the Department of Family and Children Services, and the Richmond County Board of Education. Richmond County Public Facilities, Inc. is part of the reporting entity of Augusta, Georgia, due to the services provided being exclusively to the Government.

Richmond County Public Facilities, Inc. issued Certificates of Participation to provide funds for the Government to refund the 1990 Certificates of Participation issue and for certain capital projects. The related assets are included in the financial statements of the Government as part of governmental activities. The Certificates of Participation were retired during 2001. Separate financial statements for Richmond County Public Facilities, Inc. are not prepared.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Interfund services provided and used are not eliminated in the process of consolidation. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial* resources measurement focus and the *modified accrual* basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, licenses, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period, if available criteria are met. All other revenue items are considered to be measurable and available only when cash is received by the Government.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

The Government reports the following major governmental funds:

The **General Fund** is the Government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Special Sales Tax Phase 7 Fund** accounts for the receipts and disbursements of the 1% sales tax approved by the taxpayers on November 3, 2015. Collection began April 1, 2016. The Government bonded \$26,115,000 in 2016 of the estimated \$215,550,000. The revenue sources are sales tax, earned interest and expenditures will be primarily for the following: \$41 million for public safety, including \$7.5 million for three new fire stations, \$15 million for public safety vehicles and \$15 million for a new radio system; \$28 million for recreation and quality of life projects; \$11 million for general government projects; \$70.15 million for infrastructure and \$52.5 million for government facilities.

The **Fire Protection Fund** is used to account for the receipts and disbursements of tax revenues restricted for fire protection. The primary revenue sources are insurance premiums and ad valorem taxes, and the primary expenditures are for public safety.

The **Urban Redevelopment Agency ("URA")** is used to account for the use of the related loan funds to assist the Government in alleviating economic deterioration.

The Government reports the following major business-type funds:

The **Water and Sewer System Fund** is used to account for the activity of providing water and sewer services to the residents of the Government. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, operations, maintenance, financing and related debt service, and billing and collection.

The **Augusta Regional Airport Fund** accounts for the operations of Augusta Regional Airport at Bush Field, the only airport within the County from which service from the major airlines is available.

The **Garbage Collection Fund** is used to account for receipt and expenses related to the Government's garbage collection contract.

The **Stormwater Utility Fund** is used to account for receipt and expenses related to the Stormwater Utility.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

Additionally, the Government reports the following fund types:

The ***special revenue funds*** account for revenue sources that are legally restricted to expenditure for specific purposes.

The ***capital projects funds*** are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The ***debt service funds*** are used to account for the accumulation of resources that are restricted and assigned for the payment of principal and interest on long-term debt.

The ***permanent fund*** accounts for the principal originally donated for the sale of perpetual care contracts at government-owned cemeteries after October 1, 1970. The principal must be maintained intact and invested.

The ***custodial funds*** are used to account for the collection and disbursement of monies by the Government on behalf of other governments and individuals, such as cash bonds, traffic fines, support payments and ad valorem and property taxes.

The ***pension trust funds*** account for all activities of the Government's employees' pension plans.

The ***private purpose trust fund*** accounts for resources legally held in trust to finance awards for children attending Joseph R. Lamar School. The principal amount of the gift is to be maintained intact and invested. Investment earnings are used for the awards.

The ***internal service funds*** account for all activities related to the Government's risk management, employee health benefits, worker's compensation, unemployment, long-term disability insurance, fleet operations, and GMA leases.

Amounts reported as *program revenues* include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services provided. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Cash and Cash Equivalents

The Government maintains a cash and investment pool in which the General Fund and all funds share. Each fund's portion of the pool is displayed on its respective balance sheet as cash and cash equivalents and includes non-pooled cash and investments separately held. Funds which have an excess of outstanding checks over bank balance have had these balances reclassified as a due to the General Fund for purposes of financial statement presentation. Interest income is allocated to each fund monthly based on its average monthly balance.

For the purposes of financial statement presentation, the Government considers all highly liquid investments (including funds held by the State Treasurer in the Local Government Investment Pool of the State of Georgia ("Georgia Fund 1") and restricted funds) purchased with an original maturity of three months or less, or with insignificant early withdrawal penalties, to be cash equivalents. The investment in the Georgia Fund 1 represents the Government's portion of a pooled investment account operated by the office of the State Treasurer. The pool consists of U.S. Treasury obligations, securities issued or guaranteed by the U.S. Government or any of its agencies or instrumentalities, bankers' acceptances, overnight and term repurchase agreements with highly rated counterparties, and collateralized bank accounts. The investment in the Georgia Fund 1 is stated at fair value. Exceptions include the Government's pension plans which classify only cash as cash equivalents in order to appropriately report investment activity. Cash equivalents include amounts in certificates of deposit, repurchase agreements, and U.S. Treasury bills, and are stated at cost which approximates market. All deposits are stated at cost plus accrued interest, which reasonably estimates fair value.

The State statutes authorize the Government to invest in obligations of the United States government and agencies thereof, general obligations of the State of Georgia or any of its political subdivisions, or banks and savings and loan associations to the extent that they are secured by the Federal Deposit Insurance Corporation ("FDIC").

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Investments

Statutes authorize the Government to invest in U.S. Government obligations, U.S. Government agency obligations, State of Georgia obligations, and the Georgia Fund 1.

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair values.

In accordance with O.C.G.A. Public Retirement System Investment Authority Law, Public Retirement Systems may invest in: 1) United States or Canadian corporations or their obligations, with limits as to the corporations' size and credit rating; 2) Repurchase and reverse repurchase agreements for direct obligations of the United States government and for obligations unconditionally guaranteed by agencies; 3) FDIC insured cash assets or deposits; 4) Bonds, notes, warrants, loans or other debt issued or guaranteed by the United States government; 5) Taxable bonds, notes, warrants or other securities issued and guaranteed by any state, the District of Columbia, Canada or any province in Canada; 6) Bonds, debentures, or other securities issued, insured or guaranteed by an agency, authority, unit, or corporate body created by the government of the United States of America; 7) Investment grade collateralized mortgage obligations; 8) Obligations issued, assumed or guaranteed by the International Bank for Reconstruction and Development or the International Financial Corporation; 9) Bonds, debentures, notes and other evidence of indebtedness issued, assumed, or guaranteed by any solvent institution existing under the laws of the United States of America or of Canada, or any state or province thereof, which are not in default and are secured to a certain level; 10) Secured and unsecured obligations issued by any solvent institution existing under the laws of the United States of America or of Canada, or any state or province thereof, bearing interest at a fixed rate, with mandatory principal and interest due at a specified time with additional limits; 11) Equipment trust obligations or interests in transportation equipment, wholly or in part within the United States of America, and the right to receive determinate portions or related income; 12) Loans that are secured by pledge or securities eligible for investment; 13) Purchase money mortgages or like securities received upon the sale or exchange of real property acquired; 14) Secured mortgages or mortgage participation, pass-through, conventional pass-through, trust certificate, or other similar securities with restrictions; 15) Land and buildings on such land used or acquired for use as a fund's office for the convenient transaction of its own business with restrictions; and 16) Real property and equipment acquired under various circumstances.

Investments in the pension trust funds are reported at fair value. Cash deposits are reported at carrying amount which reasonably estimates fair value.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Short-Term Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." Advances between funds, as reported in the fund financial statements, are offset by a fund balance non-spendable account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

G. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are accounted for using the consumption method.

H. Inventory

Inventory in proprietary funds is valued at the lower of cost (first-in/first-out method) or market. Inventory in the General Fund, which is valued at cost (first-in/first-out method) consists of expendable supplies held for consumption. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

I. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Government as assets with an initial, individual cost of \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. General infrastructure assets acquired prior to January 1, 2001, consist of the streets network that were acquired or that received substantial improvements subsequent to January 1, 1980. The streets network is reported at estimated historical cost using deflated replacement cost. Donated capital assets are recorded at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend useful lives are expensed as incurred.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Capital Assets (Continued)

Major outlays for capital assets and major improvements are capitalized as projects are constructed.

Depreciation is provided on the straight-line method over the following estimated useful lives:

Primary Government

Land and site improvements	30 years
Vehicles	5 years
Furniture and fixtures	7 years
Machinery and equipment	10 years
Buildings and improvements	30 years
Water and sewer systems	30 – 70 years
Infrastructure	30 years

J. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses in the year the debt is issued.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued and premiums on the issue are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Compensated Absences

The vacation policy of the Government provides for the accumulation of up to 43 days earned vacation leave with such leave being fully vested when earned. For the Government's government-wide financial statements and proprietary fund financial statements, an expense and a liability for compensated absences and the salary-related payments are recorded as leave is earned. The Government has assumed a first-in/first-out method of using accumulated compensated time. The portion of that time that is estimated to be used in the next year has been designated as a current liability in the government-wide financial statements.

No accrual has been established for accumulated sick leave of employees since it is the Government's policy to record the cost of sick leave only when it is used.

L. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Government has four items that qualify for reporting in this category. The *deferred charge on refunding* is reported in the government-wide and proprietary fund statements of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or the refunding debt. The *contributions* made by the Government to their pension plans before year-end but subsequent to the measurement date of the Government's net pension liability and total OPEB liability are also reported as deferred outflows of resources. Additionally, differences between actual expected and actual experience are amortized into pension expense over the remaining life service lives of plan members.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of net position and the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Government has six types of items that qualify for reporting in this category. *Unavailable revenue* is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and other receivables, and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available. An *effective hedge* is reported in the government-wide and internal service fund statements of net position. The effective hedge results from the change in market value of a swap agreement related to the Certificates of participation. The amount is deferred and will mature on June 1, 2028, at the same time as the Certificates of Participation. *Deferred charge on refunding* is reported in the government-wide and proprietary fund statements. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or the refunding debt. The other three items relate to the Government's defined benefit pension plans and are reported in the government-wide and proprietary fund Statements of Net Position, under the heading Pension. Experience differences result from periodic studies by the Government's actuary, which adjust the net pension liability for actual experience for certain trend information that was previously assumed. These experience differences are recorded as deferred outflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. Changes in the actuarial assumptions which adjust the net pension liability are also recorded as deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. The difference between expected projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five-year period.

M. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Fund Equity (Continued)

Fund Balance – Generally, fund balance represents the difference between the assets and liabilities under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the Government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- **Non-spendable** – Fund balances are reported as non-spendable when amounts cannot be spent because they are either: a) not in spendable form (i.e., items that are not expected to be converted to cash, or b) legally or contractually required to be maintained intact.
- **Restricted** – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Government or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.
- **Committed** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Augusta-Richmond County Commission through the adoption of a resolution. Only the Augusta-Richmond County Commission may modify or rescind the commitment or through resolution.
- **Assigned** – Fund balances are reported as assigned when amounts are constrained by the Government's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Government has authorized the Administrator and Finance Director to assign fund balances.
- **Unassigned** – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The Government reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the Government's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the Government's policy to use fund balance in the following order: 1) committed, 2) assigned, and 3) unassigned.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Fund Equity (Continued)

Net Position – Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the Government has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

The Government applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

N. Management Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from these estimates.

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “certain long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.” The details of this difference are as follows:

Accrued interest payable	\$ (344,858)
Bonds payable	(72,200,000)
Unamortized premium on bonds	(483,656)
Deferred charge on refundings	587,357
Compensated absences	(7,158,425)
Claims and judgements payable	(1,956,713)
Net adjustment to reduce <i>fund balance – total governmental funds</i> to arrive at <i>net position – governmental activities</i>	<u>\$ (81,556,295)</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS (CONTINUED)

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives and reported as depreciation expense.” The details of this difference are as follows:

Capital outlay	\$ 40,212,130
Depreciation expense	<u>(26,576,505)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 13,635,625</u>

Another element of that reconciliation states that “the issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.” The details of this difference are as follows:

Issuance of revenue bonds	\$ (21,795,000)
Deferred charge on refundings	587,357
Amortization of bond premiums	1,068,398
Payments on bonds payable	<u>42,319,000</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 22,179,755</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS (CONTINUED)

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-wide Statement of Activities (Continued)

Another element of that reconciliation states that "some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds." The details of this difference are as follows:

Accrued interest	\$ 457,140
Compensated absences	667,793
Claims and judgements	793,893
Net pension liability	8,164,782
Total other post-employment benefit liability	(18,448,038)
Net adjustment to decrease <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ (8,364,430)</u>

NOTE 3. LEGAL COMPLIANCE – BUDGETS

A. Budgets and Budgetary Accounting

The Government generally follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Budgetary hearings are held in August to discuss departmental budgets.
2. The Administrator presents the tentative budget to the Commission in October.
3. The permanent budget is legally adopted by the Commission prior to the start of the next year.
4. All budget revisions or changes must be approved as required by Georgia law and administrative policy. Transfer of budgeted amounts within operating categories within departments can be requested by department directors. Transfer of budget amounts involving capital outlay or salaries require approval of the Augusta-Richmond County Commission. The Augusta-Richmond County Commission must approve revisions that alter the total expenditures of any department or fund. Budgets for capital items may be re-appropriated in the ensuing year's budget. Departments may request for other budget items to be re-appropriated in the form of a budget adjustment, contingent upon the Commission's approval.
5. Formal budgetary integration is employed as a management control device during the year for the General, Special Revenue, and Debt Service Funds. Capital Projects Funds have project linked budgets.
6. Budgets for these funds are adopted on a basis consistent with GAAP.

NOTES TO FINANCIAL STATEMENTS

NOTE 3. LEGAL COMPLIANCE – BUDGETS (CONTINUED)

A. Budgets and Budgetary Accounting (Continued)

Budget information for expenditures represents the operating budget (as amended) as approved by the Augusta-Richmond County Commission.

B. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration for the General Fund, Special Revenue Funds, Debt Service and Capital Projects Funds. Encumbrances are recorded when purchase orders are issued, but are not considered expenditures until liabilities for payments are incurred. Encumbrances for outstanding purchase orders do not lapse at year-end.

C. Excess Expenditures Over Appropriations

For the year ended December 31, 2021, the following funds had excess of actual expenditures over appropriations, which were funded by available fund balance:

	<u>Excess</u>
General Fund	
General government	
Board of elections - salaries	\$ (2,213)
Tax commissioner - salaries	(42,372)
Tax commissioner - operations	(516,109)
Print shop - salaries	(5,296)
Other non-departmental - operations	(187,307)
Judicial	
Civil court - salaries	(42,687)
Jury clerk - salaries	(814)
Public safety	
Emergency management - salaries	(8,997)
Fire department - operations	(33,387)
Public works	
Traffic engineering - salaries	(32,390)
Culture and recreation	
Museums - operations	(514)
Fire Protection Fund	
Public safety - operations	(620,967)
Urban Redevelopment Agency	
Housing and development	
Debt service - principal	(24,519,000)
Debt service - interest	(4,070,856)
Bond issuance costs	(2,800)
Urban Services District	
General government	(82,861)
Urban Development Action Grant	
Housing and development	(108)
Downtown Development	
General government	(251)
Drug Court	
Public safety	(17,149)
Building Inspection	
General government	(8,723)

NOTES TO FINANCIAL STATEMENTS

NOTE 4. CASH AND INVESTMENTS

Total deposits and investments as of December 31, 2021, are summarized as follows:

Amounts as presented on the entity-wide statement of net position:

Cash and cash equivalents	\$ 336,856,337
Investments	73,314,998
Restricted cash and cash equivalents	69,568,874
Restricted investments	8,031,196

Amounts as presented on the fiduciary statement of net position:

Cash and cash equivalents - Custodial Funds	19,303,193
Cash and cash equivalents - Pension Trust Funds	4,178,586
Investments - Pension Trust Funds	86,208,109
Cash and cash equivalents - Private-purpose Trust Fund	2,952
Investments - Private-purpose Trust Fund	5,000
Total	\$ 597,469,245

Cash deposited with financial institutions	\$ 429,909,942
Investments held at financial institutions	167,559,303
	\$ 597,469,245

As of December 31, 2021, the Government held the following investments (in thousands):

Investment Type	Fair Value	Investment Maturities (in Years)							Rating
		Less than 1	1 - 5	6 - 10	11 - 15	16 - 20	21 - 25	26 - 30	
Entity wide:									
Guaranteed Inv. Contract	\$ 15,266	\$ -	\$ -	\$ 15,266	\$ -	\$ -	\$ -	\$ -	AA-
Certificates of deposit	56,350	56,350	-	-	-	-	-	-	N/A
Government securities	9,624	4,532	5,092	-	-	-	-	-	AAA
Mortgage backed securities	106	36	70	-	-	-	-	-	AA+
	<u>81,346</u>	<u>60,918</u>	<u>5,162</u>	<u>15,266</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Pension Trust Funds:									
Government securities	7,047	-	5,673	-	-	-	1,374	-	AAA
Common stock	64,393	64,393	-	-	-	-	-	-	N/A
Mortgage backed securities	3,935	-	53	147	73	81	774	2,807	AA+
Mutual funds	10,833	10,833	-	-	-	-	-	-	N/A
	<u>86,208</u>	<u>75,226</u>	<u>5,726</u>	<u>147</u>	<u>73</u>	<u>81</u>	<u>2,148</u>	<u>2,807</u>	
Private Purpose Trust Fund:									
Government securities	<u>5</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	AA+
	<u>5</u>	<u>-</u>	<u>-</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total fair value	\$ 167,559	\$ 136,144	\$ 10,888	\$ 15,418	\$ 73	\$ 81	\$ 2,148	\$ 2,807	

NOTES TO FINANCIAL STATEMENTS

NOTE 4. CASH AND INVESTMENTS (CONTINUED)

Credit Risk. State statutes authorize the Government to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. government; obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States; obligations of any corporation of the U.S. government; prime bankers' acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia.

Interest Rate Risk. The Government's investment policy states that the Government will structure its portfolio to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities prior to their maturity. The policy also emphasizes the purchase of shorter term or more liquid investments. The policy does not place formal limits on investment maturities.

Fair Value Measurements. The Government categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The Government has the following recurring fair value measurements as of December 31, 2021:

Investment	Level 1	Level 2	Level 3	Fair Value
Equity stocks	\$ 64,393,175	\$ -	\$ -	\$ 64,393,175
Mutual funds	10,833,259	-	-	10,833,259
Governmental bonds	16,676,360	-	-	16,676,360
Mortgage backed securities	105,635	3,935,327	-	4,040,962
Total investments measured at fair value	<u>\$ 92,008,429</u>	<u>\$ 3,935,327</u>	<u>\$ -</u>	\$ 95,943,756
Investments not subject to level disclosure:				
Certificates of deposit				56,349,988
Investments recorded at cost:				
Guaranteed Investment Contract				<u>15,265,559</u>
Total investments				<u>\$ 167,559,303</u>

The Government's investment in equity stocks, mutual funds, governmental bonds, and mortgage backed securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those investments. The investments in mortgage backed securities classified as Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

NOTES TO FINANCIAL STATEMENTS

NOTE 4. CASH AND INVESTMENTS (CONTINUED)

Fair Value Measurements (Continued). The Guaranteed Investment Contract is a nonparticipating interest-earning investment contract and, accordingly, is recorded at cost.

Custodial Credit Risk – Deposits. The Government does not have a formal custodial credit risk policy. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of December 31, 2021, the Government did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements.

Custodial Credit Risk – Investments. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the Government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require all investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities.

General Retirement and 1945 Pension Plans – Investments. The Plan's policy in regard to investments, including the allocation of invested assets, is established and may be amended by the Retirement Plan's Management Committee by a majority vote of its members. The Plan is authorized to invest in obligations of the United States Treasury or its agencies and instrumentalities, collateralized mortgage obligations, asset and mortgage backed securities, taxable bonds that are obligations of any state and its agencies, instrumentalities, and political subdivisions, and in certificates of deposit of national or state banks that are fully insured or collateralized by United States obligations. Additionally, the Plan is authorized to invest in common stocks, money market instruments, and corporate bonds and debentures, which are not in default as to principal and interest.

The Plan's investment policy follows state guidelines for pension plans.

NOTES TO FINANCIAL STATEMENTS

NOTE 4. CASH AND INVESTMENTS (CONTINUED)

General Retirement and 1945 Pension Plans – Credit and Interest Rate Risk. It is the Plan's policy to limit investments in common or preferred stock of a corporation to those corporations listed on one or more of the recognized national stock exchanges in the United States of America, or those traded on the NASDAQ National Market. The policy also limits stock investments to not more than 5% of the assets of any fund in common or preferred stock of any one issuing corporation. Domestic bonds are limited to those with ratings that meet or exceed investment grade as defined by Moody's, S&P, or Fitch. U.S. Government treasuries and agency bonds are not classified by credit quality. Corporate equities, international equities, and mutual funds invested in equities are also not classified by credit quality.

As of December 31, 2021, the General Retirement Plan and the 1945 Plan had \$5,820,548 and \$86,208,109, respectively, invested in the following types of investments as categorized by credit and interest rate risk:

	<u>Fair Value</u>	<u>Credit Quality</u>	<u>Weighted Average Maturity (years)</u>
Investment			
Common stock	\$ 64,393,175	N/A	N/A
Government securities	7,046,348	AAA	8.41
Mortgage backed securities	3,935,327	AA+	25.16
Mutual funds	10,833,259	N/A	N/A
	<u>\$ 86,208,109</u>		

General Retirement and 1945 Pension Plans – Concentration. On December 31, 2021, the Plans did not have debt or equity investments in any one organization, other than those issued by the U.S. Government, which represented greater than 5% of plan fiduciary net position.

General Retirement and 1945 Pension Plans – Rate of Return. For the year ended December 31, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense for the General Retirement Plan and the 1945 Plan, was 12.2% and 10.6%, respectively. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

NOTES TO FINANCIAL STATEMENTS

NOTE 5. RECEIVABLES

Receivables consisted of the following at December 31, 2021:

	General	Special Sales Tax Phase 7	Fire Protection	Fire Protection	Nonmajor Governmental Funds	Water and Sewer System
Receivables:						
Taxes	\$ 4,825,126	\$ -	\$ 714,043	\$ -	\$ 1,327,549	\$ -
Accounts	5,510,601	-	-	-	3,302,129	23,231,685
Interest	-	-	-	-	23,860	-
Notes	-	-	-	-	1,496,052	15,043,405
Due from other governments	3,985,971	4,843,180	130,059	-	3,448,941	-
Gross receivables	14,321,698	4,843,180	844,102	-	9,598,531	38,275,090
Less allowance for uncollectibles	(783,963)	-	(135,794)	-	(237,252)	(212,772)
Net total receivables	<u>\$ 13,537,735</u>	<u>\$ 4,843,180</u>	<u>\$ 708,308</u>	<u>\$ -</u>	<u>\$ 9,361,279</u>	<u>\$ 38,062,318</u>

	Augusta Regional Airport	Garbage Collection	Stormwater Utility	Nonmajor Enterprise Funds	Total
Receivables:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 6,866,718
Accounts	977,746	3,908,959	3,211,023	4,977,714	45,119,857
Interest	38,512	-	-	42	62,414
Notes	-	-	-	-	16,539,457
Due from other governments	3,443,283	-	-	-	15,851,434
Gross receivables	4,459,541	3,908,959	3,211,023	4,977,756	84,439,880
Less allowance for uncollectibles	-	(433,662)	(694,776)	(250,336)	(2,748,555)
Net total receivables	<u>\$ 4,459,541</u>	<u>\$ 3,475,297</u>	<u>\$ 2,516,247</u>	<u>\$ 4,727,420</u>	<u>\$ 81,691,325</u>

Property taxes attached as an enforceable lien on property as of January 1, 2021. Property taxes were levied on September 23, 2021, and payable on or before November 15, 2021. The Government bills and collects its own property taxes. Property taxes levied for 2021 are recorded as receivables, net of estimated uncollectibles. The net receivables collected during the year ended December 31, 2021, and collected by February 28, 2022, are recognized as revenues in the year ended December 31, 2021. Net receivables estimated to be collected subsequent to February 28, 2022, are recorded as revenue when received. Prior year levies were recorded using substantially the same principles, and remaining receivables are reevaluated annually.

Notes receivable of the primary government consist of the Department of Housing and Urban Development's Housing Rehabilitation Program loans to individuals and owners. Financing has been provided by various federal and state grants.

NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS

Primary Government

Capital asset activity for the Government's governmental activities for the year ended December 31, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities					
Capital assets, not being depreciated:					
Land	\$ 23,693,492	\$ 58,228	\$ -	\$ 2,059,152	\$ 25,810,872
Construction in progress	342,028,962	25,661,896	-	(138,728,422)	228,962,436
Assets held for sale	27,876,282	-	(27,876,282)	-	-
Total capital assets, not being depreciated	393,598,736	25,720,124	(27,876,282)	(136,669,270)	254,773,308
Capital assets, being depreciated:					
Land and site improvements	30,511,840	53,000	-	-	30,564,840
Buildings	93,683,061	11,073,525	-	-	104,756,586
Building improvements	253,820,738	764,426	-	-	254,585,164
Vehicles	58,316,271	1,953,160	(1,442,854)	-	58,826,577
Machinery and equipment	25,347,879	418,508	(45,500)	-	25,720,887
Information tech - hardw are	10,153,366	153,888	-	24,250	10,331,504
Information tech - softw are	6,603,668	75,499	-	307,393	6,986,560
Furniture and fixtures	5,868,549	-	-	-	5,868,549
Infrastructure	189,645,898	-	-	136,337,627	325,983,525
Richmond County Public Facilities	15,145,545	-	-	-	15,145,545
Total capital assets, being depreciated	689,096,815	14,492,006	(1,488,354)	136,669,270	838,769,737
Less accumulated depreciation for:					
Land and site improvements	(17,226,124)	(1,887,107)	-	-	(19,113,231)
Buildings	(93,683,061)	(9,227,298)	-	-	(102,910,359)
Building improvements	(20,915,534)	(3,169,350)	-	-	(24,084,884)
Vehicles	(39,528,563)	(3,441,352)	1,392,681	-	(41,577,234)
Machinery and equipment	(19,245,607)	(1,150,553)	45,500	-	(20,350,660)
Information tech - hardw are	(8,206,704)	(876,860)	-	-	(9,083,564)
Information tech - softw are	(6,352,208)	(151,288)	-	-	(6,503,496)
Furniture and fixtures	(4,401,060)	(559,762)	-	-	(4,960,822)
Infrastructure	(70,368,533)	(6,112,935)	-	-	(76,481,468)
Richmond County Public Facilities	(12,738,485)	-	-	-	(12,738,485)
Total accumulated depreciation	(292,665,879)	(26,576,505)	1,438,181	-	(317,804,203)
Total capital assets, being depreciated, net	396,430,936	(12,084,499)	(50,173)	136,669,270	520,965,534
Governmental activities capital assets, net	\$ 790,029,672	\$ 13,635,625	\$ (27,926,455)	\$ -	\$ 775,738,842

The above schedule includes the net book value of capital assets related to internal service funds as of December 31, 2021 of \$2,832.

NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS (CONTINUED)

Primary Government (Continued)

Capital asset activity for the Government's business-type activities for the year ended December 31, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type activities					
Capital assets, not being depreciated:					
Land	\$ 20,578,042	\$ 25,862	\$ -	\$ -	\$ 20,603,904
Construction in progress	70,334,624	22,385,300	-	(40,283,553)	52,436,371
Total capital assets, not being depreciated	90,912,666	22,411,162	-	(40,283,553)	73,040,275
Capital assets, being depreciated:					
Site improvements	19,532,334	-	-	-	19,532,334
Building improvements	4,434,608	-	-	-	4,434,608
Landfill cells	36,651,471	-	-	-	36,651,471
Buildings	120,762,124	181,391	-	17,891,049	138,834,564
Vehicles	26,171,633	1,048,784	(157,653)	-	27,062,764
Machinery and equipment	50,326,167	858,364	(969,174)	-	50,215,357
Furniture and fixtures	2,543,258	51,817	-	-	2,595,075
Water and sewerage system	885,488,668	-	-	14,727,840	900,216,508
Contributed water and sewerage system	10,563,423	4,570,736	-	-	15,134,159
Infrastructure	98,727,009	-	-	7,664,664	106,391,673
Information tech - hardware	796,032	38,005	-	-	834,037
Information tech - software	1,419,734	-	-	-	1,419,734
Total capital assets, being depreciated	1,257,416,461	6,749,097	(1,126,827)	40,283,553	1,303,322,284
Less accumulated depreciation for:					
Site improvements	(8,368,566)	(734,067)	-	-	(9,102,633)
Building improvements	(2,247,306)	(120,055)	-	-	(2,367,361)
Landfill cells	(25,249,113)	(1,785,568)	-	-	(27,034,681)
Buildings	(67,095,170)	(2,631,602)	20,153	-	(69,706,619)
Vehicles	(20,788,701)	(1,488,763)	663,708	-	(21,613,756)
Machinery and equipment	(40,026,768)	(1,672,377)	772,178	-	(40,926,967)
Furniture and fixtures	(1,907,000)	(161,608)	-	-	(2,068,608)
Water and sewerage system	(373,632,056)	(16,071,108)	-	-	(389,703,164)
Contributed water and sewerage system	(9,830,958)	(167,172)	-	-	(9,998,130)
Infrastructure	(27,167,416)	(2,963,190)	-	-	(30,130,606)
Information tech - hardware	(765,255)	(28,690)	-	-	(793,945)
Information tech - software	(1,024,379)	(138,026)	-	-	(1,162,405)
Total accumulated depreciation	(578,102,688)	(27,962,226)	1,456,039	-	(604,608,875)
Total capital assets, being depreciated, net	679,313,773	(21,213,129)	329,212	40,283,553	698,713,409
Business-type activities capital assets, net	\$ 770,226,439	\$ 1,198,033	\$ 329,212	\$ -	\$ 771,753,684

NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS (CONTINUED)

Primary Government (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 4,258,910
Judicial	1,436,711
Public safety	6,329,049
Public works	6,660,830
Health and welfare	5,216,459
Culture and recreation	2,591,074
Housing and development	83,472
Total depreciation expense - governmental activities	<u>\$ 26,576,505</u>
Business-type activities:	
Water and sewer system	\$ 18,546,517
Augusta Regional Airport	4,806,736
Garbage collection	301,962
Waste management	2,845,823
Transit	525,064
Daniel Field Airport	200,898
Stormwater utility	735,226
Total depreciation expense - business-type activities	<u>\$ 27,962,226</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT

Primary Government

The following is a summary of long-term debt activity for the year ended December 31, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Revenue bonds	\$ 92,724,000	\$ 21,795,000	\$ (42,319,000)	\$ 72,200,000	\$ 3,207,000
Unamortized premiums	1,552,054	-	(1,068,398)	483,656	-
Total bonds payable	94,276,054	21,795,000	(43,387,398)	72,683,656	3,207,000
Certificates of participation	16,888,000	-	-	16,888,000	-
Compensated absences	7,826,218	3,827,405	(4,495,198)	7,158,425	4,295,055
Claims and judgments	2,750,606	-	(793,893)	1,956,713	1,565,370
Net pension liability	85,510,875	33,297,575	(85,159,371)	33,649,079	-
Total other post-employment benefit liability	185,045,183	15,006,868	(2,397,758)	197,654,293	-
Governmental activities long-term liabilities	<u>\$ 392,296,936</u>	<u>\$ 73,926,848</u>	<u>\$ (136,233,618)</u>	<u>\$ 329,990,166</u>	<u>\$ 9,067,425</u>
Business-type activities:					
Revenue bonds	\$ 444,465,000	\$ -	\$ (10,465,000)	\$ 434,000,000	\$ 17,385,000
Deferred amounts					
Unamortized discounts	(537,912)	-	43,803	(494,109)	-
Unamortized premiums	27,753,015	-	(3,001,656)	24,751,359	-
Total bonds payable	471,680,103	-	(13,422,853)	458,257,250	17,385,000
Notes from direct borrow ings	10,820,675	-	(770,116)	10,050,559	793,540
Financed purchases from direct borrow ings	760,442	829,893	(521,110)	1,069,225	292,784
Compensated absences	1,892,250	1,105,524	(1,374,133)	1,623,641	974,185
Net pension liability	20,271,025	7,782,172	(20,188,874)	7,864,323	-
benefit liability	30,352,567	2,288,427	(2,500,295)	30,140,699	-
Closure/post-closure liability	32,321,972	3,745,855	-	36,067,827	-
Business-type activities long-term liabilities	<u>\$ 568,099,034</u>	<u>\$ 15,751,871</u>	<u>\$ (38,777,381)</u>	<u>\$ 545,073,524</u>	<u>\$ 19,445,509</u>

For governmental activities, compensated absences, claims and judgments, total OPEB liability, and net pension liability are generally liquidated by the General Fund. For business-type activities, compensated absences, total OPEB liability, and net pension liability are liquidated by the related Proprietary Fund.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Governmental Activities Debt

Revenue Bonds

The Government issues bonds to provide funds for various projects. The bonds outstanding as of December 31, 2021 are as follows:

	<u>Interest Rate</u>	<u>Balance at December 31, 2021</u>
Municipal Building Renovation Project, Series 2014	2% to 5%	\$ 23,150,000
Parking Garage Project, Series 2017	3%	12,000,000
Parking Garage Project, Series 2018	3.90%	4,105,000
Laney-Walker and Bethlehem Project, Series 2020	1.18%	12,455,000
Revenue Refunding Bonds Series 2021A	1.66%	10,945,000
Revenue Refunding Bonds Series 2021B	1.51%	9,545,000
		<u>72,200,000</u>
Add: Unamortized premiums		483,656
		<u><u>\$ 72,683,656</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Governmental Activities Debt (Continued)

Revenue Bonds (Continued)

In September 2010, the Coliseum Authority issued \$22,120,000 of Augusta-Richmond County Coliseum Authority (Georgia) Revenue Bonds (Coliseum and TEE Center Project), Series 2010 (the "Series 2010 Bonds") to: 1) finance certain capital improvements to the existing multi-use coliseum and civic center-type facility, the Augusta Entertainment Center Complex, to be owned and operated by the Coliseum Authority pursuant to an Intergovernmental Service Agreement between the Coliseum Authority and the Government, and 2) construct a new multi-use coliseum and civic center-type facility to be known as the Augusta Trade, Exhibition, and Event Center ("TEE Center") to be sold by the Coliseum Authority to the Government pursuant to an Agreement of Sale. The Coliseum Authority will use \$5,000,000 of the proceeds from the sales of the Series 2010 Bonds for capital improvements of the Augusta Entertainment Center Complex. The remainder of the proceeds will be used to construct the TEE Center. The Series 2010 Bonds are special limited obligation debt of the Coliseum Authority payable solely from the hotel/motel tax payments made by the Government to the Coliseum Authority under the Intergovernmental Service Agreement and the Agreement of Sale (the "Agreements"). The Series 2010 Bond debt, its proceeds and the corresponding capital improvements to the Augusta Entertainment Center Complex and the TEE Center construction are reflected on the Government's financial statements. Under the terms of the Agreements, the Coliseum Authority will acquire the TEE Center site and authorize the Government to, on its behalf, construct and install the TEE Center Project and acquire equipment in the name of the Coliseum Authority. The real property and other required property interest for the construction of the improvements has been secured subject to revised deeds and related instruments being prepared based on "as built" surveys. Upon the completion of the surveys, final documents will be prepared and the premises will be conveyed to the Coliseum Authority as required by the Agreements. Upon completion of the TEE Center, the Coliseum Authority will sell the TEE Center to the Government for the entire balance of the Series 2010 Bond Obligation. These bonds were refunded during the year ended December 31, 2021 with the Augusta-Richmond County Authority Refunding Revenue Bond, Federally Taxable Series 2021 (the "Series 2021A Bonds") and the Augusta-Richmond County Coliseum Authority Revenue Bond, Series 2021 (the "Series 2021B bonds").

In August of 2014, the Urban Redevelopment Agency issued Revenue Bonds (Municipal Building Renovation Project, Series 2014). The proceeds of these bonds were used to finance the construction, renovation and expansion of various municipal buildings. Interest on the bonds is variable from 2% to 5%. Interest is payable semi-annually on April 1 and October 1 of each year with principal payable annually beginning October 1, 2018, ranging from \$1,270,000 to \$2,125,000 through October 1, 2034.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Governmental Activities Debt (Continued)

Revenue Bonds (Continued)

In July of 2017, the Urban Redevelopment Agency issued Revenue Bonds (Parking Garage Project, Series 2017). The proceeds of these bonds were used to finance the costs of acquiring, constructing and installing a parking facility. Interest on the bonds is 3%. Interest is payable semi-annually on April 1 and October 1 of each year with principal payable annually beginning October 1, 2023, ranging from \$770,000 to \$1,095,000 through October 1, 2036.

In October of 2018, the Urban Redevelopment Agency issued Revenue Bonds (CV Foundary Apartment, LLC Project, Series 2018). The proceeds of these bonds were used to finance the costs of acquiring, constructing and installing an apartment complex. Interest on the bonds was variable from 3.875% to 5.00%. Interest was payable semi-annually on April 1 and October 1 of each year with principal payable annually beginning October 1, 2020, ranging from \$275,000 to \$855,000 through October 1, 2034. In June of 2021, the Authority used resources from the sale of the apartment complex to advance refund the bonds in an in substance defeasance. Securities of \$29,944,565 were purchased and deposited in an irrevocable trust fund with an escrow agent to provide for all future debt service payments on the above mentioned bonds. The refunding decreased the total debt service payments over the next 27 years by approximately \$13,668,000.

In July of 2018, the Urban Redevelopment Agency issued Revenue Bonds (Parking Garage Project, Series 2018). The proceeds of these bonds were used to finance the costs of acquiring, constructing and installing a parking facility. Interest on the bonds is 3.9%. Interest is payable semi-annually on April 1 and October 1 of each year with principal payable annually beginning October 1, 2024, ranging from \$226,000 to \$372,000 through October 1, 2037.

In September of 2020, the Urban Redevelopment Agency issued Revenue Bonds (Laney Walker and Bethlehem Project, Series 2020). The proceeds of these bonds were used to refund the Laney Walker and Bethlehem Project, Series 2015 bonds and finance the costs of certain urban redevelopment projects. Interest on the bonds is 1.18%. Interest is payable semi-annually on April 1 and October 1 of each year with principal payable annually beginning October 1, 2021, ranging from \$444,000 to \$11,082,000 through October 1, 2025.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Governmental Activities Debt (Continued)

Revenue Bonds (Continued)

In January of 2021, the Coliseum Authority issued \$10,945,000 Augusta-Richmond County Authority Refunding Revenue Bond, Federally Taxable Series 2021 (the "Series 2021A Bonds") and \$10,850,000 Augusta-Richmond County Coliseum Authority Revenue Bonds, Series 2020 (the "Series 2021B bonds"). All of the proceeds of the Series 2021B Bonds and a portion of the Series 2021A Bonds were used to advance refund the Augusta-Richmond County Coliseum Authority (Georgia) Revenue Bonds (Coliseum and TEE Center Project), Series 2010 (the "Series 2010 Bonds") in the amount of \$13,335,000. The remaining \$8,000,000 of the Series 2021A bond proceeds is to be used to finance certain costs of the planning and development of a new multi-use Coliseum and Civic Center type facility to replace all or part of the Government's Coliseum facility. The advance refunding of the Series 2010 Bonds resulted in a difference between the reacquisition price and the net carrying amount of the old debt of approximately \$707,000. This difference, reported in the accompanying financial statements as a deferred outflow of resources, is being charged to interest expense through the year 2030 using the effective-interest method. The refunding decreased the total debt service payments over the next nine years by approximately \$2,516,000 and produced an economic gain of approximately \$2,245,000. Proceeds of approximately \$13,552,000 from the defeased issues were used to purchase U.S. Government Securities. Those securities were deposited in an irrevocable trust fund with an escrow agency to provide for all future debt service payments on the above mentioned bonds. The Series 2021A Bonds are due in annual installments of \$135,000 to \$1,570,000 plus interest at 1.660% through December 2040. The Series 2021B Bonds are due in annual installments of \$270,000 to \$1,385,000 plus interest at 1.512% through December 2029.

Annual debt service requirements to maturity for the revenue bonds as of December 31, 2021 are as follows:

<u>Year ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 3,207,000	\$ 1,705,440	\$ 4,912,440
2023	3,273,000	1,636,354	4,909,354
2024	4,334,000	1,565,621	5,899,621
2025	15,052,000	1,461,337	16,513,337
2026	4,209,000	1,229,071	5,438,071
2027 – 2031	21,764,000	4,485,227	26,249,227
2032 – 2036	16,754,000	1,635,903	18,389,903
2037 – 2040	3,607,000	149,881	3,756,881
	<u>\$ 72,200,000</u>	<u>\$ 13,868,834</u>	<u>\$ 86,068,834</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Governmental Activities Debt (Continued)

Certificates of Participation

In June 1998, the Government entered into a lease pool agreement with the Georgia Municipal Association (the "GMA"). The funding of the lease pool was provided by the issuance of \$150,126,000 Certificates of Participation by the GMA. The GMA passed the net proceeds through to the participating municipalities with the Government's participation totaling \$16,888,000. The lease pool agreement with the GMA provides that the Government owns their portion of the assets invested by the pool and is responsible for the payment of their portion of the principal and interest of the Certificates of Participation. The principal is due in a lump sum payment on June 1, 2028. Interest is payable at a rate of 4.75% each year. The Government draws from the investment to lease equipment from the GMA. The lease pool agreement requires the Government to make lease payments back into its investment account to fund the principal and interest requirements of the 1998 GMA Certificates of Participation.

Annual debt service requirements are as follows:

<u>Year ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ -	\$ 802,180	\$ 802,180
2023	-	802,180	802,180
2024	-	802,180	802,180
2025	-	802,180	802,180
2026	-	802,180	802,180
2027 and 2028	16,888,000	3,208,720	20,096,720
	<u>\$ 16,888,000</u>	<u>\$ 7,219,620</u>	<u>\$ 24,107,620</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Governmental Activities Debt (Continued)

Certificates of Participation (Continued)

As part of the issuance of the Certificates of Participation, the Government entered into an interest rate Swap Agreement. Under the Swap Agreement, the Government is required to pay: (i) a semi-annual (and beginning July 1, 2003, a monthly) floating rate of interest based on the Securities Industry and Financial Markets Association ("SIFMA") Municipal Swap Index (plus a 31 basis points spread) to, or on behalf of, the Swap Counterparty (the "Swap Payment"); and the Swap Counterparty will pay to, or on behalf of, the Government a semi-annual payment based on a rate equal to the fixed rate on the Certificates of Participation (4.75%) times a notional amount specified in the Swap Agreement, but generally equal to the outstanding unpaid principal portion of such contract, less the amount originally deposited in the Reserve Fund relating to the contract, and (ii) a one-time swap premium to be paid on the effective date of the Swap Agreement. The semi-annual payments from the Swap Counterparty with respect to the Government are structured, and expected to be sufficient to make all interest payments due under the contract, and related distributions of interest on the certificates. Monthly interest payments between the Government, the holders of the Certificates of Participation, and the Swap Counterparty can be made in net settlement form as part of this agreement. Under the Swap Agreement, the Government's obligation to pay floating payments to the Swap Counterparty in any calendar year may not exceed an amount equal to the SIFMA Municipal Swap Index plus 5% to be determined on the first business day of December in the preceding year. This agreement matures on June 1, 2028, at the same time of the Certificates of Participation. This derivative qualifies as a fair market hedge.

In the unlikely event that the Swap Counterparty becomes insolvent, or fails to make payments as specified in the Swap Agreement, the Government would be exposed to credit risk in the amount of the Swap's fair value. To minimize this risk, the Government executed this agreement with counterparties of appropriate credit strength, with the counterparty being rated Aa3 by Moody's. At December 31, 2021, the floating rate being paid by the Government is 0.40% and the market value of this agreement is \$3,543,272, a decrease of \$1,350,202 from the market value at the end of the previous year. The market value of the hedge was determined using settlement prices at the end of the day on December 31, 2021, based on the derivative contract. This market value is reported as an asset in GMA Leases Fund in the statement of net position. As this derivative is an effective hedge, qualifying for hedge accounting, the inflow from the hedge (any change in fair value from inception until year-end) is deferred and reported as deferred inflow of resources in the statement of net position.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Business-type Activities Debt

Revenue Bonds

The Government issues bonds to provide funds for various projects. The revenue bonds outstanding as of December 31, 2021 are as follows:

	<u>Interest Rate</u>	<u>Balance at December 31, 2021</u>
Water and Sewer, Series 2012	3.00% to 5.00%	\$ 134,675,000
Water and Sewer, Series 2013	0.70% to 4.85%	14,595,000
Water and Sewer, Series 2014	3.00% to 4.50%	162,750,000
Water and Sewer, Series 2017	3.00% to 5.00%	87,365,000
Water and Sewer, Series 2019	2.35%	21,000,000
Airport, Series 2015	5.00%	8,595,000
Waste Management, Series 2010	3.00% to 4.50%	5,020,000
		<u>434,000,000</u>
	Less: Unamortized discounts	(494,109)
	Add: Unamortized premiums	24,751,359
		<u><u>\$ 458,257,250</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Business-type Activities Debt (Continued)

Revenue Bonds (Continued)

During the year ended December 31, 2007, the Government issued \$177,010,000 in Series 2007 Water and Sewerage Revenue Bonds. A portion of the proceeds from the sale of these bonds was used to refund all of the former Series 1996 and 1997 Water and Sewerage Revenue Bonds in the amount of \$56,875,000. The remaining portion of the bond proceeds of \$120,135,000 was used to advance refund a portion of the Series 2000 and 2002 Water and Sewerage Revenue Bonds. The current refunding resulted in a difference between the reacquisition price and the net carrying amount of the 1996 and 1997 Bonds of approximately \$4,300,000. This difference, reported in the accompanying financial statements as a deferred outflow of resources, is being charged to operations through the year 2030 using the effective-interest method. The refunding decreased the total debt service payments over the next 21 years by approximately \$5,600,000 and produced an economic gain of approximately \$3,700,000. The advance refunding of the 2000 and 2002 Bonds resulted in a difference between the reacquisition price and the net carrying amount of the old debt of approximately \$3,200,000. This difference, reported in the accompanying financial statements as a deferred outflow of resources, is being charged to interest expense through the year 2030 using the effective-interest method. The refunding decreased the total debt service payments over the next 23 years by approximately \$7,200,000 and produced an economic gain of approximately \$4,600,000. Proceeds of approximately \$126,793,000 from the defeased issues were used to purchase U.S. Government Securities. Those securities were deposited in an irrevocable trust fund with an escrow agency to provide for all future debt service payments on the above mentioned bonds. The bonds are due in annual installments of \$2,060,000 to \$12,260,000 plus interest at 4.0% to 5.0% through October 2030.

During the year ended December 31, 2012, the Government issued \$138,830,000 in Series 2012 Water and Sewerage Revenue Refunding and Improvement Bonds for the purposes of: 1) refunding all of the Series 2002 Water and Sewerage Revenue Bonds, 2) financing the costs of making additions, extensions and improvements to the water and sewer system, 3) funding a debt service reserve account for the 2012 Series Bonds, and 4) financing the costs of issuing the 2012 Series Bonds. The advance refunding of the 2002 series resulted in a difference between the reacquisition price and the net carrying amount of the old debt of approximately \$600,000. The difference, reported in the accompanying financial statements as a deferred outflow of resources, is being charged to increase expenses through the year 2033 using the effective-interest method. The refunding decreased the total debt service payments over the next 11 years by approximately \$78 million and produced an economic gain of approximately \$40 million. The bonds are due in annual installments of \$4,155,000 to \$20,095,000 plus interest at 3.0% to 5.0% through October 2042.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Business-type Activities Debt (Continued)

Revenue Bonds (Continued)

During the year ended December 31, 2013, the Government issued \$22,070,000 in Series 2013 Water and Sewerage Revenue Bonds for the purposes of: 1) funding, in part, the debt service reserve account for the Prior Lien Bonds, 2) funding a debt service reserve for the Series 2013 Bonds, and 3) paying the costs of issuance of the Series 2013 Bonds. Principal payments are due in annual installments commencing on October 1, 2014 through 2033. Interest payments are due in semi-annual installments on each April 1 and October 1 at varying rates between 0.7% and 4.85%.

During the year ended December 31, 2014, the Government issued \$169,180,000 in Series 2014 Water and Sewerage Revenue Refunding and Improvement Bonds for the purposes of: 1) refunding all of the Series 2004 Water and Sewerage Revenue Bonds, 2) financing the costs of making additions, extensions, and improvements to the water and sewer system, 3) funding a debt service reserve account for the 2014 Series Bonds, and 4) financing the costs of issuing the 2014 Series Bonds. The advance refunding of the 2004 series resulted in a difference between the reacquisition price and the net carrying amount of the old debt of approximately \$4.9 million. The difference, reported in the accompanying financial statements as a deferred inflow of resources, is being charged to increase expenses through the year 2039 using the effective-interest method. The refunding decreased the total debt service payments over the next 11 years by approximately \$66.3 million and produced an economic gain of approximately \$33.1 million. The bonds are due in annual installments of \$820,000 to \$24,635,000 plus interest at 3.0% to 4.5% through October 2039.

During the year ended December 31, 2017, the Government issued \$94,895,000 in Series 2017 Water and Sewerage Revenue Refunding and Improvement Bonds for the purposes of: 1) refunding all of the Series 2007 Water and Sewerage Revenue Bonds, and 2) paying the costs of issuance of the 2017 Series Bonds. The current refunding of the 2007 series resulted in a difference between the reacquisition price and the net carrying amount of the old debt of approximately \$3.7 million. The difference, reported in the accompanying financial statements as a deferred inflow of resources, is being charged to increase expenses through the year 2030 using the effective-interest method. The refunding decreased the total debt service payments over the next 13 years by approximately \$37.3 million and produced an economic gain of approximately \$19.8 million. The bonds are due in annual installments of \$7,530,000 to \$11,040,000 plus interest at 5% through October 2030.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Business-type Activities Debt (Continued)

Revenue Bonds (Continued)

During the year ended December 31, 2019, the Government issued \$21,000,000 in Series 2019 Water and Sewerage Revenue Refunding and Improvement Bonds for the purpose of funding the Fort Gordon Campus Utilities projects. The bonds are due in annual installments of \$700,000 to \$2,630,000 plus interest at 2.35% through October 2031.

The Airport General Revenue Refunding Bonds Series 2015A and 2015B are payable through 2035 primarily from Passenger Facility Charge (PPFC") No. 99-01-C-AGS approved by the Federal Aviation Administration in 2004. Should the proceeds of the Passenger Facility Charge not be sufficient to pay when due interest and principal on Series 2015A and 2015B bonds, the interest and principal shortfall will be paid from Airport Net General Revenues, derived by the Government from the ownership and operation of the Airport, remaining after the payment of expenses of operating, maintaining, and repairing the Airport ("Net General Revenues"), and those Passenger Facility Charge revenues that are allocable to the 2005 Project ("PFC Revenues"). The Series 2015A bonds are payable in semi-annually interest only payments of 5.00% beginning January 1, 2016, and principal payable annually beginning January 2026 ranging from \$530,000 to \$825,000 through January 1, 2035. The Series 2015B bonds are payable in semi-annually interest only payments of 5.00% beginning January 1, 2016, and principal payable annually beginning January 2017 ranging from \$350,000 to \$515,000 through January 1, 2025.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Business-type Activities Debt (Continued)

Revenue Bonds (Continued)

Pursuant to the Bond Resolution, the Augusta Regional Airport is subject to meeting certain financial covenants related to the Airport Revenue Bonds. The financial covenants include requirements to: 1) provide for 100% of the Expenses of Operation and Maintenance and for the accumulation in the Operation and Maintenance Reserve Fund of the Operating Reserve; and 2) produce Net General Revenues, together with other available monies, in each year which will: a) equal at least 125% of the Debt Service Requirement on all General Revenue Bonds then outstanding for the sinking fund year ending on the next January 1 and at least 100% of the debt service or other amounts payable on all Subordinate Bonds and Other Airport Obligations payable from Net General Revenues then outstanding for the year of computation, b) enable the Aviation Commission to make all required payments, if any, into the Debt Service Reserve Account, the PFC Debt Service Reserve Account, the Rebate Fund, the Renewal and Replacement Fund and on any contract or Other Airport Obligation, c) enable the Aviation Commission to accumulate an amount to be held in the Capital Improvement Fund, which in the judgment of the Aviation Commission is adequate to meet the costs of major renewals, replacements, repairs, additions, betterments, and improvements to the Airport, necessary to keep the same in good operating condition or as is required by any governmental agency having jurisdiction over the Airport, and d) remedy all deficiencies in required payments from the Revenue Fund from prior years. As of December 31, 2021, the Airport was in compliance with all covenants.

During the year ended December 31, 2010, the Government issued \$9,165,000 in Series 2010 Solid Waste Management Authority of Augusta Revenue Bonds for the purpose of paying all or a portion of the costs of improvements to the Government's solid waste and recycling facility, including improvements to the gas collection and control system and paying the cost of issuing the Series 2010 Bonds. Payments are due in annual installments of \$250,000 to \$660,000 starting October 1, 2011 through October 1, 2030, plus interest from 3.0% to 4.5% payable semi-annually on April 1 and October 1, beginning April 1, 2011. The Government intends to make its payments under the contract from its portion of the revenues generated by a direct annual ad valorem property tax; however, the Government's portion of the revenue from the taxes is not pledged to such payments or to secure the payment of the bonds.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Business-type Activities Debt (Continued)

Revenue Bonds (Continued)

Annual debt service requirements to maturity for the revenue bonds as of December 31, 2021 are as follows:

<u>Year ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 17,385,000	\$ 18,091,423	\$ 35,476,423
2023	18,640,000	17,300,358	35,940,358
2024	19,475,000	16,457,913	35,932,913
2025	20,345,000	15,585,330	35,930,330
2026	21,250,000	14,670,520	35,920,520
2027 – 2031	115,005,000	59,118,648	174,123,648
2032 – 2036	106,920,000	37,757,825	144,677,825
2037 – 2041	99,265,000	13,710,075	112,975,075
2042 and 2043	15,715,000	550,025	16,265,025
	<u>\$ 434,000,000</u>	<u>\$ 193,242,117</u>	<u>\$ 627,242,117</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Business-type Activities Debt (Continued)

Notes from Direct Borrowing

The Government has entered into financing agreements with the U.S. Army – Fort Gordon Garrison Command for the purchase of the water and sewer system and to the Georgia Environmental Finance Authority (“GEFA”) for improvements to the water and sewer system. The outstanding principal on these notes are as follows at December 31, 2021:

<u>Purpose</u>	<u>Original Amount</u>	<u>Interest Rate</u>	<u>Due Date</u>	<u>December 31, 2021</u>
Water and sewer improvements	\$ 8,040,345	3.00%	2031	\$ 4,650,944
Water and sewer improvements	8,250,814	3.00%	2034	5,399,615
				<u>10,050,559</u>
		Less current maturities		(793,540)
				<u>\$ 9,257,019</u>

Debt service requirements to maturity are as follows as of December 31, 2021:

<u>Year ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 793,539	\$ 290,665	\$ 1,084,204
2023	817,676	266,528	1,084,204
2024	842,547	241,658	1,084,205
2025	868,173	216,031	1,084,204
2026	894,580	189,625	1,084,205
2027 – 2031	4,897,976	523,047	5,421,023
2032 – 2034	936,068	23,700	959,768
	<u>\$ 10,050,559</u>	<u>\$ 1,751,254</u>	<u>\$ 11,801,813</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Business-type Activities Debt (Continued)

Financed Purchase from Direct Borrowing

The Government has entered into financed purchase agreements for the acquisition of various equipment. The following is an analysis of assets from financed purchase agreements as of December 31, 2021:

	<u>Business-type Activities</u>
Equipment	\$ 12,064,484
Less: Accumulated depreciation	(9,899,271)
	<u>\$ 2,165,213</u>

The above includes current year depreciation expense of \$505,744.

The Government's debt service requirements to maturity for these financed purchase agreement are as of December 31, 2021:

<u>Fiscal year ending December 31,</u>	<u>Business-type Activities</u>
2022	\$ 335,255
2023	414,433
2024	165,465
2025	248,968
Total minimum lease payments	1,164,121
Less amount representing interest	(94,896)
Present value of future minimum lease payments	<u>\$ 1,069,225</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Business-type Activities Debt (Continued)

Landfill Post-closure Care Costs

State and Federal laws and regulations require the Government to place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and post-closure care costs is based on the amount of the landfill used during the year. The estimated liability for landfill closure and post-closure care costs has a balance of \$36,067,827 as of December 31, 2021, which is based on 100% usage (filled) of Cell II C and 14.91% usage (filled) of Cell III, which is operating currently, and 100% usage (filled) of Cells II A and II B. This liability is recorded in the Waste Management Enterprise Fund. The estimated total current cost of the landfill closure and post-closure care, \$32,856,500, is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2021. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The Government expects to finance the costs for the estimated landfill closure and post-closure care costs as they become due during the coming 30 years through the regular operations of the Government.

NOTES TO FINANCIAL STATEMENTS

NOTE 8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of December 31, 2021 is as follows:

Receivable Fund	Payable Fund	Amount
Due to/from other funds:		
General	Nonmajor Governmental Funds	\$ 77,394
General	Nonmajor Enterprise Funds	162,267
General	Internal Service Fund - GMA Leases	38,943
General	Urban Redevelopment Agency	5,735,887
Urban Redevelopment Agency	Nonmajor Governmental Funds	2,762
Garbage Collection	Nonmajor Governmental Funds	152,161
Garbage Collection	Nonmajor Enterprise Funds	19,963
Nonmajor Governmental Funds	Nonmajor Governmental Funds	2,857
Nonmajor Enterprise Funds	General Fund	173,253
Nonmajor Enterprise Funds	Augusta Regional Airport	1,911,451
Nonmajor Enterprise Funds	Nonmajor Governmental Funds	511,151
Internal Service Fund - GMA Leases	Water and Sewer System	198,993
Internal Service Fund - GMA Leases	Augusta Regional Airport	150,860
Internal Service Fund - GMA Leases	Nonmajor Enterprise Funds	380,263
		<u>\$ 9,518,205</u>
Advances to/from other funds:		
Internal Service Fund - GMA Leases	Water and Sewer System	\$ 45,066
Internal Service Fund - GMA Leases	Augusta Regional Airport	265,406
Internal Service Fund - GMA Leases	Nonmajor Enterprise Funds	520,195
Nonmajor Enterprise Funds	Nonmajor Enterprise Funds	6,576,742
		<u>\$ 7,407,409</u>
Due to/from component units:		
Receivable Entity	Payable Entity	Amount
General Fund	Augusta Canal Authority	<u>\$ 73,584</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (CONTINUED)

These balances resulted from the time lag between the dates that: 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made. Advances to/from other funds represent amounts not expected to be repaid within one year from the date of the financial statements.

The composition of interfund transfers during the year ended December 31, 2021 were as follows:

Transfer To	Transfer From						Total
	General	Fire Protection	Special Sales Tax Phase 7	Urban Redevelopment Agency	Garbage Collection	Nonmajor Governmental Funds	
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,254,785	\$ 7,254,785
Fire Protection	-	-	-	-	-	7,616,170	7,616,170
Special Sales Tax Phase 7	-	1,000,000	-	-	-	21,920	1,021,920
Urban Redevelopment Agency	401,100	-	2,201,200	-	-	725,000	3,327,300
Water and Sewer System	-	-	-	-	-	366,530	366,530
Augusta Regional Airport	-	-	-	-	-	216,220	216,220
Garbage Collection	-	-	-	-	-	1,064,200	1,064,200
Stormwater Utility	-	-	-	-	225,000	71,120	296,120
Nonmajor	-	-	-	-	-	-	-
Governmental Funds	3,031,879	-	-	2,265,000	-	4,788,847	10,085,726
Nonmajor	-	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	1,113,390	1,113,390
Total	\$ 3,432,979	\$ 1,000,000	\$ 2,201,200	\$ 2,265,000	\$ 225,000	\$ 23,238,182	\$ 32,362,361

Transfers are used to: 1) move revenues from the fund that statute or budget requires to collect them to the fund that the statute or budget requires to expend them, 2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and 3) to transfer funds from Special Sales Tax Phase 7 Fund to Nonmajor Governmental Funds to pay for approved projects in resolution.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS

Primary Government

1945 Plan

Plan Description

Plan administration. The 1945 Plan, a single-employer defined benefit pension plan, was available to all former Richmond County employees hired prior to October 1, 1975, that met the 1945 Plan's age and length of service requirements. The Pension and Audit Committee makes recommendations for changes to the 1945 Plan to the Augusta-Richmond County Commission which has the authority to amend the 1945 Plan document. The committee is comprised of the Augusta-Richmond County Commission Mayor, Mayor Pro-Tem, the Chairman of the Augusta-Richmond County Commission Finance Committee, the Government's Administrator, and the Government's Finance Director.

The 1945 Plan was created by resolution of the Richmond County Board of Commissioners in March 1945. In February 2001, the Augusta-Richmond County Commission, as successor to the Richmond County Board of Commissioners, approved the restatement of the 1945 Plan effective January 1, 1997. This is a closed retirement plan (new employees may not participate in the 1945 Plan). The 1945 Plan does not issue a stand-alone financial statement report.

The Statement of Fiduciary Net Position for the 1945 Plan for the year ended December 31, 2021 is presented below.

	1945 Plan
ASSETS	
Cash	\$ 1,071,185
Investments, at fair value:	
Government securities	791,392
Common stock	3,323,258
Mortgage backed securities	496,581
Mutual funds	1,209,317
Accounts receivable	493,140
Interest receivable	6,338
	<hr/>
Total assets	7,391,211
LIABILITIES	
Accounts payable	122
	<hr/>
Total liabilities	122
NET POSITION	
Restricted for pension benefits	\$ 7,391,089
	<hr/>

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

1945 Plan (Continued)

Plan Description (Continued)

The Statement of Changes in Fiduciary Net Position for the 1945 Plan for the year ended December 31, 2021 is presented below.

	1945 Plan
ADDITIONS	
Contributions:	
Employer	\$ 491,442
Other receipts	81
Total contributions	<u>491,523</u>
Investment earnings:	
Interest	1,132
Net increase in fair value of investments	817,224
Net investment earnings	<u>818,356</u>
Total additions	<u>1,309,879</u>
DEDUCTIONS	
Benefits	812,482
Administrative expenses	<u>46,107</u>
Total deductions	<u>858,589</u>
Change in net position	451,290
NET POSITION, BEGINNING OF YEAR	<u>6,939,799</u>
NET POSITION, END OF YEAR	<u><u>\$ 7,391,089</u></u>

Plan membership. At December 31, 2021, pension plan membership consisted of the following:

Active participants	-
Retirees and beneficiaries	16
	<u>16</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

1945 Plan (Continued)

Plan Description (Continued)

Benefits provided. Participants in the 1945 Plan who retired at or after age 60 are entitled to a monthly benefit equal to 2% of average earnings multiplied by years of service. The 1945 Plan provides death and disability benefits. These benefit provisions and all other requirements including amendments are established by Government ordinance. The 1945 Plan also provides for reduced benefits if the participant elects to retire after attaining age 50 and completing 15 years of service.

Contributions. Employees are required to make contributions to the 1945 Plan equal to 5% of earnings. The Government is required to contribute the remaining amounts necessary to fund the 1945 Plan. The contribution amount is determined using actuarial methods and assumptions approved by the trustees and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. Administrative costs of the 1945 Plan are financed through investment income. If a participant terminates employment prior to completion of ten years of credited service, the participant receives a lump-sum amount equal to his/her total contributions to the 1945 Plan, with 5% interest computed from January 1, 1997. After completion of at least ten years of credited service, the participant receives a monthly benefit deferred to his/her normal retirement date, equal to the benefit computed as for normal retirement multiplied by the percentage based on completed years of credited service, as follows: 50% after ten years, increasing 10% each year to 100% after 15 years of credited service. For the year ended December 31, 2021, the Government's contribution rate was 0.0% of annual payroll.

Net Pension Liability of the Government

The Government's net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial assumptions. The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.0%
Salary increases	N/A
Investment rate of return	7.00%, net of pension plan investment expense

Mortality rates were based on the Pub-2010 General Employee Amount-Weighted Mortality with improvement Scale AA projected to 2022.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

1945 Plan (Continued)

Net Pension Liability of the Government (Continued)

All actuarial assumptions were reviewed prior to the preparation of the December 31, 2021 valuation. As a very significant portion of the actuarial liability is attributable to inactive lives, the two assumptions (investment return and mortality table) that have the most significant impact on the liabilities were revised to reflect the actuary's anticipated future experience of the 1945 Plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2021 are: Equity Securities – 6% and Fixed Income Securities – 2.5%.

Discount rate. The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that Government contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all projected benefit payments to determine the total pension liability.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

1945 Plan (Continued)

Net Pension Liability of the Government (Continued)

Changes in the Net Pension Liability of the Government. The changes in the components of the net pension liability of the Government for the year ended December 31, 2021 were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2020	\$ 7,215,297	\$ 5,994,268	\$ 1,221,029
Changes for the year:			
Interest	478,065	-	478,065
Difference between expected and actual experience	134,943	-	134,943
Contributions – employer	-	491,442	(491,442)
Net investment income	-	778,558	(778,558)
Benefit payments, including refunds of employee contributions	(771,614)	(771,614)	-
Administrative expense/DB Transfers	-	100,804	(100,804)
Other	12,917	-	12,917
Net changes	(145,689)	599,190	(744,879)
Balances at December 31, 2021	\$ 7,069,608	\$ 6,593,458	\$ 476,150

The Plan's fiduciary net position as a percentage of the total pension liability 93.3%

The required schedule of changes in the Government's net pension liability and related ratios immediately following the notes to the financial statements presents multi-year trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

1945 Plan (Continued)

Net Pension Liability of the Government (Continued)

Sensitivity of the net pension liability to changes in the discount rate. The following table presents the net pension liability of the Government, calculated using the discount rate of 7.00%, as well as what the Government's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

<u>1% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
\$ 991,514	\$ 476,150	\$ 21,460

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of December 31, 2021, and the current sharing pattern of costs between employer and employee.

Pension Expense and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2021, the Government recognized pension expense of \$88,171. At December 31, 2021, the Government reported the net difference between projected and actual earnings on pension plan investments in the amount of \$552,025 as a deferred inflow of resources, which will be recognized in pension expense as follows:

<u>Year ending December 31,</u>	
2022	\$ (78,287)
2023	(253,973)
2024	(122,411)
2025	(97,354)
	<u> </u>
Total	<u>\$ (552,025)</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

General Retirement Plan

Plan Description

Plan administration. The General Retirement Plan (the “1949 Plan”), a single-employer defined benefit pension plan, was available to all former City of Augusta employees hired after March 1, 1949 and before March 1, 1987, whose age did not exceed 35 years at the time of their employment. The Pension and Audit Committee makes recommendations for changes to the 1949 Plan to the Augusta-Richmond County Commission which has the authority to amend the 1949 Plan document. The committee is comprised of the Augusta-Richmond County Commission Mayor, Mayor Pro-Tem, the Chairman of the Augusta-Richmond County Commission Finance Committee, the Government’s Administrator, and the Government’s Finance Director.

The 1949 Plan was created by an Act of the General Assembly of Georgia (Senate Bill No. 130) on March 1, 1949. In February 2001, the Augusta-Richmond County Commission, as successor to the Richmond County Board of Commissioners, approved the restatement of the 1949 Plan effective January 1, 1997. This is a closed retirement plan (new employees may not participate in the 1949 Plan). The 1949 Plan does not issue a stand-alone financial statement report.

The Statement of Fiduciary Net Position for the 1949 Plan for the year ended December 31, 2021 is presented below.

	General Retirement
ASSETS	
Cash	\$ 3,107,401
Investments, at fair value:	
Government securities	6,254,956
Common stock	61,069,917
Mortgage backed securities	3,438,746
Mutual funds	9,623,942
Accounts receivable	2,277,074
Interest receivable	48,503
	<hr/>
Total assets	85,820,539
LIABILITIES	
Accounts payable	2,602,548
	<hr/>
Total liabilities	2,602,548
	<hr/>
NET POSITION	
Restricted for pension benefits	\$ 83,217,991
	<hr/> <hr/>

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

General Retirement Plan (Continued)

Plan Description (Continued)

The Statement of Changes in Fiduciary Net Position for the 1949 Plan for the year ended December 31, 2021 is presented below.

	General Retirement
ADDITIONS	
Contributions:	
Employer	\$ 4,114,233
Employee	28,101
Total contributions	<u>4,142,334</u>
Investment earnings:	
Net increase in fair value of investments	12,688,264
Net investment earnings	<u>12,688,264</u>
Total additions	<u>16,830,598</u>
DEDUCTIONS	
Benefits	8,523,032
Administrative expenses	<u>735,820</u>
Total deductions	<u>9,258,852</u>
Change in net position	7,571,746
NET POSITION, BEGINNING OF YEAR	<u>75,646,245</u>
NET POSITION, END OF YEAR	<u><u>\$ 83,217,991</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

General Retirement Plan (Continued)

Plan Description (Continued)

Plan membership. At December 31, 2021, pension plan membership consisted of the following:

Active participants	7
Retirees and beneficiaries	190
Vested terminated	5
	202

Benefits provided. Pension benefits vest after an employee is 45 years of age and has 15 years of full-time employment. An employee may retire at age 60 with 25 years of service and receive annual pension benefits equal to 2% of the employee's average salary earned during the last three years of employment, multiplied by the number of full-time years of employment. The 1949 Plan provides death and disability benefits. These benefit provisions and all other requirements including amendments are established by Government ordinance. All full-time employees hired before July 1, 1980, must contribute 8% of gross earnings and employees hired after July 1, 1980, must contribute 5% of gross earnings to the 1949 Plan, with the Government contributing remaining amounts sufficient to provide future pensions.

Contributions. Employer contributions for 2021 are determined as part of the January 1, 2021 actuarial valuation using the frozen entry age cost method. The contribution amount is determined using actuarial methods and assumptions approved by the trustees and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. Administrative costs of the 1949 Plan are financed through investment income. The unfunded accrued liability is composed of pieces that are amortized over various periods to comply with Georgia law as a level percentage of payroll. When the actuarial value of assets exceeds 150% of the present value of accrued benefits, the O.C.G.A. states that there is no minimum required contribution. The significant actuarial assumptions used to compute pension contribution requirements are the same as those used to determine the standard measure of the pension obligation. For the year ended December 31, 2021, the active member contribution rate was 7.1% of annual pay, and the Government's contribution rate was 536.43% of annual payroll.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

General Retirement Plan (Continued)

Net Pension Asset of the Government

The Government's net pension asset was measured as of December 31, 2021, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date.

Actuarial assumptions. The total pension asset in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.0%
Salary increases	N/A
Investment rate of return	7.00%, net of pension plan investment expense

Mortality rates were based on the Pub-2010 50% General Employee and 50% Public Safety Employee Amount-Weighted with Improvement Scale AA projected to 2022.

All actuarial assumptions were reviewed prior to the preparation of the December 31, 2021 valuation. As a very significant portion of the actuarial asset is attributable to inactive lives, the two assumptions (investment return and mortality table) that have the most significant impact on the liabilities were revised to reflect the actuary's anticipated future experience of the 1949 Plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2021 are: Equity Securities – 6% and Fixed Income Securities – 2.5%.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

General Retirement Plan (Continued)

Net Pension Asset of the Government (Continued)

Discount rate. The discount rate used to measure the total pension asset was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that Government contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all projected benefit payments to determine the total pension asset.

Changes in the Net Pension Asset of the Government. The changes in the components of the net pension asset of the Government for the year ended December 31, 2021 were as follows:

	Total Pension Liability (Asset) (a)	Plan Fiduciary Liability (Asset) (b)	Net Pension Liability (Asset) (a) - (b)
Balances at December 31, 2020	\$ 85,560,981	\$ 77,080,736	\$ 8,480,245
Changes for the year:			
Service cost	7,394	-	7,394
Interest	5,748,425	-	5,748,425
Difference between expected and actual experience	(2,353,181)	-	(2,353,181)
Contributions - employer	-	2,256,935	(2,256,935)
Contributions - employee	-	29,936	(29,936)
Net investment income	-	12,160,354	(12,160,354)
Benefit payments, including refunds of employee contributions	(6,881,237)	(6,881,237)	-
Administrative expense/DB Transfers	-	1,160,275	(1,160,275)
Assumption change	149,009	-	149,009
Net changes	(3,329,590)	8,726,263	(12,055,853)
Balances at December 31, 2021	\$ 82,231,391	\$ 85,806,999	\$ (3,575,608)

The Plan's fiduciary net position as a percentage of the total pension liability

104.3%

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

General Retirement Plan (Continued)

Net Pension Asset of the Government (Continued)

Changes in the Net Pension Asset of the Government (Continued). The required schedule of changes in the Government's net pension asset and related ratios immediately following the notes to the financial statements presents multi-year trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension asset.

Sensitivity of the Net Pension Asset to changes in the discount rate. The following table presents the net pension asset of the Government, calculated using the discount rate of 7.00%, as well as what the Government's net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
\$ 3,978,753	\$ (3,575,608)	\$ (10,006,380)

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of December 31, 2021, and the current sharing pattern of costs between employer and employee.

For the year ended December 31, 2021, the Government recognized pension expense of \$4,849,195. At December 31, 2021, the Government reported the net difference between projected and actual earnings on pension plan investments in the amount of \$9,908,195 as a deferred inflow of resources, which will be recognized in pension expense as follows:

<u>Year ending December 31,</u>	
2022	\$ (1,880,995)
2023	(4,138,400)
2024	(2,255,845)
2025	<u>(1,632,955)</u>
Total	<u>\$ (9,908,195)</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

Georgia Municipal Employees' Benefit System ("GMEBS") Plan

Plan Description

Employees from the City of Augusta hired after March 1, 1987, and before consolidation on December 31, 1996, and who were not participants in any other employer-sponsored retirement plan, and Augusta Canal Authority employees are covered under the Georgia Municipal Employees' Benefit System (the "GMEBS" Plan), an agent multiple-employer defined benefit pension plan. The GMEBS Plan provides pension benefits, deferred allowances, and death and disability benefits. In 2008, this plan was reopened to participants of the 1998 Defined Contribution Plan who opted to convert to the GMEBS Plan. Participation in this plan is mandatory for all new employees. These benefit provisions and all other requirements including amendments are established by Government ordinance. A participant may retire after reaching the age of 65 or at age 62 with 25 years of service, whichever is earlier. Participating public safety personnel may retire at age 65 or age 55 with 25 years of total credited service, whichever is earlier. Early retirement may be taken at age 55 with ten years of credited service. Benefits vest after five years of service. Employees who, prior to July 1, 2018 or after age 55 with ten or more years of service, are entitled to pension payments for the remainder of their lives equal to 1¼% of their highest five-year average salary times the number of years of which they were employed as a participant in the GMEBS Plan. The GMEBS Plan was amended effective July 1, 2018 changing the multiplier from 1.65% to 2%. The benefit formula is 2% for each year of service times the final highest five-year average salary. The final highest five-year average salary is the average salary of the employee during the final five years of full-time employment. Pension provisions include deferred allowances, whereby an employee may terminate his or her employment with the Government after accumulating five years of service but before reaching the age of 65. If the employee does not withdraw his or her accumulated contributions, the employee is entitled to all pension benefits upon reaching the age of 65. Employees must contribute 5.75% or 6.25% of their gross earnings to the GMEBS Plan. In addition, the Government must provide annual contributions sufficient to satisfy the actuarially determined contribution requirements as amended by GMEBS. The GMEBS Retirement Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Georgia Municipal Employees' Benefit System, 201 Pryor Street, SW, Atlanta, Georgia 30303.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

Georgia Municipal Employees' Benefit System ("GMEBS") Plan (Continued)

Plan Description (Continued)

Plan membership. At July 1, 2021, the date of the most recent actuarial valuation, pension plan membership consisted of the following:

Active participants	2,323
Retirees and beneficiaries	801
Vested terminated	159
	3,283
	3,283

Contributions. The GMEBS Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The Board of Trustees of GMEBS has adopted a recommended actuarial funding policy for the GMEBS Plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the GMEBS Plan. The funding policy for the GMEBS Plan, as adopted by the Commission, is to contribute an amount equal to or greater than the actuarially recommended contribution rate. This rate is based on the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The Government is required to contribute the difference between the actuarially determined rate and the contribution rate of plan members, as determined by the Commission. For the year ended December 31, 2021, the active member contribution rate was 7.1% of annual pay and the Government's contribution rate was 6.8% of annual payroll. Government contributions to the GMEBS Plan were \$7,180,924 for the year ended December 31, 2021.

Net Pension Liability of the Government

The Government's net pension liability was measured as of March 31, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as July 1, 2021, with updated procedures performed by the actuary to roll forward to the total pension liability measured as of March 31, 2021.

Actuarial assumptions. The total pension liability in the January 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	2.25%, plus service based merit increases
Investment rate of return	7.375%, net of pension plan investment expense, including inflation

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

Georgia Municipal Employees' Benefit System ("GMEBS") Plan (Continued)

Net Pension Liability of the Government (Continued)

Mortality rates for were based on the gender-distinct Pri-2012 head-count weighted Healthy Retiree Mortality Table with rates multiplied by 1.25.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period January 1, 2015 – June 30, 2019.

Cost of living adjustments were assumed to be 0.00-2.25% although the GMEBS Plan allowance for annual cost of living adjustment is variable, as established by the Commission, in an amount not to exceed 2.75%.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of March 31, 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-term expected real rate of return*
Domestic equity	45%	6.40%
International equity	20%	7.05%
Real estate	10%	4.76%
Global fixed income	5%	3.06%
Domestic fixed income	20%	1.96%
Cash	- %	
Total	100%	

* Rates shown are net of the 2.25% assumed rate of inflation.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

Georgia Municipal Employees' Benefit System ("GMEBS") Plan (Continued)

Net Pension Liability of the Government (Continued)

Discount rate. The discount rate used to measure the total pension liability was 7.375%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that Government contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability of the Government. The changes in the components of the net pension liability of the Government for the year ended December 31, 2021 were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2020	\$ 253,296,184	\$ 157,215,558	\$ 96,080,626
Changes for the year:			
Service cost	8,151,764	-	8,151,764
Interest	18,897,509	-	18,897,509
Difference between expected and actual experience	6,899,459	-	6,899,459
Contributions - employer	-	7,180,924	(7,180,924)
Contributions - employee	-	7,227,616	(7,227,616)
Net investment income	-	71,443,503	(71,443,503)
Benefit payments, including refunds of employee contributions	(10,421,087)	(10,421,087)	-
Administrative expense	-	(435,545)	435,545
Net changes	23,527,645	74,995,411	(51,467,766)
Balances at December 31, 2021	\$ 276,823,829	\$ 232,210,969	\$ 44,612,860

The Plan's fiduciary net position as a percentage of the total pension liability

83.9%

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

Georgia Municipal Employees' Benefit System ("GMEBS") Plan (Continued)

Net Pension Liability of the Government (Continued)

The required schedule of changes in the Government's net pension liability and related ratios immediately following the notes to the financial statements presents multi-year trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the Government, calculated using the discount rate of 7.375%, as well as what the Government's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.375%) or 1-percentage-point higher (8.375%) than the current rate:

1% Decrease (6.375%)	Current Discount Rate (7.375%)	1% Increase (8.375%)
\$ 82,094,202	\$ 44,612,860	\$ 13,867,349

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of March 31, 2021, and the current sharing pattern of costs between employer and employee.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

Georgia Municipal Employees' Benefit System ("GMEBS") Plan (Continued)

Pension Expense and Deferred Outflows of Resources

For the year ended December 31, 2021, the Government recognized pension expense of \$5,756,421. At December 31, 2021, the Government reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 12,899,467	\$ -
Changes in assumptions	11,656,948	-
Net difference between projected and actual earnings on pension plan investments	-	(31,915,360)
Government contributions subsequent to the measurement date	<u>6,628,371</u>	<u>-</u>
Total	<u><u>\$ 31,184,786</u></u>	<u><u>\$ (31,915,360)</u></u>

Government contributions subsequent to the measurement date of \$6,628,371 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ending December 31,</u>	
2022	\$ (1,540,318)
2023	(295,088)
2024	(2,186,109)
2025	(7,640,503)
2026	4,303,073

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

City Employees' Pension Plan

The City Employees' Pension Plan covered former City of Augusta employees. Policemen and firemen hired before 1945 are covered under the 1949 Plan. Other former City of Augusta employees hired between 1945 and 1949 are covered by the City Employees' Pension Plan. Pension benefits are being paid under these plans to retired employees and beneficiaries. This retirement plan is closed (new employees may not participate in the plans). During the year ended December 31, 2021, the City Employees' Pension Plan has one participant with Government contributions of \$45,102. The City Employees' Pension Plan does not issue stand-alone financial statement reports.

Retirement Savings Plan

All full-time employees with more than one month of service and Canal Authority employees were eligible to participate in the Retirement Savings Plan (the "1998 Plan"). The 1998 Plan is a defined contribution plan under Section 401(a) of the Internal Revenue Code, and is administered by Nationwide Life Insurance, PPA support. The 1998 Plan was organized and may be amended by a majority vote of the full-body of the governing board, the Augusta-Richmond County Commission. Employees contribute 4% of their salary, and the Government contributes 2% of the employee's salary. Contribution requirements may be amended by a majority vote of the full-body of the governing board, the Augusta-Richmond County Commission. At December 31, 2021, there were approximately 173 plan participants. Participants are considered fully vested in the Government's contributions after completing five years of service. For the year ended December 31, 2021, the employees' contributions were \$271,306 and the Government's contributions were \$100,089. This is a closed retirement plan (new employees may not participate in the 1998 Plan).

Aggregate Amounts

The aggregate net pension liability, deferred outflows of resources, deferred inflows of resources, and expenses related to each pension plan established by the Government as of December 31, 2021, is as follows:

	Net Pension Liability (Asset)	Deferred Outflows of Resources	Deferred Inflows of Resources	Plan Expenses
1945 Plan	\$ 476,150	\$ -	\$ (552,025)	\$ 88,171
General Retirement Plan ("1949 Plan")	(3,575,608)	-	(9,908,195)	(4,849,195)
General Municipal Employees' Benefit System Plan	44,612,860	31,184,786	(31,915,360)	6,279,091
	<u>\$ 41,513,402</u>	<u>\$ 31,184,786</u>	<u>\$ (42,375,580)</u>	<u>\$ 1,518,067</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 10. OTHER POST-EMPLOYMENT BENEFITS

Plan Administration and Benefits

The Government, as authorized by the Commission, administers a single-employer defined benefit Post-Retirement Benefit Plan (the "OPEB Plan"). The OPEB Plan is under the direction of the Augusta-Richmond County Board of Commissioners. The Government provides post-retirement healthcare benefits, as per the requirements of a resolution, for certain retirees. The provisions and obligations to contribute are established and may be amended by the Augusta-Richmond County Board of Commissioners. The Government's Board of Commissioners established and may amend the benefit provisions. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 and a separate report was not issued for the OPEB Plan.

Membership

The following schedule (derived from the most recent actuarial valuation report) reflects membership for the post-retirement benefit plan as of the latest actuarial valuation at December 31, 2021:

Active members	1,728
Retired members	545
	<u>2,273</u>

Contributions

The Board of Commissioners has elected to fund the OPEB Plan on a "pay as you go" basis. Per a Government resolution, the Government is required to contribute the current year benefit costs of the OPEB Plan which are not paid by the retiree. For the year ended December 31, 2021, the County contributed \$4,898,054 for the pay as you go benefits for the OPEB Plan.

Total OPEB Liability of the County

The Government's total OPEB liability was measured as of December 31, 2021, and was determined by an actuarial valuation as of December 31, 2021, with the actuary using standard techniques to roll forward the liability to the measurement date.

NOTES TO FINANCIAL STATEMENTS

NOTE 10. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Total OPEB Liability of the County (Continued)

Actuarial assumptions. The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount Rate:	2.06%
Healthcare Cost Trend Rate:	5.50% graded by 0.50% per year to an ultimate rate of 3.50%
Inflation Rate:	2.06%
Participation Rate:	75.00% pre-65, 50% post-65

Mortality rates were based on the Pub-2010 Amount Weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees, with adjustments for mortality improvements based on MP-2021 fully generational improvement scale.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study for the period 2010 – 2014.

Discount rate

The discount rate used to measure the total OPEB liability was 2.06%. This rate was determined using an index rate of 20-year, tax-exempt general obligation (“GO”) municipal bonds with an average rating of AA or higher – which was 2.06% as determined by the Bond Buyer 20-Bond GO Index Rate as of December 31, 2021.

Changes in the Total OPEB Liability of the Government

The changes in the total OPEB liability of the Government for the year ended December 31, 2021 were as follows:

	Total OPEB Liability
Beginning balance	<u>\$ 215,397,751</u>
Changes for the year:	
Service cost	9,356,665
Interest	4,713,144
Assumption changes	3,225,486
Benefit payments	(4,898,054)
Net change	<u>12,397,241</u>
Ending balance	<u><u>\$ 227,794,992</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE 10. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Changes in the Total OPEB Liability of the Government (Continued)

The required schedule of changes in the Government's total OPEB liability and related ratios immediately following the notes to the financial statements presents multi-year trend information about the total OPEB liability.

Sensitivity of the Total OPEB Liability to Changes in the Discount rate

The following presents the total OPEB liability of the Government, as well as what the Government's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.06%) or 1-percentage-point higher (3.06%) than the current discount rate:

	1% Decrease	Current	1% Increase
	1.06%	Discount Rate	3.06%
	2.06%		
Total OPEB liability	\$ 278,347,227	\$ 227,794,992	\$ 188,989,046

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend rates

The following presents the total OPEB liability of the Government, as well as what the Government's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost	1% Increase
	5.5% to 3.5%	Trend Rate	7.5% to 5.5%
	6.5% to 4.5%		
Total OPEB liability	\$ 182,969,420	\$ 227,794,992	\$ 287,975,689

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revisions as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of December 31, 2021, and the current sharing pattern of costs between employer and inactive employees.

NOTES TO FINANCIAL STATEMENTS

NOTE 10. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended December 31, 2021, the Government recognized OPEB expense of \$24,813,743. At December 31, 2021, the Government reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 12,702,650
Other changes in assumptions	59,406,158
Total	<u>\$ 72,108,808</u>

The above amounts are reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ending December 31,</u>	
2022	\$ 10,743,934
2023	10,743,934
2024	10,743,934
2025	10,743,934
2026	10,743,934
Thereafter	18,389,138
Total	<u>\$ 72,108,808</u>

NOTE 11. RISK MANAGEMENT

The Government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The Government purchases commercial insurance to cover employee life, health, property and liability, and disability insurance programs.

There were no significant reductions of insurance coverage compared to the prior year. Settled claims in the past three years have not exceeded the coverages.

NOTES TO FINANCIAL STATEMENTS

NOTE 11. RISK MANAGEMENT (CONTINUED)

The Government records an estimated liability for indemnity workers' compensation claims against the Government. Claim liabilities are based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses). Claims liabilities include specific, incremental claim adjustment expenses and allocated loss adjustment expenses. Because all workers' compensation claims are expected to be settled within one year, the related unpaid claims liability is not discounted and the entire liability is classified as current. Activity is accounted for in the General Fund.

Changes in the balances of claims liabilities during the last two years ended December 31 are as follows:

	<u>December 31, 2021</u>	<u>December 31, 2020</u>
Unpaid claims, beginning of fiscal year	\$ 1,299,606	\$ 213,520
Incurred claims and changes in estimates	4,775,845	4,276,810
Claim payments	<u>(5,280,592)</u>	<u>(3,190,724)</u>
Unpaid claims, end of fiscal year	<u>\$ 794,859</u>	<u>\$ 1,299,606</u>

The \$794,859 noted above along with an additional \$1,161,854 in litigation claims payable as discussed in Note 12 are reported in the Government's Statement of Net Position. Total accrued claims and judgments liability amounts to \$1,956,713 as of December 31, 2021.

NOTE 12. COMMITMENTS AND CONTINGENCIES

Litigation

The Government is involved in several pending lawsuits. The nature of the lawsuits varies considerably. Management and the Government's legal counsel have determined an aggregate liability, which is reasonably possible to arise from the proceedings of up to \$1,161,854. The entire amount is believed by management and legal counsel to be probable and is recorded as claims and judgments payable on the government-wide statement of net position as of December 31, 2021. The Government will continue to assert its position in a defense against these claims.

Contractual Commitments

At December 31, 2021, in addition to the liabilities enumerated on the balance sheet, the Government also had contractual commitments on uncompleted construction contracts in the amount of approximately \$15,744,285 for the completion of various projects.

NOTES TO FINANCIAL STATEMENTS

NOTE 12. COMMITMENTS AND CONTINGENCIES (CONTINUED)

Grant Contingencies

The Government has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to the disallowance of certain expenditures previously reimbursed by those agencies. Based upon prior experience, Government management believes such disallowances, if any, will not be significant.

Encumbrances

As discussed in Note 1, encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year-end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

General	\$ 1,787,581
Special Sales Tax Phase 7	7,706,672
Fire Protection	123,319
Nonmajor Governmental Funds	28,589,704
Water and Sewer System	15,165,924
Augusta Regional Airport	1,619,385
Garbage Collection	495,175
Stormwater Utility	2,280,996
Nonmajor Enterprise Funds	7,331,478
Internal Service Funds	111,136
	<u>\$ 65,211,370</u>

NOTE 13. RELATED ORGANIZATIONS

The Government's governing council is responsible for all of the board appointments of the Housing Authority of the City of Augusta, Georgia. However, the Government's powers with respect to the Housing Authority of the City of Augusta, Georgia do not extend beyond these appointments and, accordingly, the Government has no financial accountability for the Housing Authority of the City of Augusta, Georgia.

NOTES TO FINANCIAL STATEMENTS

NOTE 14. JOINT VENTURE

Under Georgia law, the Government, in conjunction with the 13 counties and 40 cities in east Georgia known as the Central Savannah River Area (the "CSRA"), is a member of the CSRA Regional Commission (the "CSRA RC") and is required to pay annual dues thereto. During its year ended December 31, 2021, the Government paid \$225,190 in such dues. Membership in a regional commission is required by the O.C.G.A. §50-8-34 which provides for the organizational structure of the CRC in Georgia. The CSRA RC Board membership includes one city official, one county official, and one private sector individual from each county. O.C.G.A. §50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from the CSRA Regional Commission, 3023 River Watch Parkway, Augusta, Georgia 30907.

NOTE 15. HOTEL/MOTEL LODGING TAX

The Government has imposed a 6% Hotel/Motel tax on lodging facilities. Revenues collected during the year ended December 31, 2021, were \$5,652,415; \$4,292,415 was paid to the Augusta-Richmond County Coliseum and the Augusta Convention and Visitors Bureau to promote tourism within Richmond County, and \$1,360,000 was used for debt service on the Augusta-Richmond County Coliseum Authority Revenue Bond Series 2010.

NOTE 16. LEASES

The Government is lessor of terminal space, land and buildings at Augusta Regional Airport at Bush Field and Daniel Field under various operating leases. Revenues and related expenses for Augusta Regional Airport at Bush Field are recorded in the Augusta Regional Airport at Bush Field Fund while the revenue and related expenses for Daniel Field are recorded in the Daniel Field Airport Fund. Some of the leases provide for additional payments based on usage activity in addition to non-cancelable amounts of fixed rates.

During 2021, rental income totaled \$1,353,921 and \$101,479 in the Augusta Regional Airport at Bush Field and Daniel Field Airport Funds, respectively.

NOTE 17. DEFICIT FUND BALANCES/NET POSITION

The Housing and Neighborhood Development Fund reported a deficit fund balance of \$1,449,881; the Law Library Fund reported a deficit fund balance of \$6,314; the Driving Under the Influence ("DUI") Court Fund reported a deficit fund balance of \$13,146; and the GMA Leases Fund reported deficit net position of \$100,601 at December 31, 2021. The Housing and Neighborhood Development Fund, Law Library Fund, and DUI Court Fund deficits are intended to be eliminated through increased transfers from other funds. The GMA Leases Fund deficit is intended to be eliminated through an increase in user charges.

NOTES TO FINANCIAL STATEMENTS

NOTE 18. DEPARTMENT OF THE ARMY REVENUE

In September 2007, the Government entered into a contract with the Department of Defense (the “DOD”) for the privatization of the water and wastewater system for the Army base located at Fort Gordon, Georgia. The contract term is for 50 years with a renewal option. The contract provides for selling the existing infrastructure assets to the Government, paying for renewal and replacement of infrastructure, reimbursing the cost of any new assets added to the water and wastewater system, and paying the Government to operate and maintain the water and wastewater system. Payments from the DOD to the Government are provided for in different ways for each type of payment.

Payment for renewal and replacement of infrastructure – Payments for renewal and replacement of the water and wastewater system were calculated based on an estimated schedule of asset replacement with inflation over the 50-year term of the contract. This estimated cost was then amortized on a present value basis to a monthly amount. This amount, along with the estimated monthly payment for operations and maintenance agreed upon at the contract signing date, are billed monthly to the DOD and are expected to remain constant for the first two years of the contract. After the first two years of the contract and every three years thereafter, the monthly amount of either of these payments may be renegotiated within contractually specified limits. For the years ended December 31, 2021 and 2020, the Government recognized 8,908,961 and \$7,359,770, respectively, of revenue for these payments as Department of the Army revenue.

Reimburse the cost of any new assets added to the system – Any new assets required for the infrastructure of Fort Gordon are approved by the DOD, contracted by Utilities and reimbursed in full at the completion of the project by DOD. No such payments were made for the years ended December 31, 2021 and 2020.

NOTE 19. TAX ABATEMENT PROGRAMS

As of December 31, 2021, the Government provides tax abatement through two programs: Tax Allocation Districts (“TADs”) and Enterprise Zones.

1) TADs were authorized in 1985 under the Redevelopment Powers Law (Art. IX, Sec. II Para. VII of the Georgia Constitution as amended) to finance infrastructure and other redevelopment costs within a tax allocation district. Incremental tax revenue (Ad Valorem and Sales Tax) collected in the district may be used to reimburse a developer in accordance with an approved redevelopment agreement. To be eligible for reimbursement a developer must increase the value of the property above the base year value and/or create the number of jobs as specified in the redevelopment agreement(s). The government collects the taxes and then reimburses to a developer as described in the redevelopment agreement(s), usually quarterly or annually. If there is no incremental growth in taxes, no reimbursement is given. Tax abatements do not begin until all development agreements have been satisfied and, as such, current agreements do not have provisions to recapture previously abated taxes.

NOTES TO FINANCIAL STATEMENTS

NOTE 19. TAX ABATEMENT PROGRAMS (CONTINUED)

2) Enterprise Zones are designated geographical areas where Ad Valorem taxes are abated for up to ten years and other incentives to businesses that create five or more new jobs and residential investment with a minimum 5:1 improvement value. In 1997 The Georgia General Assembly enacted the Enterprise Zone Employment Act (O.C.G.A §36.88.1) recognizing the need for revitalization in many areas of Georgia. The State Enterprise Zone program intends to improve geographic areas within cities and counties that are suffering from disinvestment, underdevelopment and economic decline, encouraging private businesses to reinvest and rehabilitate such areas. Augusta has three designated enterprise zones. Tax abatements are calculated using a ten-year sliding scale for increased exemption amounts, there are no provisions for recapturing taxes that have been abated.

Other Government Authorities: Augusta Economic Development Authority ("AEDA") Tax Abatements

Under the agreement entered into by AEDA, County Ad Valorem revenues were reduced by \$8,685,999.

<u>Tax Abatement Program</u>	<u>Amount Abated</u>
TAD 2	
Ad Valorem Taxes	\$ 1,050,753
Sales Tax	883,601
Total TAD 2	<u>1,934,354</u>
TAD 3	
Ad Valorem Taxes	<u>479,735</u>
TAD 4	
Ad Valorem Taxes	<u>35,265</u>
Enterprise Zones	
Harrisburg	22,911
Laney Walker	33,516
Rocky Creek	13,375
Total Enterprise Zones	<u>69,802</u>
Economic Development Authority	
Ad Valorem Taxes	<u>8,685,999</u>
	<u>\$ 11,205,155</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 20. NET INVESTMENT IN CAPITAL ASSETS

As required by the Government Finance Officers Association ("GFOA"), the following schedule provided the details of the net investment in capital assets classification of net position:

	<u>Primary Government</u>	
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Capital assets, non-depreciable assets	\$ 254,773,308	\$ 73,040,275
Capital assets, depreciable assets	838,769,737	1,303,323,815
Accumulated depreciation	(317,804,203)	(604,610,406)
Notes payable	-	(10,050,559)
Bonds payable	(69,158,486)	(434,000,000)
Capital lease payable	-	(1,069,225)
Certificates of Participation	(16,888,000)	-
Unspent bond proceeds	-	890,215
Unamortized premiums on bonds payable	(3,525,170)	(24,751,358)
Unamortized discounts on bonds payable	-	494,108
Unamortized deferred loss on refundings	-	(5,084,819)
Unamortized deferred gain on refundings	587,357	1,558,461
Net investment in capital assets	<u>\$ 686,754,543</u>	<u>\$ 299,740,507</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 20. NET INVESTMENT IN CAPITAL ASSETS (CONTINUED)

Major Enterprise Funds					
	Water and Sewer System	Augusta Regional Airport	Garbage Collection	Stormwater Utility	Nonmajor Enterprise Funds
Capital assets, non-depreciable assets	\$ 36,024,487	\$ 12,433,763	\$ 294,342	\$ -	\$ 24,287,683
Capital assets, depreciable assets	1,013,028,237	167,590,674	50,940,407	14,094,510	57,669,987
Accumulated depreciation	(478,751,107)	(63,890,752)	(46,989,116)	(2,504,103)	(12,475,328)
Notes payable	(10,050,559)	-	-	-	-
Bonds payable	(420,385,000)	(8,595,000)	-	-	(5,020,000)
Capital lease payable	(1,069,225)	-	-	-	-
Unspent bond proceeds	890,215	-	-	-	-
Unamortized premiums on bonds payable	(24,237,516)	(465,363)	-	-	(48,479)
Unamortized discounts on bonds payable	494,108	-	-	-	-
Unamortized deferred loss on refundings	(5,084,819)	-	-	-	-
Unamortized deferred gain on refundings	1,558,461	-	-	-	-
Net investment in capital assets	<u>\$ 112,417,282</u>	<u>\$ 107,073,322</u>	<u>\$ 4,245,633</u>	<u>\$ 11,590,407</u>	<u>\$ 64,413,863</u>
Component Units					
	Richmond County Department of Health	Augusta Canal Authority	Richmond Downtown Development Authority	Augusta-Richmond County Coliseum Authority	
Capital assets, non-depreciable assets	\$ 1,997,997	\$ 1,811,191	\$ -	\$ 7,674,168	
Capital assets, depreciable assets	12,726,539	24,450,391	2,615,000	37,545,651	
Accumulated depreciation	(7,105,484)	(8,960,815)	(2,098,143)	(28,081,887)	
Net investment in capital assets	<u>\$ 7,619,052</u>	<u>\$ 17,300,767</u>	<u>\$ 516,857</u>	<u>\$ 17,137,932</u>	

REQUIRED SUPPLEMENTARY INFORMATION

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE GOVERNMENT'S TOTAL OPEB LIABILITY
AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31,

	2021	2020	2019	2018
Total OPEB liability				
Service cost	\$ 9,356,665	\$ 4,758,788	\$ 3,991,848	\$ 3,652,377
Interest on total pension liability	4,713,144	4,199,377	4,530,418	4,393,579
Difference between expected and actual experience	4,713,144	16,221,390	-	-
Assumption changes	3,225,486	39,319,907	38,850,154	-
Benefit payments	(4,898,054)	(4,695,621)	(5,042,836)	(4,364,465)
Net change in total OPEB liability	17,110,385	59,803,841	42,329,584	3,681,491
Total OPEB liability - beginning	215,397,751	155,593,910	113,264,326	109,582,835
Total OPEB liability - ending	\$ 232,508,136	\$ 215,397,751	\$ 155,593,910	\$ 113,264,326
Covered-employee payroll	\$ 78,183,877	\$ 80,127,248	\$ 76,231,698	\$ 76,231,698
Government's total OPEB liability as a percentage of covered-employee payroll	297.39%	268.82%	204.11%	148.58%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

There are no assets accumulated in a trust that meets the criteria of GASB

REQUIRED SUPPLEMENTARY INFORMATION
1945 PLAN – SCHEDULE OF CHANGES IN THE GOVERNMENT'S
NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31,

	2021	2020	2019	2018	2017
Total pension liability					
Interest on total pension liability	\$ 478,065	\$ 509,803	\$ 479,389	\$ 494,078	\$ 503,500
Difference between expected and actual experience	134,943	(196,600)	380,696	87,291	(55,608)
Benefit payments, including refunds of employee contributions	-	(787,865)	(846,482)	(750,671)	(434,478)
Other	12,917	13,135	627,713	14,600	14,729
Net change in total pension liability	625,925	(461,527)	641,316	(154,702)	28,143
Total pension liability - beginning	7,215,297	7,676,824	7,035,508	7,190,210	7,162,067
Total pension liability - ending (a)	\$ 7,841,222	\$ 7,215,297	\$ 7,676,824	\$ 7,035,508	\$ 7,190,210
Plan fiduciary net position					
Contributions - employer	\$ 491,442	\$ 292,280	\$ 221,270	\$ 221,269	\$ 262,938
Contributions - employee	778,558	-	241	5,199	6,154
Net investment income	-	593,105	886,900	(112,787)	751,600
Benefit payments, including refunds of member contributions	100,804	(787,865)	(846,482)	(750,671)	(434,478)
Other	-	(77,218)	143,917	(319,617)	-
Net change in plan fiduciary net position	1,370,804	20,302	405,846	(956,607)	586,214
Plan fiduciary net position - beginning	5,994,268	5,973,966	5,568,120	6,524,727	5,938,513
Plan fiduciary net position - ending (b)	\$ 7,365,072	\$ 5,994,268	\$ 5,973,966	\$ 5,568,120	\$ 6,524,727
Government's net pension liability - ending (a) - (b)	\$ 476,150	\$ 1,221,029	\$ 1,702,858	\$ 1,467,388	\$ 665,483
Plan fiduciary net position as a percentage of the total pension liability	93.9%	83.1%	77.8%	79.1%	90.7%
Covered payroll	\$ -	\$ -	\$ -	\$ 103,988	\$ 102,730
Net pension liability as a percentage of covered payroll	N/A	N/A	N/A	1411.1%	647.8%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

	2016	2015	2014
\$	586,898	\$ 644,381	\$ 3,063
	(388,216)	(656,594)	691,884
	(757,676)	(791,036)	(890,165)
	(483,086)	557,115	-
	(1,042,080)	(246,134)	(195,218)
	8,204,147	8,450,281	8,645,499
\$	<u>7,162,067</u>	<u>\$ 8,204,147</u>	<u>\$ 8,450,281</u>
\$	242,708	\$ 290,565	\$ 299,600
	7,121	6,611	6,661
	260,609	13,630	521,224
	(757,676)	(791,036)	(864,962)
	-	-	-
	(247,238)	(480,230)	(37,477)
	6,185,751	6,665,981	6,703,458
\$	<u>5,938,513</u>	<u>\$ 6,185,751</u>	<u>\$ 6,665,981</u>
\$	<u>1,223,554</u>	<u>\$ 2,018,396</u>	<u>\$ 1,784,300</u>
	82.9%	75.4%	78.9%
\$	142,642	\$ 132,431	\$ 132,346
	857.8%	1524.1%	1348.2%

REQUIRED SUPPLEMENTARY INFORMATION
GENERAL RETIREMENT PLAN - SCHEDULE OF CHANGES IN THE GOVERNMENT'S
NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31,

	2021	2020	2019	2018	2017
Total pension liability					
Service cost	\$ 7,394	\$ 13,869	\$ 41,403	\$ 71,155	\$ 97,416
Interest on total pension liability	5,748,425	5,922,537	5,939,323	5,950,151	6,017,737
Difference between expected and actual experience	(2,353,181)	(1,623,209)	(1,451,011)	578,560	(1,889,699)
Benefit payments, including refunds of employee contributions	(6,881,237)	(7,032,172)	(7,035,535)	(6,807,102)	(3,855,295)
Assumption changes	149,009	156,198	5,190,111	172,108	173,528
Net change in total pension liability	(3,329,590)	(2,562,777)	2,684,291	(35,128)	543,687
Total pension liability - beginning	85,560,981	88,123,758	85,439,467	85,474,595	84,930,908
Total pension liability - ending (a)	\$ 82,231,391	\$ 85,560,981	\$ 88,123,758	\$ 85,439,467	\$ 85,474,595
Plan fiduciary net position					
Contributions - employer	\$ 2,256,935	\$ 2,275,850	\$ 1,835,100	\$ 1,835,092	\$ 2,110,483
Contributions - employee	29,936	36,602	51,185	84,122	104,343
Net investment income	12,160,354	8,626,403	12,713,117	(3,238,133)	11,337,849
Benefit payments, including refunds of member contributions	(6,881,237)	(7,032,172)	(7,035,535)	(6,807,102)	(3,855,295)
Administrative expense/DB transfers	1,160,275	(593,098)	1,161,972	(2,785,980)	-
Net change in plan fiduciary net position	8,726,263	3,313,585	8,725,839	(10,912,001)	9,697,380
Plan fiduciary net position - beginning	77,080,736	73,767,151	65,041,312	75,953,313	66,255,933
Plan fiduciary net position - ending (b)	\$ 85,806,999	\$ 77,080,736	\$ 73,767,151	\$ 65,041,312	\$ 75,953,313
Government's net pension liability (asset)- ending (a) - (b)	\$ (3,575,608)	\$ 8,480,245	\$ 14,356,607	\$ 20,398,155	\$ 9,521,282
Plan fiduciary net position as a percentage of the total pension liability	104.3%	90.1%	83.7%	76.1%	88.9%
Covered payroll	\$ 420,732	\$ 498,994	\$ 595,418	\$ 899,923	\$ 1,236,533
Net pension liability as a percentage of covered payroll	-849.9%	1699.5%	2411.2%	2266.7%	770.0%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

2016	2015	2014
\$ 213,829	\$ 211,811	\$ 196,121
6,511,618	7,012,898	7,212,710
392,380	(9,987,646)	-
(6,718,694)	(6,640,017)	-
(5,649,139)	8,602,628	(6,390,348)
(5,250,006)	(800,326)	1,018,483
90,180,914	90,981,240	89,962,757
<u>\$ 84,930,908</u>	<u>\$ 90,180,914</u>	<u>\$ 90,981,240</u>
\$ 2,381,619	\$ 2,256,722	\$ 2,256,722
127,008	145,707	185,458
2,957,821	416,945	4,737,674
(6,718,694)	(6,640,017)	(6,144,565)
-	-	-
(1,252,246)	(3,820,643)	1,035,289
67,508,179	71,328,822	70,293,533
<u>\$ 66,255,933</u>	<u>\$ 67,508,179</u>	<u>\$ 71,328,822</u>
<u>\$ 18,674,975</u>	<u>\$ 22,672,735</u>	<u>\$ 19,652,418</u>
78.0%	74.9%	78.4%
\$ 1,614,364	\$ 2,173,529	\$ 2,906,852
1156.8%	1043.1%	676.1%

REQUIRED SUPPLEMENTARY INFORMATION
GEORGIA MUNICIPAL EMPLOYEES' BENEFIT SYSTEM PLAN - SCHEDULE OF CHANGES
IN THE GOVERNMENT'S NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31,

	2021	2020	2019	2018	2017
Total pension liability					
Service cost	\$ 8,151,764	\$ 7,073,972	\$ 6,842,293	\$ 6,210,339	\$ 5,963,235
Interest on total pension liability	18,897,509	16,466,663	15,228,178	12,180,253	11,370,569
Difference between expected and actual experience	6,899,459	7,060,253	3,177,397	1,003,764	172,585
Changes of assumptions	-	14,856,280	13,090	27,428,256	-
Benefit payments, including refunds of employee contributions	(10,421,087)	(9,522,195)	(8,436,793)	(7,250,327)	(6,867,383)
Other	-	118,580	-	56,467	-
Net change in total pension liability	23,527,645	36,053,553	16,824,165	39,628,752	10,639,006
Total pension liability - beginning	253,296,184	217,242,631	200,418,466	160,789,714	150,150,708
Total pension liability - ending (a)	\$ 276,823,829	\$ 253,296,184	\$ 217,242,631	\$ 200,418,466	\$ 160,789,714
Plan fiduciary net position					
Contributions - employer	\$ 7,180,924	\$ 6,713,607	\$ 5,544,458	\$ 5,121,158	\$ 4,711,377
Contributions - employee	7,227,616	7,296,190	5,064,217	4,324,427	4,172,832
Net investment income	71,443,503	(11,968,652)	5,775,317	17,265,417	15,415,658
Benefit payments, including refunds of member contributions	(10,421,087)	(9,522,195)	(8,436,793)	(7,250,327)	(6,867,383)
Administrative expenses	(435,545)	(467,456)	(442,161)	(428,475)	(429,001)
Net change in plan fiduciary net position	74,995,411	(7,948,506)	7,505,038	19,032,200	17,003,483
Plan fiduciary net position - beginning	157,215,558	165,164,064	157,659,026	138,626,826	121,623,343
Plan fiduciary net position - ending (b)	\$ 232,210,969	\$ 157,215,558	\$ 165,164,064	\$ 157,659,026	\$ 138,626,826
Government's net pension liability - ending (a) - (b)	\$ 44,612,860	\$ 96,080,626	\$ 52,078,567	\$ 42,759,440	\$ 22,162,888
Plan fiduciary net position as a percentage of the total pension liability	83.9%	62.1%	76.0%	78.7%	86.2%
Covered payroll	\$ 113,882,287	\$ 107,729,939	\$ 104,551,359	\$ 97,760,351	\$ 97,189,835
Net pension liability as a percentage of covered payroll	39.2%	89.2%	49.8%	43.7%	22.8%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

2016		2015	
\$	5,634,438	\$	6,206,501
	10,567,608		10,017,506
	692,737		(769,614)
	-		(2,547,031)
	(6,200,611)		(5,417,945)
	-		-
	10,694,172		7,489,417
	139,456,536		131,967,119
\$	150,150,708	\$	139,456,536
\$	5,375,663	\$	5,710,844
	3,861,596		3,742,322
	469,404		10,245,983
	(6,200,611)		(5,417,945)
	(263,919)		(223,210)
	3,242,133		14,057,994
	118,381,210		104,323,216
\$	121,623,343	\$	118,381,210
\$	28,527,365	\$	21,075,326

	81.0%		84.9%
\$	93,424,736	\$	87,533,530
	30.5%		24.1%

REQUIRED SUPPLEMENTARY INFORMATION
1945 PLAN
SCHEDULE OF GOVERNMENT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31,

	2021	2020	2019	2018	2017
Actuarially determined contribution	\$ 491,442	\$ 598,788	\$ 292,282	\$ 221,269	\$ 262,938
Contributions in relation to the actuarially determined contribution	491,442	292,280	221,270	221,269	262,938
Contribution deficiency	\$ -	\$ 306,508	\$ 71,012	\$ -	\$ -
Covered payroll	\$ -	\$ -	\$ -	\$ 103,988	\$ 102,730
Contributions as a percentage of covered payroll	N/A	N/A	N/A	212.78%	255.95%

Notes to the Schedule:

(1) Actuarial Assumptions

Valuation Date	December 31, 2021
Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	Smoothed market value, 5-year smoothing period
Assumed Rate of Return on Investments	7.00%
Projected Salary Increases	N/A
Cost-of-living Adjustment	2.00%
Amortization Method	Closed level dollar for unfunded liability
Remaining Amortization Period	5 years

(2) The schedule will present 10 years of information once it is accumulated.

2016	2015	2014
\$ 242,708	\$ 290,565	\$ 299,600
242,708	290,565	299,600
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 142,642	\$ 132,431	\$ 132,346
170.15%	219.41%	226.38%

**REQUIRED SUPPLEMENTARY INFORMATION
GENERAL RETIREMENT PLAN
SCHEDULE OF GOVERNMENT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31,**

	2021	2020	2019	2018	2017
Actuarially determined contribution	\$ 2,256,935	\$ 2,830,848	\$ 2,275,865	\$ 1,835,092	\$ 2,110,483
Contributions in relation to the actuarially determined contribution	<u>2,256,935</u>	<u>2,275,850</u>	<u>1,835,100</u>	<u>1,835,092</u>	<u>2,110,483</u>
Contribution deficiency	<u>\$ -</u>	<u>\$ 554,998</u>	<u>\$ 440,765</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 420,732	\$ 498,994	\$ 595,418	\$ 899,923	\$ 1,236,533
Contributions as a percentage of covered payroll	536.43%	456.09%	308.20%	203.92%	170.68%

Notes to the Schedule:

(1) Actuarial Assumptions

Valuation Date	December 31, 2021
Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	Smoothed market value, 5-year smoothing period
Assumed Rate of Return on Investments	7.00%
Projected Salary Increases	3.00%
Cost-of-living Adjustment	2.00%
Amortization Method	Closed level dollar for unfunded liability
Remaining Amortization Period	5 years

(2) The schedule will present 10 years of information once it is accumulated.

2016	2015	2014
\$ 2,381,619	\$ 2,256,722	\$ 2,256,722
<u>2,381,619</u>	<u>2,256,722</u>	<u>2,256,722</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,614,364	\$ 2,173,529	\$ 2,906,852
147.53%	103.83%	77.63%

**REQUIRED SUPPLEMENTARY INFORMATION
GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM PLAN
SCHEDULE OF GOVERNMENT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31,**

	2021	2020	2019	2018	2017
Actuarially determined contribution	\$ 8,761,505	\$ 8,139,369	\$ 6,625,583	\$ 6,250,604	\$ 4,578,726
Contributions in relation to the actuarially determined contribution	7,180,924	6,713,607	5,544,458	5,121,158	4,711,377
Contribution deficiency (excess)	\$ 1,580,581	\$ 1,425,762	\$ 1,081,125	\$ 1,129,446	\$ (132,651)
Covered payroll	\$ 105,821,319	\$ 102,745,145	\$ 101,155,855	\$ 97,475,093	\$ 95,307,286
Contributions as a percentage of covered payroll	6.79%	6.53%	5.48%	5.25%	4.94%

Notes to the Schedule:

(1) Actuarial Assumptions

Valuation Date	July 1, 2021
Cost Method	Projected Unit Credit
Actuarial Asset Valuation Method	Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at end of year. The actuarial value is adjusted to be within 20% of market value.
Assumed Rate of Return on Investments	7.375%
Projected Salary Increases	2.25% plus service based merit increases
Cost-of-living Adjustment	0.00% - 2.25%
Amortization Method	Closed level dollar for unfunded liability
Remaining Amortization Period	15 - 20 years

(2) The schedule will present 10 years of information once it is accumulated.

2016		2015	
\$	4,617,582	\$	4,571,313
	<u>5,375,663</u>		<u>5,710,844</u>
\$	<u>(758,081)</u>	\$	<u>(1,139,531)</u>
\$	90,479,133	\$	84,587,927
	5.94%		6.75%

REQUIRED SUPPLEMENTARY INFORMATION
1945 PLAN – SCHEDULE OF PENSION INVESTMENT RETURNS
FOR THE YEAR ENDED DECEMBER 31,

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual money-weighted rate of return, net of investment expenses for the Government's Pension Plan	11.1%	10.6%	17.0%	-2.4%	13.2%	7.1%	-1.8%	7.0%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

**REQUIRED SUPPLEMENTARY INFORMATION
GENERAL RETIREMENT PLAN
SCHEDULE OF PENSION INVESTMENT RETURNS
FOR THE YEAR ENDED DECEMBER 31,**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual money-weighted rate of return, net of investment expenses for the Government's Pension Plan	14.8%	12.2%	20.5%	-5.1%	17.9%	6.2%	-1.2%	8.2%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGETARY
LEVEL OF CONTROL - BUDGET (GAAP) AND ACTUAL**

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGETARY LEVEL OF CONTROL - BUDGET (GAAP) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property taxes	\$ 58,784,070	\$ 58,784,070	\$ 61,587,181	\$ 2,803,111
Franchise taxes	23,296,020	23,296,020	21,855,820	(1,440,200)
Sales taxes	33,698,500	33,698,500	38,245,679	4,547,179
Other taxes	4,465,000	4,465,000	4,914,829	449,829
Licenses and permits	1,661,300	1,661,300	1,049,681	(611,619)
Intergovernmental	6,505,170	7,726,430	5,748,715	(1,977,715)
Charges for services	23,151,790	23,151,790	22,093,003	(1,058,787)
Fines and forfeitures	4,433,360	4,518,210	3,728,946	(789,264)
Interest and penalties	1,250,800	1,250,800	511,054	(739,746)
Other revenues	8,617,260	8,829,280	1,344,766	(7,484,514)
Total revenues	165,863,270	167,381,400	161,079,674	(6,301,726)
Expenditures				
General government:				
Council				
Salaries	355,770	373,060	303,264	69,796
Operations	54,570	23,170	21,043	2,127
Mayor				
Salaries	353,340	354,180	302,517	51,663
Operations	168,740	168,740	149,641	19,099
Administrator's office				
Salaries	928,620	953,370	798,312	155,058
Operations	188,570	326,840	177,519	149,321
Board of commissioners				
Salaries	234,880	234,880	237,093	(2,213)
Operations	197,180	228,580	187,775	40,805
Board of elections				
Salaries	536,790	549,930	547,191	2,739
Operations	269,060	698,830	654,255	44,575
Finance				
Salaries	1,597,740	1,629,420	1,384,623	244,797
Operations	362,040	362,040	333,242	28,798
Licenses and inspections				
Salaries	825,950	850,010	761,478	88,532
Operations	373,010	376,500	231,157	145,343
Procurement				
Salaries	928,670	950,030	815,869	134,161
Operations	138,330	155,330	134,786	20,544
Law department				
Salaries	1,285,820	1,330,970	933,611	397,359
Operations	652,280	1,286,480	1,067,121	219,359
Compliance department				
Salaries	517,230	520,780	482,221	38,559
Operations	141,750	340,900	235,349	105,551
Information technology				
Salaries	3,426,530	3,504,990	3,304,714	200,276
Operations	4,257,520	4,258,100	3,513,908	744,192
Human resources				
Salaries	1,327,400	1,338,620	1,234,801	103,819
Operations	621,630	621,630	617,319	4,311
Tax commissioner				
Salaries	2,692,040	3,025,180	3,067,552	(42,372)
Operations	1,222,930	952,930	1,469,039	(516,109)
Tax assessor				
Salaries	2,515,660	2,576,840	2,540,482	36,358
Operations	420,130	400,130	313,682	86,448
Citizens' service and information				
Salaries	337,310	351,010	326,584	24,426
Operations	38,100	38,880	28,576	10,304
Planning and development				
Salaries	1,042,130	1,057,940	757,237	300,703
Operations	780,960	776,960	337,161	439,799
Print shop				
Salaries	163,950	167,260	172,556	(5,296)
Operations	306,430	293,040	217,340	75,700
Facilities management				
Salaries	336,650	356,180	334,266	21,914
Operations	4,117,920	4,435,710	3,884,623	551,087
Construction shop				
Salaries	995,750	997,160	754,579	242,581
Operations	166,280	166,280	141,527	24,753
Other non-departmental				
Salaries	5,062,240	6,186,200	4,619,499	1,566,701
Operations	668,120	668,120	855,427	(187,307)
Total general government	40,610,020	43,887,200	38,248,939	5,638,261

(Continued)

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGETARY LEVEL OF CONTROL - BUDGET (GAAP) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

Expenditures (Continued)	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Judicial:				
Superior court				
Salaries	\$ 510,870	\$ 510,870	\$ 508,608	\$ 2,262
Operations	3,118,940	3,266,980	2,802,827	464,153
Clerk of superior court				
Salaries	2,730,960	2,689,650	2,605,490	84,160
Operations	304,880	387,500	211,601	175,899
District attorney				
Salaries	2,396,150	2,419,750	2,332,292	87,458
Operations	1,156,860	1,241,710	929,697	312,013
State court				
Salaries	1,394,160	1,413,820	1,284,764	129,056
Operations	822,600	842,920	739,894	103,026
Solicitor				
Salaries	1,903,640	1,918,410	1,519,864	398,546
Operations	186,400	188,400	138,200	50,200
Civil court				
Salaries	540,180	541,910	584,597	(42,687)
Operations	1,346,040	1,359,300	1,146,517	212,783
Probate court				
Salaries	793,160	849,560	824,218	25,342
Operations	70,340	72,110	71,328	782
Juvenile court				
Salaries	482,900	630,370	618,935	11,435
Operations	1,241,610	1,331,460	1,003,888	327,572
Public defender				
Salaries	141,150	142,860	73,529	69,331
Operations	3,665,960	3,680,300	3,616,916	63,384
Marshal				
Salaries	2,157,060	2,250,190	2,059,181	191,009
Operations	560,460	1,152,230	649,433	502,797
Jury clerk				
Salaries	127,840	128,990	129,804	(814)
Operations	47,000	47,000	25,827	21,173
Total judicial	25,699,160	27,066,290	23,877,410	3,188,880
Public safety:				
Investigation				
Salaries	6,360,230	6,535,330	6,500,503	34,827
Operations	3,825,140	3,716,410	3,682,908	33,502
Traffic enforcement				
Salaries	18,407,470	18,783,300	18,564,868	218,432
Operations	7,629,080	8,627,170	8,578,562	48,608
Police training				
Salaries	666,260	698,550	660,193	38,357
Operations	491,370	554,220	500,971	53,249
School patrol				
Salaries	666,980	666,980	358,080	308,900
Sheriff administration				
Salaries	2,291,550	2,511,220	2,461,873	49,347
Operations	1,567,970	1,851,570	1,672,568	179,002
Court services				
Salaries	10,660	12,660	12,189	471
Fugitive investigation				
Salaries	2,331,790	2,259,460	2,198,666	60,794
Operations	188,380	212,480	201,753	10,727
Security				
Salaries	1,361,470	1,352,050	1,261,010	91,040
Operations	45,940	46,820	39,435	7,385
CBW Detention Center				
Salaries	11,865,760	11,301,890	11,078,185	223,705
Operations	7,479,080	8,110,780	7,958,429	152,351
RCCI				
Salaries	4,226,010	4,421,970	4,052,950	369,020
Operations	1,142,140	1,142,680	968,535	174,145
EMS contract				
Operations	650,000	650,000	650,000	-
Coroner				
Salaries	529,240	552,420	503,549	48,871
Operations	335,020	335,020	314,536	20,484
Animal services				
Salaries	1,287,330	1,318,570	1,055,314	263,256
Operations	447,370	607,370	375,047	232,323
Emergency management				
Salaries	150,610	156,360	165,357	(8,997)
Operations	135,800	191,460	130,897	60,563

(Continued)

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGETARY LEVEL OF CONTROL - BUDGET (GAAP) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

Expenditures (Continued)	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Fire department				
Operations	\$ -	\$ -	\$ 33,387	\$ (33,387)
Drivers license bureau				
Operations	15,000	15,000	9,721	5,279
878 engineering battalion				
Operations	7,020	22,020	7,020	15,000
Total public safety	74,114,670	76,653,760	73,996,506	2,657,254
Public works:				
Highway and street administration				
Salaries	773,910	799,280	783,734	15,546
Operations	586,130	586,130	240,920	345,210
Roads and walkways				
Salaries	1,208,360	1,232,530	794,994	437,536
Operations	677,630	690,130	622,382	67,748
Litter patrol				
Salaries	355,430	374,360	365,041	9,319
Operations	46,740	46,740	43,324	
Traffic engineering				
Salaries	1,441,832	1,642,080	1,674,470	(32,390)
Operations	1,876,228	1,695,870	1,052,882	642,988
Riverwalk/Augusta Commons				
Salaries	109,160	111,280	62,324	48,956
Operations	67,050	62,950	38,979	23,971
Total public works	7,142,470	7,241,350	5,679,050	1,558,884
Health and welfare:				
Board of health				
Operations	1,332,560	1,332,560	1,312,560	20,000
DFACS/American Red Cross				
Salaries	-	88,700	88,288	412
Operations	316,460	236,960	59,003	177,957
Child enrichment				
Operations	117,840	117,840	117,840	-
Total health and welfare	1,766,860	1,776,060	1,577,691	198,369
Culture and recreation:				
Recreation administration				
Salaries	780,080	803,180	665,845	137,335
Operations	2,003,410	2,055,260	1,587,367	467,893
Recreation				
Salaries	917,050	951,940	769,488	182,452
Operations	499,990	494,990	279,343	215,647
Community centers				
Salaries	1,679,590	1,722,940	1,529,466	193,474
Operations	1,690,510	1,699,540	1,410,436	289,104
Parks				
Salaries	1,515,700	1,569,860	1,285,740	284,120
Operations	3,247,520	3,173,380	2,327,034	846,346
Senior citizens				
Operations	40,200	44,200	42,490	1,710
Museums				
Operations	287,340	287,340	287,854	(514)
Port authority				
Salaries	14,100	15,330	14,814	516
Operations	86,490	87,990	51,734	36,256
Trees and landscaping				
Salaries	577,390	600,570	513,334	87,236
Operations	281,570	262,570	180,533	82,037
Cemeteries				
Salaries	564,310	581,520	485,070	96,450
Operations	232,200	231,700	152,195	79,505
Historic				
Operations	50,900	50,900	50,900	-
Arts				
Operations	178,420	178,420	178,420	-
Library				
Operations	2,616,100	2,616,100	2,616,100	-
Total culture and recreation	17,262,870	17,427,730	14,428,163	2,999,567

(Continued)

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGETARY LEVEL OF CONTROL - BUDGET (GAAP) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures (Continued)				
Housing and development:				
Conservation				
Salaries	\$ 176,450	\$ 180,680	\$ 166,612	\$ 14,068
Operations	167,980	167,980	161,469	6,511
Forestry				
Salaries	2,480	2,480	2,534	(54)
Operations	13,840	13,840	11,878	1,962
Code enforcement				
Salaries	906,500	930,120	807,592	122,528
Operations	176,570	176,570	108,365	68,205
Industrial development				
Operations	591,590	591,590	591,590	-
Summer youth programs				
Operations	-	12,440	10,885	1,555
Tree commission				
Operations	5,000	5,000	-	5,000
Total housing and development	2,040,410	2,080,700	1,860,925	219,775
Total expenditures	168,636,460	176,133,090	159,668,684	16,460,990
Excess (deficiency) of revenues over (under) expenditures	(2,773,190)	(8,751,690)	1,410,990	10,159,264
Other financing sources (uses)				
Proceeds from the sale of assets	395,260	395,260	433,070	(37,810)
Transfers in	2,655,810	8,044,710	7,254,785	(789,925)
Transfers out	(2,930,280)	(2,930,280)	(3,432,979)	(502,699)
Total other financing sources (uses), net	120,790	5,509,690	4,254,876	(1,330,434)
Net change in fund balance	(2,652,400)	(3,242,000)	5,665,866	(8,907,866)
Fund balance, beginning of year	40,288,486	40,288,486	40,288,486	-
Fund balance, end of year	\$ 37,636,086	\$ 37,046,486	\$ 45,954,352	\$ (8,907,866)

FIRE PROTECTION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGETARY LEVEL OF CONTROL - BUDGET (GAAP) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property taxes	\$ 8,233,070	\$ 8,233,070	\$ 8,458,256	\$ 225,186
Insurance premium taxes	15,042,240	15,042,240	16,244,986	1,202,746
Other taxes	481,760	481,760	481,760	-
Charges for services	1,901,720	3,481,720	453,312	(3,028,408)
Interest and penalties	100,000	100,000	23,660	(76,340)
Other revenues	-	-	36,579	36,579
Total revenues	25,758,790	27,338,790	25,698,553	(1,640,237)
Expenditures				
Current:				
Public safety				
Salaries	28,433,440	29,959,590	26,764,802	3,194,788
Operations	3,603,850	3,995,370	4,616,337	(620,967)
Total expenditures	32,037,290	33,954,960	31,381,139	2,573,821
Deficiency of revenues under expenditures	(6,278,500)	(6,616,170)	(5,682,586)	933,584
Other financing sources				
Proceeds from the sale of assets	-	-	10,025	10,025
Transfers in	6,278,500	7,616,170	7,616,170	-
Transfers out	-	(1,000,000)	(1,000,000)	-
Total other financing sources	6,278,500	6,616,170	6,626,195	10,025
Net change in fund balances	-	-	943,609	943,609
Fund balance, beginning of year	23,744,360	23,744,360	23,744,360	-
Fund balance, end of year	\$ 23,744,360	\$ 23,744,360	\$ 24,687,969	\$ 943,609

The accompanying notes are an integral part of these financial statements.

URBAN REDEVELOPMENT AGENCY FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGETARY LEVEL OF CONTROL - BUDGET (GAAP) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Interest and penalties	\$ -	\$ -	\$ 63	\$ 63
Other revenues	876,000	876,000	812,920	(63,080)
Total revenues	876,000	876,000	812,983	(63,017)
Expenditures				
Current:				
Housing and development				
Operations	138,660	138,660	88,647	50,013
Debt service				
Principal	3,160,000	3,160,000	27,679,000	(24,519,000)
Interest	2,055,110	2,055,110	6,125,966	(4,070,856)
Fiscal agent fees	15,390	15,390	-	15,390
Bond issuance costs	-	-	2,800	(2,800)
Total expenditures	5,369,160	5,369,160	33,896,413	(28,527,253)
Deficiency of revenues under expenditures	(4,493,160)	(4,493,160)	(33,083,430)	(28,590,270)
Other financing sources				
Issuance of debt				
Proceeds from the sale of assets	64,520	64,520	31,087,633	31,023,113
Transfers in	6,693,640	6,693,640	3,327,300	(3,366,340)
Transfers out	(2,265,000)	(2,265,000)	(2,265,000)	-
Total other financing sources	4,493,160	4,493,160	32,149,933	27,656,773
Net change in fund balances	-	-	(933,497)	(933,497)
Fund balance, beginning of year	2,326,485	2,326,485	2,326,485	-
Fund balance, end of year	\$ 2,326,485	\$ 2,326,485	\$ 1,392,988	\$ (933,497)

The accompanying notes are an integral part of these financial statements.

COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021**

	Special Revenue Funds	Debt Service Fund Coliseum Authority Revenue Bonds	Capital Projects Funds	Permanent Fund Perpetual Care - II	Total Nonmajor Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 58,426,024	\$ 652,292	\$ 43,238,720	\$ 528,433	\$ 102,845,469
Investments	8,662,958	-	13,780,855	-	22,443,813
Taxes receivable	768,901	-	321,396	-	1,090,297
Accounts receivable	3,000,557	-	301,572	-	3,302,129
Interest receivable	-	-	23,860	-	23,860
Notes receivable	1,496,052	-	-	-	1,496,052
Due from other governments	2,514,137	-	934,804	-	3,448,941
Due from other funds	2,857	-	-	-	2,857
Prepaid expenditures	87,096	-	-	-	87,096
Restricted cash	-	390,347	1,057	-	391,404
Total assets	<u>\$ 74,958,582</u>	<u>\$ 1,042,639</u>	<u>\$ 58,602,264</u>	<u>\$ 528,433</u>	<u>\$ 135,131,918</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 1,988,909	\$ -	\$ 582,829	\$ -	\$ 2,571,738
Accrued liabilities	131,765	-	-	-	131,765
Unearned revenue	34,033,483	-	-	-	34,033,483
Due to other governments	4,500	-	-	-	4,500
Due to other funds	743,563	-	-	-	743,563
Total liabilities	<u>36,902,220</u>	<u>-</u>	<u>582,829</u>	<u>-</u>	<u>37,485,049</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - notes receivable	2,531,141	-	-	-	2,531,141
Unavailable revenue - property taxes	1,268,272	-	165,264	-	1,433,536
Total deferred inflows of resources	<u>3,799,413</u>	<u>-</u>	<u>165,264</u>	<u>-</u>	<u>3,964,677</u>
FUND BALANCES					
Non-spendable:					
Prepaid expenditures	87,096	-	-	-	87,096
Restricted for:					
General government	3,324,299	-	-	-	3,324,299
Judicial	709,992	-	-	-	709,992
Perpetual care					
Expendable	206,456	-	-	-	206,456
Nonexpendable	-	-	-	528,433	528,433
Public safety	5,563,510	-	-	-	5,563,510
Public works	15,170,621	-	-	-	15,170,621
Housing and development	4,263,212	-	-	-	4,263,212
Capital outlay	-	-	47,192,808	-	47,192,808
Debt service	-	1,042,639	-	-	1,042,639
Committed for:					
Public works - stormwater	82,650	-	-	-	82,650
Housing and development	6,097,536	-	-	-	6,097,536
Capital outlay	-	-	10,661,363	-	10,661,363
Unassigned	(1,248,423)	-	-	-	(1,248,423)
Total fund balances	<u>34,256,949</u>	<u>1,042,639</u>	<u>57,854,171</u>	<u>528,433</u>	<u>93,682,192</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 74,958,582</u>	<u>\$ 1,042,639</u>	<u>\$ 58,602,264</u>	<u>\$ 528,433</u>	<u>\$ 135,131,918</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Special Revenue Funds	Debt Service Fund Coliseum Authority Revenue Bonds	Capital Projects Funds	Permanent Fund Perpetual Care - II	Total Nonmajor Governmental Funds
Revenues					
Property taxes	\$ 5,407,410	\$ 602,979	\$ 4,002,577	\$ -	\$ 10,012,966
Sales taxes	20,294,307	-	-	-	20,294,307
Other taxes	5,813,834	-	-	-	5,813,834
Licenses and permits	6,477,076	-	-	-	6,477,076
Intergovernmental	23,407,609	-	5,405,435	-	28,813,044
Charges for services	10,262,264	-	108,392	-	10,370,656
Fines and forfeitures	1,036,303	-	-	-	1,036,303
Interest income	70,005	1,583	106,716	9	178,313
Other revenues	1,852,581	-	39,578	-	1,892,159
Total revenues	74,621,389	604,562	9,662,698	9	84,888,658
Expenditures					
Current:					
General government	4,140,710	-	-	5,582	4,146,292
Judicial	1,001,909	-	-	-	1,001,909
Public safety	5,924,259	-	-	-	5,924,259
Public works	15,235,529	-	-	-	15,235,529
Culture and recreation	1,298,187	-	-	-	1,298,187
Housing and development	25,018,150	-	-	-	25,018,150
Capital projects	-	-	16,436,198	-	16,436,198
Intergovernmental payments	-	8,003,306	-	-	8,003,306
Debt service:					
Principal	-	14,640,000	-	-	14,640,000
Interest	-	456,790	-	-	456,790
Fiscal agent fees	-	1,400	-	-	1,400
Bond issuance cost	-	240,000	-	-	240,000
Total expenditures	52,618,744	23,341,496	16,436,198	5,582	92,402,020
Excess (deficiency) of revenues over (under) expenditures	22,002,645	(22,736,934)	(6,773,500)	(5,573)	(7,513,362)
Other financing sources (uses)					
Issuance of debt	-	21,795,000	-	-	21,795,000
Transfers in	8,723,272	1,360,000	2,454	-	10,085,726
Transfers out	(23,235,728)	-	(2,454)	-	(23,238,182)
Total other financing sources (uses)	(14,512,456)	23,155,000	-	-	8,642,544
Net change in fund balances	7,490,189	418,066	(6,773,500)	(5,573)	1,129,182
Fund balances, beginning of year	26,766,760	624,573	64,627,671	534,006	92,553,010
Fund balances, end of year	\$ 34,256,949	\$ 1,042,639	\$ 57,854,171	\$ 528,433	\$ 93,682,192

NONMAJOR GOVERNMENTAL FUNDS

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted, committed, or assigned for expenditures of particular purposes.

Urban Services District Fund is used to account for revenue primarily from ad valorem taxes from areas within the former city limits and expenditures related to governmental services such as “Urban Street Lights” and “Fire Protection”.

Emergency Telephone System Fund is used to account for the receipt and disbursement of revenues of the emergency telephone response system.

Tax Allocation District (“TAD”) 2 Fund is used to account for the receipt of the incremental increase of property taxes over the base years allocated sales tax revenue generated and expenditures committed to economic development in the Village at Riverwatch Tax Allocation District.

Tax Allocation District (“TAD”) 3 Fund is used to account for the receipt of the incremental increase of property taxes over the base years and expenditures committed to economic development in the Doug Bernard/Dixon Airline Tax Allocation District.

Tax Allocation District 4 (“TAD”) Fund is used to account for the receipt of the incremental increase of property taxes over the base years and expenditures committed to economic development in the Downtown Tax Allocation District.

Occupational Tax Fund is used to account for the receipt and disbursement of tax revenues generated from business licenses.

Streetlights Fund is used to account for the receipt and disbursement of street light assessment taxes for the operation of street lights in the Government.

Hotel/Motel Tax and Promotion/Tourism Fund is used to account for the receipt and disbursement of hotel/motel and beer/wine tax revenues to the Augusta-Richmond County Convention and Visitors Bureau and the Augusta-Richmond County Coliseum Authority.

Housing and Neighborhood Development Fund is used to account for the financing and construction of various community development projects from grants received from the U.S. Department of Housing and Urban Development.

Urban Development Action Grant (“UDAG”) Fund is used to account for loan transactions in relation to urban development action grants. Repayments of initial grant revenue loaned to qualified recipients are restricted to additional financing to qualified applicants.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

Federal Drug Fund is used to account for activities associated with drug education and enforcement.

State Drug Fund is used to account for activities associated with drug education and enforcement.

Downtown Development Fund is used to account for excise taxes collected on rental motor vehicles, and debt payments made and appropriations given to the Downtown Development Authority.

Convention Center Fund is used to account for activities associated with the operations of the Augusta Convention Center.

Law Library Fund is used to account for certain fees received from the various courts of the Government. The resources are restricted by state law for support of the Law Library.

5% Crime Victim's Assistance Fund is used to account for the 5% surcharge on certain fines with the proceeds used for a victim's assistance program.

Supplemental Juvenile Services Fund is used to account for supervisory fees collected on juvenile cases.

Building Inspection Fund is used to account for building inspection licensing and fees revenue and related expenditures.

Perpetual Care I Fund is used to account for monies collected from sale of perpetual care contracts at Government-owned cemeteries after October 1, 1970, as well as receipt of investment earnings on all perpetual care investments and payment of cemetery maintenance expenditures.

Transportation Investment Act ("TIA") Discretionary Projects Fund is used to account for the receipts and disbursements from the discretionary (25%) portion of the regional transportation special district local option sales and use tax ("TSPLOST") allocated to Augusta.

National Pollutant Discharge Elimination System ("NPDES") Permit Fees Fund is used to account for a per acre environmental fee charged to all contractors who disturb more than one acre of land at a building site.

Transportation and Tourism Fund is used to account for a fee to provide enhanced public transportation services and to enhance the tourism opportunities in the Historic Heritage District. The Government has implemented a \$1.00 per night room fee. In exchange for the transportation fee, payers of the fee shall be entitled to free use of the public transportation systems for the duration of their hotel stay in Augusta. The revenues generated by the transportation fee shall be used to fund and enhance public transportation operations, manage the Augusta Convention Center, and revitalize the Historic Heritage Districts of Augusta to enhance the transportation and tourism services available in Augusta.

Drug Court Fund is used to account for activities associated with drug education and enforcement.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

Driving Under the Influence (“DUI”) Court Fund is used to account for activities associated with DUI court.

Urban Redevelopment Projects Fund is used to account for the use of the related loan funds to assist the Government in alleviating economic deterioration by means of increasing public and private investments in order to aid in economic recovery to strengthen the economics, employment, and tax base of the Government. More specifically, the proceeds will finance the development of the Laney-Walker and Bethlehem Urban Redevelopment Area.

TIA Projects Fund is used to account for the receipts from the Transportation Investment Act of 2010.

American Rescue Plan Act (“ARPA”) Fund is used to account for the receipts from the American Rescue Plan Act.

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021**

ASSETS	Urban Services District	Emergency Telephone System	Tax Allocation District 2	Tax Allocation District 3	Tax Allocation District 4	Occupational Tax
Cash and cash equivalents	\$ 2,256,255	\$ 998,494	\$ 3,329,940	\$ 677,674	\$ 98,753	\$ 417
Investments	-	2,290,973	-	-	-	-
Taxes receivable	681,543	-	87,358	-	-	-
Accounts receivable	13,056	344,629	-	-	-	-
Notes receivable	-	-	-	-	-	-
Due from other governments	664,541	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Total assets	<u>\$ 3,615,395</u>	<u>\$ 3,634,096</u>	<u>\$ 3,417,298</u>	<u>\$ 677,674</u>	<u>\$ 98,753</u>	<u>\$ 417</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)						
LIABILITIES						
Accounts payable	\$ 24,903	\$ 101,020	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	53,393	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Due to other funds	2	-	-	-	-	-
Total liabilities	<u>24,905</u>	<u>154,413</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - notes receivable	-	-	-	-	-	-
Unavailable revenue - property taxes	266,191	-	-	-	-	-
Total deferred inflows of resources	<u>266,191</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)						
Non-spendable:						
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
General government	3,324,299	-	-	-	-	-
Judicial	-	-	-	-	-	-
Perpetual care	-	-	-	-	-	-
Public safety	-	3,479,683	-	-	-	417
Public works	-	-	-	-	-	-
Housing and development	-	-	3,417,298	677,674	98,753	-
Committed to:						
Public works	-	-	-	-	-	-
Public works - stormwater	-	-	-	-	-	-
Housing and development	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances (deficits)	<u>3,324,299</u>	<u>3,479,683</u>	<u>3,417,298</u>	<u>677,674</u>	<u>98,753</u>	<u>417</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ 3,615,395</u>	<u>\$ 3,634,096</u>	<u>\$ 3,417,298</u>	<u>\$ 677,674</u>	<u>\$ 98,753</u>	<u>\$ 417</u>

(Continued)

Streetlights	Hotel/Motel Tax and Promotion/ Tourism	Housing and Neighborhood Development	Urban Development Action Grant	Federal Drug Fund	State Drug Fund	Downtown Development
\$ 555,498	\$ 397,481	\$ 2,504,198	\$ 58,086	\$ 523,319	\$ 1,294,115	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,132,803	-	1,173,124	-	-	7,815	144,985
-	-	1,494,960	1,092	-	-	-
-	-	-	-	-	-	-
-	-	2,857	-	-	-	-
<u>\$ 1,688,301</u>	<u>\$ 397,481</u>	<u>\$ 5,175,139</u>	<u>\$ 59,178</u>	<u>\$ 523,319</u>	<u>\$ 1,301,930</u>	<u>\$ 144,985</u>

\$ 443,929	\$ 384,315	\$ 149,611	\$ -	\$ 33,300	\$ -	\$ -
6,597	-	25,132	-	-	-	-
-	-	3,911,874	-	-	-	-
-	-	4,500	-	-	-	-
-	-	2,762	2,857	-	-	144,985
<u>450,526</u>	<u>384,315</u>	<u>4,093,879</u>	<u>2,857</u>	<u>33,300</u>	<u>-</u>	<u>144,985</u>

-	-	2,531,141	-	-	-	-
1,002,081	-	-	-	-	-	-
<u>1,002,081</u>	<u>-</u>	<u>2,531,141</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	490,019	1,301,930	-
-	-	-	-	-	-	-
-	13,166	-	56,321	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
235,694	-	(1,449,881)	-	-	-	-
<u>235,694</u>	<u>13,166</u>	<u>(1,449,881)</u>	<u>56,321</u>	<u>490,019</u>	<u>1,301,930</u>	<u>-</u>
<u>\$ 1,688,301</u>	<u>\$ 397,481</u>	<u>\$ 5,175,139</u>	<u>\$ 59,178</u>	<u>\$ 523,319</u>	<u>\$ 1,301,930</u>	<u>\$ 144,985</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021**

ASSETS	Convention Center	Law Library	5% Victim's Crime Assistance	Supplemental Juvenile Services	Building Inspection	Perpetual Care - I
Cash and cash equivalents	\$ 463,341	\$ 24,499	\$ 762,801	\$ 58,182	\$ 3,813,753	\$ 216,213
Investments	-	18,513	-	-	-	-
Taxes receivable	-	-	-	-	-	-
Accounts receivables	-	10,795	11,660	325	-	-
Notes receivable	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Prepaid expenditures	87,096	-	-	-	-	-
Total assets	<u>\$ 550,437</u>	<u>\$ 53,807</u>	<u>\$ 774,461</u>	<u>\$ 58,507</u>	<u>\$ 3,813,753</u>	<u>\$ 216,213</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)						
LIABILITIES						
Accounts payable	\$ 35,738	\$ 47,264	\$ 35	\$ -	\$ 82,132	\$ 9,757
Accrued liabilities	-	12,857	8,293	-	20,153	-
Unearned revenue	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Due to other funds	442,379	-	114,648	-	-	-
Total liabilities	<u>478,117</u>	<u>60,121</u>	<u>122,976</u>	<u>-</u>	<u>102,285</u>	<u>9,757</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - notes receivable	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)						
Non-spendable:						
Prepaid expenditures	87,096	-	-	-	-	-
Restricted for:						
General government	-	-	-	-	-	-
Judicial	-	-	651,485	58,507	-	-
Perpetual care	-	-	-	-	-	206,456
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Housing and development	-	-	-	-	-	-
Committed to:						
Public works - stormwater	-	-	-	-	-	-
Housing and development	-	-	-	-	3,711,468	-
Unassigned	(14,776)	(6,314)	-	-	-	-
Total fund balances (deficits)	<u>72,320</u>	<u>(6,314)</u>	<u>651,485</u>	<u>58,507</u>	<u>3,711,468</u>	<u>206,456</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ 550,437</u>	<u>\$ 53,807</u>	<u>\$ 774,461</u>	<u>\$ 58,507</u>	<u>\$ 3,813,753</u>	<u>\$ 216,213</u>

(Continued)

TIA Discretionary Projects	NPDES Permit Fees	Transportation and Tourism	Drug Court	DUI Court	Urban Redevelopment Projects
\$ 5,597,996	\$ 82,650	\$ 514,439	\$ 288,699	\$ -	\$ 1,883,919
6,353,472	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,681	33,728	-
-	-	-	-	-	-
458,992	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 12,410,460</u>	<u>\$ 82,650</u>	<u>\$ 514,439</u>	<u>\$ 291,380</u>	<u>\$ 33,728</u>	<u>\$ 1,883,919</u>
\$ 164,771	\$ -	\$ 6,137	\$ -	\$ 5,604	\$ 6,153
-	-	-	-	5,340	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	35,930	-
<u>164,771</u>	<u>-</u>	<u>6,137</u>	<u>-</u>	<u>46,874</u>	<u>6,153</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
12,245,689	-	-	291,380	-	-
-	-	-	-	-	-
-	82,650	-	-	-	-
-	-	508,302	-	-	1,877,766
-	-	-	-	(13,146)	-
<u>12,245,689</u>	<u>82,650</u>	<u>508,302</u>	<u>291,380</u>	<u>(13,146)</u>	<u>1,877,766</u>
<u>\$ 12,410,460</u>	<u>\$ 82,650</u>	<u>\$ 514,439</u>	<u>\$ 291,380</u>	<u>\$ 33,728</u>	<u>\$ 1,883,919</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021**

	TIA Projects	American Rescue Plan Act	Total Nonmajor Special Revenue Funds
ASSETS			
Cash and cash equivalents	\$ 2,028,568	\$ 29,996,734	\$ 58,426,024
Investments	-	-	8,662,958
Taxes receivable	-	-	768,901
Accounts receivables	-	124,956	3,000,557
Notes receivable	-	-	1,496,052
Due from other governments	1,390,604	-	2,514,137
Due from other funds	-	-	2,857
Prepaid expenditures	-	-	87,096
Total assets	<u>\$ 3,419,172</u>	<u>\$ 30,121,690</u>	<u>\$ 74,958,582</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)			
LIABILITIES			
Accounts payable	\$ 494,240	\$ -	\$ 1,988,909
Accrued liabilities	-	-	131,765
Unearned revenue	-	30,121,609	34,033,483
Due to other governments	-	-	4,500
Due to other funds	-	-	743,563
Total liabilities	<u>494,240</u>	<u>30,121,609</u>	<u>36,902,220</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - notes receivable	-	-	2,531,141
Unavailable revenue - property taxes	-	-	1,268,272
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>3,799,413</u>
FUND BALANCES (DEFICITS)			
Non-spendable:			
Prepaid expenditures	-	-	87,096
Restricted for:			
General government	-	-	3,324,299
Judicial	-	-	709,992
Perpetual care	-	-	206,456
Public safety	-	81	5,563,510
Public works	2,924,932	-	15,170,621
Housing and development	-	-	4,263,212
Committed to:			
Public works - stormwater	-	-	82,650
Housing and development	-	-	6,097,536
Unassigned	-	-	(1,248,423)
Total fund balances (deficits)	<u>2,924,932</u>	<u>81</u>	<u>34,256,949</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ 3,419,172</u>	<u>\$ 30,121,690</u>	<u>\$ 74,958,582</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Urban Services District	Emergency Telephone System	Tax Allocation District 2	Tax Allocation District 3	Tax Allocation District 4	Occupational Tax
Revenues						
Property taxes	\$ 4,797,519	\$ -	\$ 420,878	\$ 153,748	\$ 35,265	\$ -
Sales taxes	6,371,951	-	879,616	-	-	-
Other taxes	161,419	-	-	-	-	-
Licenses and permits	-	-	-	-	-	3,348,512
Intergovernmental	-	-	686,681	350,555	-	-
Charges for services	-	4,152,648	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest income	10,639	5,671	3,198	281	95	-
Other revenues	-	45,769	-	-	-	28,340
Total revenues	11,341,528	4,204,088	1,990,373	504,584	35,360	3,376,852
Expenditures						
Current:						
General government	1,877,821	-	-	-	-	9,460
Judicial	-	-	-	-	-	-
Public safety	-	4,468,623	-	-	-	-
Public works	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Housing and development	-	-	1,076,090	455,126	64,480	-
Total expenditures	1,877,821	4,468,623	1,076,090	455,126	64,480	9,460
Excess (deficiency) of revenues over (under) expenditures	9,463,707	(264,535)	914,283	49,458	(29,120)	3,367,392
Other financing sources (uses)						
Transfers in	-	264,550	-	-	-	-
Transfers out	(8,925,153)	-	-	-	-	(3,366,975)
Total other financing sources (uses)	(8,925,153)	264,550	-	-	-	(3,366,975)
Net change in fund balances (deficits)	538,554	15	914,283	49,458	(29,120)	417
Fund balances (deficits), beginning of year	2,785,745	3,479,668	2,503,015	628,216	127,873	-
Fund balances (deficits), end of year	\$ 3,324,299	\$ 3,479,683	\$ 3,417,298	\$ 677,674	\$ 98,753	\$ 417

(Continued)

Streetlights	Hotel/Motel Tax and Promotion/ Tourism	Housing and Neighborhood Development	Urban Development Action Grant	Federal Drug Fund	State Drug Fund	Downtown Development
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	5,652,415	-	-	-	-	-
-	-	-	-	-	-	-
-	-	11,317,548	-	-	-	-
4,356,875	-	-	-	-	-	-
-	-	-	-	2,993	480,089	-
-	-	-	-	416	894	-
10,228	-	1,746,153	900	-	-	-
4,367,103	5,652,415	13,063,701	900	3,409	480,983	-
55,645	-	-	-	-	-	4,341
-	-	-	-	-	-	-
-	-	-	-	111,079	368,434	-
6,239,634	-	-	-	-	-	-
-	-	-	-	-	-	-
-	4,292,415	15,530,558	108	-	-	154,610
6,295,279	4,292,415	15,530,558	108	111,079	368,434	158,951
(1,928,176)	1,360,000	(2,466,857)	792	(107,670)	112,549	(158,951)
2,163,870	-	3,000,921	-	-	-	158,951
-	(1,360,000)	-	-	-	-	-
2,163,870	(1,360,000)	3,000,921	-	-	-	158,951
235,694	-	534,064	792	(107,670)	112,549	-
-	13,166	(1,983,945)	55,529	597,689	1,189,381	-
\$ 235,694	\$ 13,166	\$ (1,449,881)	\$ 56,321	\$ 490,019	\$ 1,301,930	\$ -

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Convention Center	Law Library	5% Victim's Crime Assistance	Supplemental Juvenile Services	Building Inspection	Perpetual Care - I
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	195,000	-	-	-	-	-
Other taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	3,110,676	-
Intergovernmental	-	-	-	-	-	-
Charges for services	760,143	96,105	-	3,830	-	-
Fines and forfeitures	-	-	166,360	-	-	-
Interest income	9,570	-	990	85	5,084	11,182
Other revenues	-	-	-	-	7,601	100
Total revenues	<u>964,713</u>	<u>96,105</u>	<u>167,350</u>	<u>3,915</u>	<u>3,123,361</u>	<u>11,282</u>
Expenditures						
Current:						
General government	-	-	12,030	1,670	164,103	-
Judicial	-	104,012	439,404	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Culture and recreation	1,247,393	-	-	-	-	50,794
Housing and development	-	-	-	-	1,576,914	-
Fiscal agent fees	-	-	-	-	-	-
Total expenditures	<u>1,247,393</u>	<u>104,012</u>	<u>451,434</u>	<u>1,670</u>	<u>1,741,017</u>	<u>50,794</u>
Excess (deficiency) (under) expenditures	<u>(282,680)</u>	<u>(7,907)</u>	<u>(284,084)</u>	<u>2,245</u>	<u>1,382,344</u>	<u>(39,512)</u>
Other financing sources (uses)						
Transfers in	355,000	270	293,360	-	19,870	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>355,000</u>	<u>270</u>	<u>293,360</u>	<u>-</u>	<u>19,870</u>	<u>-</u>
Net change in fund balances (deficits)	<u>72,320</u>	<u>(7,637)</u>	<u>9,276</u>	<u>2,245</u>	<u>1,402,214</u>	<u>(39,512)</u>
Fund balances (deficits), beginning of year	<u>-</u>	<u>1,323</u>	<u>642,209</u>	<u>56,262</u>	<u>2,309,254</u>	<u>245,968</u>
Fund balances (deficits), end of year	<u>\$ 72,320</u>	<u>\$ (6,314)</u>	<u>\$ 651,485</u>	<u>\$ 58,507</u>	<u>\$ 3,711,468</u>	<u>\$ 206,456</u>

(Continued)

TIA Discretionary Projects	NPDES Permit Fees	Transportation and Tourism	Drug Court	DUI Court	Urban Redevelopment Projects
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4,632,814	-	-	-	-	-
-	-	-	-	-	-
-	17,888	-	-	-	-
-	-	-	-	-	-
-	-	892,663	-	-	-
-	-	-	99,809	287,052	-
16,753	108	1,271	447	228	-
-	-	-	13,490	-	-
<u>4,649,567</u>	<u>17,996</u>	<u>893,934</u>	<u>113,746</u>	<u>287,280</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	458,493	-
-	-	-	116,439	-	-
1,289,056	151	-	-	-	-
-	-	-	-	-	-
-	-	382,734	-	-	1,485,115
-	-	-	-	-	-
<u>1,289,056</u>	<u>151</u>	<u>382,734</u>	<u>116,439</u>	<u>458,493</u>	<u>1,485,115</u>
<u>3,360,511</u>	<u>17,845</u>	<u>511,200</u>	<u>(2,693)</u>	<u>(171,213)</u>	<u>(1,485,115)</u>
-	-	-	-	201,480	2,265,000
(625,000)	-	(743,000)	-	-	-
<u>(625,000)</u>	<u>-</u>	<u>(743,000)</u>	<u>-</u>	<u>201,480</u>	<u>2,265,000</u>
2,735,511	17,845	(231,800)	(2,693)	30,267	779,885
9,510,178	64,805	740,102	294,073	(43,413)	1,097,881
<u>\$ 12,245,689</u>	<u>\$ 82,650</u>	<u>\$ 508,302</u>	<u>\$ 291,380</u>	<u>\$ (13,146)</u>	<u>\$ 1,877,766</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	TIA Projects	American Rescue Plan Act	Total Nonmajor Special Revenue Funds
Revenues			
Property taxes	\$ -	\$ -	\$ 5,407,410
Sales taxes	8,214,926	-	20,294,307
Other taxes	-	-	5,813,834
Licenses and permits	-	-	6,477,076
Intergovernmental	-	11,052,825	23,407,609
Charges for services	-	-	10,262,264
Fines and forfeitures	-	-	1,036,303
Interest income	3,093	-	70,005
Other revenues	-	-	1,852,581
Total revenues	<u>8,218,019</u>	<u>11,052,825</u>	<u>74,621,389</u>
Expenditures			
Current:			
General government	-	2,015,640	4,140,710
Judicial	-	-	1,001,909
Public safety	-	859,684	5,924,259
Public works	7,706,688	-	15,235,529
Culture and recreation	-	-	1,298,187
Housing and development	-	-	25,018,150
Fiscal agent fees	-	-	-
Total expenditures	<u>7,706,688</u>	<u>2,875,324</u>	<u>52,618,744</u>
Excess (deficiency) of revenues over (under) expenditures	<u>511,331</u>	<u>8,177,501</u>	<u>22,002,645</u>
Other financing sources (uses)			
Transfers in	-	-	8,723,272
Transfers out	(38,180)	(8,177,420)	(23,235,728)
Total other financing sources (uses)	<u>(38,180)</u>	<u>(8,177,420)</u>	<u>(14,512,456)</u>
Net change in fund balances (deficits)	473,151	81	7,490,189
Fund balances (deficits), beginning of year	<u>2,451,781</u>	<u>-</u>	<u>26,766,760</u>
Fund balances (deficits), end of year	<u>\$ 2,924,932</u>	<u>\$ 81</u>	<u>\$ 34,256,949</u>

**SPECIAL REVENUE FUND - URBAN SERVICES DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Property taxes	\$ 4,501,650	\$ 4,797,519	\$ 295,869	\$ 4,439,704
Sales taxes	5,489,100	6,371,951	882,851	5,677,899
Other taxes	-	161,419	161,419	85,768
Interest income	7,500	10,639	3,139	48,470
Total revenues	<u>9,998,250</u>	<u>11,341,528</u>	<u>1,343,278</u>	<u>10,251,841</u>
Expenditures				
Current:				
General government	1,794,960	1,877,821	(82,861)	2,087,441
Total expenditures	<u>1,794,960</u>	<u>1,877,821</u>	<u>(82,861)</u>	<u>2,087,441</u>
Excess of revenues over expenditures	<u>8,203,290</u>	<u>9,463,707</u>	<u>1,260,417</u>	<u>8,164,400</u>
Other financing uses				
Transfers out	(8,345,580)	(8,925,153)	(579,573)	(9,338,120)
Total other financing uses	<u>(8,345,580)</u>	<u>(8,925,153)</u>	<u>(579,573)</u>	<u>(9,338,120)</u>
Net change in fund balance	(142,290)	538,554	680,844	(1,173,720)
Fund balance, beginning of year	<u>2,785,745</u>	<u>2,785,745</u>	<u>-</u>	<u>3,959,465</u>
Fund balance, end of year	<u>\$ 2,643,455</u>	<u>\$ 3,324,299</u>	<u>\$ 680,844</u>	<u>\$ 2,785,745</u>

**SPECIAL REVENUE FUND - EMERGENCY TELEPHONE SYSTEM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Charges for services	\$ 4,118,980	\$ 4,152,648	\$ 33,668	\$ 4,115,769
Interest income	5,000	5,671	671	24,059
Other revenues	3,000	45,769	42,769	11,248
Total revenues	<u>4,126,980</u>	<u>4,204,088</u>	<u>77,108</u>	<u>4,151,076</u>
Expenditures				
Current:				
Public safety	5,065,030	4,468,623	596,407	4,925,743
Total expenditures	<u>5,065,030</u>	<u>4,468,623</u>	<u>596,407</u>	<u>4,925,743</u>
Deficiency of revenues under expenditures	<u>(938,050)</u>	<u>(264,535)</u>	<u>673,515</u>	<u>(774,667)</u>
Other financing sources				
Transfers in	938,050	264,550	(673,500)	777,190
Total other financing sources	<u>938,050</u>	<u>264,550</u>	<u>(673,500)</u>	<u>777,190</u>
Net change in fund balance	-	15	15	2,523
Fund balance, beginning of year	<u>3,479,668</u>	<u>3,479,668</u>	<u>-</u>	<u>3,477,145</u>
Fund balance, end of year	<u>\$ 3,479,668</u>	<u>\$ 3,479,683</u>	<u>\$ 15</u>	<u>\$ 3,479,668</u>

**SPECIAL REVENUE FUND - TAX ALLOCATION DISTRICT 2
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Property taxes	\$ 353,520	\$ 420,878	\$ 67,358	\$ 356,012
Sales taxes	643,750	879,616	235,866	772,029
Intergovernmental	597,280	686,681	89,401	601,491
Interest income	-	3,198	3,198	11,045
Total revenues	<u>1,594,550</u>	<u>1,990,373</u>	<u>395,823</u>	<u>1,740,577</u>
Expenditures				
Current:				
Housing and development	<u>1,594,550</u>	<u>1,076,090</u>	<u>518,460</u>	<u>490,690</u>
Total expenditures	<u>1,594,550</u>	<u>1,076,090</u>	<u>518,460</u>	<u>490,690</u>
Excess of revenues over expenditures	<u>-</u>	<u>914,283</u>	<u>914,283</u>	<u>1,249,887</u>
Net change in fund balance	<u>-</u>	<u>914,283</u>	<u>914,283</u>	<u>1,249,887</u>
Fund balance, beginning of year	<u>2,503,015</u>	<u>2,503,015</u>	<u>-</u>	<u>1,253,128</u>
Fund balance, end of year	<u>\$ 2,503,015</u>	<u>\$ 3,417,298</u>	<u>\$ 914,283</u>	<u>\$ 2,503,015</u>

**SPECIAL REVENUE FUND - TAX ALLOCATION DISTRICT 3
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Property taxes	\$ 124,980	\$ 153,748	\$ 28,768	\$ 125,857
Intergovernmental	340,440	350,555	10,115	342,841
Interest income	-	281	281	4,566
Total revenues	<u>465,420</u>	<u>504,584</u>	<u>39,164</u>	<u>473,264</u>
Expenditures				
Current:				
Housing and development	<u>465,420</u>	<u>455,126</u>	<u>10,294</u>	<u>-</u>
Total expenditures	<u>465,420</u>	<u>455,126</u>	<u>10,294</u>	<u>-</u>
Net change in fund balance	-	49,458	49,458	473,264
Fund balance, beginning of year	<u>628,216</u>	<u>628,216</u>	<u>-</u>	<u>154,952</u>
Fund balance, end of year	<u>\$ 628,216</u>	<u>\$ 677,674</u>	<u>\$ 49,458</u>	<u>\$ 628,216</u>

**SPECIAL REVENUE FUND - TAX ALLOCATION DISTRICT 4
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Property taxes	\$ 70,020	\$ 35,265	\$ (34,755)	\$ 70,512
Interest income	-	95	95	486
Total revenues	70,020	35,360	(34,660)	70,998
Expenditures				
Current:				
Housing and development	70,020	64,480	5,540	-
Total expenditures	70,020	64,480	5,540	-
Excess (deficiency) of revenues over (under) expenditures	-	(29,120)	(29,120)	70,998
Net change in fund balance	-	(29,120)	(29,120)	70,998
Fund balance, beginning of year	127,873	127,873	-	56,875
Fund balance, end of year	\$ 127,873	\$ 98,753	\$ (29,120)	\$ 127,873

**SPECIAL REVENUE FUND - OCCUPATIONAL TAX
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Licenses and permits	\$ 3,575,000	\$ 3,348,512	\$ (226,488)	\$ 3,557,555
Interest income	-	-	-	9,471
Other revenues	81,000	28,340	(52,660)	28,565
Total revenues	<u>3,656,000</u>	<u>3,376,852</u>	<u>(279,148)</u>	<u>3,595,591</u>
Expenditures				
Current:				
General government	9,460	9,460	-	8,259
Total expenditures	<u>9,460</u>	<u>9,460</u>	<u>-</u>	<u>8,259</u>
Excess of revenues over expenditures	<u>3,646,540</u>	<u>3,367,392</u>	<u>(279,148)</u>	<u>3,587,332</u>
Other financing uses				
Transfers out	(3,646,540)	(3,366,975)	279,565	(3,587,332)
Total other financing uses	<u>(3,646,540)</u>	<u>(3,366,975)</u>	<u>279,565</u>	<u>(3,587,332)</u>
Net change in fund balance	-	417	417	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ 417</u>	<u>\$ 417</u>	<u>\$ -</u>

SPECIAL REVENUE FUND - STREETLIGHTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Charges for services	\$ 5,049,380	\$ 4,356,875	\$ (692,505)	\$ 4,229,612
Other revenues	-	10,228	10,228	-
Total revenues	5,049,380	4,367,103	(682,277)	4,229,612
Expenditures				
Current:				
General government	805,230	55,645	749,585	47,360
Public works	6,408,020	6,239,634	168,386	6,018,477
Total expenditures	7,213,250	6,295,279	917,971	6,065,837
Deficiency of revenues under expenditures	(2,163,870)	(1,928,176)	235,694	(1,836,225)
Other financing sources				
Transfers in	2,163,870	2,163,870	-	4,134,081
Total other financing sources	2,163,870	2,163,870	-	4,134,081
Net change in fund balance	-	235,694	235,694	2,297,856
Fund balance (deficit), beginning of year	-	-	-	(2,297,856)
Fund balance, end of year	\$ -	\$ 235,694	\$ 235,694	\$ -

**SPECIAL REVENUE FUND - HOTEL/MOTEL TAX AND PROMOTION/TOURISM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Other taxes	\$ 5,656,400	\$ 5,652,415	\$ (3,985)	\$ 3,846,349
Total revenues	5,656,400	5,652,415	(3,985)	3,846,349
Expenditures				
Current:				
Housing and development	4,296,400	4,292,415	3,985	2,486,349
Total expenditures	4,296,400	4,292,415	3,985	2,486,349
Excess of revenues over expenditures	1,360,000	1,360,000	-	1,360,000
Other financing uses				
Transfers out	(1,360,000)	(1,360,000)	-	(1,360,000)
Total other financing uses	(1,360,000)	(1,360,000)	-	(1,360,000)
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	13,166	13,166	-	13,166
Fund balance, end of year	\$ 13,166	\$ 13,166	\$ -	\$ 13,166

**SPECIAL REVENUE FUND - HOUSING AND NEIGHBORHOOD DEVELOPMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Intergovernmental	\$ 22,960,030	\$ 11,317,548	\$ (11,642,482)	\$ 2,829,466
Other revenues	830,000	1,746,153	916,153	1,377,486
Total revenues	<u>23,790,030</u>	<u>13,063,701</u>	<u>(10,726,329)</u>	<u>4,206,952</u>
Expenditures				
Current:				
Housing and development	25,035,430	15,530,558	9,504,872	5,826,026
Total expenditures	<u>25,035,430</u>	<u>15,530,558</u>	<u>9,504,872</u>	<u>5,826,026</u>
Deficiency of revenues under expenditures	<u>(1,245,400)</u>	<u>(2,466,857)</u>	<u>(1,221,457)</u>	<u>(1,619,074)</u>
Other financing sources				
Transfers in	1,245,400	3,000,921	1,755,521	1,224,420
Total other financing sources	<u>1,245,400</u>	<u>3,000,921</u>	<u>1,755,521</u>	<u>1,224,420</u>
Net change in fund balance (deficit)	-	534,064	534,064	(394,654)
Fund deficit, beginning of year	<u>(1,983,945)</u>	<u>(1,983,945)</u>	<u>-</u>	<u>(1,589,291)</u>
Fund deficit, end of year	<u>\$ (1,983,945)</u>	<u>\$ (1,449,881)</u>	<u>\$ 534,064</u>	<u>\$ (1,983,945)</u>

**SPECIAL REVENUE FUND - URBAN DEVELOPMENT ACTION GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Other revenues	\$ -	\$ 900	\$ 900	\$ -
Total revenues	-	900	900	-
Expenditures				
Current:				
Housing and development	-	108	(108)	73
Total expenditures	-	108	(108)	73
Net change in fund balance	-	792	792	(73)
Fund balance, beginning of year	55,529	55,529	-	55,602
Fund balance, end of year	\$ 55,529	\$ 56,321	\$ 792	\$ 55,529

**SPECIAL REVENUE FUND - FEDERAL DRUG FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Fines and forfeitures	\$ 200,000	\$ 2,993	\$ (197,007)	\$ 16,026
Interest income	-	416	416	4,143
Total revenues	200,000	3,409	(196,591)	20,169
Expenditures				
Current:				
Public safety	200,000	111,079	88,921	177,138
Total expenditures	200,000	111,079	88,921	177,138
Net change in fund balance	-	(107,670)	(107,670)	(156,969)
Fund balance, beginning of year	597,689	597,689	-	754,658
Fund balance, end of year	\$ 597,689	\$ 490,019	\$ (107,670)	\$ 597,689

**SPECIAL REVENUE FUND - STATE DRUG FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Fines and forfeitures	\$ 380,000	\$ 480,089	\$ 100,089	\$ 113,866
Interest income	-	894	894	9,449
Total revenues	380,000	480,983	100,983	123,315
Expenditures				
Current:				
Public safety	380,000	368,434	11,566	232,585
Total expenditures	380,000	368,434	11,566	232,585
Net change in fund balance	-	112,549	112,549	(109,270)
Fund balance, beginning of year	1,189,381	1,189,381	-	1,298,651
Fund balance, end of year	\$ 1,189,381	\$ 1,301,930	\$ 112,549	\$ 1,189,381

**SPECIAL REVENUE FUND - DOWNTOWN DEVELOPMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Expenditures				
Current:				
General government	\$ 4,090	\$ 4,341	\$ (251)	\$ 4,572
Housing and development	154,610	154,610	-	401,255
Total expenditures	158,700	158,951	(251)	405,827
Deficiency of revenues under expenditures	(158,700)	(158,951)	(251)	(405,827)
Other financing sources				
Transfers in	158,700	158,951	251	405,827
Total other financing sources	158,700	158,951	251	405,827
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

AUGUSTA, GEORGIA

Item 6.

**SPECIAL REVENUE FUND - CONVENTION CENTER
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Sales taxes	\$ 195,000	\$ 195,000	\$ -	\$ 183,416
Charges for services	850,000	760,143	(89,857)	436,943
Interest income	-	9,570	9,570	-
Total revenues	<u>1,045,000</u>	<u>964,713</u>	<u>(80,287)</u>	<u>620,359</u>
Expenditures				
Current:				
Culture and recreation	<u>1,400,000</u>	<u>1,247,393</u>	<u>152,607</u>	<u>1,078,565</u>
Total expenditures	<u>1,400,000</u>	<u>1,247,393</u>	<u>152,607</u>	<u>1,078,565</u>
Deficiency of revenues under expenditures	<u>(355,000)</u>	<u>(282,680)</u>	<u>72,320</u>	<u>(458,206)</u>
Other financing sources				
Transfers in	<u>355,000</u>	<u>355,000</u>	<u>-</u>	<u>1,240,500</u>
Total other financing sources	<u>355,000</u>	<u>355,000</u>	<u>-</u>	<u>1,240,500</u>
Net change in fund deficit	-	72,320	72,320	782,294
Fund balance (deficit), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>(782,294)</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ 72,320</u>	<u>\$ 72,320</u>	<u>\$ -</u>

**SPECIAL REVENUE FUND - LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Charges for services	\$ 120,000	\$ 96,105	\$ (23,895)	\$ 103,209
Total revenues	120,000	96,105	(23,895)	103,209
Expenditures				
Current:				
Judicial	120,270	104,012	16,258	152,218
Total expenditures	120,270	104,012	16,258	152,218
Deficiency of revenues under expenditures	(270)	(7,907)	(7,637)	(49,009)
Other financing sources				
Transfers in	270	270	-	-
Total other financing sources	270	270	-	-
Net change in fund balance	-	(7,637)	(7,637)	(49,009)
Fund balance, beginning of year	1,323	1,323	-	50,332
Fund balance (deficit), end of year	<u>\$ 1,323</u>	<u>\$ (6,314)</u>	<u>\$ (7,637)</u>	<u>\$ 1,323</u>

AUGUSTA, GEORGIA

Item 6.

**SPECIAL REVENUE FUND - 5% CRIME VICTIM'S ASSISTANCE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Fines and forfeitures	\$ 240,000	\$ 166,360	\$ (73,640)	\$ 222,402
Interest income	-	990	990	4,147
Total revenues	240,000	167,350	(72,650)	226,549
Expenditures				
Current:				
General government	12,030	12,030	-	12,920
Judicial	553,380	439,404	113,976	333,968
Total expenditures	565,410	451,434	113,976	346,888
Deficiency of revenues under expenditures	(325,410)	(284,084)	41,326	(120,339)
Other financing sources				
Transfers in	325,410	293,360	(32,050)	254,000
Total other financing sources	325,410	293,360	(32,050)	254,000
Net change in fund balance	-	9,276	9,276	133,661
Fund balance, beginning of year	642,209	642,209	-	508,548
Fund balance, end of year	\$ 642,209	\$ 651,485	\$ 9,276	\$ 642,209

**SPECIAL REVENUE FUND - SUPPLEMENTAL JUVENILE SERVICES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Charges for services	\$ 12,520	\$ 3,830	\$ (8,690)	\$ 5,010
Interest income	-	85	85	377
Total revenues	<u>12,520</u>	<u>3,915</u>	<u>(8,605)</u>	<u>5,387</u>
Expenditures				
Current:				
General government	1,670	1,670	-	1,380
Judicial	<u>10,850</u>	<u>-</u>	<u>10,850</u>	<u>469</u>
Total expenditures	<u>12,520</u>	<u>1,670</u>	<u>10,850</u>	<u>1,849</u>
Excess of revenues over expenditures	<u>-</u>	<u>2,245</u>	<u>2,245</u>	<u>3,538</u>
Net change in fund balance	-	2,245	2,245	3,538
Fund balance, beginning of year	<u>56,262</u>	<u>56,262</u>	<u>-</u>	<u>52,724</u>
Fund balance, end of year	<u>\$ 56,262</u>	<u>\$ 58,507</u>	<u>\$ 2,245</u>	<u>\$ 56,262</u>

SPECIAL REVENUE FUND - BUILDING INSPECTION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Licenses and permits	\$ 2,108,500	\$ 3,110,676	\$ 1,002,176	\$ 2,295,998
Interest income	-	5,084	5,084	15,596
Other revenues	-	7,601	7,601	-
Total revenues	<u>2,108,500</u>	<u>3,123,361</u>	<u>1,014,861</u>	<u>2,311,594</u>
Expenditures				
Current:				
General government	155,380	164,103	(8,723)	192,058
Housing and development	1,972,990	1,576,914	396,076	1,655,928
Total expenditures	<u>2,128,370</u>	<u>1,741,017</u>	<u>387,353</u>	<u>1,847,986</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(19,870)</u>	<u>1,382,344</u>	<u>1,402,214</u>	<u>463,608</u>
Other financing uses				
Transfers in	19,870	19,870	-	-
Total other financing uses	<u>19,870</u>	<u>19,870</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	1,402,214	1,402,214	463,608
Fund balance, beginning of year	<u>2,309,254</u>	<u>2,309,254</u>	<u>-</u>	<u>1,845,646</u>
Fund balance, end of year	<u>\$ 2,309,254</u>	<u>\$ 3,711,468</u>	<u>\$ 1,402,214</u>	<u>\$ 2,309,254</u>

SPECIAL REVENUE FUND - PERPETUAL CARE - I
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Interest income	\$ 19,000	\$ 11,182	\$ (7,818)	\$ 17,502
Other revenues	-	100	100	-
Total revenues	19,000	11,282	(7,718)	17,502
Expenditures				
Current:				
Culture and recreation	55,150	50,794	4,356	41,121
Total expenditures	55,150	50,794	4,356	41,121
Deficiency of revenues under expenditures	(36,150)	(39,512)	(3,362)	(23,619)
Other financing sources				
Transfers in	36,150	-	(36,150)	-
Total other financing sources	36,150	-	(36,150)	-
Net change in fund balance	-	(39,512)	(39,512)	(23,619)
Fund balance, beginning of year	245,968	245,968	-	269,587
Fund balance, end of year	\$ 245,968	\$ 206,456	\$ (39,512)	\$ 245,968

**SPECIAL REVENUE FUND - TIA DISCRETIONARY PROJECTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Sales taxes	\$ 8,780,160	\$ 4,632,814	\$ (4,147,346)	\$ 4,339,785
Interest income	-	16,753	16,753	67,017
Total revenues	8,780,160	4,649,567	(4,130,593)	4,406,802
Expenditures				
Current:				
Public works	8,155,160	1,289,056	6,866,104	3,141,403
Total expenditures	8,155,160	1,289,056	6,866,104	3,141,403
Excess of revenues over expenditures	625,000	3,360,511	2,735,511	1,265,399
Other financing uses				
Transfers out	(625,000)	(625,000)	-	(625,000)
Total other financing uses	(625,000)	(625,000)	-	(625,000)
Net change in fund balance	-	2,735,511	2,735,511	640,399
Fund balance, beginning of year	9,510,178	9,510,178	-	8,869,779
Fund balance, end of year	\$ 9,510,178	\$ 12,245,689	\$ 2,735,511	\$ 9,510,178

SPECIAL REVENUE FUND - NPDES PERMIT FEES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Licenses and permits	\$ 20,000	\$ 17,888	\$ (2,112)	\$ 6,175
Interest income	-	108	108	730
Total revenues	20,000	17,996	(2,004)	6,905
Expenditures				
Current:				
Public works	20,000	151	19,849	58,654
Total expenditures	20,000	151	19,849	58,654
Net change in fund balance	-	17,845	17,845	(51,749)
Fund balance, beginning of year	64,805	64,805	-	116,554
Fund balance, end of year	\$ 64,805	\$ 82,650	\$ 17,845	\$ 64,805

**SPECIAL REVENUE FUND - TRANSPORTATION AND TOURISM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Charges for services	\$ 1,393,000	\$ 892,663	\$ (500,337)	\$ 701,788
Interest income	-	1,271	1,271	7,030
Total revenues	<u>1,393,000</u>	<u>893,934</u>	<u>(499,066)</u>	<u>708,818</u>
Expenditures				
Current:				
Housing and development	650,000	382,734	267,266	65,832
Total expenditures	<u>650,000</u>	<u>382,734</u>	<u>267,266</u>	<u>65,832</u>
Excess of revenues over expenditures	<u>743,000</u>	<u>511,200</u>	<u>(231,800)</u>	<u>642,986</u>
Other financing uses				
Transfers out	(743,000)	(743,000)	-	(747,000)
Total other financing uses	<u>(743,000)</u>	<u>(743,000)</u>	<u>-</u>	<u>(747,000)</u>
Net change in fund balance	-	(231,800)	(231,800)	(104,014)
Fund balance, beginning of year	<u>740,102</u>	<u>740,102</u>	<u>-</u>	<u>844,116</u>
Fund balance, end of year	<u>\$ 740,102</u>	<u>\$ 508,302</u>	<u>\$ (231,800)</u>	<u>\$ 740,102</u>

**SPECIAL REVENUE FUND - DRUG COURT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Fines and forfeitures	\$ 99,290	\$ 99,809	\$ 519	\$ 50,631
Interest income	-	447	447	2,289
Other revenues	-	13,490	13,490	-
Total revenues	<u>99,290</u>	<u>113,746</u>	<u>14,456</u>	<u>52,920</u>
Expenditures				
Current:				
Public safety	<u>99,290</u>	<u>116,439</u>	<u>(17,149)</u>	<u>100,000</u>
Total expenditures	<u>99,290</u>	<u>116,439</u>	<u>(17,149)</u>	<u>100,000</u>
Net change in fund balance	-	(2,693)	(2,693)	(47,080)
Fund balance, beginning of year	<u>294,073</u>	<u>294,073</u>	<u>-</u>	<u>341,153</u>
Fund balance, end of year	<u>\$ 294,073</u>	<u>\$ 291,380</u>	<u>\$ (2,693)</u>	<u>\$ 294,073</u>

SPECIAL REVENUE FUND - DUI COURT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Fines and forfeitures	\$ 275,000	\$ 287,052	\$ 12,052	\$ 226,458
Interest income	-	228	228	-
Total revenues	<u>275,000</u>	<u>287,280</u>	<u>12,280</u>	<u>226,458</u>
Expenditures				
Current:				
Judicial	<u>476,480</u>	<u>458,493</u>	<u>17,987</u>	<u>442,763</u>
Total expenditures	<u>476,480</u>	<u>458,493</u>	<u>17,987</u>	<u>442,763</u>
Deficiency of revenues under expenditures	<u>(201,480)</u>	<u>(171,213)</u>	<u>30,267</u>	<u>(216,305)</u>
Other financing sources				
Transfers in	<u>201,480</u>	<u>201,480</u>	<u>-</u>	<u>179,710</u>
Total other financing sources	<u>201,480</u>	<u>201,480</u>	<u>-</u>	<u>179,710</u>
Net change in fund balance (deficit)	-	30,267	30,267	(36,595)
Fund deficit, beginning of year	<u>(43,413)</u>	<u>(43,413)</u>	<u>-</u>	<u>(6,818)</u>
Fund deficit, end of year	<u>\$ (43,413)</u>	<u>\$ (13,146)</u>	<u>\$ 30,267</u>	<u>\$ (43,413)</u>

SPECIAL REVENUE FUND - TIA PROJECTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Sales taxes	\$ 25,688,180	\$ 8,214,926	\$ (17,473,254)	\$ 17,029,348
Interest income	-	3,093	3,093	9,246
Total revenues	25,688,180	8,218,019	(17,470,161)	17,038,594
Expenditures				
Current:				
Public works	26,025,950	7,706,688	18,319,262	15,010,017
Total expenditures	26,025,950	7,706,688	18,319,262	15,010,017
Excess (deficiency) of revenues over	(337,770)	511,331	849,101	2,028,577
Other financing sources				
Transfers in	375,950	-	(375,950)	-
Transfers out	(38,180)	(38,180)	-	(38,180)
Total other financing sources	337,770	(38,180)	(375,950)	(38,180)
Net change in fund balance (deficit)	-	473,151	473,151	1,990,397
Fund balance, beginning of year	2,451,781	2,451,781	-	461,384
Fund balance, end of year	\$ 2,451,781	\$ 2,924,932	\$ 473,151	\$ 2,451,781

**SPECIAL REVENUE FUND - AMERICAN RESCUE PLAN ACT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Intergovernmental	\$ 11,693,060	\$ 11,052,825	\$ (640,235)	\$ -
Total revenues	11,693,060	11,052,825	(640,235)	-
Expenditures				
Current:				
General government	2,015,640	2,015,640	-	-
Public works	859,684	859,684	-	-
Total expenditures	2,875,324	2,875,324	-	-
Excess of revenues over expenditures	8,817,736	8,177,501	(640,235)	-
Other financing sources				
Transfers out	(8,817,736)	(8,177,420)	640,316	-
Total other financing sources	(8,817,736)	(8,177,420)	640,316	-
Net change in fund balance	-	81	81	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	\$ -	\$ 81	\$ 81	\$ -

NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

Coliseum Authority Revenue Bonds Debt Service Fund is used to account for the resources accumulated and payments made for the principal and interest on the Augusta-Richmond County Coliseum Authority Revenue Bonds, Series 2010.

**DEBT SERVICE FUNDS - COLISEUM AUTHORITY REVENUE BONDS DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Property taxes	\$ 370,000	\$ 602,979	\$ 232,979	\$ 363,607
Interest income	-	1,581	1,581	3,943
Total revenues	370,000	604,560	234,560	367,550
Expenditures				
Intergovernmental payments	8,010,000	8,003,306	6,694	-
Debt service:				
Principal	14,640,000	14,639,998	2	1,020,000
Interest	638,750	456,790	181,960	707,550
Fiscal agent fees	3,250	1,400	1,850	-
Bond issuance cost	236,000	240,000	(4,000)	-
Total expenditures	23,528,000	23,341,494	186,506	1,727,550
Deficiency of revenues under expenditures	(23,158,000)	(22,736,934)	421,066	(1,360,000)
Other financing sources				
Bond proceeds	21,798,000	21,795,000	(3,000)	-
Transfers in	1,360,000	1,360,000	-	1,360,000
Total other financing sources	23,158,000	23,155,000	(3,000)	1,360,000
Net change in fund balance	-	418,066	418,066	-
Fund balance, beginning of year	624,573	624,573	-	624,573
Fund balance, end of year	\$ 624,573	\$ 1,042,639	\$ 418,066	\$ 624,573

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECT FUNDS

Capital Outlay Fund is used to account for the disbursement of revenues for all capital expenditures in General Fund departments. Capital expenditures are defined as any non-disposable item over \$5,000 which includes vehicles, office and computer equipment, communications equipment, building renovations and office furniture.

Law Enforcement Fund is used to account for revenue and capital expenditures of the Sheriff's Department and Jail.

Special Sales Tax Phase II Fund is used to account for financing and construction of various construction and road improvements, drainage, jail improvements, and museums. Financing is to be provided by receipts from a 1991 special one percent local option sales tax referendum.

Special Sales Tax Phase III Fund is used to account for the receipts and disbursements of the 1% sales tax collected from 1996 through 2000. The primary revenue sources are sales taxes, and the primary expenditures are capital outlay projects, primarily for public works, recreation and outside agency projects.

Special Sales Tax Phase IV Fund is used to account for expenditures specifically budgeted from revenue from the 1% sales tax (Phase IV) collected from the years 2001 through 2006 to be used primarily for public works, recreation and outside agency projects.

Special Sales Tax Phase V Fund is used to account for receipts and disbursements of the 1% sales tax collected began March 2006 and expired December 2010. The revenue sources are sales tax and earned interest, and expenditures will be for capital outlay projects, primarily for public facilities, public works, recreation, and outside agency projects. The funds will also be used to repay \$44 million bonds issued for the expansion at the Webster Detention Center and the construction of the Augusta Convention Center. Additionally, the funds will be used for the repayment of \$8 million bonds issued by the Canal Authority.

Special Sales Tax Phase VI Fund accounts for the receipts and disbursements of the 1% sales tax approved by the taxpayers on June 16, 2009. Collections began January 1, 2011. The Government bonded \$30.5 million in 2009 and \$22 million in 2010 of the estimated \$184.7 million SPLOST. The revenue sources are sales tax and earned interest and expenditures will be primarily for the following: \$10 million dollars was returned to the general fund as a reimbursement for the one time use of general fund balance for the purchase and demolition of the Gilbert Manor Housing projects by the Medical College of Georgia ("MCG") for the expansion of MCG's dental school; \$18 million for renovations to the municipal building; \$17 million to replace emergency services vehicles; and \$10.9 million to parks and recreation. Of the estimated \$184.7 million, \$124 million will go towards infrastructure and \$60.7 million will go towards non infrastructure projects.

Public Roads Fund is used to account for the receipts and disbursements of projects funded by the local maintenance and improvement grants ("LMIG")

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2021**

ASSETS	Capital Outlay	Law Enforcement	Special Sales Tax Phase II	Special Sales Tax Phase III
Cash and cash equivalents	\$ 918,237	\$ 202,797	\$ 83,885	\$ 4,076,182
Investments	9,843,455	-	-	-
Taxes receivable	321,396	-	-	-
Accounts receivable	11,816	16,019	-	-
Interest receivable	-	-	-	-
Due from other governments	-	-	-	934,804
Restricted cash	-	-	-	-
Total assets	<u>\$ 11,094,904</u>	<u>\$ 218,816</u>	<u>\$ 83,885</u>	<u>\$ 5,010,986</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 487,093	\$ -	\$ -	\$ 12,426
Total liabilities	<u>487,093</u>	<u>-</u>	<u>-</u>	<u>12,426</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	165,264	-	-	-
Total deferred inflows of resources	<u>165,264</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted for:				
Capital outlay	-	-	83,885	4,998,560
Committed for:				
Capital outlay	10,442,547	218,816	-	-
Total fund balances	<u>10,442,547</u>	<u>218,816</u>	<u>83,885</u>	<u>4,998,560</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 11,094,904</u>	<u>\$ 218,816</u>	<u>\$ 83,885</u>	<u>\$ 5,010,986</u>

Special Sales Tax Phase IV	Special Sales Tax Phase V	Special Sales Tax Phase VI	Public Roads	Total Nonmajor Capital Projects Funds
\$ 8,604,980	\$ 5,582,035	\$ 22,511,934	\$ 1,258,670	\$ 43,238,720
-	-	-	3,937,400	13,780,855
-	-	-	-	321,396
168	-	21,199	252,370	301,572
-	23,860	-	-	23,860
-	-	-	-	934,804
-	-	1,057	-	1,057
<u>\$ 8,605,148</u>	<u>\$ 5,605,895</u>	<u>\$ 22,534,190</u>	<u>\$ 5,448,440</u>	<u>\$ 58,602,264</u>
\$ -	\$ -	\$ -	\$ 83,310	\$ 582,829
-	-	-	83,310	582,829
-	-	-	-	165,264
-	-	-	-	165,264
8,605,148	5,605,895	22,534,190	5,365,130	47,192,808
-	-	-	-	10,661,363
<u>8,605,148</u>	<u>5,605,895</u>	<u>22,534,190</u>	<u>5,365,130</u>	<u>57,854,171</u>
<u>\$ 8,605,148</u>	<u>\$ 5,605,895</u>	<u>\$ 22,534,190</u>	<u>\$ 5,448,440</u>	<u>\$ 58,602,264</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Capital Outlay	Law Enforcement	Special Sales Tax Phase II	Special Sales Tax Phase III
Revenues				
Property taxes	\$ 4,002,577	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	934,804
Charges for services	-	108,392	-	-
Interest income	15,243	311	100	6,070
Other revenues	39,578	-	-	-
Total revenues	<u>4,057,398</u>	<u>108,703</u>	<u>100</u>	<u>940,874</u>
Expenditures				
Capital outlay	3,479,409	178,640	-	6,754
Total expenditures	<u>3,479,409</u>	<u>178,640</u>	<u>-</u>	<u>6,754</u>
Excess (deficiency) of revenues over (under) expenditures	<u>577,989</u>	<u>(69,937)</u>	<u>100</u>	<u>934,120</u>
Other financing sources				
Transfers in	2,454	-	-	-
Transfers out	-	-	-	-
Total other financing sources	<u>2,454</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	580,443	(69,937)	100	934,120
Fund balances, beginning of year	<u>9,862,104</u>	<u>288,753</u>	<u>83,785</u>	<u>4,064,440</u>
Fund balances, end of year	<u>\$ 10,442,547</u>	<u>\$ 218,816</u>	<u>\$ 83,885</u>	<u>\$ 4,998,560</u>

Special Sales Tax Phase IV	Special Sales Tax Phase V	Special Sales Tax Phase VI	Public Roads	Total Nonmajor Capital Projects Funds
\$ -	\$ -	\$ -	\$ -	\$ 4,002,577
-	-	-	4,470,631	5,405,435
-	-	-	-	108,392
13,355	8,557	56,111	6,969	106,716
-	-	-	-	39,578
<u>13,355</u>	<u>8,557</u>	<u>56,111</u>	<u>4,477,600</u>	<u>9,662,698</u>
1,308,843	1,141,532	5,062,544	5,258,476	16,436,198
<u>1,308,843</u>	<u>1,141,532</u>	<u>5,062,544</u>	<u>5,258,476</u>	<u>16,436,198</u>
(1,295,488)	(1,132,975)	(5,006,433)	(780,876)	(6,773,500)
-	-	-	-	2,454
-	-	(2,454)	-	(2,454)
-	-	(2,454)	-	-
(1,295,488)	(1,132,975)	(5,008,887)	(780,876)	(6,773,500)
9,900,636	6,738,870	27,543,077	6,146,006	64,627,671
<u>\$ 8,605,148</u>	<u>\$ 5,605,895</u>	<u>\$ 22,534,190</u>	<u>\$ 5,365,130</u>	<u>\$ 57,854,171</u>

NONMAJOR ENTERPRISE FUNDS

Waste Management Fund is used to account for the provision of landfill services to residents and industries of the Government. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, billing and collection.

Transit Fund is used to account for the operations of the Augusta Public Transit which provides scheduled bus service within Augusta.

Daniel Field Airport Fund is used to account for revenue and expenses related to Daniel Field Airport, a general aviation airport of Augusta.

**COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2021**

	Waste Management	Transit	Daniel Field Airport	Total Nonmajor Enterprise Funds
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 22,474,126	\$ -	\$ 123,091	\$ 22,597,217
Investments	11,812,199	-	82,909	11,895,108
Accounts receivable, net of allowance	2,633,290	2,082,957	11,131	4,727,378
Interest receivable	-	-	42	42
Due from other funds	2,422,602	-	173,253	2,595,855
Restricted cash	3,661,301	-	-	3,661,301
Total current assets	43,003,518	2,082,957	390,426	45,476,901
NON-CURRENT ASSETS				
Advance to other funds	6,576,742	-	-	6,576,742
Capital assets:				
Non-depreciable	22,737,972	1,484,607	65,104	24,287,683
Depreciable, net of accumulated depreciation	22,563,750	20,328,904	2,302,005	45,194,659
Total non-current assets	51,878,464	21,813,511	2,367,109	76,059,084
Total assets	94,881,982	23,896,468	2,757,535	121,535,985
DEFERRED OUTFLOWS OF RESOURCES				
Pension	449,274	80,154	-	529,428
Other post-employment benefit	615,108	1,189,035	-	1,804,143
Total deferred outflows of resources	1,064,382	1,269,189	-	2,333,571
LIABILITIES				
CURRENT LIABILITIES				
Payable from current assets:				
Accounts payable	2,883,202	1,155,566	16,882	4,055,650
Accrued expenses	43,413	6,935	-	50,348
Due to other funds	380,262	-	182,231	562,493
Compensated absences - current portion	50,770	25,718	-	76,488
	3,357,647	1,188,219	199,113	4,744,979
Payable from restricted assets:				
Bonds payable - current portion	470,000	-	-	470,000
	470,000	-	-	470,000
Total current liabilities	3,827,647	1,188,219	199,113	5,214,979
NON-CURRENT LIABILITIES				
Advance from other funds	520,195	6,576,742	-	7,096,937
Compensated absences - long-term portion	33,847	17,146	-	50,993
Bonds payable - long-term portion	4,598,479	-	-	4,598,479
Net pension liability	598,077	106,702	-	704,779
Total OPEB liability	1,943,155	3,756,215	-	5,699,370
Landfill post-closure care costs - long-term portion	36,067,827	-	-	36,067,827
Total long-term liabilities	43,761,580	10,456,805	-	54,218,385
Total liabilities	47,589,227	11,645,024	199,113	59,433,364
DEFERRED INFLOWS OF RESOURCES				
Pension	610,498	108,918	-	719,416
Total deferred inflows of resources	610,498	108,918	-	719,416
NET POSITION				
Net investment in capital assets	40,233,243	21,813,511	2,367,109	64,413,863
Restricted for debt service	3,661,301	-	-	3,661,301
Unrestricted	3,852,095	(8,401,796)	191,313	(4,358,388)
Total net position	\$ 47,746,639	\$ 13,411,715	\$ 2,558,422	\$ 63,716,776

**COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Waste Management	Transit	Daniel Field Airport	Total Nonmajor Enterprise Funds
OPERATING REVENUES				
Charges for services	\$ 16,404,848	\$ 191,662	\$ 101,479	\$ 16,697,989
Miscellaneous	1,735	5,318,631	36,873	5,357,239
Total operating revenues	<u>16,406,583</u>	<u>5,510,293</u>	<u>138,352</u>	<u>22,055,228</u>
OPERATING EXPENSES				
Personnel costs	3,486,980	797,164	-	4,284,144
Cost of sales and service	8,484,922	5,851,781	148,697	14,485,400
Supplies	7,890,705	662,703	10,065	8,563,473
Administration	2,177,211	463,729	15,350	2,656,290
Depreciation expense	2,845,823	525,064	200,898	3,571,785
Total operating expenses	<u>24,885,641</u>	<u>8,300,441</u>	<u>375,010</u>	<u>33,561,092</u>
Operating loss	<u>(8,479,058)</u>	<u>(2,790,148)</u>	<u>(236,658)</u>	<u>(11,505,864)</u>
NON-OPERATING REVENUES (EXPENSES)				
Gain (loss) on disposal of assets	(103,518)	580	-	(102,938)
Interest expense	(221,441)	(9,104)	(113)	(230,658)
Interest income	106,573	-	-	106,573
Total non-operating expenses, net	<u>(218,386)</u>	<u>(8,524)</u>	<u>(113)</u>	<u>(227,023)</u>
Loss before contributions and transfers	<u>(8,697,444)</u>	<u>(2,798,672)</u>	<u>(236,771)</u>	<u>(11,732,887)</u>
CAPITAL CONTRIBUTIONS	<u>-</u>	<u>336,466</u>	<u>41,598</u>	<u>378,064</u>
TRANSFERS				
Transfers in	50,750	1,062,640	-	1,113,390
Total transfers	<u>50,750</u>	<u>1,062,640</u>	<u>-</u>	<u>1,113,390</u>
Change in net position	(8,646,694)	(1,399,566)	(195,173)	(10,241,433)
NET POSITION, beginning of year	<u>56,393,333</u>	<u>14,811,281</u>	<u>2,753,595</u>	<u>73,958,209</u>
NET POSITION, end of year	<u>\$ 47,746,639</u>	<u>\$ 13,411,715</u>	<u>\$ 2,558,422</u>	<u>\$ 63,716,776</u>

**COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Waste Management	Transit	Daniel Field Airport	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 20,126,373	\$ 5,410,239	\$ 42,041	\$ 25,578,653
Payments to suppliers	(13,523,218)	(5,995,230)	(212,018)	(19,730,466)
Payments to employees	(2,999,093)	(673,525)	-	(3,672,618)
Net cash provided by (used in) operating activities	3,604,062	(1,258,516)	(169,977)	2,175,569
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES				
Transfers in	50,750	1,062,640	-	1,113,390
Net cash provided by non-capital and related financing activities	50,750	1,062,640	-	1,113,390
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisitions of capital assets	(657,402)	(132,066)	-	(789,468)
Proceeds from sales of capital assets	-	580	-	580
Principal payments on bonds payable	(455,000)	-	-	(455,000)
Capital grants received	-	336,466	41,598	378,064
Interest paid	(665,646)	(9,104)	(113)	(674,863)
Net cash provided by (used in) capital and related financing activities	(1,778,048)	195,876	41,485	(1,540,687)
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds (purchase) of investments	(72,356)	-	172,796	100,440
Interest received	106,573	-	473	107,046
Net cash provided by investing activities	34,217	-	173,269	207,486
Change in cash and cash equivalents	1,910,981	-	44,777	1,955,758
Cash and cash equivalents				
Beginning of year	24,224,446	-	78,314	24,302,760
End of year	<u>\$ 26,135,427</u>	<u>\$ -</u>	<u>\$ 123,091</u>	<u>\$ 26,258,518</u>
Classified as				
Cash and cash equivalents	\$ 22,474,126	\$ -	\$ 123,091	\$ 22,597,217
Restricted cash	3,661,301	-	-	3,661,301
	<u>\$ 26,135,427</u>	<u>\$ -</u>	<u>\$ 123,091</u>	<u>\$ 26,258,518</u>

(Continued)

AUGUSTA, GEORGIA

Item 6.

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Waste Management	Transit	Daniel Field Airport	Total Nonmajor Enterprise Funds
Reconciliation of operating loss to net cash (provided by) used in operating activities				
Operating loss	\$ (8,479,058)	\$ (2,790,148)	\$ (236,658)	\$ (11,505,864)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities				
Depreciation	2,845,823	525,064	200,898	3,571,785
Change in assets and liabilities:				
(Increase) decrease in accounts receivable	(1,056,628)	(100,054)	35,801	(1,120,881)
Decrease in prepaid expenses	21,402	-	-	21,402
Decrease in inventory	-	69,159	-	69,159
Decrease in due from other funds	6,047,196	-	-	6,047,196
Increase in advance to other funds	(890,512)	-	(173,253)	(1,063,765)
Decrease in deferred outflows of resources-pension	220,886	17,307	-	238,193
(Increase) decrease in deferred outflows of resources-OPEB	(198,888)	248,103	-	49,215
Increase (decrease) in accounts payable	1,248,384	21,850	(37,906)	1,232,328
Increase in accrued expenses	13,979	1,462	-	15,441
Increase in post-closure liabilities	3,745,855	-	-	3,745,855
Increase (decrease) in due to other funds	(2)	-	41,141	41,139
Increase (decrease) in advance from other funds	(380,264)	890,512	-	510,248
Increase in deferred inflows of resources-pension	538,337	98,424	-	636,761
Decrease in net pension liability	(878,707)	(108,065)	-	(986,772)
Increase (decrease) in net OPEB liability	817,248	(131,353)	-	685,895
Decrease in compensated absences	(10,989)	(777)	-	(11,766)
Net cash provided by (used in) operating activities	<u>\$ 3,604,062</u>	<u>\$ (1,258,516)</u>	<u>\$ (169,977)</u>	<u>\$ 2,175,569</u>

INTERNAL SERVICE FUNDS

Risk Management Fund is used to account for the receipt and disbursement of settlement exposure and damage expense claims, commercial insurance premiums and bond on certain employees and elected officials.

Fleet Operations Fund is used to account for the operation and maintenance of Government vehicles. The Fund bills other Government funds at amounts that will approximately recover all the cost of the services provided.

Workers Compensation Fund is used to account for the receipt and disbursements of workers compensation claims.

Employee Health Benefits Fund is used to account for the receipt and disbursement of employee group health insurance claims.

Unemployment Fund is used to account for the receipt and disbursement of unemployment benefits.

Long-term Disability Insurance Fund is used to account for the receipt and disbursement of long-term disability claims.

GMA Leases Fund is used to account for the receipt and disbursement of the lease pool agreement with the Georgia Municipal Association.

**COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2021**

	Risk Management	Fleet Operations	Workers Compensation	Employee Health Benefits
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 1,121,001	\$ 393,920	\$ 173,858	\$ 2,770,315
Investments	-	-	-	1,060,014
Accounts receivable, net of allowance	-	24,798	-	568,479
Due from other funds	-	-	-	-
Total current assets	1,121,001	418,718	173,858	4,398,808
NON-CURRENT ASSETS				
Advance to other funds	-	-	-	-
Other assets	-	-	-	-
Capital assets:				
Depreciable, net of accumulated depreciation	-	2,832	-	-
Total non-current assets	-	2,832	-	-
Total assets	1,121,001	421,550	173,858	4,398,808
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	67,724	417,090	173,858	2,116,387
Accrued expenses	25,680	4,460	-	2,282,421
Due to other funds	-	-	-	-
Total current liabilities	93,404	421,550	173,858	4,398,808
NON-CURRENT LIABILITIES				
Certificates of participation	-	-	-	-
Total long-term liabilities	-	-	-	-
Total liabilities	93,404	421,550	173,858	4,398,808
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue - effective hedge	-	-	-	-
Total deferred inflows of resources	-	-	-	-
NET POSITION (DEFICIT)				
Investment in capital assets	-	2,832	-	-
Unrestricted (deficit)	1,027,597	(2,832)	-	-
Total net position (deficit)	\$ 1,027,597	\$ -	\$ -	\$ -

Unemployment	Long-term Disability Insurance	GMA Leases	Total Internal Service Funds
\$ 19,092	\$ 25,141	\$ -	\$ 4,503,327
-	-	15,265,559	16,325,573
-	-	-	593,277
-	-	730,116	730,116
19,092	25,141	15,995,675	22,152,293
-	-	830,667	830,667
-	-	3,543,272	3,543,272
-	-	-	2,832
-	-	4,373,939	4,376,771
19,092	25,141	20,369,614	26,529,064
19,092	25,141	-	2,819,292
-	-	-	2,312,561
-	-	38,943	38,943
19,092	25,141	38,943	5,170,796
-	-	16,888,000	16,888,000
-	-	16,888,000	16,888,000
19,092	25,141	16,926,943	22,058,796
-	-	3,543,272	3,543,272
-	-	3,543,272	3,543,272
-	-	-	2,832
-	-	(100,601)	924,164
\$ -	\$ -	\$ (100,601)	\$ 926,996

**COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Risk Management	Fleet Operations	Workers Compensation	Employee Health Benefits
OPERATING REVENUES				
Charges for services - interfund services	\$ 2,495,923	\$ 5,188,693	\$ 5,289,257	\$ 33,589,585
Miscellaneous	17,171	32,803	-	2,205,180
Total operating revenues	<u>2,513,094</u>	<u>5,221,496</u>	<u>5,289,257</u>	<u>35,794,765</u>
OPERATING EXPENSES				
Personnel costs	465,953	235,264	-	-
Cost of sales and service	940,346	4,744,721	-	25,327
Supplies	186,755	74,344	-	-
Claims and damages	848,387	-	5,280,592	-
Administration	103,524	167,790	7,790	35,764,079
Total operating expenses	<u>2,544,965</u>	<u>5,222,119</u>	<u>5,288,382</u>	<u>35,789,406</u>
Operating income (loss)	<u>(31,871)</u>	<u>(623)</u>	<u>875</u>	<u>5,359</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest expense	-	-	(875)	(5,359)
Interest income	13,842	623	-	-
Total non-operating revenues (expenses)	<u>13,842</u>	<u>623</u>	<u>(875)</u>	<u>(5,359)</u>
Change in net position (deficit)	(18,029)	-	-	-
NET POSITION (DEFICIT), beginning of year	<u>1,045,626</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION (DEFICIT), end of year	<u>\$ 1,027,597</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Unemployment	Long-term Disability Insurance	GMA Leases	Total Internal Service Funds
\$ 153,342	\$ 310,813	\$ 1,005,794	\$ 48,033,407
-	-	-	2,255,154
153,342	310,813	1,005,794	50,288,561
-	-	-	701,217
-	-	-	5,710,394
-	308,944	1,013,144	1,583,187
153,333	-	-	6,282,312
-	1,790	-	36,044,973
153,333	310,734	1,013,144	50,322,083
9	79	(7,350)	(33,522)
(9)	(79)	(228,357)	(234,679)
-	-	280,620	295,085
(9)	(79)	52,263	60,406
-	-	44,913	26,884
-	-	(145,514)	900,112
\$ -	\$ -	\$ (100,601)	\$ 926,996

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Risk Management	Fleet Operations	Workers Compensation	Employee Health Benefits
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 2,517,815	\$ 5,196,698	\$ 5,289,257	\$ 35,428,325
Payments to suppliers	(2,194,537)	(4,968,856)	(5,181,563)	(35,338,149)
Payments to employees	(446,693)	(235,264)	-	-
Net cash provided by (used in) operating activities	<u>(123,415)</u>	<u>(7,422)</u>	<u>107,694</u>	<u>90,176</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	-	-	-	(6,494)
Interest received (used in)	13,842	623	-	-
Net cash provided by investing activities	<u>13,842</u>	<u>623</u>	<u>-</u>	<u>(6,494)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Interest paid	-	-	(875)	(5,359)
Net cash used in capital and related financing activities	<u>-</u>	<u>-</u>	<u>(875)</u>	<u>(5,359)</u>
Change in cash and cash equivalents	(109,573)	(6,799)	106,819	78,323
Cash and cash equivalents				
Beginning of year	1,230,574	400,719	67,039	2,691,992
End of year	<u>\$ 1,121,001</u>	<u>\$ 393,920</u>	<u>\$ 173,858</u>	<u>\$ 2,770,315</u>
Classified as				
Cash and cash equivalents	<u>\$ 1,121,001</u>	<u>\$ 393,920</u>	<u>\$ 173,858</u>	<u>\$ 2,770,315</u>
	<u>\$ 1,121,001</u>	<u>\$ 393,920</u>	<u>\$ 173,858</u>	<u>\$ 2,770,315</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ (31,871)	\$ (623)	\$ 875	\$ 5,359
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
(Increase) decrease in accounts receivable	4,721	(24,798)	-	(366,440)
Decrease in due from other funds	-	-	-	-
Decrease in advance from other funds	-	-	-	-
(Increase) decrease in accounts payable	(115,525)	17,105	106,819	734,701
Increase (decrease) in accrued expenses	19,260	894	-	(283,444)
Decrease in due to other funds	-	-	-	-
Net cash provided by (used in) operating activities	<u>\$ (123,415)</u>	<u>\$ (7,422)</u>	<u>\$ 107,694</u>	<u>\$ 90,176</u>

Unemployment	Long-term Disability Insurance	GMA Leases	Total Internal Service Funds
\$ 153,333 (149,257)	\$ 310,813 (310,629)	\$ 1,949,592 (1,148,341)	\$ 50,845,833 (49,291,332)
-	-	-	(681,957)
4,076	184	801,251	872,544
-	-	(853,514)	(860,008)
-	-	280,620	295,085
-	-	(572,894)	(564,923)
(9)	(79)	(228,357)	(234,679)
(9)	(79)	(228,357)	(234,679)
4,067	105	-	72,942
15,025	25,036	-	4,430,385
\$ 19,092	\$ 25,141	\$ -	\$ 4,503,327
\$ 19,092	\$ 25,141	\$ -	\$ 4,503,327
\$ 19,092	\$ 25,141	\$ -	\$ 4,503,327
\$ 9	\$ 79	\$ (7,350)	\$ (33,522)
-	-	-	(386,517)
-	-	275,681	275,681
-	-	685,626	685,626
4,067	105	(135,197)	612,075
-	-	-	(263,290)
-	-	(17,509)	(17,509)
\$ 4,076	\$ 184	\$ 801,251	\$ 872,544

PENSION TRUST FUNDS

1945 Plan Fund is used to account for a single-employer defined benefit pension plan that was available to all former Richmond County employees hired prior to October 1, 1975, that met the Plan's age and length of service requirements.

General Retirement Fund is used to account for a single-employer defined benefit pension plan for those former City of Augusta employees hired after March 1, 1949 and before March 1, 1987, whose age did not exceed 35 years at the time of their employment and were not participants of the 1977 Plan.

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS
DECEMBER 31, 2021**

		1945 Plan	General Retirement	Total Pension Trust Funds
	ASSETS			
Cash		\$ 1,071,185	\$ 3,107,401	\$ 4,178,586
Investments, at fair value:				
Government securities		791,392	6,254,956	7,046,348
Common stock		3,323,258	61,069,917	64,393,175
Mortgage backed securities		496,581	3,438,746	3,935,327
Mutual funds		1,209,317	9,623,942	10,833,259
Accounts receivable		493,140	2,277,074	2,770,214
Interest receivable		6,338	48,503	54,841
Total assets		<u>7,391,211</u>	<u>85,820,539</u>	<u>93,211,750</u>
	LIABILITIES			
Accounts payable		<u>122</u>	<u>2,602,548</u>	<u>2,602,670</u>
Total liabilities		<u>122</u>	<u>2,602,548</u>	<u>2,602,670</u>
	NET POSITION			
Restricted for pension benefits		<u>\$ 7,391,089</u>	<u>\$ 83,217,991</u>	<u>\$ 90,609,080</u>

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	1945 Plan	General Retirement	Total Pension Trust Funds
ADDITIONS			
Contributions:			
Employer	\$ 491,442	\$ 4,114,233	\$ 4,605,675
Employee	-	28,101	28,101
Other receipts	81	-	81
Total contributions	<u>491,523</u>	<u>4,142,334</u>	<u>4,633,857</u>
Investment earnings:			
Interest	1,132	-	1,132
Net increase in fair value of investments	<u>817,224</u>	<u>12,688,264</u>	<u>13,505,488</u>
Net investment earnings	<u>818,356</u>	<u>12,688,264</u>	<u>13,506,620</u>
Total additions	<u>1,309,879</u>	<u>16,830,598</u>	<u>18,140,477</u>
DEDUCTIONS			
Benefits	812,482	8,523,032	9,335,514
Administrative expenses	<u>46,107</u>	<u>735,820</u>	<u>781,927</u>
Total deductions	<u>858,589</u>	<u>9,258,852</u>	<u>10,117,441</u>
Change in net position	451,290	7,571,746	8,023,036
NET POSITION, BEGINNING OF YEAR	<u>6,939,799</u>	<u>75,646,245</u>	<u>82,586,044</u>
NET POSITION, END OF YEAR	<u><u>\$ 7,391,089</u></u>	<u><u>\$ 83,217,991</u></u>	<u><u>\$ 90,609,080</u></u>

CUSTODIAL FUNDS

Tax Commissioner is used to account for all real, personal and intangible taxes collected and forwarded to the government units.

Sheriff is used to account for collection of fees, proceeds from judicial sales, and cash bonds, which are disbursed to other agencies, and individuals.

The following custodial funds are used to account for fines, fees and other moneys collected by the courts and remitted to other parties in accordance with court orders and state law:

Probate Court
Clerk of Superior Court
Magistrate/Civil Court

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2021**

ASSETS	Tax Commissioner	Sheriff	Clerk of Superior Court	Probate Court	Magistrate and Civil Court	Total
Cash and cash equivalents	\$ 8,688,823	\$ 4,972,673	\$ 5,161,995	\$ 250,008	\$ 229,694	\$ 19,303,193
Taxes receivable	18,864,763	-	-	-	-	18,864,763
Total assets	27,553,586	4,972,673	5,161,995	250,008	229,694	38,167,956
LIABILITIES						
Due to others	4,944,781	195,716	460,005	19,792	26,889	5,647,183
Uncollected taxes	18,864,763	-	-	-	-	18,864,763
Total liabilities	23,809,544	195,716	460,005	19,792	26,889	24,511,946
NET POSITION						
Restricted for individuals, organizations and other governments	\$ 3,744,042	\$ 4,776,957	\$ 4,701,990	\$ 230,216	\$ 202,805	\$ 13,656,010

**COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2021**

	Tax Commissioner	Sheriff	Clerk of Superior Court	Probate Court	Magistrate and Civil Court	Total
ADDITIONS						
Taxes	\$ 186,744,198	\$ -	\$ -	\$ -	\$ -	\$ 186,744,198
Fines and fees	-	3,746,669	1,901,743	788,930	1,977,210	8,414,552
Criminal and civil bonds	-	-	6,890,625	-	31,042	6,921,667
Land condemnations	-	-	3,902,391	-	-	3,902,391
Total additions	186,744,198	3,746,669	12,694,759	788,930	2,008,252	205,982,808
DEDUCTIONS						
Taxes and fees paid to other governments	186,405,344	-	2,882,899	-	-	189,288,243
Payments to Board of Commissioners	-	-	1,918,427	527,732	965,091	3,411,250
Other custodial disbursements	-	3,067,632	7,937,627	276,496	1,014,982	12,296,737
Total deductions	186,405,344	3,067,632	12,738,953	804,228	1,980,073	204,996,230
Change in fiduciary net position	338,854	679,037	(44,194)	(15,298)	28,179	986,578
Net position, beginning of year	3,405,188	4,097,920	4,746,184	245,514	174,626	12,669,432
Net position, end of year	<u>\$ 3,744,042</u>	<u>\$ 4,776,957</u>	<u>\$ 4,701,990</u>	<u>\$ 230,216</u>	<u>\$ 202,805</u>	<u>\$ 13,656,010</u>

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase I	Pineview Drive	\$ -	\$ 136,416	\$ 136,416	\$ -	\$ 136,416	100%
Phase I	Flood Control Feasibility Study	-	20,796	20,796	-	20,796	100%
Phase I	Small Projects	181,230	181,230	181,230	-	181,230	100%
Phase I	Adjusting roadway structure	100,289	82,700	82,700	-	82,700	100%
Phase I	Phinizy Swamp drainage	163,998	58,617	58,617	-	58,617	100%
Phase I	Stevens Creek / Clausen Road	358,584	361,888	299,329	-	299,329	83%
Phase I	Jackson Road widening	108,776	108,776	108,776	-	108,776	100%
Phase I	Berckmans Road	1,793,000	9,441	9,441	-	9,441	100%
Phase I	Belair Road Extension	666,005	741,074	741,074	-	741,074	100%
Phase I	Turpin Hill Rdwy.	1,102,076	1,020,879	1,020,879	-	1,020,879	100%
Phase I	Doug Bernard Parkway	2,170,763	1,874,524	1,874,524	-	1,874,524	100%
Phase I	Rocky Creek Tributary	130,832	132,038	63,706	-	63,706	48%
Phase I	Hyde Park Drg	94,945	94,945	94,945	-	94,945	100%
Phase I	Belair Hills Estate	33,700	33,700	33,700	-	33,700	100%
Phase I	Windsor Spring Road, Section I	2,780,104	2,780,104	2,780,104	-	2,780,104	100%
Phase I	Windsor Spring Road, Section II	1,708,213	1,707,397	1,707,396	-	1,707,396	100%
Phase I	Windsor Spring Road Off-site	69,793	69,793	69,793	-	69,793	100%
Phase I	Tobacco Road - Phase II	1,591,127	1,511,764	1,511,764	-	1,511,764	100%
Phase I	Barton Chapel Road, Phase II	1,488,591	963,324	992,624	-	992,624	103%
Phase I	Pepperidge Drive	4,150	4,150	4,150	-	4,150	100%
Phase I	Boykin Rd Drainage	62,500	62,500	62,500	-	62,500	100%
Phase I	Hephzibah-McBean/Brothersville	329,440	364,875	364,874	-	364,874	100%
Phase I	International Boulevard Extension	340,000	289,800	289,800	-	289,800	100%
Phase II	Radio Control RR Switches	-	100,000	100,000	-	100,000	100%
Phase II	Parham Rd Improvement	-	7,334	7,361	-	7,361	100%
Phase II	Camp Angehele Road	-	12,343	12,343	-	12,343	100%
Phase II	Corridor & Gateway Entrance	-	-	-	-	-	0%
Phase II	SR 121 @ Windsor Spring Traffic	85,800	28,399	28,399	-	28,399	100%
Phase II	Pinnacle Place Drg Imp	-	688,025	688,026	-	688,026	100%
Phase II	ARC Drainage Imp Phase I	-	-	-	-	-	0%
Phase II	Walton Way Extension	-	544,470	544,473	-	544,473	100%
Phase II	State Rd 121/US25 Windsor	-	886,288	212,244	-	212,244	24%
Phase II	Traffic Signs Upgrade	-	50,273	50,274	-	50,274	100%
Phase II	Storm Pipe Replacement	-	143,068	141,146	-	141,146	99%
Phase II	Warren Lake - Rock Creek	-	13,243	13,243	-	13,243	100%
Phase II	Winchester Drainage Improvement	-	441,261	220,453	-	220,453	50%
Phase II	Small projects	417,978	239,172	239,162	-	239,162	100%
Phase II	NPDES	504,705	515,992	515,378	-	515,378	100%
Phase II	JLEC	2,000,000	1,886,471	1,809,182	-	1,809,182	96%
Phase II	Bobby Jones Expressway	284,286	237,618	237,618	-	237,618	100%
Phase II	Bobby Jones @SR 56	187,000	171,457	171,457	-	171,457	100%
Phase II	Fury's Ferry Rd	126,500	-	-	-	-	0%
Phase II	Jackson Road widening	2,537,671	2,318,812	2,318,812	-	2,318,812	100%
Phase II	Perimeter Parkway Improvements	981,820	870,614	870,614	-	870,614	100%
Phase II	Wrightsboro Road Operational	251,000	210,210	210,210	-	210,210	100%
Phase II	Belair Road	555,851	88,600	88,600	-	88,600	100%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase II	Wheeler Road widening	\$ 1,576,000	\$ 1,015,885	\$ 974,456	\$ -	\$ 974,456	96%
Phase II	Cane Creek Channel Imp	1,421,720	1,105,881	1,105,881	-	1,105,881	100%
Phase II	Rae's Creek Channel Improvement	1,758,382	1,756,878	1,756,878	-	1,756,878	100%
Phase II	Olive Road realignment	134,796	134,796	7,996	-	7,996	6%
Phase II	North Leg Bridge Widening	22,000	-	-	-	-	0%
Phase II	Wheeler Road	819,500	819,500	566,348	-	566,348	69%
Phase II	Lakeside Drainage	323,447	265,389	265,389	-	265,389	100%
Phase II	Hyde Park	1,716,000	1,048,444	1,048,444	-	1,048,444	100%
Phase II	Apple Valley drainage improvements	769,061	769,061	755,779	-	755,779	98%
Phase II	SR 4/US1	16,500	12,413	12,413	-	12,413	100%
Phase II	Windsor Spring Road	1,055,386	919,146	919,146	-	919,146	100%
Phase II	Tobacco Road	3,046,858	2,736,545	2,736,545	-	2,736,545	100%
Phase II	Lock & Dam Road	404,522	364,826	364,826	-	364,826	100%
Phase II	Barton Chapel Rd, Phase 1	29,300	29,300	29,300	-	29,300	100%
Phase II	Barton Chapel Road, Phase II	2,036,000	2,769,553	2,769,553	-	2,769,553	100%
Phase II	SR 10/US 223 Gordon Highway	84,500	74,893	74,893	-	74,893	100%
Phase II	Pepperidge Drive Intersection	172,177	156,358	156,358	-	156,358	100%
Phase II	SR 56 at Phinizy	399,425	342,695	342,695	-	342,695	100%
Phase II	Fall Line Freeway	77,000	-	-	-	-	0%
Phase II	Paving Various Rd., Phase V	1,200,000	725,423	725,423	-	725,423	100%
Phase II	Boykin Road Drg.	1,466,809	1,367,118	1,367,118	-	1,367,118	100%
Phase II	SR 56 @Old Waynesboro Rd	416,000	461,687	461,686	-	461,686	100%
Phase II	Willis Foreman Road Dr.	350,100	440,304	440,302	-	440,302	100%
Phase II	Sand Ridge Storm	341,800	218,682	218,682	-	218,682	100%
Phase II	SR 56 Old Savannah Road	552,500	375,003	375,004	-	375,004	100%
Phase II	Walton Way Extension	1,385,000	-	-	-	-	0%
Phase II	Skinner Mill Road Culvert Extension	153,100	11,876	11,876	-	11,876	100%
Phase II	Rocky Creek Hazard Mitigatio	717,860	62,064	62,064	-	62,064	100%
Phase II	Rock Creek / Warren Lake Restoration	-	1,358,300	1,358,278	-	1,358,278	100%
Phase II	Wayfinding Signage Program	-	1,000,000	1,000,000	-	1,000,000	100%
Phase II	East Augusta drainage	-	1,147,379	1,147,379	-	1,147,379	100%
Phase II	Council Drive	102,459	102,459	102,459	-	102,459	100%
Phase II	General Roadway	361,393	361,393	361,393	-	361,393	100%
Phase II	Trees and landscaping	96,000	55,477	55,476	-	55,476	100%
Phase II	Albion Acres	142,534	142,534	142,534	-	142,534	100%
Phase II	5th Street storm sewer improvements	154,250	70,584	70,584	-	70,584	100%
Phase II	3rd Level Canal cleaning	700,000	733,559	588,419	-	588,419	80%
Phase II	Walton Way Reconstruction	600,000	600,000	600,000	-	600,000	100%
Phase II	15th St Utility Relocation	350,000	-	-	-	-	0%
Phase II	9th Street Parking renovation	50,000	1,736	1,736	-	1,736	100%
Phase II	Laney -Walker reconstruction	96,600	180,600	146,923	-	146,923	81%
Phase II	Rae's Creek	440,000	1,163,167	989,578	-	989,578	85%
Phase II	Eisenhower Emergency Driveway	-	41,754	14,346	-	14,346	34%
Phase II	Wayfinding Signage Program	-	200,500	200,500	-	200,500	100%
Phase II	Delta Cost Sharing	144,267	144,267	144,267	-	144,267	100%
Phase III	Sand Hills Park	50,000	48,286	48,286	-	48,286	100%
Phase III	Reynolds Park renovation	63,000	48,000	47,243	-	47,243	98%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase III	Tanglewood Park renovation	\$ 30,000	\$ 30,000	\$ 25,849	\$ -	\$ 25,849	86%
Phase III	Wood Park	45,000	45,002	45,002	-	45,002	100%
Phase III	Lake Olmstead Bike Trail	90,000	90,000	90,000	-	90,000	100%
Phase III	Radford Park renovation	34,868	32,679	32,679	-	32,679	100%
Phase III	Katherine Street	145,178	152,855	153,855	-	153,855	101%
Phase III	Georgia Regional	927	7	7	-	7	100%
Phase III	Suburban Forces Capital Equipment II	1,411,000	1,428,614	1,391,675	-	1,391,675	97%
Phase III	Butts Memorial Bridge repair	245,000	184,540	184,899	-	184,899	100%
Phase III	Phinizy swamp drainage improvement I	273,884	1,443	1,443	-	1,443	100%
Phase III	Alexander Drive culvert repair	36,870	34,219	34,219	-	34,219	100%
Phase III	Alexander Drive Culvert Repair II	18,500	18,570	18,597	-	18,597	100%
Phase III	Raes Creek Channelization IV	13,325	13,194	13,194	-	13,194	100%
Phase III	Traffic engineering improvement Phase II	460,000	450,574	454,961	-	454,961	101%
Phase III	Paving various roads	1,026,875	518,021	518,021	-	518,021	100%
Phase III	Paving Various Roads	-	829,506	564,027	-	564,027	68%
Phase III	Lovers Lane Land Acquisition	-	357,111	195,994	-	195,994	55%
Phase III	Resurfacing Hephzibah McBean Road	-	330,088	333,089	-	333,089	101%
Phase III	Canal Authority	500,000	501,801	501,801	-	501,801	100%
Phase III	Arts Council	100,000	100,000	97,618	-	97,618	98%
Phase III	Fore Augusta	100,000	100,000	100,000	-	100,000	100%
Phase III	Historic Augusta	100,000	100,000	100,000	-	100,000	100%
Phase III	Museum	200,000	200,000	200,000	-	200,000	100%
Phase III	New Hope Community Center	100,000	-	-	-	-	N/A
Phase III	Imperial Theater	150,000	150,000	150,000	-	150,000	100%
Phase III	Augusta Mini Theater	150,000	879,174	879,174	-	879,174	100%
Phase III	Riverwalk Playground	40,000	41,353	40,412	-	40,412	98%
Phase III	ARC drainage improvements Phase I	116,750	94,260	94,260	-	94,260	100%
Phase III	ARC drainage improvements Phase II	53,100	50,729	50,729	-	50,729	100%
Phase III	SR 56 @ Goshen Road	88,000	362,718	362,718	-	362,718	100%
Phase III	Belair Road improvement	2,361,000	2,889,413	2,876,566	-	2,876,566	100%
Phase III	Berckman's Road	2,713,000	14,284	14,284	-	14,284	100%
Phase III	Courtney's Detention Pond Emer Rep	70,805	71,074	69,923	-	69,923	98%
Phase III	Travis/ Plantation Road	2,361,000	368,255	183,366	-	183,366	50%
Phase III	Washington Road Sidewalk	276,000	1,311	1,311	-	1,311	100%
Phase III	SR 4/15th @cr 2207(Central Ave)	-	32,233	32,233	-	32,233	100%
Phase III	Richmond Hill Rd Sidewalks	-	117,645	117,645	-	117,645	100%
Phase III	Alexander Dr Emergency Repair	-	74,688	75,077	-	75,077	101%
Phase III	Powell Rd Culvert Replacement	-	234,036	234,464	-	234,464	100%
Phase III	Point West Drainage	-	1,023,399	916,292	-	916,292	90%
Phase III	Oates Creek Rehab Proj	-	843,266	213,266	-	213,266	25%
Phase III	Wilkerson Garden	-	680,543	561,275	6,754	568,029	83%
Phase III	Kimberly Clark Industrial Park	2,215,000	2,215,000	2,228,071	-	2,228,071	101%
Phase III	Municipal Building	8,721,250	8,610,942	8,623,367	-	8,623,367	100%
Phase III	Library (South Richmond)	700,000	709,881	654,985	-	654,985	92%
Phase III	Board of Health	7,000,000	7,000,000	7,000,000	-	7,000,000	100%
Phase III	Augusta Mini Theater	850,000	856,245	816,593	-	816,593	95%
Phase III	Lucy Craft Laney Museum	800,000	762,295	762,295	-	762,295	100%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase III	Georgia Golf Hall of Fame	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ -	\$ 4,000,000	100%
Phase III	Bethlehem Community Ctr	27,194	61,320	61,320	-	61,320	100%
Phase III	Administration	182,795	181,816	181,816	-	181,816	100%
Phase III	Warren Rd Renovation	373,249	373,249	373,249	-	373,249	100%
Phase III	Bennie Ward	110,000	109,508	109,508	-	109,508	100%
Phase III	Riverfront Pavilion	655,648	655,561	655,561	-	655,561	100%
Phase III	May Park	525,000	522,779	522,779	-	522,779	100%
Phase III	West Augusta Soccer Field	1,000,000	999,739	999,739	-	999,739	100%
Phase III	WT Johnson renovation	306,500	305,831	305,831	-	305,831	100%
Phase III	Belair/Flager Road renovations	112,650	112,602	112,602	-	112,602	100%
Phase III	Dyess Park renovation South Augusta Recreation	192,993	192,993	192,773	-	192,773	100%
Phase III	Administrative Complex	7,550,000	7,552,419	7,552,419	-	7,552,419	100%
Phase III	Aquatic Natatorium	5,143,000	5,140,093	5,140,093	-	5,140,093	100%
Phase III	Golden Camp/Belle TERR	929,119	927,295	927,925	-	927,925	100%
Phase III	Belle Terrace Renovation	232,111	233,169	233,169	-	233,169	100%
Phase III	Elliott Park	100,000	100,089	99,911	-	99,911	100%
Phase III	Heath Pool	5,000	-	-	-	-	N/A
Phase III	Jones Pool	35,000	35,017	35,017	-	35,017	100%
Phase III	Doughty Park	50,000	50,479	50,479	-	50,479	100%
Phase III	Eastview Park	227,500	169,161	169,161	-	169,161	100%
Phase III	Hephizah/Carroll Park	175,358	175,185	175,185	-	175,185	100%
Phase III	Jamestown Park	112,566	112,566	112,566	-	112,566	100%
Phase III	McBean Park	140,000	140,949	139,735	-	139,735	99%
Phase III	Minnick Park	55,000	53,849	53,849	-	53,849	100%
Phase III	Savannah Place	245,000	248,769	244,942	-	244,942	98%
Phase III	Blythe Community Center	708,000	703,302	703,302	-	703,302	100%
Phase III	Chafee Park Gym renovation	124,889	14,374	14,374	-	14,374	100%
Phase III	Hillside Park renovation	50,000	47,400	45,894	-	45,894	97%
Phase III	Lock & Dam renovation	75,000	34,992	34,993	-	34,993	100%
Phase III	Julian Smith renovation	742,207	742,182	742,182	-	742,182	100%
Phase III	Fleming Building renovation	100,000	90,884	90,883	-	90,883	100%
Phase III	Gracewood Park renovation	152,076	152,242	202,373	-	202,373	133%
Phase III	Lake Olmstead Park	43,793	43,793	43,793	-	43,793	100%
Phase III	Fleming Athletic Complex	133,850	133,170	133,170	-	133,170	100%
Phase III	Chester Avenue renovation	151,500	151,500	147,926	-	147,926	98%
Phase III	Boykin Road Park	40,000	39,811	39,811	-	39,811	100%
Phase III	Eisenhower Park Gym	1,477,000	1,476,000	1,476,000	-	1,476,000	100%
Phase III	Suburban Forces Widening	150,000	150,570	1,580	-	1,580	1%
Phase III	Suburban forces	4,143,317	1,895,070	1,861,072	-	1,861,072	98%
Phase III	Suburban Forces	5,000,000	195,598	255,144	-	255,144	130%
Phase III	Resurfacing various roads Phase V	633,250	602,707	603,587	-	603,587	100%
Phase III	General Easement	50,000	51,046	37,555	-	37,555	74%
Phase III	Administration	5,720,000	5,902,501	5,930,993	-	5,930,993	100%
Phase III	Administration	1,780,000	1,785,159	1,682,589	-	1,682,589	94%
Phase III	New Savannah Road	1,431,000	7,535	7,535	-	7,535	100%
Phase III	Sidewalk Contract Phase II	296,000	354,116	354,116	-	354,116	100%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase III	Fury's Ferry Road	\$ 22,000	\$ 116	\$ 116	\$ -	\$ 116	100%
Phase III	Alexander Drive	2,022,795	6,805,137	6,648,810	-	6,648,810	98%
Phase III	Washington Road Sidewalk III	200,000	348	348	-	348	100%
Phase III	Old Savannah Road/ Twigg Street	2,060,000	5,981,874	5,981,874	-	5,981,874	100%
Phase III	Stevens Creek/Claussen Road	1,421,250	1,127,009	1,127,009	-	1,127,009	100%
Phase III	Forest Park Subdivision drainage	815,348	698,269	698,269	-	698,269	100%
Phase III	Bobby Jones Expressway	165,000	444,049	115,461	-	115,461	26%
Phase III	Wrightsboro Road	1,984,000	3,325,198	2,996,686	-	2,996,686	90%
Phase III	Warren Road	1,211,000	3,213,799	2,647,298	-	2,647,298	82%
Phase III	Miscellaneous	155,425	157,013	157,013	-	157,013	100%
Phase III	Tanglewood & Kingston s/d drainage	797,500	695,996	695,996	-	695,996	100%
Phase III	Hillwood Crest/Whitehead Drive	358,856	247,177	247,177	-	247,177	100%
Phase III	Skinner Mill Road Extension	1,517,311	1,519,459	1,519,459	-	1,519,459	100%
Phase III	Cook Road & Glendale	2,811,281	1,713,330	1,713,330	-	1,713,330	100%
Phase III	Sibley Road Railroad Crossing	129,950	130,444	685	-	685	1%
Phase III	Wylids Road Railroad Crossing	129,950	130,444	685	-	685	1%
Phase III	Windsor Spring Road	2,133,000	5,906,213	4,546,595	-	4,546,595	77%
Phase III	Old Savannah Road	961,000	1,171,425	100,275	-	100,275	9%
Phase III	Richmond Hill Road	1,028,500	784,660	784,660	-	784,660	100%
Phase III	Bobby Jones Expressway	110,000	36,618	36,618	-	36,618	100%
Phase III	Dunham Court	127,000	97,178	97,178	-	97,178	100%
Phase III	Wheeles Road Bridge	13,200	13,250	13,231	-	13,231	100%
Phase III	Traffic engineering improvements	111,000	91,657	91,657	-	91,657	100%
Phase III	SR 4/US 1	55,000	290	290	-	290	100%
Phase III	Marvin Griffin Road	1,375,600	3,209,402	3,209,402	-	3,209,402	100%
Phase III	Antler Drive West drainage improvements	377,000	244,932	245,290	-	245,290	100%
Phase III	Morgan Road	1,571,000	5,396,615	4,955,408	-	4,955,408	92%
Phase III	Woodcrest /CSX Drainage	175,400	923	923	-	923	100%
Phase III	Deans Bridge @Tobacco	165,000	78,613	78,613	-	78,613	100%
Phase III	Fall Line Freeway Section II	55,000	290	290	-	290	100%
Phase III	Paving various roads Phase IV & V	269,209	270,627	270,627	-	270,627	100%
Phase III	Paving various roads Phase VI	950,000	176,130	176,130	-	176,130	100%
Phase III	Willis Foreman Road	147,751	138,533	138,533	-	138,533	100%
Phase III	Birdwell Road Wetlands Bank	11,000	58	58	-	58	100%
Phase III	McCombs Road Section I	790,884	712,838	712,838	-	712,838	100%
Phase III	McCombs Road Section II	961,665	722,511	722,511	-	722,511	100%
Phase III	Library	1,700,000	1,701,742	1,701,649	-	1,701,649	100%
Phase III	Animal Control renovation	1,220,946	979,527	979,528	-	979,528	100%
Phase III	New administrative offices	2,350,000	2,377,325	1,183,514	-	1,183,514	50%
Phase III	Shiloh Community Center	575,000	575,000	560,948	-	560,948	98%
Phase III	Springfield Baptist Church	1,300,000	1,275,732	1,275,732	-	1,275,732	100%
Phase III	New Hope Community Ctr	250,000	250,000	250,000	-	250,000	100%
Phase III	Beulah Grove	200,000	200,000	200,000	-	200,000	100%
Phase III	Hyde Park renovation	122,350	97,402	91,955	-	91,955	94%
Phase III	Central Park renovation	70,000	65,375	65,375	-	65,375	100%
Phase III	Bayvale Park renovation	26,000	9,021	6,984	-	6,984	77%
Phase III	Heard Avenue Park renovation	6,000	3,883	3,883	-	3,883	100%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase III	Troup St Pk Renovation	\$ 10,000	\$ -	\$ -	\$ -	\$ -	N/A
Phase III	Hickman Park renovation	100,000	91,044	80,831	-	80,831	89%
Phase III	McDuffie Woods Park renovation	150,000	148,330	148,330	-	148,330	100%
Phase III	Meadowbrook Park renovation	45,000	47,554	47,216	-	47,216	99%
Phase III	Julian Smith BBQ renovation	187,000	186,558	186,558	-	186,558	100%
Phase III	Blount Park renovation	19,000	2,600	2,600	-	2,600	100%
Phase III	Augusta Canal Master	100,000	103,312	103,312	-	103,312	100%
Phase III	Big Oak Park renovation	65,000	65,230	47,118	-	47,118	72%
Phase III	Wood Street South Ball Field	47,000	47,234	44,858	-	44,858	95%
Phase III	Wood Lake Park renovation	100,000	100,834	98,963	-	98,963	98%
Phase III	Royal (Barrett) Park renovation	12,000	5,086	5,086	-	5,086	100%
Phase III	Garrett	500,000	500,000	500,000	-	500,000	100%
Phase III	West Vineland Park renovation	20,000	20,119	20,119	-	20,119	100%
Phase III	Bedford Heights	35,000	35,215	32,262	-	32,262	92%
Phase III	4 - H Camp Park renovation	20,000	18,830	17,478	-	17,478	93%
Phase III	Resurfacing various roads Phase VI	1,350,000	1,123,739	1,123,739	-	1,123,739	100%
Phase III	Suburban Forces Capital Equipment	1,664,000	1,670,778	1,717,688	-	1,717,688	103%
Phase III	Railroad Street slope repair	289,500	33,459	33,459	-	33,459	100%
Phase III	Wheeler Road Signal Plan Analysis	10,000	7,799	7,799	-	7,799	100%
Phase III	Gordon Highway median barrier	185,000	185,783	3,554	-	3,554	2%
Phase III	Mason Road Bridge @ Claudia	275,000	197,329	197,329	-	197,329	100%
Phase III	Bungalow Road	776,000	3,964,567	3,146,617	-	3,146,617	79%
Phase III	Woodlake Subdivision	939,000	942,567	43,817	-	43,817	5%
Phase III	Pepperidge Point Retention Pond	50,000	32,667	32,677	-	32,677	100%
Phase III	Windsor Spring Rd Sec IV	-	3,643,180	3,643,180	-	3,643,180	100%
Phase III	Windsor Spring Rd Sec V	-	2,604,840	2,582,625	-	2,582,625	99%
Phase III	Flood control feasibility	1,637,649	2,778,036	2,778,036	-	2,778,036	100%
Phase III	Dover-Lyman Project	-	1,998,918	1,916,118	-	1,916,118	96%
Phase III	Wrightsboro Road Adaptive Traffic Control	-	389,118	62,929	-	62,929	16%
Phase III	Washington Road Adaptive Traffic Control	-	164,850	119,058	-	119,058	72%
Phase III	Broad Street Sanitary Sewer	-	240,447	144,004	-	144,004	60%
Phase III	Interstate Parkway Storm Drainage	-	56,807	56,790	-	56,790	100%
Phase III	Hyde Park Drainage Improvements	-	1,223,499	1,223,499	-	1,223,499	100%
Phase III	P and Z Handicap Project	-	154,310	154,310	-	154,310	100%
Phase III	Frontage Road Resurfacing	-	230,000	229,335	-	229,335	100%
Phase III	Lake Olmstead Dredging	-	185,600	185,596	-	185,596	100%
Phase III	NSC Discovery Center	1,500,000	3,000,000	1,500,000	-	1,500,000	50%
Phase III	P and Z Handicap Access	26,250	52,500	26,250	-	26,250	50%
Phase III	Augusta Canal - hand rail	50,000	50,133	50,133	-	50,133	100%
Phase III	Laney Walker Boulevard	-	2,486,984	2,486,984	-	2,486,984	100%
Phase III	Adjusting Roadway Structure V	-	72,369	72,369	-	72,369	100%
Phase III	Discovery Center Ent	353,137	352,954	352,954	-	352,954	100%
Phase III	St. Sebastian Extension	1,368,969	1,651,504	1,647,366	-	1,647,366	100%
Phase III	2nd Street Outfall	762,760	1,546,089	1,546,089	-	1,546,089	100%
Phase III	6th Street Handicap Ramp	517,347	625,358	611,966	-	611,966	98%
Phase III	Turknett Springs Detention	228,161	337,300	306,132	-	306,132	91%
Phase III	Augusta Commons	1,825,291	3,652,638	3,652,638	-	3,652,638	100%
Phase III	CSO	10,500,000	10,546,852	9,629,637	-	9,629,637	91%
Phase III	Wetlands	10,500,000	10,508,941	9,591,726	-	9,591,726	91%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase III	Third Level Canal Cleaning	\$ 491,506	\$ 500,339	\$ 495,478	\$ -	\$ 495,478	99%
Phase III	Walton Way reconstruction	1,273,638	1,275,936	1,277,021	-	1,277,021	100%
Phase III	Augusta Canal	950,000	1,955,937	1,885,044	-	1,885,044	96%
Phase III	Goodale Landing	124,030	101,706	101,706	-	101,706	100%
Phase III	Resurfacing various streets	3,406,729	214,225	214,225	-	214,225	100%
Phase III	Resurfacing various streets 1996	127,935	128,275	128,275	-	128,275	100%
Phase III	Resurfacing Various Roads	756,500	519,928	519,928	-	519,928	100%
Phase III	Street and drainage improvement	694,599	145,550	145,550	-	145,550	100%
Phase III	Administration	2,774,251	2,779,256	2,376,389	-	2,376,389	86%
Phase III	East Augusta drainage	35,450	-	-	-	-	N/A
Phase III	Jackson Road widening	200,000	200,000	200,000	-	200,000	100%
Phase III	Perimeter Parkway	25,000	9,458	9,458	-	9,458	100%
Phase III	Crane Creek	150,000	399	399	-	399	100%
Phase III	Belair Rd Ext	75,000	75,005	75,005	-	75,005	100%
Phase III	Rae's Creek Channel Phase II	257,000	683	683	-	683	100%
Phase III	Centennial Park Fountain	85,000	85,594	81,443	-	81,443	95%
Phase III	Paving various roads	50,000	50,090	133	-	133	0%
Phase III	Rae's Creek Trunk/Sewer Street Drainage Improvement - East Augusta	-	1,112,325	808,993	-	808,993	73%
Phase III	Berckman Road Sidewalk	-	1,013,736	883,009	-	883,009	87%
Phase III	3rd Ave / Nellieville Guardrail	-	3,809	3,809	-	3,809	100%
Phase III	Floyd Creek Drainage Improvement	-	27,320	24,420	-	24,420	89%
Phase III	Adjusting Rd/Way Structure	200,000	10,180	-	-	-	0%
Phase III	Immaculate Conception	250,000	62,498	62,498	-	62,498	100%
Phase III	Willow Creek	40,000	503,281	253,281	-	253,281	50%
Phase III	Georgia Golf Hall of Fame	2,000,000	70	70	-	70	100%
Phase III	Laney Walker @ East B	15,000	2,000,000	2,000,000	-	2,000,000	100%
Phase IV	4- H Club Road	41,000	34	34	-	34	100%
Phase IV	Bob Baurle Boat Landing	150,000	65,480	65,232	-	65,232	100%
Phase IV	May Park	120,000	104,069	100,326	-	100,326	96%
Phase IV	Old Government House	120,000	130,022	124,773	-	124,773	96%
Phase IV	The Boathouse	90,000	124,100	123,423	-	123,423	99%
Phase IV	Elliot Park	400,000	105,866	104,537	-	104,537	99%
Phase IV	Savannah Place Park	455,000	418,785	403,899	-	403,899	96%
Phase IV	Augusta Soccer Complex	120,000	860,104	843,553	-	843,553	98%
Phase IV	Diamond Lakes Regional Park	5,800,000	131,890	130,865	-	130,865	99%
Phase IV	McDuffie Woods Center	90,000	1,697,163	1,699,174	-	1,699,174	100%
Phase IV	Augusta Aquatics Center	180,000	7,188	8,161	-	8,161	114%
Phase IV	Augusta Golf Course (*1)	1,600,000	187,263	184,783	-	184,783	99%
Phase IV	Belle Terrace Park	120,000	1,612,422	1,611,649	-	1,611,649	100%
Phase IV	Blythe Recreation Center	120,000	51,557	51,447	-	51,447	100%
Phase IV	Brookfield Park	1,200,000	124,157	110,685	-	110,685	89%
Phase IV	Warren Road Center	120,000	1,254,681	1,252,082	-	1,252,082	100%
Phase IV	McBean Community Center	1,020,000	147,228	131,499	-	131,499	89%
Phase IV	Transit (purchase buses)	250,000	1,161,469	1,161,467	-	1,161,467	100%
Phase IV	Additional funds required to build a new Shelter	1,000,000	385,336	77,681	-	77,681	20%
Phase IV	Board of Health	2,000,000	1,256,184	1,256,183	-	1,256,183	100%
Phase IV	Materials for new facilities	1,000,000	2,000,000	2,000,000	-	2,000,000	100%
Phase IV	JLEC (Re-roofing at 401 Walton Way)	395,500	1,027,405	1,027,404	-	1,027,404	100%
Phase IV	Phinizy Road Jail, JLEC and 911	282,500	200,666	200,666	-	200,666	100%
Phase IV	Records Retention Building Roof	107,400	202,034	196,410	-	196,410	97%
Phase IV	JLEC (Replace exterior finish)	565,000	110,546	110,547	-	110,547	100%
Phase IV	Judicial/Courts Building	20,000,000	632,102	632,102	-	632,102	100%
			28,064,546	26,059,024	-	26,059,024	93%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase IV	CBW Detention Center Renovations	\$ -	\$ 559,830	\$ -	\$ 170,998	\$ 170,998	31%
Phase IV	Tree replacement	398,000	387,635	387,291	-	387,291	100%
Phase IV	Irrigation automation	102,000	150,782	150,643	-	150,643	100%
Phase IV	Payoff existing leases	4,084,637	3,430,393	3,430,388	-	3,430,388	100%
Phase IV	Construction of Station # 7 (Willis Foreman Road Area)	1,500,000	1,510,886	1,410,852	-	1,410,852	93%
Phase IV	Combine Station # 1and #19 (East Boundary and Broad Area)	1,521,000	1,635,180	1,633,737	-	1,633,737	100%
Phase IV	Construction of Station #19	1,479,000	1,489,679	1,425,037	-	1,425,037	96%
Phase IV	County Forces	3,672,500	4,605,514	4,419,638	-	4,419,638	96%
Phase IV	Miscellaneous grading & drainage	4,650,000	3,902,934	3,927,296	-	3,927,296	101%
Phase IV	Resurfacing County Forces	5,975,000	1,543,542	1,538,772	-	1,538,772	100%
Phase IV	Resurfacing	8,500,000	10,716,529	9,293,686	-	9,293,686	87%
Phase IV	Paving various dirt roads	7,000,000	3,450,668	3,392,355	-	3,392,355	98%
Phase IV	Rail Road crossing improvement	750,000	101,238	101,238	-	101,238	100%
Phase IV	Downtown traffic signal and street light upgrades - A (Broad Street Area)	2,656,200	3,151,577	3,151,577	-	3,151,577	100%
Phase IV	Downtown traffic signal and street light upgrades - B (Telfair Street Area)	1,469,000	1,524,760	1,422,100	-	1,422,100	93%
Phase IV	East Boundary improvements	1,318,700	6,497,352	6,318,568	-	6,318,568	97%
Phase IV	Wheeler Road operational	433,600	52,674	52,674	-	52,674	100%
Phase IV	Wrightsboro Road Widening Phase I	3,143,700	3,499,470	1,376,622	35	1,376,657	39%
Phase IV	Washington Road intersection	849,800	1,548,183	1,328,853	-	1,328,853	86%
Phase IV	Hollywood S/D Area	2,640,800	325,163	325,160	-	325,160	100%
Phase IV	Telephone system upgrade	527,082	535,811	535,812	-	535,812	100%
Phase IV	GIS	474,400	482,274	475,060	-	475,060	99%
Phase IV	Document imaging system	418,518	425,586	425,588	-	425,588	100%
Phase IV	Springfield Village	200,000	200,000	200,000	-	200,000	100%
Phase IV	Dyess Park	60,000	65,882	65,743	-	65,743	100%
Phase IV	Newman Tennis Center	120,000	123,020	114,958	-	114,958	93%
Phase IV	South Augusta Branch Library	1,625,000	5,926,028	5,713,015	-	5,713,015	96%
Phase IV	Library - main branch	7,375,000	9,925,122	9,899,693	-	9,899,693	100%
Phase IV	Greene Street Property Purchase	-	1,084,585	1,084,585	-	1,084,585	100%
Phase IV	Construction of Station #8	1,500,000	1,500,957	1,438,500	-	1,438,500	96%
Phase IV	Station 15 (Wrightsboro Road)	1,500,000	1,699,791	1,690,789	-	1,690,789	99%
Phase IV	Engines	3,484,000	3,454,544	3,454,540	-	3,454,540	100%
Phase IV	Aerials	1,300,000	1,312,973	1,311,971	-	1,311,971	100%
Phase IV	(Heph Mcbean Area)	1,500,000	1,341,361	1,275,233	-	1,275,233	95%
Phase IV	Paving various dirt roads	1,000,000	920,725	346,883	-	346,883	38%
Phase IV	East Boundary Street and drainage improvements	1,318,700	203,632	171,413	-	171,413	84%
Phase IV	Wrightsboro Road improvements	1,500,000	1,733,383	1,765,965	-	1,765,965	102%
Phase IV	Walton Way Extension/Davis Road	350,000	1,562,800	1,208,584	-	1,208,584	77%
Phase IV	Windsor Spring Road Section IV Windsor Spring Rd Section V	1,250,000	1,300,500	307,298	-	307,298	24%
Phase IV	(SR88 Hepzibah	-	1,257,484	7,484	-	7,484	1%
Phase IV	St. Sebastian Way/Greene St/15th Street	3,457,800	14,085,185	14,051,417	-	14,051,417	100%
Phase IV	Traffic improvement	621,500	839,626	839,626	-	839,626	100%
Phase IV	ANIC/Hopkins Street Improvements	2,000,000	1,333,550	1,074,423	-	1,074,423	81%
Phase IV	Windsor Spring Road Section IV (Willis Foreman to Tobacco Road)	678,000	869,518	850,639	-	850,639	98%
Phase IV	Rifle Range Road @ Belair Road	62,200	5,981	5,981	-	5,981	100%
Phase IV	Lake Olmstead Park	425,000	456,222	456,221	-	456,221	100%
Phase IV	Bernie Ward	-	106,111	95,267	-	95,267	90%
Phase IV	Fleming Tennis	-	100,195	100,195	-	100,195	100%
Phase IV	Meadowbrook Park	-	90,899	91,633	-	91,633	101%
Phase IV	Hepzibah Community Ctr	-	84,885	61,753	-	61,753	73%
Phase IV	DDA	-	859,248	796,471	-	796,471	93%
Phase IV	St Sebastian Way/Greene St	-	728,524	133,524	-	133,524	18%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase IV	Belair Hills Est Imp (W&S)	\$ -	\$ 112,603	\$ 112,603	\$ -	\$ 112,603	100%
Phase IV	ARC Drainage	-	1,185,200	1,185,200	-	1,185,200	100%
Phase IV	Resurfacing PH VIII	-	1,088,851	1,088,852	-	1,088,852	100%
Phase IV	Lake Aumond Dam Improvements	-	121,204	108,221	-	108,221	89%
Phase IV	Belair Hills Estate	-	7,147,891	7,085,345	-	7,085,345	99%
Phase IV	Walton Way Extension/Davis Rd Windsor Spring Rd Section V (SR88 Hepzibah)	-	84,357	84,357	-	84,357	100%
Phase IV	Apple Valley Park	-	1,202,356	1,202,356	-	1,202,356	100%
Phase IV	Pension Property Purchase	-	34,871	34,104	-	34,104	98%
Phase IV	Replacement of Old Equipment	-	1,272,514	1,272,514	-	1,272,514	100%
Phase IV	Remodel Stations 3,4,11,13,14 and 17	-	577,908	579,906	-	579,906	100%
Phase IV	Remodel Station #4	-	324,729	324,729	-	324,729	100%
Phase IV	Remodel Station #6	-	111,629	111,629	-	111,629	100%
Phase IV	Fire Training Center	-	1,360,818	1,360,818	-	1,360,818	100%
Phase IV	Laney Stadium	-	737,607	737,607	-	737,607	100%
Phase IV	Augusta Museum of History	-	3,521,074	3,521,074	-	3,521,074	100%
Phase IV	13th Street Streetscape	-	1,140,036	1,132,902	-	1,132,902	99%
Phase IV	Barrett Plaza Lighting	-	100,125	3,625	-	3,625	4%
Phase IV	Pension Property Cleanup	-	95,470	95,470	-	95,470	100%
Phase IV	Remodel Station #3	-	2,490,068	2,490,062	-	2,490,062	100%
Phase IV	Willis Foreman Road Bridge Study	-	238,175	238,175	-	238,175	100%
Phase IV	Willis Foreman Road Bridge	-	241,942	157,708	-	157,708	65%
Phase IV	Remodel Station #11	-	1,558,209	1,558,210	-	1,558,210	100%
Phase IV	Construction Station #10 - Land	-	106,435	106,435	-	106,435	100%
Phase IV	Training Tower and Burn Simulator	-	758,801	732,086	-	732,086	96%
Phase IV	Renovation of Administrative Center	-	1,551,850	1,551,850	-	1,551,850	100%
Phase IV	Paving Various Roads - Phase X	-	2,934,271	2,567,798	-	2,567,798	88%
Phase IV	Construction Station #10	-	1,979,567	1,983,467	-	1,983,467	100%
Phase IV	Augusta Levee Certification	-	2,152,334	1,993,803	-	1,993,803	93%
Phase IV	Rocky Creek Drainage Project	-	1,140,520	1,087,232	5,000	1,092,232	96%
Phase IV	Broad Street Improvements @ Bus Terminal	-	3,878,788	1,114,690	-	1,114,690	29%
Phase IV	Turknett Springs Detention	-	238,159	235,579	-	235,579	99%
Phase IV	Bus Barn	-	299,700	141,465	-	141,465	47%
Phase IV	Industry Infrastructure	-	3,397,379	2,803,907	-	2,803,907	83%
Phase IV	Bulter Creek Park	-	822,627	785,408	-	785,408	95%
Phase IV	On Call Construction Services	-	86,204	86,204	-	86,204	100%
Phase IV	Village West Storm Drainage	-	324,500	324,800	-	324,800	100%
Phase IV	Gordon Highway Adaptive Traffic Control	-	413,144	409,381	-	409,381	99%
Phase IV	Frontage Road	-	343,501	342,777	-	342,777	100%
Phase IV	On Call Appraisal Service	-	942,839	927,123	-	927,123	98%
Phase IV	Wrightsboro Road Drainage	-	134,000	102,946	-	102,946	77%
Phase IV	Dover-Lyman Project	-	900,000	875,725	-	875,725	97%
Phase IV	Marvin Griffin Road	-	2,396,370	2,396,370	-	2,396,370	100%
Phase IV	East Augusta - Marion Homes	-	375,090	375,088	-	375,088	100%
Phase IV	Berkmans Road Utilities Relocation	-	1,781,600	1,734,564	-	1,734,564	97%
Phase IV	Tree Removal, Pruning and Replacements	-	767,500	586,948	35,392	622,340	81%
Phase IV	St Sebastian Way/Greene St	-	241,650	74,521	-	74,521	31%
Phase IV	Utilities - Resurfacing Roads	-	615,600	615,599	-	615,599	100%
Phase IV	Resurfacing Roads	-	250,000	232,585	-	232,585	93%
Phase IV	Traffic Improvements	-	2,000,000	1,372,987	489,302	1,862,289	93%
Phase IV	Tree Removal and Replacement	-	500,000	215,936	233,161	449,097	90%
Phase IV	Lake Olmstead Dredging	-	241,650	119,230	26,608	145,838	60%
Phase IV	Sand Hills Park	-	376,200	27,767	348,347	376,114	100%
Phase V	Judicial Center - County Court House	1,080,000	2,279,464	1,195,646	-	1,195,646	52%
Phase V	Webster Detention Center	40,016,200	40,256,351	38,743,273	-	38,743,273	96%
Phase V	Exhibit Hall	36,000,000	41,635,948	41,305,632	-	41,305,632	99%
Phase V		20,000,000	32,198,161	32,376,323	-	32,376,323	101%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase V	Sheriff Administration Relocation	\$ 3,000,000	\$ 550,000	\$ 518,171	\$ -	\$ 518,171	94%
Phase V	RCCI Renovations	750,000	814,110	813,227	-	813,227	100%
Phase V	Augusta Regional Airport - Helo Base	-	787,550	773,550	-	773,550	98%
Phase V	Main Library	14,700,000	14,727,172	14,727,172	-	14,727,172	100%
Phase V	Augusta Canal Improvements	2,500,000	2,500,000	2,500,000	-	2,500,000	100%
Phase V	Augusta Canal Bond Repayment	8,200,555	8,200,555	8,200,555	-	8,200,555	100%
Phase V	Bond Debt Service	5,417,800	5,417,800	-	-	-	0%
Phase V	Redundant Fiber Ring	1,000,000	1,410,632	1,312,600	-	1,312,600	93%
Phase V	Digital Othophotography	286,480	374,721	453,070	-	453,070	121%
Phase V	Pictometry	113,520	117,568	116,645	-	116,645	99%
Phase V	Wireless Access Point	200,000	202,079	202,221	-	202,221	100%
Phase V	Disaster Recovery Plan	400,000	412,635	409,441	-	409,441	99%
Phase V	Software Application Consolidation	-	1,024,663	352,652	376,972	729,624	71%
Phase V	Flood Land Acquisition	500,000	2,100,000	2,059,152	-	2,059,152	98%
Phase V	Wrightsboro Road Project	4,000,000	6,000,000	5,692,731	-	5,692,731	95%
Phase V	D'Antignac Street Flood Avoidance	1,000,000	4,835,490	4,835,482	-	4,835,482	100%
Phase V	Lake Olmstead Dredging	-	2,207,300	-	757,676	757,676	34%
Phase V	Warren Lake Dredging	-	1,000,000	-	-	-	0%
Phase V	Administration - Engineering	2,500,000	3,141,780	3,141,774	-	3,141,774	100%
Phase V	Marks Church Road Improvement	2,500,000	2,549,990	2,548,733	1,248	2,549,981	100%
Phase V	Fire Stations and Training Center	6,000,000	6,000,000	-	-	-	0%
Phase V	Lake Olmstead Stadium	360,000	400,000	399,927	-	399,927	100%
Phase V	Augusta Soccer Park	180,000	165,630	165,629	-	165,629	100%
Phase V	The Boat House	90,000	90,000	90,000	-	90,000	100%
Phase V	Apple Valley Park	315,000	315,559	300,554	-	300,554	95%
Phase V	WT Johnson Park	67,500	67,500	63,636	-	63,636	94%
Phase V	MM Scott Park	270,000	271,999	233,923	-	233,923	86%
Phase V	Diamond Lakes Park	720,000	785,020	782,324	-	782,324	100%
Phase V	Jamestown Park	135,000	198,989	197,938	-	197,938	99%
Phase V	Wood Park	270,000	270,000	270,946	-	270,946	100%
Phase V	Valley Park	22,500	13,410	13,407	-	13,407	100%
Phase V	Goshen/Brown Road Park	135,000	135,000	-	-	-	0%
Phase V	McDuffie Woods Park	90,000	91,982	91,950	-	91,950	100%
Phase V	McBean Park	180,000	180,122	179,461	-	179,461	100%
Phase V	Fleming Tennis Center	112,500	113,754	112,591	-	112,591	99%
Phase V	Lock and Dam Park	49,500	51,709	51,689	-	51,689	100%
Phase III	Martin Luther King drainage	273,794	727	727	-	727	100%
Phase III	Inter City Arts - Imperial	300,000	300,000	225,000	-	225,000	75%
Phase V	May Park	67,500	67,500	67,500	-	67,500	100%
Phase V	HH Brigham Park	117,000	117,019	116,684	-	116,684	100%
Phase V	Land Acquisition	180,000	253,010	247,575	-	247,575	98%
Phase V	Dyess Park	63,000	33,960	33,956	-	33,956	100%
Phase V	Brookfield Park	45,000	45,025	41,294	-	41,294	92%
Phase V	Lake Olmstead Park	207,000	207,000	205,849	-	205,849	99%
Phase V	Blythe Park	180,000	266,200	266,183	-	266,183	100%
Phase V	Newman Tennis Center	108,000	108,277	108,870	-	108,870	101%
Phase V	Meadowbrook Park	108,000	81,210	81,203	-	81,203	100%
Phase V	Administration - Recreation	500,000	644,420	644,423	-	644,423	100%
Phase V	Augusta Marina	67,500	67,500	67,103	-	67,103	99%
Phase V	Old Government House	45,000	45,000	40,700	-	40,700	90%
Phase V	Doughty Park	27,000	27,216	16,430	-	16,430	60%
Phase V	Fleming Park	67,500	67,514	62,882	-	62,882	93%
Phase V	Hickman Park	27,000	27,040	4,240	-	4,240	16%
Phase V	Aquatics Center	90,000	90,041	86,574	-	86,574	96%
Phase V	Boykin Road Park	27,000	27,000	-	-	-	0%
Phase V	Eisenhower Park	45,000	45,908	44,405	-	44,405	97%
Phase V	Warren Road Park	31,500	31,506	29,976	-	29,976	95%
Phase V	Carrie Mays Park - CNG Remediation	-	367,410	367,406	-	367,406	100%
Phase V	Brigham Park Tennis Courts	-	24,659	15,407	-	15,407	62%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase V	Jamestown Park	\$ -	\$ 204,660	\$ -	\$ -	\$ -	0%
Phase V	Imperial Theater	500,000	500,000	500,000	-	500,000	100%
Phase V	Augusta Mini Theater	500,000	500,000	500,000	-	500,000	100%
Phase V	Lucy Craft Laney Museum	200,000	203,036	184,734	-	184,734	91%
Phase V	The MACH Academy	100,000	100,000	100,001	-	100,001	100%
Phase V	Recreation, Historic, Cultural and Other Buildings	400,000	370,010	198,496	5,636	204,132	55%
Phase V	Administrator's Office Renovations	-	35,000	-	-	-	0%
Phase V	Augusta Museum	400,000	400,000	400,000	-	400,000	100%
Phase V	City of Hephzibah	3,104,000	3,325,960	3,325,957	-	3,325,957	100%
Phase V	City of Blythe	912,000	977,220	977,214	-	977,214	100%
Phase VI	Sheriffs New Administration Building	6,000,000	9,800,000	9,789,577	-	9,789,577	100%
Phase VI	Webster Detention Center - Phase IIB	18,000,000	17,230,000	17,227,817	-	17,227,817	100%
Phase VI	Boathouse Community Facility	450,000	450,000	437,464	-	437,464	97%
Phase VI	Lake Olmstead Casino	500,000	500,000	118,775	1,500	120,275	24%
Phase VI	Lake Olmstead BBQ Pit	100,000	100,000	51,381	-	51,381	51%
Phase VI	Bulter Creek Park	500,000	800,000	854,692	-	854,692	107%
Phase VI	Baurle Boat Ramp	55,000	55,000	44,977	-	44,977	82%
Phase VI	Bush Field	8,500,000	8,500,000	7,609,843	-	7,609,843	90%
Phase VI	Daniel Field	2,000,000	2,000,000	2,000,000	-	2,000,000	100%
Phase VI	Golden Harvest Food Bank Building	250,000	250,000	250,000	-	250,000	100%
Phase VI	Program Administrations	2,000,000	2,000,000	1,215,812	4,631	1,220,443	61%
Phase VI	Grading and Drainage Projects	3,600,000	3,642,320	3,617,477	9,184	3,626,661	100%
Phase VI	Marvin Griffin Road	4,000,000	5,829,500	5,829,509	-	5,829,509	100%
Phase VI	East Augusta St. and Drainage Imp.	3,200,000	3,990,120	3,896,146	-	3,896,146	98%
Phase VI	Berckman Rd. Realignment	400,000	415,600	415,596	-	415,596	100%
Phase VI	Old McDuffie Rd.	672,000	672,000	28,399	-	28,399	4%
Phase VI	Hyde Park St. and Drg Imp.	1,600,000	4,500,000	4,499,905	-	4,499,905	100%
Phase VI	Westside Dr. Drg. Imp.	480,000	480,000	83,241	-	83,241	17%
Phase VI	Marks Church Road over Raes Creek	800,000	662,100	662,100	-	662,100	100%
Phase VI	North Leg over CSX Railroad	800,000	800,000	-	3,230	3,230	0%
Phase VI	Berckman Rd. over Raes Creek	800,000	384,720	384,714	-	384,714	100%
Phase VI	Scotts Way over Raes Creek	800,000	800,000	-	-	-	0%
Phase VI	Old Waynesboro Rd. over Spirit Creek	800,000	983,650	983,644	-	983,644	100%
Phase VI	7th Street over Augusta Canal	800,000	800,000	-	-	-	0%
Phase VI	Storm water Utility Implementation Program	2,800,000	2,816,300	2,816,301	-	2,816,301	100%
Phase VI	On-Call Emergency Design Services	108,000	-	-	-	-	N/A
Phase VI	On-Call Emergency Appraisal Services	40,000	26,602	26,602	-	26,602	100%
Phase VI	On-Call Emergency Construction Services	800,000	800,000	641,782	-	641,782	80%
Phase VI	Traffic Sign Upgrade Program	240,000	196,179	196,179	-	196,179	100%
Phase VI	Lake Olmstead Dredging	3,200,000	5,200,000	1,092,965	1,770,587	2,863,552	55%
Phase VI	Hyde Park (Martin Luther King Drive)	1,000,000	2,411,530	2,411,524	-	2,411,524	100%
Phase VI	Rocky Creek Drainage Plan	2,800,000	2,800,000	1,449,084	60,520	1,509,604	54%
Phase VI	Suburban Forces-Resurfacing	2,400,000	1,307,959	1,307,959	-	1,307,959	100%
Phase VI	Tree Removal, Pruning and Replacement	800,000	1,088,062	1,088,062	-	1,088,062	100%
Phase VI	Sidewalks-Rehab-Replacement	800,000	578,376	578,376	-	578,376	100%
Phase VI	Curb Cuts and Sidewalks	400,000	653,440	653,434	-	653,434	100%
Phase VI	Resurfacing - Contracts	2,400,000	2,150,000	1,463,098	91,554	1,554,652	72%
Phase VI	General Bridge Rehab and Maintenance Walton Way Signal Phase 2 and	2,400,000	4,300,000	4,238,810	-	4,238,810	99%
Phase VI	Streetlight Upgrade	640,000	205,600	205,593	-	205,593	100%
Phase VI	Gordon Highway Lighting Upgrade	1,200,000	1,205,000	1,205,000	-	1,205,000	100%
Phase VI	Reynolds Street Signal Improvements	460,000	108,771	108,771	-	108,771	100%
Phase VI	Signal Upgrades	1,000,000	-	-	-	-	N/A
Phase VI	Intersection Safety and Operational Initiative	2,040,000	733,076	728,151	-	728,151	99%
Phase VI	Woodbine Road Improvement	1,200,000	-	-	-	-	0%
Phase VI	Dover-Lyman Street and Drainage Improvement	1,600,000	840	-	840	840	0%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase VI	I-20 Eastbound Riverwatch Ramp	\$ 1,100,000	\$ 83,191	\$ 83,183	\$ -	\$ 83,183	100%
Phase VI	15th Street Pedestrian Improvements	800,000	800,000	750,564	-	750,564	94%
Phase VI	Intersection Safety Upgrades	-	500,000	192,295	-	192,295	38%
Phase VI	Street Lighting Upgrades	-	750,000	98,961	12,201	111,162	15%
Phase VI	Tree Removal, Pruning and Replacement	-	220,900	140,343	23,765	164,108	74%
Phase VI	Berckmans Road Over Raes Creek	-	991,370	991,369	-	991,369	100%
Phase VI	Resurfacing Roads	-	1,200,000	204,424	570,519	774,943	65%
Phase VI	Wilkinson Garden Area	-	2,500,000	779,833	3,154	782,987	31%
Phase VI	Resurfacing Roads 2020	-	2,128,200	-	1,065,532	1,065,532	50%
Phase VI	Morningside Stream Bank	-	701,150	-	-	-	0%
Phase VI	Administration - Engineering	10,770,000	8,216,500	8,216,402	-	8,216,402	100%
Phase VI	Garden City Beautification Project	500,000	500,000	252,987	4,327	257,314	51%
Phase VI	Emergency Fleet Replacement	9,500,000	9,500,000	9,500,000	-	9,500,000	100%
Phase VI	Training Center Infrastructure	2,000,000	2,000,000	55,124	7,678	62,802	3%
Phase VI	Public Safety Vehicles	7,500,000	7,500,000	7,784,825	-	7,784,825	104%
Phase VI	Library - Main Branch	1,000,000	1,000,000	994,131	5,868	999,999	100%
Phase VI	Library - Maxwell Branch	900,000	900,000	875,820	3,022	878,842	98%
Phase VI	Library - Friedman Branch	600,000	847,500	530,798	277,800	808,598	95%
Phase VI	Historic Augusta - Wilson & Larmar Historic Sites	125,000	125,000	113,687	-	113,687	91%
Phase VI	The Augusta Theatre District Project - Miller Theatre	6,000,000	6,000,000	5,142,856	-	5,142,856	86%
Phase VI	Pendleton King Park Connectivity Improvements	200,000	200,000	200,001	-	200,001	100%
Phase VI	Lucy Craft Laney Museum	600,000	600,000	-	570,000	570,000	95%
Phase VI	Augusta Museum of History	600,000	600,000	599,927	-	599,927	100%
Phase VI	Jessye Norman School of the Arts	95,000	95,000	95,000	-	95,000	100%
Phase VI	Imperial Theater	1,000,000	1,000,000	1,000,000	-	1,000,000	100%
Phase VI	Boys & Girls Club - EW Hegler Club Renovations	500,000	500,000	500,000	-	500,000	100%
Phase VI	Augusta Urban Ministries	175,000	175,000	-	-	-	0%
Phase VI	Health Education Activities Learning Complex - Paine College	2,500,000	2,500,000	2,500,000	-	2,500,000	100%
Phase VI	Downtown Infrastructure - Downtown Development Authority	1,200,000	1,200,000	1,105,925	10,454	1,116,379	93%
Phase VI	Industrial Infrastructure - RDA	1,200,000	1,200,000	1,200,027	-	1,200,027	100%
Phase VI	Canal Improvements - Augusta Canal Authority	4,170,000	4,185,160	4,185,154	-	4,185,154	100%
Phase VI	Municipal Building Renovations	18,000,000	32,635,680	32,635,850	-	32,635,850	100%
Phase VI	Municipal Building Campus - IT Building	-	7,000,000	6,960,006	-	6,960,006	99%
Phase VI	Municipal Building Campus	-	1,114,320	916,668	58,734	975,402	88%
Phase VI	Green Space - CSRA Land Trust	500,000	500,000	45,235	10,000	55,235	11%
Phase VI	Capital Equipment - Recreation	150,000	185,000	184,602	-	184,602	100%
Phase VI	Existing Structures Improvements	895,000	595,000	489,357	-	489,357	82%
Phase VI	Augusta Commons	100,000	100,000	104,700	-	104,700	105%
Phase VI	Dyess Park	800,000	297,000	125,984	-	125,984	42%
Phase VI	May Park	150,000	150,000	148,620	-	148,620	99%
Phase VI	Old Government House	200,000	200,000	34,087	-	34,087	17%
Phase VI	Elliot Park	100,000	100,000	50,132	-	50,132	50%
Phase VI	Fleming Park	250,000	620,000	617,232	-	617,232	100%
Phase VI	Fleming Tennis Center	600,000	250,000	44,544	-	44,544	18%
Phase VI	Augusta Soccer Complex	150,000	28,770	28,769	-	28,769	100%
Phase VI	Diamond Lakes Regional Park	1,350,000	1,297,150	1,295,647	1,500	1,297,147	100%
Phase VI	Mc Duffie Woods Park	200,000	200,000	103,625	-	103,625	52%
Phase VI	Augusta Golf Course	300,000	300,000	271,860	1,500	273,360	91%
Phase VI	H.H. Brigham Park	250,000	750,000	752,095	-	752,095	100%
Phase VI	Valley Park	250,000	250,000	288,254	-	288,254	115%
Phase VI	Wood Park	50,000	50,000	-	-	-	0%
Phase VI	Brookfield Park	100,000	100,000	46,556	-	46,556	47%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase VI	Eisenhower Park	\$ 100,000	\$ 100,000	\$ 44,080	\$ 37,435	\$ 81,515	82%
Phase VI	Warren Road Park	150,000	150,000	150,257	-	150,257	100%
Phase VI	Blythe Community Center	500,000	500,000	249,108	-	249,108	50%
Phase VI	Jamestown Community Center	200,000	200,000	203,289	-	203,289	102%
Phase VI	Augusta Marina	50,000	50,000	50,708	-	50,708	101%
Phase VI	Lake Olmstead Stadium	100,000	100,000	100,000	-	100,000	100%
Phase VI	4-H Camp	50,000	23,790	23,782	-	23,782	100%
Phase VI	Tennis Courts Resurfacing	150,000	150,000	125,951	-	125,951	84%
Phase VI	Swimming Pool Renovations	900,000	900,000	320,921	25,112	346,033	38%
Phase VI	Jamestown Park	-	165,930	-	-	-	0%
Phase VI	Recreation Master Plan	200,000	200,000	68,825	-	68,825	34%
Phase VI	Recreation Project Administration	1,000,000	1,091,130	1,091,121	-	1,091,121	100%
Phase VI	Historic Structures	-	503,000	485,651	-	485,651	97%
Phase VI	South Augusta Transit Center	190,000	190,000	148,868	-	148,868	78%
	Augusta Public Transit Facilities -						
Phase VI	Renovations	125,000	125,000	-	-	-	0%
Phase VI	Transit Vehicles	420,000	420,000	420,000	-	420,000	100%
Phase VI	City of Hephzibah	4,424,000	4,424,000	4,424,000	-	4,424,000	100%
Phase VI	City of Blythe	1,300,000	1,300,000	1,300,000	-	1,300,000	100%
Phase VI	Network Assessment Remediation	250,000	250,000	250,108	-	250,108	100%
Phase VI	Redundant Fiber Ring	250,000	250,000	-	-	-	0%
Phase VI	Digital Orthophotography	500,000	500,000	408,781	-	408,781	82%
Phase VI	Software Application Consolidation	1,000,000	1,000,000	916,893	5,444	922,337	92%
Phase VI	Carrie Mays Park CNG Remediation	-	300,000	266,138	-	266,138	89%
Phase 7	SPLOST 7 Program Administration	3,500,000	3,500,000	1,780,161	269,773	2,049,934	59%
Phase 7	Interest on SPLOST 7 GO Bonds	4,000,000	4,000,000	3,533,500	-	3,533,500	88%
Phase 7	P25 Radio System	15,000,000	15,000,000	12,289,768	2,245,940	14,535,708	97%
Phase 7	TAO/TCO software consolidation	3,500,000	3,500,000	2,051,189	1,186,997	3,238,186	93%
Phase 7	MDT Replacement	900,000	900,000	781,884	81,830	863,714	96%
Phase 7	911 Renovations	500,000	500,000	118,871	402,825	521,696	104%
Phase 7	Special Operations Precinct	1,300,000	1,300,000	1,077,146	3,000	1,080,146	83%
Phase 7	Marshal's Operation Center	1,000,000	1,000,000	839,736	51,869	891,605	89%
Phase 7	Training Range Enhancements	2,200,000	2,200,000	498,881	261,167	760,048	35%
	Public Safety Vehicles - (Law						
Phase 7	Enforcement)	9,000,000	9,000,000	5,702,809	1,476,459	7,179,268	80%
Phase 7	New Station 2 - Telfair Street	2,500,000	3,860,000	3,831,297	43,375	3,874,672	100%
Phase 7	New Station 3 - Gordon Hwy	2,500,000	3,500,000	3,530,569	9,091	3,539,660	101%
Phase 7	New Station - South Augusta	2,500,000	7,140,000	15,433	-	15,433	0%
Phase 7	Emergency Vehicles - Fire	6,000,000	6,000,000	5,849,637	-	5,849,637	97%
Phase 7	Training Center - EOC	1,000,000	1,000,000	-	-	-	0%
Phase 7	Fire Station Alerting System	1,100,000	1,100,000	781,000	165,000	946,000	86%
Phase 7	Hyde Park St. and Drg Imp.	6,000,000	5,000,000	5,000,000	-	5,000,000	100%
Phase 7	On Call Construction	2,350,000	1,880,000	1,380,170	35,225	1,415,395	75%
Phase 7	Wrightsboro Road Reconstruction	8,500,000	6,800,000	1,118,502	422,463	1,540,965	23%
	East Augusta Road and drainage -						
Phase 7	Phase III	4,500,000	3,600,000	2,872,635	365,374	3,238,009	90%
	East Augusta Road and drainage -						
Phase 7	Phase V	2,500,000	2,000,000	-	-	-	0%
Phase 7	ADA sidewalk rehab and replacement	2,000,000	1,600,000	1,477,639	-	1,477,639	92%
Phase 7	Machinery and Equipment	1,000,000	1,000,000	636,188	41,103	677,291	68%
	Rocky Creek Flood Reduction						
Phase 7	Improvements	6,650,000	5,320,000	498	-	498	0%
	East Augusta Road and drainage -						
Phase 7	Phase IV	2,500,000	2,000,000	76,556	1,290	77,846	4%
	Milling and Resurfacing -						
Phase 7	Contract/County Forces	1,500,000	1,200,000	921,788	176,370	1,098,158	92%
Phase 7	Monte Sano Ave Improvements	300,000	240,000	-	135,050	135,050	56%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase 7	Martin Luther King Drive Road Diet	\$ 1,000,000	\$ 800,000	\$ 76,293	\$ -	\$ 76,293	10%
Phase 7	Skinner Mill Road Widening	750,000	600,000	400,018	162,309	562,327	94%
Phase 7	Walton Way safety and operational improvements	700,000	560,000	100,886	86,295	187,181	33%
Phase 7	Forest Hill Drainage Improvement	400,000	320,000	-	-	-	0%
Phase 7	Paving Dirt Roads	1,000,000	800,000	-	18,064	18,064	2%
Phase 7	Fort Gordon gate operation enhancement	1,000,000	300,000	-	291,345	291,345	97%
Phase 7	Grading and Drainage - stormwater	25,000,000	25,000,000	19,141,111	3,959,244	23,100,355	92%
Phase 7	Administration - Engineering	2,500,000	10,430,000	5,419,311	1,246,079	6,665,390	64%
Phase 7	Fleet Maintenance Facility	1,500,000	1,450,000	195,200	-	195,200	13%
Phase 7	Existing Facilities upgrades	5,000,000	3,095,480	1,794,920	938,782	2,733,702	88%
Phase 7	Probate Court	-	49,520	12,721	-	12,721	26%
Phase 7	Central Services Renovations	-	365,000	313,225	-	313,225	86%
Phase 7	Webster Detention Center - HVAC	-	140,000	364,849	-	364,849	261%
Phase 7	RCCI Upgrades	-	50,000	39,680	-	39,680	79%
Phase 7	Compliance Department Renovations	-	40,000	36,864	-	36,864	92%
Phase 7	Judicial Center - HVAC	-	145,000	142,973	-	142,973	99%
Phase 7	Animal Services	500,000	500,000	500,249	-	500,249	100%
Phase 7	Records Retention Center	2,500,000	1,825,000	1,680,977	126,840	1,807,817	99%
Phase 7	JLEC Demolition	1,500,000	1,500,000	57,333	475,957	533,290	36%
Phase 7	Public Defender Building	5,000,000	5,000,000	5,000,000	-	5,000,000	100%
Phase 7	RCCI Upgrades	-	50,000	620	-	620	1%
Phase 7	Tobacco Road Pole Barn	-	147,610	205	-	205	0%
Phase 7	HCD Relocation	-	183,000	166,749	-	166,749	91%
Phase 7	Traffic Engineering Ops Center	-	900,000	-	297,255	297,255	33%
Phase 7	DFACS Building	-	661,300	-	-	-	0%
Phase 7	Judicial Center - Sally Port	-	115,000	-	-	-	0%
Phase 7	Webster Detention Center Renovations.	-	1,239,700	-	-	-	0%
Phase 7	Municipal Campus - debt service payoff	35,000,000	35,000,000	6,260,170	2,201,200	8,461,370	24%
Phase 7	Museum Asset Management	1,000,000	1,000,000	-	43,880	43,880	4%
Phase 7	Library Facilities Renovations	200,000	190,000	157,269	32,731	190,000	100%
Phase 7	Maxwell Branch Library	300,000	310,000	309,898	-	309,898	100%
Phase 7	Sports Facilities	1,750,000	609,000	-	2,175	2,175	0%
Phase 7	Swimming Pools	2,000,000	132,600	53,098	-	53,098	40%
Phase 7	ADA, Reforestation and Cemetery Improvements	1,000,000	45,000	-	-	-	0%
Phase 7	Community Center Improvements	4,000,000	316,500	-	-	-	0%
Phase 7	Neighborhood Parks/Urban Parks	4,000,000	60,000	-	-	-	0%
Phase 7	May Park	-	50,000	42,020	-	42,020	84%
Phase 7	Bernie Ward Community Center	-	250,000	245,940	-	245,940	98%
Phase 7	Dyess Park	-	1,000,000	-	15,083	15,083	2%
Phase 7	Capital Equipment - Recreation	-	50,000	24,550	25,450	50,000	100%
Phase 7	Lake Olmstead Park	-	1,700,000	82,500	-	82,500	5%
Phase 7	Fleming Park	-	1,000,000	163,064	89,600	252,664	25%
Phase 7	Diamond Lakes	-	675,000	664,647	6,195	670,842	99%
Phase 7	Jamestown Park	-	442,000	46,550	950	47,500	11%
Phase 7	The Boathouse	-	200,000	220,617	-	220,617	110%
Phase 7	Hillside Park	-	125,000	100,000	-	100,000	80%
Phase 7	Augusta Common	-	125,000	110,420	-	110,420	88%
Phase 7	Minnick	-	125,000	125,000	-	125,000	100%
Phase 7	Wood Park	-	350,000	324,919	-	324,919	93%
Phase 7	Hickman Park	-	125,000	23,729	-	23,729	19%
Phase 7	Augusta Soccer Park	-	109,000	94,000	-	94,000	86%
Phase 7	McDuffie Woods	-	125,000	124,994	-	124,994	100%
Phase 7	Gracewood	-	125,000	126,500	-	126,500	101%
Phase 7	Henry Brigham Center	-	7,100,000	269,071	209,690	478,761	7%
Phase 7	Warren Road	-	225,000	209,060	-	209,060	93%
Phase 7	Augusta Aquatics Center	-	2,043,330	2,043,330	-	2,043,330	100%
Phase 7	Augusta Golf Course	-	50,000	34,405	-	34,405	69%
Phase 7	Aquatic Center Pool	-	39,750	43,725	10,302	54,027	136%

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase 7	Brigham Pool	\$ -	\$ 39,750	\$ 36,918	\$ -	\$ 36,918	93%
Phase 7	Lombard Mill	-	490,000	-	519,742	519,742	106%
Phase 7	McBean splash pad	-	125,000	-	121,448	121,448	97%
Phase 7	Fleming Complex - Safety Improvements	-	500,000	-	92	92	0%
Phase 7	Eastview - Safety Improvements	-	10,000	9,984	-	9,984	100%
Phase 7	McDuffie - Safety Improvements	-	4,200	4,193	-	4,193	100%
Phase 7	Gracwood Flooring	-	20,000	-	-	-	0%
Phase 7	Boathouse Deck renovations	-	600,000	-	3,540	3,540	1%
Phase 7	Security Cameras	-	375,000	-	-	-	0%
Phase 7	Golf Course - Safety Improvements	-	25,000	-	22,523	22,523	90%
Phase 7	Aquatics Center - Safety Improvements	-	278,040	-	-	-	0%
Phase 7	Recreation - Administration	750,000	750,000	678,027	57,285	735,312	98%
Phase 7	Public Art Gateway Beautification	1,000,000	1,000,000	6,000	-	6,000	1%
Phase 7	Augusta Canal Authority	1,500,000	1,750,000	1,100,000	400,000	1,500,000	86%
Phase 7	Modernize James Brown Arena	6,000,000	6,000,000	6,000,000	-	6,000,000	100%
Phase 7	City of Blythe	1,900,000	1,900,000	1,900,000	-	1,900,000	100%
Phase 7	City of Hephzibah	6,500,000	6,500,000	6,500,000	-	6,500,000	100%
Phase 7	Buses	1,350,000	1,350,000	-	-	-	0%
Phase 7	Bus Shelters	650,000	1,150,000	509,583	5,451	515,034	45%
		<u>\$ 887,667,629</u>	<u>\$ 1,076,162,890</u>	<u>\$ 889,399,020</u>	<u>\$ 25,836,928</u>	<u>\$ 915,235,948</u>	

Amounts reported in Special Sales Tax Phase capital outlay are as follows:

Special Sales Tax Phase III	\$ 6,754
Special Sales Tax Phase IV	1,308,843
Special Sales Tax Phase V	1,141,532
Special Sales Tax Phase VI	5,062,544
Special Sales Tax Phase 7	16,113,601
Transfer out to Nonmajor Governmental Funds	2,203,654
	<u>\$ 25,836,928</u>

Note:

The transfers noted above was a reimbursement to Nonmajor Governmental Funds for approved SPLOST purchases and has been included in the above schedule.

Note:

Prior year costs of the following projects were reclassified as noted below. The total prior year costs are unchanged.

		Original Prior Year Cost	Current Prior Year Cost
Phase VI	Wilkinson Garden Area	41,952	779,833
Phase 7	Hyde Park St. and Drg Imp.	5,737,881	5,000,000
Phase IV	Resurfacing Roads	1,372,819	1,372,987
Phase IV	Miscellaneous grading & drainage	3,927,464	3,927,296
Phase III	Wilkerson Garden	537,568	561,275
Phase III	Lake Olmstead Dredging	209,303	185,596

STATISTICAL SECTION

This part of the Government's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, required supplementary information, and supplementary information says about the Government's overall financial health.

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Financial Trends..... 209 – 215

These schedules contain trend information to help the reader understand how the Government's financial performance and well-being have changed over time.

Revenue Capacity 216 – 219

These schedules contain information to help the reader assess the Government's most significant local revenue sources.

Debt Capacity 220 – 224

These schedules present information to help the reader assess the affordability of the Government's current levels of outstanding debt and the Government's ability to issue additional debt in the future.

Demographic and Economic Information..... 225 and 226

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Government's financial activities take place.

Operating Information 227 – 231

These schedules contain service and infrastructure data to help the reader understand how the information in the Government's financial report relates to the services the Government provides and the activities it performs.

AUGUSTA, GEORGIA

NET POSITION BY COMPONENT
LAST TEN YEARS

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Net investment in										
capital assets	\$ 410,460,670	\$ 457,492,341	\$ 476,918,623	\$ 547,217,942	\$ 557,318,725	\$ 562,115,697	\$ 569,871,394	\$ 642,073,006	\$ 677,467,409	\$ 686,754,543
Restricted	158,085,479	131,155,017	139,606,663	126,202,046	188,414,660	209,692,863	213,635,313	177,020,019	173,340,237	199,845,230
Unrestricted	41,001,034	34,032,148	26,493,803	(8,595,476)	(21,692,381)	(17,269,467)	(70,221,848)	(78,520,564)	(97,401,608)	(97,545,707)
Total governmental activities										
net position	<u>\$ 609,547,183</u>	<u>\$ 622,679,506</u>	<u>\$ 643,019,089</u>	<u>\$ 664,824,512</u>	<u>\$ 724,041,004</u>	<u>\$ 754,539,093</u>	<u>\$ 713,284,859</u>	<u>\$ 740,572,461</u>	<u>\$ 753,406,038</u>	<u>\$ 789,054,066</u>
Business-type activities										
Net investment in										
capital assets	\$ 217,331,770	\$ 198,731,660	\$ 174,179,647	\$ 182,241,232	\$ 183,134,044	\$ 218,177,114	\$ 259,940,332	\$ 267,815,545	\$ 289,203,124	\$ 299,740,507
Restricted	57,373,803	77,570,750	96,536,299	87,266,093	92,929,966	52,996,332	36,915,455	67,475,296	67,714,040	69,188,903
Unrestricted	56,391,657	54,217,810	61,286,639	49,371,035	54,383,554	79,332,506	71,799,025	68,034,540	73,221,991	78,049,248
Total business-type activities										
net position	<u>\$ 331,097,230</u>	<u>\$ 330,520,220</u>	<u>\$ 332,002,585</u>	<u>\$ 318,878,360</u>	<u>\$ 330,447,564</u>	<u>\$ 350,505,952</u>	<u>\$ 368,654,812</u>	<u>\$ 403,325,381</u>	<u>\$ 430,139,155</u>	<u>\$ 446,978,658</u>
Primary government										
Net investment in										
capital assets	\$ 627,792,440	\$ 656,224,001	\$ 651,098,270	\$ 729,459,174	\$ 740,452,769	\$ 780,292,811	\$ 829,811,726	\$ 909,888,551	\$ 966,670,533	\$ 986,495,050
Restricted	215,459,282	208,725,767	236,142,962	213,468,139	281,344,626	262,689,195	250,550,768	244,495,315	241,054,277	269,034,133
Unrestricted	97,392,691	88,249,958	87,780,442	40,775,559	32,691,173	62,063,039	1,577,177	(10,486,024)	(24,179,617)	(19,496,459)
Total primary government										
net position	<u>\$ 940,644,413</u>	<u>\$ 953,199,726</u>	<u>\$ 975,021,674</u>	<u>\$ 983,702,872</u>	<u>\$ 1,054,488,568</u>	<u>\$ 1,105,045,045</u>	<u>\$ 1,081,939,671</u>	<u>\$ 1,143,897,842</u>	<u>\$ 1,183,545,193</u>	<u>\$ 1,236,032,724</u>

Augusta, Georgia audited financial
statements.

AUGUSTA, GEORGIA

CHANGES IN NET POSITION
LAST TEN YEARS

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Primary government:										
Governmental activities:										
General government	\$ 40,330,290	\$ 41,458,672	\$ 35,022,665	\$ 33,802,731	\$ 36,221,517	\$ 39,190,687	\$ 44,509,579	\$ 40,707,485	\$ 60,438,735	\$ 52,634,825
Judicial	18,348,930	19,689,011	22,277,190	21,323,507	20,818,733	22,041,220	26,000,450	26,945,032	25,627,408	25,277,951
Public safety	86,803,342	88,026,881	94,812,888	73,686,078	92,071,561	94,273,348	103,721,518	111,256,350	114,786,178	121,616,606
Public works	15,463,891	16,339,524	39,378,299	33,487,270	12,391,998	29,930,236	33,668,252	15,005,701	35,357,616	28,466,160
Health and welfare	2,641,832	2,714,636	2,511,207	1,874,971	7,653,264	7,580,316	7,146,751	6,578,374	7,085,587	6,764,180
Culture and recreation	23,493,548	19,823,071	17,135,252	14,958,432	13,619,543	16,909,391	18,444,248	18,748,629	18,201,741	17,621,313
Housing and development	16,186,502	13,871,835	14,161,332	13,488,008	14,427,031	18,523,993	32,569,478	40,830,750	17,661,016	27,143,107
Interest and fiscal changes	1,924,490	1,862,587	2,756,430	2,442,546	2,674,676	2,922,145	4,426,311	4,201,382	3,752,568	4,948,740
Total governmental activities expenses	205,192,825	203,786,217	228,055,263	195,063,543	199,878,323	231,371,336	270,486,587	264,273,703	282,910,849	284,472,881
Business-type activities:										
Waste management	7,554,624	9,346,387	10,761,293	14,379,589	11,051,624	15,340,037	14,624,716	19,068,551	15,957,669	25,098,206
Water and sewer	90,703,735	92,625,019	95,538,635	96,512,831	99,080,160	89,029,607	87,825,107	91,327,503	86,732,918	87,377,730
Airports	21,445,366	17,238,488	15,374,725	16,285,059	14,955,310	15,800,633	18,350,954	18,249,992	16,424,640	19,448,087
Municipal golf course	98,341	-	-	-	-	-	-	-	-	-
Transit	6,185,107	6,268,833	6,107,826	6,021,453	6,326,833	6,584,943	7,259,864	7,005,825	7,554,751	8,410,142
Garbage collection	16,556,393	17,029,002	19,037,942	19,354,476	19,643,236	20,885,939	20,000,481	19,802,464	20,575,375	20,940,926
Stormwater utility	-	-	-	-	9,317,090	13,597,292	14,612,733	12,888,099	13,776,667	12,821,772
Total business-type activities expenses	142,543,566	142,507,729	146,820,421	152,553,408	160,374,253	161,238,451	162,673,855	168,342,434	161,022,020	174,096,863
Total primary government expenses	347,736,391	346,293,946	374,875,684	347,616,951	360,252,576	392,609,787	433,160,442	432,616,137	443,932,868	458,569,744
Program revenues										
Primary government:										
Governmental activities:										
Charges for services										
General government	15,087,632	13,837,610	13,704,521	14,228,615	15,533,080	15,258,251	15,863,867	16,946,067	16,620,504	17,243,485
Judicial	2,915,879	3,113,317	3,666,099	3,428,505	3,288,556	3,532,917	4,232,006	4,504,904	4,429,990	3,611,529
Public safety	12,419,681	11,885,552	11,936,266	13,222,762	12,640,313	11,312,815	12,191,446	12,444,870	13,304,086	12,392,378
Public works	2,138,752	2,192,186	2,185,693	2,285,046	2,500,347	2,240,873	4,209,650	4,322,501	4,398,117	5,292,057
Health and welfare	723,362	723,124	742,055	774,701	756,526	441,170	120,315	121,385	127,108	6,559
Culture and recreation	1,727,183	2,586,807	2,888,268	2,929,943	2,862,414	3,214,232	3,421,447	3,263,631	1,828,922	3,128,800
Housing and development	4,590,419	4,779,030	4,783,737	3,931,995	444,022	4,113,682	10,134,119	5,247,739	7,251,806	7,620,594
Operating grants and contributions	7,877,728	7,354,311	15,984,639	9,416,362	11,506,644	9,950,725	11,431,653	12,086,762	21,452,117	28,887,944
Capital grants and contributions	1,710,871	1,197,492	2,171,072	4,916,444	3,014,581	4,306,365	5,890,399	10,504,213	4,523,740	5,820,852

(Continued)

AUGUSTA, GEORGIA
CHANGES IN NET POSITION
LAST TEN YEARS

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Program revenues (Continued)										
Primary government (Continued):										
Governmental activities (Continued)										
Total governmental activities program revenues	\$ 49,191,507	\$ 47,669,429	\$ 58,062,350	\$ 55,134,373	\$ 56,546,483	\$ 54,371,030	\$ 67,494,902	\$ 69,442,072	\$ 73,936,390	\$ 84,004,198
Business-type activities:										
Charges for services										
Waste management	10,659,789	12,636,291	15,225,072	13,240,809	14,868,570	14,082,416	15,687,683	19,125,624	18,379,379	16,406,583
Water and sewer	102,495,912	87,640,826	89,426,724	89,992,145	91,967,807	98,222,525	91,064,507	98,753,729	99,014,724	95,613,743
Airports	19,203,823	15,516,488	13,333,250	13,108,660	14,165,443	14,952,944	16,255,606	18,407,070	11,066,476	16,328,678
Municipal golf course	37,246	-	-	-	-	-	-	-	-	-
Transit	725,087	1,494,073	1,582,611	1,548,387	1,898,118	2,485,108	1,429,908	1,405,461	920,167	5,510,293
Garbage collection	15,877,408	16,415,315	20,107,411	19,255,923	19,448,658	19,173,185	19,508,792	19,806,392	20,310,177	20,180,972
Stormwater utility	-	-	-	-	13,663,554	14,051,864	13,668,076	13,654,122	13,879,503	14,518,536
Capital grants and contributions	6,094,240	5,870,639	3,218,349	4,584,343	5,812,783	13,542,123	20,622,460	23,161,544	16,921,050	18,525,375
Total business-type activities program revenues	155,093,505	139,573,632	142,893,417	141,730,267	161,824,933	176,510,165	178,237,032	194,313,942	180,491,476	187,084,180
Total primary government program revenues	204,285,012	187,243,061	200,955,767	196,864,640	218,371,416	230,881,195	245,731,934	263,756,014	254,427,866	271,088,378
Net (expense) revenue										
Governmental activities	(156,001,318)	(156,116,788)	(169,992,913)	(139,929,170)	(143,331,840)	(177,000,306)	(202,991,685)	(194,831,631)	(208,974,458)	(200,468,683)
Business-type activities	12,549,939	(2,934,097)	(3,927,004)	(10,823,141)	1,450,680	15,271,714	15,563,177	25,971,508	19,469,456	12,987,317
Total primary government	(143,451,379)	(159,050,885)	(173,919,917)	(150,752,311)	(141,881,160)	(161,728,592)	(187,428,508)	(168,860,123)	(189,505,002)	(187,481,366)
General revenues and other changes in net position										
Primary government:										
Governmental activities:										
Property taxes	57,546,683	60,938,262	69,281,751	69,708,757	72,649,913	72,211,935	64,931,121	74,576,626	73,799,695	80,073,638
Other taxes	117,422,333	115,386,538	122,040,650	132,821,646	138,841,209	136,998,554	153,844,283	149,421,590	152,007,550	154,313,890
Unrestricted investment earnings	617,292	705,910	712,283	691,938	904,567	1,743,856	3,399,837	4,103,264	1,542,453	956,370
Miscellaneous	183,920	1,141,300	226,079	367,735	-	751,333	496,445	93,538	605,937	3,604,273
Transfers	(4,739,380)	(2,056,213)	(4,763,580)	(3,861,383)	(9,847,357)	(4,207,283)	(17,807,201)	(6,075,785)	(6,147,600)	(2,831,460)
Total governmental activities general revenues and other changes in net position	171,030,848	176,115,797	187,497,183	199,728,693	202,548,332	207,498,395	204,864,485	222,119,233	221,808,035	236,116,711

(Continued)

AUGUSTA, GEORGIA

CHANGES IN NET POSITION
LAST TEN YEARS

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General revenues and other changes in net position (Continued)										
Primary government (Continued):										
Business-type activities:										
Unrestricted investment earnings	\$ 486,911	\$ 255,147	\$ 309,260	\$ 370,714	\$ 237,285	\$ 565,510	\$ 1,268,970	\$ 2,069,755	\$ 1,129,854	\$ 1,017,098
Miscellaneous	76,320	45,727	336,529	27,579	33,882	13,881	53,330	553,521	66,864	3,628
Transfers	4,739,380	2,056,213	4,763,580	3,861,383	9,847,357	4,207,283	17,807,201	6,075,785	6,147,600	2,831,460
Total business type activities										
general revenues and other changes in net position	5,302,611	2,357,087	5,409,369	4,259,676	10,118,524	4,786,674	19,129,501	8,699,061	7,344,318	3,852,186
Total primary government general revenues and other changes in net position	176,333,459	178,472,884	192,906,552	203,988,369	212,666,856	212,285,069	223,993,986	230,818,294	229,152,353	239,968,897
Change in net position										
Governmental activities	15,029,530	19,999,009	17,504,270	59,799,523	59,216,492	30,498,089	1,872,800	27,287,602	12,833,577	35,648,028
Business-type activities	17,852,550	(577,010)	1,482,365	(6,563,465)	11,569,204	20,058,388	34,692,678	34,670,569	26,813,774	16,839,503
Total primary government change in net position	<u>\$ 32,882,080</u>	<u>\$ 19,421,999</u>	<u>\$ 18,986,635</u>	<u>\$ 53,236,058</u>	<u>\$ 70,785,696</u>	<u>\$ 50,556,477</u>	<u>\$ 36,565,478</u>	<u>\$ 61,958,171</u>	<u>\$ 39,647,351</u>	<u>\$ 52,487,531</u>

Source:

Augusta, Georgia audited financial statements.

Note:

Changes in Net Position from the Statement of Activities increased in this table due to the prior period adjustment.

AUGUSTA, GEORGIA

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Non-spendable	\$ 3,040,708	\$ 6,281,899	\$ 4,903,951	\$ 5,109,913	\$ 5,277,675	\$ 5,399,406	\$ 1,350,323	\$ 355,087	\$ 668,339	\$ 449,227
Assigned	4,700,000	4,700,000	1,250,000	2,375,000	3,400,000	4,525,000	4,525,000	4,525,000	4,525,000	4,525,000
Unassigned	24,257,988	20,238,476	18,183,857	19,528,768	21,749,597	21,491,999	29,855,638	34,276,284	35,095,147	40,980,125
Total General fund	<u>\$ 31,998,696</u>	<u>\$ 31,220,375</u>	<u>\$ 24,337,808</u>	<u>\$ 27,013,681</u>	<u>\$ 30,427,272</u>	<u>\$ 31,416,405</u>	<u>\$ 35,730,961</u>	<u>\$ 39,156,371</u>	<u>\$ 40,288,486</u>	<u>\$ 45,954,352</u>
All Other Governmental Funds										
Non-spendable, reported in:										
Special revenue funds	\$ 109,727	\$ 112,178	\$ 86,499	\$ 183,440	\$ 153,945	\$ 26,894	\$ 5,839	\$ 2,094	\$ 1,655	\$ 87,096
Restricted, reported in:										
Special revenue funds	4,634,630	5,129,533	8,946,614	15,208,516	17,081,176	29,941,954	45,365,718	20,828,069	26,908,561	30,631,078
Debt service funds	530,030	93,682	309,003	341,037	28,824,599	29,546,721	28,794,483	29,674,662	624,573	1,042,639
Capital projects funds	154,388,725	125,406,460	132,746,404	115,430,811	141,982,775	149,679,823	138,968,778	125,991,488	148,058,842	170,967,379
Permanent fund	532,094	525,342	530,387	517,817	526,110	524,365	506,334	525,800	534,006	528,433
Committed	25,737,955	26,056,346	29,332,706	29,294,058	16,202,352	15,668,958	17,708,613	15,803,873	14,362,899	16,841,549
Unassigned	(516,279)	(629,962)	(2,773,602)	(5,226,587)	(9,851,377)	(11,577,790)	(2,066,208)	(4,678,353)	(2,029,013)	(1,248,423)
Total all other governmental funds	<u>\$ 185,416,882</u>	<u>\$ 156,693,579</u>	<u>\$ 169,178,011</u>	<u>\$ 155,749,092</u>	<u>\$ 194,919,580</u>	<u>\$ 213,810,925</u>	<u>\$ 229,283,557</u>	<u>\$ 188,147,633</u>	<u>\$ 188,461,523</u>	<u>\$ 218,849,751</u>
Total all governmental funds	<u>\$ 217,415,578</u>	<u>\$ 187,913,954</u>	<u>\$ 193,515,819</u>	<u>\$ 182,762,773</u>	<u>\$ 225,346,852</u>	<u>\$ 245,227,330</u>	<u>\$ 265,014,518</u>	<u>\$ 227,304,004</u>	<u>\$ 228,750,009</u>	<u>\$ 264,804,103</u>

AUGUSTA, GEORGIA

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Taxes	\$ 174,530,688	\$ 174,860,877	\$ 191,804,941	\$ 201,850,347	\$ 208,663,022	\$ 205,681,506	\$ 225,814,297	\$ 224,702,348	\$ 226,458,082	\$ 234,372,293
Licenses and permits	5,313,188	5,880,083	6,102,645	6,179,800	6,475,794	6,760,964	6,658,789	6,905,592	7,580,808	7,526,757
Intergovernmental	9,205,100	8,262,173	17,834,482	14,067,609	14,115,299	13,689,861	16,173,507	20,897,820	25,413,694	34,561,759
Charges for services	25,978,981	25,054,525	25,760,940	26,286,959	27,886,571	26,412,517	31,387,810	32,483,791	32,170,970	32,916,971
Fines and forfeitures	5,826,251	5,632,205	5,793,786	6,973,674	5,962,914	5,080,841	5,102,650	4,886,543	4,621,980	4,765,249
Interest revenue	641,285	684,374	658,032	741,597	985,893	1,959,093	4,065,515	5,270,619	1,723,250	808,322
Other revenues	2,484,488	2,550,813	2,300,392	1,361,134	1,706,759	1,859,616	7,023,601	2,575,171	3,586,775	4,086,424
Total revenues	223,979,981	222,925,050	250,255,218	257,461,120	265,796,252	261,444,398	296,226,169	297,721,884	301,555,559	319,037,775
Expenditures										
Current:										
General government	34,880,530	32,432,657	29,330,545	36,675,915	40,264,604	38,055,774	38,855,252	37,910,930	49,131,909	42,395,231
Judicial	17,094,781	18,446,705	20,992,374	20,409,781	20,188,432	20,882,160	22,536,566	25,201,988	23,735,464	24,879,319
Public safety	85,020,086	84,773,990	90,674,820	89,429,713	90,166,076	90,615,994	95,689,648	102,158,904	99,518,162	111,301,904
Public works	11,317,428	11,323,897	35,223,915	30,187,680	31,727,193	24,296,079	27,804,279	27,155,533	29,863,810	20,914,579
Health and welfare	2,466,034	2,522,599	2,311,106	2,341,192	2,366,803	2,301,632	2,220,323	1,619,919	1,614,775	1,577,691
Culture and recreation	12,274,742	13,605,387	14,761,163	14,708,724	14,904,430	14,538,439	15,636,310	16,120,976	15,488,740	15,726,350
Housing and development	16,600,138	13,719,492	14,142,981	13,572,028	14,691,427	18,559,241	31,948,305	40,507,521	17,127,006	26,967,722
Capital outlay	52,256,806	53,670,920	48,418,409	41,378,739	20,348,505	30,367,619	54,589,608	55,065,290	43,273,661	32,149,799
Intergovernmental	3,512,000	2,212,000	-	-	4,200,000	6,000,000	4,500,000	400,000	400,000	8,403,306
Debt service:										
Principal	800,000	13,640,000	13,680,000	25,075,000	1,245,000	1,275,000	2,575,000	15,794,572	27,086,039	42,319,000
Interest and fiscal charges	2,342,510	2,546,229	2,279,262	2,591,819	1,995,418	3,075,667	4,006,737	4,765,883	4,046,697	6,586,956
Bond issuance costs	-	-	756,596	340,150	366,193	392,090	901,298	1,503	243,500	240,000
Total expenditures	238,565,055	248,893,876	272,571,171	276,710,741	242,464,081	250,359,695	301,263,326	326,703,019	311,529,763	333,461,857
Excess (deficiency) of revenues over (under) expenditures	(14,585,074)	(25,968,826)	(22,315,953)	(19,249,621)	23,332,171	11,084,703	(5,037,157)	(28,981,135)	(9,974,204)	(14,424,082)
Other financing sources (uses)										
Refunding bond proceeds	-	-	29,396,544	11,785,098	26,115,000	12,000,000	30,200,000	1,065,611	12,899,000	21,795,000
Bond premium	-	-	-	-	2,763,951	105,439	304,100	-	-	-
Transfers in	20,850,338	30,581,799	62,117,741	34,878,705	18,911,427	19,042,126	14,155,318	34,113,424	64,819,159	29,305,901
Transfers out	(25,901,838)	(33,913,097)	(66,881,321)	(38,740,088)	(28,758,784)	(23,249,409)	(20,465,683)	(40,189,209)	(70,966,759)	(32,137,361)
Proceeds from the sale of capital assets	217,999	1,244,360	449,541	572,860	220,314	897,619	630,610	240,260	709,344	31,530,728
Total other financing sources (uses)	(4,833,501)	(2,086,938)	25,082,505	8,496,575	19,251,908	8,795,775	24,824,345	(4,769,914)	7,460,744	50,494,268
Net change in fund balances	\$ (19,418,575)	\$ (28,055,764)	\$ 2,766,552	\$ (10,753,046)	\$ 42,584,079	\$ 19,880,478	\$ 19,787,188	\$ (33,751,049)	\$ (2,513,460)	\$ 36,070,186
Debt Service as a Percentage of Noncapital Expenditures	1.65%	8.13%	7.07%	13.33%	1.77%	2.04%	2.89%	8.37%	11.74%	16.68%

AUGUSTA, GEORGIA

**GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

<u>Year Ended</u>	<u>Property Tax</u>	<u>Sales Tax</u>	<u>Alcoholic Beverage Tax</u>	<u>Insurance Premium Tax</u>	<u>Hotel/Motel Tax</u>	<u>Franchise Tax</u>	<u>Excise Tax</u>	<u>Other Taxes</u>	<u>Total</u>
2012	\$ 57,108,355	\$ 74,530,210	\$ 3,441,585	\$ 9,756,969	\$ 4,500,243	\$ 24,098,240	\$ 585,180	\$ 9,036,914	\$ 183,057,696
2013	59,474,339	74,230,510	3,274,529	10,102,412	4,712,844	22,717,526	586,110	9,329,650	184,427,920
2014	69,764,291	85,008,914	3,321,766	10,562,802	5,449,084	21,800,964	665,843	3,246,578	199,820,242
2015	69,028,701	86,002,017	3,262,384	11,284,618	5,574,471	24,880,891	542,720	1,274,545	201,850,347
2016	69,821,813	91,066,216	3,320,190	12,223,371	5,872,963	24,481,414	610,170	1,266,885	208,663,022
2017	68,682,952	88,985,462	3,383,570	13,015,916	6,094,766	23,758,965	604,890	1,154,985	205,681,506
2018	71,454,664	106,491,038	3,464,350	14,036,609	6,703,918	23,558,110	217,254	1,085,038	227,010,981
2019	75,280,758	98,710,665	3,413,223	14,910,763	6,181,872	24,378,046	596,870	1,230,151	224,702,348
2020	74,450,532	103,545,685	3,228,206	15,729,725	3,846,349	24,011,831	597,310	1,048,444	226,458,082
2021	80,058,403	105,002,661	3,702,666	16,244,986	5,652,415	21,855,820	481,760	1,373,582	234,372,293

Source:

Augusta, Georgia finance department.

AUGUSTA, GEORGIA

**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS
(IN THOUSANDS)**

Year	Real and Personal Property	Public Utilities	Motor Vehicles	Mobile Homes	Total Assessed Value	Less Exemptions on Taxable Property	Total Net Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2012	\$ 4,895,821	\$ 150,294	\$ 338,312	\$ 18,756	\$ 5,403,183	\$ 603,773	\$ 4,799,410	\$ 8.085	\$ 13,507,958	40%
2013	4,799,583	143,797	364,089	18,944	5,326,413	640,327	4,686,086	8.042	13,316,033	40%
2014	4,863,021	150,379	311,398	17,837	5,342,635	627,710	4,714,925	9.788	13,356,588	40%
2015	5,084,542	151,720	222,980	16,850	5,476,092	633,436	4,842,656	9.792	13,690,230	40%
2016	5,349,519	180,602	165,291	16,044	5,711,456	925,908	4,785,548	9.794	14,278,640	40%
2017	5,120,929	163,526	121,656	15,538	5,421,649	705,827	4,715,822	9.786	13,554,121	40%
2018	5,212,896	174,445	90,346	14,687	5,492,374	921,787	4,570,587	9.756	13,730,933	40%
2019	5,323,010	183,615	73,296	13,757	5,593,678	700,276	4,893,402	9.678	13,984,195	40%
2020	5,754,329	199,879	59,685	14,009	6,027,902	747,488	5,280,414	9.045	15,069,755	40%
2021	5,920,864	210,288	49,990	15,341	6,196,483	798,193	5,398,290	9.045	15,491,208	40%

Source:
Augusta, Georgia Tax Commissioner

AUGUSTA, GEORGIA

DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN YEARS
 (Rate per \$1,000 of assessed value)

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Augusta-Richmond County:										
Maintenance and operations	8.085	8.042	9.788	9.792	9.794	9.786	9.756	9.678	9.045	9.045
Capital outlay	0.785	0.781	0.781	0.781	0.781	0.780	0.778	0.772	0.772	0.722
Urban service district	8.026	7.987	5.200	5.208	5.216	5.225	5.231	5.162	4.845	4.845
Fire district	2.152	2.140	2.139	2.139	2.139	2.136	2.120	2.112	1.967	1.967
Blythe fire district	3.538	3.349	3.358	3.353	3.384	3.308	3.299	3.300	3.299	3.299
Richmond County Board of Education	19.110	19.982	19.972	19.972	19.754	19.736	19.965	19.794	18.419	19.312
State of Georgia	0.250	0.150	0.100	0.050	0.000	0.000	0.000	0.000	0.000	0.000

Source:
 Augusta, Georgia Tax Commissioner

AUGUSTA, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

2021				2012			
Rank	Taxpayer	Assessed Valuation	% of County Gross Assessed Valuation	Rank	Taxpayer	Assessed Valuation	% of County Gross Assessed Valuation
1	Georgia Power Co	\$ 136,617,071	2.27%	1	Georgia Power Co	\$ 80,510,239	1.55%
2	Augusta National Inc	105,675,005	1.75%	2	International Paper Co	62,346,476	0.99%
3	Graphic Packaging International LLC	76,947,940	1.28%	3	Doctors Hospital Of Augusta	43,826,079	0.87%
4	PCS Nitrogen Fertilizer	50,317,313	0.83%	4	Augusta National Inc	35,692,155	0.74%
5	Doctors Hospital Of Augusta LLC	32,704,523	0.54%	5	PCS Nitrogen Fertilizer	71,066,973	0.67%
6	Union Agener	28,915,827	0.48%	6	Augusta Newsprint	26,830,221	0.58%
7	Berckman Residential Properties LLC	26,003,993	0.43%	7	National Life and Accident Insurance	20,413,034	0.48%
8	Passco Grant Oaks Dst	21,814,814	0.36%	8	Augusta Riverfront Limited	15,755,737	0.45%
9	Natl Life & Acc Insur Co	20,413,033	0.34%	9	NutraSweet Co	24,068,135	0.39%
10	Riverwatch Apartments LLC	19,255,870	0.32%	10	Bellsouth Telecom/AT&T	13,687,463	0.38%
		<u>\$ 518,665,389</u>	<u>8.60%</u>			<u>\$ 394,196,512</u>	<u>7.10%</u>
Total Gross Digest Assessment		<u>\$ 4,787,150,495</u>		Total Gross Digest Assessment		<u>\$ 4,531,577,941</u>	

Source:
Augusta, Georgia Tax Commissioner

AUGUSTA, GEORGIA

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS

Year Ended ^a	Taxes Levied for the Year ^d	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years ^c	Total Collections to Date	
		Amount ^b	Percentage of Levy		Amount	Percentage of Levy
2012	\$ 37,238,163	\$ 34,281,485	92.1%	\$ 3,389,635	\$ 37,671,120	101.2%
2013	34,596,234	31,092,089	89.9%	3,471,852	34,563,941	99.9%
2014	46,084,688	40,395,089	87.7%	4,232,054	44,627,143	96.8%
2015	46,341,621	39,577,785	85.4%	4,412,365	43,979,901	94.9%
2016	46,638,065	41,837,481	89.7%	4,133,094	45,953,750	98.5%
2017	46,149,029	41,609,385	90.2%	3,982,390	45,574,725	98.8%
2018	46,516,641	42,140,960	90.6%	3,867,281	45,954,750	98.8%
2019	47,358,343	44,683,423	94.4%	2,263,160	44,683,423	94.4%
2020	47,761,345	42,428,315	88.8%	4,558,115	42,428,315	88.8%
2021	48,827,540	44,354,746	90.8%	-	44,354,746	90.8%

^a Fiscal year, January through December 31.^b Collections as of December 31 of the year of the levy.^c Delinquent collections through December 31, 2021.^d The 2018 Taxes Levied figure has been updated due to the discovery of an error in prior year tax billing system report.**Sources:**

Augusta, Georgia Tax Commissioner's Office and Augusta, Georgia Department of Finance.

AUGUSTA, GEORGIA

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

Year Ended	Governmental Activities					Business-type Activities			Total Outstanding Debt	Percentage of Personal Income ^c	Debt Per Capita ^a
	General Obligation Debt ^b	Notes Payable ^b	Guaranteed Revenue Debt ^b	Certificates of Participation ^b	Capital Leases ^b	Revenue Bonds ^b	Notes Payable ^b	Capital Leases ^b			
2012	\$ 45,887,288	\$ -	\$ 20,610,000	\$ 16,888,000	\$ -	\$ 495,899,999	\$ 31,197,910	\$ 4,412,042	\$ 614,895,239	9.68%	\$ 3,045
2013	32,536,960	-	26,835,000	16,888,000	-	509,534,999	28,004,278	4,947,084	618,746,321	9.72%	3,074
2014	20,267,083	-	54,155,000	16,888,000	-	508,999,999	24,612,564	3,911,198	628,833,844	9.59%	3,123
2015	-	-	60,640,632	16,888,000	-	516,020,255	21,065,845	3,409,665	618,024,397	8.14%	3,055
2016	26,115,000	-	61,943,477	16,888,000	-	502,945,438	17,547,062	2,353,049	627,792,026	8.76%	3,113
2017	26,115,000	-	71,849,939	16,888,000	-	472,185,126	14,060,068	1,644,677	602,742,810	8.32%	2,956
2018	26,115,000	-	98,849,512	16,888,000	-	462,415,583	12,284,567	832,684	617,385,346	8.43%	3,059
2019	13,055,000	-	95,064,934	16,888,000	-	477,488,789	11,197,167	1,064,118	614,758,008	8.39%	3,046
2020	-	-	94,276,054	16,888,000	-	471,680,103	10,820,675	760,442	594,425,274	8.03%	2,949
2021	-	-	72,683,656	16,888,000	-	458,257,250	10,050,559	1,069,225	558,948,690	7.55%	2,773

Source:

(a) Computed using the population amount from the "Demographic Statistics Schedule".

(b) Augusta, Georgia Audited Financial Statements

(c) Computed using the personal income amount from the "Demographic Statistics Schedule".

AUGUSTA, GEORGIA

RATIOS OF GENERAL BONDED DEBT
LAST TEN YEARS

Year Ended	General Obligation Debt ^b	Less: Amounts Available in Debt Service Fund ^b	Total	Percentage of Estimated Actual Value of Taxable Property ^c	Per Capita ^a
2012	\$ 45,887,288	\$ 530,030	\$ 45,357,258	0.34%	\$ 225
2013	32,536,960	93,682	32,443,278	0.24%	161
2014	20,267,083	302,690	19,964,393	0.15%	99
2015	-	-	-	0.00%	-
2016	26,115,000	26,115,000	-	0.00%	-
2017	26,115,000	26,115,000	-	0.00%	-
2018	26,115,000	26,115,000	-	0.00%	-
2019	13,055,000	13,055,000	-	0.00%	-
2020	-	-	-	0.00%	-
2021	-	-	-	0.00%	-

Source:

^(a) Computed using the population amount from the "Demographic Statistics Schedule".

^(b) Augusta, Georgia Audited Financial Statements

^(c) Computed using the estimated actual taxable value amount from the "Assessed Value and Estimated Actual Value of Taxable Property Schedule".

AUGUSTA, GEORGIA

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2021

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Estimated Share Of Direct and Overlapping Debt</u>
Direct Debt			
Guaranteed revenue debt	\$ 72,683,656	100%	\$ 72,683,656
Certificates of Participation	16,888,000	100%	16,888,000
Subtotal Direct Debt	<u>89,571,656</u>	100%	<u>89,571,656</u>
Overlapping Debt			
Richmond County School District	<u>40,000,000</u>	0%	<u>-</u>
Total Direct and Overlapping Debt	<u><u>\$ 129,571,656</u></u>		<u><u>\$ 89,571,656</u></u>

Sources:

Augusta, Georgia financial statements and the Richmond County School District

Note:

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Augusta, Georgia. This process recognizes that, when considering the Government's ability to issue and repay long-term debt, the entire debt burden borne by residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the County's taxable assessed value that is within the City's boundaries and dividing it by the County's total taxable assessed value.

AUGUSTA, GEORGIA

LEGAL DEBT MARGIN INFORMATION
LAST TEN YEARS
(IN THOUSANDS)

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Legal Debt Limit	\$ 479,941	\$ 468,609	\$ 471,493	\$ 484,266	\$ 478,555	\$ 471,582	\$ 457,059	\$ 489,370	\$ 528,041	\$ 539,829
Net Debt Applicable to Limit	45,357	32,443	19,964	-	-	-	-	-	-	-
Legal debt margin	<u>\$ 434,584</u>	<u>\$ 436,165</u>	<u>\$ 451,528</u>	<u>\$ 484,266</u>	<u>\$ 478,555</u>	<u>\$ 471,582</u>	<u>\$ 471,582</u>	<u>\$ 489,370</u>	<u>\$ 528,041</u>	<u>\$ 539,829</u>
Total net debt applicable to the limit as a percentage of debt limit	10.44%	7.44%	4.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for 2021:

Assessed Value	\$ 5,398,290
Debt limit (10% of total assessed value)	539,829
Debt applicable to limit:	
General obligation bonds	-
Less: Amount set aside for repayment of general obligation debt	-
Total debt applicable to limit	-
Legal debt margin	<u>\$ 539,829</u>

Note:

Under state finance law, the Government's outstanding general obligation debt should not exceed 10% of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

AUGUSTA, GEORGIA

**PLEDGED REVENUE COVERAGE
LAST TEN YEARS**

Year	Operating Revenue ^a	Direct Operating Expenses ^b	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2012	\$ 122,017,467	\$ 56,610,499	\$ 65,406,968	\$ 4,955,000	\$ 24,774,198	\$ 29,729,198	2.20
2013	103,240,990	54,418,274	48,822,716	8,435,000	23,982,165	32,417,165	1.51
2014	122,941,682	73,206,611	49,735,071	9,715,000	24,044,858	33,759,858	1.47
2015	122,188,877	76,557,121	45,631,756	10,980,000	22,297,556	33,277,556	1.37
2016	125,462,761	80,194,874	45,267,887	11,475,000	21,228,655	32,703,655	1.38
2017	132,214,183	81,826,674	50,387,509	12,335,000	9,509,892	21,844,892	0.35
2018	126,690,901	88,643,395	38,047,506	6,020,000	7,203,460	13,223,460	2.88
2019	134,933,019	87,105,279	47,827,740	2,945,000	18,302,029	21,247,029	2.25
2020	127,882,845	77,524,048	50,358,797	2,835,000	18,607,683	21,442,683	2.35
2021	128,210,652	89,196,906	39,013,746	10,465,000	18,578,973	29,043,973	1.34

Source:

^(a) Operating revenue includes operating revenues and interest of the major business-type funds.

^(b) Direct operating expenses excludes depreciation.

AUGUSTA, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

Year Ended	Population ^a	Median Age ^b	Per Capita Income	Personal Income ^a	Public School Enrollment ^c	Unemployment Rate ^d
2012	201,966	33.0	\$ 31,436	\$ 6,349,054,000	31,738	9.02%
2013	201,276	33.0	31,637	6,367,726,000	31,501	8.03%
2014	201,368	33.4	32,549	6,554,362,000	31,431	7.02%
2015	202,269	33.2	37,557	7,596,617,000	31,997	5.83%
2016	201,647	33.3	35,526	7,163,705,000	30,742	6.30%
2017	201,800	33.5	35,925	7,327,182,000	30,756	5.40%
2018	201,554	33.7	36,292	7,402,065,000	30,854	4.10%
2019	202,518	33.7	38,196	7,698,627,000	30,947	3.63%
2020	204,320	34.7	39,370	7,973,040,000	29,093	5.80%
2021	203,832	34.4	42,343	8,556,598,000	27,350	4.00%

Source:

- a) Bureau of Economic Analysis; estimates for 2015 from the Central Savannah River Area Regional Commission
b) US Census Bureau
c) Richmond County Board of Education
d) U.S. Department of Labor; Not Seasonally Adjusted Annual Averages

AUGUSTA, GEORGIA

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

2021				2012			
Rank	Employer	Number of Employees	Percentage of Employed	Rank	Employer	Number of Employees	Percentage of Employed
1	US Army Cyber Center/Ft Gordon	29,252	11.42%	1	U.S. Army Signal Center and Fort Gordon	19,844	8.43%
2	Augusta University	6,775	2.65%	2	Medical College of Georgia (Augusta University)	4,656	1.98%
3	Augusta University Hospital	5,341	2.09%	3	Richmond County School System	4,418	1.88%
4	Richmond County Schools	4,398	1.72%	4	University Hospital	3,200	1.36%
5	University Hospital	3,000	1.17%	5	Georgia Health Sciences Hospitals	3,054	1.30%
6	Augusta/Richmond County	2,869	1.12%	6	Augusta-Richmond County	2,380	1.01%
7	US Dept of Veterans Admin	2,522	0.98%	7	Veteran's Administration Hospital	2,082	0.88%
8	Doctors Hospital	1,837	0.72%	8	East Central Regional Hospital	1,488	0.63%
9	East Central Regional Hospital Augusta	1,400	0.55%	9	Doctor's Hospital	1,210	0.51%
10	Textron EZ-GO	1,350	0.53%	10	Textron EZ-GO	1,277	0.54%
Total Employed in Augusta, Georgia		256,087 *		Total Employed in Augusta, Georgia		235,347 *	

* Georgia Department of Labor, Workforce Information & Analysis, Local Area Unemployment Statistics Unit

Source of 2020 and 2011 Top Employers: Employers Human Resources Department

AUGUSTA, GEORGIA

**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES
BY FUNCTION
LAST TEN YEARS**

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities										
General government	370	350	338	307	337	348	348	353	360	363
Judicial	233	221	218	213	247	262	271	256	265	269
Public safety	1567	1,514	1,377	1,278	1,296	1,294	1,297	1,311	1,306	1,306
Public works	224	216	206	189	177	161	178	170	177	178
Health and welfare	5	8	8	8	3	2	3	3	3	3
Culture and recreation	206	195	185	163	126	139	141	142	142	141
Housing and development	72	70	64	59	62	62	61	59	60	63
Total Governmental Activities	<u>2,677</u>	<u>2,574</u>	<u>2,396</u>	<u>2,217</u>	<u>2,248</u>	<u>2,268</u>	<u>2,299</u>	<u>2,294</u>	<u>2,313</u>	<u>2,323</u>
Business-Type Activities										
Airport	85	84	82	80	86	88	99	100	104	104
Transit	4	4	4	4	4	4	4	4	4	4
Environmental services	49	52	51	50	52	52	54	62	67	67
Water and sewer	302	285	278	254	360	372	389	364	367	372
Total Business-Type Activities	<u>440</u>	<u>425</u>	<u>415</u>	<u>388</u>	<u>502</u>	<u>516</u>	<u>546</u>	<u>530</u>	<u>542</u>	<u>547</u>
Total Primary Government	<u>3,117</u>	<u>2,999</u>	<u>2,811</u>	<u>2,605</u>	<u>2,750</u>	<u>2,784</u>	<u>2,845</u>	<u>2,824</u>	<u>2,855</u>	<u>2,870</u>

Source:
Augusta, Georgia Payroll Data

AUGUSTA, GEORGIA

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Function/Department										
General Government										
Number of registered voters	109,016	110,396	101,480	88,528	105,642	108,863	122,747	131,373	138,000	135,584
Animals adopted per year	928	824	772	1,110	1,376	1,387	1,573	6,572	4,109	2,063
Animals sheltered per year	9,651	9,327	7,870	7,322	5,973	6,423	6,181	3,376	2,476	1,179
Judicial										
Number of gun permits	1,938	2,231	2,563	2,549	3,278	2,982	3,020	3,507	5,397	4,969
Number of marriage licenses	1,419	1,317	1,385	1,349	1,609	1,558	1,534	1,497	1,446	1,498
Public Safety										
Total arrests	4,488	4,886	4,404	1,746	3,888	3,295	NA	10,545	7,127	6,490
Inmates processed	872	812	928	920	923	943	NA	969	961	982
Female bookings	1,600	1,521	3,379	3,576	2,952	2,659	2,907	2,849	1,825	1,161
Male bookings	6,880	6,641	11,169	10,860	8,688	7,342	7,692	7,696	5,302	4,829
Calls received via 911	776,192	717,110	716,613	645,030	595,178	454,941	578,510	582,492	583,183	583,807
Public Works										
Commercial/residential project approved	84	95	56	107	92	159	191	215	138	40
Commercial/residential inspection	383	797	379	337	1,471	593	651	1,784	2,189	1,742
MS4 Inspections	3,568	3,497	9,212	7,377	16,560	6,089	6,217	N/A	N/A	N/A
Culture and Recreation										
Library book circulation	1,260,817	1,276,600	594,281	463,064	459,089	428,849	438,841	428,606	284,547	197,627
Library collection size	637,388	588,971	381,149	344,323	347,122	316,759	319,105	319,746	316,101	299,753
Recreation adult sports										
Participants	1,953	1,732	1,718	1,586	1,472	1,238	824	526	340	567
Recreation youth sports										
Participants	2,842	2,711	2,470	2,466	2,427	2,353	1,649	1,864	345	1,325
Housing and Development										
Number of single family										
building permits	360	386	303	317	292	362	441	583	612	612
Permits Issued per year	10,033	10,289	9,842	9,246	10,306	10,096	11,131	7,253	12,911	12,911
Business licenses Issued per year	638	749	972	1,162	1,374	1,121	1,557	829	1,225	1,225

(Continued)

AUGUSTA, GEORGIA

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Function/Department (Continued)										
Transit										
Total ridership	747,718	776,332	831,032	824,267	809,545	737,878	705,538	684,873	663,520	543,034
Total revenue miles	775,100	799,419	852,971	961,639	936,195	944,945	951,156	905,886	826,739	826,467
Airport										
Number of landings	13,930	13,572	269,902	13,036	13,703	14,388	14,873	36,132	24,262	26,688
Gallons of fuel sold	2,831,214	2,809,435	2,413,744	2,407,116	2,519,691	2,658,218	3,336,565	3,972,524	2,488,525	1,962,553
Solid Waste										
Community refuse collected (tons)	323,203	396,752	471,041	368,819	398,676	401,636	468,902	573,741	511,712	449,771
Community recyclables collected	2,412	3,653	3,753	3,159	2,175	1,311	904	743	530	814
Commingled (plastic, paper, glass)	2,111	3,245	3,401	2,466	1,748	626	258	49	74	244
Tires	123	211	116	403	239	307	336	367	172	152
Metal	178	198	231	272	185	193	310	327	281	418
Electronics	N/A	N/A	5	18	3	-	-	-	3	-
Water and Sewer										
Number of sewer customers	48,833	49,167	49,635	50,035	50,524	51,033	51,450	52,114	53,022	53,479
Total gallons (in thousands)	7,287,986	7,352,070	7,345,052	6,757,463	7,106,854	10,603,758	7,582,500	7,388,000	7,672,975	6,216,262
Average gallon/customer	2,676,007	2,687,944	2,625,427	2,425,816	2,939,736	3,520,161	3,786,441	3,219,559	3,123,710	3,026,948
Number of water customers	61,175	61,374	61,861	61,969	62,329	62,745	63,013	63,577	64,519	64,929
Total gallons (in thousands)	978,496	12,031,186	12,304,985	11,112,016	11,646,204	11,600,787	12,325,763	12,285,738	12,012,229	10,745,616
Average gallon/customer	2,968,872	2,895,272	2,546,012	2,410,347	2,442,490	2,669,185	3,768,310	3,340,346	1,844,215	3,254,243

Source:

Various government departments.

N/A - Data was not readily available.

AUGUSTA, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS
(In Thousands)

FUNCTION	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General government										
Buildings	5	5	5	5	5	5	6	6	6	7
Vehicles	87	90	93	92	92	89	87	89	99	104
Judicial										
Public Defender										
Buildings	1	2	2	4	5	5	6	6	6	6
Vehicles	31	35	35	41	44	50	52	54	56	62
District Attorney										
Vehicles	6	7	7	7	7	9	9	11	12	12
Public safety										
Sheriff Administration										
Buildings	5	5	5	6	6	6	6	6	6	6
Vehicles	84	84	84	86	86	89	66	70	59	73
Sheriff										
Vehicles	460	479	555	599	614	642	582	586	594	591
Buildings	5	5	5	6	6	6	6	6	6	6
Fire										
Buildings	20	20	20	23	23	23	23	23	23	23
Vehicles	50	51	52	52	55	62	66	66	63	63
Fire Trucks	43	44	46	54	54	55	55	58	61	59
Animal Control										
Building	1	1	2	2	2	2	2	2	2	-
Vehicles	10	12	15	16	16	15	13	15	15	15
Covered dog runs	-	-	-	-	1	1	1	1	1	1
Emergency Telephone Response										
Buildings	1	1	1	1	1	1	1	1	1	1
Public works										
Engineering										
Buildings	7	7	7	7	7	7	7	7	7	7
Vehicles	116	128	136	145	144	143	126	124	120	119
Water and Sewer										
Buildings	91	92	93	94	94	94	97	97	97	97
Vehicles	202	207	217	223	238	239	244	259	262	262

(Continued)

AUGUSTA, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS
(In Thousands)

FUNCTION (CONTINUED)	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public works (continued)										
Stormwater Utility										
Vehicles	-	-	-	-	-	11.00	13	16	16	16
Waste Management/Garbage Collection										
Vehicles	31	32	36	39	39	42	42	45	47	46
Health and welfare										
Buildings	-	-	-	1	1	1	1	1	1	-
Vehicles	2	2	2	2	2	2	1	1	1	-
Culture and recreation										
Leisure Services										
Community Centers	14	14	14	14	14	14	14	14	14	14
Tennis Complex	2	2	2	2	2	2	2	2	2	2
Greenhouse	1	1	1	1	1	1	1	1	1	1
Soccer Complex	1	1	1	1	1	1	1	1	1	1
Diamond Lakes Complex	1	1	1	1	1	1	1	1	1	1
Pavillion	9	9	9	9	9	9	9	9	9	9
Golf Course w/ Buildings	3	3	3	3	3	3	3	3	3	3
Aquatics Natatorium	1	1	1	1	1	1	1	1	1	1
Main Library	0	0	0	1	1	1	1	1	1	1
Old Government and Ezckiel House	2	2	2	2	2	2	2	2	2	2
Vehicles	54	58	56	59	62	58	54	55	52	50
Housing and development										
Planning and Zoning										
Building	1	1	1	1	1	1	1	1	1	1
Vehicles	3	3	3	3	8	9	13	12	17	15
Transit										
Transit Administrative Building	-	-	-	-	-	-	-	-	-	1
Buses/Vans	51	49	49	43	51	43	44	44	44	44
Augusta Regional Airport										
Vehicles	47	58	59	62	64	65	67	67	70	72

Source:

Augusta, Georgia capital asset records.

RCSO Flock Camera Initiative Timeline

Milestone 1

By the beginning of the first quarter of Year 1, the Purchasing Director will request a purchasing order for the 50 Flock ALPRs, which will include solar panels, mounting equipment, cloud hosting and analytics, LTE connectivity, unlimited user licenses, hotlist integration and alerts, and ongoing software enhancements. The contract will also include a Professional Services Standard Implementation Fee for the installation of the cameras. The Augusta-Richmond County Finance Department will provide a check for the cost, and the Purchasing Director will pay for and order the ALPRs. The funds to cover the costs will be reimbursed from the funds from this grant.

Milestone 2

By the end of the first quarter of Year 1, the Chief Deputy and the Project Manager from Flock Safety will conduct a mapping session to determine the ideal locations to install the ALPRs. An Assessment Team from Flock Safety will evaluate each location to finalize each location. Once each location is approved, an Installation Team from Flock Safety will install the ALPRs, mounting poles, and the solar panels.

Milestone 3

By the end of the first quarter of Year 1, the RCSO will implement the new ALPRs.

Milestone 4

Maintain the operational readiness of the Flock ALPRs and evidence collection platform.

The contract with Flock Safety will include a maintenance program through a yearly subscription program which will include ongoing software enhancements. Cameras or any equipment in this program will be repaired or replaced to keep the system up and running.

Milestone 5

By the end of the fourth quarter of Year 1, the Purchasing Director will request a purchasing order to pay for the Annual Maintenance Subscription for Year 2. This is a reoccurring fee that provides a maintenance warranty, cloud hosting and analytics, LTE connectivity, unlimited user licenses, hotlist integration and alerts, and ongoing software enhancements. The Augusta-Richmond County Finance Department will provide a check for the cost, and the Purchasing Director will pay for the Plan. The funds to cover the costs will be reimbursed from the funds from this grant.

THE RCSO ALPRs TIMELINE OF ACTIVITIES

	Staff	Year 1			
		Q 1	Q 2	Q 3	Q 4
Activity/Benchmark	Persons/Agency Responsible	Jan-Mar	Apr-Jun	Jul-Sept	Oct-Dec
Acquire 50 Falcon ALPR cameras and platform	RCSO Purchasing Director and Flock Safety Staff	X			
Map ALPR locations, and schedule the installation of the cameras	RCSO Chief Deputy and Flock Safety Project Manager	X			
Install and implement the Falcon ALPR cameras and platform	Flock Safety Installation Team and the RCSO	X			
Maintain the operational readiness of the equipment through a yearly reoccurring contract.	Flock Safety	X	X	X	X
Purchase the Annual Maintenance Subscription Plan for Year 2.	Finance Department and the Finance Director				X

Governor's Office of Planning and Budget
Public Safety and Community Violence Reduction Grant
Richmond County Sheriff's Office Flock Automated License Plate Readers Initiative

DESCRIPTION OF THE ISSUE

After years of decline in violent crimes, the United States saw a dramatic increase in violent gun crimes and community violence as a result of the COVID-19 Pandemic. According to the FBI's Uniform Crime Report, in 2019, there were 14,440 murders nationwide, and those numbers increased to 18,623 in 2020. In 2019 there were 719,350 aggravated assaults, and in 2020 the nation saw an increase to 802,238, which is an 11.5% increase. In 2019 27.6% of aggravated assaults involved a gun, and in 2020 34.9% of aggravated assaults nationwide involved a gun (FBI UCR). Of the murders in 2020, 75% were committed with a gun (Grawert, 2022). According to Grawert, this is the highest percentage of murders committed with guns since 1960. In a report in the Scientific Reports, research revealed there was a 30% higher risk of gun violence during the "pandemic period March 01, 2020, through March 31, 2021" than during the 13-month period before the pandemic (Ssentongo, 2021).

In Augusta-Richmond County, Georgia, the number of homicides increased from 36 in 2019 to 40 in 2020, and the number of aggravated assaults increased from 85 in 2019 to 91 in 2020. The number of aggravated assaults with guns slightly decreased from 217 in 2019 to 211 in 2020, but there was a significant increase in 2021 to 276. According to the Gun Violence Archive, the gun violence directly related to the Pandemic continued into 2021. The data reports an increase from 43,690 deaths from gun violence in 2020 to 45,070 in 2021. The gun violence was exacerbated by the Pandemic with a deadly increase in gun violence in Augusta-Richmond County in 2020 that continued into 2021.

A report by the International Association of Chiefs of Police shows that 70% of all crime committed involves a vehicle. According to the report the vehicles are used particularly in gun related crimes such as drive-by shootings. In a study reported to the U.S. Department of Justice, vehicles were used in drive-by shootings in 10% of the homicides involving a gun (Dedel, 2007). Vehicles allow the shooter to quickly approach their intended target conduct their violence and leave before the victims or witnesses can react or before law enforcement can respond (Dedel, 2007). The shooter(s) fire their guns from moving vehicles not only causing injuries to the intended target but to innocent by-standers as well. Dedel goes on to say that drive-by shootings are but one facet of the many gun related issues involving vehicles, and she lists several related problems in the report:

- Gun trafficking
- Gun possession
- General violence by adult and juvenile offenders
- Gang violence
- Road rage

Guns allow the violent offender to attack their victims from a greater distance. Violent crimes involving guns can offer more of a challenge for investigators than violent crimes such as strangulation or stabbing that force the offender to get closer or make contact with the victim thereby leaving more evidence.

Often witnesses are intimidated and less likely to cooperate with law enforcement concerning gun violence. Many fear retaliation from violent offenders, especially gang related gun violence. A personal connection to the violent offender may also prevent a witness from cooperating.

Proposed Solution

The Richmond County Sheriff's Office will use funds from this grant to invest in technology and equipment that will allow the RCSO to respond more efficiently to the gun violence that was exacerbated by the Covid Pandemic. The RCSO will purchase from 50 Falcon Automated License Plate Readers (ALPR) from Flock Safety.

PROJECT DESIGN AND IMPLEMENTATION

The goal of the Richmond County Sheriff's Office is to reduce violent gun crimes and community violence. The RCSO will use public safety technology and proactive policing methods to combat the deadly increase in violent gun crimes that plague Augusta-Richmond County. The RCSO will use funds from this grant to purchase and install automated license plate readers (ALPR) along with the alert and evidence collection platforms to enhance an existing program. The ALPRs will improve efficiency in homicide investigations and increase clearance rates for cases that involve violent gun crime.

In March of 2022, the RCSO entered into an agreement with Flock Safety to participate in the National Police Foundation LPR study. As participants in the study, the cameras and the platform system were provided with no cost to the department. By May, Flock Safety had installed 25 Flock Safety Falcon LPR Cameras in Augusta-Richmond County. Since the inception of this program, the ALPR project has proven to be successful. The RCSO purchased 25 cameras that were installed in addition to the initial 25 cameras. With the funds from this grant, the RCSO will purchase the initial cameras as well as an additional 25 cameras. This will give the RCSO the ability to provide coverage from 75 Flock Safety Falcon ALPR cameras in the areas prone to gun violence in an effort to reduce violent gun crimes and violence in the community. The grant will be used to purchase 50 Flock Safety Falcon ALPRs, 50 solar panels, mounting equipment, poles. The purchase will also include the cloud hosting and analytics, LTE connectivity, user licenses, hotlist integration and alerts, and installation. A reoccurring subscription is included that will provide ongoing software enhancements and maintenance on the system.

The cameras are mounted to poles to capture an image of every vehicle that passes the camera. The RCSO Intel Division will determine the locations that the cameras are located according to the locations of the gun crimes. Flock Safety will also assist in identifying the most effective areas for the ALPR locations. The ALPR system will capture an image of the vehicle and license plate, report the geographic location, date, time, and convert the license plate image into usable data.

The RCSO will utilize the cameras for two primary functions: 1) to use the data captured as a lead in an investigation and 2) to alert officers in real-time to vehicles on the "hot list" that are captured by the cameras.

With the ALPR system, investigators can search for an image of a suspect's vehicle by using information from witnesses to search by license plate, complete vehicle descriptions, and even partial/incomplete vehicle descriptions. Investigators will have the ability to enter the partial vehicle description and search the captured images and retrieve a complete vehicle description and license plate; providing critical vehicle information that will assist investigators in solving gun-related crimes. The system will allow investigators to track vehicles throughout Augusta-Richmond County or any jurisdiction nationwide that

use the same ALPR system. This will provide locations where the suspect often frequents, greatly increasing the chances of capturing the suspect.

The RCSO can also enter vehicle descriptions or license plate information into the system and create a “hot list.” The hot list can be vehicle information for persons of interest or wanted suspects, and the system will alert officers in real-time when an ALPR camera captures an image of one of the vehicles on the hot list. This will allow the RCSO to be more proactive in our efforts to reduce gun violence.

Evidence Based Solution

Agencies nationwide are utilizing Automated License Plate Readers as a smart tool to reduce violent gun crimes and community violence. Below are real life success stories of ALPRs:

*The San Marino, CA Police Dept. had an 80% reduction in burglaries after installing ALPRs.

*The Lewisville, TX Police Dept. recovered 63 stolen vehicles in one year and a in 20% of the vehicle recoveries an illegal firearm was seized.

*The Wichita Police Dept. reported that in less than 6 months 174 stolen vehicles were recovered and 26 guns. An illegal gun was recovered in 15% of the recovered stolen vehicles.

*In 5 months, the Richmond County Sheriff’s Office recovered 41 stolen vehicles and made arrests in 30 of the recoveries. The ALPR system has been utilized to make 47 arrests, 7 of which were connected to violent crimes involving guns. The ALPR system also captured data that provided a lead in a murder case, and in one case, the data that was captured cleared a suspect from a sexual assault charge. The investigator confirmed that the victim filed a false report of a crime. See Appendix 2 for a complete breakdown of arrests.

Vehicles enable criminals to commit crime. As stated earlier, a vehicle is used in 70% of all crime committed, especially in violent gun crimes such as drive-by shootings and armed robberies. In many cases the image capture of a suspect’s vehicle can lead to a violent gun crime being solved.

Target Population

The vision for the target population is to reduce violent gun crime and community violence. There is a direct correlation between the COVID-19 Pandemic and the dramatic increase in the violent gun crimes in Augusta-Richmond County and nationwide. This increase had a direct effect on the lives of the citizens of Augusta-Richmond County through the personal tragedies of the victims and their families. Indirectly, we have seen a dramatic increase in the fear of crime as the violence has played out in the news media and on social media. Gun violence not only destroys families, but can wreak havoc in neighborhoods, local schools, and businesses. These communities are labeled as areas of violence which will affect the local businesses, jobs, and property values. Residents and business owners move to other communities that are not riddled with gun violence which leads to a community with concentrated poverty and fewer economic opportunities.

Reducing violent gun crime will make communities and neighborhoods safer and create a better quality of life for our citizens. Reducing gun violence will break the cycle of poverty and disadvantage in the communities that were labeled as violent neighborhoods.

A look at the citizens of Augusta-Richmond County. The US Census Bureau reports that in 2021, the estimated population in Augusta-Richmond County as 201,196. Augusta-Richmond County includes the cities of Blythe and Hephzibah. African American citizens make up 57.5% of the population. The remainder of the population are made up of 25.3% white, 5.1% Hispanic, 3.3% two or more races, and 2% Asian. 56.7% of the citizens are between 19-64 years of age, and 51.6% of the population are female.

Goals and Objectives

It is the goal of the Richmond County Sheriff's Office to utilize Falcon ALPR cameras to reduce violent gun crimes and community violence in Augusta-Richmond County, Blythe, and Hephzibah. The ALPR project will start January 2023, and the timeline will be based on that start date.

Goal 1

Acquire 25 Falcon license plate recognition cameras and evidence collection platform from Flock Safety.

Objective 1

By the end of the first quarter of year 1, RCSO will purchase 25 Falcon cameras and the accompanying evidence collection platform. The purchase will include the ALPR readers, solar panels, mounting equipment, cloud hosting and analytics, and LTE connectivity.

The Augusta Finance Dept. will make funds from the grant available to the RCSO Purchasing Dept, and the Purchasing Director will order the ALPRs and related equipment.

Goal 2

Schedule the installation of the Falcon cameras, mounting poles, and the solar panels.

Objective 2

By the end of the first quarter of year 1, RCSO will schedule Flock Safety to install the 25 Falcon cameras, mounting poles, and solar panels. Flock Safety will include site and safety assessment, camera setup, and testing for each camera installed under this contract.

The Chief Deputy will schedule the equipment installation with Flock Safety.

Goal 3

Reduce violent gun crimes and community violence in Augusta-Richmond County, Blythe, and Hephzibah.

Objective 3

By the end of the first quarter of year 1, RCSO implement the Falcon cameras to reduce violent gun crimes and community violence in Augusta-Richmond County, Blythe, and Hephzibah.

Goal 4

Maintain the operational readiness of the Falcon cameras and evidence collection platform.

Objective 4

The contract with Flock Safety will include a maintenance program through a yearly subscription program which will include ongoing software enhancements. Cameras or any equipment in this program will be repaired or replaced to keep the system up and running.

Flock Safety personnel will schedule routine maintenance and updates to the cameras and equipment. As needed, the Chief Deputy will contact Flock Safety for immediate maintenance issues that need to be addressed.

THE RCSO ALPR TIMELINE OF ACTIVITIES

	Staff	Year 1			
		Q 1	Q 2	Q 3	Q 4
Activity/Benchmark	Persons/Agency Responsible	Jan-Mar	Apr-Jun	Jul-Sept	Oct-Dec
<i>Acquire 25 Falcon ALPR cameras and platform</i>	<i>RCSO Purchasing Director and Flock Safety Staff</i>	X			
<i>Schedule the installation of the cameras</i>	<i>RCSO Chief Deputy and Flock Safety Staff</i>	X			
<i>Install the Falcon ALPR cameras and platform</i>	<i>Flock Safety Staff</i>	X			
<i>Implement the ALPR system to reduce gun violence in Augusta-Richmond Co, Blythe, and Hephzibah</i>	<i>The Richmond County Sheriff's Office</i>	X	X	X	X
<i>Maintain the operational readiness of the equipment through a yearly reoccurring contract.</i>	<i>Flock Safety Staff and the RCSO Chief Deputy</i>	X	X	X	X

Deliverables

The RCSO implemented the initial stages of this project in May of 2022, for the initial 25 ALPRs. The program proved successful, so in August, the RCSO purchased 25 Falcon ALPRs. The installation began in August and installation was complete in September. At the onset of this program, the RCSO implemented a comprehensive policy on the use of and training for the Automated License Plate Recognition cameras that was thoroughly reviewed by the RCSO Office of Professional Standards and Training (see Appendix 1). The RCSO implemented a protocol to document the proactive contacts from the hot list alerts and instances where an investigator was able to use the recorded data to get a lead on a case. See Appendix 2 for a breakdown of the stats.

CAPABILITIES AND COMPETENCIES

The purchase of the Falcon ALPR system includes the Flock Safety Standard Implementation and Professional Services. This service includes the site and safety assessment, camera setup and testing for each camera installation. This service will also include regular maintenance and servicing to all the cameras. Flock Safety will be responsible for managing the project and maintaining the equipment. The RCSO currently has 50 cameras installed throughout Augusta-Richmond County since May of 2022. This grant will purchase an additional 25 and fund 25 of the cameras currently installed. RCSO Staff members and Flock Safety have worked together to manage the project successfully since May.

The staff in the Augusta-Richmond County Finance Department will administer the financial management of the grant. In 2021, Augusta-Richmond County received \$46,351,175.00 in federal grant money, and an independent audit determined Augusta-Richmond County to be in compliance with the requirements for all of the federal programs. As a result of the audit, the Government Finance Officers Association awarded Augusta the Certificate of Achievement for Excellence in Financial Reporting.

The Sheriff has garnered the support of the District Attorney's Office and the Augusta-Richmond County Commission. In October of this year, the Commissioners approved \$300,000.00 for the purchase of additional Flock cameras and to ensure the continuation of the project.

Performance Measures

Measuring Project Performance

The RCSO developed a protocol that requires Road Patrol supervisors and investigators to document on the Flock Safety Camera Activity Log when data captured from the ALPR system is used to initiate a citizen contact or to develop a lead on an ongoing investigation. From May 1, 2022 to October 2, 2022, the ALPR system has captured over 5 million vehicle images. The ALPR system has been utilized to make 47 arrests, 7 of which were connected to violent crimes involving guns. The ALPR system also captured data that provided a lead in a murder case, and in one case, the data that was captured cleared a suspect from a sexual assault charge. The investigator confirmed that the victim filed a false report of a crime. See Appendix 2 for a complete breakdown of arrests.

Measuring Goal Outcomes

To measure the outcome of acquiring, ordering, and installing the Falcon ALPRs, the Chief Deputy will set a timeline of accomplishing this in the first quarter of 2023. The Chief will work directly with Flock Safety to ensure this is accomplished in a timely manner.

To measure the outcome of the goal to reduce violent gun crimes and violence in the community, the RCSO Intel Division will continue to create a quarterly Gun Violence Analysis and provide it to the Division and Zone Commanders. The analysis will compare the number of violent gun crimes committed in a quarter to previous quarters. The Intel Division will track the outcome through the quarterly reports to determine the success of the project.

BUDGET

To combat the increase in violent gun crime and community violence demonstrated by the increase in violent gun crimes in Augusta-Richmond County, the RCSO will invest in technological tools that will improve efficiency in investigations to increase the clearance rates that involve violent guns crimes. The RCSO will use funds from this grant to purchase 50 Flock Safety Falcon ALPRs, which will include the following in the cost of each camera: solar panels, mounting equipment, cloud hosting and analytics, LTE connectivity, unlimited user licenses, hotlist integration and alerts, and ongoing software enhancements. The cost for each camera is \$2,500.00 for a total of \$125,000.00.

The contract will also include a Professional Services Standard Implementation Fee for \$350.00 per camera for a total of \$8,750.00. This fee will include site and safety assessment, camera installation and setup for 25 cameras, camera testing, and shipping and handling. The RCSO entered into an agreement with Flock Safety to participate in the National Police Foundation LPR Study, Flock provided the use of 25 ALPRs and access to the evidence collection platform and infrastructure for 12 months for no cost except the cost of installation. The RCSO paid for installation of the 25 cameras involved in the study. This budget does not request the reimbursement for the cost of installation the initial 25 cameras. The Professional Services Standard Implementation Fee is bundled with the cost of installation and setup and will be included in the “Equipment and Technology” category.

Equipment and Technology

<u>Item</u>	<u>Computation</u>	<u>Cost</u>
Falcon ALPR	\$2,500.00 x 50 ALPRs	\$125,000.00
One-time Professional Services Fee	\$350.00 x 25	\$8,750.00
Total Cost Year 1		\$133,750.00

The program will also require an annual subscription that requires reoccurring cost of \$125,000.00 for the program that will provide a maintenance warranty, cloud hosting and analytics, LTE connectivity, unlimited user licenses, hotlist integration and alerts, and ongoing software enhancements. This subscription service will cover all 50 ALPR units. The funds provided from this grant will pay for the subscription for Year 2 and will be included in “Equipment and Technology” category. The RCSO will

budget for the cost of the subscription beyond Year 2. The funds from this grant will be expended by 2024, which will meet the deadline, October 31, 2026, required by the grant.

Equipment and Technology

<u>Item</u>	<u>Computation</u>	<u>Cost</u>
Annual subscription	\$2,500.00 x 50 ALPRs	\$125,000.00
Total Cost Year 2		\$125,000.00

Budget Information - RCSO Falcon ALPR Project

Grant Program	Total Requested Funds	
Public Safety and Community Violence Reduction Grant	\$258,750.00	
Budget Categories	Year 1	Year 2
Equipment and Technology	\$133,750.00	
Equipment and Technology		\$125,000.00
Totals	\$133,750.00	\$125,000.00
Total Requested Funds	\$258,750.00	

Appendix 1

The Richmond County Sheriff's Office Policy on the License Plate Reader System

POLICY

License plate readers have enhanced law enforcement's ability to detect law violations, recover stolen property, apprehend fugitives, and assist in investigations. Members of the Richmond County Sheriff's Office will use LPRs in accordance with the procedures and guidelines outlined in this policy. Data captured from LPRs will be used appropriately and responsibly as defined herein.

PROCEDURE

- ◆ Deputies will have their accounts set up with the Flock system for security reasons. Usernames and passwords are created by the individual deputy and are not to be shared. Deputies will also undergo training in the use and functionality of the Flock system and its capabilities.
- ◆ LPR Data may only be accessed by trained deputies for a legitimate law enforcement purpose.
- ◆ Personnel will exercise due care and caution when utilizing an LPR device and operating a vehicle.
- ◆ Personnel will ensure they are logged into the LPR system under their username.
- ◆ A deputy may not detain an individual based on an alert from the LPR system unless the deputy has reasonable suspicion that such person is involved in criminal activity. Each incident should be weighed according to the totality of circumstances presented therein. The following are general guidelines only but should assist a deputy in determining when reasonable suspicion exists concerning various types of LPR alerts.
 1. The deputy will visually verify that the scanned plate matches the alert information concerning plate letters, numbers, and the issuing state.
 2. Once the state and all characters of the tag have been verified as accurate, a deputy should utilize the following information in determining whether or not reasonable suspicion exists:
 1. **Expired Tags, Insurance, and Other Suspensions** – Deputies should verify the tag's status on GCIC to establish reasonable suspicion.
 2. **Stolen Vehicles and Stolen License Plates** –An alert alone is sufficient to establish reasonable suspicion.
 3. **Wanted Person** – A wanted person alert may be utilized as reasonable suspicion unless the deputy has information that the wanted subject is not inside the vehicle.
 4. **BOLO Only** – This alert is information only for deputies, and reasonable suspicion may or may not exist based on the alert alone. The narrative of the alert will assist deputies in determining the level of reasonable suspicion. Independent reasonable suspicion may or may not be required to detain.

5. **CPIC Data** – These alerts contain the Canadian Police Information Centre information. These alerts vary widely and should be read to determine the existence of reasonable suspicion.
6. **Deputy Safety, Suspected Gang Member, Sexual Offender, Past Offender, Associate Only, and Information Only** – These alerts are information only for deputies. Reasonable suspicion should be obtained to detain.
 1. Entry into the Local Hotlist (a database containing Richmond County alerts) will be managed by the Criminal Investigations Division (CID). To enter a tag into the Hotlist, an investigator should have reasonable suspicion to believe the car is directly associated with the person sought (owner, regular driver, regular passenger, driver, or passenger involved in previous criminal activity in said vehicle, etc.), deputy information alert, or unlawful activity.
 2. Once the investigator has sufficient evidence based on the above, an entry into the local hotlist may be made through the Flock system. If a tag has been entered into the GCIC/NCIC hotlist, it should generally not be entered into the Local Hotlist.
 3. Once the entering investigator is made aware that the alert is no longer valid, he should immediately remove the entry from the Local Hotlist.

DATA SECURITY AND ACCESS

LPR devices/databases will be utilized/accessed only for law enforcement.

1. Personnel who are granted access to LPR devices and databases will be issued a username and password specific to each individual.
2. When conducting investigative queries into the Flock system, a case number (if available) and reason will be entered associated with the search. Questions regarding administrative or auditing purposes will be excluded from the requirement to provide a case number.
3. Personnel will not release any information obtained by the LPR devices to non-law enforcement personnel unless required by law.
4. Sample audits will be conducted at least annually to ensure compliance with these requirements. The LPR System Administrator or his designee will be responsible for the audit and retention of audit records.

OPERATOR TRAINING

Before using the LPR system, deputies will complete the Department approved training and demonstrate proficiency based on the manufacturer's recommendations.

DATA STORAGE, RETENTION, AND SHARING

The database retention period for all data collected will be two years or as state or federal law requires.

1. LPR records associated with the ongoing criminal or administrative investigation will be maintained until a final disposition has been reached in the particular case.
2. LPR alerts associated with an arrest will be maintained in the criminal case file and retained for the maximum time associated with such record.
3. LPR alerts associated with felony investigations will be maintained in the criminal case file and retained for a maximum period associated with such record.
4. Deputies will clear using disposition codes 3L, 4L, 5L, 6L, 7L, 8L, 9L, and 10L whenever an LPR alert results in an investigatory stop, citation, or arrest. The agency's CAD will be used to conduct any required audits.
5. CID administrators will have the authority to share data with other agencies.

Appendix 2 Falcon ALPR Activity Log

May 1-October 2, 2022

Crime	Action	Total
Motor Vehicle Thefts	Arrests	30
Armed Robbery	Arrests	2
Burglary	Arrest	1
Sexual Assault	Arrest	1
Hit and Run	Arrest	1
Outstanding Warrants	Arrests	7
Reckless Conduct	Arrest	1
Aggravated Assaults	Arrests	2
Murder	Arrests	2
	Total arrests	47
Motor Vehicle Thefts	Recovered w/ no arrests	11
Hit and Run Accident	Leads	1
Hit and Run-fatality	Lead	1
Murder	Lead	1
Sexual Assault	Lead that cleared the suspect	1
	(False report of a crime)	
	Total leads	15

References

Dedel, K. (2007). Drive-By Shootings, U.S. Department of Justice Office of Community Oriented Policing Services.

Grawert, A. (2022). Myths and Realities: Understanding Recent Trends in Violent Crime. Brennan Center for Justice

Ssentongo, P. (2021). Gun Violence Incidence During the COVID-19 Pandemic is Higher Than Before the Pandemic in the United States. *Scientific Reports*.

<https://ucr.fbi.gov/crime-in-the-u.s>

<https://www.gunviolencearchive.org/past-tolls>

Application: 0000000420

Harold Hitchcock - hhitchcock@augustaga.gov
Public Safety and Community Violence Reduction

Summary

ID: 0000000420

Last submitted: Nov 18 2022 04:31 PM (EST)

Application

Completed - Nov 18 2022

Application

Organization Information

Organization Information

Organization Name:

Augusta-Richmond County Sheriff's Office

Address:

Street:	400 Walton Way
City:	Augusta
State:	Georgia
Zip Code:	30901

Organization Website:

augustaga.gov


Application Contact Person:

Item 6.

Full Name:	Harold Hitchcock
Title:	Lieutenant
Email:	hhitchcock@augustaga.gov
Phone:	706-261-0438

Organization Authorized Representative:

(person with authority to execute grant agreement)

Same as above	
Full Name:	Hardie Davis
Title:	Mayor
Email:	mayordavis@augustaga.gov
Phone:	706-821-1831

Organization's SAMS Number/ Unique Entity Identifier (UEI):

ZH93N1J4TBE8

SAM.gov expiration date:

Oct 19 2023

Please enter the Tax Identification Number (TIN)/ Employer Identification Number

582204274

How many years has the organization conducted the program for which it is requesting funding?

Item 6.

7

What percentage of the organization's budget is grant funded?

5.8

Project Information

Project Information

Which project type best describes your project?

Equipment and Technology

Zip Code Location of project performance

Enter zip code of primary project location

30901

Zip codes for the target neighborhood/project boundaries, population of the target area. Please separate each zip code with a comma.

30901, 30906, 30907, 30909,30815

Dollar amount of ARPA grant funds requested

\$ 882,175.00

Is this project new or a continuation of an existing project?

Item 6.

Continuation

How many program staff persons are dedicated to this project?

2

Does the organization have administrative staff (ie. Accountants, Executive Director, Grant Administration) dedicated to this grant?

Yes

Has the organization secured funding for administrative staff for this project?

Yes

How does your organization intend to sustain this program/project after initial grant funds expire?

The Augusta-Richmond County will provide the funds in the budget to continue the project after the grant funds expire.

Proposal Narrative

Proposal Narrative

Proposal Title:

Please input the title of your project

Richmond County Sheriff's Office Axon Body-worn Camera Initiative

Project Start Date:

Jan 8 2023

Anticipated Completion Date: (Please note that projects that will extend beyond the program deadline will not be considered for funding)

Dec 31 2024

A proposal summary (no more than 400 words) summarizing the proposed project including the purpose of the project, primary activities, expected outcomes, the service area, intended beneficiaries. This summary should be written in the third person and will be made publicly available on the OPB website if the project is awarded.

Across the nation, there was a dramatic increase in violent gun crimes and community violence as the nation entered the COVID-19 Pandemic in January 2020. The Richmond County Sheriff's Office will implement public safety technology and proactive policing methods to combat this deadly increase in gun violence more efficiently and effectively.

The Richmond County Sheriff's Office will use the funds from this grant to purchase new body-worn cameras (BWCs) that will be implemented in an existing comprehensive BWC program. In 2015, The RCSO implemented a BWC program and data storage system. This system has faced a major challenge, video storage. Recently, several servers in the current system crashed and were replaced resulting in the department losing BWC videos. This BWC implementation will replace outdated BWCs, expand the department's data storage capabilities, and make videos more accessible for follow up investigations and as evidence in criminal proceedings.

Effective storage and management of the body camera videos requires multiple components, including the body cameras, a method of recording information about the videos (indexing), a means of transferring video from the cameras to a storage device, and the storage device itself. The purchase of the more advanced body camera system will provide more advanced BWCs for officers and provide an effective storage and management system to track videos and make the videos more accessible for prosecutors. With the funds from this grant, the RCSO will purchase 350 new BWCs, 27 charging docks, and access to an unlimited data storage system.

The RCSO will use the video captured on BWCs at crime scenes and while interviewing victims and witnesses to aid investigators during their investigations. The videos will also be used by prosecutors in court to corroborate evidence during a trial. Studies have shown that prosecutors utilizing video recorded evidence from BWCs increases the likelihood of a guilty plea or guilty verdict.

The increase in community violence has directly affected the lives of the citizens of Augusta-Richmond County through the personal tragedies of the victims and their families. Indirectly, there has been a dramatic increase in the fear of crime as the violence has played out in the news media and on social media. It is the goal of the RCSO to equip officers with updated BWCs to allow investigators and prosecutors to respond to gun violence more efficiently and effectively thereby reducing the violence in Augusta-Richmond County.

Applicants must describe the project to be implemented with grant funding. This section must include responses to the following:

- State the problem that was caused or exacerbated by the pandemic based on the program category in which you are applying (e.g. gun crime decrease in law enforcement staffing).
- Provide statistics to support the problem statement above;
- Applicants should use January 27, 2020 as the ARPA recognized start of the pandemic.
- Applicant data should demonstrate that the problem began during the pandemic or was exacerbated by it.

After years of decline in violent crimes, the United States saw a dramatic increase in violent gun crimes and community violence as a result of the COVID-19 Pandemic. According to the FBI's Uniform Crime Report, in 2019, there were 14,440 murders nationwide, and those numbers increased to 18,623 in 2020. In 2019 there were 719,350 aggravated assaults, and in 2020 the nation saw an increase to 802,238, which is an 11.5% increase. In 2019 27.6% of aggravated assaults involved a gun, and in 2020 34.9% of aggravated assaults nationwide involved a gun (FBI UCR). Of the murders in 2020, 75% were committed with a gun (Grawert, 2022). According to Grawert, this is the highest percentage of murders committed with guns since 1960. In a report in the Scientific Reports, research revealed there was a 30% higher risk of gun violence during the "pandemic period March 01, 2020, through March 31, 2021" than during the 13-month period before the pandemic (Ssentongo, 2021). In Augusta-Richmond County, Georgia, the number of homicides increased from 36 in 2019 to 40 in 2020, and the number of aggravated assaults increased from 85 in 2019 to 91 in 2020. The number of aggravated assaults with guns slightly decreased from 217 in 2019 to 211 in 2020, but there was a significant increase in 2021 to 276. According to the Gun Violence Archive, the gun violence directly related to the Pandemic continued into 2021. The data reports an increase from 43,690 deaths from gun violence in 2020 to 45,070 in 2021. The gun violence was exacerbated by the Pandemic with a deadly increase in gun violence in Augusta-Richmond County in 2020 that continued into 2021.

The Global Justice Information Sharing Initiative estimates that video evidence is available in approximately 80% of crimes (Global, 2016). Video evidence is available from many sources such as security cameras, traffic signal cameras, automated license plate readers, social media, cell phones and tablets, and body worn cameras (Global, 2016).

To reduce the violent gun crimes and the violence in our communities, the Richmond County Sheriff's Office will use the funds from this grant to implement an upgraded Body Worn Camera (BWC) Program that will provide officers with the technology and equipment to allow them to respond to the rise of gun violence more efficiently and effectively.

Solution

The Richmond County Sheriff's Office will use the funds from this grant to purchase new BWCs that will be implemented in an existing comprehensive BWC program. In 2015, The RCSO implemented a body cameras system and data storage system. Currently, an average of 8TB of data is recorded per day, with an average video size of 677MB. This system has faced a major challenge, video storage. Recently, several servers in the current system crashed and were replaced resulting in the department losing BWC videos. This BWC implementation will replace outdated BWCs, expand the department's data storage capabilities, and make videos more accessible for follow up investigations and as evidence in criminal proceedings.

Effective storage and management of the body camera videos requires multiple components, including the body cameras, a method of recording information about the videos (indexing), a means of transferring video from the cameras to a storage device, and the storage device itself. The purchase of the more advanced body camera system will provide more advanced BWCs for officers and provide an effective storage and management system to track videos and make the videos more accessible for prosecutors. With the funds from this grant, the RCSO will purchase 350 new BWCs, 27 charging docks, and access to an unlimited data storage system.

References

Bakardjiev, D. (2015). Officer Body-Worn Cameras—Capturing Objective Evidence With Quality Technology And Focused Policies. *The Journal of Law, Science & Technology*.

Chapman, B. (2019). Body-Worn Cameras: What the Evidence Tells Us. *NIJ Journal*. Retrieved October 3, 2021, from <https://www.nij.gov/journals/280/pages/body-worn-cameras-whatevidence-tells-us>.

Gaub, J., Choate, D., Todak, N., Katz, C. and White, M. (2016). Officer Perceptions of Body-Worn Cameras Before And After Deployment: A Study Of Three Departments. *Police Quarterly*.

Katz, C., Kurtenbach, M., Choate, D., and White, M. (2015) Phoenix, Arizona, Smart Policing Initiative: Evaluating The Impact Of Police Officer Body-Worn Cameras. Bureau of Justice Assistance.

Global Justice Information Sharing Initiative 2016. Video Evidence A Primer For Prosecutors. Justice Information Sharing.

Provide a description of the proposed activities and how the activities will engage with the community and any community partners that will be involved, if applicable. Applicants should identify the program objectives and describe the vision for the target population, specifically how this vision will address the problems identified in the Description of the Issue section and the broader impact to communities or jurisdictions. Ensure each objective is measurable and identify strategies to achieve the objectives. State if the proposed approach is evidence-based and, if so, provide supporting research references.

The Richmond County Sheriff's Office will use the funds from this grant to purchase new BWCs that will be implemented in an existing comprehensive BWC program. The new BWCs will replace outdated BWCs, expand the department's data storage capabilities, and make videos more accessible for follow up investigations and as evidence in criminal proceedings.

The implementation of BWCs have proven very effective in the investigation phase of a criminal case and in the prosecution phase of the criminal case. In an article in the National Institute of Justice, Brett Chapman noted that the implementation of BWCs aided investigators because the cameras greatly increase the capacity to capture and document evidence at the scene (Chapman, 2019). The BWCs have the capability of recording the "detailed conversations, emotions, physical wounds, body languages, and other factual minutiae" during a criminal investigation or officer interactions (Bakardjiev, 2015). Investigators are able to review evidence and the crime scene through reviews of the videos captured on the BWCs. The investment in the BWCs will not only make it easier to document a scene and assist investigators in collecting evidence, but it will allow investigators to respond to the gun violence investigations more efficiently and effectively.

Chapman also found that the BWC aided in the trial phase, the BWCs corroborated evidence that law enforcement presented. The objective evidence collected as audio and visual statements at the crime scene can be presented in court as recorded confessions, still prints for exhibits, provide video/still prints of defendants at the scene, provide in-court identification of defendants, and to corroborate or refute witness testimony. The defendants, witnesses, and victims will have their opportunity to testify in court, but the BWC provides an objective record of the events that transpired at the crime scene (Bakardjiev, 2015). Presenting BWC videos in court will help to remove some of the subjectivity in courtroom testimony thereby avoiding evidentiary challenges and making a greater impact on the judge and jury (Bakardjiev, 2015).

Studies have shown that prosecutors that present BWC evidence in court have an increased chance of gaining a guilty plea or guilty verdict. Researchers conducted a study in domestic violence cases in Phoenix, Arizona, and found that there was an increase in guilty pleas from 1.2% - 4.4%. The study also found that there was an increase in guilty verdicts from 0.9% to 4.4% (Katz et al., 2015).

A study conducted in Renfrewshire, Scotland revealed that 70-80% of cases involving violent crimes resulted in a conviction (Gaub et al., 2016)

It is evident that the BWC videos recorded at crime scenes and during criminal investigations can aid investigators during the investigation phase of a criminal case. It allows investigators to review the audio and video recordings of the crime scene, and to conduct their investigation more efficiently and effectively. The BWC evidence can also be used in court to corroborate evidence presented during a trial and lead to an increased chance of a guilty plea or conviction.

The RCSO has gained support from the prosecutors in the State Solicitor's Office and the District Attorney's Office in the use of BWC recordings as evidence in court. All three departments have found the benefits in using the BWC recordings during the investigation and criminal proceedings. The prosecutors can request and get access to all BWC videos to cases they are prosecuting.

The vision for the target population is to reduce violent gun crime and community violence. This increase had a direct effect on the lives of the citizens of Augusta-Richmond County through the personal tragedies of the victims and their families. Indirectly, we have seen a dramatic increase in the fear of crime as the violence has played out in the news media and on social media. It is the goal of the RCSO to equip officers with updated BWCs to allow investigators and prosecutors to respond to gun violence more efficiently and effectively thereby reducing the violence in Augusta-Richmond County.

Goals and Objectives

It is the goal of the Richmond County Sheriff's Office to equip officers with body worn cameras to allow officers to respond to the rise of violent gun crime and community violence more efficiently and effectively thereby reducing the violence that dramatically increased during the COVID-19 Pandemic in Augusta-Richmond County.

Goal 1

Update existing BWC policy to cover the operation and downloading procedures for the new BWCs.

Objective 1

By the beginning of the first quarter of year 1, the RCSO Office of Professional Standards and Training will implement an updated BWC policy

Goal 2

Acquire 350 BWCs, 27 docking stations, and a new data storage system.

Objective 2

By the end of the first quarter of year 1, the RCSO will purchase 350 BWCs, 27 docking stations and access to a new data storage system from Axon.

Goal 3

Conduct training on the new BWCs and data storage system.

Objective 3

By the end of the first quarter of year 1, instructors from Axon will provide in depth training to all RCSO users on the hardware and the software for the BWCs and evidence storage system.

Goal 4

Reduce violent gun crimes and community violence in Augusta-Richmond County, Blythe, and Hephzibah.

Objective 4

By the end of the first quarter of year 1, RCSO will implement the Axon BWCs to allow officers to respond to the rise of violent gun crimes and community violence more efficiently and effectively.

Goal 5

Provide prosecutors access to the BWC data storage.

Objective 5

By the end of the first quarter of year 1, Axon will user licenses to provide access for the State Solicitor's Office and the District Attorney's Office to the BWC data storage. The prosecutors will have access to the BWC videos for evidence to prosecute cases.

Goal 6

Maintain the operational readiness of the BWC data storage system.

Objective 6

By the end of the first quarter of year 1, Axon will dedicate a Customer Service Manager that will provide 24/7 system maintenance and updates.

Applicants should demonstrate their capabilities to implement the project and the competencies of the staff assigned to the project to include the financial management of funding. The applicant should detail the level of support for the project, as well as the expertise of the individual(s) who will be responsible for managing the project. Applicants should also demonstrate their experiencing managing projects with federal funding.

Capabilities to Financial Manage the Project

The staff in the Augusta-Richmond County Finance Department will administer the financial management of the grant. In 2021, Augusta-Richmond County received \$46,351,175.00 in federal grant money, and an independent audit determined Augusta-Richmond County to be in compliance with the requirements for all of the federal programs. As a result of the audit, the Government Finance Officers Association awarded Augusta the Certificate of Achievement for Excellence in Financial Reporting.

Capabilities to Implement the Project

The Richmond County Sheriff's Office currently has a BWC program in place with clear policies covering the use of the BWCs. The new BWCs will be a significant upgrade from the current outdated BWCs, so the RCSO's Office of Professional Standards and Training will update the policy to cover the procedures for operation and downloading the new BWCs. The current policy is very specific as to when a deputy will record video with a BWC.

The current policy follows Georgia law that covers retention of video recordings from law enforcement sources. Under O.C.G.A. 50-18-96, all video recordings are required to be retained for a minimum of 180 days. The law states, if the video recording is part of a criminal investigation, shows a vehicular accident, shows the detainment or arrest of an individual, or shows a law enforcement officer's use of force, the department will retain the video for 30 months. If the video recording contains evidence that is or can reasonably be necessary for pending litigation the video will be retained for 30 months. If during this period, litigation is commenced, the video will be retained until a final adjudication of such litigation (O.C.G.A. 50-18-96).

The current policy requires anyone requesting a copy of a video captured on a BWC pertaining to the Freedom of Information Act to place his or her request through the Internal Affairs Division. The IAD, following GA law, only redacts documents that contain personal information or video that contains nudity.

Staff Assigned to the Project

A sergeant and two digital techs are assigned to maintain the cameras and the data storage system. It is the duty of the Digital Techs to ensure the proper storage and retention of all BWC recordings in the data storage system. The Digital Techs will ensure that officers are properly tagging each video with the required data such as the incident case number, incident location, units assigned to the call, type of call, and the code status of the call. The Digital Techs will also maintain the spare BWC inventory and replace damaged cameras and other equipment as necessary. The digital techs will also manage the data storage system and purge videos from storage according to the RCSO Policies.

Capabilities to Ensure Project Success

The Office of Professional Standards and Training will develop a clear policy on the process to download video.

The RCSO presents new policies to sworn and non-sworn employees through Power DMS, and employees are required to sign into the system and digitally sign that they received and read the new policy. This system tracks which employees received and read the new policy. At required in-service training, the training staff will conduct follow-up training on the new policies.

Currently officers are assigned case numbers for calls for service or officer-initiated interactions by a dispatcher through the computer-aided dispatch (CAD). The information is sent to the officer's mobile computer, or the officer can generate a case number by entering the call or citizen contact directly into the mobile computer. All video recordings are tagged with the appropriate case number; the officer connects the camera via a USB cable to the mobile computer and pairs the labels each video with the appropriate case number.

Supervisory personnel ensure that officers utilize the BWCs in accordance with all policies related to BWCs. On a monthly basis, supervisors conduct a documented random review of BWC recordings to ensure that the equipment is operating properly and that officers are using the devices appropriately and in accordance with policy.

Additionally, supervisors review the BWC videos that record an officer's use of force and vehicle pursuits.

Applicants should describe the process for measuring project performance, identify who will collect the data, who is responsible for performance measurement, and how the information will be used to guide and assess the program. Successful applicants will demonstrate understanding of [performance data to be collected and reported](#).

For each project goal, applicants should identify the criteria that will determine how and if the objectives have been successfully met and one or more specific measurable outcome(s) and the data sources that will be used to determine whether the outcome was accomplished.

Measuring Project Performance

A successful BWC program requires officers to utilize the BWC as required by policy. It also requires the digital technicians to ensure proper storage and retention of digital files. The Digital Technicians and the supervisor be required to ensure that officers are correctly downloading videos to the cloud storage through the docking stations. It will be the responsibility of the officer's supervisors to ensure that the officers are using the BWCs in accordance with department policy.

The Office of Professional Standards and Training will work with the Richmond County Solicitor's Office and the District Attorney's Office to ensure deputies are utilizing the BWCs properly to record any verbal statements given at the crime scene.

The RCSO is committed to using the new BWCs and data storage system to its fullest potential. The RCSO is also currently working to implement in-car cameras in patrol vehicles to capture vehicle pursuits, accident scenes, and other interactions that the BWC may not record.

Measuring Goal Outcomes

To measure the outcome of the goal to reduce violent gun crimes and violence in the community, the RCSO Intel Division will continue to create a quarterly Gun Violence Analysis. The analysis will compare the crime numbers to crime numbers in previous quarters and years. The analysis will also map the crimes based on the areas the crimes occurred as well as crime trends and patterns. The Intel Analysis will be provided to the appropriate Division and Zone Commanders. The Commanders will meet with the Chief Deputy in weekly Crime Strategy meetings and monthly Comp Stat meetings. The meetings will provide the Commanders the opportunity to present the current violent crime trends, the crime reduction tactics they implemented, and the results of their strategies. Violent Crime Investigators will present updates on current investigations. The meetings are based on a performance management system that the RCSO will utilize to reduce violent gun crimes and track our success.

Budget: All budget items must be related to the purpose of addressing the negative impacts of the corona pandemic.

Item 6.

Applicants should submit a budget that is complete, reasonable, cost effective, and is an allowable use of the funding under the chosen category.

The budget must be based on quoted estimates and calculations, not rounded guestimates. (All budget totals will require validation based on the calculation provided in the uploaded version so please ensure that you retain the documentation for the basis of all calculations in the requested budget.

Budget Category	Amount
1. Personnel	\$X
2. Fringe	\$X
3. Travel	\$X
4. Equipment	\$X
5. Supplies	\$X
6. Contracts/Consultants/Subawards	\$X
7. Other	\$X
Total	\$X

Note: The application will also require a detailed budget breakdown using our detailed budget worksheet. Please download the detailed budget worksheet here and upload in the document section of the application. Instructions for the detailed budget worksheet can be found here: <https://opb.georgia.gov/document/document/budget-worksheet/download>.

Personnel

0

Fringe

0

Travel

Item 6.

0

Equipment

882175.00

Supplies

0

Contracts/Consultants/Subawards

0

Other

0

Budget Total

882175.0

A Budget narrative that explains the estimated costs by line item or category in the budget. Budget narratives should explain how the costs associated with each line item or category relate to the implementation of the project as outlined in the proposal being submitted. Budget narratives must explain how the costs associated with each line item or category relate to the implementation of the project as outlined in the proposal being submitted. If your proposal contains multiple projects or sub-awards, you can provide a breakdown per project as well in your budget narrative. Budget narratives must respond to the following: Provide a description of the position, equipment, supply, travel, etc. requested on each line and how it is related to carrying out the objectives and goals of the project. Your narrative must provide granular detail on what the proposal will fund and how it aligns to your project. (Minimum 250 words, Maximum 500 words)

The Richmond County Sheriff's Office will use the funds from this grant to purchase 350 new BWCs, 27 docking stations, and a new data storage system to replace outdated BWCs and a data storage system riddled with problems. The cost per body-worn camera is \$699.00 for a total of \$244,650.00 for 350 cameras. The cost for each docking station is \$1,495.00 for a total of \$40,365.00 for 27 docking stations. The cost for 10 Pro licenses for supervisors is \$4,680.00. This package is a 5-year contract that will provide basic software licenses for all users, [Evidence.com](#) DEMS platform, "pro" licenses for access to [Evidence.com](#) platform, 3% hardware spares provided, Axon Capture phone application for evidence capture, Taser auto activation, Fleet compatible auto activation, camera hardware upgrades at year 2 and 5 at no additional cost, and a 5-year warranty/maintenance program. The cost for year 1 of the plan is \$281,400.00 for a total cost of \$596,095.00 for the plan and the hardware. Each successive year of the 5-year plan will include the above package for a cost of \$286,080.00. The RCSO will receive new, upgraded body cameras at years 2 and 5 at no cost. The total cost of the 5-year plan is \$1,740,415.00

The RCSO is requesting funds that will cover the cost of the first two years of the contract, this will ensure that the funds from this grant are spent by the deadline, October 31, 2026.

Year 1

Equipment and Technology

Item Computation Cost

Axon body-worn cameras \$699.00 x 350 BWCs \$244,650.00

Docking stations \$1,495.00 x 27 docking stations \$40,365.00

Implementation and training \$25,000.00 one training week \$25,000.00

Pro licenses (annual cost) \$468.00 x 10 licenses \$4,680.00

Data Storage and Maintenance Plan \$281,400.00/year \$281,400.00

Total Cost Year 1 \$596,095.00

Year 2

Other Costs

Item Computation Cost

Data Storage and Upgrade/Maintenance Plan \$286,080.00/year \$286,080.00

Total Cost Year 2 \$286,080.00

Match Funds

Applicants plan for leveraging funds, if any, from other sources to maximize impact. Please include details regarding the total project costs if match is a part of the proposal, the amount of match, and how match funds will be used and a breakdown of grant funds to be used versus total project costs. ***If no match is provided, please enter \$0.***

Example:

OPB Grant Request: \$2,000,000

Local Match: \$1,000,000

Total Project Costs: \$3,000,000

Explanation: Local match will be made up of \$1,000,000 funds from the city's general fund.

0

General expectations include but are not limited to understanding and following the rules and regulations outlined for CSFRF in:

- [Department of US Treasury Final Rule;](#)
- Department of US Treasury Final Rule FAQs;
- [Policy Requirements including 2CFR 200 ;](#)
- OPB's Program, Reporting, and Compliance Requirements as well as the Terms & Conditions Agreement for the respective grant award; and
- The grantee's own organizational policies and procedures.
- Additionally, as a grantee, you are required to:
 - Fulfill the project expectations of your award;
 - Ensure financial and performance benchmarks are met; and
 - Strictly adhere to your project's objective, budget, and timeline.

By submitting this application, I understand that I am submitting a proposal for a grant that is structured as a reimbursement method of payment for all projects with the exception of water sewer infrastructure and broadband infrastructure. Additionally, I attest that I understand the responsibility to comply with applicable state, local, and federal policy requirements including 2 CFR 200 subpart D competitive procurement requirements.

Please click below to sign.



After signing above, please submit your application.

Pre-pandemic Baseline Form (Required for All Program Category 1 Applications)

Incomplete

This form is required for all Category 1 Applications. Applicants who submit the application without completing this will not be deemed eligible for fund.

Please complete the form to calculate Pre-pandemic baseline using the formula prescribed in Treasury's Final Rule.

Form for "Pre-pandemic Baseline Form (Required for All Progr

This is my form.

Item 6.

Pre-pandemic Baseline From

SLFRF can be used for salaries and benefits for public employees to restore public sector capacity: SLFRF can be used to pay for salaries and covered benefits of hiring or rehiring public sector employees, including hiring above pre-pandemic staffing levels to address historic underinvestment in the public sector. SLFRF recipients can use funds to hire staff up to 7.5% above the pre-pandemic baseline number of budgeted full-time equivalent (FTE) staff on January 27, 2020, when compared with the budgeted FTEs on March 3, 2021, provided that funds must be used for additional budgeted FTEs above the March 3, 2021 level. That means that if a county had, for example, 1,000 staff before the pandemic, and 900 on March 3, 2021, SLFRF Funds can be used to hire up to 175 staff $((1,000 * 1.075) - 900 = 175)$.

Recipients should complete the steps described below. Recipients may choose whether to conduct this analysis on a government-wide basis or for an individual department, agency, or authority

Step One: Identify the your budgeted Fulltime Employee (FTE) level on January 27, 2020. This includes all budgeted positions, filled and unfilled. This is called the pre-pandemic baseline.

(No response)

Step Two: Multiply the pre-pandemic baseline by 1.075 (that is, 1 + adjustment factor). This is called the adjusted pre-pandemic baseline.

0.0

Step Three: Identify the recipient's budgeted FTE level on March 3, 2021, which is the beginning of the period of performance for SLFRF funds. Recipients may, but are not required to, exclude FTEs dedicated to responding to the COVID-19 public health emergency. This is called the actual number of FTEs.

(No response)

Step Four: Subtract the actual number of FTEs from the adjusted pre-pandemic baseline to calculate the number of FTEs that can be hired and covered by SLFRF funds.

Item 6.

0.0

December 31, 2024, and expended by December 31, 2026, up to the number of FTEs calculated in Step Four, consistent with the Uniform Guidance's Cost Principles at 2 CFR Part 200 Subpart E. Recipients may only use SLFRF funds for additional FTEs hired over the March 3, 2021 level of budgeted FTEs (i.e., the actual number of FTEs); note again that recipients may choose whether to conduct the analysis of FTEs that can be covered by SLFRF funds on a governmentwide basis or for an individual department, agency, or authority. These FTEs must have begun their employment on or after March 3, 2021, which is the beginning of the period of performance. For administrative convenience, recipients do not need to demonstrate that the reduction in number of FTEs was due to the COVID-19 pandemic, as Treasury assumes the vast majority of employment reductions during this time were due to pandemic fiscal pressures on state and local budgets. Recipients do not need to hire for the same roles that existed pre-pandemic.

For illustration, consider a hypothetical recipient with 1000 budgeted FTEs on January 27, 2020 (950 filled FTE positions and 50 unfilled FTE positions). The recipient's pre-pandemic baseline is 1000 FTEs; its adjusted pre-pandemic baseline is $1000 * 1.075 = 1075$ FTEs. Now, assume that on March 3, 2021, the recipient had 800 budgeted FTEs in total (795 filled FTE positions and 5 unfilled FTE positions), with 50 FTEs primarily dedicated to responding to the COVID-19 public health emergency. The recipient would have the option of using either 800 FTEs or 750 FTEs as its actual number of FTEs for the calculation; assuming it chooses the lower number, it would be able to fund up to 325 FTEs with SLFRF funds (that is, $1075 - 750 = 325$ FTEs). Specifically, the recipient would be able to use SLFRF to fund payroll and covered benefits for up to 325 FTEs that begin their employment on or after March 3, 2021, for costs obligated by December 31, 2024, and expended by December 31, 2026, consistent with the Uniform Guidance's Cost Principles, as long as SLFRF funds are used for additional FTEs hired over the recipient's 750 FTE level (which is its March 3, 2021 budgeted FTE level).

In hiring new employees, the final rule encourages recipients to ensure a diverse workforce. The final rule also prohibits recipients from using funds to temporarily fill positions during a labor dispute, as this would not constitute responding to the public health or negative economic impacts of the pandemic. Further, recipients must ensure that its hiring practices do not violate conflict-of-interest policies. Total compensation for a hired employee that is substantially in excess of typical compensation for employees of their experience and tenure within the recipient's government, without a corresponding business case, may indicate a potential conflict-of-interest in fact or appearance.

No Responses Selected

Tool for Assessing Risk

Completed - Nov 15 2022

Please download, complete, and upload the tool for assessing risk found [here](https://opb.georgia.gov/document/document/tool-assessing-risk/download).
(<https://opb.georgia.gov/document/document/tool-assessing-risk/download>)

Please ensure that you upload a completed version.

[RSM ARPA Subrecipient Questionnaire](#)

Filename: RSM_ARPA_Subrecipient_Questionnair_Q3UykoJ.pdf Size: 328.2 kB

SAM.gov/UEI

Completed - Nov 15 2022

Please upload a screenshot (or pdf file using print to pdf) of your SAM.gov registration with UEI. All applicants are required to be registered in [SAM.gov](#) at the time of application.

Registered Organizations

If your organization is currently registered in SAM.gov with either an active or inactive registration, you have already been assigned a UEI. Your UEI is viewable on your entity's registration record in [SAM.gov](#). To learn how to view your UEI, see this guide: [How can I view my Unique Entity ID?](#)

Create a New Registration

If you are not registered in [SAM.gov](#), create a new registration by clicking on the "Get Started" link under the "Register Your Entity..." heading in SAM.gov. Grantees, and other entities wanting to do business with the Office of Planning and Budget (e.g., entities applying for a grant or receiving an award), that are not already registered in SAM.gov must complete the "Register Entity" registration option and NOT the "Get a Unique Entity ID" option. The "Get a Unique Entity ID" option, which is not a full registration, is only available to entities for reporting purposes. **Failing to complete the "Register Entity" option may result in an incomplete grant application, loss of funding, loss of applicant eligibility, and/or delays in receiving a grant award.**

[Pic of Augusta Unique Entity ID and Expiration Date](#)

AUGUSTA-RICHMOND COUNTY GOVERNMENT • Active Registration

Unique Entity ID:
ZH93N1J4TBE8

Doing Business As:
(blank)

Purpose of Registration:
All Awards

Expiration Date

Oct 19, 2023

CAGE/NCAGE:
3YWL3

Physical Address:
535 TELFAIR ST, STE 800
AUGUSTA, GA 30901-2379 USA

Budget Detail Worksheet

Completed - Nov 17 2022

Applicants must download the Detailed Budget Worksheet template here: <https://opb.georgia.gov/document/document/budget-worksheet/download> and upload the completed worksheet before submitting the application

Instructions for the template can be found here: <https://opb.georgia.gov/document/document/budget-worksheet-example-infrastructure-or-capital-projects/download>.

[RCSO Axon Body Camera Detailed Budget Worksheet](#)

Filename: RCSO_Axon_Body_Camera_Detailed_Bu_cBvs7a8.xlsx Size: 148.1 kB

Financials

Completed - Nov 15 2022

Please upload your most recent External Audit or Financial Report (ACFR, audit opinion, and management letter)

[Augusta Annual Comprehensive Financial Report Audit 2021](#)

Filename: Augusta_Annual_Comprehensive_Finan_nvGVtKV.pdf Size: 1.9 MB

[Augusta Single Audit 2021](#)

Filename: Augusta_Single_Audit_2021_4hZQ424.pdf Size: 264.5 kB

Project Timeline

Completed - Nov 17 2022

Please upload a comprehensive timeline that identifies milestones, the funding source for each milestone, numerically lists deliverables, and indicates who is responsible for each activity.

[Axon Body-Worn Camera Initiative Timeline](#)

Filename: Axon_Body-Worn_Camera_Initiative_Timeline.pdf Size: 128.8 kB

Letters of Support

Completed - Nov 18 2022

Letters of support must be submitted at the time of your application. Letters received by mail, email, or any other method other than as an upload to your application will not be accepted or reviewed.

[List of Support Businessses and Support Letters](#)

Filename: List_of_Support_Businessses_and_Su_CKAgt7G.pdf Size: 108.9 kB

Consolidated Application PDF *For OPB Official Use Only*

Completed - Nov 17 2022

[RCSO Axon Body Worn Camera Initiative Public Safety and Community Violence Reduction Grant](#)

Filename: RCSO_Axon_Body_Worn_Camera_Initiat_MPEXQ74.pdf Size: 226.6 kB



TOOL FOR ASSESSING PROJECT RISK
AMERICAN RESCUE PLAN ACT (ARPA) FUNDS

Applicability: This tool is applicable to assessing risk of proposed American Rescue Plan Act (ARPA) projects granted by the State of Georgia Governor's Office of Planning and Budget.

Organization Name:	Augusta-Richmond County		
Amount of Requested Funding:	\$882,175		
Organization Primary Contact Information (Name, email, phone)	Veronica Freeman Brown, (706) 821-1067, vfreeman@augustaga.gov		
Date:		Monitor: <small>FOR STATE USE</small>	

QUESTION	RESPONSE
<p>1. Has the organization been subjected to an audit of its financial statements in the past 3 years?</p> <p>If so, please attach your latest Annual Comprehensive Financial Report (ACFR), and a copy of the Certified Public Accountant's audit opinion. If management letter comments were issued, please attach the management letter, and / or describe the current status of observations and findings included therein.</p>	<p>ACFR report link: https://www.augustaga.gov/DocumentCenter/View/16088/FinalAugusta-Georgia-ACFR21 </p>
<p>2. Has the organization been subjected to audits or monitoring by any agencies, departments, or divisions of the Federal government in the past 3 years. If so, please provide the following information:</p> <ul style="list-style-type: none"> Name of the Federal agency, department, or division General description of how the funds were used Summary or report of findings or observations identified by Federal monitors / auditors 	No
<p>3. Has the organization been subjected to a Single Audit of its federally funded activity in the past 3 years? If so, please provide the following information:</p> <ul style="list-style-type: none"> What time period was covered by the latest audit? Jan. 1 to Dec. 31, 2021 Who was the auditor? Mauldin & Jenkins CPAs & Advisors Where management letter comments issued? If so, please attach the management letter, and / or describe the observations and findings included therein N/A Were any questioned costs identified? If so, please describe. No 	
<p>4. If this project is being funded by multiple sources, in addition to the Governor's Office of Planning and Budget's ARPA award, please provide the funding sources and amounts.</p>	N/A
<p>5. Does the organization have documented policies and procedures related to procurement of contractors and payment of expenditures? If so, please provide a copy, or link thereto. Have these policies and procedures been mapped by the subrecipient to conform to 2 CFR 200 guidance?</p>	<p>https://www.augustaga.gov/685/Guidelines-Procedures</p>



<p>6. Please use the following options to describe the organization's processing environment for the <u>procurement</u> of contractors to be paid for with ARPA funds:</p> <ul style="list-style-type: none"> • Manual – process is managed largely with paper forms, paper proposal submissions, and through handwritten evaluations and approvals • <input checked="" type="radio"/> Electronic – use of electronic solicitation and procurement systems and/or websites, including application-based workflow approval of contracts and purchase orders • Partially Electronic – a combination of the above, i.e., paper proposals and/or approvals with electronic document retention, etc. Please describe. 	
<p>7. Please identify key technology applications that are used in the procurement of contractors to be paid with ARPA funds. (Advertisement, document control, proposal submission, etc.)</p>	N/A
<p>8. Have procurement activities already occurred for contractors that the organization intends to pay with ARPA funds? If so, please provide a listing of all commitments made to date, including the contractor's name, date, and contract / PO value.</p>	N/A
<p>9. Please use the following options to describe the organization's processing environment for the <u>payment</u> of contractors with ARPA funds:</p> <ul style="list-style-type: none"> • Manual - paper invoices, emailed invoices, and handwritten reviews and approvals • <input checked="" type="radio"/> Electronic – web-based contractor requests for payment, use of electronic workflow approval for payments • Partially Electronic – a combination of the above, please describe 	
<p>10. Please identify the primary technology applications used in the payment of contractors with ARPA funds.</p>	Central Square
<p>11. Have payments already been made to contractors that the subrecipient intends to reimburse through ARPA funds? If so, please provide a listing of all payments made to date, including the contractor's name, date, and payment amount.</p>	N/A
<p>12. Has the organization identified any incidents of fraud, and / or litigation activity specifically related to the project being funded by ARPA? If so, please describe.</p>	No



Annual Comprehensive Financial Report

**For the year ended
December 31, 2021**

**Prepared by:
The Augusta Georgia Finance Department**

**Donna B. Williams, CGFM
Director of Finance**

Cover page – Augusta Canal of Richmond County, Georgia
Courtesy of the Augusta-Richmond County Visitor's Bureau

AUGUSTA, GEORGIA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2021

Prepared by:

Augusta, Georgia Finance Department

Donna B. Williams, CGFM
Director of Finance

**ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021**

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INTRODUCTORY SECTION

Finance Department



Donna B. Williams, CGFM
Director

Timothy E. Schroer, CPA, CGMA
Deputy Director

June 29, 2022

To the Honorable Mayor, Members of the Commission, and Citizens of Augusta, Georgia

In accordance with state law, I am pleased to submit the Comprehensive Annual Financial Report of Augusta, Georgia (the Government) for the fiscal year ended December 31, 2021. State law requires that every general-purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. These financial statements are prepared and presented in conformity with accounting principles generally accepted in the United States of America (GAAP) as prescribed in pronouncements of the Governmental Accounting Standards Board (GASB). To the best of our knowledge and belief, this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of Augusta, Georgia Government. All disclosures necessary to enable the reader to gain an understanding of Augusta's financial activities have been included.

Management assumes full responsibility for the accuracy of the data, and the completeness and fairness of the information contained in this report, including all disclosures. To provide a reasonable basis for making these representations, Augusta, Georgia has established a comprehensive framework of internal controls designed to protect the government's assets from loss, theft or misuse and to compile sufficient reliable information for the preparation of the basic financial statements in conformity with GAAP. Since the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

This report and other historical audited financial statements, prior year fiscal operating budgets, and other financial reports may be accessed via Augusta's website at www.augustaga.gov/149/Financial-Statements.

Independent Audit

Augusta, Georgia Government's financial statements have been audited by Mauldin and Jenkins, LLC, Certified Public Accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the Government for the year ended December 31, 2021 are free of material misstatements. The audit involved performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. Our independent auditors rendered an unmodified ("clean") opinion on the Augusta, Georgia Government's financial statements for the year ended December 31, 2021. The Independent Auditor's Report is presented as a lead component of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditor's Report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

COVID-19 Pandemic

Augusta has been able to maintain a solid financial position throughout the second year of the pandemic. The most significant impact in the prior year was to two major sources of revenue, Local Option Sales Taxes and Hotel-Motel Taxes. Local Option Sales Tax Revenue is used to support operations; in 2020 there was a significant decrease in collections, that trend reversed in 2021 leading to the highest amount of collections to date. Hotel-Motel Taxes in their entirety are remitted to the Coliseum Authority and the Convention and Tourist Bureau. These collections also rebounded in 2021 but not to the same level as sales taxes.

President Biden signed into law the American Rescue Plan Act providing \$1.9 trillion in economic stimulus funding. The American Rescue Plan provided \$350 billion in emergency funding for state, local, territorial and Tribal Governments. Augusta's allocation is \$84 million, which was received in two tranches, the first was received in May of 2021 the second 12 months later. Funds received are restricted to approved expenditures as provided in interim final guidance from the US department of Treasury. Funds must be obliged by December 31, 2024 and expended by December 31, 2026.

Profile of Augusta, Georgia

The consolidated government of Augusta-Richmond County is a political subdivision created and existing under the laws of the State of Georgia and presently has as its formal or legal name "Augusta, Georgia." The Consolidated Government was created on January 1, 1996 pursuant to Acts of the General Assembly of the State of Georgia. The consolidation of the City of Augusta and Richmond County were separately approved by a majority of the qualified voters of the City and the County at an election held on June 20, 1995. On January 1, 1996, the Consolidated Government became a consolidated city-county government, with territorial limits covering all of what was formerly Richmond County. The cities of Blythe and Hephzibah, small communities with populations of approximately 706 and 3,954, respectively, still hold their own municipal charters within the consolidated territory. The relationship between the Consolidated Government and the Cities of Blythe and Hephzibah is similar to that of counties to municipalities located within the territorial limits of such counties.

Augusta, Georgia, as a consolidated city-county government, has all governmental and corporate powers of both municipal corporations and counties under Georgia law. Under the terms of the Consolidation Act, the Augusta-Richmond County Commission may exercise and is subject to all of the rights, powers, duties, and obligations previously applicable to the governing authorities of the City and the County. As a result of consolidation, the Consolidated Government provides, under one management, public services throughout its territorial limits, which would have been provided separately by the City and the County.

The City was originally chartered in 1789 by the General Assembly of the State of Georgia, making it Georgia's second oldest city. As a city, the Consolidated Government ranks as the third largest, by population, in the State of Georgia. The Consolidated Government is located in the central eastern portion of the State of Georgia on the south bank of the Savannah River, which is the Georgia-South Carolina state boundary, approximately 155 miles east of Atlanta, Georgia and 75 miles southwest of Columbia, South Carolina. Richmond County has a land area of approximately 325 square miles. At its highest point, Richmond County is situated at 520 feet above sea level. Richmond County is located on the Fall Line, which is the natural division of the Piedmont Plateau and the Coastal Plain of Georgia. Its physical features include rolling slopes in the north, transitioning to more level terrain in the south. Average rainfall is 43 inches per year, and average temperatures range from a high of 91 degrees in the summer to a low of 34 degrees in the winter.

Augusta, Georgia is the home to Augusta University, which has a student enrollment of approximately 9,565, and Paine College (a historically black college) with a student enrollment of approximately 252. Augusta, Georgia is the regional center of east central Georgia with a stable economy based on a broad mix of industry, healthcare facilities, service organizations, and governmental institutions.

The Augusta, Georgia Government provides a full range of services for its citizens. The Administrator, who is appointed by a 10-member Board of Commissioners, oversees daily operations. Commissioners hold part-time positions and are elected, in staggered voting cycles, to four-year terms. One member is elected by the commission as Mayor Pro Tem for a two-year term. Augusta has a full-time Mayor also elected to a four-year term. Additional information about current activities of the Government can be obtained at our website, www.augustaga.gov.

In accordance with State Law and the Government's Charter, Augusta, Georgia adopts an Annual Operating and Capital Budget. The budget process provides a professional management approach to establishing priorities and an orderly means of directing the Government's various services. Developed on a line-item basis with a focus on the cost of services, the Government's budget is presented by the Administrator in late October. It is required by local ordinance to be adopted by the Mayor and Commission at the second meeting in November, after a required public hearing and two public notices. The legal level of budgetary control is the department/fund level.

Economic Condition and Outlook

Augusta, Georgia remains the industrial and retail center for east central Georgia. Trends in the local economy indicate the business outlook continues to improve. Augusta, Georgia's top five industry sectors are Government (Federal, State and Local), Healthcare, Manufacturing, Hospitality and Retail; growth was seen in all sectors. A detailed discussion and analysis of Augusta, Georgia's overall financial condition during the fiscal year 2021 is included as part of the MD&A.

The largest employer in Augusta, Georgia is Fort Gordon with a workforce of over 26,000. Over its 73-year history, Fort Gordon has adapted to new missions, growing to respond to the Army's needs and the world's situations. The installation is widely known as the home of the Signal Corps and U.S. Army Signal Center of Excellence, the Armed Forces' largest information technology and communications training site. The Center not only trains Army students, but also instructs Air Force, Navy and Marine service members in the communications arena. The Signal Center serves as the personnel proponent for Soldiers in Signal careers, including 60,000 Active Army, United States Army Reservists and Army National Guard worldwide. Fort Gordon is now home to the U.S. Army Cyber Center of Excellence: "Where Tradition Meets the Future".

Fort Gordon is a vibrant installation with 18 major military commands and organizations, featuring joint service presence of thousands of sailors, airmen and marines as well as Soldiers. There is a growing synergy between military intelligence, communications and military medical communities. Fort Gordon is also home to the following organizations:

Dwight David Eisenhower Army Medical Center: serves nearly 61,000 beneficiaries (active duty, family members and retirees) within a 40-mile radius; Eisenhower Army Medical Center, which employs the largest number of Fort Gordon civilians (1600+), is one of the Army's most advanced health care and training medical facilities. There is also a Warrior Transition Battalion and campus with nearly 400 'Wounded Warriors.'

NSA-CSS Georgia: one of three joint regional centers that provide global operational intelligence; recently completed construction on a 575,000 sq. ft. facility.

513th Military Intelligence Brigade: conducts theater-level, multi-discipline intelligence and security operations during war and military operations other than war.

35th Signal Brigade: deploys, installs, operates, manages and maintains and protects theater tactical communications in support of joint and combined operations for all combatant commanders.

U.S. Army Cyber Command: integrates and conducts full-spectrum cyberspace operations, electronic warfare, and information operations, ensuring freedom of action for friendly forces in and through the cyber domain and the information environment, while denying the same to adversaries.

Augusta, Georgia's world-famous golf course, located at the Augusta National Golf Club, hosts the first major golf tournament of each year, the Masters. This tournament is one of the most prestigious in the sport and is one of the four major championships. The best professional and amateur golfers in the world come to Augusta during the first full week of April each year, bringing thousands of visitors and golf patrons to Augusta. As with most events the Masters was affected by the pandemic. The 2020 tournament was held in November 2020 with no patrons, the 2021 tournament was held in the traditional timeframe of April, with limited patrons. The 2022 tournament was held in April with no restrictions.

Augusta, Georgia is also host to the IRONMAN 70.3, the largest half IRONMAN competition east of the Mississippi River. The 2021 race occurred in September 2021.

In 2012 the Transportation Investment Act (TIA) of 2010 was approved in only three of twelve regions established by the legislature. In the Central Savannah River Region, which includes Augusta, Georgia, the referendum was approved by a 54-46% margin. The 1% additional sales tax began on January 1, 2013. Augusta, Georgia has 50 of the 84 projects approved for this region. Collections for this phase will end December 31, 2022. A second phase of TIA funded projects was approved in 2020, collections will start January 1, 2023. Augusta Georgia is allocated \$295 million of the \$555 million in project costs.

Augusta's public protection classification rating was re-evaluated by the Insurance Services Office (ISO) in 2017. The ISO assessment evaluates 911 emergency communications network, fire response capabilities, water supply and other community risk reduction to determine potential loss from fire. Also reviewed are fire personnel, training and overall operations. Based on this review, Augusta was given a rating of Public Protection Classification of 01/1x. Augusta is one of less than 250 communities nationwide and 18 Georgia communities that have achieved this rating.

Long-term Financial Planning and Major Initiatives

Financial planning for Augusta, Georgia is a dynamic, interactive effort of the community, small and large business and industry, social and cultural service organizations, various economic development authorities, and the municipal government. Large-scale projects are funded through a variety of financing means such as the Special Purpose Local Option Sales Tax (SPLOST), the Transportation Investment Act (TIA), and Tax Allocation Districts (TADS), as well as through traditional bond issuances. See Major Initiatives section for descriptions of sales tax programs approved by voter referendum.

Relevant Financial Policies

Augusta, Georgia operates under a set of fiscal policies which establishes operational objectives and promotes continuity in fiscal decision-making as well as long-term financial stability of the Government. These policies cover financial areas in operating budget, reserve fund balances, accounting, auditing and financial reporting, and purchasing. Augusta strives to maintain a minimum unassigned fund balance in its General Fund, which is 75 to 90 days of operations based on budgeted expenditures. This minimum fund balance is to protect against cash flow shortfalls related to timing of projected revenue receipts and to maintain a budget stabilization commitment.

Augusta has established a financial and budgetary policy which is reviewed and updated as necessary by approval of the Board of Commissioners. Budgetary control is maintained at the department level. No increase in the overall budget can be made without the approval of the Board of Commissioners and an amendment to the budget. Unencumbered operating appropriations in the annual operating budget lapse at fiscal year-end.

Debt Management

The primary goal of Augusta, Georgia Government's debt management practices is to maintain its ability to access capital markets at the lowest possible cost (interest rate) without endangering its ability to finance essential services. Augusta, Georgia's conservative financial practices have earned the rating of Aa2 from national rating agency Moody's Investor Service and a rating of AA from national rating agency Standard and Poor's for Augusta's general obligation bonds and revenue bonds. Augusta's ratings were reaffirmed in February 2018.

Major Initiatives

Transportation Investment Act of 2010 (TIA). On July 31, 2012, voters within the Central Savannah River Area (CSRA) Region, which includes Augusta, approved the TIA, which was created by the Georgia General Assembly in 2010 to provide state-wide funding for transportation needs across the state in the form of a 1% sales tax. This is a regional program with project lists compiled by the county and city governments within each region and approved by the Transportation Roundtable of the region and the Georgia Department of Transportation (GDOT) Program Director. The CSRA region includes 13 counties and the cities therein. Of the total funds collected, 75% is directed to regional projects and 25% is distributed to the local governments for use at their discretion. The discretionary funds will be invaluable in meeting local needs not presently funded due to a lack of GDOT monies. Approval of the TIA has accelerated our ability to meet present and future transportation needs and will provide opportunities not only for better and safer roads, but also for job creation and economic development.

There were 84 projects approved for TIA funding. Fifty of those are within Augusta-Richmond County.

Major road projects include:

- Broad Street Improvement (\$25 million)
- Calhoun Expressway Reconstruction (\$8.8 million)
- Greene Street Improvements (\$9.9 million)
- Marks Church Road Widening (\$7.8 million)
- Riverwatch Parkway Resurfacing (\$10 million)
- Telfair Street Improvements (\$19.2 million)
- Berckmans Road Widening (\$16.7 million)
- 5th Street Bridge Restoration (\$9.1 million)
- Gordon Highway Improvements (\$14 million)
- 15th Street Widening (\$21.4 Million)
- Riverwatch Parkway Median Barrier Renovation (\$8.6 million)
- Windsor Spring Road Widening (\$43 million)
- Wrightsboro Road Widening (\$21.6 million)

Projects will be funded in three phases. Collection of the TIA tax will end in 2022.

Since collections began in 2013, approximately 50.3% of the taxes collected in the region originated in Augusta. Through 2021, approximately \$648 million had been collected region-wide with approximately \$317 million in taxes originating in Augusta.

A second phase of TIA projects and funding was approved in 2020, Augusta was awarded approximately 53% of the \$555 million in total projects.

Transportation Investment Act of 2010 (TIA). On June 9, 2020, voters within the Central Savannah River Area (CSRA) Region, which includes Augusta, approved a second phase of TIA, which was created by the Georgia General Assembly in 2010 to provide state-wide funding for transportation needs across the state in the form of a 1% sales tax. This is a regional program with project lists compiled by the county and city governments within each region and approved by the Transportation Roundtable of the region and the Georgia Department of Transportation (GDOT) Program Director. The CSRA region includes 13 counties and the cities therein. Of the total funds collected, 75% is directed to regional projects and 25% is distributed to the local governments for use at their discretion. The discretionary funds will be invaluable in meeting local needs not presently funded due to a lack of GDOT monies. Approval of the TIA has accelerated our ability to meet present and future transportation needs and will provide opportunities not only for better and safer roads, but also for job creation and economic development.

There were 162 projects approved for TIA phase II funding. Thirty-three of those are within Augusta-Richmond County. Projects cost for the region are budgeted at \$555 million. Project budgets within Augusta-Richmond County total \$302 million.

TIA Phase II projects include:

- 15th Street Improvements (\$8 million)
- Augusta Regional Airport – Apron Expansion (\$7 million)
- Augusta Regional Airport – Runway Habitation (\$1.6 million)
- Augusta Transit Operations (\$23 million)
- Barton Chapel Road Improvements (\$20 million)
- Broad Street Improvements Part II (\$20.3 million)
- Broad Street Over Rae's Creek (\$6.1 million)
- Daniel Field Improvements (\$6.5 million)
- Dennis Road Widening (\$6.4 million)
- Doug Bernard Parkway Improvements (\$11.9 Million)
- Fulcher Road Improvements (\$3.2 million)
- Golden Camp Road Resurfacing (\$2 million)
- Gordon Highway Improvements (\$15 million)
- Hephzibah McBean Road (\$3.6 million)
- Highland Avenue Improvements (\$7.1 million)
- Intelligent Transportation System (\$9.6 million)
- Laney Walker Road Intersection Improvements (\$3.7 million)
- Milledgeville Road Improvements (\$17 million)
- Monte Sano Avenue Improvements (\$8.9 million)
- New Savannah Bluff Lock & Dam (\$10 million)
- Emergency Vehicles Preemption System (\$.6 million)
- Richmond Hill Road Improvements (\$9.3 million)
- Skinner Mill Road Widening (\$22 million)
- Story Mill road Resurfacing (\$2.5 million)
- Tobacco Road Improvements (\$18.6 million)
- Willis Forman Road Widening (\$23 million)
- Wrightsboro Road / RA Dent Blvd Intersection Improvements (\$4.9 million)
- Wheless Road Improvement (\$6.4 million)
- ACP Rail Lead Track (\$13 million)
- 13th Street Pedestrian Enhancements (\$5 million)

Projects will be funded in three phases. Collection of the TIA tax will end in 2032.

1% Special Purpose Local Option Sales Tax (SPLOST) – 2016-2021. The current SPLOST program was renewed by referendum on November 3, 2015. As part of the SPLOST renewal, a general obligation (GO) bond was approved, not to exceed \$28.5 million, to begin funding the construction of urgently needed projects. Collections ended December 31, 2021 and totaled \$232.5 million

1% Special Purpose Local Option Sales Tax (SPLOST) – 2022-2028. The current SPLOST program was renewed by referendum on March 16, 2021. As part of the SPLOST renewal, a general obligation (GO) bond was approved, not to exceed \$30 million, to begin funding the construction of urgently needed projects. The 2022-2028 package reflects anticipated collections of \$250,285,000.

Project categories designated to receive funding include:

- Public Safety - \$22.4 million
- Quality of Life - \$69.5 million
- General Government - \$9 million
- Infrastructure – \$78.5 million
- Government Facilities - \$19 million
- Economic Development - \$46.5 million

Awards and Achievements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Augusta, Georgia for its comprehensive annual financial report for the fiscal year ended December 31, 2020. This was the sixth year that Augusta achieved this prestigious award. In order to be awarded a Certificate of Achievement, the Government must publish an easily readable and efficiently organized Annual Financial Report, which satisfies both Generally Accepted Accounting Principles and applicable program requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and will be submitted to GFOA for consideration.

Acknowledgements

The preparation, design and publication of this Comprehensive Annual Financial Report could not have been accomplished without the efficient and dedicated service of the entire finance office staff. We would also like to express our gratitude and appreciation to the firm of Mauldin & Jenkins, LLC for their technical guidance and assistance to make this a quality report.

Sincere appreciation also goes to the various elected officials and department directors for their assistance and positive attitude throughout the year in matters pertaining to the financial affairs of the City.

Finally, credit also must be given to the Mayor, Administrator, and County Commissioners for their unfailing support for maintaining the highest standards of professionalism in the management of the City's finances.

Respectfully submitted,



Donna B. Williams, CGFM
Director of Finance



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Augusta, GA

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

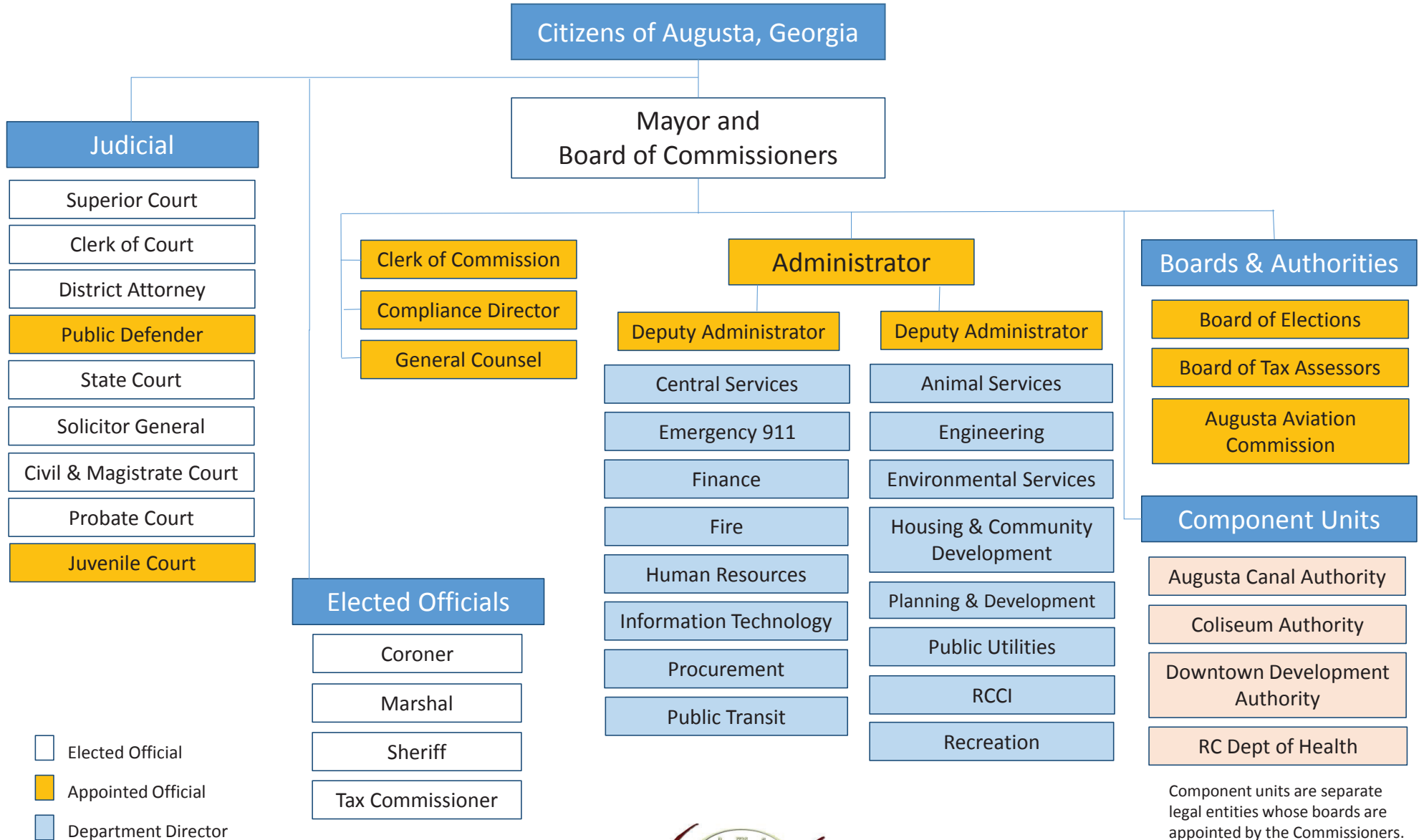
December 31, 2020

Christopher P. Morrill

Executive Director/CEO

GOVERNMENT STRUCTURE

Augusta, Georgia is governed by a Mayor and 10-member Board of Commissioners. Members of the Board are part-time and serve staggered four-year terms. An Administrator appointed by the Commissioners, implements board policy and administers the general government.



**PRINCIPAL OFFICIALS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Mayor and Commission

Hardie Davis Jr.	Mayor
Bobby Williams	Mayor Pro-Tem, Commissioner - District 5
Jordon Johnson	Commissioner - District 1
Dennis Williams	Commissioner - District 2
Catherine Smith-McKnight	Commissioner - District 3
Sammie Sias	Commissioner - District 4
Alvin Mason	Commissioner - District 4 (interim)
Ben Hasan	Commissioner - District 6
Sean Frantom	Commissioner - District 7
Brandon Garrett	Commissioner - District 8
Francine Scott	Commissioner - District 9
John Clark	Commissioner - District 10

Elected Officials

Daniel J. Craig	Chief Judge Superior Court
John Flythe	Judge, Superior Court
Ashley Wright	Judge, Superior Court
Jesse C. Stone	Judge, Superior Court
Amanda N. Heath	Judge, Superior Court
David D. Watkins	Chief Judge, State Court
Patricia W. Booker	Judge, State Court
Kellie K. McIntyre	Judge, State Court
Monique Walker	Judge, State Court
Carletta Sims-Brown	Chief Judge, Civil and Magistrate Court
Le'Joi N. Williamson	Presiding Judge, Civil and Magistrate Court
Mark Bowen	Coroner
Jared Williams	District Attorney
Ramone Lamkin	Marshal
Richard Roundtree	Sheriff
Omeeka P. Loggins	State Court Solicitor
Steven Kendrick	Tax Commissioner
Hattie Sullivan	Clerk of Court

**PRINCIPAL OFFICIALS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Appointed Officials

Odie Donald, II	Administrator
Charles Jackson	Deputy Administrator
Tanikia Jackson	Deputy Administrator
Donna B. Williams, CGFM	Finance Director
Lena J. Bonner	Clerk of Commission
Wayne Brown	General Council
James Hill	Animal Services Director
Herbert Judon Jr.	Executive Director, Augusta Regional Airport
Lynn Bailey	Board of Elections Director
Takiyah A. Douse	Central Services Director
Scott Rountree	Chief Appraiser
Phyllis Johnson	Compliance Director
Dr. Hameed Malik	Engineering Director
Brooks Stayer	Environmental Services Director
Antonio Burden	Fire Chief / EMA Director
Hawthorne E. Welcher Jr.	Housing & Community Development Director
Anita Rookard	Human Resources Director
Willie M. Saunders	Chief Judge, Juvenile Court
Kelli Spencer	Judge, Juvenile Court
Chanette A. Lewis	Judge, Juvenile Court
Maurice McDowell	Parks & Recreation Director
Carla Delaney	Interim Planning & Development Director
Geri Sams	Procurement Director
Rahmaan Bowick	Circuit Public Defender
Sharon Dottery	Director Augusta Public Transit
Wes Byne	Public Utilities Director
Evan A. Joseph	Warden - RC Correctional Institution

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
of Augusta, Georgia
Augusta, Georgia

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregately discretely presented component units, each major fund, and the aggregate remaining fund information of **Augusta, Georgia** (the "Government"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Government's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Augusta, Georgia, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Richmond County Department of Health, the Augusta Canal Authority, the Downtown Development Authority, or the Augusta-Richmond County Coliseum Authority, which represent 100% of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2021, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Richmond County Department of Health, the Augusta Canal Authority, the Downtown Development Authority, and the Augusta-Richmond County Coliseum Authority, is based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Government, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Government's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Government's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (on pages 5 through 19), the Changes in the Government's Total OPEB Liability and Related Ratios (on page 116), the Schedules of Changes in the Government's Net Pension Liability and Related Ratios (on pages 117 – 122), the Schedules of Government Contributions (on pages 123 through 128), and the Schedules of Pension Investment Returns (on pages 129 and 130) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

We have previously audited the Government's December 31, 2020 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, in our report dated July 7, 2021. In our opinion the summarized comparative information presented herein as of and for the year ended December 31, 2021 is consistent, in all material respects, with the audited financial statements from which they were derived.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Government's basic financial statements. The combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of special purpose local option sales tax proceeds, as required by the Official Code of Georgia Annotated ("O.C.G.A.") §48-8-121, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us and other auditors. In our opinion, based on our audit and the report of other auditors, the combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of special purpose local option sales tax proceeds is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2022, on our consideration of the Government's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Government's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Government's internal control over financial reporting and compliance.



Macon, Georgia
June 29, 2022

**MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

The Management's Discussion and Analysis ("MD&A") of the Annual Financial Statements of Augusta, Georgia (the "Government") provides an overall narrative and analysis of the Government's financial statements for the fiscal year ended December 31, 2021. This MD&A is designed to look at the Government's financial performance as a whole. Readers should also review the financial statements with notes, which follow this narrative, to enhance their understanding of the Government's financial performance.

Financial Highlights

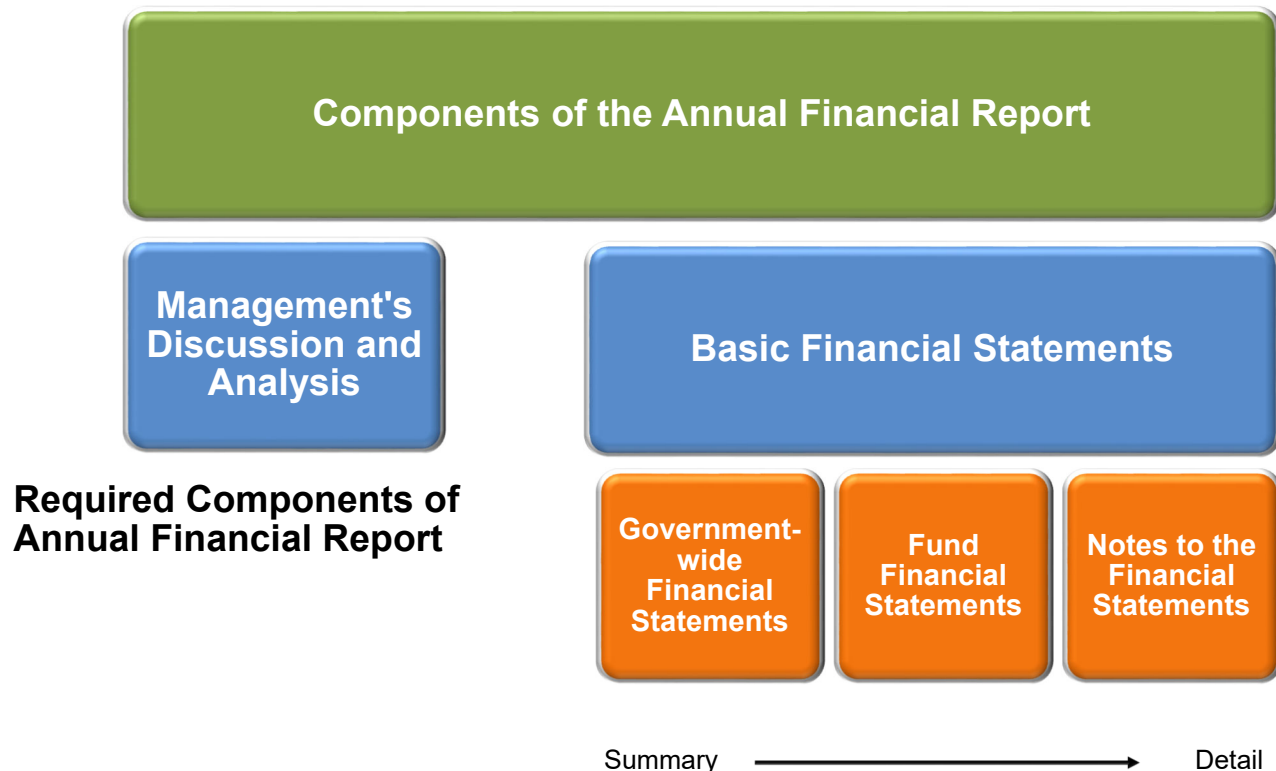
Key financial highlights for the year ended December 31, 2021, are as follows:

- The Government's combined net position totaled \$1.24 billion.
- The Government's total net position increased by \$52.5 million, primarily due to capital spending funded by the Special Purpose Local Option Sales Tax ("SPLOST") revenues received in 2021, but will be expended in future years, federal pandemic relief funds (ARPA), federal aviation grants, and sales tax revenue increases.
- As of the close of the current fiscal year, the Government's governmental funds reported combined ending fund balances of \$264.8 million, an increase of \$36 million from the prior year. Approximately 14.8% of this total amount, or \$39.7 million, is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, total fund balance for the General Fund was \$45.9 million, or 28.78% of total General Fund expenditures for the fiscal year. Of this amount, \$4.5 million has been assigned for risk management, and \$41 million, or 89.2% of the total General Fund balance, as unassigned.
- Combined revenue totaled \$511 million, of which governmental activities totaled \$322 million and business-type activities totaled \$188 million. Current year revenues increased approximately 5.7% from those of the prior year.
- Overall assets totaled \$2.1 billion of which governmental activities totaled \$1.1 billion and business-type activities totaled \$1 billion. Current year assets increased approximately 3% from those of the prior year.
- Overall deferred outflows totaled \$105.4 million of which governmental activities totaled \$88.4 million and business-type activities totaled \$17 million. Current year deferred outflows decreased approximately 18.6% from those of the prior year.
- Overall liabilities totaled \$949.9 million of which governmental activities totaled \$384.4 million and business-type activities totaled \$565.5 million. Current year liabilities decreased approximately 5.% from those of the prior year.
- Overall deferred inflows totaled \$51 million of which governmental activities totaled \$37.9 million and business-type activities totaled \$13.1 million. Current year deferred inflows increased approximately 223.6% from those of the prior year.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Financial Highlights (Continued)

- Overall expenses totaled \$458.6 million of which governmental activities totaled \$284.5 million and business-type activities totaled \$174.1 million. Current year expenses increased approximately 3.3% from those of the prior year.
- Expenses of governmental activities exceeded program revenues by \$200.5 million, resulting in the use of general revenues (primarily taxes).



Basic Financial Statements

The first two statements in the basic financial statements are the **Government-wide Financial Statements** and the **Fund Financial Statements**.

The **Government-wide Financial Statements** provide both short and long-term information about the Government's financial status.

The next statements are the **Fund Financial Statements**. These statements focus on the activities of the individual parts of the Government. These statements provide more detail than the government-wide statements. There are four parts to the Fund Financial Statements: 1) the governmental funds statements; 2) the budgetary comparison statements; 3) the proprietary fund statements; and 4) the fiduciary fund statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Basic Financial Statements (Continued)

The next section of the basic financial statements is the **Notes to Financial Statements**. The notes to financial statements explain in detail some of the data contained in those statements.

After the notes, **Supplementary Information** is provided to show details about the Government's nonmajor governmental funds and internal service funds, all of which are added together in one column on the appropriate basic financial statements.

Government-wide Financial Statements

The government-wide financial statements provide a broad view of the Government's operations in a manner similar to a private-sector business. The statements provide both short-term and long-term information about the Government's financial position, which assists in assessing the economic condition at the end of the fiscal year. These statements are prepared using the flow of economic resources measurement focus and the accrual basis of accounting. This means the statements take into account all revenues and expenses connected with the fiscal year even if cash involved has not been received or paid. The government-wide financial statements include the following two statements:

The **Statement of Net Position** presents information on all of the Government's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Government is improving or deteriorating.

The **Statement of Activities** presents information showing how the Government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). This statement also presents a comparison between direct expense and program revenues for each function of the Government.

The government-wide statements are divided into three categories: 1) governmental activities, 2) business-type activities, and 3) component units. The governmental activities include most of the Government's basic services such as general administration, judicial services, public safety, public works, health and welfare, culture and recreation, and housing and community development. Property taxes, sales taxes, and state and federal grant funds finance most of these activities. The business-type activities are those services that the Government charges a fee to customers in order to provide. These include Water and Sewer, Augusta Regional Airport, Waste Management, Transit, Daniel Field Airport, Garbage Collection, and Stormwater Utility. The final category is component units. The Augusta-Richmond County Board of Health is a public health department. Although legally separate from the Government, the Government appoints a voting majority of the board. Augusta Canal Authority, Downtown Development Authority, and the Augusta-Richmond County Coliseum Authority are also component units for which the Government is fiscally responsible.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Government, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The fund financial statements focus on individual parts of the Government, reporting the Government's operations in more detail than the government-wide statements. All of the funds of the Government can be divided into three categories: 1) governmental funds, 2) proprietary funds, and 3) fiduciary funds. These fund categories use different accounting approaches and should be interpreted differently.

Governmental Funds

Most of the basic services provided by the Government are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide statements, these funds focus on how assets can readily be converted into cash and the amount of funds left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting*, which focuses on current financial resources. Such information may be useful in evaluating the government's short-term financing requirements. These statements provide a detailed short-term view of the Government's finances that assists in determining whether there will be adequate financial resources available to meet the Government's current needs. The relationship between government activities in the government-wide financial statements and the governmental funds financial statements is described in a reconciliation that is a part of the fund financial statements.

The Government has five governmental fund types: 1) the General Fund, 2) Special Revenue Funds, 3) Debt Service Funds, 4) the Capital Projects Funds, and 5) the Permanent Fund. The Government reported three major governmental funds: 1) the General Fund, 2) Special Purpose Local Option Sales Tax Fund ("SPLOST") Phase 7, and 3) the Fire Protection Fund.

Proprietary Funds

The Government has two types of proprietary funds used to account for activities that operate similar to commercial enterprises found in the private sector. Funds that charge fees for services provided to outside customers including other local governments are known as Enterprise Funds. These funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Funds that charge fees for services provided to departments within the reporting government are known as Internal Service Funds. Proprietary funds use the accrual basis of accounting, thus there is no reconciliation needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements, except for the allocation of internal service fund activity.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Fund Financial Statements (Continued)

The Government has seven enterprise funds: Water and Sewer, Augusta Regional Airport, Waste Management, Transit, Daniel Field Airport, Stormwater and Garbage Collection. The Government also has seven internal service funds: Risk Management, Fleet Operations, and Workers' Compensation, Employee Health Benefits, Unemployment, Long-Term Disability Insurance and GMA Leases. The Water and Sewer, Augusta Regional Airport, Stormwater, and Garbage Collection funds are the only funds being considered major funds for presentation purposes.

Fiduciary Funds

The Fiduciary Funds are used to account for assets held by the Government as an agent for individuals, private organizations, other governments and other departments. The Government is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and only by those to whom the assets belong. These funds are not reflected in the government-wide financial statements because the resources are not available to support the Government's operations or programs.

Government-wide Financial Analysis

	Governmental Activities 2021	Business-type Activities 2021	Total 2021	Governmental Activities 2020	Business-type Activities 2020	Total 2020
Current and other assets	\$ 347,203,907	\$ 236,822,019	\$ 584,025,926	\$ 282,975,727	\$ 226,666,664	\$ 509,642,391
Capital assets	775,738,842	771,753,684	1,547,492,526	790,029,672	770,226,439	1,560,256,111
Total assets	1,122,942,749	1,008,575,703	2,131,518,452	1,073,005,399	996,893,103	2,069,898,502
Deferred outflow s of resources	88,432,210	17,007,202	105,439,412	107,211,241	22,317,424	129,528,665
Long-term liabilities	320,531,398	525,628,015	846,159,413	378,306,112	554,599,956	932,906,068
Other liabilities	63,898,298	39,863,758	103,762,056	39,432,645	27,783,351	67,215,996
Total liabilities	384,429,696	565,491,773	949,921,469	417,738,757	582,383,307	1,000,122,064
Deferred inflow s of resources	37,891,197	13,112,474	51,003,671	9,071,845	6,688,065	15,759,910
Net position:						
Net investment in capital assets	686,754,543	299,740,507	986,495,050	677,467,409	289,203,124	966,670,533
Restricted	199,845,230	69,188,903	269,034,133	173,340,237	67,714,040	241,054,277
Unrestricted	(97,545,707)	78,049,248	(19,496,459)	(97,401,608)	73,221,991	(24,179,617)
Total net position	\$ 789,054,066	\$ 446,978,658	\$ 1,236,032,724	\$ 753,406,038	\$ 430,139,155	\$ 1,183,545,193

MANAGEMENT'S DISCUSSION AND ANALYSIS

Net Position

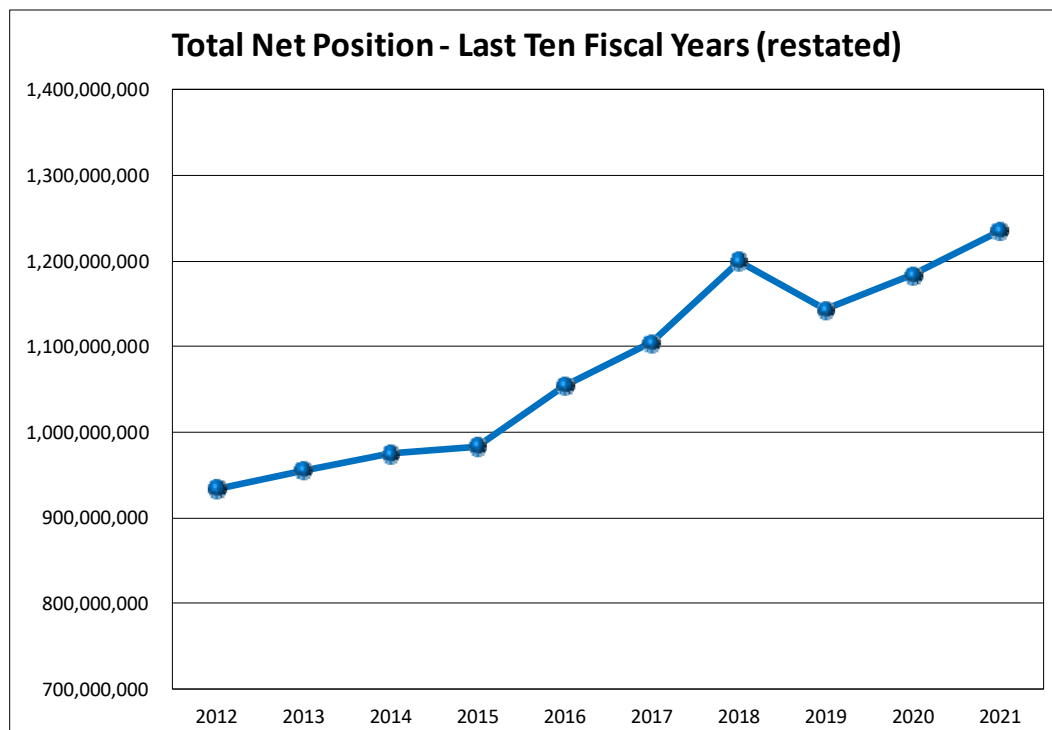
Net position may serve over time as one useful indicator of a government's financial condition. The assets of the Government exceeded liabilities by \$1.24 billion as of December 31, 2021.

The largest portion of the Government's net position, \$986.5 million, or 79.8%, reflects its investment in capital assets such as land, buildings, equipment and infrastructure (road, bridges, sidewalks, water lines and sewer lines) less any related debt used to acquire those assets that is still outstanding. The Government uses these capital assets to provide services to its citizens; therefore, these assets are not available for future spending. Although the Government's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the Government's net position, \$269 million, or 21.8%, represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$-19.5 million or -1.6% would be available to meet the Government's ongoing obligations to citizens and creditors.

Several particular aspects of the Government's financial operations positively influenced the total *unrestricted governmental net position*:

- Continued diligence in the maintenance of 75 – 90 days unreserved fund balance in the General Fund.
- Continued diligence in the collection of property taxes by maintaining a collection percentage of 99% for real and personal property.
- Continued low cost of debt due to the Government's high bond rating.



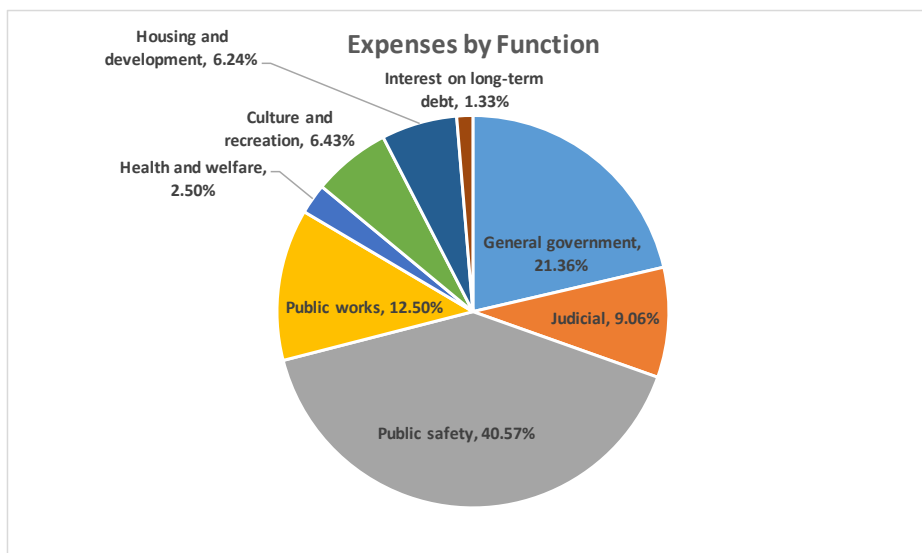
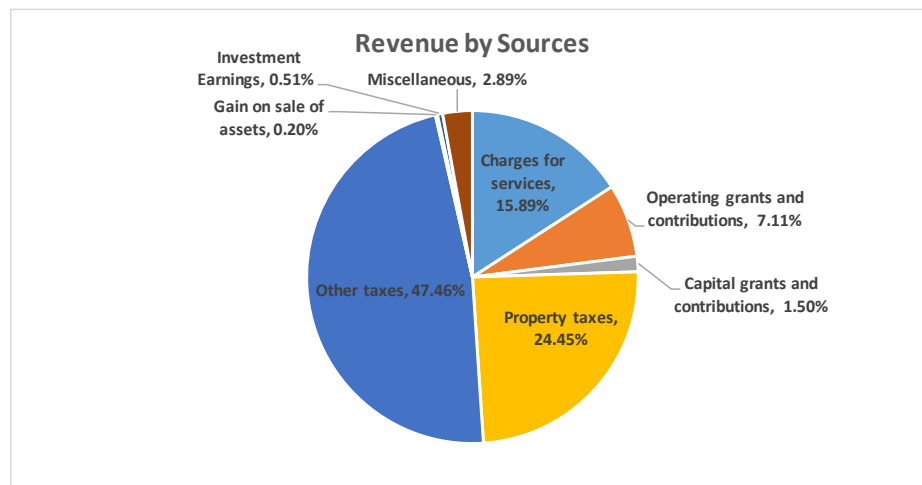
MANAGEMENT'S DISCUSSION AND ANALYSIS

Changes in Net Position

Governmental activities. Governmental activities increased the Government's net position by \$35.6 million, thereby accounting for 67.9% of the total growth in the net position of the Government. Key elements of this increase are as follows:

Governmental revenues. Property tax (24.5%) and other taxes (47.5%) continue as the main source of revenue of the Government amounting to 72% in 2020, compared to 71.9% in 2020. Sales tax revenues contributed approximately \$92 million to net position.

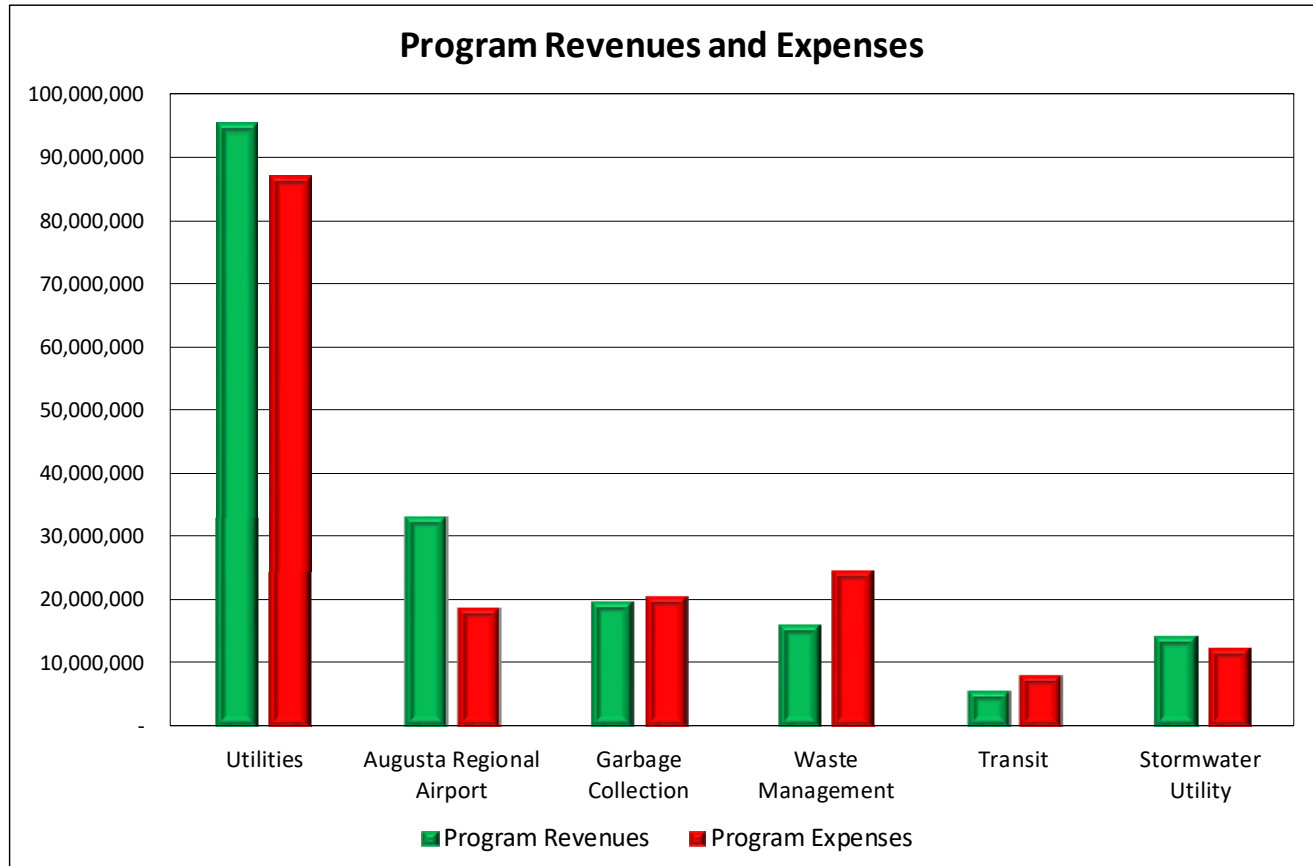
Governmental functional expenses. As reflected in the summary of Changes in Net Position, the Government expended 49.6% of the appropriations for judicial and public safety expenses. The Government continues to commit substantial financial resources for the safety of its citizens. Other expenses accounted for the remaining 50.4%. Other Post-Employment Benefits continue to be a substantial expense for the Government.



MANAGEMENT'S DISCUSSION AND ANALYSIS

Changes in Net Position (Continued)

Business-type activities. Business-type activities increased the Government's net position by approximately \$26.8 million. A significant portion of the increase was the result of revenues received from the federal government for airport grants.



MANAGEMENT'S DISCUSSION AND ANALYSIS

Changes in Net Position (Continued)

The Government's Changes in Net Position

	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
	2021	2021	2021	2020	2020	2020
Revenues:						
Program revenues:						
Charges for services	\$ 49,295,402	\$ 168,558,805	\$ 217,854,207	\$ 47,960,533	\$ 163,570,426	\$ 211,530,959
Operating grants and contributions	28,887,944	-	28,887,944	21,452,117	-	21,452,117
Capital grants and contributions	5,820,852	18,525,375	24,346,227	4,523,740	16,921,050	21,444,790
General revenues:						
Property taxes	80,073,638	-	80,073,638	73,799,695	-	73,799,695
Other taxes	143,103,467	-	143,103,467	143,287,242	-	143,287,242
Gain on sale of assets	3,604,273	3,628	3,607,901	605,937	66,864	672,801
Unrestricted investment earnings	956,370	1,017,098	1,973,468	1,542,453	1,129,854	2,672,307
Miscellaneous	11,210,423	-	11,210,423	8,720,309	-	8,720,309
Total revenues	322,952,369	188,104,906	511,057,275	301,892,026	181,688,194	483,580,220
Expenses:						
General government	52,634,825	-	52,634,825	60,438,735	-	60,438,735
Judicial	25,277,951	-	25,277,951	25,627,408	-	25,627,408
Public safety	121,616,606	-	121,616,606	114,786,178	-	114,786,178
Public works	28,466,160	-	28,466,160	35,357,616	-	35,357,616
Health and welfare	6,764,180	-	6,764,180	7,085,587	-	7,085,587
Culture and recreation	17,621,313	-	17,621,313	18,201,741	-	18,201,741
Housing and development	27,143,107	-	27,143,107	17,661,016	-	17,661,016
Interest on long-term debt	4,948,740	-	4,948,740	3,752,568	-	3,752,568
Waste management	-	25,098,206	25,098,206	-	15,957,669	15,957,669
Water and sewer	-	87,377,730	87,377,730	-	86,732,918	86,732,918
Airports	-	19,448,087	19,448,087	-	16,424,640	16,424,640
Transit	-	8,410,142	8,410,142	-	7,554,751	7,554,751
Stormwater	-	12,821,772	12,821,772	-	13,776,667	13,776,667
Garbage Collection	-	20,940,926	20,940,926	-	20,575,375	20,575,375
Total expenses	284,472,881	174,096,863	458,569,744	282,910,849	161,022,020	443,932,869
Increase in net position before transfers	38,479,488	14,008,043	52,487,531	18,981,177	20,666,174	39,647,351
Transfers	(2,831,460)	2,831,460	-	(6,147,600)	6,147,600	-
Change in net position	35,648,028	16,839,503	52,487,531	12,833,577	26,813,774	39,647,351
Net position, January 1	753,406,038	430,139,155	1,183,545,193	740,572,461	403,325,381	1,143,897,842
Net position, December 31	\$ 789,054,066	\$ 446,978,658	\$ 1,236,032,724	\$ 753,406,038	\$ 430,139,155	\$ 1,183,545,193

MANAGEMENT'S DISCUSSION AND ANALYSIS

Financial Analysis of the Government's Individual Funds

The Government uses fund accounting to demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Government's governmental funds is to provide information on near-term inflows, outflows and balances of usable resources. Such information is useful in assessing the Government's financial requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. The combined fund balance of all the governmental funds is \$264.8 million, of which \$39.7 million, or 15%, is unassigned.

General Fund

The General Fund is the primary operating fund of the Government. At the end of the current fiscal year, total fund balance of the General Fund was \$46 million, of which \$41 million, or 89.2%, was unassigned. A portion of the fund balance in the General Fund is designated for risk management, in the amount of \$4.5 million. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. As of December 31, 2021, total unassigned fund balance represents 26.4% of total general fund expenditures.

The fund balance of the General Fund increased by \$5.7 million, or 14.1%. One key factor to this result was the receipt of American Rescue Plan Act (ARPA) funds. The Government received \$41.2 million in pandemic relief funding. Sales tax collections for the General Fund totaled \$38.2 million in 2021 as opposed to \$34.1 million in 2020, an approximate increase of .12%. During 2021. An increase in Title Ad Valorem Taxes ("TAVT") was another factor. TAVT collections totaled \$10.8 million in 2020 compared to \$9.3 million in 2020, an increase of 16.7%. This resulted in additional revenue in the General Fund available to the Government.

During the year, the Government revised the budget on several occasions. Generally, budget amendments fall into one of five categories: 1) amendments to appropriate fund balance for encumbrances from the prior year; 2) amendments made to adjust the estimates that are used to prepare the original budget resolution once exact information is available; 3) amendments made to recognize new funding amounts from external sources, such as Federal and state grants; 4) increases in appropriations that become necessary to maintain services; and 5) amendments to transfer appropriations between departments. The fifth category has no effect on the final budget and, therefore, is not addressed in this narrative.

General Fund Budgetary Highlights

The actual operating revenues for the General Fund were lower than the budgeted amount by approximately \$6.3 million, or 3.8%. The individual sources within the revenues fluctuated both positively and negatively.

The 2021 adopted budget (November 17, 2020) projected Ad Valorem tax revenues at 2020 levels with slight projected growth in the tax digest and a slight increase in sales tax revenues. Franchise fee revenues were projected to be basically flat from 2020 to 2021.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Special Sales Tax 7 and Fire Protection Funds

Major funds included in the fund financial statements are the Special Purpose Local Option Sales Tax ("SPLOST") Fund Phase 7 and Fire Protection Fund. The Government uses Capital Projects Funds to account for the acquisition and construction of major capital facilities that are not financed by Proprietary Funds. The proceeds of the special purpose 1% sales tax are accounted for in Capital Projects Funds until improvement projects are completed. The SPLOST Fund Phase 7's fund balance is \$99.1 million, all of which is held for specific construction and improvement projects and capital acquisitions. The Government uses the Fire Protection Fund mainly to account for receipts and disbursements of tax revenues for fire protection services. Primary revenue sources are ad valorem taxes and insurance premium taxes while primary expenditures are for public safety. Revenue is collected from a separate millage rate levied in the former unincorporated area and from a transfer of ad valorem revenue collected from the former City of Augusta's Urban Services District. The Fire Protection Fund's fund balance is \$24.7 million, all of which is held for specific public safety projects. The increase in the fund balance for SPLOST phase 7 is due to the programmed expenditure rate and is over a longer period than the collection period. The collection period for this fund is approximately six years, while expenditures on the capital projects being funded will take place over an extended period of up to 15 years.

Proprietary Funds

The activities of the Government that render services to the general public on a user charge basis, or that require periodic determination of revenues for public policy are accounted for as Enterprise Funds. The Government's proprietary funds provide the same type of information found in the government-wide statements but in more detail. Unrestricted net position at the end of the year were as follows: Water and Sewer System Fund, \$47.6 million; Augusta Regional Airport, \$10.5 million; Garbage Collection Fund \$18.5 million; Stormwater Utility Fund \$6.7 million; Nonmajor Enterprise funds, \$-4.4 million. The total growth (reduction) in net position for previously mentioned funds were \$9.4 million, \$ 16.1 million, \$865 thousand, \$98 thousand, and \$2.0 million, respectively. Other factors concerning the finances of these funds have already been addressed in the discussion of the Government's business-type activities.

Capital Assets and Debt Administration

Capital Assets

The Government's investment in capital assets for its governmental and business-type activities as of December 31, 2021, amounts to \$1.54 billion (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, equipment, infrastructure and construction in progress. Infrastructure assets are items that are normally immovable and of value only to the Government, such as roads, bridges, streets and sidewalks, drainage systems and other similar items.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Capital Assets (Continued)

Major capital asset transactions during the year included construction of infrastructure, buildings, acquisition of public safety vehicles, construction of water and sewerage systems, and construction of a new airport terminal and building.

The Government's Capital Assets (net of depreciation)

	Governmental Activities	Business-type Activities	Total
Land	\$ 25,810,872	\$ 20,603,904	\$ 46,414,776
Land and site improvements	11,451,609	10,429,701	21,881,310
Buildings and building improvements	232,346,507	71,195,192	303,541,699
Water and sewerage systems	-	515,649,373	515,649,373
Landfill cells	-	9,616,790	9,616,790
Infrastructure	251,909,117	76,261,067	328,170,184
Vehicles, machinery and equipment	25,258,301	15,561,286	40,819,587
Construction in progress	228,962,436	52,436,371	281,398,807
	<u>\$ 775,738,842</u>	<u>\$ 771,753,684</u>	<u>\$ 1,547,492,526</u>

Additional information on the Government's capital assets can be found in Note 6 of the Notes to Financial Statements of this report.

Long-term Debt

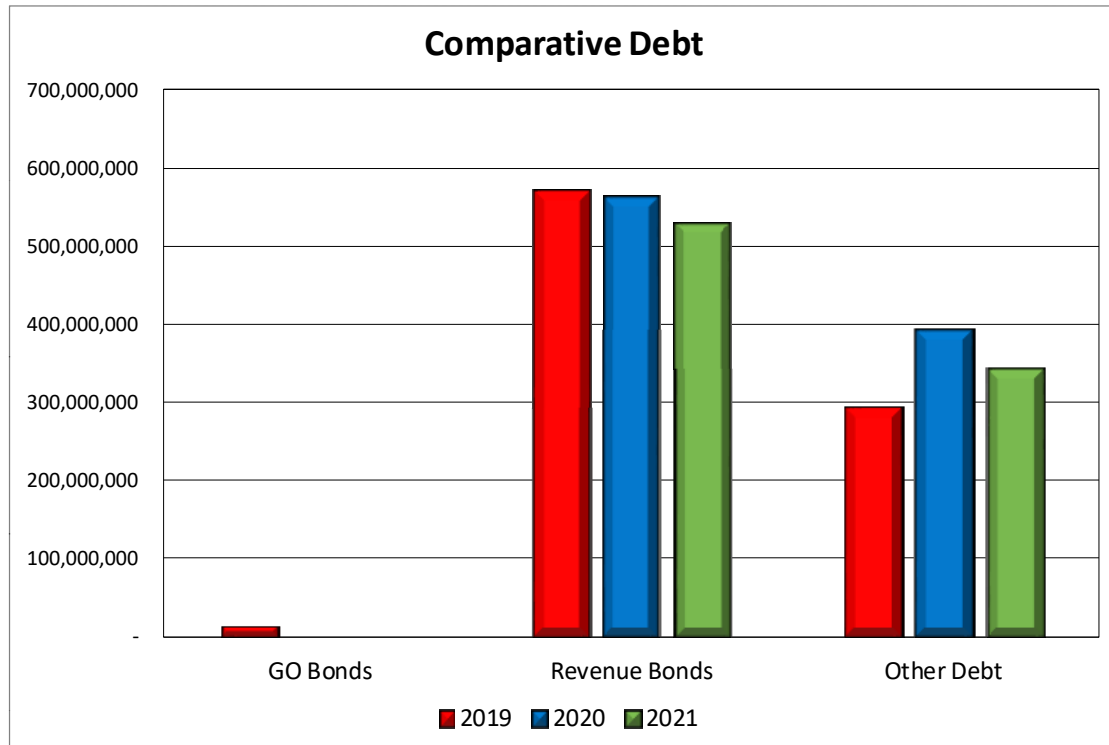
As of December 31, 2021, the Government had a total of \$875.8 million in outstanding long-term debt. Of this amount, \$458.3 million consists of revenue bonds backed by the revenues of the water and sewer system, waste management system and the Augusta Regional Airport. A table of the Government's outstanding debt can be found below.

The Government's Outstanding Debt General Obligation and Revenue Bonds

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenue bonds	\$ 72,683,656	\$ 94,276,054	\$ 458,257,250	\$ 471,680,103	\$ 530,940,906	\$ 565,956,157
Other debt	257,306,510	298,020,882	86,816,274	96,418,931	344,122,784	394,439,813
Total debt	<u>\$ 329,990,166</u>	<u>\$ 392,296,936</u>	<u>\$ 545,073,524</u>	<u>\$ 568,099,034</u>	<u>\$ 875,063,690</u>	<u>\$ 960,395,970</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS

Long-term Debt (Continued)



The Government's bond rating of Aa2 by Moody's Investor Service and AA by Standard and Poor's ("S&P") was confirmed in February 2018. The Government's bond ratings are clear indications of the sound financial condition of the Government. The high ratings are a primary factor in keeping interest costs low on the Government's outstanding debt.

The State of Georgia limits the amount of general obligation debt that a unit of government can issue to 10% of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for the Government is \$539 million based on the 2021 County-wide bond digest of \$5.39 billion.

Additional information regarding the Government's long-term debt can be found in Note 7 of the Notes to the Financial Statements of this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Economic Factors and Next Year's Budget and Rates

The following key economic indicators reflect the continued stability of the Government:

- The U.S. Army moved the Army Cyber Command headquarters to Fort Gordon as the new home of the Cyber Center of Excellence. The scope and mission of Cyber Center of Excellence continues to expand, increasing the number of military and civilian personnel required.
- Cape Augusta is renovating the Sibley Mill as a cyber-campus and data center. During 2021, Cape Augusta continued to expand its cyberworks project at the adjacent King Mill by announcing the market rate housing projects.
- The HUB for Community Innovation is a \$33.5 privately funded community resource center is scheduled to open in early 2022.
- Phase two of the Transportation Improvement Act of 2011 (TIA) was approved on June 9, 2021. The regional impact is \$555 million, projects based in the County are budgeted at \$302 million. Collections for this phase will begin in 2023.
- Phase 8 of the Special Purpose Local Option Sales Tax (SPLOST) was approved on March 16, 2021. Collection for the \$250 million list of projects will begin January 1, 2022 and expected to last 7 years.
- The Government has received the following national and state rankings:
 - CNBC: Best City for a starter home.
 - U.S. News & World Report: One of the best places to retire.
 - Digital Journal: Ranked fourth in the top places to live in the U.S.
 - Association of County Commissioners of Georgia – County of Excellence award.
 - Forbes Travel Guide: Why Augusta, Georgia, may be the South's best-kept secret.
 - WalletHub.com ranked Augusta #8 recently for Best Cities to Start a Business.
 - Credit.com named Augusta as one of the most affordable housing markets in the United States for first-time homebuyers.
- The Government has an unemployment rate of 3.5%, which is slightly higher than the state average of 3.3%.

Budget Highlights for the Fiscal Year Ended December 31, 2021

Each year, the Government's overall goal is to provide essential services to our citizens as cost effectively and professionally as possible. Available resources must be allocated in a manner that balances the basic needs of our citizens for public safety and infrastructure with those associated that provide an enhanced quality of life, such as recreation and cultural arts. The Augusta Commission works diligently to plan for the future while ensuring current programs and services are working as smoothly as possible. We continually seek to improve.

Governmental Activities. Ad Valorem Taxes as well as Local Option Sales Taxes are projected to increase slightly above the 2020 levels. Other taxes are expected to remain stable. The FY 2021 budget for the general fund is expected to be slightly above the 2020 level, primarily due to increases in salaries as a result of the adoption of a living wage initiative. Also increasing expenditures levels are the costs related to the continuing Covid-19 pandemic. The general economic climate for the City government of 2021 is expected to be stable.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Business-type Activities. Water and Sewer charges for services revenue is projected to increase slightly with the anticipation of additional customers.

Requests for Information

This report is designed to provide an overview of the Government's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Finance Director, Augusta, Georgia, 535 Telfair Street, Suite 800, Augusta, Georgia 30901. Questions concerning any of the information found in this report relating to the Richmond County Board of Health should be directed to the Department of Health at 950 Laney Walker Blvd., Augusta, Georgia 30901. Questions concerning any of the information found in this report relating to Augusta Canal Authority should be directed to Augusta Canal Authority, 1450 Greene Street, Suite 400, Augusta, Georgia 30903. Questions concerning any of the information found in this report relating to Downtown Development Authority should be directed to Downtown Development Authority, 922 Ellis Street, Suite 100, Augusta, Georgia 30901.

BASIC FINANCIAL STATEMENTS

STATEMENT OF NET POSITION
DECEMBER 31, 2021

	Primary Government		
	Governmental Activities	Business- Type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 245,298,674	\$ 91,557,663	\$ 336,856,337
Investments	59,720,440	13,594,558	73,314,998
Taxes receivable	5,709,709	-	5,709,709
Accounts receivable, net of allowances	9,406,007	34,715,581	44,121,588
Interest receivable	23,860	38,554	62,414
Notes receivable	1,496,052	15,043,405	16,539,457
Due from other governments	12,408,151	3,443,283	15,851,434
Due from component units	73,584	-	73,584
Internal balances	1,450,791	(1,450,791)	-
Inventories	166,431	2,036,520	2,202,951
Prepaid expenses	385,984	-	385,984
Restricted assets, cash and cash equivalents	7,520,952	62,047,922	69,568,874
Restricted assets, investments	-	8,031,196	8,031,196
Non-current - prepaid items	-	7,764,128	7,764,128
Other assets	3,543,272	-	3,543,272
Capital assets:			
Non-depreciable	254,773,308	73,040,275	327,813,583
Depreciable, net of accumulated depreciation	520,965,534	698,713,409	1,219,678,943
Total assets	<u>1,122,942,749</u>	<u>1,008,575,703</u>	<u>2,131,518,452</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension	25,277,123	5,907,663	31,184,786
Other post-employment benefit	62,567,730	9,541,078	72,108,808
Deferred charge on refunding	587,357	1,558,461	2,145,818
Total deferred outflows of resources	<u>88,432,210</u>	<u>17,007,202</u>	<u>105,439,412</u>
LIABILITIES			
Accounts payable	10,760,122	15,383,759	26,143,881
Accounts payable from restricted assets	-	-	-
Accrued liabilities	8,591,776	5,034,490	13,626,266
Unearned revenue	35,083,132	-	35,083,132
Due to other governments	4,500	-	4,500
Claims payable due within one year	1,565,370	-	1,565,370
Claims payable due in more than one year	391,343	-	391,343
Payable from restricted assets - current maturities of long-term debt	-	17,385,000	17,385,000
Note payable due within one year	-	793,540	793,540
Note payable due in more than one year	-	9,257,019	9,257,019
Capital leases due within one year	-	292,784	292,784
Capital leases due in more than one year	-	776,441	776,441
Bonds payable due within one year	3,207,000	-	3,207,000
Bonds payable due in more than one year	69,476,656	440,872,250	510,348,906
Compensated absences due within one year	4,295,055	974,185	5,269,240
Compensated absences due in more than one year	2,863,370	649,456	3,512,826
Net pension liability due in more than one year	33,649,079	7,864,323	41,513,402
Total other post-employment benefit liability due in more than one year	197,654,293	30,140,699	227,794,992
Landfill post-closure care costs due in more than one year	-	36,067,827	36,067,827
Certificates of participation due in more than one year	16,888,000	-	16,888,000
Total liabilities	<u>384,429,696</u>	<u>565,491,773</u>	<u>949,921,469</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred charge on refunding	-	5,084,819	5,084,819
Pension	34,347,925	8,027,655	42,375,580
Other post-employment benefit	-	-	-
Deferred revenue - effective hedge	3,543,272	-	3,543,272
Deferred inflows relating to capital projects	-	-	-
Total deferred inflows of resources	<u>37,891,197</u>	<u>13,112,474</u>	<u>51,003,671</u>
NET POSITION			
Net investment in capital assets	686,754,543	299,740,507	986,495,050
Restricted for:			
Judicial	709,992	-	709,992
Perpetual care:			
Expendable	206,456	-	206,456
Non-expendable	528,433	-	528,433
Public safety	30,235,387	-	30,235,387
Public works	15,170,621	-	15,170,621
Housing and development	5,656,200	-	5,656,200
Capital outlay	146,295,502	55,709,547	202,005,049
Debt service	1,042,639	13,479,356	14,521,995
Other purposes	-	-	-
Unrestricted	(97,545,707)	78,049,248	(19,496,459)
Total net position	<u>\$ 789,054,066</u>	<u>\$ 446,978,658</u>	<u>\$ 1,236,032,724</u>

The accompanying notes are an integral part of these financial statements.

Component Units			
Richmond County Department of Health	Augusta Canal Authority	Downtown Development Authority	Augusta- Richmond County Coliseum Authority
\$ 6,182,244	\$ 1,750,110	\$ 24,287	\$ 10,357,962
-	613,412	-	-
-	-	-	111,355
152,660	135,293	5,000	87,157
-	-	-	-
-	-	-	-
1,610,128	-	-	-
-	-	-	-
-	-	-	-
-	31,224	-	43,500
-	26,368	1,260	397,028
-	531,350	849,978	129,929
-	-	-	-
-	-	-	-
401,369	33,845	-	-
1,997,997	1,811,191	-	7,674,168
5,621,055	15,489,576	516,857	9,463,764
15,965,453	20,422,369	1,397,382	28,264,863
1,966,185	-	-	-
1,204,242	-	-	-
-	-	-	-
3,170,427	-	-	-
217,977	15,537	2,659	2,193,597
-	-	5,000	-
68,533	20,763	146,990	-
-	319,573	-	-
48,638	-	-	-
-	73,584	-	-
-	-	-	-
-	-	-	1,555,055
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
336,252	53,074	-	-
314,469	-	-	-
9,112,568	-	-	-
2,362,942	-	-	-
-	-	-	-
-	-	-	-
12,461,379	482,531	154,649	3,748,652
-	-	-	-
2,347,059	-	-	-
3,731	-	-	-
-	-	-	-
-	-	774,631	-
2,350,790	-	774,631	-
7,619,052	17,300,767	516,857	17,137,932
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	531,350	-	129,929
-	-	-	885,710
4,502,557	-	75,347	-
(7,797,898)	2,107,721	(124,102)	6,362,640
\$ 4,323,711	\$ 19,939,838	\$ 468,102	\$ 24,516,211

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government				
Governmental activities:				
General government	\$ 52,634,825	\$ 17,243,485	\$ 3,685,425	\$ 231,735
Judicial	25,277,951	3,611,529	1,575,231	-
Public safety	121,616,606	12,392,378	11,552,200	1,103,759
Public works	28,466,160	5,292,057	28,035	4,485,358
Health and welfare	6,764,180	6,559	727,215	-
Culture and recreation	17,621,313	3,128,800	2,290	-
Housing and development	27,143,107	7,620,594	11,317,548	-
Interest on long-term debt	4,948,740	-	-	-
Total governmental activities	<u>284,472,881</u>	<u>49,295,402</u>	<u>28,887,944</u>	<u>5,820,852</u>
Business-type activities:				
Water and sewer system	87,377,730	95,613,743	-	-
Augusta Regional Airport	19,073,212	16,190,326	-	18,147,311
Garbage collection	20,940,926	20,180,972	-	-
Waste management	25,098,206	16,406,583	-	-
Transit	8,410,142	5,510,293	-	336,466
Daniel Field Airport	374,875	138,352	-	41,598
Stormwater utility	12,821,772	14,518,536	-	-
Total business-type activities	<u>174,096,863</u>	<u>168,558,805</u>	<u>-</u>	<u>18,525,375</u>
Total primary government	<u>\$ 458,569,744</u>	<u>\$ 217,854,207</u>	<u>\$ 28,887,944</u>	<u>\$ 24,346,227</u>
Component units				
Richmond County Department of Health	\$ 25,180,477	\$ 6,819,321	\$ 19,870,879	\$ -
Augusta Canal Authority	2,287,099	1,026,045	391,717	415,500
Downtown Development Authority	297,507	-	163,700	5,722
Augusta-Richmond County Coliseum Authority	3,197,465	778,624	-	-
Total component units	<u>\$ 30,962,548</u>	<u>\$ 8,623,990</u>	<u>\$ 20,426,296</u>	<u>\$ 421,222</u>
General revenues:				
Property taxes				
Franchise taxes				
Sales taxes				
Insurance premium taxes				
Other				
Unrestricted investment earnings				
Gain on sale of capital assets				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position, beginning of year				
Net position, end of year				

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Position						
Governmental Activities	Business-Type Activities	Total	Richmond County Department of Health	Augusta Canal Authority	Downtown Development Authority	Augusta- Richmond County Coliseum Authority
\$ (31,474,180)	\$ -	\$ (31,474,180)	\$ -	\$ -	\$ -	\$ -
(20,091,191)	-	(20,091,191)	-	-	-	-
(96,568,269)	-	(96,568,269)	-	-	-	-
(18,660,710)	-	(18,660,710)	-	-	-	-
(6,030,406)	-	(6,030,406)	-	-	-	-
(14,490,223)	-	(14,490,223)	-	-	-	-
(8,204,965)	-	(8,204,965)	-	-	-	-
(4,948,740)	-	(4,948,740)	-	-	-	-
(200,468,683)	-	(200,468,683)	-	-	-	-
-	8,236,013	8,236,013	-	-	-	-
-	15,264,425	15,264,425	-	-	-	-
-	(759,954)	(759,954)	-	-	-	-
-	(8,691,623)	(8,691,623)	-	-	-	-
-	(2,563,383)	(2,563,383)	-	-	-	-
-	(194,925)	(194,925)	-	-	-	-
-	1,696,764	1,696,764	-	-	-	-
-	12,987,317	12,987,317	-	-	-	-
(200,468,683)	12,987,317	(187,481,366)	-	-	-	-
-	-	-	1,509,723	-	-	-
-	-	-	-	(453,837)	-	-
-	-	-	-	-	(128,085)	-
-	-	-	-	-	-	(2,418,841)
-	-	-	1,509,723	(453,837)	(128,085)	(2,418,841)
80,073,638	-	80,073,638	-	-	-	-
21,855,820	-	21,855,820	-	-	-	-
105,002,661	-	105,002,661	-	-	-	-
16,244,986	-	16,244,986	-	-	-	-
11,210,423	-	11,210,423	-	7,069	-	8,947,869
956,370	1,017,098	1,973,468	753	9,862	-	21,585
3,604,273	3,628	3,607,901	-	-	-	-
(2,831,460)	2,831,460	-	-	-	-	-
236,116,711	3,852,186	239,968,897	753	16,931	-	8,969,454
35,648,028	16,839,503	52,487,531	1,510,476	(436,906)	(128,085)	6,550,613
753,406,038	430,139,155	1,183,545,193	2,813,235	20,376,744	596,187	17,965,598
\$ 789,054,066	\$ 446,978,658	\$ 1,236,032,724	\$ 4,323,711	\$ 19,939,838	\$ 468,102	\$ 24,516,211

**BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021**

	General	Special Sales Tax Phase 7	Fire Protection	Urban Redevelopment Agency	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 38,600,112	\$ 94,897,093	\$ 4,452,673	\$ -	\$ 102,845,469	\$ 240,795,347
Investments	-	-	20,951,054	-	22,443,813	43,394,867
Taxes receivable	4,041,163	-	578,249	-	1,090,297	5,709,709
Accounts receivable, net	5,510,601	-	-	-	3,302,129	8,812,730
Interest receivable	-	-	-	-	23,860	23,860
Notes receivable	-	-	-	-	1,496,052	1,496,052
Due from other governments	3,985,971	4,843,180	130,059	-	3,448,941	12,408,151
Due from other funds	6,014,491	-	-	2,762	2,857	6,020,110
Due from component units	73,584	-	-	-	-	73,584
Prepaid expenditures	282,796	-	16,092	-	87,096	385,984
Inventory	166,431	-	-	-	-	166,431
Restricted cash	-	-	-	7,129,548	391,404	7,520,952
Total assets	<u>\$ 58,675,149</u>	<u>\$ 99,740,273</u>	<u>\$ 26,128,127</u>	<u>\$ 7,132,310</u>	<u>\$ 135,131,918</u>	<u>\$ 326,807,777</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 4,096,167	\$ 616,199	\$ 656,053	\$ 673	\$ 2,571,738	\$ 7,940,830
Accrued liabilities	5,330,682	21,380	450,530	-	131,765	5,934,357
Unearned revenue	1,049,649	-	-	-	34,033,483	35,083,132
Due to other governments	-	-	-	-	4,500	4,500
Due to other funds	173,253	-	-	5,738,649	743,563	6,655,465
Total liabilities	<u>10,649,751</u>	<u>637,579</u>	<u>1,106,583</u>	<u>5,739,322</u>	<u>37,485,049</u>	<u>55,618,284</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - notes receivable	-	-	-	-	2,531,141	2,531,141
Unavailable revenue - property taxes	2,071,046	-	333,575	-	1,433,536	3,838,157
Total deferred inflows of resources	<u>2,071,046</u>	<u>-</u>	<u>333,575</u>	<u>-</u>	<u>3,964,677</u>	<u>6,369,298</u>
FUND BALANCES						
Non-spendable:						
Prepaid expenditures	282,796	-	16,092	-	87,096	385,984
Inventory	166,431	-	-	-	-	166,431
Restricted for:	-	-	-	-	3,324,299	3,324,299
General government	-	-	-	-	709,992	709,992
Judicial	-	-	-	-	-	-
Perpetual care:						
Expendable	-	-	-	-	206,456	206,456
Non-expendable	-	-	-	-	528,433	528,433
Public safety	-	-	24,671,877	-	5,563,510	30,235,387
Public works	-	-	-	-	15,170,621	15,170,621
Housing and development	-	-	-	1,392,988	4,263,212	5,656,200
Capital outlay	-	99,102,694	-	-	47,192,808	146,295,502
Debt service	-	-	-	-	1,042,639	1,042,639
Committed to:						
Public works - stormwater	-	-	-	-	82,650	82,650
Housing and development	-	-	-	-	6,097,536	6,097,536
Capital outlay	-	-	-	-	10,661,363	10,661,363
Assigned to:						
Risk management	4,525,000	-	-	-	-	4,525,000
Unassigned	40,980,125	-	-	-	(1,248,423)	39,731,702
Total fund balances	<u>45,954,352</u>	<u>99,102,694</u>	<u>24,687,969</u>	<u>1,392,988</u>	<u>93,682,192</u>	<u>264,820,195</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 58,675,149</u>	<u>\$ 99,740,273</u>	<u>\$ 26,128,127</u>	<u>\$ 7,132,310</u>	<u>\$ 135,131,918</u>	<u>\$ 326,807,777</u>

The accompanying notes are an integral part of these financial statements.

**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2021**

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - governmental funds	\$ 264,820,195
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	775,736,010
Revenues in the statement of activities that do not provide current financial resources are reported as unavailable revenues in the funds.	6,369,298
Total other post-employment benefit liability and the related deferred inflows are not a financial liability in governmental fund activities and, therefore, is not reported in governmental funds.	(135,086,563)
Net pension liability and the related deferred outflows and inflows included in governmental activities is not a financial liability and, therefore, is not reported in governmental funds.	(42,719,881)
Certain long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(81,556,295)
Internal service funds are used by management to charge the cost of fleet management, insurance, and participation in the Georgia Municipal Association Certificates of Participation program to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	1,491,302
Net position of governmental activities	<u>\$ 789,054,066</u>

The accompanying notes are an integral part of these financial statements.

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	General	Special Sales Tax Phase 7	Fire Protection	Urban Redevelopment Agency	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Property taxes	\$ 61,587,181	\$ -	\$ 8,458,256	\$ -	\$ 10,012,966	\$ 80,058,403
Franchise taxes	21,855,820	-	-	-	-	21,855,820
Sales taxes	38,245,679	46,462,675	-	-	20,294,307	105,002,661
Insurance premium taxes	-	-	16,244,986	-	-	16,244,986
Other taxes	4,914,829	-	481,760	-	5,813,834	11,210,423
Licenses and permits	1,049,681	-	-	-	6,477,076	7,526,757
Intergovernmental	5,748,715	-	-	-	28,813,044	34,561,759
Charges for services	22,093,003	-	453,312	-	10,370,656	32,916,971
Fines and forfeitures	3,728,946	-	-	-	1,036,303	4,765,249
Interest revenue	511,054	95,232	23,660	63	178,313	808,322
Other revenues	1,344,766	-	36,579	812,920	1,892,159	4,086,424
Total revenues	<u>161,079,674</u>	<u>46,557,907</u>	<u>25,698,553</u>	<u>812,983</u>	<u>84,888,658</u>	<u>319,037,775</u>
Expenditures						
Current:						
General government	38,248,939	-	-	-	4,146,292	42,395,231
Judicial	23,877,410	-	-	-	1,001,909	24,879,319
Public safety	73,996,506	-	31,381,139	-	5,924,259	111,301,904
Public works	5,679,050	-	-	-	15,235,529	20,914,579
Health and welfare	1,577,691	-	-	-	-	1,577,691
Culture and recreation	14,428,163	-	-	-	1,298,187	15,726,350
Housing and development	1,860,925	-	-	88,647	25,018,150	26,967,722
Intergovernmental payments	-	400,000	-	-	8,003,306	8,403,306
Capital outlay	-	15,713,601	-	-	16,436,198	32,149,799
Debt service:						
Principal	-	-	-	27,679,000	14,640,000	42,319,000
Interest	-	-	-	6,125,966	456,790	6,582,756
Fiscal agent fees	-	-	-	2,800	1,400	4,200
Bond issuance cost	-	-	-	-	240,000	240,000
Total expenditures	<u>159,668,684</u>	<u>16,113,601</u>	<u>31,381,139</u>	<u>33,896,413</u>	<u>92,402,020</u>	<u>333,461,857</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,410,990</u>	<u>30,444,306</u>	<u>(5,682,586)</u>	<u>(33,083,430)</u>	<u>(7,513,362)</u>	<u>(14,424,082)</u>
Other financing sources (uses)						
Issuance of debt	-	-	-	-	21,795,000	21,795,000
Proceeds from sale of assets	433,070	-	10,025	31,087,633	-	31,530,728
Transfers in	7,254,785	1,021,920	7,616,170	3,327,300	10,085,726	29,305,901
Transfers out	(3,432,979)	(2,201,200)	(1,000,000)	(2,265,000)	(23,238,182)	(32,137,361)
Total other financing sources (uses)	<u>4,254,876</u>	<u>(1,179,280)</u>	<u>6,626,195</u>	<u>32,149,933</u>	<u>8,642,544</u>	<u>50,494,268</u>
Net change in fund balances	<u>5,665,866</u>	<u>29,265,026</u>	<u>943,609</u>	<u>(933,497)</u>	<u>1,129,182</u>	<u>36,070,186</u>
Fund balance, beginning of year	<u>40,288,486</u>	<u>69,837,668</u>	<u>23,744,360</u>	<u>2,326,485</u>	<u>92,553,010</u>	<u>228,750,009</u>
Fund balance, end of year	<u>\$ 45,954,352</u>	<u>\$ 99,102,694</u>	<u>\$ 24,687,969</u>	<u>\$ 1,392,988</u>	<u>\$ 93,682,192</u>	<u>\$ 264,820,195</u>

The accompanying notes are an integral part of these financial statements.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ 36,070,186
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	13,635,625
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position.	(27,926,455)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	15,235
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	22,179,755
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(8,364,430)
Internal service funds are used by management to charge the cost of fleet management, insurance, and participation in the Georgia Municipal Association Certificates of Participation program to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.	38,112
Change in net position of governmental activities	<u>\$ 35,648,028</u>

The accompanying notes are an integral part of these financial statements.

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance	
	Original	Final	Actual	with Final	2020
				Budget	Actual
Revenues					
Property taxes	\$ 58,784,070	\$ 58,784,070	\$ 61,587,181	\$ 2,803,111	\$ 57,202,322
Franchise taxes	23,296,020	23,296,020	21,855,820	(1,440,200)	24,011,831
Sales taxes	33,698,500	33,698,500	38,245,679	4,547,179	34,068,247
Other taxes	4,465,000	4,465,000	4,914,829	449,829	4,190,882
Licenses and permits	1,661,300	1,661,300	1,049,681	(611,619)	1,721,080
Intergovernmental	6,505,170	7,726,430	5,748,715	(1,977,715)	18,152,761
Charges for services	23,151,790	23,151,790	22,093,003	(1,058,787)	21,071,133
Fines and forfeitures	4,433,360	4,518,210	3,728,946	(789,264)	3,992,597
Interest and penalties	1,250,800	1,250,800	511,054	(739,746)	332,281
Other revenues	8,617,260	8,829,280	1,344,766	(7,484,514)	1,019,675
Total revenues	165,863,270	167,381,400	161,079,674	(6,301,726)	165,762,809
Expenditures					
Current:					
General government	40,610,020	43,887,200	38,248,939	5,638,261	46,777,919
Judicial	25,699,160	27,066,290	23,877,410	3,188,880	22,806,046
Public safety	74,114,670	76,653,760	73,996,506	2,657,254	64,580,219
Public works	7,142,470	7,241,350	5,679,050	1,562,300	5,635,259
Health and welfare	1,766,860	1,776,060	1,577,691	198,369	1,614,775
Culture and recreation	17,262,870	17,427,730	14,428,163	2,999,567	14,369,054
Housing and development	2,040,410	2,080,700	1,860,925	219,775	1,867,646
Total expenditures	168,636,460	176,133,090	159,668,684	16,464,406	157,650,918
Excess (deficiency) of revenues over (under) expenditures	(2,773,190)	(8,751,690)	1,410,990	10,162,680	8,111,891
Other financing sources (uses)					
Proceeds from the sale of assets	395,260	395,260	433,070	37,810	460,890
Transfers in	2,655,810	8,044,710	7,254,785	(789,925)	2,596,602
Transfers out	(2,930,280)	(2,930,280)	(3,432,979)	(502,699)	(10,037,268)
Total other financing sources (uses)	120,790	5,509,690	4,254,876	(1,254,814)	(6,979,776)
Net change in fund balance	(2,652,400)	(3,242,000)	5,665,866	8,907,866	1,132,115
Fund balance, beginning of year	40,288,486	40,288,486	40,288,486	-	39,156,371
Fund balance, end of year	\$ 37,636,086	\$ 37,046,486	\$ 45,954,352	\$ 8,907,866	\$ 40,288,486

The accompanying notes are an integral part of these financial statements.

FIRE PROTECTION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance	
	Original	Final	Actual	with Final	2020
				Budget	Actual
Revenues					
Property taxes	\$ 8,233,070	\$ 8,233,070	\$ 8,458,256	\$ 225,186	\$ 8,103,090
Insurance premium taxes	15,042,240	15,042,240	16,244,986	1,202,746	15,729,725
Other taxes	481,760	481,760	481,760	-	597,310
Charges for services	1,901,720	3,481,720	453,312	(3,028,408)	1,396,652
Interest and penalties	100,000	100,000	23,660	(76,340)	129,623
Other revenues	-	-	36,579	36,579	40
Total revenues	<u>25,758,790</u>	<u>27,338,790</u>	<u>25,698,553</u>	<u>(1,640,237)</u>	<u>25,956,440</u>
Expenditures					
Current:					
Public safety	<u>32,037,290</u>	<u>33,954,960</u>	<u>31,381,139</u>	<u>2,573,821</u>	<u>29,502,477</u>
Deficiency of revenues under expenditures	<u>(6,278,500)</u>	<u>(6,616,170)</u>	<u>(5,682,586)</u>	<u>933,584</u>	<u>(3,546,037)</u>
Other financing sources					
Proceeds from the sale of assets	-	-	10,025	10,025	10,382
Transfers in	6,278,500	7,616,170	7,616,170	-	6,278,500
Transfers out	<u>-</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>6,278,500</u>	<u>6,616,170</u>	<u>6,626,195</u>	<u>10,025</u>	<u>6,288,882</u>
Net change in fund balances	-	-	943,609	943,609	2,742,845
Fund balance, beginning of year	<u>23,744,360</u>	<u>23,744,360</u>	<u>23,744,360</u>	<u>-</u>	<u>21,001,515</u>
Fund balance, end of year	<u>\$ 23,744,360</u>	<u>\$ 23,744,360</u>	<u>\$ 24,687,969</u>	<u>\$ 943,609</u>	<u>\$ 23,744,360</u>

The accompanying notes are an integral part of these financial statements.

URBAN REDEVELOPMENT AGENCY FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance	
	Original	Final	Actual	with Final Budget	2020 Actual
Revenues					
Interest and penalties	\$ -	\$ -	\$ 63	\$ 63	\$ 23,500
Other revenues	876,000	876,000	812,920	(63,080)	1,141,594
Total revenues	876,000	876,000	812,983	(63,017)	1,165,094
Expenditures					
Current:					
Housing and development	138,660	138,660	88,647	50,013	3,519,964
Debt service:					
Principal	3,160,000	3,160,000	27,679,000	(24,519,000)	12,010,000
Interest	2,055,110	2,055,110	6,125,966	(4,070,856)	2,674,874
Fiscal agent fees	15,390	15,390	-	15,390	11,223
Bond issuance costs	-	-	2,800	(2,800)	243,500
Total expenditures	5,369,160	5,369,160	33,896,413	(28,527,253)	18,459,561
Deficiency of revenues under expenditures	(4,493,160)	(4,493,160)	(33,083,430)	(28,590,270)	(17,294,467)
Other financing sources					
Issuance of debt					12,899,000
Proceeds from the sale of assets	64,520	64,520	31,087,633	31,023,113	237,097
Transfers in	6,693,640	6,693,640	3,327,300	(3,366,340)	3,324,470
Transfers out	(2,265,000)	(2,265,000)	(2,265,000)	-	(50,000)
Total other financing sources	4,493,160	4,493,160	32,149,933	27,656,773	16,410,567
Net change in fund balances	-	-	(933,497)	(933,497)	(883,900)
Fund balance, beginning of year	2,326,485	2,326,485	2,326,485	-	3,210,385
Fund balance, end of year	<u>\$ 2,326,485</u>	<u>\$ 2,326,485</u>	<u>\$ 1,392,988</u>	<u>\$ (933,497)</u>	<u>\$ 2,326,485</u>

The accompanying notes are an integral part of these financial statements.

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2021**

	Water and Sewer System	Augusta Regional Airport	Garbage Collection	Stormwater Utility
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 28,233,620	\$ 16,109,568	\$ 18,172,338	\$ 6,444,920
Investments	-	1,699,450	-	-
Accounts receivable, net of allowance	23,018,913	977,746	3,475,297	2,516,247
Notes receivable	15,043,405	-	-	-
Interest receivable	-	38,512	-	-
Due from other funds	-	-	172,124	-
Due from other governments	-	3,443,283	-	-
Inventory	1,950,412	86,108	-	-
Restricted cash	46,365,764	12,020,857	-	-
Restricted investments	-	8,031,196	-	-
Total current assets	114,612,114	42,406,720	21,819,759	8,961,167
NON-CURRENT ASSETS				
Prepaid bond insurance	1,090,002	-	-	-
Prepaid bond interest	6,674,126	-	-	-
Advance to other funds	-	-	-	-
Other assets	-	-	-	-
Capital assets:				
Non-depreciable	36,024,487	12,433,763	294,342	-
Depreciable, net of accumulated depreciation	534,277,130	103,699,922	3,951,291	11,590,407
Total non-current assets	578,065,745	116,133,685	4,245,633	11,590,407
Total assets	692,677,859	158,540,405	26,065,392	20,551,574
DEFERRED OUTFLOWS OF RESOURCES				
Pension	3,053,902	1,240,544	173,954	909,835
Other post-employment benefit	5,089,469	2,647,466	-	-
Deferred charges on refunding	1,558,461	-	-	-
Total deferred outflows of resources	9,701,832	3,888,010	173,954	909,835
LIABILITIES				
CURRENT LIABILITIES				
Payable from current assets:				
Accounts and retainage payable	6,158,939	1,815,725	2,912,614	440,831
Accrued expenses	4,791,623	125,525	12,823	54,171
Due to other funds	198,993	2,062,311	-	-
Capital lease payable - current portion	292,784	-	-	-
Notes payable - current portion	793,540	-	-	-
Compensated absences - current portion	574,879	214,815	13,772	94,231
	12,810,758	4,218,376	2,939,209	589,233
Payable from restricted assets:				
Bonds payable - current portion	16,470,000	445,000	-	-
	16,470,000	445,000	-	-
Total current liabilities	29,280,758	4,663,376	2,939,209	589,233
NON-CURRENT LIABILITIES				
Advance from other funds	45,066	265,406	-	-
Capital lease payable - long-term portion	776,441	-	-	-
Notes payable - long-term portion	9,257,019	-	-	-
Compensated absences - long-term portion	383,252	143,210	9,181	62,820
Bonds payable - long-term portion	427,658,408	8,615,363	-	-
Net pension liability	4,065,376	1,651,420	231,570	1,211,178
Total other post-employment benefit liability	16,077,863	8,363,466	-	-
Landfill post-closure care costs - long-term portion	-	-	-	-
Certificates of participation	-	-	-	-
Total long-term liabilities	458,263,425	19,038,865	240,751	1,273,998
Total liabilities	487,544,183	23,702,241	3,179,960	1,863,231

(Continued)

Nonmajor Enterprise Funds	Total	Internal Service Funds
\$ 22,597,217	\$ 91,557,663	\$ 4,503,327
11,895,108	13,594,558	16,325,573
4,727,378	34,715,581	593,277
-	15,043,405	-
42	38,554	-
2,595,855	2,767,979	730,116
-	3,443,283	-
-	2,036,520	-
3,661,301	62,047,922	-
-	8,031,196	-
45,476,901	233,276,661	22,152,293
-	1,090,002	-
-	6,674,126	-
6,576,742	6,576,742	830,667
-	-	3,543,272
24,287,683	73,040,275	-
45,194,659	698,713,409	2,832
76,059,084	786,094,554	4,376,771
121,535,985	1,019,371,215	26,529,064
529,428	5,907,663	-
1,804,143	9,541,078	-
-	1,558,461	-
2,333,571	17,007,202	-
4,055,650	15,383,759	2,819,292
50,348	5,034,490	2,312,561
562,493	2,823,797	38,943
-	292,784	-
-	793,540	-
76,488	974,185	-
4,744,979	25,302,555	5,170,796
470,000	17,385,000	-
470,000	17,385,000	-
5,214,979	42,687,555	5,170,796
7,096,937	7,407,409	-
-	776,441	-
-	9,257,019	-
50,993	649,456	-
4,598,479	440,872,250	-
704,779	7,864,323	-
5,699,370	30,140,699	-
36,067,827	36,067,827	-
-	-	16,888,000
54,218,385	533,035,424	16,888,000
59,433,364	575,722,979	22,058,796

AUGUSTA, GEORGIA

Item 6.

STATEMENT OF NET POSITION PROPRIETARY FUNDS DECEMBER 31, 2021

	Water and Sewer System	Augusta Regional Airport	Garbage Collection	Stormwater Utility
DEFERRED INFLOWS OF RESOURCES				
Deferred charge on refunding	\$ 5,084,819	\$ -	\$ -	\$ -
Pension	4,149,808	1,685,718	236,380	1,236,333
Deferred revenue - effective hedge	-	-	-	-
Total deferred inflows of resources	9,234,627	1,685,718	236,380	1,236,333
NET POSITION				
Net investment in capital assets	112,417,282	107,073,322	4,245,633	11,590,407
Restricted for capital outlay	36,993,392	18,716,155	-	-
Restricted for debt service	8,482,157	1,335,898	-	-
Unrestricted	47,708,050	9,915,081	18,577,373	6,771,438
Total net position	\$ 205,600,881	\$ 137,040,456	\$ 22,823,006	\$ 18,361,845

Adjustment to reflect consolidation of internal service
fund activities related to enterprise funds
Net position of business type activities

The accompanying notes are an integral part of these financial statements.

Nonmajor Enterprise Funds	Total	Internal Service Funds
\$ -	\$ 5,084,819	\$ -
719,416	8,027,655	-
-	-	3,543,272
719,416	13,112,474	3,543,272
64,413,863	299,740,507	2,832
-	55,709,547	-
3,661,301	13,479,356	-
(4,358,388)	78,613,554	924,164
<u>\$ 63,716,776</u>	<u>447,542,964</u>	<u>\$ 926,996</u>
	(564,306)	
	<u>\$ 446,978,658</u>	

**STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Water and Sewer System	Augusta Regional Airport	Garbage Collection	Stormwater Utility
OPERATING REVENUES				
Charges for services	\$ 94,668,027	\$ 16,103,245	\$ 20,180,972	\$ 14,518,536
Miscellaneous	945,716	87,081	-	-
Total operating revenues	<u>95,613,743</u>	<u>16,190,326</u>	<u>20,180,972</u>	<u>14,518,536</u>
OPERATING EXPENSES				
Personnel costs	17,345,298	7,755,133	913,099	4,523,719
Cost of sales and service	13,497,712	2,350,008	16,723,109	6,359,632
Supplies	11,869,919	3,277,090	1,208,157	243,699
Claims and damages	-	-	-	-
Administration	10,542,609	519,319	1,795,395	957,718
Depreciation expense	18,546,517	4,806,736	301,962	735,226
Total operating expenses	<u>71,802,055</u>	<u>18,708,286</u>	<u>20,941,722</u>	<u>12,819,994</u>
Operating income (loss)	<u>23,811,688</u>	<u>(2,517,960)</u>	<u>(760,750)</u>	<u>1,698,542</u>
NON-OPERATING REVENUES (EXPENSES)				
Bond issuance expense	(462,663)	-	-	-
Gain (loss) on disposal of assets	(38,773)	-	2,598	450
Interest expense	(15,049,312)	(367,562)	-	-
Interest income	854,950	15,429	17,877	22,269
Total non-operating revenues (expenses)	<u>(14,695,798)</u>	<u>(352,133)</u>	<u>20,475</u>	<u>22,719</u>
Income (loss) before contributions and transfers	<u>9,115,890</u>	<u>(2,870,093)</u>	<u>(740,275)</u>	<u>1,721,261</u>
CAPITAL CONTRIBUTIONS	<u>-</u>	<u>18,147,311</u>	<u>-</u>	<u>-</u>
TRANSFERS				
Transfers in	366,530	216,220	1,064,200	296,120
Transfers out	-	-	(225,000)	-
Total transfers	<u>366,530</u>	<u>216,220</u>	<u>839,200</u>	<u>296,120</u>
Change in net position	9,482,420	15,493,438	98,925	2,017,381
NET POSITION, beginning of year	<u>196,118,461</u>	<u>121,547,018</u>	<u>22,724,081</u>	<u>16,344,464</u>
NET POSITION, end of year	<u>\$ 205,600,881</u>	<u>\$ 137,040,456</u>	<u>\$ 22,823,006</u>	<u>\$ 18,361,845</u>

Adjustment to reflect consolidation of internal service
fund activities related to enterprise funds
Change in net position of business-type activities

The accompanying notes are an integral part of these financial statements.

Nonmajor Enterprise Funds	Total	Internal Service Funds
\$ 16,697,989	\$ 162,168,769	\$ 48,033,407
5,357,239	6,390,036	2,255,154
<u>22,055,228</u>	<u>168,558,805</u>	<u>50,288,561</u>
4,284,144	34,821,393	701,217
14,485,400	53,415,861	5,710,394
8,563,473	25,162,338	1,583,187
-	-	6,282,312
2,656,290	16,471,331	36,044,973
3,571,785	27,962,226	-
<u>33,561,092</u>	<u>157,833,149</u>	<u>50,322,083</u>
<u>(11,505,864)</u>	<u>10,725,656</u>	<u>(33,522)</u>
-	(462,663)	-
(102,938)	(138,663)	-
(230,658)	(15,647,532)	(234,679)
106,573	1,017,098	295,085
<u>(227,023)</u>	<u>(15,231,760)</u>	<u>60,406</u>
<u>(11,732,887)</u>	<u>(4,506,104)</u>	<u>26,884</u>
378,064	18,525,375	-
1,113,390	3,056,460	-
-	(225,000)	-
<u>1,113,390</u>	<u>2,831,460</u>	<u>-</u>
(10,241,433)	16,850,731	26,884
<u>73,958,209</u>		<u>900,112</u>
<u>\$ 63,716,776</u>		<u>\$ 926,996</u>
	(11,228)	
	<u>\$ 16,839,503</u>	

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Water and Sewer System	Augusta Regional Airport	Garbage Collection	Stormwater Utility
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 98,329,806	\$ 13,835,930	\$ 20,607,254	\$ 14,169,009
Payments to suppliers	(33,215,236)	(5,120,221)	(17,999,500)	(7,754,389)
Payments to employees	(19,306,271)	(6,856,987)	(971,459)	(4,778,523)
Net cash provided by operating activities	45,808,299	1,858,722	1,636,295	1,636,097
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES				
Transfers in	366,530	216,220	1,064,200	296,120
Transfers out	-	-	(225,000)	-
Net cash provided by non-capital and related financing activities	366,530	216,220	839,200	296,120
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisitions of capital assets	(16,895,872)	(11,230,399)	(244,520)	-
Proceeds from sale of capital assets	-	-	3,075	450
Proceeds from issuance of notes receivable	(6,217,168)	-	-	-
Proceeds from capital leases	829,894	-	-	-
Principal payments on capital leases	(521,111)	-	-	-
Principal payments on notes payable	(770,116)	-	-	-
Principal payments on bonds payable	(9,585,000)	(425,000)	-	-
Payments of bond issuance cost	(383,236)	(78,133)	-	-
Capital grants received	-	18,147,311	-	-
Interest paid	(17,906,955)	(367,562)	-	-
Net cash provided by (used in) capital and related financing activities	(51,449,564)	6,046,217	(241,445)	450
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	-	-	-	-
Proceeds from sale of investments	-	1,541,826	-	-
Interest received	854,950	23,951	17,877	22,269
Net cash provided by investing activities	854,950	1,565,777	17,877	22,269
Change in cash and cash equivalents	(4,419,785)	9,686,936	2,251,927	1,954,936
Cash and cash equivalents:				
Beginning of year	79,019,169	18,443,489	15,920,411	4,489,984
End of year	<u>\$ 74,599,384</u>	<u>\$ 28,130,425</u>	<u>\$ 18,172,338</u>	<u>\$ 6,444,920</u>
Classified as:				
Cash and cash equivalents	\$ 28,233,620	\$ 16,109,568	\$ 18,172,338	\$ 6,444,920
Restricted cash	46,365,764	12,020,857	-	-
	<u>\$ 74,599,384</u>	<u>\$ 28,130,425</u>	<u>\$ 18,172,338</u>	<u>\$ 6,444,920</u>

(Continued)

Nonmajor Enterprise Funds	Total	Internal Service Funds
\$ 25,578,653	\$ 172,520,652	\$ 50,845,833
(19,730,466)	(83,819,812)	(49,291,332)
(3,672,618)	(35,585,858)	(681,957)
2,175,569	53,114,982	872,544
1,113,390	3,056,460	-
-	(225,000)	-
1,113,390	2,831,460	-
(789,468)	(29,160,259)	-
580	4,105	-
-	(6,217,168)	-
-	829,894	-
-	(521,111)	-
-	(770,116)	-
(455,000)	(10,465,000)	-
-	(461,369)	-
378,064	18,525,375	-
(674,863)	(18,949,380)	(234,679)
(1,540,687)	(47,185,029)	(234,679)
100,440	100,440	(860,008)
-	1,541,826	-
107,046	1,026,093	295,085
207,486	2,668,359	(564,923)
1,955,758	11,429,772	72,942
24,302,760	142,175,813	4,430,385
\$ 26,258,518	\$ 153,605,585	\$ 4,503,327
\$ 22,597,217	\$ 91,557,663	\$ 4,503,327
3,661,301	62,047,922	-
\$ 26,258,518	\$ 153,605,585	\$ 4,503,327

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Water and Sewer System	Augusta Regional Airport	Garbage Collection	Stormwater Utility
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ 23,811,688	\$ (2,517,960)	\$ (760,750)	\$ 1,698,542
Adjustments to reconcile operating income (loss) to net cash provided by operating activities				
Depreciation	18,546,517	4,806,736	301,962	735,226
Change in assets and liabilities:				
(Increase) decrease in accounts receivable	3,033,650	568,723	380,618	(177,611)
Decrease in due from other funds	-	-	45,664	-
(Increase) decrease in advance to other funds	-	-	-	-
Increase in due from other governments	-	(2,992,276)	-	-
Decrease in prepaid expenses	-	-	-	-
Decrease in inventory	122,001	123,649	-	-
Decrease in other assets	-	-	-	-
Decrease in deferred outflows of resources-pension	1,850,100	663,504	93,956	445,516
(Increase) decrease in deferred outflows of resources-OPEB	1,668,393	(38,088)	-	-
Increase (decrease) in accounts payable	2,573,003	936,143	1,725,773	(202,677)
Increase (decrease) in accrued expenses	57,288	23,901	1,388	9,337
Increase in post-closure liabilities	-	-	-	-
Increase (decrease) in due to other funds	(118,594)	175,526	-	(171,916)
Increase (decrease) in advance from other funds	(198,993)	(106,369)	-	-
Increase in deferred inflows of resources-pension	3,621,760	1,480,695	207,532	1,090,392
Decrease in net pension liability	(6,741,221)	(2,544,394)	(358,803)	(1,775,512)
Increase (decrease) in net OPEB liability	(2,202,664)	1,304,901	-	-
Decrease in compensated absences	(214,629)	(25,969)	(1,045)	(15,200)
Net cash provided by operating activities	<u>\$ 45,808,299</u>	<u>\$ 1,858,722</u>	<u>\$ 1,636,295</u>	<u>\$ 1,636,097</u>

The accompanying notes are an integral part of these financial statements.

Nonmajor Enterprise Funds	Total	Internal Service Funds
\$ (11,505,864)	\$ 10,725,656	\$ (33,522)
3,571,785	27,962,226	-
(1,120,881)	2,684,499	(386,517)
6,047,196	6,092,860	275,681
(1,063,765)	(1,063,765)	685,626
-	(2,992,276)	-
21,402	21,402	-
69,159	314,809	-
-	-	1,350,202
238,193	3,291,269	-
49,215	1,679,520	-
1,232,328	6,264,570	612,075
15,441	107,355	(263,290)
3,745,855	3,745,855	-
41,139	(73,845)	(17,509)
510,248	204,886	-
636,761	7,037,140	-
(986,772)	(12,406,702)	-
685,895	(211,868)	(1,350,202)
(11,766)	(268,609)	-
<u>\$ 2,175,569</u>	<u>\$ 53,114,982</u>	<u>\$ 872,544</u>

**STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2021**

	Custodial Funds	Pension Trust Funds	Private-purpose Trust Fund Joseph R. Lamar
ASSETS			
Cash	\$ 19,303,193	\$ 4,178,586	\$ 2,952
Investments, at fair value:			
Government securities	-	7,046,348	5,000
Common stock	-	64,393,175	-
Mortgage backed securities	-	3,935,327	-
Mutual funds	-	10,833,259	-
Accounts receivable	-	2,770,214	-
Taxes receivable	18,864,763	-	-
Interest receivables	-	54,841	-
	<u>38,167,956</u>	<u>93,211,750</u>	<u>7,952</u>
LIABILITIES			
Accounts payable	5,647,183	2,602,670	-
Uncollected taxes	18,864,763	-	-
	<u>24,511,946</u>	<u>2,602,670</u>	<u>-</u>
NET POSITION			
Restricted for pension benefits	-	90,609,080	-
Restricted for individuals, organizations, and other governments	13,656,010	-	7,952
	<u>\$ 13,656,010</u>	<u>\$ 90,609,080</u>	<u>\$ 7,952</u>

The accompanying notes are an integral part of these financial statements.

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Custodial Funds	Pension Trust Funds	Private-purpose Trust Fund Joseph R. Lamar
ADDITIONS			
Contributions:			
Employer	\$ -	\$ 4,605,675	\$ -
Employee	-	28,101	-
Other receipts	-	81	-
Total contributions	-	4,633,857	-
Investment earnings:			
Interest	-	1,132	310
Net increase in fair value of investments	-	13,505,488	-
Net investment earnings	-	13,506,620	310
Other:			
Taxes	186,744,198	-	-
Fines and fees	8,414,552	-	-
Criminal and civil bonds	6,921,667	-	-
Land condemnations	3,902,391	-	-
Total additions	205,982,808	18,140,477	310
DEDUCTIONS			
Benefits	-	9,335,514	-
Administrative expenses	-	781,927	-
Taxes and fees paid to other governments	189,288,243	-	-
Payments to Board of Commissioners	3,411,250	-	-
Other custodial disbursements	12,296,737	-	-
Total deductions	204,996,230	10,117,441	-
Change in net position	986,578	8,023,036	310
NET POSITION, BEGINNING OF YEAR	12,669,432	82,586,044	7,642
NET POSITION, END OF YEAR	\$ 13,656,010	\$ 90,609,080	\$ 7,952

The accompanying notes are an integral part of these financial statements.

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Augusta, Georgia (the "Government") is located in the east central section of the state on the south bank of the Savannah River, which serves as the boundary between Georgia and South Carolina. The Government is on the fall line and has a landscape dotted with foothills which descend to the coastal plain. The Government is the head of the navigation on the Savannah River and is 135 miles east of Atlanta, 127 miles northwest of the port of Savannah, and 72 miles southwest of Columbia, South Carolina. The Government is the trade center for 13 counties in Georgia and five in South Carolina, a section known as the Central Savannah River Area.

The Government was created by legislative act in the State of Georgia in 1995 from the unification of the two governments, the City of Augusta, Georgia and Richmond County, Georgia. On June 20, 1995, the citizens of Richmond County and the City of Augusta voted to consolidate into one government named Augusta, Georgia. The officials for the new government were elected and, based on the charter, took office on January 1, 1996. The unified government combined all functions and began financial operations January 1, 1996.

The Government is governed by a full-time Mayor, with a term of four years, and a 10-member Commission, who serve on a part-time basis and are elected to staggered terms of four years. The Mayor and Commission appoint an Administrator who serves as a full-time administrative officer and is responsible for the daily operations of the Government.

The financial statements have been prepared in conformity with generally accepted accounting principles ("GAAP") as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Government's accounting policies are described below.

A. Reporting Entity

As required by GAAP, these financial statements present the Government and its component units. The component units discussed below are included in the Government's reporting entity because of the significance of their operational or financial relationship with the Government.

Discretely Presented Component Units

The **Richmond County Department of Health** (the "RCDH") was established pursuant to an act of the General Assembly of the State of Georgia in 1955. The RCDH is governed by a 12-member board consisting of one member of the Augusta-Richmond County Commission. The Government provides financial support to the RCDH and appoints a majority of the members. The RCDH has a June 30 year-end.

Separate financial statements for the RCDH can be obtained from its administrative office at 950 Laney Walker Blvd., Augusta, Georgia 30901.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Discretely Presented Component Units (Continued)

Separate financial statements for the RCDH can be obtained from its administrative office at 950 Laney Walker Blvd., Augusta, Georgia 30901.

The **Augusta Canal Authority** (the “Canal Authority”) was established pursuant to an act of the General Assembly of the State of Georgia in 1989. The Canal Authority is governed by a 12-member board. The Government provides financial support to the Canal Authority and appoints a majority of the members. Separate financial statements for the Canal Authority can be obtained from its administrative office at 1450 Greene Street, Suite 400, Augusta, Georgia 30903.

The **Downtown Development Authority** (the “DDA”) was established pursuant to the Downtown Development Authority Law (Official Code of Georgia Annotated (“O.C.G.A.”) §36-42-1, et seq. as amended with the power and authority to issue interest-bearing revenue bonds in accordance with the applicable provisions of the Revenue Bond Law of the State of Georgia O.C.G.A. §38-82-60 through 38-82-85). The DDA is governed by a seven-member board consisting of one member of the Augusta-Richmond County Commission. The Government provides financial support to the DDA and appoints a majority of the members. Separate financial statements for the DDA can be obtained from its administrative office at 936 Broad Street, Suite 107, Augusta, Georgia 30901.

The **Augusta-Richmond County Coliseum Authority** (the “Coliseum Authority”) was established pursuant to an act of the General Assembly of the State of Georgia in 1973. The Coliseum Authority is governed by a seven-member board. The Government appoints a majority of the members and the Coliseum Authority is fiscally dependent on the Government. The Coliseum Authority has a June 30 year-end. Separate financial statements for the Coliseum Authority can be obtained from the Civic Center, 601 Seventh St., Augusta, Georgia 30901.

Blended Component Units

The **Urban Redevelopment Agency** (the “URA”) was established pursuant to a resolution adopted by the Augusta-Richmond County Commission April 1, 2010, activating the URA in accordance with the O.C.G.A. Chapter 61 Title 36; §36-61-17(b), “Urban Redevelopment Law”. The URA is governed by a five-member board. The Government appoints a majority of the members, the URA is fiscally dependent on the Government and the URA’s debt is expected to be repaid almost entirely from the resources of the Government. Separate financial statements for the URA are not prepared.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Continued)

Blended Component Units (Continued)

The **Augusta Port Authority** (the “Port Authority”) was established pursuant to an act of the General Assembly of the State of Georgia in 1959. The Port Authority provides services exclusively to the Government. The mission of the Port Authority is to manage the resources and assets of the Savannah River and adjacent riverfront, to encourage and promote riverfront development, recreation, and tourism in the City of Augusta by way of economic development activities, events and special programs. The Port Authority is governed by a 12-member board. The Government provides financial support to the Port Authority and appoints a majority of the members. Separate financial statements for the Port Authority are not prepared.

Richmond County Public Facilities, Inc. is a non-profit organization, tax exempt under Internal Revenue Code Section 501(c)(3). The purpose of this organization is to construct and maintain buildings and equipment to be leased by the Government, the Department of Family and Children Services, and the Richmond County Board of Education. Richmond County Public Facilities, Inc. is part of the reporting entity of Augusta, Georgia, due to the services provided being exclusively to the Government.

Richmond County Public Facilities, Inc. issued Certificates of Participation to provide funds for the Government to refund the 1990 Certificates of Participation issue and for certain capital projects. The related assets are included in the financial statements of the Government as part of governmental activities. The Certificates of Participation were retired during 2001. Separate financial statements for Richmond County Public Facilities, Inc. are not prepared.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Interfund services provided and used are not eliminated in the process of consolidation. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Government-wide and Fund Financial Statements (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial* resources measurement focus and the *modified accrual* basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, licenses, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period, if available criteria are met. All other revenue items are considered to be measurable and available only when cash is received by the Government.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

The Government reports the following major governmental funds:

The **General Fund** is the Government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Special Sales Tax Phase 7 Fund** accounts for the receipts and disbursements of the 1% sales tax approved by the taxpayers on November 3, 2015. Collection began April 1, 2016. The Government bonded \$26,115,000 in 2016 of the estimated \$215,550,000. The revenue sources are sales tax, earned interest and expenditures will be primarily for the following: \$41 million for public safety, including \$7.5 million for three new fire stations, \$15 million for public safety vehicles and \$15 million for a new radio system; \$28 million for recreation and quality of life projects; \$11 million for general government projects; \$70.15 million for infrastructure and \$52.5 million for government facilities.

The **Fire Protection Fund** is used to account for the receipts and disbursements of tax revenues restricted for fire protection. The primary revenue sources are insurance premiums and ad valorem taxes, and the primary expenditures are for public safety.

The **Urban Redevelopment Agency ("URA")** is used to account for the use of the related loan funds to assist the Government in alleviating economic deterioration.

The Government reports the following major business-type funds:

The **Water and Sewer System Fund** is used to account for the activity of providing water and sewer services to the residents of the Government. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, operations, maintenance, financing and related debt service, and billing and collection.

The **Augusta Regional Airport Fund** accounts for the operations of Augusta Regional Airport at Bush Field, the only airport within the County from which service from the major airlines is available.

The **Garbage Collection Fund** is used to account for receipt and expenses related to the Government's garbage collection contract.

The **Stormwater Utility Fund** is used to account for receipt and expenses related to the Stormwater Utility.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

Additionally, the Government reports the following fund types:

The ***special revenue funds*** account for revenue sources that are legally restricted to expenditure for specific purposes.

The ***capital projects funds*** are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The ***debt service funds*** are used to account for the accumulation of resources that are restricted and assigned for the payment of principal and interest on long-term debt.

The ***permanent fund*** accounts for the principal originally donated for the sale of perpetual care contracts at government-owned cemeteries after October 1, 1970. The principal must be maintained intact and invested.

The ***custodial funds*** are used to account for the collection and disbursement of monies by the Government on behalf of other governments and individuals, such as cash bonds, traffic fines, support payments and ad valorem and property taxes.

The ***pension trust funds*** account for all activities of the Government's employees' pension plans.

The ***private purpose trust fund*** accounts for resources legally held in trust to finance awards for children attending Joseph R. Lamar School. The principal amount of the gift is to be maintained intact and invested. Investment earnings are used for the awards.

The ***internal service funds*** account for all activities related to the Government's risk management, employee health benefits, worker's compensation, unemployment, long-term disability insurance, fleet operations, and GMA leases.

Amounts reported as *program revenues* include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Basis of Presentation (Continued)

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are charges to customers for sales and services provided. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Cash and Cash Equivalents

The Government maintains a cash and investment pool in which the General Fund and all funds share. Each fund's portion of the pool is displayed on its respective balance sheet as cash and cash equivalents and includes non-pooled cash and investments separately held. Funds which have an excess of outstanding checks over bank balance have had these balances reclassified as a due to the General Fund for purposes of financial statement presentation. Interest income is allocated to each fund monthly based on its average monthly balance.

For the purposes of financial statement presentation, the Government considers all highly liquid investments (including funds held by the State Treasurer in the Local Government Investment Pool of the State of Georgia ("Georgia Fund 1") and restricted funds) purchased with an original maturity of three months or less, or with insignificant early withdrawal penalties, to be cash equivalents. The investment in the Georgia Fund 1 represents the Government's portion of a pooled investment account operated by the office of the State Treasurer. The pool consists of U.S. Treasury obligations, securities issued or guaranteed by the U.S. Government or any of its agencies or instrumentalities, bankers' acceptances, overnight and term repurchase agreements with highly rated counterparties, and collateralized bank accounts. The investment in the Georgia Fund 1 is stated at fair value. Exceptions include the Government's pension plans which classify only cash as cash equivalents in order to appropriately report investment activity. Cash equivalents include amounts in certificates of deposit, repurchase agreements, and U.S. Treasury bills, and are stated at cost which approximates market. All deposits are stated at cost plus accrued interest, which reasonably estimates fair value.

The State statutes authorize the Government to invest in obligations of the United States government and agencies thereof, general obligations of the State of Georgia or any of its political subdivisions, or banks and savings and loan associations to the extent that they are secured by the Federal Deposit Insurance Corporation ("FDIC").

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Investments

Statutes authorize the Government to invest in U.S. Government obligations, U.S. Government agency obligations, State of Georgia obligations, and the Georgia Fund 1.

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments that do not have an established market are reported at estimated fair values.

In accordance with O.C.G.A. Public Retirement System Investment Authority Law, Public Retirement Systems may invest in: 1) United States or Canadian corporations or their obligations, with limits as to the corporations' size and credit rating; 2) Repurchase and reverse repurchase agreements for direct obligations of the United States government and for obligations unconditionally guaranteed by agencies; 3) FDIC insured cash assets or deposits; 4) Bonds, notes, warrants, loans or other debt issued or guaranteed by the United States government; 5) Taxable bonds, notes, warrants or other securities issued and guaranteed by any state, the District of Columbia, Canada or any province in Canada; 6) Bonds, debentures, or other securities issued, insured or guaranteed by an agency, authority, unit, or corporate body created by the government of the United States of America; 7) Investment grade collateralized mortgage obligations; 8) Obligations issued, assumed or guaranteed by the International Bank for Reconstruction and Development or the International Financial Corporation; 9) Bonds, debentures, notes and other evidence of indebtedness issued, assumed, or guaranteed by any solvent institution existing under the laws of the United States of America or of Canada, or any state or province thereof, which are not in default and are secured to a certain level; 10) Secured and unsecured obligations issued by any solvent institution existing under the laws of the United States of America or of Canada, or any state or province thereof, bearing interest at a fixed rate, with mandatory principal and interest due at a specified time with additional limits; 11) Equipment trust obligations or interests in transportation equipment, wholly or in part within the United States of America, and the right to receive determinate portions or related income; 12) Loans that are secured by pledge or securities eligible for investment; 13) Purchase money mortgages or like securities received upon the sale or exchange of real property acquired; 14) Secured mortgages or mortgage participation, pass-through, conventional pass-through, trust certificate, or other similar securities with restrictions; 15) Land and buildings on such land used or acquired for use as a fund's office for the convenient transaction of its own business with restrictions; and 16) Real property and equipment acquired under various circumstances.

Investments in the pension trust funds are reported at fair value. Cash deposits are reported at carrying amount which reasonably estimates fair value.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Short-Term Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." Advances between funds, as reported in the fund financial statements, are offset by a fund balance non-spendable account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

G. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are accounted for using the consumption method.

H. Inventory

Inventory in proprietary funds is valued at the lower of cost (first-in/first-out method) or market. Inventory in the General Fund, which is valued at cost (first-in/first-out method) consists of expendable supplies held for consumption. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

I. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Government as assets with an initial, individual cost of \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. General infrastructure assets acquired prior to January 1, 2001, consist of the streets network that were acquired or that received substantial improvements subsequent to January 1, 1980. The streets network is reported at estimated historical cost using deflated replacement cost. Donated capital assets are recorded at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend useful lives are expensed as incurred.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Capital Assets (Continued)

Major outlays for capital assets and major improvements are capitalized as projects are constructed.

Depreciation is provided on the straight-line method over the following estimated useful lives:

Primary Government

Land and site improvements	30 years
Vehicles	5 years
Furniture and fixtures	7 years
Machinery and equipment	10 years
Buildings and improvements	30 years
Water and sewer systems	30 – 70 years
Infrastructure	30 years

J. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses in the year the debt is issued.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued and premiums on the issue are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Compensated Absences

The vacation policy of the Government provides for the accumulation of up to 43 days earned vacation leave with such leave being fully vested when earned. For the Government's government-wide financial statements and proprietary fund financial statements, an expense and a liability for compensated absences and the salary-related payments are recorded as leave is earned. The Government has assumed a first-in/first-out method of using accumulated compensated time. The portion of that time that is estimated to be used in the next year has been designated as a current liability in the government-wide financial statements.

No accrual has been established for accumulated sick leave of employees since it is the Government's policy to record the cost of sick leave only when it is used.

L. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Government has four items that qualify for reporting in this category. The *deferred charge on refunding* is reported in the government-wide and proprietary fund statements of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or the refunding debt. The *contributions* made by the Government to their pension plans before year-end but subsequent to the measurement date of the Government's net pension liability and total OPEB liability are also reported as deferred outflows of resources. Additionally, differences between actual expected and actual experience are amortized into pension expense over the remaining life service lives of plan members.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Deferred Outflows/Inflows of Resources (Continued)

In addition to liabilities, the statement of net position and the governmental funds balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Government has six types of items that qualify for reporting in this category. *Unavailable revenue* is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes and other receivables, and these amounts are deferred and will be recognized as an inflow of resources in the period in which the amounts become available. An *effective hedge* is reported in the government-wide and internal service fund statements of net position. The effective hedge results from the change in market value of a swap agreement related to the Certificates of participation. The amount is deferred and will mature on June 1, 2028, at the same time as the Certificates of Participation. *Deferred charge on refunding* is reported in the government-wide and proprietary fund statements. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or the refunding debt. The other three items relate to the Government's defined benefit pension plans and are reported in the government-wide and proprietary fund Statements of Net Position, under the heading Pension. Experience differences result from periodic studies by the Government's actuary, which adjust the net pension liability for actual experience for certain trend information that was previously assumed. These experience differences are recorded as deferred outflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. Changes in the actuarial assumptions which adjust the net pension liability are also recorded as deferred inflows of resources and are amortized into pension expense over the expected remaining service lives of plan members. The difference between expected projected investment return on pension investments and actual return on those investments is also deferred and amortized against pension expense over a five-year period.

M. Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Fund Equity (Continued)

Fund Balance – Generally, fund balance represents the difference between the assets and liabilities under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the Government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- **Non-spendable** – Fund balances are reported as non-spendable when amounts cannot be spent because they are either: a) not in spendable form (i.e., items that are not expected to be converted to cash, or b) legally or contractually required to be maintained intact.
- **Restricted** – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Government or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.
- **Committed** – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Augusta-Richmond County Commission through the adoption of a resolution. Only the Augusta-Richmond County Commission may modify or rescind the commitment or through resolution.
- **Assigned** – Fund balances are reported as assigned when amounts are constrained by the Government's intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Government has authorized the Administrator and Finance Director to assign fund balances.
- **Unassigned** – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The Government reports positive unassigned fund balance only in the General Fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the Government's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the Government's policy to use fund balance in the following order: 1) committed, 2) assigned, and 3) unassigned.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Fund Equity (Continued)

Net Position – Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the Government has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

The Government applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

N. Management Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from these estimates.

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “certain long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.” The details of this difference are as follows:

Accrued interest payable	\$ (344,858)
Bonds payable	(72,200,000)
Unamortized premium on bonds	(483,656)
Deferred charge on refundings	587,357
Compensated absences	(7,158,425)
Claims and judgements payable	(1,956,713)
Net adjustment to reduce <i>fund balance – total governmental funds</i> to arrive at <i>net position – governmental activities</i>	<u>\$ (81,556,295)</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS (CONTINUED)

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenues, expenditures and changes in fund balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their useful lives and reported as depreciation expense.” The details of this difference are as follows:

Capital outlay	\$ 40,212,130
Depreciation expense	<u>(26,576,505)</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 13,635,625</u>

Another element of that reconciliation states that “the issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.” The details of this difference are as follows:

Issuance of revenue bonds	\$ (21,795,000)
Deferred charge on refundings	587,357
Amortization of bond premiums	1,068,398
Payments on bonds payable	<u>42,319,000</u>
Net adjustment to increase <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ 22,179,755</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS (CONTINUED)

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances and the Government-wide Statement of Activities (Continued)

Another element of that reconciliation states that "some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds." The details of this difference are as follows:

Accrued interest	\$ 457,140
Compensated absences	667,793
Claims and judgements	793,893
Net pension liability	8,164,782
Total other post-employment benefit liability	(18,448,038)
Net adjustment to decrease <i>net changes in fund balances - total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ (8,364,430)</u>

NOTE 3. LEGAL COMPLIANCE – BUDGETS

A. Budgets and Budgetary Accounting

The Government generally follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Budgetary hearings are held in August to discuss departmental budgets.
2. The Administrator presents the tentative budget to the Commission in October.
3. The permanent budget is legally adopted by the Commission prior to the start of the next year.
4. All budget revisions or changes must be approved as required by Georgia law and administrative policy. Transfer of budgeted amounts within operating categories within departments can be requested by department directors. Transfer of budget amounts involving capital outlay or salaries require approval of the Augusta-Richmond County Commission. The Augusta-Richmond County Commission must approve revisions that alter the total expenditures of any department or fund. Budgets for capital items may be re-appropriated in the ensuing year's budget. Departments may request for other budget items to be re-appropriated in the form of a budget adjustment, contingent upon the Commission's approval.
5. Formal budgetary integration is employed as a management control device during the year for the General, Special Revenue, and Debt Service Funds. Capital Projects Funds have project linked budgets.
6. Budgets for these funds are adopted on a basis consistent with GAAP.

NOTES TO FINANCIAL STATEMENTS

NOTE 3. LEGAL COMPLIANCE – BUDGETS (CONTINUED)

A. Budgets and Budgetary Accounting (Continued)

Budget information for expenditures represents the operating budget (as amended) as approved by the Augusta-Richmond County Commission.

B. Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration for the General Fund, Special Revenue Funds, Debt Service and Capital Projects Funds. Encumbrances are recorded when purchase orders are issued, but are not considered expenditures until liabilities for payments are incurred. Encumbrances for outstanding purchase orders do not lapse at year-end.

C. Excess Expenditures Over Appropriations

For the year ended December 31, 2021, the following funds had excess of actual expenditures over appropriations, which were funded by available fund balance:

	<u>Excess</u>
General Fund	
General government	
Board of elections - salaries	\$ (2,213)
Tax commissioner - salaries	(42,372)
Tax commissioner - operations	(516,109)
Print shop - salaries	(5,296)
Other non-departmental - operations	(187,307)
Judicial	
Civil court - salaries	(42,687)
Jury clerk - salaries	(814)
Public safety	
Emergency management - salaries	(8,997)
Fire department - operations	(33,387)
Public works	
Traffic engineering - salaries	(32,390)
Culture and recreation	
Museums - operations	(514)
Fire Protection Fund	
Public safety - operations	(620,967)
Urban Redevelopment Agency	
Housing and development	
Debt service - principal	(24,519,000)
Debt service - interest	(4,070,856)
Bond issuance costs	(2,800)
Urban Services District	
General government	(82,861)
Urban Development Action Grant	
Housing and development	(108)
Downtown Development	
General government	(251)
Drug Court	
Public safety	(17,149)
Building Inspection	
General government	(8,723)

NOTES TO FINANCIAL STATEMENTS

NOTE 4. CASH AND INVESTMENTS

Total deposits and investments as of December 31, 2021, are summarized as follows:

Amounts as presented on the entity-wide statement of net position:

Cash and cash equivalents	\$ 336,856,337
Investments	73,314,998
Restricted cash and cash equivalents	69,568,874
Restricted investments	8,031,196

Amounts as presented on the fiduciary statement of net position:

Cash and cash equivalents - Custodial Funds	19,303,193
Cash and cash equivalents - Pension Trust Funds	4,178,586
Investments - Pension Trust Funds	86,208,109
Cash and cash equivalents - Private-purpose Trust Fund	2,952
Investments - Private-purpose Trust Fund	5,000
Total	\$ 597,469,245

Cash deposited with financial institutions	\$ 429,909,942
Investments held at financial institutions	167,559,303
	\$ 597,469,245

As of December 31, 2021, the Government held the following investments (in thousands):

Investment Type	Fair Value	Investment Maturities (in Years)							Rating	
		Less than 1	1 - 5	6 - 10	11 - 15	16 - 20	21 - 25	26 - 30		
Entity wide:										
Guaranteed Inv. Contract	\$ 15,266	\$ -	\$ -	\$ 15,266	\$ -	\$ -	\$ -	\$ -	AA-	
Certificates of deposit	56,350	56,350	-	-	-	-	-	-	N/A	
Government securities	9,624	4,532	5,092	-	-	-	-	-	AAA	
Mortgage backed securities	106	36	70	-	-	-	-	-	AA+	
	81,346	60,918	5,162	15,266	-	-	-	-		
Pension Trust Funds:										
Government securities	7,047	-	5,673	-	-	-	1,374	-	AAA	
Common stock	64,393	64,393	-	-	-	-	-	-	N/A	
Mortgage backed securities	3,935	-	53	147	73	81	774	2,807	AA+	
Mutual funds	10,833	10,833	-	-	-	-	-	-	N/A	
	86,208	75,226	5,726	147	73	81	2,148	2,807		
Private Purpose Trust Fund:										
Government securities	5	-	-	5	-	-	-	-	AA+	
	5	-	-	5	-	-	-	-		
Total fair value	\$ 167,559	\$ 136,144	\$ 10,888	\$ 15,418	\$ 73	\$ 81	\$ 2,148	\$ 2,807		

NOTES TO FINANCIAL STATEMENTS

NOTE 4. CASH AND INVESTMENTS (CONTINUED)

Credit Risk. State statutes authorize the Government to invest in obligations of the State of Georgia or other states; obligations issued by the U.S. government; obligations fully insured or guaranteed by the U.S. government or by a government agency of the United States; obligations of any corporation of the U.S. government; prime bankers' acceptances; the local government investment pool established by state law; repurchase agreements; and obligations of other political subdivisions of the State of Georgia.

Interest Rate Risk. The Government's investment policy states that the Government will structure its portfolio to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities prior to their maturity. The policy also emphasizes the purchase of shorter term or more liquid investments. The policy does not place formal limits on investment maturities.

Fair Value Measurements. The Government categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The Government has the following recurring fair value measurements as of December 31, 2021:

Investment	Level 1	Level 2	Level 3	Fair Value
Equity stocks	\$ 64,393,175	\$ -	\$ -	\$ 64,393,175
Mutual funds	10,833,259	-	-	10,833,259
Governmental bonds	16,676,360	-	-	16,676,360
Mortgage backed securities	105,635	3,935,327	-	4,040,962
Total investments measured at fair value	<u>\$ 92,008,429</u>	<u>\$ 3,935,327</u>	<u>\$ -</u>	\$ 95,943,756
Investments not subject to level disclosure:				
Certificates of deposit				56,349,988
Investments recorded at cost:				
Guaranteed Investment Contract				<u>15,265,559</u>
Total investments				<u>\$ 167,559,303</u>

The Government's investment in equity stocks, mutual funds, governmental bonds, and mortgage backed securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those investments. The investments in mortgage backed securities classified as Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

NOTES TO FINANCIAL STATEMENTS

NOTE 4. CASH AND INVESTMENTS (CONTINUED)

Fair Value Measurements (Continued). The Guaranteed Investment Contract is a nonparticipating interest-earning investment contract and, accordingly, is recorded at cost.

Custodial Credit Risk – Deposits. The Government does not have a formal custodial credit risk policy. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. State statutes require all deposits and investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities. As of December 31, 2021, the Government did not have any balances exposed to custodial credit risk as uninsured and uncollateralized as defined by GASB pronouncements.

Custodial Credit Risk – Investments. Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the Government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require all investments (other than federal or state government instruments) to be collateralized by depository insurance, obligations of the U.S. government, or bonds of public authorities, counties, or municipalities.

General Retirement and 1945 Pension Plans – Investments. The Plan's policy in regard to investments, including the allocation of invested assets, is established and may be amended by the Retirement Plan's Management Committee by a majority vote of its members. The Plan is authorized to invest in obligations of the United States Treasury or its agencies and instrumentalities, collateralized mortgage obligations, asset and mortgage backed securities, taxable bonds that are obligations of any state and its agencies, instrumentalities, and political subdivisions, and in certificates of deposit of national or state banks that are fully insured or collateralized by United States obligations. Additionally, the Plan is authorized to invest in common stocks, money market instruments, and corporate bonds and debentures, which are not in default as to principal and interest.

The Plan's investment policy follows state guidelines for pension plans.

NOTES TO FINANCIAL STATEMENTS

NOTE 4. CASH AND INVESTMENTS (CONTINUED)

General Retirement and 1945 Pension Plans – Credit and Interest Rate Risk. It is the Plan's policy to limit investments in common or preferred stock of a corporation to those corporations listed on one or more of the recognized national stock exchanges in the United States of America, or those traded on the NASDAQ National Market. The policy also limits stock investments to not more than 5% of the assets of any fund in common or preferred stock of any one issuing corporation. Domestic bonds are limited to those with ratings that meet or exceed investment grade as defined by Moody's, S&P, or Fitch. U.S. Government treasuries and agency bonds are not classified by credit quality. Corporate equities, international equities, and mutual funds invested in equities are also not classified by credit quality.

As of December 31, 2021, the General Retirement Plan and the 1945 Plan had \$5,820,548 and \$86,208,109, respectively, invested in the following types of investments as categorized by credit and interest rate risk:

	<u>Fair Value</u>	<u>Credit Quality</u>	<u>Weighted Average Maturity (years)</u>
Investment			
Common stock	\$ 64,393,175	N/A	N/A
Government securities	7,046,348	AAA	8.41
Mortgage backed securities	3,935,327	AA+	25.16
Mutual funds	10,833,259	N/A	N/A
	<u>\$ 86,208,109</u>		

General Retirement and 1945 Pension Plans – Concentration. On December 31, 2021, the Plans did not have debt or equity investments in any one organization, other than those issued by the U.S. Government, which represented greater than 5% of plan fiduciary net position.

General Retirement and 1945 Pension Plans – Rate of Return. For the year ended December 31, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense for the General Retirement Plan and the 1945 Plan, was 12.2% and 10.6%, respectively. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

NOTES TO FINANCIAL STATEMENTS

NOTE 5. RECEIVABLES

Receivables consisted of the following at December 31, 2021:

	General	Special Sales Tax Phase 7	Fire Protection	Fire Protection	Nonmajor Governmental Funds	Water and Sewer System
Receivables:						
Taxes	\$ 4,825,126	\$ -	\$ 714,043	\$ -	\$ 1,327,549	\$ -
Accounts	5,510,601	-	-	-	3,302,129	23,231,685
Interest	-	-	-	-	23,860	-
Notes	-	-	-	-	1,496,052	15,043,405
Due from other governments	3,985,971	4,843,180	130,059	-	3,448,941	-
Gross receivables	14,321,698	4,843,180	844,102	-	9,598,531	38,275,090
Less allowance for uncollectibles	(783,963)	-	(135,794)	-	(237,252)	(212,772)
Net total receivables	<u>\$ 13,537,735</u>	<u>\$ 4,843,180</u>	<u>\$ 708,308</u>	<u>\$ -</u>	<u>\$ 9,361,279</u>	<u>\$ 38,062,318</u>

	Augusta Regional Airport	Garbage Collection	Stormwater Utility	Nonmajor Enterprise Funds	Total
Receivables:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 6,866,718
Accounts	977,746	3,908,959	3,211,023	4,977,714	45,119,857
Interest	38,512	-	-	42	62,414
Notes	-	-	-	-	16,539,457
Due from other governments	3,443,283	-	-	-	15,851,434
Gross receivables	4,459,541	3,908,959	3,211,023	4,977,756	84,439,880
Less allowance for uncollectibles	-	(433,662)	(694,776)	(250,336)	(2,748,555)
Net total receivables	<u>\$ 4,459,541</u>	<u>\$ 3,475,297</u>	<u>\$ 2,516,247</u>	<u>\$ 4,727,420</u>	<u>\$ 81,691,325</u>

Property taxes attached as an enforceable lien on property as of January 1, 2021. Property taxes were levied on September 23, 2021, and payable on or before November 15, 2021. The Government bills and collects its own property taxes. Property taxes levied for 2021 are recorded as receivables, net of estimated uncollectibles. The net receivables collected during the year ended December 31, 2021, and collected by February 28, 2022, are recognized as revenues in the year ended December 31, 2021. Net receivables estimated to be collected subsequent to February 28, 2022, are recorded as revenue when received. Prior year levies were recorded using substantially the same principles, and remaining receivables are reevaluated annually.

Notes receivable of the primary government consist of the Department of Housing and Urban Development's Housing Rehabilitation Program loans to individuals and owners. Financing has been provided by various federal and state grants.

NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS

Primary Government

Capital asset activity for the Government's governmental activities for the year ended December 31, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities					
Capital assets, not being depreciated:					
Land	\$ 23,693,492	\$ 58,228	\$ -	\$ 2,059,152	\$ 25,810,872
Construction in progress	342,028,962	25,661,896	-	(138,728,422)	228,962,436
Assets held for sale	27,876,282	-	(27,876,282)	-	-
Total capital assets, not being depreciated	393,598,736	25,720,124	(27,876,282)	(136,669,270)	254,773,308
Capital assets, being depreciated:					
Land and site improvements	30,511,840	53,000	-	-	30,564,840
Buildings	93,683,061	11,073,525	-	-	104,756,586
Building improvements	253,820,738	764,426	-	-	254,585,164
Vehicles	58,316,271	1,953,160	(1,442,854)	-	58,826,577
Machinery and equipment	25,347,879	418,508	(45,500)	-	25,720,887
Information tech - hardw are	10,153,366	153,888	-	24,250	10,331,504
Information tech - softw are	6,603,668	75,499	-	307,393	6,986,560
Furniture and fixtures	5,868,549	-	-	-	5,868,549
Infrastructure	189,645,898	-	-	136,337,627	325,983,525
Richmond County Public Facilities	15,145,545	-	-	-	15,145,545
Total capital assets, being depreciated	689,096,815	14,492,006	(1,488,354)	136,669,270	838,769,737
Less accumulated depreciation for:					
Land and site improvements	(17,226,124)	(1,887,107)	-	-	(19,113,231)
Buildings	(93,683,061)	(9,227,298)	-	-	(102,910,359)
Building improvements	(20,915,534)	(3,169,350)	-	-	(24,084,884)
Vehicles	(39,528,563)	(3,441,352)	1,392,681	-	(41,577,234)
Machinery and equipment	(19,245,607)	(1,150,553)	45,500	-	(20,350,660)
Information tech - hardw are	(8,206,704)	(876,860)	-	-	(9,083,564)
Information tech - softw are	(6,352,208)	(151,288)	-	-	(6,503,496)
Furniture and fixtures	(4,401,060)	(559,762)	-	-	(4,960,822)
Infrastructure	(70,368,533)	(6,112,935)	-	-	(76,481,468)
Richmond County Public Facilities	(12,738,485)	-	-	-	(12,738,485)
Total accumulated depreciation	(292,665,879)	(26,576,505)	1,438,181	-	(317,804,203)
Total capital assets, being depreciated, net	396,430,936	(12,084,499)	(50,173)	136,669,270	520,965,534
Governmental activities capital assets, net	\$ 790,029,672	\$ 13,635,625	\$ (27,926,455)	\$ -	\$ 775,738,842

The above schedule includes the net book value of capital assets related to internal service funds as of December 31, 2021 of \$2,832.

NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS (CONTINUED)

Primary Government (Continued)

Capital asset activity for the Government's business-type activities for the year ended December 31, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Business-type activities					
Capital assets, not being depreciated:					
Land	\$ 20,578,042	\$ 25,862	\$ -	\$ -	\$ 20,603,904
Construction in progress	70,334,624	22,385,300	-	(40,283,553)	52,436,371
Total capital assets, not being depreciated	90,912,666	22,411,162	-	(40,283,553)	73,040,275
Capital assets, being depreciated:					
Site improvements	19,532,334	-	-	-	19,532,334
Building improvements	4,434,608	-	-	-	4,434,608
Landfill cells	36,651,471	-	-	-	36,651,471
Buildings	120,762,124	181,391	-	17,891,049	138,834,564
Vehicles	26,171,633	1,048,784	(157,653)	-	27,062,764
Machinery and equipment	50,326,167	858,364	(969,174)	-	50,215,357
Furniture and fixtures	2,543,258	51,817	-	-	2,595,075
Water and sewerage system	885,488,668	-	-	14,727,840	900,216,508
Contributed water and sewerage system	10,563,423	4,570,736	-	-	15,134,159
Infrastructure	98,727,009	-	-	7,664,664	106,391,673
Information tech - hardware	796,032	38,005	-	-	834,037
Information tech - software	1,419,734	-	-	-	1,419,734
Total capital assets, being depreciated	1,257,416,461	6,749,097	(1,126,827)	40,283,553	1,303,322,284
Less accumulated depreciation for:					
Site improvements	(8,368,566)	(734,067)	-	-	(9,102,633)
Building improvements	(2,247,306)	(120,055)	-	-	(2,367,361)
Landfill cells	(25,249,113)	(1,785,568)	-	-	(27,034,681)
Buildings	(67,095,170)	(2,631,602)	20,153	-	(69,706,619)
Vehicles	(20,788,701)	(1,488,763)	663,708	-	(21,613,756)
Machinery and equipment	(40,026,768)	(1,672,377)	772,178	-	(40,926,967)
Furniture and fixtures	(1,907,000)	(161,608)	-	-	(2,068,608)
Water and sewerage system	(373,632,056)	(16,071,108)	-	-	(389,703,164)
Contributed water and sewerage system	(9,830,958)	(167,172)	-	-	(9,998,130)
Infrastructure	(27,167,416)	(2,963,190)	-	-	(30,130,606)
Information tech - hardware	(765,255)	(28,690)	-	-	(793,945)
Information tech - software	(1,024,379)	(138,026)	-	-	(1,162,405)
Total accumulated depreciation	(578,102,688)	(27,962,226)	1,456,039	-	(604,608,875)
Total capital assets, being depreciated, net	679,313,773	(21,213,129)	329,212	40,283,553	698,713,409
Business-type activities capital assets, net	\$ 770,226,439	\$ 1,198,033	\$ 329,212	\$ -	\$ 771,753,684

NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS (CONTINUED)

Primary Government (Continued)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 4,258,910
Judicial	1,436,711
Public safety	6,329,049
Public works	6,660,830
Health and welfare	5,216,459
Culture and recreation	2,591,074
Housing and development	83,472
Total depreciation expense - governmental activities	<u>\$ 26,576,505</u>
Business-type activities:	
Water and sewer system	\$ 18,546,517
Augusta Regional Airport	4,806,736
Garbage collection	301,962
Waste management	2,845,823
Transit	525,064
Daniel Field Airport	200,898
Stormwater utility	735,226
Total depreciation expense - business-type activities	<u>\$ 27,962,226</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT

Primary Government

The following is a summary of long-term debt activity for the year ended December 31, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Revenue bonds	\$ 92,724,000	\$ 21,795,000	\$ (42,319,000)	\$ 72,200,000	\$ 3,207,000
Unamortized premiums	1,552,054	-	(1,068,398)	483,656	-
Total bonds payable	94,276,054	21,795,000	(43,387,398)	72,683,656	3,207,000
Certificates of participation	16,888,000	-	-	16,888,000	-
Compensated absences	7,826,218	3,827,405	(4,495,198)	7,158,425	4,295,055
Claims and judgments	2,750,606	-	(793,893)	1,956,713	1,565,370
Net pension liability	85,510,875	33,297,575	(85,159,371)	33,649,079	-
Total other post-employment benefit liability	185,045,183	15,006,868	(2,397,758)	197,654,293	-
Governmental activities long-term liabilities	<u>\$ 392,296,936</u>	<u>\$ 73,926,848</u>	<u>\$ (136,233,618)</u>	<u>\$ 329,990,166</u>	<u>\$ 9,067,425</u>
Business-type activities:					
Revenue bonds	\$ 444,465,000	\$ -	\$ (10,465,000)	\$ 434,000,000	\$ 17,385,000
Deferred amounts					
Unamortized discounts	(537,912)	-	43,803	(494,109)	-
Unamortized premiums	27,753,015	-	(3,001,656)	24,751,359	-
Total bonds payable	471,680,103	-	(13,422,853)	458,257,250	17,385,000
Notes from direct borrow ings	10,820,675	-	(770,116)	10,050,559	793,540
Financed purchases from direct borrow ings	760,442	829,893	(521,110)	1,069,225	292,784
Compensated absences	1,892,250	1,105,524	(1,374,133)	1,623,641	974,185
Net pension liability	20,271,025	7,782,172	(20,188,874)	7,864,323	-
benefit liability	30,352,567	2,288,427	(2,500,295)	30,140,699	-
Closure/post-closure liability	32,321,972	3,745,855	-	36,067,827	-
Business-type activities long-term liabilities	<u>\$ 568,099,034</u>	<u>\$ 15,751,871</u>	<u>\$ (38,777,381)</u>	<u>\$ 545,073,524</u>	<u>\$ 19,445,509</u>

For governmental activities, compensated absences, claims and judgments, total OPEB liability, and net pension liability are generally liquidated by the General Fund. For business-type activities, compensated absences, total OPEB liability, and net pension liability are liquidated by the related Proprietary Fund.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Governmental Activities Debt

Revenue Bonds

The Government issues bonds to provide funds for various projects. The bonds outstanding as of December 31, 2021 are as follows:

	<u>Interest Rate</u>	<u>Balance at December 31, 2021</u>
Municipal Building Renovation Project, Series 2014	2% to 5%	\$ 23,150,000
Parking Garage Project, Series 2017	3%	12,000,000
Parking Garage Project, Series 2018	3.90%	4,105,000
Laney-Walker and Bethlehem Project, Series 2020	1.18%	12,455,000
Revenue Refunding Bonds Series 2021A	1.66%	10,945,000
Revenue Refunding Bonds Series 2021B	1.51%	9,545,000
		<u>72,200,000</u>
Add: Unamortized premiums		483,656
		<u><u>\$ 72,683,656</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Governmental Activities Debt (Continued)

Revenue Bonds (Continued)

In September 2010, the Coliseum Authority issued \$22,120,000 of Augusta-Richmond County Coliseum Authority (Georgia) Revenue Bonds (Coliseum and TEE Center Project), Series 2010 (the "Series 2010 Bonds") to: 1) finance certain capital improvements to the existing multi-use coliseum and civic center-type facility, the Augusta Entertainment Center Complex, to be owned and operated by the Coliseum Authority pursuant to an Intergovernmental Service Agreement between the Coliseum Authority and the Government, and 2) construct a new multi-use coliseum and civic center-type facility to be known as the Augusta Trade, Exhibition, and Event Center ("TEE Center") to be sold by the Coliseum Authority to the Government pursuant to an Agreement of Sale. The Coliseum Authority will use \$5,000,000 of the proceeds from the sales of the Series 2010 Bonds for capital improvements of the Augusta Entertainment Center Complex. The remainder of the proceeds will be used to construct the TEE Center. The Series 2010 Bonds are special limited obligation debt of the Coliseum Authority payable solely from the hotel/motel tax payments made by the Government to the Coliseum Authority under the Intergovernmental Service Agreement and the Agreement of Sale (the "Agreements"). The Series 2010 Bond debt, its proceeds and the corresponding capital improvements to the Augusta Entertainment Center Complex and the TEE Center construction are reflected on the Government's financial statements. Under the terms of the Agreements, the Coliseum Authority will acquire the TEE Center site and authorize the Government to, on its behalf, construct and install the TEE Center Project and acquire equipment in the name of the Coliseum Authority. The real property and other required property interest for the construction of the improvements has been secured subject to revised deeds and related instruments being prepared based on "as built" surveys. Upon the completion of the surveys, final documents will be prepared and the premises will be conveyed to the Coliseum Authority as required by the Agreements. Upon completion of the TEE Center, the Coliseum Authority will sell the TEE Center to the Government for the entire balance of the Series 2010 Bond Obligation. These bonds were refunded during the year ended December 31, 2021 with the Augusta-Richmond County Authority Refunding Revenue Bond, Federally Taxable Series 2021 (the "Series 2021A Bonds") and the Augusta-Richmond County Coliseum Authority Revenue Bond, Series 2021 (the "Series 2021B bonds").

In August of 2014, the Urban Redevelopment Agency issued Revenue Bonds (Municipal Building Renovation Project, Series 2014). The proceeds of these bonds were used to finance the construction, renovation and expansion of various municipal buildings. Interest on the bonds is variable from 2% to 5%. Interest is payable semi-annually on April 1 and October 1 of each year with principal payable annually beginning October 1, 2018, ranging from \$1,270,000 to \$2,125,000 through October 1, 2034.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Governmental Activities Debt (Continued)

Revenue Bonds (Continued)

In July of 2017, the Urban Redevelopment Agency issued Revenue Bonds (Parking Garage Project, Series 2017). The proceeds of these bonds were used to finance the costs of acquiring, constructing and installing a parking facility. Interest on the bonds is 3%. Interest is payable semi-annually on April 1 and October 1 of each year with principal payable annually beginning October 1, 2023, ranging from \$770,000 to \$1,095,000 through October 1, 2036.

In October of 2018, the Urban Redevelopment Agency issued Revenue Bonds (CV Foundary Apartment, LLC Project, Series 2018). The proceeds of these bonds were used to finance the costs of acquiring, constructing and installing an apartment complex. Interest on the bonds was variable from 3.875% to 5.00%. Interest was payable semi-annually on April 1 and October 1 of each year with principal payable annually beginning October 1, 2020, ranging from \$275,000 to \$855,000 through October 1, 2034. In June of 2021, the Authority used resources from the sale of the apartment complex to advance refund the bonds in an in substance defeasance. Securities of \$29,944,565 were purchased and deposited in an irrevocable trust fund with an escrow agent to provide for all future debt service payments on the above mentioned bonds. The refunding decreased the total debt service payments over the next 27 years by approximately \$13,668,000.

In July of 2018, the Urban Redevelopment Agency issued Revenue Bonds (Parking Garage Project, Series 2018). The proceeds of these bonds were used to finance the costs of acquiring, constructing and installing a parking facility. Interest on the bonds is 3.9%. Interest is payable semi-annually on April 1 and October 1 of each year with principal payable annually beginning October 1, 2024, ranging from \$226,000 to \$372,000 through October 1, 2037.

In September of 2020, the Urban Redevelopment Agency issued Revenue Bonds (Laney Walker and Bethlehem Project, Series 2020). The proceeds of these bonds were used to refund the Laney Walker and Bethlehem Project, Series 2015 bonds and finance the costs of certain urban redevelopment projects. Interest on the bonds is 1.18%. Interest is payable semi-annually on April 1 and October 1 of each year with principal payable annually beginning October 1, 2021, ranging from \$444,000 to \$11,082,000 through October 1, 2025.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Governmental Activities Debt (Continued)

Revenue Bonds (Continued)

In January of 2021, the Coliseum Authority issued \$10,945,000 Augusta-Richmond County Authority Refunding Revenue Bond, Federally Taxable Series 2021 (the "Series 2021A Bonds") and \$10,850,000 Augusta-Richmond County Coliseum Authority Revenue Bonds, Series 2020 (the "Series 2021B bonds"). All of the proceeds of the Series 2021B Bonds and a portion of the Series 2021A Bonds were used to advance refund the Augusta-Richmond County Coliseum Authority (Georgia) Revenue Bonds (Coliseum and TEE Center Project), Series 2010 (the "Series 2010 Bonds") in the amount of \$13,335,000. The remaining \$8,000,000 of the Series 2021A bond proceeds is to be used to finance certain costs of the planning and development of a new multi-use Coliseum and Civic Center type facility to replace all or part of the Government's Coliseum facility. The advance refunding of the Series 2010 Bonds resulted in a difference between the reacquisition price and the net carrying amount of the old debt of approximately \$707,000. This difference, reported in the accompanying financial statements as a deferred outflow of resources, is being charged to interest expense through the year 2030 using the effective-interest method. The refunding decreased the total debt service payments over the next nine years by approximately \$2,516,000 and produced an economic gain of approximately \$2,245,000. Proceeds of approximately \$13,552,000 from the defeased issues were used to purchase U.S. Government Securities. Those securities were deposited in an irrevocable trust fund with an escrow agency to provide for all future debt service payments on the above mentioned bonds. The Series 2021A Bonds are due in annual installments of \$135,000 to \$1,570,000 plus interest at 1.660% through December 2040. The Series 2021B Bonds are due in annual installments of \$270,000 to \$1,385,000 plus interest at 1.512% through December 2029.

Annual debt service requirements to maturity for the revenue bonds as of December 31, 2021 are as follows:

<u>Year ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 3,207,000	\$ 1,705,440	\$ 4,912,440
2023	3,273,000	1,636,354	4,909,354
2024	4,334,000	1,565,621	5,899,621
2025	15,052,000	1,461,337	16,513,337
2026	4,209,000	1,229,071	5,438,071
2027 – 2031	21,764,000	4,485,227	26,249,227
2032 – 2036	16,754,000	1,635,903	18,389,903
2037 – 2040	3,607,000	149,881	3,756,881
	<u>\$ 72,200,000</u>	<u>\$ 13,868,834</u>	<u>\$ 86,068,834</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Governmental Activities Debt (Continued)

Certificates of Participation

In June 1998, the Government entered into a lease pool agreement with the Georgia Municipal Association (the "GMA"). The funding of the lease pool was provided by the issuance of \$150,126,000 Certificates of Participation by the GMA. The GMA passed the net proceeds through to the participating municipalities with the Government's participation totaling \$16,888,000. The lease pool agreement with the GMA provides that the Government owns their portion of the assets invested by the pool and is responsible for the payment of their portion of the principal and interest of the Certificates of Participation. The principal is due in a lump sum payment on June 1, 2028. Interest is payable at a rate of 4.75% each year. The Government draws from the investment to lease equipment from the GMA. The lease pool agreement requires the Government to make lease payments back into its investment account to fund the principal and interest requirements of the 1998 GMA Certificates of Participation.

Annual debt service requirements are as follows:

<u>Year ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ -	\$ 802,180	\$ 802,180
2023	-	802,180	802,180
2024	-	802,180	802,180
2025	-	802,180	802,180
2026	-	802,180	802,180
2027 and 2028	16,888,000	3,208,720	20,096,720
	<u>\$ 16,888,000</u>	<u>\$ 7,219,620</u>	<u>\$ 24,107,620</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Governmental Activities Debt (Continued)

Certificates of Participation (Continued)

As part of the issuance of the Certificates of Participation, the Government entered into an interest rate Swap Agreement. Under the Swap Agreement, the Government is required to pay: (i) a semi-annual (and beginning July 1, 2003, a monthly) floating rate of interest based on the Securities Industry and Financial Markets Association ("SIFMA") Municipal Swap Index (plus a 31 basis points spread) to, or on behalf of, the Swap Counterparty (the "Swap Payment"); and the Swap Counterparty will pay to, or on behalf of, the Government a semi-annual payment based on a rate equal to the fixed rate on the Certificates of Participation (4.75%) times a notional amount specified in the Swap Agreement, but generally equal to the outstanding unpaid principal portion of such contract, less the amount originally deposited in the Reserve Fund relating to the contract, and (ii) a one-time swap premium to be paid on the effective date of the Swap Agreement. The semi-annual payments from the Swap Counterparty with respect to the Government are structured, and expected to be sufficient to make all interest payments due under the contract, and related distributions of interest on the certificates. Monthly interest payments between the Government, the holders of the Certificates of Participation, and the Swap Counterparty can be made in net settlement form as part of this agreement. Under the Swap Agreement, the Government's obligation to pay floating payments to the Swap Counterparty in any calendar year may not exceed an amount equal to the SIFMA Municipal Swap Index plus 5% to be determined on the first business day of December in the preceding year. This agreement matures on June 1, 2028, at the same time of the Certificates of Participation. This derivative qualifies as a fair market hedge.

In the unlikely event that the Swap Counterparty becomes insolvent, or fails to make payments as specified in the Swap Agreement, the Government would be exposed to credit risk in the amount of the Swap's fair value. To minimize this risk, the Government executed this agreement with counterparties of appropriate credit strength, with the counterparty being rated Aa3 by Moody's. At December 31, 2021, the floating rate being paid by the Government is 0.40% and the market value of this agreement is \$3,543,272, a decrease of \$1,350,202 from the market value at the end of the previous year. The market value of the hedge was determined using settlement prices at the end of the day on December 31, 2021, based on the derivative contract. This market value is reported as an asset in GMA Leases Fund in the statement of net position. As this derivative is an effective hedge, qualifying for hedge accounting, the inflow from the hedge (any change in fair value from inception until year-end) is deferred and reported as deferred inflow of resources in the statement of net position.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Business-type Activities Debt

Revenue Bonds

The Government issues bonds to provide funds for various projects. The revenue bonds outstanding as of December 31, 2021 are as follows:

	<u>Interest Rate</u>	<u>Balance at December 31, 2021</u>
Water and Sewer, Series 2012	3.00% to 5.00%	\$ 134,675,000
Water and Sewer, Series 2013	0.70% to 4.85%	14,595,000
Water and Sewer, Series 2014	3.00% to 4.50%	162,750,000
Water and Sewer, Series 2017	3.00% to 5.00%	87,365,000
Water and Sewer, Series 2019	2.35%	21,000,000
Airport, Series 2015	5.00%	8,595,000
Waste Management, Series 2010	3.00% to 4.50%	5,020,000
		<u>434,000,000</u>
	Less: Unamortized discounts	(494,109)
	Add: Unamortized premiums	24,751,359
		<u><u>\$ 458,257,250</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Business-type Activities Debt (Continued)

Revenue Bonds (Continued)

During the year ended December 31, 2007, the Government issued \$177,010,000 in Series 2007 Water and Sewerage Revenue Bonds. A portion of the proceeds from the sale of these bonds was used to refund all of the former Series 1996 and 1997 Water and Sewerage Revenue Bonds in the amount of \$56,875,000. The remaining portion of the bond proceeds of \$120,135,000 was used to advance refund a portion of the Series 2000 and 2002 Water and Sewerage Revenue Bonds. The current refunding resulted in a difference between the reacquisition price and the net carrying amount of the 1996 and 1997 Bonds of approximately \$4,300,000. This difference, reported in the accompanying financial statements as a deferred outflow of resources, is being charged to operations through the year 2030 using the effective-interest method. The refunding decreased the total debt service payments over the next 21 years by approximately \$5,600,000 and produced an economic gain of approximately \$3,700,000. The advance refunding of the 2000 and 2002 Bonds resulted in a difference between the reacquisition price and the net carrying amount of the old debt of approximately \$3,200,000. This difference, reported in the accompanying financial statements as a deferred outflow of resources, is being charged to interest expense through the year 2030 using the effective-interest method. The refunding decreased the total debt service payments over the next 23 years by approximately \$7,200,000 and produced an economic gain of approximately \$4,600,000. Proceeds of approximately \$126,793,000 from the defeased issues were used to purchase U.S. Government Securities. Those securities were deposited in an irrevocable trust fund with an escrow agency to provide for all future debt service payments on the above mentioned bonds. The bonds are due in annual installments of \$2,060,000 to \$12,260,000 plus interest at 4.0% to 5.0% through October 2030.

During the year ended December 31, 2012, the Government issued \$138,830,000 in Series 2012 Water and Sewerage Revenue Refunding and Improvement Bonds for the purposes of: 1) refunding all of the Series 2002 Water and Sewerage Revenue Bonds, 2) financing the costs of making additions, extensions and improvements to the water and sewer system, 3) funding a debt service reserve account for the 2012 Series Bonds, and 4) financing the costs of issuing the 2012 Series Bonds. The advance refunding of the 2002 series resulted in a difference between the reacquisition price and the net carrying amount of the old debt of approximately \$600,000. The difference, reported in the accompanying financial statements as a deferred outflow of resources, is being charged to increase expenses through the year 2033 using the effective-interest method. The refunding decreased the total debt service payments over the next 11 years by approximately \$78 million and produced an economic gain of approximately \$40 million. The bonds are due in annual installments of \$4,155,000 to \$20,095,000 plus interest at 3.0% to 5.0% through October 2042.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Business-type Activities Debt (Continued)

Revenue Bonds (Continued)

During the year ended December 31, 2013, the Government issued \$22,070,000 in Series 2013 Water and Sewerage Revenue Bonds for the purposes of: 1) funding, in part, the debt service reserve account for the Prior Lien Bonds, 2) funding a debt service reserve for the Series 2013 Bonds, and 3) paying the costs of issuance of the Series 2013 Bonds. Principal payments are due in annual installments commencing on October 1, 2014 through 2033. Interest payments are due in semi-annual installments on each April 1 and October 1 at varying rates between 0.7% and 4.85%.

During the year ended December 31, 2014, the Government issued \$169,180,000 in Series 2014 Water and Sewerage Revenue Refunding and Improvement Bonds for the purposes of: 1) refunding all of the Series 2004 Water and Sewerage Revenue Bonds, 2) financing the costs of making additions, extensions, and improvements to the water and sewer system, 3) funding a debt service reserve account for the 2014 Series Bonds, and 4) financing the costs of issuing the 2014 Series Bonds. The advance refunding of the 2004 series resulted in a difference between the reacquisition price and the net carrying amount of the old debt of approximately \$4.9 million. The difference, reported in the accompanying financial statements as a deferred inflow of resources, is being charged to increase expenses through the year 2039 using the effective-interest method. The refunding decreased the total debt service payments over the next 11 years by approximately \$66.3 million and produced an economic gain of approximately \$33.1 million. The bonds are due in annual installments of \$820,000 to \$24,635,000 plus interest at 3.0% to 4.5% through October 2039.

During the year ended December 31, 2017, the Government issued \$94,895,000 in Series 2017 Water and Sewerage Revenue Refunding and Improvement Bonds for the purposes of: 1) refunding all of the Series 2007 Water and Sewerage Revenue Bonds, and 2) paying the costs of issuance of the 2017 Series Bonds. The current refunding of the 2007 series resulted in a difference between the reacquisition price and the net carrying amount of the old debt of approximately \$3.7 million. The difference, reported in the accompanying financial statements as a deferred inflow of resources, is being charged to increase expenses through the year 2030 using the effective-interest method. The refunding decreased the total debt service payments over the next 13 years by approximately \$37.3 million and produced an economic gain of approximately \$19.8 million. The bonds are due in annual installments of \$7,530,000 to \$11,040,000 plus interest at 5% through October 2030.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Business-type Activities Debt (Continued)

Revenue Bonds (Continued)

During the year ended December 31, 2019, the Government issued \$21,000,000 in Series 2019 Water and Sewerage Revenue Refunding and Improvement Bonds for the purpose of funding the Fort Gordon Campus Utilities projects. The bonds are due in annual installments of \$700,000 to \$2,630,000 plus interest at 2.35% through October 2031.

The Airport General Revenue Refunding Bonds Series 2015A and 2015B are payable through 2035 primarily from Passenger Facility Charge (PPFC") No. 99-01-C-AGS approved by the Federal Aviation Administration in 2004. Should the proceeds of the Passenger Facility Charge not be sufficient to pay when due interest and principal on Series 2015A and 2015B bonds, the interest and principal shortfall will be paid from Airport Net General Revenues, derived by the Government from the ownership and operation of the Airport, remaining after the payment of expenses of operating, maintaining, and repairing the Airport ("Net General Revenues"), and those Passenger Facility Charge revenues that are allocable to the 2005 Project ("PFC Revenues"). The Series 2015A bonds are payable in semi-annually interest only payments of 5.00% beginning January 1, 2016, and principal payable annually beginning January 2026 ranging from \$530,000 to \$825,000 through January 1, 2035. The Series 2015B bonds are payable in semi-annually interest only payments of 5.00% beginning January 1, 2016, and principal payable annually beginning January 2017 ranging from \$350,000 to \$515,000 through January 1, 2025.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Business-type Activities Debt (Continued)

Revenue Bonds (Continued)

Pursuant to the Bond Resolution, the Augusta Regional Airport is subject to meeting certain financial covenants related to the Airport Revenue Bonds. The financial covenants include requirements to: 1) provide for 100% of the Expenses of Operation and Maintenance and for the accumulation in the Operation and Maintenance Reserve Fund of the Operating Reserve; and 2) produce Net General Revenues, together with other available monies, in each year which will: a) equal at least 125% of the Debt Service Requirement on all General Revenue Bonds then outstanding for the sinking fund year ending on the next January 1 and at least 100% of the debt service or other amounts payable on all Subordinate Bonds and Other Airport Obligations payable from Net General Revenues then outstanding for the year of computation, b) enable the Aviation Commission to make all required payments, if any, into the Debt Service Reserve Account, the PFC Debt Service Reserve Account, the Rebate Fund, the Renewal and Replacement Fund and on any contract or Other Airport Obligation, c) enable the Aviation Commission to accumulate an amount to be held in the Capital Improvement Fund, which in the judgment of the Aviation Commission is adequate to meet the costs of major renewals, replacements, repairs, additions, betterments, and improvements to the Airport, necessary to keep the same in good operating condition or as is required by any governmental agency having jurisdiction over the Airport, and d) remedy all deficiencies in required payments from the Revenue Fund from prior years. As of December 31, 2021, the Airport was in compliance with all covenants.

During the year ended December 31, 2010, the Government issued \$9,165,000 in Series 2010 Solid Waste Management Authority of Augusta Revenue Bonds for the purpose of paying all or a portion of the costs of improvements to the Government's solid waste and recycling facility, including improvements to the gas collection and control system and paying the cost of issuing the Series 2010 Bonds. Payments are due in annual installments of \$250,000 to \$660,000 starting October 1, 2011 through October 1, 2030, plus interest from 3.0% to 4.5% payable semi-annually on April 1 and October 1, beginning April 1, 2011. The Government intends to make its payments under the contract from its portion of the revenues generated by a direct annual ad valorem property tax; however, the Government's portion of the revenue from the taxes is not pledged to such payments or to secure the payment of the bonds.

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Business-type Activities Debt (Continued)

Revenue Bonds (Continued)

Annual debt service requirements to maturity for the revenue bonds as of December 31, 2021 are as follows:

<u>Year ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 17,385,000	\$ 18,091,423	\$ 35,476,423
2023	18,640,000	17,300,358	35,940,358
2024	19,475,000	16,457,913	35,932,913
2025	20,345,000	15,585,330	35,930,330
2026	21,250,000	14,670,520	35,920,520
2027 – 2031	115,005,000	59,118,648	174,123,648
2032 – 2036	106,920,000	37,757,825	144,677,825
2037 – 2041	99,265,000	13,710,075	112,975,075
2042 and 2043	15,715,000	550,025	16,265,025
	<u>\$ 434,000,000</u>	<u>\$ 193,242,117</u>	<u>\$ 627,242,117</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Business-type Activities Debt (Continued)

Notes from Direct Borrowing

The Government has entered into financing agreements with the U.S. Army – Fort Gordon Garrison Command for the purchase of the water and sewer system and to the Georgia Environmental Finance Authority (“GEFA”) for improvements to the water and sewer system. The outstanding principal on these notes are as follows at December 31, 2021:

<u>Purpose</u>	<u>Original Amount</u>	<u>Interest Rate</u>	<u>Due Date</u>	<u>December 31, 2021</u>
Water and sewer improvements	\$ 8,040,345	3.00%	2031	\$ 4,650,944
Water and sewer improvements	8,250,814	3.00%	2034	5,399,615
				<u>10,050,559</u>
		Less current maturities		(793,540)
				<u>\$ 9,257,019</u>

Debt service requirements to maturity are as follows as of December 31, 2021:

<u>Year ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 793,539	\$ 290,665	\$ 1,084,204
2023	817,676	266,528	1,084,204
2024	842,547	241,658	1,084,205
2025	868,173	216,031	1,084,204
2026	894,580	189,625	1,084,205
2027 – 2031	4,897,976	523,047	5,421,023
2032 – 2034	936,068	23,700	959,768
	<u>\$ 10,050,559</u>	<u>\$ 1,751,254</u>	<u>\$ 11,801,813</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Business-type Activities Debt (Continued)

Financed Purchase from Direct Borrowing

The Government has entered into financed purchase agreements for the acquisition of various equipment. The following is an analysis of assets from financed purchase agreements as of December 31, 2021:

	Business-type Activities
Equipment	\$ 12,064,484
Less: Accumulated depreciation	(9,899,271)
	<u>\$ 2,165,213</u>

The above includes current year depreciation expense of \$505,744.

The Government's debt service requirements to maturity for these financed purchase agreement are as of December 31, 2021:

<u>Fiscal year ending December 31,</u>	Business-type Activities
2022	\$ 335,255
2023	414,433
2024	165,465
2025	248,968
Total minimum lease payments	1,164,121
Less amount representing interest	(94,896)
Present value of future minimum lease payments	<u>\$ 1,069,225</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 7. LONG-TERM DEBT (CONTINUED)

Primary Government (Continued)

Business-type Activities Debt (Continued)

Landfill Post-closure Care Costs

State and Federal laws and regulations require the Government to place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on the future closure and post-closure care costs that will be incurred near or after the date the landfill no longer accepts waste. The recognition of these landfill closure and post-closure care costs is based on the amount of the landfill used during the year. The estimated liability for landfill closure and post-closure care costs has a balance of \$36,067,827 as of December 31, 2021, which is based on 100% usage (filled) of Cell II C and 14.91% usage (filled) of Cell III, which is operating currently, and 100% usage (filled) of Cells II A and II B. This liability is recorded in the Waste Management Enterprise Fund. The estimated total current cost of the landfill closure and post-closure care, \$32,856,500, is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2021. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

The Government expects to finance the costs for the estimated landfill closure and post-closure care costs as they become due during the coming 30 years through the regular operations of the Government.

NOTES TO FINANCIAL STATEMENTS

NOTE 8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of December 31, 2021 is as follows:

Receivable Fund	Payable Fund	Amount
Due to/from other funds:		
General	Nonmajor Governmental Funds	\$ 77,394
General	Nonmajor Enterprise Funds	162,267
General	Internal Service Fund - GMA Leases	38,943
General	Urban Redevelopment Agency	5,735,887
Urban Redevelopment Agency	Nonmajor Governmental Funds	2,762
Garbage Collection	Nonmajor Governmental Funds	152,161
Garbage Collection	Nonmajor Enterprise Funds	19,963
Nonmajor Governmental Funds	Nonmajor Governmental Funds	2,857
Nonmajor Enterprise Funds	General Fund	173,253
Nonmajor Enterprise Funds	Augusta Regional Airport	1,911,451
Nonmajor Enterprise Funds	Nonmajor Governmental Funds	511,151
Internal Service Fund - GMA Leases	Water and Sewer System	198,993
Internal Service Fund - GMA Leases	Augusta Regional Airport	150,860
Internal Service Fund - GMA Leases	Nonmajor Enterprise Funds	380,263
		<u>\$ 9,518,205</u>
Advances to/from other funds:		
Internal Service Fund - GMA Leases	Water and Sewer System	\$ 45,066
Internal Service Fund - GMA Leases	Augusta Regional Airport	265,406
Internal Service Fund - GMA Leases	Nonmajor Enterprise Funds	520,195
Nonmajor Enterprise Funds	Nonmajor Enterprise Funds	6,576,742
		<u>\$ 7,407,409</u>
Due to/from component units:		
Receivable Entity	Payable Entity	Amount
General Fund	Augusta Canal Authority	<u>\$ 73,584</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (CONTINUED)

These balances resulted from the time lag between the dates that: 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made. Advances to/from other funds represent amounts not expected to be repaid within one year from the date of the financial statements.

The composition of interfund transfers during the year ended December 31, 2021 were as follows:

Transfer To	Transfer From						Total
	General	Fire Protection	Special Sales Tax Phase 7	Urban Redevelopment Agency	Garbage Collection	Nonmajor Governmental Funds	
General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,254,785	\$ 7,254,785
Fire Protection	-	-	-	-	-	7,616,170	7,616,170
Special Sales Tax Phase 7	-	1,000,000	-	-	-	21,920	1,021,920
Urban Redevelopment Agency	401,100	-	2,201,200	-	-	725,000	3,327,300
Water and Sewer System	-	-	-	-	-	366,530	366,530
Augusta Regional Airport	-	-	-	-	-	216,220	216,220
Garbage Collection	-	-	-	-	-	1,064,200	1,064,200
Stormwater Utility	-	-	-	-	225,000	71,120	296,120
Nonmajor	-	-	-	-	-	-	-
Governmental Funds	3,031,879	-	-	2,265,000	-	4,788,847	10,085,726
Nonmajor	-	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	1,113,390	1,113,390
Total	\$ 3,432,979	\$ 1,000,000	\$ 2,201,200	\$ 2,265,000	\$ 225,000	\$ 23,238,182	\$ 32,362,361

Transfers are used to: 1) move revenues from the fund that statute or budget requires to collect them to the fund that the statute or budget requires to expend them, 2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and 3) to transfer funds from Special Sales Tax Phase 7 Fund to Nonmajor Governmental Funds to pay for approved projects in resolution.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS

Primary Government

1945 Plan

Plan Description

Plan administration. The 1945 Plan, a single-employer defined benefit pension plan, was available to all former Richmond County employees hired prior to October 1, 1975, that met the 1945 Plan's age and length of service requirements. The Pension and Audit Committee makes recommendations for changes to the 1945 Plan to the Augusta-Richmond County Commission which has the authority to amend the 1945 Plan document. The committee is comprised of the Augusta-Richmond County Commission Mayor, Mayor Pro-Tem, the Chairman of the Augusta-Richmond County Commission Finance Committee, the Government's Administrator, and the Government's Finance Director.

The 1945 Plan was created by resolution of the Richmond County Board of Commissioners in March 1945. In February 2001, the Augusta-Richmond County Commission, as successor to the Richmond County Board of Commissioners, approved the restatement of the 1945 Plan effective January 1, 1997. This is a closed retirement plan (new employees may not participate in the 1945 Plan). The 1945 Plan does not issue a stand-alone financial statement report.

The Statement of Fiduciary Net Position for the 1945 Plan for the year ended December 31, 2021 is presented below.

	1945 Plan
ASSETS	
Cash	\$ 1,071,185
Investments, at fair value:	
Government securities	791,392
Common stock	3,323,258
Mortgage backed securities	496,581
Mutual funds	1,209,317
Accounts receivable	493,140
Interest receivable	6,338
	<hr/>
Total assets	7,391,211
LIABILITIES	
Accounts payable	122
	<hr/>
Total liabilities	122
NET POSITION	
Restricted for pension benefits	\$ 7,391,089
	<hr/>

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

1945 Plan (Continued)

Plan Description (Continued)

The Statement of Changes in Fiduciary Net Position for the 1945 Plan for the year ended December 31, 2021 is presented below.

	1945 Plan
ADDITIONS	
Contributions:	
Employer	\$ 491,442
Other receipts	81
Total contributions	<u>491,523</u>
Investment earnings:	
Interest	1,132
Net increase in fair value of investments	817,224
Net investment earnings	<u>818,356</u>
Total additions	<u>1,309,879</u>
DEDUCTIONS	
Benefits	812,482
Administrative expenses	<u>46,107</u>
Total deductions	<u>858,589</u>
Change in net position	451,290
NET POSITION, BEGINNING OF YEAR	<u>6,939,799</u>
NET POSITION, END OF YEAR	<u><u>\$ 7,391,089</u></u>

Plan membership. At December 31, 2021, pension plan membership consisted of the following:

Active participants	-
Retirees and beneficiaries	16
	<u>16</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

1945 Plan (Continued)

Plan Description (Continued)

Benefits provided. Participants in the 1945 Plan who retired at or after age 60 are entitled to a monthly benefit equal to 2% of average earnings multiplied by years of service. The 1945 Plan provides death and disability benefits. These benefit provisions and all other requirements including amendments are established by Government ordinance. The 1945 Plan also provides for reduced benefits if the participant elects to retire after attaining age 50 and completing 15 years of service.

Contributions. Employees are required to make contributions to the 1945 Plan equal to 5% of earnings. The Government is required to contribute the remaining amounts necessary to fund the 1945 Plan. The contribution amount is determined using actuarial methods and assumptions approved by the trustees and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. Administrative costs of the 1945 Plan are financed through investment income. If a participant terminates employment prior to completion of ten years of credited service, the participant receives a lump-sum amount equal to his/her total contributions to the 1945 Plan, with 5% interest computed from January 1, 1997. After completion of at least ten years of credited service, the participant receives a monthly benefit deferred to his/her normal retirement date, equal to the benefit computed as for normal retirement multiplied by the percentage based on completed years of credited service, as follows: 50% after ten years, increasing 10% each year to 100% after 15 years of credited service. For the year ended December 31, 2021, the Government's contribution rate was 0.0% of annual payroll.

Net Pension Liability of the Government

The Government's net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial assumptions. The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.0%
Salary increases	N/A
Investment rate of return	7.00%, net of pension plan investment expense

Mortality rates were based on the Pub-2010 General Employee Amount-Weighted Mortality with improvement Scale AA projected to 2022.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

1945 Plan (Continued)

Net Pension Liability of the Government (Continued)

All actuarial assumptions were reviewed prior to the preparation of the December 31, 2021 valuation. As a very significant portion of the actuarial liability is attributable to inactive lives, the two assumptions (investment return and mortality table) that have the most significant impact on the liabilities were revised to reflect the actuary's anticipated future experience of the 1945 Plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2021 are: Equity Securities – 6% and Fixed Income Securities – 2.5%.

Discount rate. The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that Government contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all projected benefit payments to determine the total pension liability.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

1945 Plan (Continued)

Net Pension Liability of the Government (Continued)

Changes in the Net Pension Liability of the Government. The changes in the components of the net pension liability of the Government for the year ended December 31, 2021 were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2020	\$ 7,215,297	\$ 5,994,268	\$ 1,221,029
Changes for the year:			
Interest	478,065	-	478,065
Difference between expected and actual experience	134,943	-	134,943
Contributions – employer	-	491,442	(491,442)
Net investment income	-	778,558	(778,558)
Benefit payments, including refunds of employee contributions	(771,614)	(771,614)	-
Administrative expense/DB Transfers	-	100,804	(100,804)
Other	12,917	-	12,917
Net changes	(145,689)	599,190	(744,879)
Balances at December 31, 2021	\$ 7,069,608	\$ 6,593,458	\$ 476,150

The Plan's fiduciary net position as a percentage of the total pension liability 93.3%

The required schedule of changes in the Government's net pension liability and related ratios immediately following the notes to the financial statements presents multi-year trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

1945 Plan (Continued)

Net Pension Liability of the Government (Continued)

Sensitivity of the net pension liability to changes in the discount rate. The following table presents the net pension liability of the Government, calculated using the discount rate of 7.00%, as well as what the Government's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

<u>1% Decrease (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
\$ 991,514	\$ 476,150	\$ 21,460

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of December 31, 2021, and the current sharing pattern of costs between employer and employee.

Pension Expense and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2021, the Government recognized pension expense of \$88,171. At December 31, 2021, the Government reported the net difference between projected and actual earnings on pension plan investments in the amount of \$552,025 as a deferred inflow of resources, which will be recognized in pension expense as follows:

<u>Year ending December 31,</u>	
2022	\$ (78,287)
2023	(253,973)
2024	(122,411)
2025	(97,354)
	<u> </u>
Total	<u>\$ (552,025)</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

General Retirement Plan

Plan Description

Plan administration. The General Retirement Plan (the "1949 Plan"), a single-employer defined benefit pension plan, was available to all former City of Augusta employees hired after March 1, 1949 and before March 1, 1987, whose age did not exceed 35 years at the time of their employment. The Pension and Audit Committee makes recommendations for changes to the 1949 Plan to the Augusta-Richmond County Commission which has the authority to amend the 1949 Plan document. The committee is comprised of the Augusta-Richmond County Commission Mayor, Mayor Pro-Tem, the Chairman of the Augusta-Richmond County Commission Finance Committee, the Government's Administrator, and the Government's Finance Director.

The 1949 Plan was created by an Act of the General Assembly of Georgia (Senate Bill No. 130) on March 1, 1949. In February 2001, the Augusta-Richmond County Commission, as successor to the Richmond County Board of Commissioners, approved the restatement of the 1949 Plan effective January 1, 1997. This is a closed retirement plan (new employees may not participate in the 1949 Plan). The 1949 Plan does not issue a stand-alone financial statement report.

The Statement of Fiduciary Net Position for the 1949 Plan for the year ended December 31, 2021 is presented below.

	General Retirement
ASSETS	
Cash	\$ 3,107,401
Investments, at fair value:	
Government securities	6,254,956
Common stock	61,069,917
Mortgage backed securities	3,438,746
Mutual funds	9,623,942
Accounts receivable	2,277,074
Interest receivable	48,503
	<hr/>
Total assets	85,820,539
LIABILITIES	
Accounts payable	2,602,548
	<hr/>
Total liabilities	2,602,548
	<hr/>
NET POSITION	
Restricted for pension benefits	\$ 83,217,991
	<hr/> <hr/>

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

General Retirement Plan (Continued)

Plan Description (Continued)

The Statement of Changes in Fiduciary Net Position for the 1949 Plan for the year ended December 31, 2021 is presented below.

	General Retirement
ADDITIONS	
Contributions:	
Employer	\$ 4,114,233
Employee	28,101
Total contributions	<u>4,142,334</u>
Investment earnings:	
Net increase in fair value of investments	12,688,264
Net investment earnings	<u>12,688,264</u>
Total additions	<u>16,830,598</u>
DEDUCTIONS	
Benefits	8,523,032
Administrative expenses	<u>735,820</u>
Total deductions	<u>9,258,852</u>
Change in net position	7,571,746
NET POSITION, BEGINNING OF YEAR	<u>75,646,245</u>
NET POSITION, END OF YEAR	<u><u>\$ 83,217,991</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

General Retirement Plan (Continued)

Plan Description (Continued)

Plan membership. At December 31, 2021, pension plan membership consisted of the following:

Active participants	7
Retirees and beneficiaries	190
Vested terminated	5
	202

Benefits provided. Pension benefits vest after an employee is 45 years of age and has 15 years of full-time employment. An employee may retire at age 60 with 25 years of service and receive annual pension benefits equal to 2% of the employee's average salary earned during the last three years of employment, multiplied by the number of full-time years of employment. The 1949 Plan provides death and disability benefits. These benefit provisions and all other requirements including amendments are established by Government ordinance. All full-time employees hired before July 1, 1980, must contribute 8% of gross earnings and employees hired after July 1, 1980, must contribute 5% of gross earnings to the 1949 Plan, with the Government contributing remaining amounts sufficient to provide future pensions.

Contributions. Employer contributions for 2021 are determined as part of the January 1, 2021 actuarial valuation using the frozen entry age cost method. The contribution amount is determined using actuarial methods and assumptions approved by the trustees and must satisfy the minimum contribution requirement contained in the State of Georgia statutes. Administrative costs of the 1949 Plan are financed through investment income. The unfunded accrued liability is composed of pieces that are amortized over various periods to comply with Georgia law as a level percentage of payroll. When the actuarial value of assets exceeds 150% of the present value of accrued benefits, the O.C.G.A. states that there is no minimum required contribution. The significant actuarial assumptions used to compute pension contribution requirements are the same as those used to determine the standard measure of the pension obligation. For the year ended December 31, 2021, the active member contribution rate was 7.1% of annual pay, and the Government's contribution rate was 536.43% of annual payroll.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

General Retirement Plan (Continued)

Net Pension Asset of the Government

The Government's net pension asset was measured as of December 31, 2021, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date.

Actuarial assumptions. The total pension asset in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.0%
Salary increases	N/A
Investment rate of return	7.00%, net of pension plan investment expense

Mortality rates were based on the Pub-2010 50% General Employee and 50% Public Safety Employee Amount-Weighted with Improvement Scale AA projected to 2022.

All actuarial assumptions were reviewed prior to the preparation of the December 31, 2021 valuation. As a very significant portion of the actuarial asset is attributable to inactive lives, the two assumptions (investment return and mortality table) that have the most significant impact on the liabilities were revised to reflect the actuary's anticipated future experience of the 1949 Plan.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2021 are: Equity Securities – 6% and Fixed Income Securities – 2.5%.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

General Retirement Plan (Continued)

Net Pension Asset of the Government (Continued)

Discount rate. The discount rate used to measure the total pension asset was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that Government contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all projected benefit payments to determine the total pension asset.

Changes in the Net Pension Asset of the Government. The changes in the components of the net pension asset of the Government for the year ended December 31, 2021 were as follows:

	Total Pension Liability (Asset) (a)	Plan Fiduciary Liability (Asset) (b)	Net Pension Liability (Asset) (a) - (b)
Balances at December 31, 2020	\$ 85,560,981	\$ 77,080,736	\$ 8,480,245
Changes for the year:			
Service cost	7,394	-	7,394
Interest	5,748,425	-	5,748,425
Difference between expected and actual experience	(2,353,181)	-	(2,353,181)
Contributions - employer	-	2,256,935	(2,256,935)
Contributions - employee	-	29,936	(29,936)
Net investment income	-	12,160,354	(12,160,354)
Benefit payments, including refunds of employee contributions	(6,881,237)	(6,881,237)	-
Administrative expense/DB Transfers	-	1,160,275	(1,160,275)
Assumption change	149,009	-	149,009
Net changes	(3,329,590)	8,726,263	(12,055,853)
Balances at December 31, 2021	\$ 82,231,391	\$ 85,806,999	\$ (3,575,608)

The Plan's fiduciary net position as a percentage of the total pension liability

104.3%

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

General Retirement Plan (Continued)

Net Pension Asset of the Government (Continued)

Changes in the Net Pension Asset of the Government (Continued). The required schedule of changes in the Government's net pension asset and related ratios immediately following the notes to the financial statements presents multi-year trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension asset.

Sensitivity of the Net Pension Asset to changes in the discount rate. The following table presents the net pension asset of the Government, calculated using the discount rate of 7.00%, as well as what the Government's net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

<u>1% Decrease</u> <u>(6.00%)</u>	<u>Current</u> <u>Discount Rate</u> <u>(7.00%)</u>	<u>1% Increase</u> <u>(8.00%)</u>
\$ 3,978,753	\$ (3,575,608)	\$ (10,006,380)

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of December 31, 2021, and the current sharing pattern of costs between employer and employee.

For the year ended December 31, 2021, the Government recognized pension expense of \$4,849,195. At December 31, 2021, the Government reported the net difference between projected and actual earnings on pension plan investments in the amount of \$9,908,195 as a deferred inflow of resources, which will be recognized in pension expense as follows:

<u>Year ending December 31,</u>	
2022	\$ (1,880,995)
2023	(4,138,400)
2024	(2,255,845)
2025	<u>(1,632,955)</u>
Total	<u>\$ (9,908,195)</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

Georgia Municipal Employees' Benefit System ("GMEBS") Plan

Plan Description

Employees from the City of Augusta hired after March 1, 1987, and before consolidation on December 31, 1996, and who were not participants in any other employer-sponsored retirement plan, and Augusta Canal Authority employees are covered under the Georgia Municipal Employees' Benefit System (the "GMEBS" Plan), an agent multiple-employer defined benefit pension plan. The GMEBS Plan provides pension benefits, deferred allowances, and death and disability benefits. In 2008, this plan was reopened to participants of the 1998 Defined Contribution Plan who opted to convert to the GMEBS Plan. Participation in this plan is mandatory for all new employees. These benefit provisions and all other requirements including amendments are established by Government ordinance. A participant may retire after reaching the age of 65 or at age 62 with 25 years of service, whichever is earlier. Participating public safety personnel may retire at age 65 or age 55 with 25 years of total credited service, whichever is earlier. Early retirement may be taken at age 55 with ten years of credited service. Benefits vest after five years of service. Employees who, prior to July 1, 2018 or after age 55 with ten or more years of service, are entitled to pension payments for the remainder of their lives equal to 1¼% of their highest five-year average salary times the number of years of which they were employed as a participant in the GMEBS Plan. The GMEBS Plan was amended effective July 1, 2018 changing the multiplier from 1.65% to 2%. The benefit formula is 2% for each year of service times the final highest five-year average salary. The final highest five-year average salary is the average salary of the employee during the final five years of full-time employment. Pension provisions include deferred allowances, whereby an employee may terminate his or her employment with the Government after accumulating five years of service but before reaching the age of 65. If the employee does not withdraw his or her accumulated contributions, the employee is entitled to all pension benefits upon reaching the age of 65. Employees must contribute 5.75% or 6.25% of their gross earnings to the GMEBS Plan. In addition, the Government must provide annual contributions sufficient to satisfy the actuarially determined contribution requirements as amended by GMEBS. The GMEBS Retirement Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Georgia Municipal Employees' Benefit System, 201 Pryor Street, SW, Atlanta, Georgia 30303.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

Georgia Municipal Employees' Benefit System ("GMEBS") Plan (Continued)

Plan Description (Continued)

Plan membership. At July 1, 2021, the date of the most recent actuarial valuation, pension plan membership consisted of the following:

Active participants	2,323
Retirees and beneficiaries	801
Vested terminated	159
	3,283
	3,283

Contributions. The GMEBS Plan is subject to minimum funding standards of the Georgia Public Retirement Systems Standards law. The Board of Trustees of GMEBS has adopted a recommended actuarial funding policy for the GMEBS Plan which meets state minimum requirements and will accumulate sufficient funds to provide the benefits under the GMEBS Plan. The funding policy for the GMEBS Plan, as adopted by the Commission, is to contribute an amount equal to or greater than the actuarially recommended contribution rate. This rate is based on the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with an additional amount to finance any unfunded accrued liability. The Government is required to contribute the difference between the actuarially determined rate and the contribution rate of plan members, as determined by the Commission. For the year ended December 31, 2021, the active member contribution rate was 7.1% of annual pay and the Government's contribution rate was 6.8% of annual payroll. Government contributions to the GMEBS Plan were \$7,180,924 for the year ended December 31, 2021.

Net Pension Liability of the Government

The Government's net pension liability was measured as of March 31, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as July 1, 2021, with updated procedures performed by the actuary to roll forward to the total pension liability measured as of March 31, 2021.

Actuarial assumptions. The total pension liability in the January 1, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	2.25%, plus service based merit increases
Investment rate of return	7.375%, net of pension plan investment expense, including inflation

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

Georgia Municipal Employees' Benefit System ("GMEBS") Plan (Continued)

Net Pension Liability of the Government (Continued)

Mortality rates for were based on the gender-distinct Pri-2012 head-count weighted Healthy Retiree Mortality Table with rates multiplied by 1.25.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period January 1, 2015 – June 30, 2019.

Cost of living adjustments were assumed to be 0.00-2.25% although the GMEBS Plan allowance for annual cost of living adjustment is variable, as established by the Commission, in an amount not to exceed 2.75%.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of March 31, 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-term expected real rate of return*
Domestic equity	45%	6.40%
International equity	20%	7.05%
Real estate	10%	4.76%
Global fixed income	5%	3.06%
Domestic fixed income	20%	1.96%
Cash	- %	
Total	100%	

* Rates shown are net of the 2.25% assumed rate of inflation.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

Georgia Municipal Employees' Benefit System ("GMEBS") Plan (Continued)

Net Pension Liability of the Government (Continued)

Discount rate. The discount rate used to measure the total pension liability was 7.375%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that Government contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all of the projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability of the Government. The changes in the components of the net pension liability of the Government for the year ended December 31, 2021 were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances at December 31, 2020	\$ 253,296,184	\$ 157,215,558	\$ 96,080,626
Changes for the year:			
Service cost	8,151,764	-	8,151,764
Interest	18,897,509	-	18,897,509
Difference between expected and actual experience	6,899,459	-	6,899,459
Contributions - employer	-	7,180,924	(7,180,924)
Contributions - employee	-	7,227,616	(7,227,616)
Net investment income	-	71,443,503	(71,443,503)
Benefit payments, including refunds of employee contributions	(10,421,087)	(10,421,087)	-
Administrative expense	-	(435,545)	435,545
Net changes	23,527,645	74,995,411	(51,467,766)
Balances at December 31, 2021	\$ 276,823,829	\$ 232,210,969	\$ 44,612,860

The Plan's fiduciary net position as a percentage of the total pension liability

83.9%

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

Georgia Municipal Employees' Benefit System ("GMEBS") Plan (Continued)

Net Pension Liability of the Government (Continued)

The required schedule of changes in the Government's net pension liability and related ratios immediately following the notes to the financial statements presents multi-year trend information about whether the value of plan assets is increasing or decreasing over time relative to the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the Government, calculated using the discount rate of 7.375%, as well as what the Government's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.375%) or 1-percentage-point higher (8.375%) than the current rate:

1% Decrease (6.375%)	Current Discount Rate (7.375%)	1% Increase (8.375%)
<u> </u>	<u> </u>	<u> </u>
\$ 82,094,202	\$ 44,612,860	\$ 13,867,349

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of March 31, 2021, and the current sharing pattern of costs between employer and employee.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

Georgia Municipal Employees' Benefit System ("GMEBS") Plan (Continued)

Pension Expense and Deferred Outflows of Resources

For the year ended December 31, 2021, the Government recognized pension expense of \$5,756,421. At December 31, 2021, the Government reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 12,899,467	\$ -
Changes in assumptions	11,656,948	-
Net difference between projected and actual earnings on pension plan investments	-	(31,915,360)
Government contributions subsequent to the measurement date	<u>6,628,371</u>	<u>-</u>
Total	<u><u>\$ 31,184,786</u></u>	<u><u>\$ (31,915,360)</u></u>

Government contributions subsequent to the measurement date of \$6,628,371 are reported as deferred outflows of resources and will be recognized as a reduction of the net pension liability in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ending December 31,</u>	
2022	\$ (1,540,318)
2023	(295,088)
2024	(2,186,109)
2025	(7,640,503)
2026	4,303,073

NOTES TO FINANCIAL STATEMENTS

NOTE 9. PENSION PLANS (CONTINUED)

Primary Government (Continued)

City Employees' Pension Plan

The City Employees' Pension Plan covered former City of Augusta employees. Policemen and firemen hired before 1945 are covered under the 1949 Plan. Other former City of Augusta employees hired between 1945 and 1949 are covered by the City Employees' Pension Plan. Pension benefits are being paid under these plans to retired employees and beneficiaries. This retirement plan is closed (new employees may not participate in the plans). During the year ended December 31, 2021, the City Employees' Pension Plan has one participant with Government contributions of \$45,102. The City Employees' Pension Plan does not issue stand-alone financial statement reports.

Retirement Savings Plan

All full-time employees with more than one month of service and Canal Authority employees were eligible to participate in the Retirement Savings Plan (the "1998 Plan"). The 1998 Plan is a defined contribution plan under Section 401(a) of the Internal Revenue Code, and is administered by Nationwide Life Insurance, PPA support. The 1998 Plan was organized and may be amended by a majority vote of the full-body of the governing board, the Augusta-Richmond County Commission. Employees contribute 4% of their salary, and the Government contributes 2% of the employee's salary. Contribution requirements may be amended by a majority vote of the full-body of the governing board, the Augusta-Richmond County Commission. At December 31, 2021, there were approximately 173 plan participants. Participants are considered fully vested in the Government's contributions after completing five years of service. For the year ended December 31, 2021, the employees' contributions were \$271,306 and the Government's contributions were \$100,089. This is a closed retirement plan (new employees may not participate in the 1998 Plan).

Aggregate Amounts

The aggregate net pension liability, deferred outflows of resources, deferred inflows of resources, and expenses related to each pension plan established by the Government as of December 31, 2021, is as follows:

	Net Pension Liability (Asset)	Deferred Outflows of Resources	Deferred Inflows of Resources	Plan Expenses
1945 Plan	\$ 476,150	\$ -	\$ (552,025)	\$ 88,171
General Retirement Plan ("1949 Plan")	(3,575,608)	-	(9,908,195)	(4,849,195)
General Municipal Employees' Benefit System Plan	44,612,860	31,184,786	(31,915,360)	6,279,091
	<u>\$ 41,513,402</u>	<u>\$ 31,184,786</u>	<u>\$ (42,375,580)</u>	<u>\$ 1,518,067</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 10. OTHER POST-EMPLOYMENT BENEFITS

Plan Administration and Benefits

The Government, as authorized by the Commission, administers a single-employer defined benefit Post-Retirement Benefit Plan (the "OPEB Plan"). The OPEB Plan is under the direction of the Augusta-Richmond County Board of Commissioners. The Government provides post-retirement healthcare benefits, as per the requirements of a resolution, for certain retirees. The provisions and obligations to contribute are established and may be amended by the Augusta-Richmond County Board of Commissioners. The Government's Board of Commissioners established and may amend the benefit provisions. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 and a separate report was not issued for the OPEB Plan.

Membership

The following schedule (derived from the most recent actuarial valuation report) reflects membership for the post-retirement benefit plan as of the latest actuarial valuation at December 31, 2021:

Active members	1,728
Retired members	545
	<u>2,273</u>

Contributions

The Board of Commissioners has elected to fund the OPEB Plan on a "pay as you go" basis. Per a Government resolution, the Government is required to contribute the current year benefit costs of the OPEB Plan which are not paid by the retiree. For the year ended December 31, 2021, the County contributed \$4,898,054 for the pay as you go benefits for the OPEB Plan.

Total OPEB Liability of the County

The Government's total OPEB liability was measured as of December 31, 2021, and was determined by an actuarial valuation as of December 31, 2021, with the actuary using standard techniques to roll forward the liability to the measurement date.

NOTES TO FINANCIAL STATEMENTS

NOTE 10. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Total OPEB Liability of the County (Continued)

Actuarial assumptions. The total OPEB liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount Rate:	2.06%
Healthcare Cost Trend Rate:	5.50% graded by 0.50% per year to an ultimate rate of 3.50%
Inflation Rate:	2.06%
Participation Rate:	75.00% pre-65, 50% post-65

Mortality rates were based on the Pub-2010 Amount Weighted Mortality Table with a blend of 50% of the General Employees Table and 50% of the Public Safety Employees, with adjustments for mortality improvements based on MP-2021 fully generational improvement scale.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of an actuarial experience study for the period 2010 – 2014.

Discount rate

The discount rate used to measure the total OPEB liability was 2.06%. This rate was determined using an index rate of 20-year, tax-exempt general obligation (“GO”) municipal bonds with an average rating of AA or higher – which was 2.06% as determined by the Bond Buyer 20-Bond GO Index Rate as of December 31, 2021.

Changes in the Total OPEB Liability of the Government

The changes in the total OPEB liability of the Government for the year ended December 31, 2021 were as follows:

	Total OPEB Liability
Beginning balance	<u>\$ 215,397,751</u>
Changes for the year:	
Service cost	9,356,665
Interest	4,713,144
Assumption changes	3,225,486
Benefit payments	(4,898,054)
Net change	<u>12,397,241</u>
Ending balance	<u><u>\$ 227,794,992</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE 10. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Changes in the Total OPEB Liability of the Government (Continued)

The required schedule of changes in the Government's total OPEB liability and related ratios immediately following the notes to the financial statements presents multi-year trend information about the total OPEB liability.

Sensitivity of the Total OPEB Liability to Changes in the Discount rate

The following presents the total OPEB liability of the Government, as well as what the Government's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.06%) or 1-percentage-point higher (3.06%) than the current discount rate:

	1% Decrease 1.06%	Current Discount Rate 2.06%	1% Increase 3.06%
Total OPEB liability	\$ 278,347,227	\$ 227,794,992	\$ 188,989,046

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend rates

The following presents the total OPEB liability of the Government, as well as what the Government's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease 5.5% to 3.5%	Healthcare Cost Trend Rate 6.5% to 4.5%	1% Increase 7.5% to 5.5%
Total OPEB liability	\$ 182,969,420	\$ 227,794,992	\$ 287,975,689

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revisions as results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Calculations are based on the substantive plan in effect as of December 31, 2021, and the current sharing pattern of costs between employer and inactive employees.

NOTES TO FINANCIAL STATEMENTS

NOTE 10. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

OPEB Expense and Deferred Outflows of Resources Related to OPEB

For the year ended December 31, 2021, the Government recognized OPEB expense of \$24,813,743. At December 31, 2021, the Government reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 12,702,650
Other changes in assumptions	59,406,158
Total	<u>\$ 72,108,808</u>

The above amounts are reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ending December 31,</u>	
2022	\$ 10,743,934
2023	10,743,934
2024	10,743,934
2025	10,743,934
2026	10,743,934
Thereafter	18,389,138
Total	<u>\$ 72,108,808</u>

NOTE 11. RISK MANAGEMENT

The Government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The Government purchases commercial insurance to cover employee life, health, property and liability, and disability insurance programs.

There were no significant reductions of insurance coverage compared to the prior year. Settled claims in the past three years have not exceeded the coverages.

NOTES TO FINANCIAL STATEMENTS

NOTE 11. RISK MANAGEMENT (CONTINUED)

The Government records an estimated liability for indemnity workers' compensation claims against the Government. Claim liabilities are based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses). Claims liabilities include specific, incremental claim adjustment expenses and allocated loss adjustment expenses. Because all workers' compensation claims are expected to be settled within one year, the related unpaid claims liability is not discounted and the entire liability is classified as current. Activity is accounted for in the General Fund.

Changes in the balances of claims liabilities during the last two years ended December 31 are as follows:

	<u>December 31, 2021</u>	<u>December 31, 2020</u>
Unpaid claims, beginning of fiscal year	\$ 1,299,606	\$ 213,520
Incurred claims and changes in estimates	4,775,845	4,276,810
Claim payments	<u>(5,280,592)</u>	<u>(3,190,724)</u>
Unpaid claims, end of fiscal year	<u>\$ 794,859</u>	<u>\$ 1,299,606</u>

The \$794,859 noted above along with an additional \$1,161,854 in litigation claims payable as discussed in Note 12 are reported in the Government's Statement of Net Position. Total accrued claims and judgments liability amounts to \$1,956,713 as of December 31, 2021.

NOTE 12. COMMITMENTS AND CONTINGENCIES

Litigation

The Government is involved in several pending lawsuits. The nature of the lawsuits varies considerably. Management and the Government's legal counsel have determined an aggregate liability, which is reasonably possible to arise from the proceedings of up to \$1,161,854. The entire amount is believed by management and legal counsel to be probable and is recorded as claims and judgments payable on the government-wide statement of net position as of December 31, 2021. The Government will continue to assert its position in a defense against these claims.

Contractual Commitments

At December 31, 2021, in addition to the liabilities enumerated on the balance sheet, the Government also had contractual commitments on uncompleted construction contracts in the amount of approximately \$15,744,285 for the completion of various projects.

NOTES TO FINANCIAL STATEMENTS

NOTE 12. COMMITMENTS AND CONTINGENCIES (CONTINUED)

Grant Contingencies

The Government has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to the disallowance of certain expenditures previously reimbursed by those agencies. Based upon prior experience, Government management believes such disallowances, if any, will not be significant.

Encumbrances

As discussed in Note 1, encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year-end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

General	\$ 1,787,581
Special Sales Tax Phase 7	7,706,672
Fire Protection	123,319
Nonmajor Governmental Funds	28,589,704
Water and Sewer System	15,165,924
Augusta Regional Airport	1,619,385
Garbage Collection	495,175
Stormwater Utility	2,280,996
Nonmajor Enterprise Funds	7,331,478
Internal Service Funds	111,136
	\$ 65,211,370

NOTE 13. RELATED ORGANIZATIONS

The Government's governing council is responsible for all of the board appointments of the Housing Authority of the City of Augusta, Georgia. However, the Government's powers with respect to the Housing Authority of the City of Augusta, Georgia do not extend beyond these appointments and, accordingly, the Government has no financial accountability for the Housing Authority of the City of Augusta, Georgia.

NOTES TO FINANCIAL STATEMENTS

NOTE 14. JOINT VENTURE

Under Georgia law, the Government, in conjunction with the 13 counties and 40 cities in east Georgia known as the Central Savannah River Area (the "CSRA"), is a member of the CSRA Regional Commission (the "CSRA RC") and is required to pay annual dues thereto. During its year ended December 31, 2021, the Government paid \$225,190 in such dues. Membership in a regional commission is required by the O.C.G.A. §50-8-34 which provides for the organizational structure of the CRC in Georgia. The CSRA RC Board membership includes one city official, one county official, and one private sector individual from each county. O.C.G.A. §50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from the CSRA Regional Commission, 3023 River Watch Parkway, Augusta, Georgia 30907.

NOTE 15. HOTEL/MOTEL LODGING TAX

The Government has imposed a 6% Hotel/Motel tax on lodging facilities. Revenues collected during the year ended December 31, 2021, were \$5,652,415; \$4,292,415 was paid to the Augusta-Richmond County Coliseum and the Augusta Convention and Visitors Bureau to promote tourism within Richmond County, and \$1,360,000 was used for debt service on the Augusta-Richmond County Coliseum Authority Revenue Bond Series 2010.

NOTE 16. LEASES

The Government is lessor of terminal space, land and buildings at Augusta Regional Airport at Bush Field and Daniel Field under various operating leases. Revenues and related expenses for Augusta Regional Airport at Bush Field are recorded in the Augusta Regional Airport at Bush Field Fund while the revenue and related expenses for Daniel Field are recorded in the Daniel Field Airport Fund. Some of the leases provide for additional payments based on usage activity in addition to non-cancelable amounts of fixed rates.

During 2021, rental income totaled \$1,353,921 and \$101,479 in the Augusta Regional Airport at Bush Field and Daniel Field Airport Funds, respectively.

NOTE 17. DEFICIT FUND BALANCES/NET POSITION

The Housing and Neighborhood Development Fund reported a deficit fund balance of \$1,449,881; the Law Library Fund reported a deficit fund balance of \$6,314; the Driving Under the Influence ("DUI") Court Fund reported a deficit fund balance of \$13,146; and the GMA Leases Fund reported deficit net position of \$100,601 at December 31, 2021. The Housing and Neighborhood Development Fund, Law Library Fund, and DUI Court Fund deficits are intended to be eliminated through increased transfers from other funds. The GMA Leases Fund deficit is intended to be eliminated through an increase in user charges.

NOTES TO FINANCIAL STATEMENTS

NOTE 18. DEPARTMENT OF THE ARMY REVENUE

In September 2007, the Government entered into a contract with the Department of Defense (the “DOD”) for the privatization of the water and wastewater system for the Army base located at Fort Gordon, Georgia. The contract term is for 50 years with a renewal option. The contract provides for selling the existing infrastructure assets to the Government, paying for renewal and replacement of infrastructure, reimbursing the cost of any new assets added to the water and wastewater system, and paying the Government to operate and maintain the water and wastewater system. Payments from the DOD to the Government are provided for in different ways for each type of payment.

Payment for renewal and replacement of infrastructure – Payments for renewal and replacement of the water and wastewater system were calculated based on an estimated schedule of asset replacement with inflation over the 50-year term of the contract. This estimated cost was then amortized on a present value basis to a monthly amount. This amount, along with the estimated monthly payment for operations and maintenance agreed upon at the contract signing date, are billed monthly to the DOD and are expected to remain constant for the first two years of the contract. After the first two years of the contract and every three years thereafter, the monthly amount of either of these payments may be renegotiated within contractually specified limits. For the years ended December 31, 2021 and 2020, the Government recognized 8,908,961 and \$7,359,770, respectively, of revenue for these payments as Department of the Army revenue.

Reimburse the cost of any new assets added to the system – Any new assets required for the infrastructure of Fort Gordon are approved by the DOD, contracted by Utilities and reimbursed in full at the completion of the project by DOD. No such payments were made for the years ended December 31, 2021 and 2020.

NOTE 19. TAX ABATEMENT PROGRAMS

As of December 31, 2021, the Government provides tax abatement through two programs: Tax Allocation Districts (“TADs”) and Enterprise Zones.

1) TADs were authorized in 1985 under the Redevelopment Powers Law (Art. IX, Sec. II Para. VII of the Georgia Constitution as amended) to finance infrastructure and other redevelopment costs within a tax allocation district. Incremental tax revenue (Ad Valorem and Sales Tax) collected in the district may be used to reimburse a developer in accordance with an approved redevelopment agreement. To be eligible for reimbursement a developer must increase the value of the property above the base year value and/or create the number of jobs as specified in the redevelopment agreement(s). The government collects the taxes and then reimburses to a developer as described in the redevelopment agreement(s), usually quarterly or annually. If there is no incremental growth in taxes, no reimbursement is given. Tax abatements do not begin until all development agreements have been satisfied and, as such, current agreements do not have provisions to recapture previously abated taxes.

NOTES TO FINANCIAL STATEMENTS

NOTE 19. TAX ABATEMENT PROGRAMS (CONTINUED)

2) Enterprise Zones are designated geographical areas where Ad Valorem taxes are abated for up to ten years and other incentives to businesses that create five or more new jobs and residential investment with a minimum 5:1 improvement value. In 1997 The Georgia General Assembly enacted the Enterprise Zone Employment Act (O.C.G.A §36.88.1) recognizing the need for revitalization in many areas of Georgia. The State Enterprise Zone program intends to improve geographic areas within cities and counties that are suffering from disinvestment, underdevelopment and economic decline, encouraging private businesses to reinvest and rehabilitate such areas. Augusta has three designated enterprise zones. Tax abatements are calculated using a ten-year sliding scale for increased exemption amounts, there are no provisions for recapturing taxes that have been abated.

Other Government Authorities: Augusta Economic Development Authority ("AEDA") Tax Abatements

Under the agreement entered into by AEDA, County Ad Valorem revenues were reduced by \$8,685,999.

<u>Tax Abatement Program</u>	<u>Amount Abated</u>
TAD 2	
Ad Valorem Taxes	\$ 1,050,753
Sales Tax	883,601
Total TAD 2	<u>1,934,354</u>
TAD 3	
Ad Valorem Taxes	<u>479,735</u>
TAD 4	
Ad Valorem Taxes	<u>35,265</u>
Enterprise Zones	
Harrisburg	22,911
Laney Walker	33,516
Rocky Creek	13,375
Total Enterprise Zones	<u>69,802</u>
Economic Development Authority	
Ad Valorem Taxes	<u>8,685,999</u>
	<u>\$ 11,205,155</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 20. NET INVESTMENT IN CAPITAL ASSETS

As required by the Government Finance Officers Association ("GFOA"), the following schedule provided the details of the net investment in capital assets classification of net position:

	<u>Primary Government</u>	
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Capital assets, non-depreciable assets	\$ 254,773,308	\$ 73,040,275
Capital assets, depreciable assets	838,769,737	1,303,323,815
Accumulated depreciation	(317,804,203)	(604,610,406)
Notes payable	-	(10,050,559)
Bonds payable	(69,158,486)	(434,000,000)
Capital lease payable	-	(1,069,225)
Certificates of Participation	(16,888,000)	-
Unspent bond proceeds	-	890,215
Unamortized premiums on bonds payable	(3,525,170)	(24,751,358)
Unamortized discounts on bonds payable	-	494,108
Unamortized deferred loss on refundings	-	(5,084,819)
Unamortized deferred gain on refundings	587,357	1,558,461
Net investment in capital assets	<u><u>\$ 686,754,543</u></u>	<u><u>\$ 299,740,507</u></u>

NOTES TO FINANCIAL STATEMENTS

NOTE 20. NET INVESTMENT IN CAPITAL ASSETS (CONTINUED)

Major Enterprise Funds					
	Water and Sewer System	Augusta Regional Airport	Garbage Collection	Stormwater Utility	Nonmajor Enterprise Funds
Capital assets, non-depreciable assets	\$ 36,024,487	\$ 12,433,763	\$ 294,342	\$ -	\$ 24,287,683
Capital assets, depreciable assets	1,013,028,237	167,590,674	50,940,407	14,094,510	57,669,987
Accumulated depreciation	(478,751,107)	(63,890,752)	(46,989,116)	(2,504,103)	(12,475,328)
Notes payable	(10,050,559)	-	-	-	-
Bonds payable	(420,385,000)	(8,595,000)	-	-	(5,020,000)
Capital lease payable	(1,069,225)	-	-	-	-
Unspent bond proceeds	890,215	-	-	-	-
Unamortized premiums on bonds payable	(24,237,516)	(465,363)	-	-	(48,479)
Unamortized discounts on bonds payable	494,108	-	-	-	-
Unamortized deferred loss on refundings	(5,084,819)	-	-	-	-
Unamortized deferred gain on refundings	1,558,461	-	-	-	-
Net investment in capital assets	<u>\$ 112,417,282</u>	<u>\$ 107,073,322</u>	<u>\$ 4,245,633</u>	<u>\$ 11,590,407</u>	<u>\$ 64,413,863</u>
Component Units					
	Richmond County Department of Health	Augusta Canal Authority	Richmond Downtown Development Authority	Augusta-Richmond County Coliseum Authority	
Capital assets, non-depreciable assets	\$ 1,997,997	\$ 1,811,191	\$ -	\$ 7,674,168	
Capital assets, depreciable assets	12,726,539	24,450,391	2,615,000	37,545,651	
Accumulated depreciation	(7,105,484)	(8,960,815)	(2,098,143)	(28,081,887)	
Net investment in capital assets	<u>\$ 7,619,052</u>	<u>\$ 17,300,767</u>	<u>\$ 516,857</u>	<u>\$ 17,137,932</u>	

REQUIRED SUPPLEMENTARY INFORMATION

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE GOVERNMENT'S TOTAL OPEB LIABILITY
AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31,

	2021	2020	2019	2018
Total OPEB liability				
Service cost	\$ 9,356,665	\$ 4,758,788	\$ 3,991,848	\$ 3,652,377
Interest on total pension liability	4,713,144	4,199,377	4,530,418	4,393,579
Difference between expected and actual experience	4,713,144	16,221,390	-	-
Assumption changes	3,225,486	39,319,907	38,850,154	-
Benefit payments	(4,898,054)	(4,695,621)	(5,042,836)	(4,364,465)
Net change in total OPEB liability	17,110,385	59,803,841	42,329,584	3,681,491
Total OPEB liability - beginning	215,397,751	155,593,910	113,264,326	109,582,835
Total OPEB liability - ending	\$ 232,508,136	\$ 215,397,751	\$ 155,593,910	\$ 113,264,326
Covered-employee payroll	\$ 78,183,877	\$ 80,127,248	\$ 76,231,698	\$ 76,231,698
Government's total OPEB liability as a percentage of covered-employee payroll	297.39%	268.82%	204.11%	148.58%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

There are no assets accumulated in a trust that meets the criteria of GASB

REQUIRED SUPPLEMENTARY INFORMATION
1945 PLAN – SCHEDULE OF CHANGES IN THE GOVERNMENT'S
NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31,

	2021	2020	2019	2018	2017
Total pension liability					
Interest on total pension liability	\$ 478,065	\$ 509,803	\$ 479,389	\$ 494,078	\$ 503,500
Difference between expected and actual experience	134,943	(196,600)	380,696	87,291	(55,608)
Benefit payments, including refunds of employee contributions	-	(787,865)	(846,482)	(750,671)	(434,478)
Other	12,917	13,135	627,713	14,600	14,729
Net change in total pension liability	625,925	(461,527)	641,316	(154,702)	28,143
Total pension liability - beginning	7,215,297	7,676,824	7,035,508	7,190,210	7,162,067
Total pension liability - ending (a)	\$ 7,841,222	\$ 7,215,297	\$ 7,676,824	\$ 7,035,508	\$ 7,190,210
Plan fiduciary net position					
Contributions - employer	\$ 491,442	\$ 292,280	\$ 221,270	\$ 221,269	\$ 262,938
Contributions - employee	778,558	-	241	5,199	6,154
Net investment income	-	593,105	886,900	(112,787)	751,600
Benefit payments, including refunds of member contributions	100,804	(787,865)	(846,482)	(750,671)	(434,478)
Other	-	(77,218)	143,917	(319,617)	-
Net change in plan fiduciary net position	1,370,804	20,302	405,846	(956,607)	586,214
Plan fiduciary net position - beginning	5,994,268	5,973,966	5,568,120	6,524,727	5,938,513
Plan fiduciary net position - ending (b)	\$ 7,365,072	\$ 5,994,268	\$ 5,973,966	\$ 5,568,120	\$ 6,524,727
Government's net pension liability - ending (a) - (b)	\$ 476,150	\$ 1,221,029	\$ 1,702,858	\$ 1,467,388	\$ 665,483
Plan fiduciary net position as a percentage of the total pension liability	93.9%	83.1%	77.8%	79.1%	90.7%
Covered payroll	\$ -	\$ -	\$ -	\$ 103,988	\$ 102,730
Net pension liability as a percentage of covered payroll	N/A	N/A	N/A	1411.1%	647.8%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

	2016	2015	2014
\$	586,898	\$ 644,381	\$ 3,063
	(388,216)	(656,594)	691,884
	(757,676)	(791,036)	(890,165)
	(483,086)	557,115	-
	(1,042,080)	(246,134)	(195,218)
	8,204,147	8,450,281	8,645,499
\$	<u>7,162,067</u>	<u>\$ 8,204,147</u>	<u>\$ 8,450,281</u>
\$	242,708	\$ 290,565	\$ 299,600
	7,121	6,611	6,661
	260,609	13,630	521,224
	(757,676)	(791,036)	(864,962)
	-	-	-
	(247,238)	(480,230)	(37,477)
	6,185,751	6,665,981	6,703,458
\$	<u>5,938,513</u>	<u>\$ 6,185,751</u>	<u>\$ 6,665,981</u>
\$	<u>1,223,554</u>	<u>\$ 2,018,396</u>	<u>\$ 1,784,300</u>
	82.9%	75.4%	78.9%
\$	142,642	\$ 132,431	\$ 132,346
	857.8%	1524.1%	1348.2%

REQUIRED SUPPLEMENTARY INFORMATION
GENERAL RETIREMENT PLAN - SCHEDULE OF CHANGES IN THE GOVERNMENT'S
NET PENSION LIABILITY (ASSET) AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31,

	2021	2020	2019	2018	2017
Total pension liability					
Service cost	\$ 7,394	\$ 13,869	\$ 41,403	\$ 71,155	\$ 97,416
Interest on total pension liability	5,748,425	5,922,537	5,939,323	5,950,151	6,017,737
Difference between expected and actual experience	(2,353,181)	(1,623,209)	(1,451,011)	578,560	(1,889,699)
Benefit payments, including refunds of employee contributions	(6,881,237)	(7,032,172)	(7,035,535)	(6,807,102)	(3,855,295)
Assumption changes	149,009	156,198	5,190,111	172,108	173,528
Net change in total pension liability	(3,329,590)	(2,562,777)	2,684,291	(35,128)	543,687
Total pension liability - beginning	85,560,981	88,123,758	85,439,467	85,474,595	84,930,908
Total pension liability - ending (a)	\$ 82,231,391	\$ 85,560,981	\$ 88,123,758	\$ 85,439,467	\$ 85,474,595
Plan fiduciary net position					
Contributions - employer	\$ 2,256,935	\$ 2,275,850	\$ 1,835,100	\$ 1,835,092	\$ 2,110,483
Contributions - employee	29,936	36,602	51,185	84,122	104,343
Net investment income	12,160,354	8,626,403	12,713,117	(3,238,133)	11,337,849
Benefit payments, including refunds of member contributions	(6,881,237)	(7,032,172)	(7,035,535)	(6,807,102)	(3,855,295)
Administrative expense/DB transfers	1,160,275	(593,098)	1,161,972	(2,785,980)	-
Net change in plan fiduciary net position	8,726,263	3,313,585	8,725,839	(10,912,001)	9,697,380
Plan fiduciary net position - beginning	77,080,736	73,767,151	65,041,312	75,953,313	66,255,933
Plan fiduciary net position - ending (b)	\$ 85,806,999	\$ 77,080,736	\$ 73,767,151	\$ 65,041,312	\$ 75,953,313
Government's net pension liability (asset)- ending (a) - (b)	\$ (3,575,608)	\$ 8,480,245	\$ 14,356,607	\$ 20,398,155	\$ 9,521,282
Plan fiduciary net position as a percentage of the total pension liability	104.3%	90.1%	83.7%	76.1%	88.9%
Covered payroll	\$ 420,732	\$ 498,994	\$ 595,418	\$ 899,923	\$ 1,236,533
Net pension liability as a percentage of covered payroll	-849.9%	1699.5%	2411.2%	2266.7%	770.0%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

2016	2015	2014
\$ 213,829	\$ 211,811	\$ 196,121
6,511,618	7,012,898	7,212,710
392,380	(9,987,646)	-
(6,718,694)	(6,640,017)	-
(5,649,139)	8,602,628	(6,390,348)
(5,250,006)	(800,326)	1,018,483
90,180,914	90,981,240	89,962,757
<u>\$ 84,930,908</u>	<u>\$ 90,180,914</u>	<u>\$ 90,981,240</u>
\$ 2,381,619	\$ 2,256,722	\$ 2,256,722
127,008	145,707	185,458
2,957,821	416,945	4,737,674
(6,718,694)	(6,640,017)	(6,144,565)
-	-	-
(1,252,246)	(3,820,643)	1,035,289
67,508,179	71,328,822	70,293,533
<u>\$ 66,255,933</u>	<u>\$ 67,508,179</u>	<u>\$ 71,328,822</u>
<u>\$ 18,674,975</u>	<u>\$ 22,672,735</u>	<u>\$ 19,652,418</u>
78.0%	74.9%	78.4%
\$ 1,614,364	\$ 2,173,529	\$ 2,906,852
1156.8%	1043.1%	676.1%

REQUIRED SUPPLEMENTARY INFORMATION
GEORGIA MUNICIPAL EMPLOYEES' BENEFIT SYSTEM PLAN - SCHEDULE OF CHANGES
IN THE GOVERNMENT'S NET PENSION LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED DECEMBER 31,

	2021	2020	2019	2018	2017
Total pension liability					
Service cost	\$ 8,151,764	\$ 7,073,972	\$ 6,842,293	\$ 6,210,339	\$ 5,963,235
Interest on total pension liability	18,897,509	16,466,663	15,228,178	12,180,253	11,370,569
Difference between expected and actual experience	6,899,459	7,060,253	3,177,397	1,003,764	172,585
Changes of assumptions	-	14,856,280	13,090	27,428,256	-
Benefit payments, including refunds of employee contributions	(10,421,087)	(9,522,195)	(8,436,793)	(7,250,327)	(6,867,383)
Other	-	118,580	-	56,467	-
Net change in total pension liability	23,527,645	36,053,553	16,824,165	39,628,752	10,639,006
Total pension liability - beginning	253,296,184	217,242,631	200,418,466	160,789,714	150,150,708
Total pension liability - ending (a)	\$ 276,823,829	\$ 253,296,184	\$ 217,242,631	\$ 200,418,466	\$ 160,789,714
Plan fiduciary net position					
Contributions - employer	\$ 7,180,924	\$ 6,713,607	\$ 5,544,458	\$ 5,121,158	\$ 4,711,377
Contributions - employee	7,227,616	7,296,190	5,064,217	4,324,427	4,172,832
Net investment income	71,443,503	(11,968,652)	5,775,317	17,265,417	15,415,658
Benefit payments, including refunds of member contributions	(10,421,087)	(9,522,195)	(8,436,793)	(7,250,327)	(6,867,383)
Administrative expenses	(435,545)	(467,456)	(442,161)	(428,475)	(429,001)
Net change in plan fiduciary net position	74,995,411	(7,948,506)	7,505,038	19,032,200	17,003,483
Plan fiduciary net position - beginning	157,215,558	165,164,064	157,659,026	138,626,826	121,623,343
Plan fiduciary net position - ending (b)	\$ 232,210,969	\$ 157,215,558	\$ 165,164,064	\$ 157,659,026	\$ 138,626,826
Government's net pension liability - ending (a) - (b)	\$ 44,612,860	\$ 96,080,626	\$ 52,078,567	\$ 42,759,440	\$ 22,162,888
Plan fiduciary net position as a percentage of the total pension liability	83.9%	62.1%	76.0%	78.7%	86.2%
Covered payroll	\$ 113,882,287	\$ 107,729,939	\$ 104,551,359	\$ 97,760,351	\$ 97,189,835
Net pension liability as a percentage of covered payroll	39.2%	89.2%	49.8%	43.7%	22.8%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

2016		2015	
\$	5,634,438	\$	6,206,501
	10,567,608		10,017,506
	692,737		(769,614)
	-		(2,547,031)
	(6,200,611)		(5,417,945)
	-		-
	10,694,172		7,489,417
	139,456,536		131,967,119
\$	150,150,708	\$	139,456,536
\$	5,375,663	\$	5,710,844
	3,861,596		3,742,322
	469,404		10,245,983
	(6,200,611)		(5,417,945)
	(263,919)		(223,210)
	3,242,133		14,057,994
	118,381,210		104,323,216
\$	121,623,343	\$	118,381,210
\$	28,527,365	\$	21,075,326
	81.0%		84.9%
\$	93,424,736	\$	87,533,530
	30.5%		24.1%

REQUIRED SUPPLEMENTARY INFORMATION
1945 PLAN
SCHEDULE OF GOVERNMENT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31,

	2021	2020	2019	2018	2017
Actuarially determined contribution	\$ 491,442	\$ 598,788	\$ 292,282	\$ 221,269	\$ 262,938
Contributions in relation to the actuarially determined contribution	491,442	292,280	221,270	221,269	262,938
Contribution deficiency	\$ -	\$ 306,508	\$ 71,012	\$ -	\$ -
Covered payroll	\$ -	\$ -	\$ -	\$ 103,988	\$ 102,730
Contributions as a percentage of covered payroll	N/A	N/A	N/A	212.78%	255.95%

Notes to the Schedule:

(1) Actuarial Assumptions

Valuation Date	December 31, 2021
Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	Smoothed market value, 5-year smoothing period
Assumed Rate of Return on Investments	7.00%
Projected Salary Increases	N/A
Cost-of-living Adjustment	2.00%
Amortization Method	Closed level dollar for unfunded liability
Remaining Amortization Period	5 years

(2) The schedule will present 10 years of information once it is accumulated.

2016	2015	2014
\$ 242,708	\$ 290,565	\$ 299,600
242,708	290,565	299,600
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 142,642	\$ 132,431	\$ 132,346
170.15%	219.41%	226.38%

**REQUIRED SUPPLEMENTARY INFORMATION
GENERAL RETIREMENT PLAN
SCHEDULE OF GOVERNMENT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31,**

	2021	2020	2019	2018	2017
Actuarially determined contribution	\$ 2,256,935	\$ 2,830,848	\$ 2,275,865	\$ 1,835,092	\$ 2,110,483
Contributions in relation to the actuarially determined contribution	<u>2,256,935</u>	<u>2,275,850</u>	<u>1,835,100</u>	<u>1,835,092</u>	<u>2,110,483</u>
Contribution deficiency	<u>\$ -</u>	<u>\$ 554,998</u>	<u>\$ 440,765</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 420,732	\$ 498,994	\$ 595,418	\$ 899,923	\$ 1,236,533
Contributions as a percentage of covered payroll	536.43%	456.09%	308.20%	203.92%	170.68%

Notes to the Schedule:

(1) Actuarial Assumptions

Valuation Date	December 31, 2021
Cost Method	Entry Age Normal
Actuarial Asset Valuation Method	Smoothed market value, 5-year smoothing period
Assumed Rate of Return on Investments	7.00%
Projected Salary Increases	3.00%
Cost-of-living Adjustment	2.00%
Amortization Method	Closed level dollar for unfunded liability
Remaining Amortization Period	5 years

(2) The schedule will present 10 years of information once it is accumulated.

2016	2015	2014
\$ 2,381,619	\$ 2,256,722	\$ 2,256,722
<u>2,381,619</u>	<u>2,256,722</u>	<u>2,256,722</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,614,364	\$ 2,173,529	\$ 2,906,852
147.53%	103.83%	77.63%

**REQUIRED SUPPLEMENTARY INFORMATION
GEORGIA MUNICIPAL EMPLOYEES BENEFIT SYSTEM PLAN
SCHEDULE OF GOVERNMENT CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31,**

	2021	2020	2019	2018	2017
Actuarially determined contribution	\$ 8,761,505	\$ 8,139,369	\$ 6,625,583	\$ 6,250,604	\$ 4,578,726
Contributions in relation to the actuarially determined contribution	7,180,924	6,713,607	5,544,458	5,121,158	4,711,377
Contribution deficiency (excess)	\$ 1,580,581	\$ 1,425,762	\$ 1,081,125	\$ 1,129,446	\$ (132,651)
Covered payroll	\$ 105,821,319	\$ 102,745,145	\$ 101,155,855	\$ 97,475,093	\$ 95,307,286
Contributions as a percentage of covered payroll	6.79%	6.53%	5.48%	5.25%	4.94%

Notes to the Schedule:

(1) Actuarial Assumptions

Valuation Date

July 1, 2021

Cost Method

Projected Unit Credit

Actuarial Asset Valuation Method

Sum of actuarial value at beginning of year and the cash flow during the year plus the assumed investment return, adjusted by 10% of the amount that the value exceeds or is less than the market value at end of year. The actuarial value is adjusted to be within 20% of market value.

Assumed Rate of Return on Investments

7.375%

Projected Salary Increases

2.25% plus service based merit increases

Cost-of-living Adjustment

0.00% - 2.25%

Amortization Method

Closed level dollar for unfunded liability

Remaining Amortization Period

15 - 20 years

(2) The schedule will present 10 years of information once it is accumulated.

	2016		2015
\$	4,617,582	\$	4,571,313
	<u>5,375,663</u>		<u>5,710,844</u>
\$	<u>(758,081)</u>	\$	<u>(1,139,531)</u>
\$	90,479,133	\$	84,587,927
	5.94%		6.75%

REQUIRED SUPPLEMENTARY INFORMATION
1945 PLAN – SCHEDULE OF PENSION INVESTMENT RETURNS
FOR THE YEAR ENDED DECEMBER 31,

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual money-weighted rate of return, net of investment expenses for the Government's Pension Plan	11.1%	10.6%	17.0%	-2.4%	13.2%	7.1%	-1.8%	7.0%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

**REQUIRED SUPPLEMENTARY INFORMATION
GENERAL RETIREMENT PLAN
SCHEDULE OF PENSION INVESTMENT RETURNS
FOR THE YEAR ENDED DECEMBER 31,**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual money-weighted rate of return, net of investment expenses for the Government's Pension Plan	14.8%	12.2%	20.5%	-5.1%	17.9%	6.2%	-1.2%	8.2%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

**STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - BUDGETARY
LEVEL OF CONTROL - BUDGET (GAAP) AND ACTUAL**

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGETARY LEVEL OF CONTROL - BUDGET (GAAP) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property taxes	\$ 58,784,070	\$ 58,784,070	\$ 61,587,181	\$ 2,803,111
Franchise taxes	23,296,020	23,296,020	21,855,820	(1,440,200)
Sales taxes	33,698,500	33,698,500	38,245,679	4,547,179
Other taxes	4,465,000	4,465,000	4,914,829	449,829
Licenses and permits	1,661,300	1,661,300	1,049,681	(611,619)
Intergovernmental	6,505,170	7,726,430	5,748,715	(1,977,715)
Charges for services	23,151,790	23,151,790	22,093,003	(1,058,787)
Fines and forfeitures	4,433,360	4,518,210	3,728,946	(789,264)
Interest and penalties	1,250,800	1,250,800	511,054	(739,746)
Other revenues	8,617,260	8,829,280	1,344,766	(7,484,514)
Total revenues	165,863,270	167,381,400	161,079,674	(6,301,726)
Expenditures				
General government:				
Council				
Salaries	355,770	373,060	303,264	69,796
Operations	54,570	23,170	21,043	2,127
Mayor				
Salaries	353,340	354,180	302,517	51,663
Operations	168,740	168,740	149,641	19,099
Administrator's office				
Salaries	928,620	953,370	798,312	155,058
Operations	188,570	326,840	177,519	149,321
Board of commissioners				
Salaries	234,880	234,880	237,093	(2,213)
Operations	197,180	228,580	187,775	40,805
Board of elections				
Salaries	536,790	549,930	547,191	2,739
Operations	269,060	698,830	654,255	44,575
Finance				
Salaries	1,597,740	1,629,420	1,384,623	244,797
Operations	362,040	362,040	333,242	28,798
Licenses and inspections				
Salaries	825,950	850,010	761,478	88,532
Operations	373,010	376,500	231,157	145,343
Procurement				
Salaries	928,670	950,030	815,869	134,161
Operations	138,330	155,330	134,786	20,544
Law department				
Salaries	1,285,820	1,330,970	933,611	397,359
Operations	652,280	1,286,480	1,067,121	219,359
Compliance department				
Salaries	517,230	520,780	482,221	38,559
Operations	141,750	340,900	235,349	105,551
Information technology				
Salaries	3,426,530	3,504,990	3,304,714	200,276
Operations	4,257,520	4,258,100	3,513,908	744,192
Human resources				
Salaries	1,327,400	1,338,620	1,234,801	103,819
Operations	621,630	621,630	617,319	4,311
Tax commissioner				
Salaries	2,692,040	3,025,180	3,067,552	(42,372)
Operations	1,222,930	952,930	1,469,039	(516,109)
Tax assessor				
Salaries	2,515,660	2,576,840	2,540,482	36,358
Operations	420,130	400,130	313,682	86,448
Citizens' service and information				
Salaries	337,310	351,010	326,584	24,426
Operations	38,100	38,880	28,576	10,304
Planning and development				
Salaries	1,042,130	1,057,940	757,237	300,703
Operations	780,960	776,960	337,161	439,799
Print shop				
Salaries	163,950	167,260	172,556	(5,296)
Operations	306,430	293,040	217,340	75,700
Facilities management				
Salaries	336,650	356,180	334,266	21,914
Operations	4,117,920	4,435,710	3,884,623	551,087
Construction shop				
Salaries	995,750	997,160	754,579	242,581
Operations	166,280	166,280	141,527	24,753
Other non-departmental				
Salaries	5,062,240	6,186,200	4,619,499	1,566,701
Operations	668,120	668,120	855,427	(187,307)
Total general government	40,610,020	43,887,200	38,248,939	5,638,261

(Continued)

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGETARY LEVEL OF CONTROL - BUDGET (GAAP) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

Expenditures (Continued)	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Judicial:				
Superior court				
Salaries	\$ 510,870	\$ 510,870	\$ 508,608	\$ 2,262
Operations	3,118,940	3,266,980	2,802,827	464,153
Clerk of superior court				
Salaries	2,730,960	2,689,650	2,605,490	84,160
Operations	304,880	387,500	211,601	175,899
District attorney				
Salaries	2,396,150	2,419,750	2,332,292	87,458
Operations	1,156,860	1,241,710	929,697	312,013
State court				
Salaries	1,394,160	1,413,820	1,284,764	129,056
Operations	822,600	842,920	739,894	103,026
Solicitor				
Salaries	1,903,640	1,918,410	1,519,864	398,546
Operations	186,400	188,400	138,200	50,200
Civil court				
Salaries	540,180	541,910	584,597	(42,687)
Operations	1,346,040	1,359,300	1,146,517	212,783
Probate court				
Salaries	793,160	849,560	824,218	25,342
Operations	70,340	72,110	71,328	782
Juvenile court				
Salaries	482,900	630,370	618,935	11,435
Operations	1,241,610	1,331,460	1,003,888	327,572
Public defender				
Salaries	141,150	142,860	73,529	69,331
Operations	3,665,960	3,680,300	3,616,916	63,384
Marshal				
Salaries	2,157,060	2,250,190	2,059,181	191,009
Operations	560,460	1,152,230	649,433	502,797
Jury clerk				
Salaries	127,840	128,990	129,804	(814)
Operations	47,000	47,000	25,827	21,173
Total judicial	25,699,160	27,066,290	23,877,410	3,188,880
Public safety:				
Investigation				
Salaries	6,360,230	6,535,330	6,500,503	34,827
Operations	3,825,140	3,716,410	3,682,908	33,502
Traffic enforcement				
Salaries	18,407,470	18,783,300	18,564,868	218,432
Operations	7,629,080	8,627,170	8,578,562	48,608
Police training				
Salaries	666,260	698,550	660,193	38,357
Operations	491,370	554,220	500,971	53,249
School patrol				
Salaries	666,980	666,980	358,080	308,900
Sheriff administration				
Salaries	2,291,550	2,511,220	2,461,873	49,347
Operations	1,567,970	1,851,570	1,672,568	179,002
Court services				
Salaries	10,660	12,660	12,189	471
Fugitive investigation				
Salaries	2,331,790	2,259,460	2,198,666	60,794
Operations	188,380	212,480	201,753	10,727
Security				
Salaries	1,361,470	1,352,050	1,261,010	91,040
Operations	45,940	46,820	39,435	7,385
CBW Detention Center				
Salaries	11,865,760	11,301,890	11,078,185	223,705
Operations	7,479,080	8,110,780	7,958,429	152,351
RCCI				
Salaries	4,226,010	4,421,970	4,052,950	369,020
Operations	1,142,140	1,142,680	968,535	174,145
EMS contract				
Operations	650,000	650,000	650,000	-
Coroner				
Salaries	529,240	552,420	503,549	48,871
Operations	335,020	335,020	314,536	20,484
Animal services				
Salaries	1,287,330	1,318,570	1,055,314	263,256
Operations	447,370	607,370	375,047	232,323
Emergency management				
Salaries	150,610	156,360	165,357	(8,997)
Operations	135,800	191,460	130,897	60,563

(Continued)

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGETARY LEVEL OF CONTROL - BUDGET (GAAP) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures (Continued)				
Fire department				
Operations	\$ -	\$ -	\$ 33,387	\$ (33,387)
Drivers license bureau				
Operations	15,000	15,000	9,721	5,279
878 engineering battalion				
Operations	7,020	22,020	7,020	15,000
Total public safety	74,114,670	76,653,760	73,996,506	2,657,254
Public works:				
Highway and street administration				
Salaries	773,910	799,280	783,734	15,546
Operations	586,130	586,130	240,920	345,210
Roads and walkways				
Salaries	1,208,360	1,232,530	794,994	437,536
Operations	677,630	690,130	622,382	67,748
Litter patrol				
Salaries	355,430	374,360	365,041	9,319
Operations	46,740	46,740	43,324	
Traffic engineering				
Salaries	1,441,832	1,642,080	1,674,470	(32,390)
Operations	1,876,228	1,695,870	1,052,882	642,988
Riverwalk/Augusta Commons				
Salaries	109,160	111,280	62,324	48,956
Operations	67,050	62,950	38,979	23,971
Total public works	7,142,470	7,241,350	5,679,050	1,558,884
Health and welfare:				
Board of health				
Operations	1,332,560	1,332,560	1,312,560	20,000
DFACS/American Red Cross				
Salaries	-	88,700	88,288	412
Operations	316,460	236,960	59,003	177,957
Child enrichment				
Operations	117,840	117,840	117,840	-
Total health and welfare	1,766,860	1,776,060	1,577,691	198,369
Culture and recreation:				
Recreation administration				
Salaries	780,080	803,180	665,845	137,335
Operations	2,003,410	2,055,260	1,587,367	467,893
Recreation				
Salaries	917,050	951,940	769,488	182,452
Operations	499,990	494,990	279,343	215,647
Community centers				
Salaries	1,679,590	1,722,940	1,529,466	193,474
Operations	1,690,510	1,699,540	1,410,436	289,104
Parks				
Salaries	1,515,700	1,569,860	1,285,740	284,120
Operations	3,247,520	3,173,380	2,327,034	846,346
Senior citizens				
Operations	40,200	44,200	42,490	1,710
Museums				
Operations	287,340	287,340	287,854	(514)
Port authority				
Salaries	14,100	15,330	14,814	516
Operations	86,490	87,990	51,734	36,256
Trees and landscaping				
Salaries	577,390	600,570	513,334	87,236
Operations	281,570	262,570	180,533	82,037
Cemeteries				
Salaries	564,310	581,520	485,070	96,450
Operations	232,200	231,700	152,195	79,505
Historic				
Operations	50,900	50,900	50,900	-
Arts				
Operations	178,420	178,420	178,420	-
Library				
Operations	2,616,100	2,616,100	2,616,100	-
Total culture and recreation	17,262,870	17,427,730	14,428,163	2,999,567

(Continued)

GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGETARY LEVEL OF CONTROL - BUDGET (GAAP) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures (Continued)				
Housing and development:				
Conservation				
Salaries	\$ 176,450	\$ 180,680	\$ 166,612	\$ 14,068
Operations	167,980	167,980	161,469	6,511
Forestry				
Salaries	2,480	2,480	2,534	(54)
Operations	13,840	13,840	11,878	1,962
Code enforcement				
Salaries	906,500	930,120	807,592	122,528
Operations	176,570	176,570	108,365	68,205
Industrial development				
Operations	591,590	591,590	591,590	-
Summer youth programs				
Operations	-	12,440	10,885	1,555
Tree commission				
Operations	5,000	5,000	-	5,000
Total housing and development	2,040,410	2,080,700	1,860,925	219,775
Total expenditures	168,636,460	176,133,090	159,668,684	16,460,990
Excess (deficiency) of revenues over (under) expenditures	(2,773,190)	(8,751,690)	1,410,990	10,159,264
Other financing sources (uses)				
Proceeds from the sale of assets	395,260	395,260	433,070	(37,810)
Transfers in	2,655,810	8,044,710	7,254,785	(789,925)
Transfers out	(2,930,280)	(2,930,280)	(3,432,979)	(502,699)
Total other financing sources (uses), net	120,790	5,509,690	4,254,876	(1,330,434)
Net change in fund balance	(2,652,400)	(3,242,000)	5,665,866	(8,907,866)
Fund balance, beginning of year	40,288,486	40,288,486	40,288,486	-
Fund balance, end of year	\$ 37,636,086	\$ 37,046,486	\$ 45,954,352	\$ (8,907,866)

FIRE PROTECTION FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGETARY LEVEL OF CONTROL - BUDGET (GAAP) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property taxes	\$ 8,233,070	\$ 8,233,070	\$ 8,458,256	\$ 225,186
Insurance premium taxes	15,042,240	15,042,240	16,244,986	1,202,746
Other taxes	481,760	481,760	481,760	-
Charges for services	1,901,720	3,481,720	453,312	(3,028,408)
Interest and penalties	100,000	100,000	23,660	(76,340)
Other revenues	-	-	36,579	36,579
Total revenues	25,758,790	27,338,790	25,698,553	(1,640,237)
Expenditures				
Current:				
Public safety				
Salaries	28,433,440	29,959,590	26,764,802	3,194,788
Operations	3,603,850	3,995,370	4,616,337	(620,967)
Total expenditures	32,037,290	33,954,960	31,381,139	2,573,821
Deficiency of revenues under expenditures	(6,278,500)	(6,616,170)	(5,682,586)	933,584
Other financing sources				
Proceeds from the sale of assets	-	-	10,025	10,025
Transfers in	6,278,500	7,616,170	7,616,170	-
Transfers out	-	(1,000,000)	(1,000,000)	-
Total other financing sources	6,278,500	6,616,170	6,626,195	10,025
Net change in fund balances	-	-	943,609	943,609
Fund balance, beginning of year	23,744,360	23,744,360	23,744,360	-
Fund balance, end of year	\$ 23,744,360	\$ 23,744,360	\$ 24,687,969	\$ 943,609

The accompanying notes are an integral part of these financial statements.

URBAN REDEVELOPMENT AGENCY FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGETARY LEVEL OF CONTROL - BUDGET (GAAP) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Interest and penalties	\$ -	\$ -	\$ 63	\$ 63
Other revenues	876,000	876,000	812,920	(63,080)
Total revenues	876,000	876,000	812,983	(63,017)
Expenditures				
Current:				
Housing and development				
Operations	138,660	138,660	88,647	50,013
Debt service				
Principal	3,160,000	3,160,000	27,679,000	(24,519,000)
Interest	2,055,110	2,055,110	6,125,966	(4,070,856)
Fiscal agent fees	15,390	15,390	-	15,390
Bond issuance costs	-	-	2,800	(2,800)
Total expenditures	5,369,160	5,369,160	33,896,413	(28,527,253)
Deficiency of revenues under expenditures	(4,493,160)	(4,493,160)	(33,083,430)	(28,590,270)
Other financing sources				
Issuance of debt				
Proceeds from the sale of assets	64,520	64,520	31,087,633	31,023,113
Transfers in	6,693,640	6,693,640	3,327,300	(3,366,340)
Transfers out	(2,265,000)	(2,265,000)	(2,265,000)	-
Total other financing sources	4,493,160	4,493,160	32,149,933	27,656,773
Net change in fund balances	-	-	(933,497)	(933,497)
Fund balance, beginning of year	2,326,485	2,326,485	2,326,485	-
Fund balance, end of year	\$ 2,326,485	\$ 2,326,485	\$ 1,392,988	\$ (933,497)

The accompanying notes are an integral part of these financial statements.

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2021**

	Special Revenue Funds	Debt Service Fund Coliseum Authority Revenue Bonds	Capital Projects Funds	Permanent Fund Perpetual Care - II	Total Nonmajor Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 58,426,024	\$ 652,292	\$ 43,238,720	\$ 528,433	\$ 102,845,469
Investments	8,662,958	-	13,780,855	-	22,443,813
Taxes receivable	768,901	-	321,396	-	1,090,297
Accounts receivable	3,000,557	-	301,572	-	3,302,129
Interest receivable	-	-	23,860	-	23,860
Notes receivable	1,496,052	-	-	-	1,496,052
Due from other governments	2,514,137	-	934,804	-	3,448,941
Due from other funds	2,857	-	-	-	2,857
Prepaid expenditures	87,096	-	-	-	87,096
Restricted cash	-	390,347	1,057	-	391,404
Total assets	<u>\$ 74,958,582</u>	<u>\$ 1,042,639</u>	<u>\$ 58,602,264</u>	<u>\$ 528,433</u>	<u>\$ 135,131,918</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 1,988,909	\$ -	\$ 582,829	\$ -	\$ 2,571,738
Accrued liabilities	131,765	-	-	-	131,765
Unearned revenue	34,033,483	-	-	-	34,033,483
Due to other governments	4,500	-	-	-	4,500
Due to other funds	743,563	-	-	-	743,563
Total liabilities	<u>36,902,220</u>	<u>-</u>	<u>582,829</u>	<u>-</u>	<u>37,485,049</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - notes receivable	2,531,141	-	-	-	2,531,141
Unavailable revenue - property taxes	1,268,272	-	165,264	-	1,433,536
Total deferred inflows of resources	<u>3,799,413</u>	<u>-</u>	<u>165,264</u>	<u>-</u>	<u>3,964,677</u>
FUND BALANCES					
Non-spendable:					
Prepaid expenditures	87,096	-	-	-	87,096
Restricted for:					
General government	3,324,299	-	-	-	3,324,299
Judicial	709,992	-	-	-	709,992
Perpetual care					
Expendable	206,456	-	-	-	206,456
Nonexpendable	-	-	-	528,433	528,433
Public safety	5,563,510	-	-	-	5,563,510
Public works	15,170,621	-	-	-	15,170,621
Housing and development	4,263,212	-	-	-	4,263,212
Capital outlay	-	-	47,192,808	-	47,192,808
Debt service	-	1,042,639	-	-	1,042,639
Committed for:					
Public works - stormwater	82,650	-	-	-	82,650
Housing and development	6,097,536	-	-	-	6,097,536
Capital outlay	-	-	10,661,363	-	10,661,363
Unassigned	(1,248,423)	-	-	-	(1,248,423)
Total fund balances	<u>34,256,949</u>	<u>1,042,639</u>	<u>57,854,171</u>	<u>528,433</u>	<u>93,682,192</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 74,958,582</u>	<u>\$ 1,042,639</u>	<u>\$ 58,602,264</u>	<u>\$ 528,433</u>	<u>\$ 135,131,918</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Special Revenue Funds	Debt Service Fund Coliseum Authority Revenue Bonds	Capital Projects Funds	Permanent Fund Perpetual Care - II	Total Nonmajor Governmental Funds
Revenues					
Property taxes	\$ 5,407,410	\$ 602,979	\$ 4,002,577	\$ -	\$ 10,012,966
Sales taxes	20,294,307	-	-	-	20,294,307
Other taxes	5,813,834	-	-	-	5,813,834
Licenses and permits	6,477,076	-	-	-	6,477,076
Intergovernmental	23,407,609	-	5,405,435	-	28,813,044
Charges for services	10,262,264	-	108,392	-	10,370,656
Fines and forfeitures	1,036,303	-	-	-	1,036,303
Interest income	70,005	1,583	106,716	9	178,313
Other revenues	1,852,581	-	39,578	-	1,892,159
Total revenues	74,621,389	604,562	9,662,698	9	84,888,658
Expenditures					
Current:					
General government	4,140,710	-	-	5,582	4,146,292
Judicial	1,001,909	-	-	-	1,001,909
Public safety	5,924,259	-	-	-	5,924,259
Public works	15,235,529	-	-	-	15,235,529
Culture and recreation	1,298,187	-	-	-	1,298,187
Housing and development	25,018,150	-	-	-	25,018,150
Capital projects	-	-	16,436,198	-	16,436,198
Intergovernmental payments	-	8,003,306	-	-	8,003,306
Debt service:					
Principal	-	14,640,000	-	-	14,640,000
Interest	-	456,790	-	-	456,790
Fiscal agent fees	-	1,400	-	-	1,400
Bond issuance cost	-	240,000	-	-	240,000
Total expenditures	52,618,744	23,341,496	16,436,198	5,582	92,402,020
Excess (deficiency) of revenues over (under) expenditures	22,002,645	(22,736,934)	(6,773,500)	(5,573)	(7,513,362)
Other financing sources (uses)					
Issuance of debt	-	21,795,000	-	-	21,795,000
Transfers in	8,723,272	1,360,000	2,454	-	10,085,726
Transfers out	(23,235,728)	-	(2,454)	-	(23,238,182)
Total other financing sources (uses)	(14,512,456)	23,155,000	-	-	8,642,544
Net change in fund balances	7,490,189	418,066	(6,773,500)	(5,573)	1,129,182
Fund balances, beginning of year	26,766,760	624,573	64,627,671	534,006	92,553,010
Fund balances, end of year	\$ 34,256,949	\$ 1,042,639	\$ 57,854,171	\$ 528,433	\$ 93,682,192

NONMAJOR GOVERNMENTAL FUNDS

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted, committed, or assigned for expenditures of particular purposes.

Urban Services District Fund is used to account for revenue primarily from ad valorem taxes from areas within the former city limits and expenditures related to governmental services such as "Urban Street Lights" and "Fire Protection".

Emergency Telephone System Fund is used to account for the receipt and disbursement of revenues of the emergency telephone response system.

Tax Allocation District ("TAD") 2 Fund is used to account for the receipt of the incremental increase of property taxes over the base years allocated sales tax revenue generated and expenditures committed to economic development in the Village at Riverwatch Tax Allocation District.

Tax Allocation District ("TAD") 3 Fund is used to account for the receipt of the incremental increase of property taxes over the base years and expenditures committed to economic development in the Doug Bernard/Dixon Airline Tax Allocation District.

Tax Allocation District 4 ("TAD") Fund is used to account for the receipt of the incremental increase of property taxes over the base years and expenditures committed to economic development in the Downtown Tax Allocation District.

Occupational Tax Fund is used to account for the receipt and disbursement of tax revenues generated from business licenses.

Streetlights Fund is used to account for the receipt and disbursement of street light assessment taxes for the operation of street lights in the Government.

Hotel/Motel Tax and Promotion/Tourism Fund is used to account for the receipt and disbursement of hotel/motel and beer/wine tax revenues to the Augusta-Richmond County Convention and Visitors Bureau and the Augusta-Richmond County Coliseum Authority.

Housing and Neighborhood Development Fund is used to account for the financing and construction of various community development projects from grants received from the U.S. Department of Housing and Urban Development.

Urban Development Action Grant ("UDAG") Fund is used to account for loan transactions in relation to urban development action grants. Repayments of initial grant revenue loaned to qualified recipients are restricted to additional financing to qualified applicants.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

Federal Drug Fund is used to account for activities associated with drug education and enforcement.

State Drug Fund is used to account for activities associated with drug education and enforcement.

Downtown Development Fund is used to account for excise taxes collected on rental motor vehicles, and debt payments made and appropriations given to the Downtown Development Authority.

Convention Center Fund is used to account for activities associated with the operations of the Augusta Convention Center.

Law Library Fund is used to account for certain fees received from the various courts of the Government. The resources are restricted by state law for support of the Law Library.

5% Crime Victim's Assistance Fund is used to account for the 5% surcharge on certain fines with the proceeds used for a victim's assistance program.

Supplemental Juvenile Services Fund is used to account for supervisory fees collected on juvenile cases.

Building Inspection Fund is used to account for building inspection licensing and fees revenue and related expenditures.

Perpetual Care I Fund is used to account for monies collected from sale of perpetual care contracts at Government-owned cemeteries after October 1, 1970, as well as receipt of investment earnings on all perpetual care investments and payment of cemetery maintenance expenditures.

Transportation Investment Act ("TIA") Discretionary Projects Fund is used to account for the receipts and disbursements from the discretionary (25%) portion of the regional transportation special district local option sales and use tax ("TSPLOST") allocated to Augusta.

National Pollutant Discharge Elimination System ("NPDES") Permit Fees Fund is used to account for a per acre environmental fee charged to all contractors who disturb more than one acre of land at a building site.

Transportation and Tourism Fund is used to account for a fee to provide enhanced public transportation services and to enhance the tourism opportunities in the Historic Heritage District. The Government has implemented a \$1.00 per night room fee. In exchange for the transportation fee, payers of the fee shall be entitled to free use of the public transportation systems for the duration of their hotel stay in Augusta. The revenues generated by the transportation fee shall be used to fund and enhance public transportation operations, manage the Augusta Convention Center, and revitalize the Historic Heritage Districts of Augusta to enhance the transportation and tourism services available in Augusta.

Drug Court Fund is used to account for activities associated with drug education and enforcement.

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (CONTINUED)

Driving Under the Influence (“DUI”) Court Fund is used to account for activities associated with DUI court.

Urban Redevelopment Projects Fund is used to account for the use of the related loan funds to assist the Government in alleviating economic deterioration by means of increasing public and private investments in order to aid in economic recovery to strengthen the economics, employment, and tax base of the Government. More specifically, the proceeds will finance the development of the Laney-Walker and Bethlehem Urban Redevelopment Area.

TIA Projects Fund is used to account for the receipts from the Transportation Investment Act of 2010.

American Rescue Plan Act (“ARPA”) Fund is used to account for the receipts from the American Rescue Plan Act.

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021**

ASSETS	Urban Services District	Emergency Telephone System	Tax Allocation District 2	Tax Allocation District 3	Tax Allocation District 4	Occupational Tax
Cash and cash equivalents	\$ 2,256,255	\$ 998,494	\$ 3,329,940	\$ 677,674	\$ 98,753	\$ 417
Investments	-	2,290,973	-	-	-	-
Taxes receivable	681,543	-	87,358	-	-	-
Accounts receivable	13,056	344,629	-	-	-	-
Notes receivable	-	-	-	-	-	-
Due from other governments	664,541	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Total assets	<u>\$ 3,615,395</u>	<u>\$ 3,634,096</u>	<u>\$ 3,417,298</u>	<u>\$ 677,674</u>	<u>\$ 98,753</u>	<u>\$ 417</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)						
LIABILITIES						
Accounts payable	\$ 24,903	\$ 101,020	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	53,393	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Due to other funds	2	-	-	-	-	-
Total liabilities	<u>24,905</u>	<u>154,413</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - notes receivable	-	-	-	-	-	-
Unavailable revenue - property taxes	266,191	-	-	-	-	-
Total deferred inflows of resources	<u>266,191</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)						
Non-spendable:						
Prepaid expenditures	-	-	-	-	-	-
Restricted for:						
General government	3,324,299	-	-	-	-	-
Judicial	-	-	-	-	-	-
Perpetual care	-	-	-	-	-	-
Public safety	-	3,479,683	-	-	-	417
Public works	-	-	-	-	-	-
Housing and development	-	-	3,417,298	677,674	98,753	-
Committed to:						
Public works	-	-	-	-	-	-
Public works - stormwater	-	-	-	-	-	-
Housing and development	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances (deficits)	<u>3,324,299</u>	<u>3,479,683</u>	<u>3,417,298</u>	<u>677,674</u>	<u>98,753</u>	<u>417</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ 3,615,395</u>	<u>\$ 3,634,096</u>	<u>\$ 3,417,298</u>	<u>\$ 677,674</u>	<u>\$ 98,753</u>	<u>\$ 417</u>

(Continued)

Streetlights	Hotel/Motel Tax and Promotion/ Tourism	Housing and Neighborhood Development	Urban Development Action Grant	Federal Drug Fund	State Drug Fund	Downtown Development
\$ 555,498	\$ 397,481	\$ 2,504,198	\$ 58,086	\$ 523,319	\$ 1,294,115	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,132,803	-	1,173,124	-	-	7,815	144,985
-	-	1,494,960	1,092	-	-	-
-	-	-	-	-	-	-
-	-	2,857	-	-	-	-
<u>\$ 1,688,301</u>	<u>\$ 397,481</u>	<u>\$ 5,175,139</u>	<u>\$ 59,178</u>	<u>\$ 523,319</u>	<u>\$ 1,301,930</u>	<u>\$ 144,985</u>

\$ 443,929	\$ 384,315	\$ 149,611	\$ -	\$ 33,300	\$ -	\$ -
6,597	-	25,132	-	-	-	-
-	-	3,911,874	-	-	-	-
-	-	4,500	-	-	-	-
-	-	2,762	2,857	-	-	144,985
<u>450,526</u>	<u>384,315</u>	<u>4,093,879</u>	<u>2,857</u>	<u>33,300</u>	<u>-</u>	<u>144,985</u>

-	-	2,531,141	-	-	-	-
1,002,081	-	-	-	-	-	-
<u>1,002,081</u>	<u>-</u>	<u>2,531,141</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	490,019	1,301,930	-
-	-	-	-	-	-	-
-	13,166	-	56,321	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
235,694	-	(1,449,881)	-	-	-	-
<u>235,694</u>	<u>13,166</u>	<u>(1,449,881)</u>	<u>56,321</u>	<u>490,019</u>	<u>1,301,930</u>	<u>-</u>
<u>\$ 1,688,301</u>	<u>\$ 397,481</u>	<u>\$ 5,175,139</u>	<u>\$ 59,178</u>	<u>\$ 523,319</u>	<u>\$ 1,301,930</u>	<u>\$ 144,985</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021**

ASSETS	Convention Center	Law Library	5% Victim's Crime Assistance	Supplemental Juvenile Services	Building Inspection	Perpetual Care - I
Cash and cash equivalents	\$ 463,341	\$ 24,499	\$ 762,801	\$ 58,182	\$ 3,813,753	\$ 216,213
Investments	-	18,513	-	-	-	-
Taxes receivable	-	-	-	-	-	-
Accounts receivables	-	10,795	11,660	325	-	-
Notes receivable	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Prepaid expenditures	87,096	-	-	-	-	-
Total assets	<u>\$ 550,437</u>	<u>\$ 53,807</u>	<u>\$ 774,461</u>	<u>\$ 58,507</u>	<u>\$ 3,813,753</u>	<u>\$ 216,213</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)						
LIABILITIES						
Accounts payable	\$ 35,738	\$ 47,264	\$ 35	\$ -	\$ 82,132	\$ 9,757
Accrued liabilities	-	12,857	8,293	-	20,153	-
Unearned revenue	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Due to other funds	442,379	-	114,648	-	-	-
Total liabilities	<u>478,117</u>	<u>60,121</u>	<u>122,976</u>	<u>-</u>	<u>102,285</u>	<u>9,757</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - notes receivable	-	-	-	-	-	-
Unavailable revenue - property taxes	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)						
Non-spendable:						
Prepaid expenditures	87,096	-	-	-	-	-
Restricted for:						
General government	-	-	-	-	-	-
Judicial	-	-	651,485	58,507	-	-
Perpetual care	-	-	-	-	-	206,456
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Housing and development	-	-	-	-	-	-
Committed to:						
Public works - stormwater	-	-	-	-	-	-
Housing and development	-	-	-	-	3,711,468	-
Unassigned	(14,776)	(6,314)	-	-	-	-
Total fund balances (deficits)	<u>72,320</u>	<u>(6,314)</u>	<u>651,485</u>	<u>58,507</u>	<u>3,711,468</u>	<u>206,456</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ 550,437</u>	<u>\$ 53,807</u>	<u>\$ 774,461</u>	<u>\$ 58,507</u>	<u>\$ 3,813,753</u>	<u>\$ 216,213</u>

(Continued)

TIA Discretionary Projects	NPDES Permit Fees	Transportation and Tourism	Drug Court	DUI Court	Urban Redevelopment Projects
\$ 5,597,996	\$ 82,650	\$ 514,439	\$ 288,699	\$ -	\$ 1,883,919
6,353,472	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,681	33,728	-
-	-	-	-	-	-
458,992	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 12,410,460</u>	<u>\$ 82,650</u>	<u>\$ 514,439</u>	<u>\$ 291,380</u>	<u>\$ 33,728</u>	<u>\$ 1,883,919</u>
\$ 164,771	\$ -	\$ 6,137	\$ -	\$ 5,604	\$ 6,153
-	-	-	-	5,340	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	35,930	-
<u>164,771</u>	<u>-</u>	<u>6,137</u>	<u>-</u>	<u>46,874</u>	<u>6,153</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
12,245,689	-	-	291,380	-	-
-	-	-	-	-	-
-	82,650	-	-	-	-
-	-	508,302	-	-	1,877,766
-	-	-	-	(13,146)	-
<u>12,245,689</u>	<u>82,650</u>	<u>508,302</u>	<u>291,380</u>	<u>(13,146)</u>	<u>1,877,766</u>
<u>\$ 12,410,460</u>	<u>\$ 82,650</u>	<u>\$ 514,439</u>	<u>\$ 291,380</u>	<u>\$ 33,728</u>	<u>\$ 1,883,919</u>

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021**

	TIA Projects	American Rescue Plan Act	Total Nonmajor Special Revenue Funds
ASSETS			
Cash and cash equivalents	\$ 2,028,568	\$ 29,996,734	\$ 58,426,024
Investments	-	-	8,662,958
Taxes receivable	-	-	768,901
Accounts receivables	-	124,956	3,000,557
Notes receivable	-	-	1,496,052
Due from other governments	1,390,604	-	2,514,137
Due from other funds	-	-	2,857
Prepaid expenditures	-	-	87,096
Total assets	<u>\$ 3,419,172</u>	<u>\$ 30,121,690</u>	<u>\$ 74,958,582</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)			
LIABILITIES			
Accounts payable	\$ 494,240	\$ -	\$ 1,988,909
Accrued liabilities	-	-	131,765
Unearned revenue	-	30,121,609	34,033,483
Due to other governments	-	-	4,500
Due to other funds	-	-	743,563
Total liabilities	<u>494,240</u>	<u>30,121,609</u>	<u>36,902,220</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - notes receivable	-	-	2,531,141
Unavailable revenue - property taxes	-	-	1,268,272
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>3,799,413</u>
FUND BALANCES (DEFICITS)			
Non-spendable:			
Prepaid expenditures	-	-	87,096
Restricted for:			
General government	-	-	3,324,299
Judicial	-	-	709,992
Perpetual care	-	-	206,456
Public safety	-	81	5,563,510
Public works	2,924,932	-	15,170,621
Housing and development	-	-	4,263,212
Committed to:			
Public works - stormwater	-	-	82,650
Housing and development	-	-	6,097,536
Unassigned	-	-	(1,248,423)
Total fund balances (deficits)	<u>2,924,932</u>	<u>81</u>	<u>34,256,949</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ 3,419,172</u>	<u>\$ 30,121,690</u>	<u>\$ 74,958,582</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Urban Services District	Emergency Telephone System	Tax Allocation District 2	Tax Allocation District 3	Tax Allocation District 4	Occupational Tax
Revenues						
Property taxes	\$ 4,797,519	\$ -	\$ 420,878	\$ 153,748	\$ 35,265	\$ -
Sales taxes	6,371,951	-	879,616	-	-	-
Other taxes	161,419	-	-	-	-	-
Licenses and permits	-	-	-	-	-	3,348,512
Intergovernmental	-	-	686,681	350,555	-	-
Charges for services	-	4,152,648	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest income	10,639	5,671	3,198	281	95	-
Other revenues	-	45,769	-	-	-	28,340
Total revenues	11,341,528	4,204,088	1,990,373	504,584	35,360	3,376,852
Expenditures						
Current:						
General government	1,877,821	-	-	-	-	9,460
Judicial	-	-	-	-	-	-
Public safety	-	4,468,623	-	-	-	-
Public works	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Housing and development	-	-	1,076,090	455,126	64,480	-
Total expenditures	1,877,821	4,468,623	1,076,090	455,126	64,480	9,460
Excess (deficiency) of revenues over (under) expenditures	9,463,707	(264,535)	914,283	49,458	(29,120)	3,367,392
Other financing sources (uses)						
Transfers in	-	264,550	-	-	-	-
Transfers out	(8,925,153)	-	-	-	-	(3,366,975)
Total other financing sources (uses)	(8,925,153)	264,550	-	-	-	(3,366,975)
Net change in fund balances (deficits)	538,554	15	914,283	49,458	(29,120)	417
Fund balances (deficits), beginning of year	2,785,745	3,479,668	2,503,015	628,216	127,873	-
Fund balances (deficits), end of year	\$ 3,324,299	\$ 3,479,683	\$ 3,417,298	\$ 677,674	\$ 98,753	\$ 417

(Continued)

Streetlights	Hotel/Motel Tax and Promotion/ Tourism	Housing and Neighborhood Development	Urban Development Action Grant	Federal Drug Fund	State Drug Fund	Downtown Development
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	5,652,415	-	-	-	-	-
-	-	-	-	-	-	-
-	-	11,317,548	-	-	-	-
4,356,875	-	-	-	-	-	-
-	-	-	-	2,993	480,089	-
-	-	-	-	416	894	-
10,228	-	1,746,153	900	-	-	-
4,367,103	5,652,415	13,063,701	900	3,409	480,983	-
55,645	-	-	-	-	-	4,341
-	-	-	-	-	-	-
-	-	-	-	111,079	368,434	-
6,239,634	-	-	-	-	-	-
-	-	-	-	-	-	-
-	4,292,415	15,530,558	108	-	-	154,610
6,295,279	4,292,415	15,530,558	108	111,079	368,434	158,951
(1,928,176)	1,360,000	(2,466,857)	792	(107,670)	112,549	(158,951)
2,163,870	-	3,000,921	-	-	-	158,951
-	(1,360,000)	-	-	-	-	-
2,163,870	(1,360,000)	3,000,921	-	-	-	158,951
235,694	-	534,064	792	(107,670)	112,549	-
-	13,166	(1,983,945)	55,529	597,689	1,189,381	-
\$ 235,694	\$ 13,166	\$ (1,449,881)	\$ 56,321	\$ 490,019	\$ 1,301,930	\$ -

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Convention Center	Law Library	5% Victim's Crime Assistance	Supplemental Juvenile Services	Building Inspection	Perpetual Care - I
Revenues						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales taxes	195,000	-	-	-	-	-
Other taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	3,110,676	-
Intergovernmental	-	-	-	-	-	-
Charges for services	760,143	96,105	-	3,830	-	-
Fines and forfeitures	-	-	166,360	-	-	-
Interest income	9,570	-	990	85	5,084	11,182
Other revenues	-	-	-	-	7,601	100
Total revenues	<u>964,713</u>	<u>96,105</u>	<u>167,350</u>	<u>3,915</u>	<u>3,123,361</u>	<u>11,282</u>
Expenditures						
Current:						
General government	-	-	12,030	1,670	164,103	-
Judicial	-	104,012	439,404	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Culture and recreation	1,247,393	-	-	-	-	50,794
Housing and development	-	-	-	-	1,576,914	-
Fiscal agent fees	-	-	-	-	-	-
Total expenditures	<u>1,247,393</u>	<u>104,012</u>	<u>451,434</u>	<u>1,670</u>	<u>1,741,017</u>	<u>50,794</u>
Excess (deficiency) (under) expenditures	<u>(282,680)</u>	<u>(7,907)</u>	<u>(284,084)</u>	<u>2,245</u>	<u>1,382,344</u>	<u>(39,512)</u>
Other financing sources (uses)						
Transfers in	355,000	270	293,360	-	19,870	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>355,000</u>	<u>270</u>	<u>293,360</u>	<u>-</u>	<u>19,870</u>	<u>-</u>
Net change in fund balances (deficits)	72,320	(7,637)	9,276	2,245	1,402,214	(39,512)
Fund balances (deficits), beginning of year	<u>-</u>	<u>1,323</u>	<u>642,209</u>	<u>56,262</u>	<u>2,309,254</u>	<u>245,968</u>
Fund balances (deficits), end of year	<u>\$ 72,320</u>	<u>\$ (6,314)</u>	<u>\$ 651,485</u>	<u>\$ 58,507</u>	<u>\$ 3,711,468</u>	<u>\$ 206,456</u>

(Continued)

TIA Discretionary Projects	NPDES Permit Fees	Transportation and Tourism	Drug Court	DUI Court	Urban Redevelopment Projects
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4,632,814	-	-	-	-	-
-	-	-	-	-	-
-	17,888	-	-	-	-
-	-	-	-	-	-
-	-	892,663	-	-	-
-	-	-	99,809	287,052	-
16,753	108	1,271	447	228	-
-	-	-	13,490	-	-
<u>4,649,567</u>	<u>17,996</u>	<u>893,934</u>	<u>113,746</u>	<u>287,280</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	458,493	-
-	-	-	116,439	-	-
1,289,056	151	-	-	-	-
-	-	-	-	-	-
-	-	382,734	-	-	1,485,115
-	-	-	-	-	-
<u>1,289,056</u>	<u>151</u>	<u>382,734</u>	<u>116,439</u>	<u>458,493</u>	<u>1,485,115</u>
<u>3,360,511</u>	<u>17,845</u>	<u>511,200</u>	<u>(2,693)</u>	<u>(171,213)</u>	<u>(1,485,115)</u>
-	-	-	-	201,480	2,265,000
<u>(625,000)</u>	<u>-</u>	<u>(743,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(625,000)</u>	<u>-</u>	<u>(743,000)</u>	<u>-</u>	<u>201,480</u>	<u>2,265,000</u>
2,735,511	17,845	(231,800)	(2,693)	30,267	779,885
9,510,178	64,805	740,102	294,073	(43,413)	1,097,881
<u>\$ 12,245,689</u>	<u>\$ 82,650</u>	<u>\$ 508,302</u>	<u>\$ 291,380</u>	<u>\$ (13,146)</u>	<u>\$ 1,877,766</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	TIA Projects	American Rescue Plan Act	Total Nonmajor Special Revenue Funds
Revenues			
Property taxes	\$ -	\$ -	\$ 5,407,410
Sales taxes	8,214,926	-	20,294,307
Other taxes	-	-	5,813,834
Licenses and permits	-	-	6,477,076
Intergovernmental	-	11,052,825	23,407,609
Charges for services	-	-	10,262,264
Fines and forfeitures	-	-	1,036,303
Interest income	3,093	-	70,005
Other revenues	-	-	1,852,581
Total revenues	<u>8,218,019</u>	<u>11,052,825</u>	<u>74,621,389</u>
Expenditures			
Current:			
General government	-	2,015,640	4,140,710
Judicial	-	-	1,001,909
Public safety	-	859,684	5,924,259
Public works	7,706,688	-	15,235,529
Culture and recreation	-	-	1,298,187
Housing and development	-	-	25,018,150
Fiscal agent fees	-	-	-
Total expenditures	<u>7,706,688</u>	<u>2,875,324</u>	<u>52,618,744</u>
Excess (deficiency) of revenues over (under) expenditures	<u>511,331</u>	<u>8,177,501</u>	<u>22,002,645</u>
Other financing sources (uses)			
Transfers in	-	-	8,723,272
Transfers out	(38,180)	(8,177,420)	(23,235,728)
Total other financing sources (uses)	<u>(38,180)</u>	<u>(8,177,420)</u>	<u>(14,512,456)</u>
Net change in fund balances (deficits)	473,151	81	7,490,189
Fund balances (deficits), beginning of year	<u>2,451,781</u>	<u>-</u>	<u>26,766,760</u>
Fund balances (deficits), end of year	<u>\$ 2,924,932</u>	<u>\$ 81</u>	<u>\$ 34,256,949</u>

**SPECIAL REVENUE FUND - URBAN SERVICES DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Property taxes	\$ 4,501,650	\$ 4,797,519	\$ 295,869	\$ 4,439,704
Sales taxes	5,489,100	6,371,951	882,851	5,677,899
Other taxes	-	161,419	161,419	85,768
Interest income	7,500	10,639	3,139	48,470
Total revenues	<u>9,998,250</u>	<u>11,341,528</u>	<u>1,343,278</u>	<u>10,251,841</u>
Expenditures				
Current:				
General government	1,794,960	1,877,821	(82,861)	2,087,441
Total expenditures	<u>1,794,960</u>	<u>1,877,821</u>	<u>(82,861)</u>	<u>2,087,441</u>
Excess of revenues over expenditures	<u>8,203,290</u>	<u>9,463,707</u>	<u>1,260,417</u>	<u>8,164,400</u>
Other financing uses				
Transfers out	(8,345,580)	(8,925,153)	(579,573)	(9,338,120)
Total other financing uses	<u>(8,345,580)</u>	<u>(8,925,153)</u>	<u>(579,573)</u>	<u>(9,338,120)</u>
Net change in fund balance	(142,290)	538,554	680,844	(1,173,720)
Fund balance, beginning of year	<u>2,785,745</u>	<u>2,785,745</u>	<u>-</u>	<u>3,959,465</u>
Fund balance, end of year	<u>\$ 2,643,455</u>	<u>\$ 3,324,299</u>	<u>\$ 680,844</u>	<u>\$ 2,785,745</u>

**SPECIAL REVENUE FUND - EMERGENCY TELEPHONE SYSTEM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Charges for services	\$ 4,118,980	\$ 4,152,648	\$ 33,668	\$ 4,115,769
Interest income	5,000	5,671	671	24,059
Other revenues	3,000	45,769	42,769	11,248
Total revenues	<u>4,126,980</u>	<u>4,204,088</u>	<u>77,108</u>	<u>4,151,076</u>
Expenditures				
Current:				
Public safety	5,065,030	4,468,623	596,407	4,925,743
Total expenditures	<u>5,065,030</u>	<u>4,468,623</u>	<u>596,407</u>	<u>4,925,743</u>
Deficiency of revenues under expenditures	<u>(938,050)</u>	<u>(264,535)</u>	<u>673,515</u>	<u>(774,667)</u>
Other financing sources				
Transfers in	938,050	264,550	(673,500)	777,190
Total other financing sources	<u>938,050</u>	<u>264,550</u>	<u>(673,500)</u>	<u>777,190</u>
Net change in fund balance	-	15	15	2,523
Fund balance, beginning of year	<u>3,479,668</u>	<u>3,479,668</u>	<u>-</u>	<u>3,477,145</u>
Fund balance, end of year	<u>\$ 3,479,668</u>	<u>\$ 3,479,683</u>	<u>\$ 15</u>	<u>\$ 3,479,668</u>

AUGUSTA, GEORGIA

Item 6.

**SPECIAL REVENUE FUND - TAX ALLOCATION DISTRICT 2
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Property taxes	\$ 353,520	\$ 420,878	\$ 67,358	\$ 356,012
Sales taxes	643,750	879,616	235,866	772,029
Intergovernmental	597,280	686,681	89,401	601,491
Interest income	-	3,198	3,198	11,045
Total revenues	<u>1,594,550</u>	<u>1,990,373</u>	<u>395,823</u>	<u>1,740,577</u>
Expenditures				
Current:				
Housing and development	<u>1,594,550</u>	<u>1,076,090</u>	<u>518,460</u>	<u>490,690</u>
Total expenditures	<u>1,594,550</u>	<u>1,076,090</u>	<u>518,460</u>	<u>490,690</u>
Excess of revenues over expenditures	<u>-</u>	<u>914,283</u>	<u>914,283</u>	<u>1,249,887</u>
Net change in fund balance	<u>-</u>	<u>914,283</u>	<u>914,283</u>	<u>1,249,887</u>
Fund balance, beginning of year	<u>2,503,015</u>	<u>2,503,015</u>	<u>-</u>	<u>1,253,128</u>
Fund balance, end of year	<u>\$ 2,503,015</u>	<u>\$ 3,417,298</u>	<u>\$ 914,283</u>	<u>\$ 2,503,015</u>

AUGUSTA, GEORGIA

Item 6.

**SPECIAL REVENUE FUND - TAX ALLOCATION DISTRICT 3
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Property taxes	\$ 124,980	\$ 153,748	\$ 28,768	\$ 125,857
Intergovernmental	340,440	350,555	10,115	342,841
Interest income	-	281	281	4,566
Total revenues	<u>465,420</u>	<u>504,584</u>	<u>39,164</u>	<u>473,264</u>
Expenditures				
Current:				
Housing and development	<u>465,420</u>	<u>455,126</u>	<u>10,294</u>	<u>-</u>
Total expenditures	<u>465,420</u>	<u>455,126</u>	<u>10,294</u>	<u>-</u>
Net change in fund balance	-	49,458	49,458	473,264
Fund balance, beginning of year	<u>628,216</u>	<u>628,216</u>	<u>-</u>	<u>154,952</u>
Fund balance, end of year	<u>\$ 628,216</u>	<u>\$ 677,674</u>	<u>\$ 49,458</u>	<u>\$ 628,216</u>

**SPECIAL REVENUE FUND - TAX ALLOCATION DISTRICT 4
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Property taxes	\$ 70,020	\$ 35,265	\$ (34,755)	\$ 70,512
Interest income	-	95	95	486
Total revenues	70,020	35,360	(34,660)	70,998
Expenditures				
Current:				
Housing and development	70,020	64,480	5,540	-
Total expenditures	70,020	64,480	5,540	-
Excess (deficiency) of revenues over (under) expenditures	-	(29,120)	(29,120)	70,998
Net change in fund balance	-	(29,120)	(29,120)	70,998
Fund balance, beginning of year	127,873	127,873	-	56,875
Fund balance, end of year	\$ 127,873	\$ 98,753	\$ (29,120)	\$ 127,873

**SPECIAL REVENUE FUND - OCCUPATIONAL TAX
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Licenses and permits	\$ 3,575,000	\$ 3,348,512	\$ (226,488)	\$ 3,557,555
Interest income	-	-	-	9,471
Other revenues	81,000	28,340	(52,660)	28,565
Total revenues	<u>3,656,000</u>	<u>3,376,852</u>	<u>(279,148)</u>	<u>3,595,591</u>
Expenditures				
Current:				
General government	9,460	9,460	-	8,259
Total expenditures	<u>9,460</u>	<u>9,460</u>	<u>-</u>	<u>8,259</u>
Excess of revenues over expenditures	<u>3,646,540</u>	<u>3,367,392</u>	<u>(279,148)</u>	<u>3,587,332</u>
Other financing uses				
Transfers out	(3,646,540)	(3,366,975)	279,565	(3,587,332)
Total other financing uses	<u>(3,646,540)</u>	<u>(3,366,975)</u>	<u>279,565</u>	<u>(3,587,332)</u>
Net change in fund balance	-	417	417	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ 417</u>	<u>\$ 417</u>	<u>\$ -</u>

SPECIAL REVENUE FUND - STREETLIGHTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Charges for services	\$ 5,049,380	\$ 4,356,875	\$ (692,505)	\$ 4,229,612
Other revenues	-	10,228	10,228	-
Total revenues	5,049,380	4,367,103	(682,277)	4,229,612
Expenditures				
Current:				
General government	805,230	55,645	749,585	47,360
Public works	6,408,020	6,239,634	168,386	6,018,477
Total expenditures	7,213,250	6,295,279	917,971	6,065,837
Deficiency of revenues under expenditures	(2,163,870)	(1,928,176)	235,694	(1,836,225)
Other financing sources				
Transfers in	2,163,870	2,163,870	-	4,134,081
Total other financing sources	2,163,870	2,163,870	-	4,134,081
Net change in fund balance	-	235,694	235,694	2,297,856
Fund balance (deficit), beginning of year	-	-	-	(2,297,856)
Fund balance, end of year	\$ -	\$ 235,694	\$ 235,694	\$ -

**SPECIAL REVENUE FUND - HOTEL/MOTEL TAX AND PROMOTION/TOURISM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Other taxes	\$ 5,656,400	\$ 5,652,415	\$ (3,985)	\$ 3,846,349
Total revenues	5,656,400	5,652,415	(3,985)	3,846,349
Expenditures				
Current:				
Housing and development	4,296,400	4,292,415	3,985	2,486,349
Total expenditures	4,296,400	4,292,415	3,985	2,486,349
Excess of revenues over expenditures	1,360,000	1,360,000	-	1,360,000
Other financing uses				
Transfers out	(1,360,000)	(1,360,000)	-	(1,360,000)
Total other financing uses	(1,360,000)	(1,360,000)	-	(1,360,000)
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	13,166	13,166	-	13,166
Fund balance, end of year	\$ 13,166	\$ 13,166	\$ -	\$ 13,166

**SPECIAL REVENUE FUND - HOUSING AND NEIGHBORHOOD DEVELOPMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Intergovernmental	\$ 22,960,030	\$ 11,317,548	\$ (11,642,482)	\$ 2,829,466
Other revenues	830,000	1,746,153	916,153	1,377,486
Total revenues	<u>23,790,030</u>	<u>13,063,701</u>	<u>(10,726,329)</u>	<u>4,206,952</u>
Expenditures				
Current:				
Housing and development	25,035,430	15,530,558	9,504,872	5,826,026
Total expenditures	<u>25,035,430</u>	<u>15,530,558</u>	<u>9,504,872</u>	<u>5,826,026</u>
Deficiency of revenues under expenditures	<u>(1,245,400)</u>	<u>(2,466,857)</u>	<u>(1,221,457)</u>	<u>(1,619,074)</u>
Other financing sources				
Transfers in	1,245,400	3,000,921	1,755,521	1,224,420
Total other financing sources	<u>1,245,400</u>	<u>3,000,921</u>	<u>1,755,521</u>	<u>1,224,420</u>
Net change in fund balance (deficit)	-	534,064	534,064	(394,654)
Fund deficit, beginning of year	<u>(1,983,945)</u>	<u>(1,983,945)</u>	<u>-</u>	<u>(1,589,291)</u>
Fund deficit, end of year	<u>\$ (1,983,945)</u>	<u>\$ (1,449,881)</u>	<u>\$ 534,064</u>	<u>\$ (1,983,945)</u>

**SPECIAL REVENUE FUND - URBAN DEVELOPMENT ACTION GRANT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Other revenues	\$ -	\$ 900	\$ 900	\$ -
Total revenues	-	900	900	-
Expenditures				
Current:				
Housing and development	-	108	(108)	73
Total expenditures	-	108	(108)	73
Net change in fund balance	-	792	792	(73)
Fund balance, beginning of year	55,529	55,529	-	55,602
Fund balance, end of year	\$ 55,529	\$ 56,321	\$ 792	\$ 55,529

**SPECIAL REVENUE FUND - FEDERAL DRUG FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Fines and forfeitures	\$ 200,000	\$ 2,993	\$ (197,007)	\$ 16,026
Interest income	-	416	416	4,143
Total revenues	200,000	3,409	(196,591)	20,169
Expenditures				
Current:				
Public safety	200,000	111,079	88,921	177,138
Total expenditures	200,000	111,079	88,921	177,138
Net change in fund balance	-	(107,670)	(107,670)	(156,969)
Fund balance, beginning of year	597,689	597,689	-	754,658
Fund balance, end of year	\$ 597,689	\$ 490,019	\$ (107,670)	\$ 597,689

**SPECIAL REVENUE FUND - STATE DRUG FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Fines and forfeitures	\$ 380,000	\$ 480,089	\$ 100,089	\$ 113,866
Interest income	-	894	894	9,449
Total revenues	380,000	480,983	100,983	123,315
Expenditures				
Current:				
Public safety	380,000	368,434	11,566	232,585
Total expenditures	380,000	368,434	11,566	232,585
Net change in fund balance	-	112,549	112,549	(109,270)
Fund balance, beginning of year	1,189,381	1,189,381	-	1,298,651
Fund balance, end of year	\$ 1,189,381	\$ 1,301,930	\$ 112,549	\$ 1,189,381

SPECIAL REVENUE FUND - DOWNTOWN DEVELOPMENT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original and Final Budget	Actual	Variance	2020 Actual
Expenditures				
Current:				
General government	\$ 4,090	\$ 4,341	\$ (251)	\$ 4,572
Housing and development	154,610	154,610	-	401,255
Total expenditures	158,700	158,951	(251)	405,827
Deficiency of revenues under expenditures	(158,700)	(158,951)	(251)	(405,827)
Other financing sources				
Transfers in	158,700	158,951	251	405,827
Total other financing sources	158,700	158,951	251	405,827
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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Item 6.

**SPECIAL REVENUE FUND - CONVENTION CENTER
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Sales taxes	\$ 195,000	\$ 195,000	\$ -	\$ 183,416
Charges for services	850,000	760,143	(89,857)	436,943
Interest income	-	9,570	9,570	-
Total revenues	<u>1,045,000</u>	<u>964,713</u>	<u>(80,287)</u>	<u>620,359</u>
Expenditures				
Current:				
Culture and recreation	<u>1,400,000</u>	<u>1,247,393</u>	<u>152,607</u>	<u>1,078,565</u>
Total expenditures	<u>1,400,000</u>	<u>1,247,393</u>	<u>152,607</u>	<u>1,078,565</u>
Deficiency of revenues under expenditures	<u>(355,000)</u>	<u>(282,680)</u>	<u>72,320</u>	<u>(458,206)</u>
Other financing sources				
Transfers in	<u>355,000</u>	<u>355,000</u>	<u>-</u>	<u>1,240,500</u>
Total other financing sources	<u>355,000</u>	<u>355,000</u>	<u>-</u>	<u>1,240,500</u>
Net change in fund deficit	-	72,320	72,320	782,294
Fund balance (deficit), beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>(782,294)</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ 72,320</u>	<u>\$ 72,320</u>	<u>\$ -</u>

**SPECIAL REVENUE FUND - LAW LIBRARY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Charges for services	\$ 120,000	\$ 96,105	\$ (23,895)	\$ 103,209
Total revenues	120,000	96,105	(23,895)	103,209
Expenditures				
Current:				
Judicial	120,270	104,012	16,258	152,218
Total expenditures	120,270	104,012	16,258	152,218
Deficiency of revenues under expenditures	(270)	(7,907)	(7,637)	(49,009)
Other financing sources				
Transfers in	270	270	-	-
Total other financing sources	270	270	-	-
Net change in fund balance	-	(7,637)	(7,637)	(49,009)
Fund balance, beginning of year	1,323	1,323	-	50,332
Fund balance (deficit), end of year	<u>\$ 1,323</u>	<u>\$ (6,314)</u>	<u>\$ (7,637)</u>	<u>\$ 1,323</u>

**SPECIAL REVENUE FUND - 5% CRIME VICTIM'S ASSISTANCE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Fines and forfeitures	\$ 240,000	\$ 166,360	\$ (73,640)	\$ 222,402
Interest income	-	990	990	4,147
Total revenues	240,000	167,350	(72,650)	226,549
Expenditures				
Current:				
General government	12,030	12,030	-	12,920
Judicial	553,380	439,404	113,976	333,968
Total expenditures	565,410	451,434	113,976	346,888
Deficiency of revenues under expenditures	(325,410)	(284,084)	41,326	(120,339)
Other financing sources				
Transfers in	325,410	293,360	(32,050)	254,000
Total other financing sources	325,410	293,360	(32,050)	254,000
Net change in fund balance	-	9,276	9,276	133,661
Fund balance, beginning of year	642,209	642,209	-	508,548
Fund balance, end of year	\$ 642,209	\$ 651,485	\$ 9,276	\$ 642,209

**SPECIAL REVENUE FUND - SUPPLEMENTAL JUVENILE SERVICES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Charges for services	\$ 12,520	\$ 3,830	\$ (8,690)	\$ 5,010
Interest income	-	85	85	377
Total revenues	<u>12,520</u>	<u>3,915</u>	<u>(8,605)</u>	<u>5,387</u>
Expenditures				
Current:				
General government	1,670	1,670	-	1,380
Judicial	<u>10,850</u>	<u>-</u>	<u>10,850</u>	<u>469</u>
Total expenditures	<u>12,520</u>	<u>1,670</u>	<u>10,850</u>	<u>1,849</u>
Excess of revenues over expenditures	<u>-</u>	<u>2,245</u>	<u>2,245</u>	<u>3,538</u>
Net change in fund balance	-	2,245	2,245	3,538
Fund balance, beginning of year	<u>56,262</u>	<u>56,262</u>	<u>-</u>	<u>52,724</u>
Fund balance, end of year	<u>\$ 56,262</u>	<u>\$ 58,507</u>	<u>\$ 2,245</u>	<u>\$ 56,262</u>

**SPECIAL REVENUE FUND - BUILDING INSPECTION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Licenses and permits	\$ 2,108,500	\$ 3,110,676	\$ 1,002,176	\$ 2,295,998
Interest income	-	5,084	5,084	15,596
Other revenues	-	7,601	7,601	-
Total revenues	<u>2,108,500</u>	<u>3,123,361</u>	<u>1,014,861</u>	<u>2,311,594</u>
Expenditures				
Current:				
General government	155,380	164,103	(8,723)	192,058
Housing and development	1,972,990	1,576,914	396,076	1,655,928
Total expenditures	<u>2,128,370</u>	<u>1,741,017</u>	<u>387,353</u>	<u>1,847,986</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(19,870)</u>	<u>1,382,344</u>	<u>1,402,214</u>	<u>463,608</u>
Other financing uses				
Transfers in	19,870	19,870	-	-
Total other financing uses	<u>19,870</u>	<u>19,870</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	1,402,214	1,402,214	463,608
Fund balance, beginning of year	<u>2,309,254</u>	<u>2,309,254</u>	<u>-</u>	<u>1,845,646</u>
Fund balance, end of year	<u>\$ 2,309,254</u>	<u>\$ 3,711,468</u>	<u>\$ 1,402,214</u>	<u>\$ 2,309,254</u>

AUGUSTA, GEORGIA

Item 6.

SPECIAL REVENUE FUND - PERPETUAL CARE - I
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Interest income	\$ 19,000	\$ 11,182	\$ (7,818)	\$ 17,502
Other revenues	-	100	100	-
Total revenues	19,000	11,282	(7,718)	17,502
Expenditures				
Current:				
Culture and recreation	55,150	50,794	4,356	41,121
Total expenditures	55,150	50,794	4,356	41,121
Deficiency of revenues under expenditures	(36,150)	(39,512)	(3,362)	(23,619)
Other financing sources				
Transfers in	36,150	-	(36,150)	-
Total other financing sources	36,150	-	(36,150)	-
Net change in fund balance	-	(39,512)	(39,512)	(23,619)
Fund balance, beginning of year	245,968	245,968	-	269,587
Fund balance, end of year	\$ 245,968	\$ 206,456	\$ (39,512)	\$ 245,968

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Item 6.

**SPECIAL REVENUE FUND - TIA DISCRETIONARY PROJECTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Sales taxes	\$ 8,780,160	\$ 4,632,814	\$ (4,147,346)	\$ 4,339,785
Interest income	-	16,753	16,753	67,017
Total revenues	8,780,160	4,649,567	(4,130,593)	4,406,802
Expenditures				
Current:				
Public works	8,155,160	1,289,056	6,866,104	3,141,403
Total expenditures	8,155,160	1,289,056	6,866,104	3,141,403
Excess of revenues over expenditures	625,000	3,360,511	2,735,511	1,265,399
Other financing uses				
Transfers out	(625,000)	(625,000)	-	(625,000)
Total other financing uses	(625,000)	(625,000)	-	(625,000)
Net change in fund balance	-	2,735,511	2,735,511	640,399
Fund balance, beginning of year	9,510,178	9,510,178	-	8,869,779
Fund balance, end of year	\$ 9,510,178	\$ 12,245,689	\$ 2,735,511	\$ 9,510,178

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Item 6.

**SPECIAL REVENUE FUND - NPDES PERMIT FEES
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Licenses and permits	\$ 20,000	\$ 17,888	\$ (2,112)	\$ 6,175
Interest income	-	108	108	730
Total revenues	20,000	17,996	(2,004)	6,905
Expenditures				
Current:				
Public works	20,000	151	19,849	58,654
Total expenditures	20,000	151	19,849	58,654
Net change in fund balance	-	17,845	17,845	(51,749)
Fund balance, beginning of year	64,805	64,805	-	116,554
Fund balance, end of year	\$ 64,805	\$ 82,650	\$ 17,845	\$ 64,805

**SPECIAL REVENUE FUND - TRANSPORTATION AND TOURISM
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Charges for services	\$ 1,393,000	\$ 892,663	\$ (500,337)	\$ 701,788
Interest income	-	1,271	1,271	7,030
Total revenues	1,393,000	893,934	(499,066)	708,818
Expenditures				
Current:				
Housing and development	650,000	382,734	267,266	65,832
Total expenditures	650,000	382,734	267,266	65,832
Excess of revenues over expenditures	743,000	511,200	(231,800)	642,986
Other financing uses				
Transfers out	(743,000)	(743,000)	-	(747,000)
Total other financing uses	(743,000)	(743,000)	-	(747,000)
Net change in fund balance	-	(231,800)	(231,800)	(104,014)
Fund balance, beginning of year	740,102	740,102	-	844,116
Fund balance, end of year	\$ 740,102	\$ 508,302	\$ (231,800)	\$ 740,102

**SPECIAL REVENUE FUND - DRUG COURT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Fines and forfeitures	\$ 99,290	\$ 99,809	\$ 519	\$ 50,631
Interest income	-	447	447	2,289
Other revenues	-	13,490	13,490	-
Total revenues	<u>99,290</u>	<u>113,746</u>	<u>14,456</u>	<u>52,920</u>
Expenditures				
Current:				
Public safety	<u>99,290</u>	<u>116,439</u>	<u>(17,149)</u>	<u>100,000</u>
Total expenditures	<u>99,290</u>	<u>116,439</u>	<u>(17,149)</u>	<u>100,000</u>
Net change in fund balance	-	(2,693)	(2,693)	(47,080)
Fund balance, beginning of year	<u>294,073</u>	<u>294,073</u>	<u>-</u>	<u>341,153</u>
Fund balance, end of year	<u>\$ 294,073</u>	<u>\$ 291,380</u>	<u>\$ (2,693)</u>	<u>\$ 294,073</u>

**SPECIAL REVENUE FUND - DUI COURT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Fines and forfeitures	\$ 275,000	\$ 287,052	\$ 12,052	\$ 226,458
Interest income	-	228	228	-
Total revenues	<u>275,000</u>	<u>287,280</u>	<u>12,280</u>	<u>226,458</u>
Expenditures				
Current:				
Judicial	<u>476,480</u>	<u>458,493</u>	<u>17,987</u>	<u>442,763</u>
Total expenditures	<u>476,480</u>	<u>458,493</u>	<u>17,987</u>	<u>442,763</u>
Deficiency of revenues under expenditures	<u>(201,480)</u>	<u>(171,213)</u>	<u>30,267</u>	<u>(216,305)</u>
Other financing sources				
Transfers in	<u>201,480</u>	<u>201,480</u>	<u>-</u>	<u>179,710</u>
Total other financing sources	<u>201,480</u>	<u>201,480</u>	<u>-</u>	<u>179,710</u>
Net change in fund balance (deficit)	-	30,267	30,267	(36,595)
Fund deficit, beginning of year	<u>(43,413)</u>	<u>(43,413)</u>	<u>-</u>	<u>(6,818)</u>
Fund deficit, end of year	<u>\$ (43,413)</u>	<u>\$ (13,146)</u>	<u>\$ 30,267</u>	<u>\$ (43,413)</u>

**SPECIAL REVENUE FUND - TIA PROJECTS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Sales taxes	\$ 25,688,180	\$ 8,214,926	\$ (17,473,254)	\$ 17,029,348
Interest income	-	3,093	3,093	9,246
Total revenues	25,688,180	8,218,019	(17,470,161)	17,038,594
Expenditures				
Current:				
Public works	26,025,950	7,706,688	18,319,262	15,010,017
Total expenditures	26,025,950	7,706,688	18,319,262	15,010,017
Excess (deficiency) of revenues over	(337,770)	511,331	849,101	2,028,577
Other financing sources				
Transfers in	375,950	-	(375,950)	-
Transfers out	(38,180)	(38,180)	-	(38,180)
Total other financing sources	337,770	(38,180)	(375,950)	(38,180)
Net change in fund balance (deficit)	-	473,151	473,151	1,990,397
Fund balance, beginning of year	2,451,781	2,451,781	-	461,384
Fund balance, end of year	\$ 2,451,781	\$ 2,924,932	\$ 473,151	\$ 2,451,781

**SPECIAL REVENUE FUND - AMERICAN RESCUE PLAN ACT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Intergovernmental	\$ 11,693,060	\$ 11,052,825	\$ (640,235)	\$ -
Total revenues	11,693,060	11,052,825	(640,235)	-
Expenditures				
Current:				
General government	2,015,640	2,015,640	-	-
Public works	859,684	859,684	-	-
Total expenditures	2,875,324	2,875,324	-	-
Excess of revenues over expenditures	8,817,736	8,177,501	(640,235)	-
Other financing sources				
Transfers out	(8,817,736)	(8,177,420)	640,316	-
Total other financing sources	(8,817,736)	(8,177,420)	640,316	-
Net change in fund balance	-	81	81	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	\$ -	\$ 81	\$ 81	\$ -

NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

Coliseum Authority Revenue Bonds Debt Service Fund is used to account for the resources accumulated and payments made for the principal and interest on the Augusta-Richmond County Coliseum Authority Revenue Bonds, Series 2010.

**DEBT SERVICE FUNDS - COLISEUM AUTHORITY REVENUE BONDS DEBT SERVICE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Original and Final Budget	Actual	Variance	2020 Actual
Revenues				
Property taxes	\$ 370,000	\$ 602,979	\$ 232,979	\$ 363,607
Interest income	-	1,581	1,581	3,943
Total revenues	370,000	604,560	234,560	367,550
Expenditures				
Intergovernmental payments	8,010,000	8,003,306	6,694	-
Debt service:				
Principal	14,640,000	14,639,998	2	1,020,000
Interest	638,750	456,790	181,960	707,550
Fiscal agent fees	3,250	1,400	1,850	-
Bond issuance cost	236,000	240,000	(4,000)	-
Total expenditures	23,528,000	23,341,494	186,506	1,727,550
Deficiency of revenues under expenditures	(23,158,000)	(22,736,934)	421,066	(1,360,000)
Other financing sources				
Bond proceeds	21,798,000	21,795,000	(3,000)	-
Transfers in	1,360,000	1,360,000	-	1,360,000
Total other financing sources	23,158,000	23,155,000	(3,000)	1,360,000
Net change in fund balance	-	418,066	418,066	-
Fund balance, beginning of year	624,573	624,573	-	624,573
Fund balance, end of year	\$ 624,573	\$ 1,042,639	\$ 418,066	\$ 624,573

NONMAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECT FUNDS

Capital Outlay Fund is used to account for the disbursement of revenues for all capital expenditures in General Fund departments. Capital expenditures are defined as any non-disposable item over \$5,000 which includes vehicles, office and computer equipment, communications equipment, building renovations and office furniture.

Law Enforcement Fund is used to account for revenue and capital expenditures of the Sheriff's Department and Jail.

Special Sales Tax Phase II Fund is used to account for financing and construction of various construction and road improvements, drainage, jail improvements, and museums. Financing is to be provided by receipts from a 1991 special one percent local option sales tax referendum.

Special Sales Tax Phase III Fund is used to account for the receipts and disbursements of the 1% sales tax collected from 1996 through 2000. The primary revenue sources are sales taxes, and the primary expenditures are capital outlay projects, primarily for public works, recreation and outside agency projects.

Special Sales Tax Phase IV Fund is used to account for expenditures specifically budgeted from revenue from the 1% sales tax (Phase IV) collected from the years 2001 through 2006 to be used primarily for public works, recreation and outside agency projects.

Special Sales Tax Phase V Fund is used to account for receipts and disbursements of the 1% sales tax collected began March 2006 and expired December 2010. The revenue sources are sales tax and earned interest, and expenditures will be for capital outlay projects, primarily for public facilities, public works, recreation, and outside agency projects. The funds will also be used to repay \$44 million bonds issued for the expansion at the Webster Detention Center and the construction of the Augusta Convention Center. Additionally, the funds will be used for the repayment of \$8 million bonds issued by the Canal Authority.

Special Sales Tax Phase VI Fund accounts for the receipts and disbursements of the 1% sales tax approved by the taxpayers on June 16, 2009. Collections began January 1, 2011. The Government bonded \$30.5 million in 2009 and \$22 million in 2010 of the estimated \$184.7 million SPLOST. The revenue sources are sales tax and earned interest and expenditures will be primarily for the following: \$10 million dollars was returned to the general fund as a reimbursement for the one time use of general fund balance for the purchase and demolition of the Gilbert Manor Housing projects by the Medical College of Georgia ("MCG") for the expansion of MCG's dental school; \$18 million for renovations to the municipal building; \$17 million to replace emergency services vehicles; and \$10.9 million to parks and recreation. Of the estimated \$184.7 million, \$124 million will go towards infrastructure and \$60.7 million will go towards non infrastructure projects.

Public Roads Fund is used to account for the receipts and disbursements of projects funded by the local maintenance and improvement grants ("LMIG")

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2021**

ASSETS	Capital Outlay	Law Enforcement	Special Sales Tax Phase II	Special Sales Tax Phase III
Cash and cash equivalents	\$ 918,237	\$ 202,797	\$ 83,885	\$ 4,076,182
Investments	9,843,455	-	-	-
Taxes receivable	321,396	-	-	-
Accounts receivable	11,816	16,019	-	-
Interest receivable	-	-	-	-
Due from other governments	-	-	-	934,804
Restricted cash	-	-	-	-
Total assets	<u>\$ 11,094,904</u>	<u>\$ 218,816</u>	<u>\$ 83,885</u>	<u>\$ 5,010,986</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 487,093	\$ -	\$ -	\$ 12,426
Total liabilities	<u>487,093</u>	<u>-</u>	<u>-</u>	<u>12,426</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - property taxes	165,264	-	-	-
Total deferred inflows of resources	<u>165,264</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Restricted for:				
Capital outlay	-	-	83,885	4,998,560
Committed for:				
Capital outlay	10,442,547	218,816	-	-
Total fund balances	<u>10,442,547</u>	<u>218,816</u>	<u>83,885</u>	<u>4,998,560</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 11,094,904</u>	<u>\$ 218,816</u>	<u>\$ 83,885</u>	<u>\$ 5,010,986</u>

Special Sales Tax Phase IV	Special Sales Tax Phase V	Special Sales Tax Phase VI	Public Roads	Total Nonmajor Capital Projects Funds
\$ 8,604,980	\$ 5,582,035	\$ 22,511,934	\$ 1,258,670	\$ 43,238,720
-	-	-	3,937,400	13,780,855
-	-	-	-	321,396
168	-	21,199	252,370	301,572
-	23,860	-	-	23,860
-	-	-	-	934,804
-	-	1,057	-	1,057
<u>\$ 8,605,148</u>	<u>\$ 5,605,895</u>	<u>\$ 22,534,190</u>	<u>\$ 5,448,440</u>	<u>\$ 58,602,264</u>
\$ -	\$ -	\$ -	\$ 83,310	\$ 582,829
-	-	-	83,310	582,829
-	-	-	-	165,264
-	-	-	-	165,264
8,605,148	5,605,895	22,534,190	5,365,130	47,192,808
-	-	-	-	10,661,363
<u>8,605,148</u>	<u>5,605,895</u>	<u>22,534,190</u>	<u>5,365,130</u>	<u>57,854,171</u>
<u>\$ 8,605,148</u>	<u>\$ 5,605,895</u>	<u>\$ 22,534,190</u>	<u>\$ 5,448,440</u>	<u>\$ 58,602,264</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Capital Outlay	Law Enforcement	Special Sales Tax Phase II	Special Sales Tax Phase III
Revenues				
Property taxes	\$ 4,002,577	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	934,804
Charges for services	-	108,392	-	-
Interest income	15,243	311	100	6,070
Other revenues	39,578	-	-	-
Total revenues	<u>4,057,398</u>	<u>108,703</u>	<u>100</u>	<u>940,874</u>
Expenditures				
Capital outlay	3,479,409	178,640	-	6,754
Total expenditures	<u>3,479,409</u>	<u>178,640</u>	<u>-</u>	<u>6,754</u>
Excess (deficiency) of revenues over (under) expenditures	<u>577,989</u>	<u>(69,937)</u>	<u>100</u>	<u>934,120</u>
Other financing sources				
Transfers in	2,454	-	-	-
Transfers out	-	-	-	-
Total other financing sources	<u>2,454</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	580,443	(69,937)	100	934,120
Fund balances, beginning of year	<u>9,862,104</u>	<u>288,753</u>	<u>83,785</u>	<u>4,064,440</u>
Fund balances, end of year	<u>\$ 10,442,547</u>	<u>\$ 218,816</u>	<u>\$ 83,885</u>	<u>\$ 4,998,560</u>

Special Sales Tax Phase IV	Special Sales Tax Phase V	Special Sales Tax Phase VI	Public Roads	Total Nonmajor Capital Projects Funds
\$ -	\$ -	\$ -	\$ -	\$ 4,002,577
-	-	-	4,470,631	5,405,435
-	-	-	-	108,392
13,355	8,557	56,111	6,969	106,716
-	-	-	-	39,578
<u>13,355</u>	<u>8,557</u>	<u>56,111</u>	<u>4,477,600</u>	<u>9,662,698</u>
1,308,843	1,141,532	5,062,544	5,258,476	16,436,198
<u>1,308,843</u>	<u>1,141,532</u>	<u>5,062,544</u>	<u>5,258,476</u>	<u>16,436,198</u>
(1,295,488)	(1,132,975)	(5,006,433)	(780,876)	(6,773,500)
-	-	-	-	2,454
-	-	(2,454)	-	(2,454)
-	-	(2,454)	-	-
(1,295,488)	(1,132,975)	(5,008,887)	(780,876)	(6,773,500)
9,900,636	6,738,870	27,543,077	6,146,006	64,627,671
<u>\$ 8,605,148</u>	<u>\$ 5,605,895</u>	<u>\$ 22,534,190</u>	<u>\$ 5,365,130</u>	<u>\$ 57,854,171</u>

NONMAJOR ENTERPRISE FUNDS

Waste Management Fund is used to account for the provision of landfill services to residents and industries of the Government. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, billing and collection.

Transit Fund is used to account for the operations of the Augusta Public Transit which provides scheduled bus service within Augusta.

Daniel Field Airport Fund is used to account for revenue and expenses related to Daniel Field Airport, a general aviation airport of Augusta.

**COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
DECEMBER 31, 2021**

	Waste Management	Transit	Daniel Field Airport	Total Nonmajor Enterprise Funds
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 22,474,126	\$ -	\$ 123,091	\$ 22,597,217
Investments	11,812,199	-	82,909	11,895,108
Accounts receivable, net of allowance	2,633,290	2,082,957	11,131	4,727,378
Interest receivable	-	-	42	42
Due from other funds	2,422,602	-	173,253	2,595,855
Restricted cash	3,661,301	-	-	3,661,301
Total current assets	43,003,518	2,082,957	390,426	45,476,901
NON-CURRENT ASSETS				
Advance to other funds	6,576,742	-	-	6,576,742
Capital assets:				
Non-depreciable	22,737,972	1,484,607	65,104	24,287,683
Depreciable, net of accumulated depreciation	22,563,750	20,328,904	2,302,005	45,194,659
Total non-current assets	51,878,464	21,813,511	2,367,109	76,059,084
Total assets	94,881,982	23,896,468	2,757,535	121,535,985
DEFERRED OUTFLOWS OF RESOURCES				
Pension	449,274	80,154	-	529,428
Other post-employment benefit	615,108	1,189,035	-	1,804,143
Total deferred outflows of resources	1,064,382	1,269,189	-	2,333,571
LIABILITIES				
CURRENT LIABILITIES				
Payable from current assets:				
Accounts payable	2,883,202	1,155,566	16,882	4,055,650
Accrued expenses	43,413	6,935	-	50,348
Due to other funds	380,262	-	182,231	562,493
Compensated absences - current portion	50,770	25,718	-	76,488
	3,357,647	1,188,219	199,113	4,744,979
Payable from restricted assets:				
Bonds payable - current portion	470,000	-	-	470,000
	470,000	-	-	470,000
Total current liabilities	3,827,647	1,188,219	199,113	5,214,979
NON-CURRENT LIABILITIES				
Advance from other funds	520,195	6,576,742	-	7,096,937
Compensated absences - long-term portion	33,847	17,146	-	50,993
Bonds payable - long-term portion	4,598,479	-	-	4,598,479
Net pension liability	598,077	106,702	-	704,779
Total OPEB liability	1,943,155	3,756,215	-	5,699,370
Landfill post-closure care costs - long-term portion	36,067,827	-	-	36,067,827
Total long-term liabilities	43,761,580	10,456,805	-	54,218,385
Total liabilities	47,589,227	11,645,024	199,113	59,433,364
DEFERRED INFLOWS OF RESOURCES				
Pension	610,498	108,918	-	719,416
Total deferred inflows of resources	610,498	108,918	-	719,416
NET POSITION				
Net investment in capital assets	40,233,243	21,813,511	2,367,109	64,413,863
Restricted for debt service	3,661,301	-	-	3,661,301
Unrestricted	3,852,095	(8,401,796)	191,313	(4,358,388)
Total net position	\$ 47,746,639	\$ 13,411,715	\$ 2,558,422	\$ 63,716,776

**COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Waste Management	Transit	Daniel Field Airport	Total Nonmajor Enterprise Funds
OPERATING REVENUES				
Charges for services	\$ 16,404,848	\$ 191,662	\$ 101,479	\$ 16,697,989
Miscellaneous	1,735	5,318,631	36,873	5,357,239
Total operating revenues	<u>16,406,583</u>	<u>5,510,293</u>	<u>138,352</u>	<u>22,055,228</u>
OPERATING EXPENSES				
Personnel costs	3,486,980	797,164	-	4,284,144
Cost of sales and service	8,484,922	5,851,781	148,697	14,485,400
Supplies	7,890,705	662,703	10,065	8,563,473
Administration	2,177,211	463,729	15,350	2,656,290
Depreciation expense	2,845,823	525,064	200,898	3,571,785
Total operating expenses	<u>24,885,641</u>	<u>8,300,441</u>	<u>375,010</u>	<u>33,561,092</u>
Operating loss	<u>(8,479,058)</u>	<u>(2,790,148)</u>	<u>(236,658)</u>	<u>(11,505,864)</u>
NON-OPERATING REVENUES (EXPENSES)				
Gain (loss) on disposal of assets	(103,518)	580	-	(102,938)
Interest expense	(221,441)	(9,104)	(113)	(230,658)
Interest income	106,573	-	-	106,573
Total non-operating expenses, net	<u>(218,386)</u>	<u>(8,524)</u>	<u>(113)</u>	<u>(227,023)</u>
Loss before contributions and transfers	<u>(8,697,444)</u>	<u>(2,798,672)</u>	<u>(236,771)</u>	<u>(11,732,887)</u>
CAPITAL CONTRIBUTIONS	<u>-</u>	<u>336,466</u>	<u>41,598</u>	<u>378,064</u>
TRANSFERS				
Transfers in	50,750	1,062,640	-	1,113,390
Total transfers	<u>50,750</u>	<u>1,062,640</u>	<u>-</u>	<u>1,113,390</u>
Change in net position	(8,646,694)	(1,399,566)	(195,173)	(10,241,433)
NET POSITION, beginning of year	<u>56,393,333</u>	<u>14,811,281</u>	<u>2,753,595</u>	<u>73,958,209</u>
NET POSITION, end of year	<u>\$ 47,746,639</u>	<u>\$ 13,411,715</u>	<u>\$ 2,558,422</u>	<u>\$ 63,716,776</u>

**COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Waste Management	Transit	Daniel Field Airport	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 20,126,373	\$ 5,410,239	\$ 42,041	\$ 25,578,653
Payments to suppliers	(13,523,218)	(5,995,230)	(212,018)	(19,730,466)
Payments to employees	(2,999,093)	(673,525)	-	(3,672,618)
Net cash provided by (used in) operating activities	3,604,062	(1,258,516)	(169,977)	2,175,569
CASH FLOWS FROM NON-CAPITAL AND RELATED FINANCING ACTIVITIES				
Transfers in	50,750	1,062,640	-	1,113,390
Net cash provided by non-capital and related financing activities	50,750	1,062,640	-	1,113,390
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisitions of capital assets	(657,402)	(132,066)	-	(789,468)
Proceeds from sales of capital assets	-	580	-	580
Principal payments on bonds payable	(455,000)	-	-	(455,000)
Capital grants received	-	336,466	41,598	378,064
Interest paid	(665,646)	(9,104)	(113)	(674,863)
Net cash provided by (used in) capital and related financing activities	(1,778,048)	195,876	41,485	(1,540,687)
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds (purchase) of investments	(72,356)	-	172,796	100,440
Interest received	106,573	-	473	107,046
Net cash provided by investing activities	34,217	-	173,269	207,486
Change in cash and cash equivalents	1,910,981	-	44,777	1,955,758
Cash and cash equivalents				
Beginning of year	24,224,446	-	78,314	24,302,760
End of year	<u>\$ 26,135,427</u>	<u>\$ -</u>	<u>\$ 123,091</u>	<u>\$ 26,258,518</u>
Classified as				
Cash and cash equivalents	\$ 22,474,126	\$ -	\$ 123,091	\$ 22,597,217
Restricted cash	3,661,301	-	-	3,661,301
	<u>\$ 26,135,427</u>	<u>\$ -</u>	<u>\$ 123,091</u>	<u>\$ 26,258,518</u>

(Continued)

AUGUSTA, GEORGIA

Item 6.

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Waste Management	Transit	Daniel Field Airport	Total Nonmajor Enterprise Funds
Reconciliation of operating loss to				
net cash (provided by) used in operating activities				
Operating loss	\$ (8,479,058)	\$ (2,790,148)	\$ (236,658)	\$ (11,505,864)
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities				
Depreciation	2,845,823	525,064	200,898	3,571,785
Change in assets and liabilities:				
(Increase) decrease in accounts receivable	(1,056,628)	(100,054)	35,801	(1,120,881)
Decrease in prepaid expenses	21,402	-	-	21,402
Decrease in inventory	-	69,159	-	69,159
Decrease in due from other funds	6,047,196	-	-	6,047,196
Increase in advance to other funds	(890,512)	-	(173,253)	(1,063,765)
Decrease in deferred outflows of resources-pension	220,886	17,307	-	238,193
(Increase) decrease in deferred outflows of resources-OPEB	(198,888)	248,103	-	49,215
Increase (decrease) in accounts payable	1,248,384	21,850	(37,906)	1,232,328
Increase in accrued expenses	13,979	1,462	-	15,441
Increase in post-closure liabilities	3,745,855	-	-	3,745,855
Increase (decrease) in due to other funds	(2)	-	41,141	41,139
Increase (decrease) in advance from other funds	(380,264)	890,512	-	510,248
Increase in deferred inflows of resources-pension	538,337	98,424	-	636,761
Decrease in net pension liability	(878,707)	(108,065)	-	(986,772)
Increase (decrease) in net OPEB liability	817,248	(131,353)	-	685,895
Decrease in compensated absences	(10,989)	(777)	-	(11,766)
Net cash provided by (used in) operating activities	<u>\$ 3,604,062</u>	<u>\$ (1,258,516)</u>	<u>\$ (169,977)</u>	<u>\$ 2,175,569</u>

INTERNAL SERVICE FUNDS

Risk Management Fund is used to account for the receipt and disbursement of settlement exposure and damage expense claims, commercial insurance premiums and bond on certain employees and elected officials.

Fleet Operations Fund is used to account for the operation and maintenance of Government vehicles. The Fund bills other Government funds at amounts that will approximately recover all the cost of the services provided.

Workers Compensation Fund is used to account for the receipt and disbursements of workers compensation claims.

Employee Health Benefits Fund is used to account for the receipt and disbursement of employee group health insurance claims.

Unemployment Fund is used to account for the receipt and disbursement of unemployment benefits.

Long-term Disability Insurance Fund is used to account for the receipt and disbursement of long-term disability claims.

GMA Leases Fund is used to account for the receipt and disbursement of the lease pool agreement with the Georgia Municipal Association.

**COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2021**

	Risk Management	Fleet Operations	Workers Compensation	Employee Health Benefits
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 1,121,001	\$ 393,920	\$ 173,858	\$ 2,770,315
Investments	-	-	-	1,060,014
Accounts receivable, net of allowance	-	24,798	-	568,479
Due from other funds	-	-	-	-
Total current assets	<u>1,121,001</u>	<u>418,718</u>	<u>173,858</u>	<u>4,398,808</u>
NON-CURRENT ASSETS				
Advance to other funds	-	-	-	-
Other assets	-	-	-	-
Capital assets:				
Depreciable, net of accumulated depreciation	-	2,832	-	-
Total non-current assets	<u>-</u>	<u>2,832</u>	<u>-</u>	<u>-</u>
Total assets	<u>1,121,001</u>	<u>421,550</u>	<u>173,858</u>	<u>4,398,808</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable	67,724	417,090	173,858	2,116,387
Accrued expenses	25,680	4,460	-	2,282,421
Due to other funds	-	-	-	-
Total current liabilities	<u>93,404</u>	<u>421,550</u>	<u>173,858</u>	<u>4,398,808</u>
NON-CURRENT LIABILITIES				
Certificates of participation	-	-	-	-
Total long-term liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>93,404</u>	<u>421,550</u>	<u>173,858</u>	<u>4,398,808</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue - effective hedge	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION (DEFICIT)				
Investment in capital assets	-	2,832	-	-
Unrestricted (deficit)	1,027,597	(2,832)	-	-
Total net position (deficit)	<u>\$ 1,027,597</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Unemployment	Long-term Disability Insurance	GMA Leases	Total Internal Service Funds
\$ 19,092	\$ 25,141	\$ -	\$ 4,503,327
-	-	15,265,559	16,325,573
-	-	-	593,277
-	-	730,116	730,116
19,092	25,141	15,995,675	22,152,293
-	-	830,667	830,667
-	-	3,543,272	3,543,272
-	-	-	2,832
-	-	4,373,939	4,376,771
19,092	25,141	20,369,614	26,529,064
19,092	25,141	-	2,819,292
-	-	-	2,312,561
-	-	38,943	38,943
19,092	25,141	38,943	5,170,796
-	-	16,888,000	16,888,000
-	-	16,888,000	16,888,000
19,092	25,141	16,926,943	22,058,796
-	-	3,543,272	3,543,272
-	-	3,543,272	3,543,272
-	-	-	2,832
-	-	(100,601)	924,164
\$ -	\$ -	\$ (100,601)	\$ 926,996

**COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Risk Management	Fleet Operations	Workers Compensation	Employee Health Benefits
OPERATING REVENUES				
Charges for services - interfund services	\$ 2,495,923	\$ 5,188,693	\$ 5,289,257	\$ 33,589,585
Miscellaneous	17,171	32,803	-	2,205,180
Total operating revenues	<u>2,513,094</u>	<u>5,221,496</u>	<u>5,289,257</u>	<u>35,794,765</u>
OPERATING EXPENSES				
Personnel costs	465,953	235,264	-	-
Cost of sales and service	940,346	4,744,721	-	25,327
Supplies	186,755	74,344	-	-
Claims and damages	848,387	-	5,280,592	-
Administration	103,524	167,790	7,790	35,764,079
Total operating expenses	<u>2,544,965</u>	<u>5,222,119</u>	<u>5,288,382</u>	<u>35,789,406</u>
Operating income (loss)	<u>(31,871)</u>	<u>(623)</u>	<u>875</u>	<u>5,359</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest expense	-	-	(875)	(5,359)
Interest income	13,842	623	-	-
Total non-operating revenues (expenses)	<u>13,842</u>	<u>623</u>	<u>(875)</u>	<u>(5,359)</u>
Change in net position (deficit)	(18,029)	-	-	-
NET POSITION (DEFICIT), beginning of year	<u>1,045,626</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION (DEFICIT), end of year	<u>\$ 1,027,597</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Unemployment	Long-term Disability Insurance	GMA Leases	Total Internal Service Funds
\$ 153,342	\$ 310,813	\$ 1,005,794	\$ 48,033,407
-	-	-	2,255,154
153,342	310,813	1,005,794	50,288,561
-	-	-	701,217
-	-	-	5,710,394
-	308,944	1,013,144	1,583,187
153,333	-	-	6,282,312
-	1,790	-	36,044,973
153,333	310,734	1,013,144	50,322,083
9	79	(7,350)	(33,522)
(9)	(79)	(228,357)	(234,679)
-	-	280,620	295,085
(9)	(79)	52,263	60,406
-	-	44,913	26,884
-	-	(145,514)	900,112
\$ -	\$ -	\$ (100,601)	\$ 926,996

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Risk Management	Fleet Operations	Workers Compensation	Employee Health Benefits
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ 2,517,815	\$ 5,196,698	\$ 5,289,257	\$ 35,428,325
Payments to suppliers	(2,194,537)	(4,968,856)	(5,181,563)	(35,338,149)
Payments to employees	(446,693)	(235,264)	-	-
Net cash provided by (used in) operating activities	(123,415)	(7,422)	107,694	90,176
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments	-	-	-	(6,494)
Interest received (used in)	13,842	623	-	-
Net cash provided by investing activities	13,842	623	-	(6,494)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Interest paid	-	-	(875)	(5,359)
Net cash used in capital and related financing activities	-	-	(875)	(5,359)
Change in cash and cash equivalents	(109,573)	(6,799)	106,819	78,323
Cash and cash equivalents				
Beginning of year	1,230,574	400,719	67,039	2,691,992
End of year	<u>\$ 1,121,001</u>	<u>\$ 393,920</u>	<u>\$ 173,858</u>	<u>\$ 2,770,315</u>
Classified as				
Cash and cash equivalents	<u>\$ 1,121,001</u>	<u>\$ 393,920</u>	<u>\$ 173,858</u>	<u>\$ 2,770,315</u>
	<u>\$ 1,121,001</u>	<u>\$ 393,920</u>	<u>\$ 173,858</u>	<u>\$ 2,770,315</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ (31,871)	\$ (623)	\$ 875	\$ 5,359
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
(Increase) decrease in accounts receivable	4,721	(24,798)	-	(366,440)
Decrease in due from other funds	-	-	-	-
Decrease in advance from other funds	-	-	-	-
(Increase) decrease in accounts payable	(115,525)	17,105	106,819	734,701
Increase (decrease) in accrued expenses	19,260	894	-	(283,444)
Decrease in due to other funds	-	-	-	-
Net cash provided by (used in) operating activities	<u>\$ (123,415)</u>	<u>\$ (7,422)</u>	<u>\$ 107,694</u>	<u>\$ 90,176</u>

Unemployment	Long-term Disability Insurance	GMA Leases	Total Internal Service Funds
\$ 153,333 (149,257)	\$ 310,813 (310,629)	\$ 1,949,592 (1,148,341)	\$ 50,845,833 (49,291,332)
-	-	-	(681,957)
4,076	184	801,251	872,544
-	-	(853,514)	(860,008)
-	-	280,620	295,085
-	-	(572,894)	(564,923)
(9)	(79)	(228,357)	(234,679)
(9)	(79)	(228,357)	(234,679)
4,067	105	-	72,942
15,025	25,036	-	4,430,385
\$ 19,092	\$ 25,141	\$ -	\$ 4,503,327
\$ 19,092	\$ 25,141	\$ -	\$ 4,503,327
\$ 19,092	\$ 25,141	\$ -	\$ 4,503,327
\$ 9	\$ 79	\$ (7,350)	\$ (33,522)
-	-	-	(386,517)
-	-	275,681	275,681
-	-	685,626	685,626
4,067	105	(135,197)	612,075
-	-	-	(263,290)
-	-	(17,509)	(17,509)
\$ 4,076	\$ 184	\$ 801,251	\$ 872,544

PENSION TRUST FUNDS

1945 Plan Fund is used to account for a single-employer defined benefit pension plan that was available to all former Richmond County employees hired prior to October 1, 1975, that met the Plan's age and length of service requirements.

General Retirement Fund is used to account for a single-employer defined benefit pension plan for those former City of Augusta employees hired after March 1, 1949 and before March 1, 1987, whose age did not exceed 35 years at the time of their employment and were not participants of the 1977 Plan.

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS
DECEMBER 31, 2021**

		1945 Plan	General Retirement	Total Pension Trust Funds
ASSETS				
Cash		\$ 1,071,185	\$ 3,107,401	\$ 4,178,586
Investments, at fair value:				
Government securities		791,392	6,254,956	7,046,348
Common stock		3,323,258	61,069,917	64,393,175
Mortgage backed securities		496,581	3,438,746	3,935,327
Mutual funds		1,209,317	9,623,942	10,833,259
Accounts receivable		493,140	2,277,074	2,770,214
Interest receivable		6,338	48,503	54,841
Total assets		<u>7,391,211</u>	<u>85,820,539</u>	<u>93,211,750</u>
LIABILITIES				
Accounts payable		<u>122</u>	<u>2,602,548</u>	<u>2,602,670</u>
Total liabilities		<u>122</u>	<u>2,602,548</u>	<u>2,602,670</u>
NET POSITION				
Restricted for pension benefits		<u>\$ 7,391,089</u>	<u>\$ 83,217,991</u>	<u>\$ 90,609,080</u>

**COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	1945 Plan	General Retirement	Total Pension Trust Funds
ADDITIONS			
Contributions:			
Employer	\$ 491,442	\$ 4,114,233	\$ 4,605,675
Employee	-	28,101	28,101
Other receipts	81	-	81
Total contributions	<u>491,523</u>	<u>4,142,334</u>	<u>4,633,857</u>
Investment earnings:			
Interest	1,132	-	1,132
Net increase in fair value of investments	<u>817,224</u>	<u>12,688,264</u>	<u>13,505,488</u>
Net investment earnings	<u>818,356</u>	<u>12,688,264</u>	<u>13,506,620</u>
Total additions	<u>1,309,879</u>	<u>16,830,598</u>	<u>18,140,477</u>
DEDUCTIONS			
Benefits	812,482	8,523,032	9,335,514
Administrative expenses	<u>46,107</u>	<u>735,820</u>	<u>781,927</u>
Total deductions	<u>858,589</u>	<u>9,258,852</u>	<u>10,117,441</u>
Change in net position	451,290	7,571,746	8,023,036
NET POSITION, BEGINNING OF YEAR	<u>6,939,799</u>	<u>75,646,245</u>	<u>82,586,044</u>
NET POSITION, END OF YEAR	<u><u>\$ 7,391,089</u></u>	<u><u>\$ 83,217,991</u></u>	<u><u>\$ 90,609,080</u></u>

CUSTODIAL FUNDS

Tax Commissioner is used to account for all real, personal and intangible taxes collected and forwarded to the government units.

Sheriff is used to account for collection of fees, proceeds from judicial sales, and cash bonds, which are disbursed to other agencies, and individuals.

The following custodial funds are used to account for fines, fees and other moneys collected by the courts and remitted to other parties in accordance with court orders and state law:

Probate Court
Clerk of Superior Court
Magistrate/Civil Court

**COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2021**

ASSETS	Tax Commissioner	Sheriff	Clerk of Superior Court	Probate Court	Magistrate and Civil Court	Total
Cash and cash equivalents	\$ 8,688,823	\$ 4,972,673	\$ 5,161,995	\$ 250,008	\$ 229,694	\$ 19,303,193
Taxes receivable	18,864,763	-	-	-	-	18,864,763
Total assets	27,553,586	4,972,673	5,161,995	250,008	229,694	38,167,956
LIABILITIES						
Due to others	4,944,781	195,716	460,005	19,792	26,889	5,647,183
Uncollected taxes	18,864,763	-	-	-	-	18,864,763
Total liabilities	23,809,544	195,716	460,005	19,792	26,889	24,511,946
NET POSITION						
Restricted for individuals, organizations and other governments	\$ 3,744,042	\$ 4,776,957	\$ 4,701,990	\$ 230,216	\$ 202,805	\$ 13,656,010

**COMBINING STATEMENT OF CHANGES IN
FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2021**

	Tax Commissioner	Sheriff	Clerk of Superior Court	Probate Court	Magistrate and Civil Court	Total
ADDITIONS						
Taxes	\$ 186,744,198	\$ -	\$ -	\$ -	\$ -	\$ 186,744,198
Fines and fees	-	3,746,669	1,901,743	788,930	1,977,210	8,414,552
Criminal and civil bonds	-	-	6,890,625	-	31,042	6,921,667
Land condemnations	-	-	3,902,391	-	-	3,902,391
Total additions	186,744,198	3,746,669	12,694,759	788,930	2,008,252	205,982,808
DEDUCTIONS						
Taxes and fees paid to other governments	186,405,344	-	2,882,899	-	-	189,288,243
Payments to Board of Commissioners	-	-	1,918,427	527,732	965,091	3,411,250
Other custodial disbursements	-	3,067,632	7,937,627	276,496	1,014,982	12,296,737
Total deductions	186,405,344	3,067,632	12,738,953	804,228	1,980,073	204,996,230
Change in fiduciary net position	338,854	679,037	(44,194)	(15,298)	28,179	986,578
Net position, beginning of year	3,405,188	4,097,920	4,746,184	245,514	174,626	12,669,432
Net position, end of year	<u>\$ 3,744,042</u>	<u>\$ 4,776,957</u>	<u>\$ 4,701,990</u>	<u>\$ 230,216</u>	<u>\$ 202,805</u>	<u>\$ 13,656,010</u>

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase I	Pineview Drive	\$ -	\$ 136,416	\$ 136,416	\$ -	\$ 136,416	100%
Phase I	Flood Control Feasibility Study	-	20,796	20,796	-	20,796	100%
Phase I	Small Projects	181,230	181,230	181,230	-	181,230	100%
Phase I	Adjusting roadway structure	100,289	82,700	82,700	-	82,700	100%
Phase I	Phinizy Swamp drainage	163,998	58,617	58,617	-	58,617	100%
Phase I	Stevens Creek / Clausen Road	358,584	361,888	299,329	-	299,329	83%
Phase I	Jackson Road widening	108,776	108,776	108,776	-	108,776	100%
Phase I	Berckmans Road	1,793,000	9,441	9,441	-	9,441	100%
Phase I	Belair Road Extension	666,005	741,074	741,074	-	741,074	100%
Phase I	Turpin Hill Rdwy.	1,102,076	1,020,879	1,020,879	-	1,020,879	100%
Phase I	Doug Bernard Parkway	2,170,763	1,874,524	1,874,524	-	1,874,524	100%
Phase I	Rocky Creek Tributary	130,832	132,038	63,706	-	63,706	48%
Phase I	Hyde Park Drg	94,945	94,945	94,945	-	94,945	100%
Phase I	Belair Hills Estate	33,700	33,700	33,700	-	33,700	100%
Phase I	Windsor Spring Road, Section I	2,780,104	2,780,104	2,780,104	-	2,780,104	100%
Phase I	Windsor Spring Road, Section II	1,708,213	1,707,397	1,707,396	-	1,707,396	100%
Phase I	Windsor Spring Road Off-site	69,793	69,793	69,793	-	69,793	100%
Phase I	Tobacco Road - Phase II	1,591,127	1,511,764	1,511,764	-	1,511,764	100%
Phase I	Barton Chapel Road, Phase II	1,488,591	963,324	992,624	-	992,624	103%
Phase I	Pepperidge Drive	4,150	4,150	4,150	-	4,150	100%
Phase I	Boykin Rd Drainage	62,500	62,500	62,500	-	62,500	100%
Phase I	Hephzibah-McBean/Brothersville	329,440	364,875	364,874	-	364,874	100%
Phase I	International Boulevard Extension	340,000	289,800	289,800	-	289,800	100%
Phase II	Radio Control RR Switches	-	100,000	100,000	-	100,000	100%
Phase II	Parham Rd Improvement	-	7,334	7,361	-	7,361	100%
Phase II	Camp Angehele Road	-	12,343	12,343	-	12,343	100%
Phase II	Corridor & Gateway Entrance	-	-	-	-	-	0%
Phase II	SR 121 @ Windsor Spring Traffic	85,800	28,399	28,399	-	28,399	100%
Phase II	Pinnacle Place Drg Imp	-	688,025	688,026	-	688,026	100%
Phase II	ARC Drainage Imp Phase I	-	-	-	-	-	0%
Phase II	Walton Way Extension	-	544,470	544,473	-	544,473	100%
Phase II	State Rd 121/US25 Windsor	-	886,288	212,244	-	212,244	24%
Phase II	Traffic Signs Upgrade	-	50,273	50,274	-	50,274	100%
Phase II	Storm Pipe Replacement	-	143,068	141,146	-	141,146	99%
Phase II	Warren Lake - Rock Creek	-	13,243	13,243	-	13,243	100%
Phase II	Winchester Drainage Improvement	-	441,261	220,453	-	220,453	50%
Phase II	Small projects	417,978	239,172	239,162	-	239,162	100%
Phase II	NPDES	504,705	515,992	515,378	-	515,378	100%
Phase II	JLEC	2,000,000	1,886,471	1,809,182	-	1,809,182	96%
Phase II	Bobby Jones Expressway	284,286	237,618	237,618	-	237,618	100%
Phase II	Bobby Jones @SR 56	187,000	171,457	171,457	-	171,457	100%
Phase II	Fury's Ferry Rd	126,500	-	-	-	-	0%
Phase II	Jackson Road widening	2,537,671	2,318,812	2,318,812	-	2,318,812	100%
Phase II	Perimeter Parkway Improvements	981,820	870,614	870,614	-	870,614	100%
Phase II	Wrightsboro Road Operational	251,000	210,210	210,210	-	210,210	100%
Phase II	Belair Road	555,851	88,600	88,600	-	88,600	100%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase II	Wheeler Road widening	\$ 1,576,000	\$ 1,015,885	\$ 974,456	\$ -	\$ 974,456	96%
Phase II	Cane Creek Channel Imp	1,421,720	1,105,881	1,105,881	-	1,105,881	100%
Phase II	Rae's Creek Channel Improvement	1,758,382	1,756,878	1,756,878	-	1,756,878	100%
Phase II	Olive Road realignment	134,796	134,796	7,996	-	7,996	6%
Phase II	North Leg Bridge Widening	22,000	-	-	-	-	0%
Phase II	Wheeler Road	819,500	819,500	566,348	-	566,348	69%
Phase II	Lakeside Drainage	323,447	265,389	265,389	-	265,389	100%
Phase II	Hyde Park	1,716,000	1,048,444	1,048,444	-	1,048,444	100%
Phase II	Apple Valley drainage improvements	769,061	769,061	755,779	-	755,779	98%
Phase II	SR 4/US1	16,500	12,413	12,413	-	12,413	100%
Phase II	Windsor Spring Road	1,055,386	919,146	919,146	-	919,146	100%
Phase II	Tobacco Road	3,046,858	2,736,545	2,736,545	-	2,736,545	100%
Phase II	Lock & Dam Road	404,522	364,826	364,826	-	364,826	100%
Phase II	Barton Chapel Rd, Phase 1	29,300	29,300	29,300	-	29,300	100%
Phase II	Barton Chapel Road, Phase II	2,036,000	2,769,553	2,769,553	-	2,769,553	100%
Phase II	SR 10/US 223 Gordon Highway	84,500	74,893	74,893	-	74,893	100%
Phase II	Pepperidge Drive Intersection	172,177	156,358	156,358	-	156,358	100%
Phase II	SR 56 at Phinizy	399,425	342,695	342,695	-	342,695	100%
Phase II	Fall Line Freeway	77,000	-	-	-	-	0%
Phase II	Paving Various Rd., Phase V	1,200,000	725,423	725,423	-	725,423	100%
Phase II	Boykin Road Drg.	1,466,809	1,367,118	1,367,118	-	1,367,118	100%
Phase II	SR 56 @Old Waynesboro Rd	416,000	461,687	461,686	-	461,686	100%
Phase II	Willis Foreman Road Dr.	350,100	440,304	440,302	-	440,302	100%
Phase II	Sand Ridge Storm	341,800	218,682	218,682	-	218,682	100%
Phase II	SR 56 Old Savannah Road	552,500	375,003	375,004	-	375,004	100%
Phase II	Walton Way Extension	1,385,000	-	-	-	-	0%
Phase II	Skinner Mill Road Culvert Extension	153,100	11,876	11,876	-	11,876	100%
Phase II	Rocky Creek Hazard Mitigatio	717,860	62,064	62,064	-	62,064	100%
Phase II	Rock Creek / Warren Lake Restoration	-	1,358,300	1,358,278	-	1,358,278	100%
Phase II	Wayfinding Signage Program	-	1,000,000	1,000,000	-	1,000,000	100%
Phase II	East Augusta drainage	-	1,147,379	1,147,379	-	1,147,379	100%
Phase II	Council Drive	102,459	102,459	102,459	-	102,459	100%
Phase II	General Roadway	361,393	361,393	361,393	-	361,393	100%
Phase II	Trees and landscaping	96,000	55,477	55,476	-	55,476	100%
Phase II	Albion Acres	142,534	142,534	142,534	-	142,534	100%
Phase II	5th Street storm sewer improvements	154,250	70,584	70,584	-	70,584	100%
Phase II	3rd Level Canal cleaning	700,000	733,559	588,419	-	588,419	80%
Phase II	Walton Way Reconstruction	600,000	600,000	600,000	-	600,000	100%
Phase II	15th St Utility Relocation	350,000	-	-	-	-	0%
Phase II	9th Street Parking renovation	50,000	1,736	1,736	-	1,736	100%
Phase II	Laney -Walker reconstruction	96,600	180,600	146,923	-	146,923	81%
Phase II	Rae's Creek	440,000	1,163,167	989,578	-	989,578	85%
Phase II	Eisenhower Emergency Driveway	-	41,754	14,346	-	14,346	34%
Phase II	Wayfinding Signage Program	-	200,500	200,500	-	200,500	100%
Phase II	Delta Cost Sharing	144,267	144,267	144,267	-	144,267	100%
Phase III	Sand Hills Park	50,000	48,286	48,286	-	48,286	100%
Phase III	Reynolds Park renovation	63,000	48,000	47,243	-	47,243	98%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase III	Tanglewood Park renovation	\$ 30,000	\$ 30,000	\$ 25,849	\$ -	\$ 25,849	86%
Phase III	Wood Park	45,000	45,002	45,002	-	45,002	100%
Phase III	Lake Olmstead Bike Trail	90,000	90,000	90,000	-	90,000	100%
Phase III	Radford Park renovation	34,868	32,679	32,679	-	32,679	100%
Phase III	Katherine Street	145,178	152,855	153,855	-	153,855	101%
Phase III	Georgia Regional	927	7	7	-	7	100%
Phase III	Suburban Forces Capital Equipment II	1,411,000	1,428,614	1,391,675	-	1,391,675	97%
Phase III	Butts Memorial Bridge repair	245,000	184,540	184,899	-	184,899	100%
Phase III	Phinizy swamp drainage improvement I	273,884	1,443	1,443	-	1,443	100%
Phase III	Alexander Drive culvert repair	36,870	34,219	34,219	-	34,219	100%
Phase III	Alexander Drive Culvert Repair II	18,500	18,570	18,597	-	18,597	100%
Phase III	Raes Creek Channelization IV	13,325	13,194	13,194	-	13,194	100%
Phase III	Traffic engineering improvement Phase II	460,000	450,574	454,961	-	454,961	101%
Phase III	Paving various roads	1,026,875	518,021	518,021	-	518,021	100%
Phase III	Paving Various Roads	-	829,506	564,027	-	564,027	68%
Phase III	Lovers Lane Land Acquisition	-	357,111	195,994	-	195,994	55%
Phase III	Resurfacing Hephzibah McBean Road	-	330,088	333,089	-	333,089	101%
Phase III	Canal Authority	500,000	501,801	501,801	-	501,801	100%
Phase III	Arts Council	100,000	100,000	97,618	-	97,618	98%
Phase III	Fore Augusta	100,000	100,000	100,000	-	100,000	100%
Phase III	Historic Augusta	100,000	100,000	100,000	-	100,000	100%
Phase III	Museum	200,000	200,000	200,000	-	200,000	100%
Phase III	New Hope Community Center	100,000	-	-	-	-	N/A
Phase III	Imperial Theater	150,000	150,000	150,000	-	150,000	100%
Phase III	Augusta Mini Theater	150,000	879,174	879,174	-	879,174	100%
Phase III	Riverwalk Playground	40,000	41,353	40,412	-	40,412	98%
Phase III	ARC drainage improvements Phase I	116,750	94,260	94,260	-	94,260	100%
Phase III	ARC drainage improvements Phase II	53,100	50,729	50,729	-	50,729	100%
Phase III	SR 56 @ Goshen Road	88,000	362,718	362,718	-	362,718	100%
Phase III	Belair Road improvement	2,361,000	2,889,413	2,876,566	-	2,876,566	100%
Phase III	Berckman's Road	2,713,000	14,284	14,284	-	14,284	100%
Phase III	Courtney's Detention Pond Emer Rep	70,805	71,074	69,923	-	69,923	98%
Phase III	Travis/ Plantation Road	2,361,000	368,255	183,366	-	183,366	50%
Phase III	Washington Road Sidewalk	276,000	1,311	1,311	-	1,311	100%
Phase III	SR 4/15th @cr 2207(Central Ave)	-	32,233	32,233	-	32,233	100%
Phase III	Richmond Hill Rd Sidewalks	-	117,645	117,645	-	117,645	100%
Phase III	Alexander Dr Emergency Repair	-	74,688	75,077	-	75,077	101%
Phase III	Powell Rd Culvert Replacement	-	234,036	234,464	-	234,464	100%
Phase III	Point West Drainage	-	1,023,399	916,292	-	916,292	90%
Phase III	Oates Creek Rehab Proj	-	843,266	213,266	-	213,266	25%
Phase III	Wilkerson Garden	-	680,543	561,275	6,754	568,029	83%
Phase III	Kimberly Clark Industrial Park	2,215,000	2,215,000	2,228,071	-	2,228,071	101%
Phase III	Municipal Building	8,721,250	8,610,942	8,623,367	-	8,623,367	100%
Phase III	Library (South Richmond)	700,000	709,881	654,985	-	654,985	92%
Phase III	Board of Health	7,000,000	7,000,000	7,000,000	-	7,000,000	100%
Phase III	Augusta Mini Theater	850,000	856,245	816,593	-	816,593	95%
Phase III	Lucy Craft Laney Museum	800,000	762,295	762,295	-	762,295	100%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase III	Georgia Golf Hall of Fame	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ -	\$ 4,000,000	100%
Phase III	Bethlehem Community Ctr	27,194	61,320	61,320	-	61,320	100%
Phase III	Administration	182,795	181,816	181,816	-	181,816	100%
Phase III	Warren Rd Renovation	373,249	373,249	373,249	-	373,249	100%
Phase III	Bennie Ward	110,000	109,508	109,508	-	109,508	100%
Phase III	Riverfront Pavilion	655,648	655,561	655,561	-	655,561	100%
Phase III	May Park	525,000	522,779	522,779	-	522,779	100%
Phase III	West Augusta Soccer Field	1,000,000	999,739	999,739	-	999,739	100%
Phase III	WT Johnson renovation	306,500	305,831	305,831	-	305,831	100%
Phase III	Belair/Flager Road renovations	112,650	112,602	112,602	-	112,602	100%
Phase III	Dyess Park renovation South Augusta Recreation	192,993	192,993	192,773	-	192,773	100%
Phase III	Administrative Complex	7,550,000	7,552,419	7,552,419	-	7,552,419	100%
Phase III	Aquatic Natatorium	5,143,000	5,140,093	5,140,093	-	5,140,093	100%
Phase III	Golden Camp/Belle TERR	929,119	927,295	927,925	-	927,925	100%
Phase III	Belle Terrace Renovation	232,111	233,169	233,169	-	233,169	100%
Phase III	Elliott Park	100,000	100,089	99,911	-	99,911	100%
Phase III	Heath Pool	5,000	-	-	-	-	N/A
Phase III	Jones Pool	35,000	35,017	35,017	-	35,017	100%
Phase III	Doughty Park	50,000	50,479	50,479	-	50,479	100%
Phase III	Eastview Park	227,500	169,161	169,161	-	169,161	100%
Phase III	Hephizah/Carroll Park	175,358	175,185	175,185	-	175,185	100%
Phase III	Jamestown Park	112,566	112,566	112,566	-	112,566	100%
Phase III	McBean Park	140,000	140,949	139,735	-	139,735	99%
Phase III	Minnick Park	55,000	53,849	53,849	-	53,849	100%
Phase III	Savannah Place	245,000	248,769	244,942	-	244,942	98%
Phase III	Blythe Community Center	708,000	703,302	703,302	-	703,302	100%
Phase III	Chafee Park Gym renovation	124,889	14,374	14,374	-	14,374	100%
Phase III	Hillside Park renovation	50,000	47,400	45,894	-	45,894	97%
Phase III	Lock & Dam renovation	75,000	34,992	34,993	-	34,993	100%
Phase III	Julian Smith renovation	742,207	742,182	742,182	-	742,182	100%
Phase III	Fleming Building renovation	100,000	90,884	90,883	-	90,883	100%
Phase III	Gracewood Park renovation	152,076	152,242	202,373	-	202,373	133%
Phase III	Lake Olmstead Park	43,793	43,793	43,793	-	43,793	100%
Phase III	Fleming Athletic Complex	133,850	133,170	133,170	-	133,170	100%
Phase III	Chester Avenue renovation	151,500	151,500	147,926	-	147,926	98%
Phase III	Boykin Road Park	40,000	39,811	39,811	-	39,811	100%
Phase III	Eisenhower Park Gym	1,477,000	1,476,000	1,476,000	-	1,476,000	100%
Phase III	Suburban Forces Widening	150,000	150,570	1,580	-	1,580	1%
Phase III	Suburban forces	4,143,317	1,895,070	1,861,072	-	1,861,072	98%
Phase III	Suburban Forces	5,000,000	195,598	255,144	-	255,144	130%
Phase III	Resurfacing various roads Phase V	633,250	602,707	603,587	-	603,587	100%
Phase III	General Easement	50,000	51,046	37,555	-	37,555	74%
Phase III	Administration	5,720,000	5,902,501	5,930,993	-	5,930,993	100%
Phase III	Administration	1,780,000	1,785,159	1,682,589	-	1,682,589	94%
Phase III	New Savannah Road	1,431,000	7,535	7,535	-	7,535	100%
Phase III	Sidewalk Contract Phase II	296,000	354,116	354,116	-	354,116	100%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase III	Fury's Ferry Road	\$ 22,000	\$ 116	\$ 116	\$ -	\$ 116	100%
Phase III	Alexander Drive	2,022,795	6,805,137	6,648,810	-	6,648,810	98%
Phase III	Washington Road Sidewalk III	200,000	348	348	-	348	100%
Phase III	Old Savannah Road/ Twigg Street	2,060,000	5,981,874	5,981,874	-	5,981,874	100%
Phase III	Stevens Creek/Claussen Road	1,421,250	1,127,009	1,127,009	-	1,127,009	100%
Phase III	Forest Park Subdivision drainage	815,348	698,269	698,269	-	698,269	100%
Phase III	Bobby Jones Expressway	165,000	444,049	115,461	-	115,461	26%
Phase III	Wrightsboro Road	1,984,000	3,325,198	2,996,686	-	2,996,686	90%
Phase III	Warren Road	1,211,000	3,213,799	2,647,298	-	2,647,298	82%
Phase III	Miscellaneous	155,425	157,013	157,013	-	157,013	100%
Phase III	Tanglewood & Kingston s/d drainage	797,500	695,996	695,996	-	695,996	100%
Phase III	Hillwood Crest/Whitehead Drive	358,856	247,177	247,177	-	247,177	100%
Phase III	Skinner Mill Road Extension	1,517,311	1,519,459	1,519,459	-	1,519,459	100%
Phase III	Cook Road & Glendale	2,811,281	1,713,330	1,713,330	-	1,713,330	100%
Phase III	Sibley Road Railroad Crossing	129,950	130,444	685	-	685	1%
Phase III	Wylids Road Railroad Crossing	129,950	130,444	685	-	685	1%
Phase III	Windsor Spring Road	2,133,000	5,906,213	4,546,595	-	4,546,595	77%
Phase III	Old Savannah Road	961,000	1,171,425	100,275	-	100,275	9%
Phase III	Richmond Hill Road	1,028,500	784,660	784,660	-	784,660	100%
Phase III	Bobby Jones Expressway	110,000	36,618	36,618	-	36,618	100%
Phase III	Dunham Court	127,000	97,178	97,178	-	97,178	100%
Phase III	Wheeles Road Bridge	13,200	13,250	13,231	-	13,231	100%
Phase III	Traffic engineering improvements	111,000	91,657	91,657	-	91,657	100%
Phase III	SR 4/US 1	55,000	290	290	-	290	100%
Phase III	Marvin Griffin Road	1,375,600	3,209,402	3,209,402	-	3,209,402	100%
Phase III	Antler Drive West drainage improvements	377,000	244,932	245,290	-	245,290	100%
Phase III	Morgan Road	1,571,000	5,396,615	4,955,408	-	4,955,408	92%
Phase III	Woodcrest /CSX Drainage	175,400	923	923	-	923	100%
Phase III	Deans Bridge @Tobacco	165,000	78,613	78,613	-	78,613	100%
Phase III	Fall Line Freeway Section II	55,000	290	290	-	290	100%
Phase III	Paving various roads Phase IV & V	269,209	270,627	270,627	-	270,627	100%
Phase III	Paving various roads Phase VI	950,000	176,130	176,130	-	176,130	100%
Phase III	Willis Foreman Road	147,751	138,533	138,533	-	138,533	100%
Phase III	Birdwell Road Wetlands Bank	11,000	58	58	-	58	100%
Phase III	McCombs Road Section I	790,884	712,838	712,838	-	712,838	100%
Phase III	McCombs Road Section II	961,665	722,511	722,511	-	722,511	100%
Phase III	Library	1,700,000	1,701,742	1,701,649	-	1,701,649	100%
Phase III	Animal Control renovation	1,220,946	979,527	979,528	-	979,528	100%
Phase III	New administrative offices	2,350,000	2,377,325	1,183,514	-	1,183,514	50%
Phase III	Shiloh Community Center	575,000	575,000	560,948	-	560,948	98%
Phase III	Springfield Baptist Church	1,300,000	1,275,732	1,275,732	-	1,275,732	100%
Phase III	New Hope Community Ctr	250,000	250,000	250,000	-	250,000	100%
Phase III	Beulah Grove	200,000	200,000	200,000	-	200,000	100%
Phase III	Hyde Park renovation	122,350	97,402	91,955	-	91,955	94%
Phase III	Central Park renovation	70,000	65,375	65,375	-	65,375	100%
Phase III	Bayvale Park renovation	26,000	9,021	6,984	-	6,984	77%
Phase III	Heard Avenue Park renovation	6,000	3,883	3,883	-	3,883	100%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase III	Troup St Pk Renovation	\$ 10,000	\$ -	\$ -	\$ -	\$ -	N/A
Phase III	Hickman Park renovation	100,000	91,044	80,831	-	80,831	89%
Phase III	McDuffie Woods Park renovation	150,000	148,330	148,330	-	148,330	100%
Phase III	Meadowbrook Park renovation	45,000	47,554	47,216	-	47,216	99%
Phase III	Julian Smith BBQ renovation	187,000	186,558	186,558	-	186,558	100%
Phase III	Blount Park renovation	19,000	2,600	2,600	-	2,600	100%
Phase III	Augusta Canal Master	100,000	103,312	103,312	-	103,312	100%
Phase III	Big Oak Park renovation	65,000	65,230	47,118	-	47,118	72%
Phase III	Wood Street South Ball Field	47,000	47,234	44,858	-	44,858	95%
Phase III	Wood Lake Park renovation	100,000	100,834	98,963	-	98,963	98%
Phase III	Royal (Barrett) Park renovation	12,000	5,086	5,086	-	5,086	100%
Phase III	Garrett	500,000	500,000	500,000	-	500,000	100%
Phase III	West Vineland Park renovation	20,000	20,119	20,119	-	20,119	100%
Phase III	Bedford Heights	35,000	35,215	32,262	-	32,262	92%
Phase III	4 - H Camp Park renovation	20,000	18,830	17,478	-	17,478	93%
Phase III	Resurfacing various roads Phase VI	1,350,000	1,123,739	1,123,739	-	1,123,739	100%
Phase III	Suburban Forces Capital Equipment	1,664,000	1,670,778	1,717,688	-	1,717,688	103%
Phase III	Railroad Street slope repair	289,500	33,459	33,459	-	33,459	100%
Phase III	Wheeler Road Signal Plan Analysis	10,000	7,799	7,799	-	7,799	100%
Phase III	Gordon Highway median barrier	185,000	185,783	3,554	-	3,554	2%
Phase III	Mason Road Bridge @ Claudia	275,000	197,329	197,329	-	197,329	100%
Phase III	Bungalow Road	776,000	3,964,567	3,146,617	-	3,146,617	79%
Phase III	Woodlake Subdivision	939,000	942,567	43,817	-	43,817	5%
Phase III	Pepperidge Point Retention Pond	50,000	32,667	32,677	-	32,677	100%
Phase III	Windsor Spring Rd Sec IV	-	3,643,180	3,643,180	-	3,643,180	100%
Phase III	Windsor Spring Rd Sec V	-	2,604,840	2,582,625	-	2,582,625	99%
Phase III	Flood control feasibility	1,637,649	2,778,036	2,778,036	-	2,778,036	100%
Phase III	Dover-Lyman Project	-	1,998,918	1,916,118	-	1,916,118	96%
Phase III	Wrightsboro Road Adaptive Traffic Control	-	389,118	62,929	-	62,929	16%
Phase III	Washington Road Adaptive Traffic Control	-	164,850	119,058	-	119,058	72%
Phase III	Broad Street Sanitary Sewer	-	240,447	144,004	-	144,004	60%
Phase III	Interstate Parkway Storm Drainage	-	56,807	56,790	-	56,790	100%
Phase III	Hyde Park Drainage Improvements	-	1,223,499	1,223,499	-	1,223,499	100%
Phase III	P and Z Handicap Project	-	154,310	154,310	-	154,310	100%
Phase III	Frontage Road Resurfacing	-	230,000	229,335	-	229,335	100%
Phase III	Lake Olmstead Dredging	-	185,600	185,596	-	185,596	100%
Phase III	NSC Discovery Center	1,500,000	3,000,000	1,500,000	-	1,500,000	50%
Phase III	P and Z Handicap Access	26,250	52,500	26,250	-	26,250	50%
Phase III	Augusta Canal - hand rail	50,000	50,133	50,133	-	50,133	100%
Phase III	Laney Walker Boulevard	-	2,486,984	2,486,984	-	2,486,984	100%
Phase III	Adjusting Roadway Structure V	-	72,369	72,369	-	72,369	100%
Phase III	Discovery Center Ent	353,137	352,954	352,954	-	352,954	100%
Phase III	St. Sebastian Extension	1,368,969	1,651,504	1,647,366	-	1,647,366	100%
Phase III	2nd Street Outfall	762,760	1,546,089	1,546,089	-	1,546,089	100%
Phase III	6th Street Handicap Ramp	517,347	625,358	611,966	-	611,966	98%
Phase III	Turknett Springs Detention	228,161	337,300	306,132	-	306,132	91%
Phase III	Augusta Commons	1,825,291	3,652,638	3,652,638	-	3,652,638	100%
Phase III	CSO	10,500,000	10,546,852	9,629,637	-	9,629,637	91%
Phase III	Wetlands	10,500,000	10,508,941	9,591,726	-	9,591,726	91%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase III	Third Level Canal Cleaning	\$ 491,506	\$ 500,339	\$ 495,478	\$ -	\$ 495,478	99%
Phase III	Walton Way reconstruction	1,273,638	1,275,936	1,277,021	-	1,277,021	100%
Phase III	Augusta Canal	950,000	1,955,937	1,885,044	-	1,885,044	96%
Phase III	Goodale Landing	124,030	101,706	101,706	-	101,706	100%
Phase III	Resurfacing various streets	3,406,729	214,225	214,225	-	214,225	100%
Phase III	Resurfacing various streets 1996	127,935	128,275	128,275	-	128,275	100%
Phase III	Resurfacing Various Roads	756,500	519,928	519,928	-	519,928	100%
Phase III	Street and drainage improvement	694,599	145,550	145,550	-	145,550	100%
Phase III	Administration	2,774,251	2,779,256	2,376,389	-	2,376,389	86%
Phase III	East Augusta drainage	35,450	-	-	-	-	N/A
Phase III	Jackson Road widening	200,000	200,000	200,000	-	200,000	100%
Phase III	Perimeter Parkway	25,000	9,458	9,458	-	9,458	100%
Phase III	Crane Creek	150,000	399	399	-	399	100%
Phase III	Belair Rd Ext	75,000	75,005	75,005	-	75,005	100%
Phase III	Rae's Creek Channel Phase II	257,000	683	683	-	683	100%
Phase III	Centennial Park Fountain	85,000	85,594	81,443	-	81,443	95%
Phase III	Paving various roads	50,000	50,090	133	-	133	0%
Phase III	Rae's Creek Trunk/Sewer Street Drainage Improvement - East Augusta	-	1,112,325	808,993	-	808,993	73%
Phase III	Berckman Road Sidewalk	-	1,013,736	883,009	-	883,009	87%
Phase III	3rd Ave / Nellieville Guardrail	-	3,809	3,809	-	3,809	100%
Phase III	Floyd Creek Drainage Improvement	-	27,320	24,420	-	24,420	89%
Phase III	Adjusting Rd/Way Structure	200,000	10,180	-	-	-	0%
Phase III	Immaculate Conception	250,000	62,498	62,498	-	62,498	100%
Phase III	Willow Creek	40,000	503,281	253,281	-	253,281	50%
Phase III	Georgia Golf Hall of Fame	2,000,000	70	70	-	70	100%
Phase III	Laney Walker @ East B	15,000	2,000,000	2,000,000	-	2,000,000	100%
Phase IV	4- H Club Road	41,000	34	34	-	34	100%
Phase IV	Bob Baurle Boat Landing	150,000	65,480	65,232	-	65,232	100%
Phase IV	May Park	120,000	104,069	100,326	-	100,326	96%
Phase IV	Old Government House	120,000	130,022	124,773	-	124,773	96%
Phase IV	The Boathouse	90,000	124,100	123,423	-	123,423	99%
Phase IV	Elliot Park	400,000	105,866	104,537	-	104,537	99%
Phase IV	Savannah Place Park	455,000	418,785	403,899	-	403,899	96%
Phase IV	Augusta Soccer Complex	120,000	860,104	843,553	-	843,553	98%
Phase IV	Diamond Lakes Regional Park	5,800,000	131,890	130,865	-	130,865	99%
Phase IV	McDuffie Woods Center	90,000	1,697,163	1,699,174	-	1,699,174	100%
Phase IV	Augusta Aquatics Center	180,000	7,188	8,161	-	8,161	114%
Phase IV	Augusta Golf Course (*1)	1,600,000	187,263	184,783	-	184,783	99%
Phase IV	Belle Terrace Park	120,000	1,612,422	1,611,649	-	1,611,649	100%
Phase IV	Blythe Recreation Center	120,000	51,557	51,447	-	51,447	100%
Phase IV	Brookfield Park	1,200,000	124,157	110,685	-	110,685	89%
Phase IV	Warren Road Center	120,000	1,254,681	1,252,082	-	1,252,082	100%
Phase IV	McBean Community Center	1,020,000	147,228	131,499	-	131,499	89%
Phase IV	Transit (purchase buses)	250,000	1,161,469	1,161,467	-	1,161,467	100%
Phase IV	Additional funds required to build a new Shelter	1,000,000	385,336	77,681	-	77,681	20%
Phase IV	Board of Health	2,000,000	1,256,184	1,256,183	-	1,256,183	100%
Phase IV	Materials for new facilities	1,000,000	2,000,000	2,000,000	-	2,000,000	100%
Phase IV	JLEC (Re-roofing at 401 Walton Way)	395,500	1,027,405	1,027,404	-	1,027,404	100%
Phase IV	Phinizy Road Jail, JLEC and 911	282,500	200,666	200,666	-	200,666	100%
Phase IV	Records Retention Building Roof	107,400	202,034	196,410	-	196,410	97%
Phase IV	JLEC (Replace exterior finish)	565,000	110,546	110,547	-	110,547	100%
Phase IV	Judicial/Courts Building	20,000,000	632,102	632,102	-	632,102	100%
			28,064,546	26,059,024	-	26,059,024	93%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase IV	CBW Detention Center Renovations	\$ -	\$ 559,830	\$ -	\$ 170,998	\$ 170,998	31%
Phase IV	Tree replacement	398,000	387,635	387,291	-	387,291	100%
Phase IV	Irrigation automation	102,000	150,782	150,643	-	150,643	100%
Phase IV	Payoff existing leases	4,084,637	3,430,393	3,430,388	-	3,430,388	100%
Phase IV	Construction of Station # 7 (Willis Foreman Road Area)	1,500,000	1,510,886	1,410,852	-	1,410,852	93%
Phase IV	Combine Station # 1and #19 (East Boundary and Broad Area)	1,521,000	1,635,180	1,633,737	-	1,633,737	100%
Phase IV	Construction of Station #19	1,479,000	1,489,679	1,425,037	-	1,425,037	96%
Phase IV	County Forces	3,672,500	4,605,514	4,419,638	-	4,419,638	96%
Phase IV	Miscellaneous grading & drainage	4,650,000	3,902,934	3,927,296	-	3,927,296	101%
Phase IV	Resurfacing County Forces	5,975,000	1,543,542	1,538,772	-	1,538,772	100%
Phase IV	Resurfacing	8,500,000	10,716,529	9,293,686	-	9,293,686	87%
Phase IV	Paving various dirt roads	7,000,000	3,450,668	3,392,355	-	3,392,355	98%
Phase IV	Rail Road crossing improvement	750,000	101,238	101,238	-	101,238	100%
Phase IV	Downtown traffic signal and street light upgrades - A (Broad Street Area)	2,656,200	3,151,577	3,151,577	-	3,151,577	100%
Phase IV	Downtown traffic signal and street light upgrades - B (Telfair Street Area)	1,469,000	1,524,760	1,422,100	-	1,422,100	93%
Phase IV	East Boundary improvements	1,318,700	6,497,352	6,318,568	-	6,318,568	97%
Phase IV	Wheeler Road operational	433,600	52,674	52,674	-	52,674	100%
Phase IV	Wrightsboro Road Widening Phase I	3,143,700	3,499,470	1,376,622	35	1,376,657	39%
Phase IV	Washington Road intersection	849,800	1,548,183	1,328,853	-	1,328,853	86%
Phase IV	Hollywood S/D Area	2,640,800	325,163	325,160	-	325,160	100%
Phase IV	Telephone system upgrade	527,082	535,811	535,812	-	535,812	100%
Phase IV	GIS	474,400	482,274	475,060	-	475,060	99%
Phase IV	Document imaging system	418,518	425,586	425,588	-	425,588	100%
Phase IV	Springfield Village	200,000	200,000	200,000	-	200,000	100%
Phase IV	Dyess Park	60,000	65,882	65,743	-	65,743	100%
Phase IV	Newman Tennis Center	120,000	123,020	114,958	-	114,958	93%
Phase IV	South Augusta Branch Library	1,625,000	5,926,028	5,713,015	-	5,713,015	96%
Phase IV	Library - main branch	7,375,000	9,925,122	9,899,693	-	9,899,693	100%
Phase IV	Greene Street Property Purchase	-	1,084,585	1,084,585	-	1,084,585	100%
Phase IV	Construction of Station #8	1,500,000	1,500,957	1,438,500	-	1,438,500	96%
Phase IV	Station 15 (Wrightsboro Road)	1,500,000	1,699,791	1,690,789	-	1,690,789	99%
Phase IV	Engines	3,484,000	3,454,544	3,454,540	-	3,454,540	100%
Phase IV	Aerials	1,300,000	1,312,973	1,311,971	-	1,311,971	100%
Phase IV	(Heph Mcbean Area)	1,500,000	1,341,361	1,275,233	-	1,275,233	95%
Phase IV	Paving various dirt roads	1,000,000	920,725	346,883	-	346,883	38%
Phase IV	East Boundary Street and drainage improvements	1,318,700	203,632	171,413	-	171,413	84%
Phase IV	Wrightsboro Road improvements	1,500,000	1,733,383	1,765,965	-	1,765,965	102%
Phase IV	Walton Way Extension/Davis Road	350,000	1,562,800	1,208,584	-	1,208,584	77%
Phase IV	Windsor Spring Road Section IV Windsor Spring Rd Section V	1,250,000	1,300,500	307,298	-	307,298	24%
Phase IV	(SR88 Hepzibah	-	1,257,484	7,484	-	7,484	1%
Phase IV	St. Sebastian Way/Greene St/15th Street	3,457,800	14,085,185	14,051,417	-	14,051,417	100%
Phase IV	Traffic improvement	621,500	839,626	839,626	-	839,626	100%
Phase IV	ANIC/Hopkins Street Improvements	2,000,000	1,333,550	1,074,423	-	1,074,423	81%
Phase IV	Windsor Spring Road Section IV (Willis Foreman to Tobacco Road)	678,000	869,518	850,639	-	850,639	98%
Phase IV	Rifle Range Road @ Belair Road	62,200	5,981	5,981	-	5,981	100%
Phase IV	Lake Olmstead Park	425,000	456,222	456,221	-	456,221	100%
Phase IV	Bernie Ward	-	106,111	95,267	-	95,267	90%
Phase IV	Fleming Tennis	-	100,195	100,195	-	100,195	100%
Phase IV	Meadowbrook Park	-	90,899	91,633	-	91,633	101%
Phase IV	Hepzibah Community Ctr	-	84,885	61,753	-	61,753	73%
Phase IV	DDA	-	859,248	796,471	-	796,471	93%
Phase IV	St Sebastian Way/Greene St	-	728,524	133,524	-	133,524	18%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase IV	Belair Hills Est Imp (W&S)	\$ -	\$ 112,603	\$ 112,603	\$ -	\$ 112,603	100%
Phase IV	ARC Drainage	-	1,185,200	1,185,200	-	1,185,200	100%
Phase IV	Resurfacing PH VIII	-	1,088,851	1,088,852	-	1,088,852	100%
Phase IV	Lake Aumond Dam Improvements	-	121,204	108,221	-	108,221	89%
Phase IV	Belair Hills Estate	-	7,147,891	7,085,345	-	7,085,345	99%
Phase IV	Walton Way Extension/Davis Rd Windsor Spring Rd Section V (SR88 Hepzibah)	-	84,357	84,357	-	84,357	100%
Phase IV	Apple Valley Park	-	1,202,356	1,202,356	-	1,202,356	100%
Phase IV	Pension Property Purchase	-	34,871	34,104	-	34,104	98%
Phase IV	Replacement of Old Equipment	-	1,272,514	1,272,514	-	1,272,514	100%
Phase IV	Remodel Stations 3,4,11,13,14 and 17	-	577,908	579,906	-	579,906	100%
Phase IV	Remodel Station #4	-	324,729	324,729	-	324,729	100%
Phase IV	Remodel Station #6	-	111,629	111,629	-	111,629	100%
Phase IV	Fire Training Center	-	1,360,818	1,360,818	-	1,360,818	100%
Phase IV	Laney Stadium	-	737,607	737,607	-	737,607	100%
Phase IV	Augusta Museum of History	-	3,521,074	3,521,074	-	3,521,074	100%
Phase IV	13th Street Streetscape	-	1,140,036	1,132,902	-	1,132,902	99%
Phase IV	Barrett Plaza Lighting	-	100,125	3,625	-	3,625	4%
Phase IV	Pension Property Cleanup	-	95,470	95,470	-	95,470	100%
Phase IV	Remodel Station #3	-	2,490,068	2,490,062	-	2,490,062	100%
Phase IV	Willis Foreman Road Bridge Study	-	238,175	238,175	-	238,175	100%
Phase IV	Willis Foreman Road Bridge	-	241,942	157,708	-	157,708	65%
Phase IV	Remodel Station #11	-	1,558,209	1,558,210	-	1,558,210	100%
Phase IV	Construction Station #10 - Land	-	106,435	106,435	-	106,435	100%
Phase IV	Training Tower and Burn Simulator	-	758,801	732,086	-	732,086	96%
Phase IV	Renovation of Administrative Center	-	1,551,850	1,551,850	-	1,551,850	100%
Phase IV	Paving Various Roads - Phase X	-	2,934,271	2,567,798	-	2,567,798	88%
Phase IV	Construction Station #10	-	1,979,567	1,983,467	-	1,983,467	100%
Phase IV	Augusta Levee Certification	-	2,152,334	1,993,803	-	1,993,803	93%
Phase IV	Rocky Creek Drainage Project	-	1,140,520	1,087,232	5,000	1,092,232	96%
Phase IV	Broad Street Improvements @ Bus Terminal	-	3,878,788	1,114,690	-	1,114,690	29%
Phase IV	Turknett Springs Detention	-	238,159	235,579	-	235,579	99%
Phase IV	Bus Barn	-	299,700	141,465	-	141,465	47%
Phase IV	Industry Infrastructure	-	3,397,379	2,803,907	-	2,803,907	83%
Phase IV	Bulter Creek Park	-	822,627	785,408	-	785,408	95%
Phase IV	On Call Construction Services	-	86,204	86,204	-	86,204	100%
Phase IV	Village West Storm Drainage	-	324,500	324,800	-	324,800	100%
Phase IV	Gordon Highway Adaptive Traffic Control	-	413,144	409,381	-	409,381	99%
Phase IV	Frontage Road	-	343,501	342,777	-	342,777	100%
Phase IV	On Call Appraisal Service	-	942,839	927,123	-	927,123	98%
Phase IV	Wrightsboro Road Drainage	-	134,000	102,946	-	102,946	77%
Phase IV	Dover-Lyman Project	-	900,000	875,725	-	875,725	97%
Phase IV	Marvin Griffin Road	-	2,396,370	2,396,370	-	2,396,370	100%
Phase IV	East Augusta - Marion Homes	-	375,090	375,088	-	375,088	100%
Phase IV	Berkmans Road Utilities Relocation	-	1,781,600	1,734,564	-	1,734,564	97%
Phase IV	Tree Removal, Pruning and Replacements	-	767,500	586,948	35,392	622,340	81%
Phase IV	St Sebastian Way/Greene St	-	241,650	74,521	-	74,521	31%
Phase IV	Utilities - Resurfacing Roads	-	615,600	615,599	-	615,599	100%
Phase IV	Resurfacing Roads	-	250,000	232,585	-	232,585	93%
Phase IV	Traffic Improvements	-	2,000,000	1,372,987	489,302	1,862,289	93%
Phase IV	Tree Removal and Replacement	-	500,000	215,936	233,161	449,097	90%
Phase IV	Lake Olmstead Dredging	-	241,650	119,230	26,608	145,838	60%
Phase IV	Sand Hills Park	-	376,200	27,767	348,347	376,114	100%
Phase V	Judicial Center - County Court House	1,080,000	2,279,464	1,195,646	-	1,195,646	52%
Phase V	Webster Detention Center	40,016,200	40,256,351	38,743,273	-	38,743,273	96%
Phase V	Exhibit Hall	36,000,000	41,635,948	41,305,632	-	41,305,632	99%
Phase V		20,000,000	32,198,161	32,376,323	-	32,376,323	101%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase V	Sheriff Administration Relocation	\$ 3,000,000	\$ 550,000	\$ 518,171	\$ -	\$ 518,171	94%
Phase V	RCCI Renovations	750,000	814,110	813,227	-	813,227	100%
Phase V	Augusta Regional Airport - Helo Base	-	787,550	773,550	-	773,550	98%
Phase V	Main Library	14,700,000	14,727,172	14,727,172	-	14,727,172	100%
Phase V	Augusta Canal Improvements	2,500,000	2,500,000	2,500,000	-	2,500,000	100%
Phase V	Augusta Canal Bond Repayment	8,200,555	8,200,555	8,200,555	-	8,200,555	100%
Phase V	Bond Debt Service	5,417,800	5,417,800	-	-	-	0%
Phase V	Redundant Fiber Ring	1,000,000	1,410,632	1,312,600	-	1,312,600	93%
Phase V	Digital Othophotography	286,480	374,721	453,070	-	453,070	121%
Phase V	Pictometry	113,520	117,568	116,645	-	116,645	99%
Phase V	Wireless Access Point	200,000	202,079	202,221	-	202,221	100%
Phase V	Disaster Recovery Plan	400,000	412,635	409,441	-	409,441	99%
Phase V	Software Application Consolidation	-	1,024,663	352,652	376,972	729,624	71%
Phase V	Flood Land Acquisition	500,000	2,100,000	2,059,152	-	2,059,152	98%
Phase V	Wrightsboro Road Project	4,000,000	6,000,000	5,692,731	-	5,692,731	95%
Phase V	D'Antignac Street Flood Avoidance	1,000,000	4,835,490	4,835,482	-	4,835,482	100%
Phase V	Lake Olmstead Dredging	-	2,207,300	-	757,676	757,676	34%
Phase V	Warren Lake Dredging	-	1,000,000	-	-	-	0%
Phase V	Administration - Engineering	2,500,000	3,141,780	3,141,774	-	3,141,774	100%
Phase V	Marks Church Road Improvement	2,500,000	2,549,990	2,548,733	1,248	2,549,981	100%
Phase V	Fire Stations and Training Center	6,000,000	6,000,000	-	-	-	0%
Phase V	Lake Olmstead Stadium	360,000	400,000	399,927	-	399,927	100%
Phase V	Augusta Soccer Park	180,000	165,630	165,629	-	165,629	100%
Phase V	The Boat House	90,000	90,000	90,000	-	90,000	100%
Phase V	Apple Valley Park	315,000	315,559	300,554	-	300,554	95%
Phase V	WT Johnson Park	67,500	67,500	63,636	-	63,636	94%
Phase V	MM Scott Park	270,000	271,999	233,923	-	233,923	86%
Phase V	Diamond Lakes Park	720,000	785,020	782,324	-	782,324	100%
Phase V	Jamestown Park	135,000	198,989	197,938	-	197,938	99%
Phase V	Wood Park	270,000	270,000	270,946	-	270,946	100%
Phase V	Valley Park	22,500	13,410	13,407	-	13,407	100%
Phase V	Goshen/Brown Road Park	135,000	135,000	-	-	-	0%
Phase V	McDuffie Woods Park	90,000	91,982	91,950	-	91,950	100%
Phase V	McBean Park	180,000	180,122	179,461	-	179,461	100%
Phase V	Fleming Tennis Center	112,500	113,754	112,591	-	112,591	99%
Phase V	Lock and Dam Park	49,500	51,709	51,689	-	51,689	100%
Phase III	Martin Luther King drainage	273,794	727	727	-	727	100%
Phase III	Inter City Arts - Imperial	300,000	300,000	225,000	-	225,000	75%
Phase V	May Park	67,500	67,500	67,500	-	67,500	100%
Phase V	HH Brigham Park	117,000	117,019	116,684	-	116,684	100%
Phase V	Land Acquisition	180,000	253,010	247,575	-	247,575	98%
Phase V	Dyess Park	63,000	33,960	33,956	-	33,956	100%
Phase V	Brookfield Park	45,000	45,025	41,294	-	41,294	92%
Phase V	Lake Olmstead Park	207,000	207,000	205,849	-	205,849	99%
Phase V	Blythe Park	180,000	266,200	266,183	-	266,183	100%
Phase V	Newman Tennis Center	108,000	108,277	108,870	-	108,870	101%
Phase V	Meadowbrook Park	108,000	81,210	81,203	-	81,203	100%
Phase V	Administration - Recreation	500,000	644,420	644,423	-	644,423	100%
Phase V	Augusta Marina	67,500	67,500	67,103	-	67,103	99%
Phase V	Old Government House	45,000	45,000	40,700	-	40,700	90%
Phase V	Doughty Park	27,000	27,216	16,430	-	16,430	60%
Phase V	Fleming Park	67,500	67,514	62,882	-	62,882	93%
Phase V	Hickman Park	27,000	27,040	4,240	-	4,240	16%
Phase V	Aquatics Center	90,000	90,041	86,574	-	86,574	96%
Phase V	Boykin Road Park	27,000	27,000	-	-	-	0%
Phase V	Eisenhower Park	45,000	45,908	44,405	-	44,405	97%
Phase V	Warren Road Park	31,500	31,506	29,976	-	29,976	95%
Phase V	Carrie Mays Park - CNG Remediation	-	367,410	367,406	-	367,406	100%
Phase V	Brigham Park Tennis Courts	-	24,659	15,407	-	15,407	62%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase V	Jamestown Park	\$ -	\$ 204,660	\$ -	\$ -	\$ -	0%
Phase V	Imperial Theater	500,000	500,000	500,000	-	500,000	100%
Phase V	Augusta Mini Theater	500,000	500,000	500,000	-	500,000	100%
Phase V	Lucy Craft Laney Museum	200,000	203,036	184,734	-	184,734	91%
Phase V	The MACH Academy	100,000	100,000	100,001	-	100,001	100%
Phase V	Recreation, Historic, Cultural and Other Buildings	400,000	370,010	198,496	5,636	204,132	55%
Phase V	Administrator's Office Renovations	-	35,000	-	-	-	0%
Phase V	Augusta Museum	400,000	400,000	400,000	-	400,000	100%
Phase V	City of Hephzibah	3,104,000	3,325,960	3,325,957	-	3,325,957	100%
Phase V	City of Blythe	912,000	977,220	977,214	-	977,214	100%
Phase VI	Sheriffs New Administration Building	6,000,000	9,800,000	9,789,577	-	9,789,577	100%
Phase VI	Webster Detention Center - Phase IIB	18,000,000	17,230,000	17,227,817	-	17,227,817	100%
Phase VI	Boathouse Community Facility	450,000	450,000	437,464	-	437,464	97%
Phase VI	Lake Olmstead Casino	500,000	500,000	118,775	1,500	120,275	24%
Phase VI	Lake Olmstead BBQ Pit	100,000	100,000	51,381	-	51,381	51%
Phase VI	Bulter Creek Park	500,000	800,000	854,692	-	854,692	107%
Phase VI	Baurle Boat Ramp	55,000	55,000	44,977	-	44,977	82%
Phase VI	Bush Field	8,500,000	8,500,000	7,609,843	-	7,609,843	90%
Phase VI	Daniel Field	2,000,000	2,000,000	2,000,000	-	2,000,000	100%
Phase VI	Golden Harvest Food Bank Building	250,000	250,000	250,000	-	250,000	100%
Phase VI	Program Administrations	2,000,000	2,000,000	1,215,812	4,631	1,220,443	61%
Phase VI	Grading and Drainage Projects	3,600,000	3,642,320	3,617,477	9,184	3,626,661	100%
Phase VI	Marvin Griffin Road	4,000,000	5,829,500	5,829,509	-	5,829,509	100%
Phase VI	East Augusta St. and Drainage Imp.	3,200,000	3,990,120	3,896,146	-	3,896,146	98%
Phase VI	Berckman Rd. Realignment	400,000	415,600	415,596	-	415,596	100%
Phase VI	Old McDuffie Rd.	672,000	672,000	28,399	-	28,399	4%
Phase VI	Hyde Park St. and Drg Imp.	1,600,000	4,500,000	4,499,905	-	4,499,905	100%
Phase VI	Westside Dr. Drg. Imp.	480,000	480,000	83,241	-	83,241	17%
Phase VI	Marks Church Road over Raes Creek	800,000	662,100	662,100	-	662,100	100%
Phase VI	North Leg over CSX Railroad	800,000	800,000	-	3,230	3,230	0%
Phase VI	Berckman Rd. over Raes Creek	800,000	384,720	384,714	-	384,714	100%
Phase VI	Scotts Way over Raes Creek	800,000	800,000	-	-	-	0%
Phase VI	Old Waynesboro Rd. over Spirit Creek	800,000	983,650	983,644	-	983,644	100%
Phase VI	7th Street over Augusta Canal	800,000	800,000	-	-	-	0%
Phase VI	Storm water Utility Implementation Program	2,800,000	2,816,300	2,816,301	-	2,816,301	100%
Phase VI	On-Call Emergency Design Services	108,000	-	-	-	-	N/A
Phase VI	On-Call Emergency Appraisal Services	40,000	26,602	26,602	-	26,602	100%
Phase VI	On-Call Emergency Construction Services	800,000	800,000	641,782	-	641,782	80%
Phase VI	Traffic Sign Upgrade Program	240,000	196,179	196,179	-	196,179	100%
Phase VI	Lake Olmstead Dredging	3,200,000	5,200,000	1,092,965	1,770,587	2,863,552	55%
Phase VI	Hyde Park (Martin Luther King Drive)	1,000,000	2,411,530	2,411,524	-	2,411,524	100%
Phase VI	Rocky Creek Drainage Plan	2,800,000	2,800,000	1,449,084	60,520	1,509,604	54%
Phase VI	Suburban Forces-Resurfacing	2,400,000	1,307,959	1,307,959	-	1,307,959	100%
Phase VI	Tree Removal, Pruning and Replacement	800,000	1,088,062	1,088,062	-	1,088,062	100%
Phase VI	Sidewalks-Rehab-Replacement	800,000	578,376	578,376	-	578,376	100%
Phase VI	Curb Cuts and Sidewalks	400,000	653,440	653,434	-	653,434	100%
Phase VI	Resurfacing - Contracts	2,400,000	2,150,000	1,463,098	91,554	1,554,652	72%
Phase VI	General Bridge Rehab and Maintenance	2,400,000	4,300,000	4,238,810	-	4,238,810	99%
Phase VI	Walton Way Signal Phase 2 and Streetlight Upgrade	640,000	205,600	205,593	-	205,593	100%
Phase VI	Gordon Highway Lighting Upgrade	1,200,000	1,205,000	1,205,000	-	1,205,000	100%
Phase VI	Reynolds Street Signal Improvements	460,000	108,771	108,771	-	108,771	100%
Phase VI	Signal Upgrades	1,000,000	-	-	-	-	N/A
Phase VI	Intersection Safety and Operational Initiative	2,040,000	733,076	728,151	-	728,151	99%
Phase VI	Woodbine Road Improvement	1,200,000	-	-	-	-	0%
Phase VI	Dover-Lyman Street and Drainage Improvement	1,600,000	840	-	840	840	0%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase VI	I-20 Eastbound Riverwatch Ramp	\$ 1,100,000	\$ 83,191	\$ 83,183	\$ -	\$ 83,183	100%
Phase VI	15th Street Pedestrian Improvements	800,000	800,000	750,564	-	750,564	94%
Phase VI	Intersection Safety Upgrades	-	500,000	192,295	-	192,295	38%
Phase VI	Street Lighting Upgrades	-	750,000	98,961	12,201	111,162	15%
Phase VI	Tree Removal, Pruning and Replacement	-	220,900	140,343	23,765	164,108	74%
Phase VI	Berckmans Road Over Raes Creek	-	991,370	991,369	-	991,369	100%
Phase VI	Resurfacing Roads	-	1,200,000	204,424	570,519	774,943	65%
Phase VI	Wilkinson Garden Area	-	2,500,000	779,833	3,154	782,987	31%
Phase VI	Resurfacing Roads 2020	-	2,128,200	-	1,065,532	1,065,532	50%
Phase VI	Morningside Stream Bank	-	701,150	-	-	-	0%
Phase VI	Administration - Engineering	10,770,000	8,216,500	8,216,402	-	8,216,402	100%
Phase VI	Garden City Beautification Project	500,000	500,000	252,987	4,327	257,314	51%
Phase VI	Emergency Fleet Replacement	9,500,000	9,500,000	9,500,000	-	9,500,000	100%
Phase VI	Training Center Infrastructure	2,000,000	2,000,000	55,124	7,678	62,802	3%
Phase VI	Public Safety Vehicles	7,500,000	7,500,000	7,784,825	-	7,784,825	104%
Phase VI	Library - Main Branch	1,000,000	1,000,000	994,131	5,868	999,999	100%
Phase VI	Library - Maxwell Branch	900,000	900,000	875,820	3,022	878,842	98%
Phase VI	Library - Friedman Branch	600,000	847,500	530,798	277,800	808,598	95%
Phase VI	Historic Augusta - Wilson & Larmer Historic Sites	125,000	125,000	113,687	-	113,687	91%
Phase VI	The Augusta Theatre District Project - Miller Theatre	6,000,000	6,000,000	5,142,856	-	5,142,856	86%
Phase VI	Pendleton King Park Connectivity Improvements	200,000	200,000	200,001	-	200,001	100%
Phase VI	Lucy Craft Laney Museum	600,000	600,000	-	570,000	570,000	95%
Phase VI	Augusta Museum of History	600,000	600,000	599,927	-	599,927	100%
Phase VI	Jessye Norman School of the Arts	95,000	95,000	95,000	-	95,000	100%
Phase VI	Imperial Theater	1,000,000	1,000,000	1,000,000	-	1,000,000	100%
Phase VI	Boys & Girls Club - EW Hegler Club Renovations	500,000	500,000	500,000	-	500,000	100%
Phase VI	Augusta Urban Ministries	175,000	175,000	-	-	-	0%
Phase VI	Health Education Activities Learning Complex - Paine College	2,500,000	2,500,000	2,500,000	-	2,500,000	100%
Phase VI	Downtown Infrastructure - Downtown Development Authority	1,200,000	1,200,000	1,105,925	10,454	1,116,379	93%
Phase VI	Industrial Infrastructure - RDA	1,200,000	1,200,000	1,200,027	-	1,200,027	100%
Phase VI	Canal Improvements - Augusta Canal Authority	4,170,000	4,185,160	4,185,154	-	4,185,154	100%
Phase VI	Municipal Building Renovations	18,000,000	32,635,680	32,635,850	-	32,635,850	100%
Phase VI	Municipal Building Campus - IT Building	-	7,000,000	6,960,006	-	6,960,006	99%
Phase VI	Municipal Building Campus	-	1,114,320	916,668	58,734	975,402	88%
Phase VI	Green Space - CSRA Land Trust	500,000	500,000	45,235	10,000	55,235	11%
Phase VI	Capital Equipment - Recreation	150,000	185,000	184,602	-	184,602	100%
Phase VI	Existing Structures Improvements	895,000	595,000	489,357	-	489,357	82%
Phase VI	Augusta Commons	100,000	100,000	104,700	-	104,700	105%
Phase VI	Dyess Park	800,000	297,000	125,984	-	125,984	42%
Phase VI	May Park	150,000	150,000	148,620	-	148,620	99%
Phase VI	Old Government House	200,000	200,000	34,087	-	34,087	17%
Phase VI	Elliot Park	100,000	100,000	50,132	-	50,132	50%
Phase VI	Fleming Park	250,000	620,000	617,232	-	617,232	100%
Phase VI	Fleming Tennis Center	600,000	250,000	44,544	-	44,544	18%
Phase VI	Augusta Soccer Complex	150,000	28,770	28,769	-	28,769	100%
Phase VI	Diamond Lakes Regional Park	1,350,000	1,297,150	1,295,647	1,500	1,297,147	100%
Phase VI	Mc Duffie Woods Park	200,000	200,000	103,625	-	103,625	52%
Phase VI	Augusta Golf Course	300,000	300,000	271,860	1,500	273,360	91%
Phase VI	H.H. Brigham Park	250,000	750,000	752,095	-	752,095	100%
Phase VI	Valley Park	250,000	250,000	288,254	-	288,254	115%
Phase VI	Wood Park	50,000	50,000	-	-	-	0%
Phase VI	Brookfield Park	100,000	100,000	46,556	-	46,556	47%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase VI	Eisenhower Park	\$ 100,000	\$ 100,000	\$ 44,080	\$ 37,435	\$ 81,515	82%
Phase VI	Warren Road Park	150,000	150,000	150,257	-	150,257	100%
Phase VI	Blythe Community Center	500,000	500,000	249,108	-	249,108	50%
Phase VI	Jamestown Community Center	200,000	200,000	203,289	-	203,289	102%
Phase VI	Augusta Marina	50,000	50,000	50,708	-	50,708	101%
Phase VI	Lake Olmstead Stadium	100,000	100,000	100,000	-	100,000	100%
Phase VI	4-H Camp	50,000	23,790	23,782	-	23,782	100%
Phase VI	Tennis Courts Resurfacing	150,000	150,000	125,951	-	125,951	84%
Phase VI	Swimming Pool Renovations	900,000	900,000	320,921	25,112	346,033	38%
Phase VI	Jamestown Park	-	165,930	-	-	-	0%
Phase VI	Recreation Master Plan	200,000	200,000	68,825	-	68,825	34%
Phase VI	Recreation Project Administration	1,000,000	1,091,130	1,091,121	-	1,091,121	100%
Phase VI	Historic Structures	-	503,000	485,651	-	485,651	97%
Phase VI	South Augusta Transit Center	190,000	190,000	148,868	-	148,868	78%
	Augusta Public Transit Facilities -						
Phase VI	Renovations	125,000	125,000	-	-	-	0%
Phase VI	Transit Vehicles	420,000	420,000	420,000	-	420,000	100%
Phase VI	City of Hephzibah	4,424,000	4,424,000	4,424,000	-	4,424,000	100%
Phase VI	City of Blythe	1,300,000	1,300,000	1,300,000	-	1,300,000	100%
Phase VI	Network Assessment Remediation	250,000	250,000	250,108	-	250,108	100%
Phase VI	Redundant Fiber Ring	250,000	250,000	-	-	-	0%
Phase VI	Digital Orthophotography	500,000	500,000	408,781	-	408,781	82%
Phase VI	Software Application Consolidation	1,000,000	1,000,000	916,893	5,444	922,337	92%
Phase VI	Carrie Mays Park CNG Remediation	-	300,000	266,138	-	266,138	89%
Phase 7	SPLOST 7 Program Administration	3,500,000	3,500,000	1,780,161	269,773	2,049,934	59%
Phase 7	Interest on SPLOST 7 GO Bonds	4,000,000	4,000,000	3,533,500	-	3,533,500	88%
Phase 7	P25 Radio System	15,000,000	15,000,000	12,289,768	2,245,940	14,535,708	97%
Phase 7	TAO/TCO software consolidation	3,500,000	3,500,000	2,051,189	1,186,997	3,238,186	93%
Phase 7	MDT Replacement	900,000	900,000	781,884	81,830	863,714	96%
Phase 7	911 Renovations	500,000	500,000	118,871	402,825	521,696	104%
Phase 7	Special Operations Precinct	1,300,000	1,300,000	1,077,146	3,000	1,080,146	83%
Phase 7	Marshal's Operation Center	1,000,000	1,000,000	839,736	51,869	891,605	89%
Phase 7	Training Range Enhancements	2,200,000	2,200,000	498,881	261,167	760,048	35%
	Public Safety Vehicles - (Law						
Phase 7	Enforcement)	9,000,000	9,000,000	5,702,809	1,476,459	7,179,268	80%
Phase 7	New Station 2 - Telfair Street	2,500,000	3,860,000	3,831,297	43,375	3,874,672	100%
Phase 7	New Station 3 - Gordon Hwy	2,500,000	3,500,000	3,530,569	9,091	3,539,660	101%
Phase 7	New Station - South Augusta	2,500,000	7,140,000	15,433	-	15,433	0%
Phase 7	Emergency Vehicles - Fire	6,000,000	6,000,000	5,849,637	-	5,849,637	97%
Phase 7	Training Center - EOC	1,000,000	1,000,000	-	-	-	0%
Phase 7	Fire Station Alerting System	1,100,000	1,100,000	781,000	165,000	946,000	86%
Phase 7	Hyde Park St. and Drg Imp.	6,000,000	5,000,000	5,000,000	-	5,000,000	100%
Phase 7	On Call Construction	2,350,000	1,880,000	1,380,170	35,225	1,415,395	75%
Phase 7	Wrightsboro Road Reconstruction	8,500,000	6,800,000	1,118,502	422,463	1,540,965	23%
	East Augusta Road and drainage -						
Phase 7	Phase III	4,500,000	3,600,000	2,872,635	365,374	3,238,009	90%
	East Augusta Road and drainage -						
Phase 7	Phase V	2,500,000	2,000,000	-	-	-	0%
Phase 7	ADA sidewalk rehab and replacement	2,000,000	1,600,000	1,477,639	-	1,477,639	92%
Phase 7	Machinery and Equipment	1,000,000	1,000,000	636,188	41,103	677,291	68%
	Rocky Creek Flood Reduction						
Phase 7	Improvements	6,650,000	5,320,000	498	-	498	0%
	East Augusta Road and drainage -						
Phase 7	Phase IV	2,500,000	2,000,000	76,556	1,290	77,846	4%
	Milling and Resurfacing -						
Phase 7	Contract/County Forces	1,500,000	1,200,000	921,788	176,370	1,098,158	92%
Phase 7	Monte Sano Ave Improvements	300,000	240,000	-	135,050	135,050	56%

(Continued)

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase 7	Martin Luther King Drive Road Diet	\$ 1,000,000	\$ 800,000	\$ 76,293	\$ -	\$ 76,293	10%
Phase 7	Skinner Mill Road Widening	750,000	600,000	400,018	162,309	562,327	94%
Phase 7	Walton Way safety and operational improvements	700,000	560,000	100,886	86,295	187,181	33%
Phase 7	Forest Hill Drainage Improvement	400,000	320,000	-	-	-	0%
Phase 7	Paving Dirt Roads	1,000,000	800,000	-	18,064	18,064	2%
Phase 7	Fort Gordon gate operation enhancement	1,000,000	300,000	-	291,345	291,345	97%
Phase 7	Grading and Drainage - stormwater	25,000,000	25,000,000	19,141,111	3,959,244	23,100,355	92%
Phase 7	Administration - Engineering	2,500,000	10,430,000	5,419,311	1,246,079	6,665,390	64%
Phase 7	Fleet Maintenance Facility	1,500,000	1,450,000	195,200	-	195,200	13%
Phase 7	Existing Facilities upgrades	5,000,000	3,095,480	1,794,920	938,782	2,733,702	88%
Phase 7	Probate Court	-	49,520	12,721	-	12,721	26%
Phase 7	Central Services Renovations	-	365,000	313,225	-	313,225	86%
Phase 7	Webster Detention Center - HVAC	-	140,000	364,849	-	364,849	261%
Phase 7	RCCI Upgrades	-	50,000	39,680	-	39,680	79%
Phase 7	Compliance Department Renovations	-	40,000	36,864	-	36,864	92%
Phase 7	Judicial Center - HVAC	-	145,000	142,973	-	142,973	99%
Phase 7	Animal Services	500,000	500,000	500,249	-	500,249	100%
Phase 7	Records Retention Center	2,500,000	1,825,000	1,680,977	126,840	1,807,817	99%
Phase 7	JLEC Demolition	1,500,000	1,500,000	57,333	475,957	533,290	36%
Phase 7	Public Defender Building	5,000,000	5,000,000	5,000,000	-	5,000,000	100%
Phase 7	RCCI Upgrades	-	50,000	620	-	620	1%
Phase 7	Tobacco Road Pole Barn	-	147,610	205	-	205	0%
Phase 7	HCD Relocation	-	183,000	166,749	-	166,749	91%
Phase 7	Traffic Engineering Ops Center	-	900,000	-	297,255	297,255	33%
Phase 7	DFACS Building	-	661,300	-	-	-	0%
Phase 7	Judicial Center - Sally Port	-	115,000	-	-	-	0%
Phase 7	Webster Detention Center Renovations.	-	1,239,700	-	-	-	0%
Phase 7	Municipal Campus - debt service payoff	35,000,000	35,000,000	6,260,170	2,201,200	8,461,370	24%
Phase 7	Museum Asset Management	1,000,000	1,000,000	-	43,880	43,880	4%
Phase 7	Library Facilities Renovations	200,000	190,000	157,269	32,731	190,000	100%
Phase 7	Maxwell Branch Library	300,000	310,000	309,898	-	309,898	100%
Phase 7	Sports Facilities	1,750,000	609,000	-	2,175	2,175	0%
Phase 7	Swimming Pools	2,000,000	132,600	53,098	-	53,098	40%
Phase 7	ADA, Reforestation and Cemetery Improvements	1,000,000	45,000	-	-	-	0%
Phase 7	Community Center Improvements	4,000,000	316,500	-	-	-	0%
Phase 7	Neighborhood Parks/Urban Parks	4,000,000	60,000	-	-	-	0%
Phase 7	May Park	-	50,000	42,020	-	42,020	84%
Phase 7	Bernie Ward Community Center	-	250,000	245,940	-	245,940	98%
Phase 7	Dyess Park	-	1,000,000	-	15,083	15,083	2%
Phase 7	Capital Equipment - Recreation	-	50,000	24,550	25,450	50,000	100%
Phase 7	Lake Olmstead Park	-	1,700,000	82,500	-	82,500	5%
Phase 7	Fleming Park	-	1,000,000	163,064	89,600	252,664	25%
Phase 7	Diamond Lakes	-	675,000	664,647	6,195	670,842	99%
Phase 7	Jamestown Park	-	442,000	46,550	950	47,500	11%
Phase 7	The Boathouse	-	200,000	220,617	-	220,617	110%
Phase 7	Hillside Park	-	125,000	100,000	-	100,000	80%
Phase 7	Augusta Common	-	125,000	110,420	-	110,420	88%
Phase 7	Minnick	-	125,000	125,000	-	125,000	100%
Phase 7	Wood Park	-	350,000	324,919	-	324,919	93%
Phase 7	Hickman Park	-	125,000	23,729	-	23,729	19%
Phase 7	Augusta Soccer Park	-	109,000	94,000	-	94,000	86%
Phase 7	McDuffie Woods	-	125,000	124,994	-	124,994	100%
Phase 7	Gracewood	-	125,000	126,500	-	126,500	101%
Phase 7	Henry Brigham Center	-	7,100,000	269,071	209,690	478,761	7%
Phase 7	Warren Road	-	225,000	209,060	-	209,060	93%
Phase 7	Augusta Aquatics Center	-	2,043,330	2,043,330	-	2,043,330	100%
Phase 7	Augusta Golf Course	-	50,000	34,405	-	34,405	69%
Phase 7	Aquatic Center Pool	-	39,750	43,725	10,302	54,027	136%

**SCHEDULE OF EXPENDITURES OF SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

SPLOST Phase	Project	Original Estimated Cost	Current Estimated Cost	Prior Years	Current Year	Total	Estimated Percentage of Completion
Phase 7	Brigham Pool	\$ -	\$ 39,750	\$ 36,918	\$ -	\$ 36,918	93%
Phase 7	Lombard Mill	-	490,000	-	519,742	519,742	106%
Phase 7	McBean splash pad	-	125,000	-	121,448	121,448	97%
Phase 7	Fleming Complex - Safety Improvements	-	500,000	-	92	92	0%
Phase 7	Eastview - Safety Improvements	-	10,000	9,984	-	9,984	100%
Phase 7	McDuffie - Safety Improvements	-	4,200	4,193	-	4,193	100%
Phase 7	Gracwood Flooring	-	20,000	-	-	-	0%
Phase 7	Boathouse Deck renovations	-	600,000	-	3,540	3,540	1%
Phase 7	Security Cameras	-	375,000	-	-	-	0%
Phase 7	Golf Course - Safety Improvements	-	25,000	-	22,523	22,523	90%
Phase 7	Aquatics Center - Safety Improvements	-	278,040	-	-	-	0%
Phase 7	Recreation - Administration	750,000	750,000	678,027	57,285	735,312	98%
Phase 7	Public Art Gateway Beautification	1,000,000	1,000,000	6,000	-	6,000	1%
Phase 7	Augusta Canal Authority	1,500,000	1,750,000	1,100,000	400,000	1,500,000	86%
Phase 7	Modernize James Brown Arena	6,000,000	6,000,000	6,000,000	-	6,000,000	100%
Phase 7	City of Blythe	1,900,000	1,900,000	1,900,000	-	1,900,000	100%
Phase 7	City of Hephzibah	6,500,000	6,500,000	6,500,000	-	6,500,000	100%
Phase 7	Buses	1,350,000	1,350,000	-	-	-	0%
Phase 7	Bus Shelters	650,000	1,150,000	509,583	5,451	515,034	45%
		<u>\$ 887,667,629</u>	<u>\$ 1,076,162,890</u>	<u>\$ 889,399,020</u>	<u>\$ 25,836,928</u>	<u>\$ 915,235,948</u>	

Amounts reported in Special Sales Tax Phase capital outlay are as follows:

Special Sales Tax Phase III	\$ 6,754
Special Sales Tax Phase IV	1,308,843
Special Sales Tax Phase V	1,141,532
Special Sales Tax Phase VI	5,062,544
Special Sales Tax Phase 7	16,113,601
Transfer out to Nonmajor Governmental Funds	2,203,654
	<u>\$ 25,836,928</u>

Note:

The transfers noted above was a reimbursement to Nonmajor Governmental Funds for approved SPLOST purchases and has been included in the above schedule.

Note:

Prior year costs of the following projects were reclassified as noted below. The total prior year costs are unchanged.

		Original Prior Year Cost	Current Prior Year Cost
Phase VI	Wilkinson Garden Area	41,952	779,833
Phase 7	Hyde Park St. and Drg Imp.	5,737,881	5,000,000
Phase IV	Resurfacing Roads	1,372,819	1,372,987
Phase IV	Miscellaneous grading & drainage	3,927,464	3,927,296
Phase III	Wilkerson Garden	537,568	561,275
Phase III	Lake Olmstead Dredging	209,303	185,596

STATISTICAL SECTION

This part of the Government's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, required supplementary information, and supplementary information says about the Government's overall financial health.

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Financial Trends..... 209 – 215

These schedules contain trend information to help the reader understand how the Government's financial performance and well-being have changed over time.

Revenue Capacity 216 – 219

These schedules contain information to help the reader assess the Government's most significant local revenue sources.

Debt Capacity 220 – 224

These schedules present information to help the reader assess the affordability of the Government's current levels of outstanding debt and the Government's ability to issue additional debt in the future.

Demographic and Economic Information..... 225 and 226

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Government's financial activities take place.

Operating Information 227 – 231

These schedules contain service and infrastructure data to help the reader understand how the information in the Government's financial report relates to the services the Government provides and the activities it performs.

AUGUSTA, GEORGIA

NET POSITION BY COMPONENT
LAST TEN YEARS

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Net investment in										
capital assets	\$ 410,460,670	\$ 457,492,341	\$ 476,918,623	\$ 547,217,942	\$ 557,318,725	\$ 562,115,697	\$ 569,871,394	\$ 642,073,006	\$ 677,467,409	\$ 686,754,543
Restricted	158,085,479	131,155,017	139,606,663	126,202,046	188,414,660	209,692,863	213,635,313	177,020,019	173,340,237	199,845,230
Unrestricted	41,001,034	34,032,148	26,493,803	(8,595,476)	(21,692,381)	(17,269,467)	(70,221,848)	(78,520,564)	(97,401,608)	(97,545,707)
Total governmental activities net position	<u>\$ 609,547,183</u>	<u>\$ 622,679,506</u>	<u>\$ 643,019,089</u>	<u>\$ 664,824,512</u>	<u>\$ 724,041,004</u>	<u>\$ 754,539,093</u>	<u>\$ 713,284,859</u>	<u>\$ 740,572,461</u>	<u>\$ 753,406,038</u>	<u>\$ 789,054,066</u>
Business-type activities										
Net investment in										
capital assets	\$ 217,331,770	\$ 198,731,660	\$ 174,179,647	\$ 182,241,232	\$ 183,134,044	\$ 218,177,114	\$ 259,940,332	\$ 267,815,545	\$ 289,203,124	\$ 299,740,507
Restricted	57,373,803	77,570,750	96,536,299	87,266,093	92,929,966	52,996,332	36,915,455	67,475,296	67,714,040	69,188,903
Unrestricted	56,391,657	54,217,810	61,286,639	49,371,035	54,383,554	79,332,506	71,799,025	68,034,540	73,221,991	78,049,248
Total business-type activities net position	<u>\$ 331,097,230</u>	<u>\$ 330,520,220</u>	<u>\$ 332,002,585</u>	<u>\$ 318,878,360</u>	<u>\$ 330,447,564</u>	<u>\$ 350,505,952</u>	<u>\$ 368,654,812</u>	<u>\$ 403,325,381</u>	<u>\$ 430,139,155</u>	<u>\$ 446,978,658</u>
Primary government										
Net investment in										
capital assets	\$ 627,792,440	\$ 656,224,001	\$ 651,098,270	\$ 729,459,174	\$ 740,452,769	\$ 780,292,811	\$ 829,811,726	\$ 909,888,551	\$ 966,670,533	\$ 986,495,050
Restricted	215,459,282	208,725,767	236,142,962	213,468,139	281,344,626	262,689,195	250,550,768	244,495,315	241,054,277	269,034,133
Unrestricted	97,392,691	88,249,958	87,780,442	40,775,559	32,691,173	62,063,039	1,577,177	(10,486,024)	(24,179,617)	(19,496,459)
Total primary government net position	<u>\$ 940,644,413</u>	<u>\$ 953,199,726</u>	<u>\$ 975,021,674</u>	<u>\$ 983,702,872</u>	<u>\$ 1,054,488,568</u>	<u>\$ 1,105,045,045</u>	<u>\$ 1,081,939,671</u>	<u>\$ 1,143,897,842</u>	<u>\$ 1,183,545,193</u>	<u>\$ 1,236,032,724</u>

Augusta, Georgia audited financial statements.

AUGUSTA, GEORGIA

CHANGES IN NET POSITION
LAST TEN YEARS

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Primary government:										
Governmental activities:										
General government	\$ 40,330,290	\$ 41,458,672	\$ 35,022,665	\$ 33,802,731	\$ 36,221,517	\$ 39,190,687	\$ 44,509,579	\$ 40,707,485	\$ 60,438,735	\$ 52,634,825
Judicial	18,348,930	19,689,011	22,277,190	21,323,507	20,818,733	22,041,220	26,000,450	26,945,032	25,627,408	25,277,951
Public safety	86,803,342	88,026,881	94,812,888	73,686,078	92,071,561	94,273,348	103,721,518	111,256,350	114,786,178	121,616,606
Public works	15,463,891	16,339,524	39,378,299	33,487,270	12,391,998	29,930,236	33,668,252	15,005,701	35,357,616	28,466,160
Health and welfare	2,641,832	2,714,636	2,511,207	1,874,971	7,653,264	7,580,316	7,146,751	6,578,374	7,085,587	6,764,180
Culture and recreation	23,493,548	19,823,071	17,135,252	14,958,432	13,619,543	16,909,391	18,444,248	18,748,629	18,201,741	17,621,313
Housing and development	16,186,502	13,871,835	14,161,332	13,488,008	14,427,031	18,523,993	32,569,478	40,830,750	17,661,016	27,143,107
Interest and fiscal changes	1,924,490	1,862,587	2,756,430	2,442,546	2,674,676	2,922,145	4,426,311	4,201,382	3,752,568	4,948,740
Total governmental activities expenses	205,192,825	203,786,217	228,055,263	195,063,543	199,878,323	231,371,336	270,486,587	264,273,703	282,910,849	284,472,881
Business-type activities:										
Waste management	7,554,624	9,346,387	10,761,293	14,379,589	11,051,624	15,340,037	14,624,716	19,068,551	15,957,669	25,098,206
Water and sewer	90,703,735	92,625,019	95,538,635	96,512,831	99,080,160	89,029,607	87,825,107	91,327,503	86,732,918	87,377,730
Airports	21,445,366	17,238,488	15,374,725	16,285,059	14,955,310	15,800,633	18,350,954	18,249,992	16,424,640	19,448,087
Municipal golf course	98,341	-	-	-	-	-	-	-	-	-
Transit	6,185,107	6,268,833	6,107,826	6,021,453	6,326,833	6,584,943	7,259,864	7,005,825	7,554,751	8,410,142
Garbage collection	16,556,393	17,029,002	19,037,942	19,354,476	19,643,236	20,885,939	20,000,481	19,802,464	20,575,375	20,940,926
Stormwater utility	-	-	-	-	9,317,090	13,597,292	14,612,733	12,888,099	13,776,667	12,821,772
Total business-type activities expenses	142,543,566	142,507,729	146,820,421	152,553,408	160,374,253	161,238,451	162,673,855	168,342,434	161,022,020	174,096,863
Total primary government expenses	347,736,391	346,293,946	374,875,684	347,616,951	360,252,576	392,609,787	433,160,442	432,616,137	443,932,868	458,569,744
Program revenues										
Primary government:										
Governmental activities:										
Charges for services										
General government	15,087,632	13,837,610	13,704,521	14,228,615	15,533,080	15,258,251	15,863,867	16,946,067	16,620,504	17,243,485
Judicial	2,915,879	3,113,317	3,666,099	3,428,505	3,288,556	3,532,917	4,232,006	4,504,904	4,429,990	3,611,529
Public safety	12,419,681	11,885,552	11,936,266	13,222,762	12,640,313	11,312,815	12,191,446	12,444,870	13,304,086	12,392,378
Public works	2,138,752	2,192,186	2,185,693	2,285,046	2,500,347	2,240,873	4,209,650	4,322,501	4,398,117	5,292,057
Health and welfare	723,362	723,124	742,055	774,701	756,526	441,170	120,315	121,385	127,108	6,559
Culture and recreation	1,727,183	2,586,807	2,888,268	2,929,943	2,862,414	3,214,232	3,421,447	3,263,631	1,828,922	3,128,800
Housing and development	4,590,419	4,779,030	4,783,737	3,931,995	444,022	4,113,682	10,134,119	5,247,739	7,251,806	7,620,594
Operating grants and contributions	7,877,728	7,354,311	15,984,639	9,416,362	11,506,644	9,950,725	11,431,653	12,086,762	21,452,117	28,887,944
Capital grants and contributions	1,710,871	1,197,492	2,171,072	4,916,444	3,014,581	4,306,365	5,890,399	10,504,213	4,523,740	5,820,852

(Continued)

AUGUSTA, GEORGIA
CHANGES IN NET POSITION
LAST TEN YEARS

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Program revenues (Continued)										
Primary government (Continued):										
Governmental activities (Continued)										
Total governmental activities program revenues	\$ 49,191,507	\$ 47,669,429	\$ 58,062,350	\$ 55,134,373	\$ 56,546,483	\$ 54,371,030	\$ 67,494,902	\$ 69,442,072	\$ 73,936,390	\$ 84,004,198
Business-type activities:										
Charges for services										
Waste management	10,659,789	12,636,291	15,225,072	13,240,809	14,868,570	14,082,416	15,687,683	19,125,624	18,379,379	16,406,583
Water and sewer	102,495,912	87,640,826	89,426,724	89,992,145	91,967,807	98,222,525	91,064,507	98,753,729	99,014,724	95,613,743
Airports	19,203,823	15,516,488	13,333,250	13,108,660	14,165,443	14,952,944	16,255,606	18,407,070	11,066,476	16,328,678
Municipal golf course	37,246	-	-	-	-	-	-	-	-	-
Transit	725,087	1,494,073	1,582,611	1,548,387	1,898,118	2,485,108	1,429,908	1,405,461	920,167	5,510,293
Garbage collection	15,877,408	16,415,315	20,107,411	19,255,923	19,448,658	19,173,185	19,508,792	19,806,392	20,310,177	20,180,972
Stormwater utility	-	-	-	-	13,663,554	14,051,864	13,668,076	13,654,122	13,879,503	14,518,536
Capital grants and contributions	6,094,240	5,870,639	3,218,349	4,584,343	5,812,783	13,542,123	20,622,460	23,161,544	16,921,050	18,525,375
Total business-type activities program revenues	155,093,505	139,573,632	142,893,417	141,730,267	161,824,933	176,510,165	178,237,032	194,313,942	180,491,476	187,084,180
Total primary government program revenues	204,285,012	187,243,061	200,955,767	196,864,640	218,371,416	230,881,195	245,731,934	263,756,014	254,427,866	271,088,378
Net (expense) revenue										
Governmental activities	(156,001,318)	(156,116,788)	(169,992,913)	(139,929,170)	(143,331,840)	(177,000,306)	(202,991,685)	(194,831,631)	(208,974,458)	(200,468,683)
Business-type activities	12,549,939	(2,934,097)	(3,927,004)	(10,823,141)	1,450,680	15,271,714	15,563,177	25,971,508	19,469,456	12,987,317
Total primary government	(143,451,379)	(159,050,885)	(173,919,917)	(150,752,311)	(141,881,160)	(161,728,592)	(187,428,508)	(168,860,123)	(189,505,002)	(187,481,366)
General revenues and other changes in net position										
Primary government:										
Governmental activities:										
Property taxes	57,546,683	60,938,262	69,281,751	69,708,757	72,649,913	72,211,935	64,931,121	74,576,626	73,799,695	80,073,638
Other taxes	117,422,333	115,386,538	122,040,650	132,821,646	138,841,209	136,998,554	153,844,283	149,421,590	152,007,550	154,313,890
Unrestricted investment earnings	617,292	705,910	712,283	691,938	904,567	1,743,856	3,399,837	4,103,264	1,542,453	956,370
Miscellaneous	183,920	1,141,300	226,079	367,735	-	751,333	496,445	93,538	605,937	3,604,273
Transfers	(4,739,380)	(2,056,213)	(4,763,580)	(3,861,383)	(9,847,357)	(4,207,283)	(17,807,201)	(6,075,785)	(6,147,600)	(2,831,460)
Total governmental activities general revenues and other changes in net position	171,030,848	176,115,797	187,497,183	199,728,693	202,548,332	207,498,395	204,864,485	222,119,233	221,808,035	236,116,711

(Continued)

AUGUSTA, GEORGIA

CHANGES IN NET POSITION
LAST TEN YEARS

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General revenues and other changes in net position (Continued)										
Primary government (Continued):										
Business-type activities:										
Unrestricted investment earnings	\$ 486,911	\$ 255,147	\$ 309,260	\$ 370,714	\$ 237,285	\$ 565,510	\$ 1,268,970	\$ 2,069,755	\$ 1,129,854	\$ 1,017,098
Miscellaneous	76,320	45,727	336,529	27,579	33,882	13,881	53,330	553,521	66,864	3,628
Transfers	4,739,380	2,056,213	4,763,580	3,861,383	9,847,357	4,207,283	17,807,201	6,075,785	6,147,600	2,831,460
Total business type activities										
general revenues and other changes in net position	5,302,611	2,357,087	5,409,369	4,259,676	10,118,524	4,786,674	19,129,501	8,699,061	7,344,318	3,852,186
Total primary government general revenues and other changes in net position	176,333,459	178,472,884	192,906,552	203,988,369	212,666,856	212,285,069	223,993,986	230,818,294	229,152,353	239,968,897
Change in net position										
Governmental activities	15,029,530	19,999,009	17,504,270	59,799,523	59,216,492	30,498,089	1,872,800	27,287,602	12,833,577	35,648,028
Business-type activities	17,852,550	(577,010)	1,482,365	(6,563,465)	11,569,204	20,058,388	34,692,678	34,670,569	26,813,774	16,839,503
Total primary government change in net position	<u>\$ 32,882,080</u>	<u>\$ 19,421,999</u>	<u>\$ 18,986,635</u>	<u>\$ 53,236,058</u>	<u>\$ 70,785,696</u>	<u>\$ 50,556,477</u>	<u>\$ 36,565,478</u>	<u>\$ 61,958,171</u>	<u>\$ 39,647,351</u>	<u>\$ 52,487,531</u>

Source:

Augusta, Georgia audited financial statements.

Note:

Changes in Net Position from the Statement of Activities increased in this table due to the prior period adjustment.

AUGUSTA, GEORGIA

FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Non-spendable	\$ 3,040,708	\$ 6,281,899	\$ 4,903,951	\$ 5,109,913	\$ 5,277,675	\$ 5,399,406	\$ 1,350,323	\$ 355,087	\$ 668,339	\$ 449,227
Assigned	4,700,000	4,700,000	1,250,000	2,375,000	3,400,000	4,525,000	4,525,000	4,525,000	4,525,000	4,525,000
Unassigned	24,257,988	20,238,476	18,183,857	19,528,768	21,749,597	21,491,999	29,855,638	34,276,284	35,095,147	40,980,125
Total General fund	<u>\$ 31,998,696</u>	<u>\$ 31,220,375</u>	<u>\$ 24,337,808</u>	<u>\$ 27,013,681</u>	<u>\$ 30,427,272</u>	<u>\$ 31,416,405</u>	<u>\$ 35,730,961</u>	<u>\$ 39,156,371</u>	<u>\$ 40,288,486</u>	<u>\$ 45,954,352</u>
All Other Governmental Funds										
Non-spendable, reported in:										
Special revenue funds	\$ 109,727	\$ 112,178	\$ 86,499	\$ 183,440	\$ 153,945	\$ 26,894	\$ 5,839	\$ 2,094	\$ 1,655	\$ 87,096
Restricted, reported in:										
Special revenue funds	4,634,630	5,129,533	8,946,614	15,208,516	17,081,176	29,941,954	45,365,718	20,828,069	26,908,561	30,631,078
Debt service funds	530,030	93,682	309,003	341,037	28,824,599	29,546,721	28,794,483	29,674,662	624,573	1,042,639
Capital projects funds	154,388,725	125,406,460	132,746,404	115,430,811	141,982,775	149,679,823	138,968,778	125,991,488	148,058,842	170,967,379
Permanent fund	532,094	525,342	530,387	517,817	526,110	524,365	506,334	525,800	534,006	528,433
Committed	25,737,955	26,056,346	29,332,706	29,294,058	16,202,352	15,668,958	17,708,613	15,803,873	14,362,899	16,841,549
Unassigned	(516,279)	(629,962)	(2,773,602)	(5,226,587)	(9,851,377)	(11,577,790)	(2,066,208)	(4,678,353)	(2,029,013)	(1,248,423)
Total all other governmental funds	<u>\$ 185,416,882</u>	<u>\$ 156,693,579</u>	<u>\$ 169,178,011</u>	<u>\$ 155,749,092</u>	<u>\$ 194,919,580</u>	<u>\$ 213,810,925</u>	<u>\$ 229,283,557</u>	<u>\$ 188,147,633</u>	<u>\$ 188,461,523</u>	<u>\$ 218,849,751</u>
Total all governmental funds	<u>\$ 217,415,578</u>	<u>\$ 187,913,954</u>	<u>\$ 193,515,819</u>	<u>\$ 182,762,773</u>	<u>\$ 225,346,852</u>	<u>\$ 245,227,330</u>	<u>\$ 265,014,518</u>	<u>\$ 227,304,004</u>	<u>\$ 228,750,009</u>	<u>\$ 264,804,103</u>

AUGUSTA, GEORGIA

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Taxes	\$ 174,530,688	\$ 174,860,877	\$ 191,804,941	\$ 201,850,347	\$ 208,663,022	\$ 205,681,506	\$ 225,814,297	\$ 224,702,348	\$ 226,458,082	\$ 234,372,293
Licenses and permits	5,313,188	5,880,083	6,102,645	6,179,800	6,475,794	6,760,964	6,658,789	6,905,592	7,580,808	7,526,757
Intergovernmental	9,205,100	8,262,173	17,834,482	14,067,609	14,115,299	13,689,861	16,173,507	20,897,820	25,413,694	34,561,759
Charges for services	25,978,981	25,054,525	25,760,940	26,286,959	27,886,571	26,412,517	31,387,810	32,483,791	32,170,970	32,916,971
Fines and forfeitures	5,826,251	5,632,205	5,793,786	6,973,674	5,962,914	5,080,841	5,102,650	4,886,543	4,621,980	4,765,249
Interest revenue	641,285	684,374	658,032	741,597	985,893	1,959,093	4,065,515	5,270,619	1,723,250	808,322
Other revenues	2,484,488	2,550,813	2,300,392	1,361,134	1,706,759	1,859,616	7,023,601	2,575,171	3,586,775	4,086,424
Total revenues	223,979,981	222,925,050	250,255,218	257,461,120	265,796,252	261,444,398	296,226,169	297,721,884	301,555,559	319,037,775
Expenditures										
Current:										
General government	34,880,530	32,432,657	29,330,545	36,675,915	40,264,604	38,055,774	38,855,252	37,910,930	49,131,909	42,395,231
Judicial	17,094,781	18,446,705	20,992,374	20,409,781	20,188,432	20,882,160	22,536,566	25,201,988	23,735,464	24,879,319
Public safety	85,020,086	84,773,990	90,674,820	89,429,713	90,166,076	90,615,994	95,689,648	102,158,904	99,518,162	111,301,904
Public works	11,317,428	11,323,897	35,223,915	30,187,680	31,727,193	24,296,079	27,804,279	27,155,533	29,863,810	20,914,579
Health and welfare	2,466,034	2,522,599	2,311,106	2,341,192	2,366,803	2,301,632	2,220,323	1,619,919	1,614,775	1,577,691
Culture and recreation	12,274,742	13,605,387	14,761,163	14,708,724	14,904,430	14,538,439	15,636,310	16,120,976	15,488,740	15,726,350
Housing and development	16,600,138	13,719,492	14,142,981	13,572,028	14,691,427	18,559,241	31,948,305	40,507,521	17,127,006	26,967,722
Capital outlay	52,256,806	53,670,920	48,418,409	41,378,739	20,348,505	30,367,619	54,589,608	55,065,290	43,273,661	32,149,799
Intergovernmental	3,512,000	2,212,000	-	-	4,200,000	6,000,000	4,500,000	400,000	400,000	8,403,306
Debt service:										
Principal	800,000	13,640,000	13,680,000	25,075,000	1,245,000	1,275,000	2,575,000	15,794,572	27,086,039	42,319,000
Interest and fiscal charges	2,342,510	2,546,229	2,279,262	2,591,819	1,995,418	3,075,667	4,006,737	4,765,883	4,046,697	6,586,956
Bond issuance costs	-	-	756,596	340,150	366,193	392,090	901,298	1,503	243,500	240,000
Total expenditures	238,565,055	248,893,876	272,571,171	276,710,741	242,464,081	250,359,695	301,263,326	326,703,019	311,529,763	333,461,857
Excess (deficiency) of revenues over (under) expenditures	(14,585,074)	(25,968,826)	(22,315,953)	(19,249,621)	23,332,171	11,084,703	(5,037,157)	(28,981,135)	(9,974,204)	(14,424,082)
Other financing sources (uses)										
Refunding bond proceeds	-	-	29,396,544	11,785,098	26,115,000	12,000,000	30,200,000	1,065,611	12,899,000	21,795,000
Bond premium	-	-	-	-	2,763,951	105,439	304,100	-	-	-
Transfers in	20,850,338	30,581,799	62,117,741	34,878,705	18,911,427	19,042,126	14,155,318	34,113,424	64,819,159	29,305,901
Transfers out	(25,901,838)	(33,913,097)	(66,881,321)	(38,740,088)	(28,758,784)	(23,249,409)	(20,465,683)	(40,189,209)	(70,966,759)	(32,137,361)
Proceeds from the sale of capital assets	217,999	1,244,360	449,541	572,860	220,314	897,619	630,610	240,260	709,344	31,530,728
Total other financing sources (uses)	(4,833,501)	(2,086,938)	25,082,505	8,496,575	19,251,908	8,795,775	24,824,345	(4,769,914)	7,460,744	50,494,268
Net change in fund balances	\$ (19,418,575)	\$ (28,055,764)	\$ 2,766,552	\$ (10,753,046)	\$ 42,584,079	\$ 19,880,478	\$ 19,787,188	\$ (33,751,049)	\$ (2,513,460)	\$ 36,070,186
Debt Service as a Percentage of Noncapital Expenditures	1.65%	8.13%	7.07%	13.33%	1.77%	2.04%	2.89%	8.37%	11.74%	16.68%

AUGUSTA, GEORGIA

**GOVERNMENTAL TAX REVENUES BY SOURCE
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

Year Ended	Property Tax	Sales Tax	Alcoholic Beverage Tax	Insurance Premium Tax	Hotel/Motel Tax	Franchise Tax	Excise Tax	Other Taxes	Total
2012	\$ 57,108,355	\$ 74,530,210	\$ 3,441,585	\$ 9,756,969	\$ 4,500,243	\$ 24,098,240	\$ 585,180	\$ 9,036,914	\$ 183,057,696
2013	59,474,339	74,230,510	3,274,529	10,102,412	4,712,844	22,717,526	586,110	9,329,650	184,427,920
2014	69,764,291	85,008,914	3,321,766	10,562,802	5,449,084	21,800,964	665,843	3,246,578	199,820,242
2015	69,028,701	86,002,017	3,262,384	11,284,618	5,574,471	24,880,891	542,720	1,274,545	201,850,347
2016	69,821,813	91,066,216	3,320,190	12,223,371	5,872,963	24,481,414	610,170	1,266,885	208,663,022
2017	68,682,952	88,985,462	3,383,570	13,015,916	6,094,766	23,758,965	604,890	1,154,985	205,681,506
2018	71,454,664	106,491,038	3,464,350	14,036,609	6,703,918	23,558,110	217,254	1,085,038	227,010,981
2019	75,280,758	98,710,665	3,413,223	14,910,763	6,181,872	24,378,046	596,870	1,230,151	224,702,348
2020	74,450,532	103,545,685	3,228,206	15,729,725	3,846,349	24,011,831	597,310	1,048,444	226,458,082
2021	80,058,403	105,002,661	3,702,666	16,244,986	5,652,415	21,855,820	481,760	1,373,582	234,372,293

Source:

Augusta, Georgia finance department.

AUGUSTA, GEORGIA

**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS
(IN THOUSANDS)**

Year	Real and Personal Property	Public Utilities	Motor Vehicles	Mobile Homes	Total Assessed Value	Less Exemptions on Taxable Property	Total Net Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2012	\$ 4,895,821	\$ 150,294	\$ 338,312	\$ 18,756	\$ 5,403,183	\$ 603,773	\$ 4,799,410	\$ 8.085	\$ 13,507,958	40%
2013	4,799,583	143,797	364,089	18,944	5,326,413	640,327	4,686,086	8.042	13,316,033	40%
2014	4,863,021	150,379	311,398	17,837	5,342,635	627,710	4,714,925	9.788	13,356,588	40%
2015	5,084,542	151,720	222,980	16,850	5,476,092	633,436	4,842,656	9.792	13,690,230	40%
2016	5,349,519	180,602	165,291	16,044	5,711,456	925,908	4,785,548	9.794	14,278,640	40%
2017	5,120,929	163,526	121,656	15,538	5,421,649	705,827	4,715,822	9.786	13,554,121	40%
2018	5,212,896	174,445	90,346	14,687	5,492,374	921,787	4,570,587	9.756	13,730,933	40%
2019	5,323,010	183,615	73,296	13,757	5,593,678	700,276	4,893,402	9.678	13,984,195	40%
2020	5,754,329	199,879	59,685	14,009	6,027,902	747,488	5,280,414	9.045	15,069,755	40%
2021	5,920,864	210,288	49,990	15,341	6,196,483	798,193	5,398,290	9.045	15,491,208	40%

Source:
Augusta, Georgia Tax Commissioner

AUGUSTA, GEORGIA

DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN YEARS
 (Rate per \$1,000 of assessed value)

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Augusta-Richmond County:										
Maintenance and operations	8.085	8.042	9.788	9.792	9.794	9.786	9.756	9.678	9.045	9.045
Capital outlay	0.785	0.781	0.781	0.781	0.781	0.780	0.778	0.772	0.772	0.722
Urban service district	8.026	7.987	5.200	5.208	5.216	5.225	5.231	5.162	4.845	4.845
Fire district	2.152	2.140	2.139	2.139	2.139	2.136	2.120	2.112	1.967	1.967
Blythe fire district	3.538	3.349	3.358	3.353	3.384	3.308	3.299	3.300	3.299	3.299
Richmond County Board of Education	19.110	19.982	19.972	19.972	19.754	19.736	19.965	19.794	18.419	19.312
State of Georgia	0.250	0.150	0.100	0.050	0.000	0.000	0.000	0.000	0.000	0.000

Source:
 Augusta, Georgia Tax Commissioner

AUGUSTA, GEORGIA

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

2021				2012			
Rank	Taxpayer	Assessed Valuation	% of County Gross Assessed Valuation	Rank	Taxpayer	Assessed Valuation	% of County Gross Assessed Valuation
1	Georgia Power Co	\$ 136,617,071	2.27%	1	Georgia Power Co	\$ 80,510,239	1.55%
2	Augusta National Inc	105,675,005	1.75%	2	International Paper Co	62,346,476	0.99%
3	Graphic Packaging International LLC	76,947,940	1.28%	3	Doctors Hospital Of Augusta	43,826,079	0.87%
4	PCS Nitrogen Fertilizer	50,317,313	0.83%	4	Augusta National Inc	35,692,155	0.74%
5	Doctors Hospital Of Augusta LLC	32,704,523	0.54%	5	PCS Nitrogen Fertilizer	71,066,973	0.67%
6	Union Agener	28,915,827	0.48%	6	Augusta Newsprint	26,830,221	0.58%
7	Berckman Residential Properties LLC	26,003,993	0.43%	7	National Life and Accident Insurance	20,413,034	0.48%
8	Passco Grant Oaks Dst	21,814,814	0.36%	8	Augusta Riverfront Limited	15,755,737	0.45%
9	Natl Life & Acc Insur Co	20,413,033	0.34%	9	NutraSweet Co	24,068,135	0.39%
10	Riverwatch Apartments LLC	19,255,870	0.32%	10	Bellsouth Telecom/AT&T	13,687,463	0.38%
		<u>\$ 518,665,389</u>	<u>8.60%</u>			<u>\$ 394,196,512</u>	<u>7.10%</u>
	Total Gross Digest Assessment	<u>\$ 4,787,150,495</u>			Total Gross Digest Assessment	<u>\$ 4,531,577,941</u>	

Source:
Augusta, Georgia Tax Commissioner

AUGUSTA, GEORGIA

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS

Year Ended ^a	Taxes Levied for the Year ^d	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years ^c	Total Collections to Date	
		Amount ^b	Percentage of Levy		Amount	Percentage of Levy
2012	\$ 37,238,163	\$ 34,281,485	92.1%	\$ 3,389,635	\$ 37,671,120	101.2%
2013	34,596,234	31,092,089	89.9%	3,471,852	34,563,941	99.9%
2014	46,084,688	40,395,089	87.7%	4,232,054	44,627,143	96.8%
2015	46,341,621	39,577,785	85.4%	4,412,365	43,979,901	94.9%
2016	46,638,065	41,837,481	89.7%	4,133,094	45,953,750	98.5%
2017	46,149,029	41,609,385	90.2%	3,982,390	45,574,725	98.8%
2018	46,516,641	42,140,960	90.6%	3,867,281	45,954,750	98.8%
2019	47,358,343	44,683,423	94.4%	2,263,160	44,683,423	94.4%
2020	47,761,345	42,428,315	88.8%	4,558,115	42,428,315	88.8%
2021	48,827,540	44,354,746	90.8%	-	44,354,746	90.8%

^a Fiscal year, January through December 31.^b Collections as of December 31 of the year of the levy.^c Delinquent collections through December 31, 2021.^d The 2018 Taxes Levied figure has been updated due to the discovery of an error in prior year tax billing system report.**Sources:**

Augusta, Georgia Tax Commissioner's Office and Augusta, Georgia Department of Finance.

AUGUSTA, GEORGIA

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS

Year Ended	Governmental Activities					Business-type Activities			Total Outstanding Debt	Percentage of Personal Income ^c	Debt Per Capita ^a
	General Obligation Debt ^b	Notes Payable ^b	Guaranteed Revenue Debt ^b	Certificates of Participation ^b	Capital Leases ^b	Revenue Bonds ^b	Notes Payable ^b	Capital Leases ^b			
2012	\$ 45,887,288	\$ -	\$ 20,610,000	\$ 16,888,000	\$ -	\$ 495,899,999	\$ 31,197,910	\$ 4,412,042	\$ 614,895,239	9.68%	\$ 3,045
2013	32,536,960	-	26,835,000	16,888,000	-	509,534,999	28,004,278	4,947,084	618,746,321	9.72%	3,074
2014	20,267,083	-	54,155,000	16,888,000	-	508,999,999	24,612,564	3,911,198	628,833,844	9.59%	3,123
2015	-	-	60,640,632	16,888,000	-	516,020,255	21,065,845	3,409,665	618,024,397	8.14%	3,055
2016	26,115,000	-	61,943,477	16,888,000	-	502,945,438	17,547,062	2,353,049	627,792,026	8.76%	3,113
2017	26,115,000	-	71,849,939	16,888,000	-	472,185,126	14,060,068	1,644,677	602,742,810	8.32%	2,956
2018	26,115,000	-	98,849,512	16,888,000	-	462,415,583	12,284,567	832,684	617,385,346	8.43%	3,059
2019	13,055,000	-	95,064,934	16,888,000	-	477,488,789	11,197,167	1,064,118	614,758,008	8.39%	3,046
2020	-	-	94,276,054	16,888,000	-	471,680,103	10,820,675	760,442	594,425,274	8.03%	2,949
2021	-	-	72,683,656	16,888,000	-	458,257,250	10,050,559	1,069,225	558,948,690	7.55%	2,773

Source:

(a) Computed using the population amount from the "Demographic Statistics Schedule".

(b) Augusta, Georgia Audited Financial Statements

(c) Computed using the personal income amount from the "Demographic Statistics Schedule".

AUGUSTA, GEORGIA

RATIOS OF GENERAL BONDED DEBT
LAST TEN YEARS

Year Ended	General Obligation Debt ^b	Less: Amounts Available in Debt Service Fund ^b	Total	Percentage of Estimated Actual Value of Taxable Property ^c	Per Capita ^a
2012	\$ 45,887,288	\$ 530,030	\$ 45,357,258	0.34%	\$ 225
2013	32,536,960	93,682	32,443,278	0.24%	161
2014	20,267,083	302,690	19,964,393	0.15%	99
2015	-	-	-	0.00%	-
2016	26,115,000	26,115,000	-	0.00%	-
2017	26,115,000	26,115,000	-	0.00%	-
2018	26,115,000	26,115,000	-	0.00%	-
2019	13,055,000	13,055,000	-	0.00%	-
2020	-	-	-	0.00%	-
2021	-	-	-	0.00%	-

Source:

^(a) Computed using the population amount from the "Demographic Statistics Schedule".

^(b) Augusta, Georgia Audited Financial Statements

^(c) Computed using the estimated actual taxable value amount from the "Assessed Value and Estimated Actual Value of Taxable Property Schedule".

AUGUSTA, GEORGIA

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2021

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Estimated Share Of Direct and Overlapping Debt</u>
Direct Debt			
Guaranteed revenue debt	\$ 72,683,656	100%	\$ 72,683,656
Certificates of Participation	16,888,000	100%	16,888,000
Subtotal Direct Debt	<u>89,571,656</u>	100%	<u>89,571,656</u>
Overlapping Debt			
Richmond County School District	<u>40,000,000</u>	0%	<u>-</u>
Total Direct and Overlapping Debt	<u><u>\$ 129,571,656</u></u>		<u><u>\$ 89,571,656</u></u>

Sources:

Augusta, Georgia financial statements and the Richmond County School District

Note:

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Augusta, Georgia. This process recognizes that, when considering the Government's ability to issue and repay long-term debt, the entire debt burden borne by residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the County's taxable assessed value that is within the City's boundaries and dividing it by the County's total taxable assessed value.

AUGUSTA, GEORGIA

**LEGAL DEBT MARGIN INFORMATION
LAST TEN YEARS
(IN THOUSANDS)**

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Legal Debt Limit	\$ 479,941	\$ 468,609	\$ 471,493	\$ 484,266	\$ 478,555	\$ 471,582	\$ 457,059	\$ 489,370	\$ 528,041	\$ 539,829
Net Debt Applicable to Limit	45,357	32,443	19,964	-	-	-	-	-	-	-
Legal debt margin	<u>\$ 434,584</u>	<u>\$ 436,165</u>	<u>\$ 451,528</u>	<u>\$ 484,266</u>	<u>\$ 478,555</u>	<u>\$ 471,582</u>	<u>\$ 471,582</u>	<u>\$ 489,370</u>	<u>\$ 528,041</u>	<u>\$ 539,829</u>
Total net debt applicable to the limit as a percentage of debt limit	10.44%	7.44%	4.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Legal Debt Margin Calculation for 2021:

Assessed Value	\$ 5,398,290
Debt limit (10% of total assessed value)	539,829
Debt applicable to limit:	
General obligation bonds	-
Less: Amount set aside for repayment of general obligation debt	-
Total debt applicable to limit	-
Legal debt margin	<u>\$ 539,829</u>

Note:

Under state finance law, the Government's outstanding general obligation debt should not exceed 10% of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

AUGUSTA, GEORGIA

**PLEDGED REVENUE COVERAGE
LAST TEN YEARS**

Year	Operating Revenue ^a	Direct Operating Expenses ^b	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2012	\$ 122,017,467	\$ 56,610,499	\$ 65,406,968	\$ 4,955,000	\$ 24,774,198	\$ 29,729,198	2.20
2013	103,240,990	54,418,274	48,822,716	8,435,000	23,982,165	32,417,165	1.51
2014	122,941,682	73,206,611	49,735,071	9,715,000	24,044,858	33,759,858	1.47
2015	122,188,877	76,557,121	45,631,756	10,980,000	22,297,556	33,277,556	1.37
2016	125,462,761	80,194,874	45,267,887	11,475,000	21,228,655	32,703,655	1.38
2017	132,214,183	81,826,674	50,387,509	12,335,000	9,509,892	21,844,892	0.35
2018	126,690,901	88,643,395	38,047,506	6,020,000	7,203,460	13,223,460	2.88
2019	134,933,019	87,105,279	47,827,740	2,945,000	18,302,029	21,247,029	2.25
2020	127,882,845	77,524,048	50,358,797	2,835,000	18,607,683	21,442,683	2.35
2021	128,210,652	89,196,906	39,013,746	10,465,000	18,578,973	29,043,973	1.34

Source:

^(a) Operating revenue includes operating revenues and interest of the major business-type funds.

^(b) Direct operating expenses excludes depreciation.

AUGUSTA, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

Year Ended	Population ^a	Median Age ^b	Per Capita Income	Personal Income ^a	Public School Enrollment ^c	Unemployment Rate ^d
2012	201,966	33.0	\$ 31,436	\$ 6,349,054,000	31,738	9.02%
2013	201,276	33.0	31,637	6,367,726,000	31,501	8.03%
2014	201,368	33.4	32,549	6,554,362,000	31,431	7.02%
2015	202,269	33.2	37,557	7,596,617,000	31,997	5.83%
2016	201,647	33.3	35,526	7,163,705,000	30,742	6.30%
2017	201,800	33.5	35,925	7,327,182,000	30,756	5.40%
2018	201,554	33.7	36,292	7,402,065,000	30,854	4.10%
2019	202,518	33.7	38,196	7,698,627,000	30,947	3.63%
2020	204,320	34.7	39,370	7,973,040,000	29,093	5.80%
2021	203,832	34.4	42,343	8,556,598,000	27,350	4.00%

Source:

- a) Bureau of Economic Analysis; estimates for 2015 from the Central Savannah River Area Regional Commission
b) US Census Bureau
c) Richmond County Board of Education
d) U.S. Department of Labor; Not Seasonally Adjusted Annual Averages

AUGUSTA, GEORGIA

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

2021				2012			
Rank	Employer	Number of Employees	Percentage of Employed	Rank	Employer	Number of Employees	Percentage of Employed
1	US Army Cyber Center/Ft Gordon	29,252	11.42%	1	U.S. Army Signal Center and Fort Gordon	19,844	8.43%
2	Augusta University	6,775	2.65%	2	Medical College of Georgia (Augusta University)	4,656	1.98%
3	Augusta University Hospital	5,341	2.09%	3	Richmond County School System	4,418	1.88%
4	Richmond County Schools	4,398	1.72%	4	University Hospital	3,200	1.36%
5	University Hospital	3,000	1.17%	5	Georgia Health Sciences Hospitals	3,054	1.30%
6	Augusta/Richmond County	2,869	1.12%	6	Augusta-Richmond County	2,380	1.01%
7	US Dept of Veterans Admin	2,522	0.98%	7	Veteran's Administration Hospital	2,082	0.88%
8	Doctors Hospital	1,837	0.72%	8	East Central Regional Hospital	1,488	0.63%
9	East Central Regional Hospital Augusta	1,400	0.55%	9	Doctor's Hospital	1,210	0.51%
10	Textron EZ-GO	1,350	0.53%	10	Textron EZ-GO	1,277	0.54%
Total Employed in Augusta, Georgia		256,087 *		Total Employed in Augusta, Georgia		235,347 *	

* Georgia Department of Labor, Workforce Information & Analysis, Local Area Unemployment Statistics Unit

Source of 2020 and 2011 Top Employers: Employers Human Resources Department

AUGUSTA, GEORGIA

**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES
BY FUNCTION
LAST TEN YEARS**

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities										
General government	370	350	338	307	337	348	348	353	360	363
Judicial	233	221	218	213	247	262	271	256	265	269
Public safety	1567	1,514	1,377	1,278	1,296	1,294	1,297	1,311	1,306	1,306
Public works	224	216	206	189	177	161	178	170	177	178
Health and welfare	5	8	8	8	3	2	3	3	3	3
Culture and recreation	206	195	185	163	126	139	141	142	142	141
Housing and development	72	70	64	59	62	62	61	59	60	63
Total Governmental Activities	<u>2,677</u>	<u>2,574</u>	<u>2,396</u>	<u>2,217</u>	<u>2,248</u>	<u>2,268</u>	<u>2,299</u>	<u>2,294</u>	<u>2,313</u>	<u>2,323</u>
Business-Type Activities										
Airport	85	84	82	80	86	88	99	100	104	104
Transit	4	4	4	4	4	4	4	4	4	4
Environmental services	49	52	51	50	52	52	54	62	67	67
Water and sewer	302	285	278	254	360	372	389	364	367	372
Total Business-Type Activities	<u>440</u>	<u>425</u>	<u>415</u>	<u>388</u>	<u>502</u>	<u>516</u>	<u>546</u>	<u>530</u>	<u>542</u>	<u>547</u>
Total Primary Government	<u>3,117</u>	<u>2,999</u>	<u>2,811</u>	<u>2,605</u>	<u>2,750</u>	<u>2,784</u>	<u>2,845</u>	<u>2,824</u>	<u>2,855</u>	<u>2,870</u>

Source:
Augusta, Georgia Payroll Data

AUGUSTA, GEORGIA

OPERATING INDICATORS BY FUNCTION
LAST TEN YEARS

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Function/Department										
General Government										
Number of registered voters	109,016	110,396	101,480	88,528	105,642	108,863	122,747	131,373	138,000	135,584
Animals adopted per year	928	824	772	1,110	1,376	1,387	1,573	6,572	4,109	2,063
Animals sheltered per year	9,651	9,327	7,870	7,322	5,973	6,423	6,181	3,376	2,476	1,179
Judicial										
Number of gun permits	1,938	2,231	2,563	2,549	3,278	2,982	3,020	3,507	5,397	4,969
Number of marriage licenses	1,419	1,317	1,385	1,349	1,609	1,558	1,534	1,497	1,446	1,498
Public Safety										
Total arrests	4,488	4,886	4,404	1,746	3,888	3,295	NA	10,545	7,127	6,490
Inmates processed	872	812	928	920	923	943	NA	969	961	982
Female bookings	1,600	1,521	3,379	3,576	2,952	2,659	2,907	2,849	1,825	1,161
Male bookings	6,880	6,641	11,169	10,860	8,688	7,342	7,692	7,696	5,302	4,829
Calls received via 911	776,192	717,110	716,613	645,030	595,178	454,941	578,510	582,492	583,183	583,807
Public Works										
Commercial/residential project approved	84	95	56	107	92	159	191	215	138	40
Commercial/residential inspection	383	797	379	337	1,471	593	651	1,784	2,189	1,742
MS4 Inspections	3,568	3,497	9,212	7,377	16,560	6,089	6,217	N/A	N/A	N/A
Culture and Recreation										
Library book circulation	1,260,817	1,276,600	594,281	463,064	459,089	428,849	438,841	428,606	284,547	197,627
Library collection size	637,388	588,971	381,149	344,323	347,122	316,759	319,105	319,746	316,101	299,753
Recreation adult sports										
Participants	1,953	1,732	1,718	1,586	1,472	1,238	824	526	340	567
Recreation youth sports										
Participants	2,842	2,711	2,470	2,466	2,427	2,353	1,649	1,864	345	1,325
Housing and Development										
Number of single family										
building permits	360	386	303	317	292	362	441	583	612	612
Permits Issued per year	10,033	10,289	9,842	9,246	10,306	10,096	11,131	7,253	12,911	12,911
Business licenses Issued per year	638	749	972	1,162	1,374	1,121	1,557	829	1,225	1,225

(Continued)

AUGUSTA, GEORGIA

OPERATING INDICATORS BY FUNCTION

LAST TEN YEARS

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Function/Department (Continued)										
Transit										
Total ridership	747,718	776,332	831,032	824,267	809,545	737,878	705,538	684,873	663,520	543,034
Total revenue miles	775,100	799,419	852,971	961,639	936,195	944,945	951,156	905,886	826,739	826,467
Airport										
Number of landings	13,930	13,572	269,902	13,036	13,703	14,388	14,873	36,132	24,262	26,688
Gallons of fuel sold	2,831,214	2,809,435	2,413,744	2,407,116	2,519,691	2,658,218	3,336,565	3,972,524	2,488,525	1,962,553
Solid Waste										
Community refuse collected (tons)	323,203	396,752	471,041	368,819	398,676	401,636	468,902	573,741	511,712	449,771
Community recyclables collected	2,412	3,653	3,753	3,159	2,175	1,311	904	743	530	814
Commingled (plastic, paper, glass)	2,111	3,245	3,401	2,466	1,748	626	258	49	74	244
Tires	123	211	116	403	239	307	336	367	172	152
Metal	178	198	231	272	185	193	310	327	281	418
Electronics	N/A	N/A	5	18	3	-	-	-	3	-
Water and Sewer										
Number of sewer customers	48,833	49,167	49,635	50,035	50,524	51,033	51,450	52,114	53,022	53,479
Total gallons (in thousands)	7,287,986	7,352,070	7,345,052	6,757,463	7,106,854	10,603,758	7,582,500	7,388,000	7,672,975	6,216,262
Average gallon/customer	2,676,007	2,687,944	2,625,427	2,425,816	2,939,736	3,520,161	3,786,441	3,219,559	3,123,710	3,026,948
Number of water customers	61,175	61,374	61,861	61,969	62,329	62,745	63,013	63,577	64,519	64,929
Total gallons (in thousands)	978,496	12,031,186	12,304,985	11,112,016	11,646,204	11,600,787	12,325,763	12,285,738	12,012,229	10,745,616
Average gallon/customer	2,968,872	2,895,272	2,546,012	2,410,347	2,442,490	2,669,185	3,768,310	3,340,346	1,844,215	3,254,243

Source:

Various government departments.

N/A - Data was not readily available.

AUGUSTA, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS
(In Thousands)

FUNCTION	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General government										
Buildings	5	5	5	5	5	5	6	6	6	7
Vehicles	87	90	93	92	92	89	87	89	99	104
Judicial										
Public Defender										
Buildings	1	2	2	4	5	5	6	6	6	6
Vehicles	31	35	35	41	44	50	52	54	56	62
District Attorney										
Vehicles	6	7	7	7	7	9	9	11	12	12
Public safety										
Sheriff Administration										
Buildings	5	5	5	6	6	6	6	6	6	6
Vehicles	84	84	84	86	86	89	66	70	59	73
Sheriff										
Vehicles	460	479	555	599	614	642	582	586	594	591
Buildings	5	5	5	6	6	6	6	6	6	6
Fire										
Buildings	20	20	20	23	23	23	23	23	23	23
Vehicles	50	51	52	52	55	62	66	66	63	63
Fire Trucks	43	44	46	54	54	55	55	58	61	59
Animal Control										
Building	1	1	2	2	2	2	2	2	2	-
Vehicles	10	12	15	16	16	15	13	15	15	15
Covered dog runs	-	-	-	-	1	1	1	1	1	1
Emergency Telephone Response										
Buildings	1	1	1	1	1	1	1	1	1	1
Public works										
Engineering										
Buildings	7	7	7	7	7	7	7	7	7	7
Vehicles	116	128	136	145	144	143	126	124	120	119
Water and Sewer										
Buildings	91	92	93	94	94	94	97	97	97	97
Vehicles	202	207	217	223	238	239	244	259	262	262

(Continued)

AUGUSTA, GEORGIA

CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS
(In Thousands)

FUNCTION (CONTINUED)	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public works (continued)										
Stormwater Utility										
Vehicles	-	-	-	-	-	11.00	13	16	16	16
Waste Management/Garbage Collection										
Vehicles	31	32	36	39	39	42	42	45	47	46
Health and welfare										
Buildings	-	-	-	1	1	1	1	1	1	-
Vehicles	2	2	2	2	2	2	1	1	1	-
Culture and recreation										
Leisure Services										
Community Centers	14	14	14	14	14	14	14	14	14	14
Tennis Complex	2	2	2	2	2	2	2	2	2	2
Greenhouse	1	1	1	1	1	1	1	1	1	1
Soccer Complex	1	1	1	1	1	1	1	1	1	1
Diamond Lakes Complex	1	1	1	1	1	1	1	1	1	1
Pavillion	9	9	9	9	9	9	9	9	9	9
Golf Course w/ Buildings	3	3	3	3	3	3	3	3	3	3
Aquatics Natatorium	1	1	1	1	1	1	1	1	1	1
Main Library	0	0	0	1	1	1	1	1	1	1
Old Government and Ezckiel House	2	2	2	2	2	2	2	2	2	2
Vehicles	54	58	56	59	62	58	54	55	52	50
Housing and development										
Planning and Zoning										
Building	1	1	1	1	1	1	1	1	1	1
Vehicles	3	3	3	3	8	9	13	12	17	15
Transit										
Transit Administrative Building	-	-	-	-	-	-	-	-	-	1
Buses/Vans	51	49	49	43	51	43	44	44	44	44
Augusta Regional Airport										
Vehicles	47	58	59	62	64	65	67	67	70	72

Source:

Augusta, Georgia capital asset records.

AUGUSTA, GEORGIA
SINGLE AUDIT REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2021

AUGUSTA, GEORGIA

SINGLE AUDIT REPORT

FOR THE YEAR ENDED DECEMBER 31, 2021

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**To the Board of Commissioners
of Augusta, Georgia**

We have audited, in accordance with the auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **Augusta, Georgia** (the "Government"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Government's basic financial statements, and have issued our report thereon dated June 29, 2022. Our report includes a reference to other auditors who audited the financial statements of the Richmond County Department of Health, the Augusta Canal Authority, the Downtown Development Authority, and the Augusta-Richmond County Coliseum Authority, as described in our report on the Government's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Government's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control. Accordingly, we do not express an opinion on the effectiveness of the Government's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

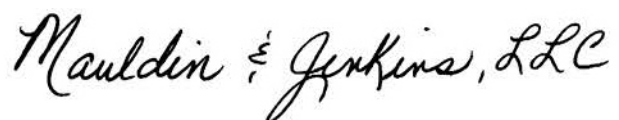
As part of obtaining reasonable assurance about whether the Government's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Government's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Government's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Government's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Macon, Georgia
June 29, 2022



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

**To the Board of Commissioners
of Augusta, Georgia**

Report on Compliance For Each Major Federal Program

Qualified and Unmodified Opinions

We have audited **Augusta, Georgia's** (the "Government") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Government's major federal programs for the year ended December 31, 2021. The Government's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The Government's basic financial statements include the operations of the Richmond County Board of Health and the Augusta Canal Authority, which received \$13,428,827 and \$400,000, respectively, in federal awards which is not included in the schedule of expenditures of federal awards of the Government for the year ended December 31, 2021. Our audit, described below, did not include the operations of the Richmond County Board of Health and the Augusta Canal Authority as the component units engaged other auditors to perform audits in accordance with the *Uniform Guidance*.

Qualified Opinion on Emergency Rental Assistance Program

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the Government complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of the Emergency Rental Assistance Program for the year ended December 31, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the Government complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2021.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Government and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Government's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on Emergency Rental Assistance Program.

As described in the accompanying schedule of findings and questioned costs, the Government did not comply with requirements regarding the Emergency Rental Assistance Program as described in finding number 2021-002 for allowable costs.

Compliance with such requirements is necessary, in our opinion, for the Government to comply with the requirements applicable to that program.

Responsibility of Management Responsibility for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Government's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Government's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the Government's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Government's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Government's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021 – 002 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards require the auditor to perform limited procedures on the Government's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The Government's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Government as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Government's basic financial statements. We issued our report thereon dated June 29, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Macon, Georgia
June 29, 2022

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Identification Number	Total Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Awards:				
Community Development Block Grant	14.218	B-19-MC-13-0003	\$ 1,000	\$ -
Community Development Block Grant	14.218	B-20-MC-13-0003	262,125	-
Community Development Block Grant	14.218	B-21-MC-13-0003	337,552	-
Community Development Block Grant	14.218	B-20-MC-13-0003	2,953	-
Community Development Block Grant	14.218	B-19-MC-130003	17,009	17,009
Community Development Block Grant	14.218	B-20-MC-130003	158,503	158,503
Community Development Block Grant	14.218	B-16-MC-13-0003	277,150	-
Community Development Block Grant	14.218	B-19-MC-13-0003	528,198	-
Community Development Block Grant	14.218	B-20-MC-13-0003	231,534	-
Community Development Block Grant	14.218	B-21-MC-13-0003	57,503	-
Community Development Block Grant	14.218	B-16-MC-13-0003	63,029	-
Community Development Block Grant	14.218	B-19-MC-13-0003	28,100	-
Community Development Block Grant	14.218	B-20-MC-13-0003	10,113	-
Community Development Block Grant	14.218	B-21-MC-13-0003	300,306	-
Community Development Block Grant	14.218	B-20-MW-13-0003	839,250	-
Community Development Block Grant	14.218	B-21-MW-13-0003	45,891	-
Community Development Block Grant	14.218	B-19-MC-13-0003	34,466	-
Community Development Block Grant	14.218	B-20-MC-13-0003	38,556	-
Community Development Block Grant	14.218	B-19-MC-13-0003	14,937	-
Community Dev. Block Grt- program income	14.218	B-20-MC-13-0003	44,958	-
Community Dev. Block Grt- program income	14.218	B-20-MC-13-0003	15,875	-
Community Dev. Block Grt- program income	14.218	B-20-MC-13-0003	742	-
Neighborhood Stabilization Grt- Program income	14.218	B-08-MN-13-0002	272,139	-
Neighborhood Stabilization Grt- Program income	14.218	B-11-MN-13-0002	6,512	-
Total CDBG Entitlement Grants Cluster			3,588,401	175,512
HOME Grant Program	14.239	M-16-MC-130-206	1,765	-
HOME Grant Program	14.239	M-19-MC-130-206	43	-
HOME Grant Program	14.239	M-20-MC-130-206	4,999	-
HOME Grant Program	14.239	M-21-MC-130-206	25,216	-
HOME Grant Program	14.239	M-16-MC-130-206	111,543	-
HOME Grant Program	14.239	M-17-MC-130-206	178,400	-
HOME Grant Program	14.239	M-18-MC-130-206	555,410	-
HOME Grant Program	14.239	M-19-MC-130-206	130,945	-
HOME-Program income	14.239	M-13-MC-130-206	3,722	-
HOME-Program income	14.239	M-20-MC-130-206	74,457	-
HOME-Program income	14.239	M-21-MC-130-206	16,063	-
HOME-Program income	14.239	M-13-MC-130-206	555	-
HOME-Program income	14.239	M-17-MC-130-206	95,464	-
HOME-Program income	14.239	M-18-MC-130-206	89,467	-
HOME-Program income	14.239	M-19-MC-130-206	43,122	-
HOME-Program income	14.239	M-20-MC-130-206	458,140	-
HOME-Program income	14.239	M-21-MC-130-206	635,371	-
			2,424,682	-
Emergency Shelter Grants Program	14.231	E-21-MC-13-0003	3,226	-
Emergency Shelter Grants Program	14.231	E-18-MC-13-0003	1	-
Emergency Shelter Grants Program	14.231	E-19-MC-13-0003	43,215	-
Emergency Shelter Grants Program	14.231	E-20-MC-13-0003	19,390	-
Emergency Shelter Grants Program	14.231	E-21-MC-130003	701	-
Emergency Shelter Grants Program	14.231	E-20-MW-130003	890,613	-
			957,146	-
Housing Opportunities for Persons with AIDS	14.241	GA-H-17-F0-02	58,135	14,178
Housing Opportunities for Persons with AIDS	14.241	GA-H-18-F0-02	646,020	44,512
Housing Opportunities for Persons with AIDS	14.241	GA-H-19-F0-02	461,528	457,850
Housing Opportunities for Persons with AIDS	14.241	GA-H-20-F0-02	24,918	-
Housing Opportunities for Persons with AIDS	14.241	GA-H-21-F0-02	2,706	-
			1,193,307	516,540

(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Identification Number	Total Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (CONTINUED)				
Supportive Housing Program	14.235	GA-0101-L4B-041-912	\$ 21,336	\$ -
Supportive Housing Program	14.235	GA-0101-L4B-041-912	50,560	-
			<u>71,896</u>	<u>-</u>
Passed through State of Georgia Health Department				
Lead Hazard Reduction Program	14.900	GALHBO-714-19	63,755	-
			<u>63,755</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			8,299,187	692,052
U.S. DEPARTMENT OF JUSTICE				
Passed through Criminal Justice Coordinating Council				
Victims of Crime Act (VOCA)	16.575	C19-8-103	38,693	-
Victims of Crime Act (VOCA)	16.575	C-21-8-001	10,347	-
Victims of Crime Act (VOCA)	16.575	C19-8-103	57,880	-
Victims of Crime Act (VOCA)	16.575	C-21-8-001	5,614	-
Victims of Crime Act (VOCA)	16.575	C19-8-102	30,419	-
Victims of Crime Act (VOCA)	16.575	B50-8-128	10,351	-
VOCA FY20-SexTrafficked Youth-Juv.	16.575	C19-8-092	69,578	-
VOCA FY20-SexTrafficked Youth-Juv.	16.575	C20-8-108	4,775	-
			<u>227,657</u>	<u>-</u>
Direct Awards:				
DOL FY20 CompAnti-Gang	16.123	2020-PB-BX-0023	135,462	-
DOJ Grt-CARES ATCS-Sheriff	16.034	2020-DV-BX-0275	75,066	-
DOJ Grt-JAG FY19-Sheriff	16.738	2019-DJ-BX-0880	31,778	-
DOJ FY20 JAG Grt-Sheriff	16.738	2020-DJ-BX-0445	29,994	-
			<u>272,300</u>	<u>-</u>
Federal Asset Forfeiture Program	16.922	MOU	111,079	-
			<u>111,079</u>	<u>-</u>
Total U.S. Department of Justice			611,036	-
U.S. DEPARTMENT OF TRANSPORTATION				
FEDERAL AVIATION ADMINISTRATION				
Direct Awards:				
COVID-19	20.106	3-13-0011-45	4,572,989	-
COVID-19	20.106	3-13-0011-45	325,784	-
Airport Improvement Program Grants	20.106	3-13-0011-43	78,861	-
Airport Improvement Program Grants	20.106	3-13-0011-44	5,695,327	-
Airport Improvement Program Grants	20.106	3-13-0011-46	879,295	-
Airport Improvement Program Grants	20.106	3-13-0011-49	59,361	-
Airport Improvement Program Grants	20.106	3-13-0011-47	70,783	-
Airport Improvement Program Grants	20.106	3-13-0011-48	2,611,325	-
Total Airport Improvement Program Grant			<u>14,293,725</u>	<u>-</u>
FAA Passed through From Georgia Department of Transportation				
FAA Study and AZO Update	20.106	AP020-9041-60(245)/ T007086	17,627	-
COVID-19	20.106	AP022-90CR-63(245)/ T007634	23,000	-
			<u>40,627</u>	<u>-</u>
FEDERAL TRANSPORTATION ADMINISTRATION				
Direct Awards:				
FTA COVID-19 Grant (Sect. 5307)	20.507	GA -2021-004	3,802,633	-
Federal Transit Formula Grants X343/Section 5307	20.507	GA-90-X343	6,012	-
Federal Transit Formula Grants 2018-016/Section 5307	20.507	GA-2018-016	88,426	-
FTA COVID-19 Grant (Sect. 5307)	20.507	GA -2021-004	38,005	-
Federal Transit Formula Grants /Sect. 5307& 5339	20.507/20.526	GA-2018-023	713,901	-
Total Federal Transit Cluster			<u>4,648,977</u>	<u>-</u>

(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Identification Number	Total Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF TRANSPORTATION (CONTINUED)				
Passed through South Carolina Department of Transportation				
South Carolina Planning Grant	20.205	N/A	\$ 4,564	\$ -
South Carolina Planning Grant	20.205	N/A	15,580	-
Lower Savannah Council of Governments-Section 5303	20.205	N/A	11,083	11,083
Lower Savannah Council of Governments-Section 5303	20.205	N/A	13,073	13,073
Passed through Georgia Department of Transportation				
Metropolitan Transportation Planning Services Grant	20.205	PL-0017153	83,772	-
Metropolitan Transportation Planning Services Grant	20.205	PL-0017893	72,362	-
James Brown Blvd Streetscape Phase III	20.205	PI: 0013707	9,815	-
Total Highway Planning and Construction Cluster			<u>210,249</u>	<u>24,156</u>
Federal Transit Grant-Section 5303/5304	20.505	T006013	55,319	-
Federal Transit Grant-Section 5303/5304	20.505	T0060861	47,963	-
			<u>103,282</u>	<u>-</u>
Passed through Georgia Department of Transportation				
Federal Transit Grants-Rural Program Section 5311	20.509	Project #: 006376	152,472	-
Federal Transit Grants-Rural Program Section 5311	20.509	Project #: 007176	87,280	-
Federal Transit Grants-Rural Program Section 5311	20.509	Project #: 007176	2,276	-
Total Rural Transportation Assistance Program			<u>242,028</u>	<u>-</u>
Passed Through CSRA Regional Commission				
Federal Transit Grant-Section 5310	20.513	N/A	76,216	76,216
Total Transit Services Programs Cluster			<u>76,216</u>	<u>76,216</u>
Total U.S. Department of Transportation			<u>19,615,104</u>	<u>100,372</u>
U.S. DEPARTMENT OF TREASURY				
Direct Awards:				
Emergency Rental Assistance Program	21.027	ERA-2101070675	11,052,744	-
ARPA-City (CSLFR)	21.203	NA	5,796,729	-
Total U.S. Department of Treasury			<u>16,849,473</u>	<u>-</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Passed-through Georgia Environmental Protection Division				
Section 319H. Water Quality Grant	66.600	751-190004	27,531	-
Section 319H. Water Quality Grant	66.600	751-200117	504	-
			<u>28,035</u>	<u>-</u>
Total U.S. Environmental Protection Agency			<u>28,035</u>	<u>-</u>
U.S DEPARTMENT OF EDUCATION				
Passed-through Georgia Dept. of Education				
Dept of Education BOOST grant	87.425U	S425U210012	6,881	-
Total U.S. Dept. Of Education			<u>6,881</u>	<u>-</u>

(Continued)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Identification Number	Total Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Awards:				
DHHS SAMHSA Treatment Grant	93.243	H79TI081058-01	297,879	-
DHHS SAMHSA Treatment Grant	93.243	H79TI081058-02	99,909	-
Passed through the CSRA Regional Commission				
Special Programs for the Aging:				
Nutrition Services Incentive Program (Title III C2)	93.045	20-0606	209,063	-
Nutrition Services Incentive Program (Title III C2)	93.045	22-0089	62,930	-
Nutrition Services Incentive Program (Title III C2)	93.045	20-0606	78,143	-
Nutrition Services -COVID-19 (Title III C2)	93.045	N/A	30,691	-
Nutrition Services -COVID-19 (Title III C2)	93.045	N/A	60,352	-
Nutrition Services -COVID-19 (Title III C2)	93.045	N/A	136,667	-
Nutrition Services -COVID-19 (Title III C2)	93.045	N/A	7,185	-
Nutrition Services Incentive Program (NSI)	93.053	20-0606	207	-
Nutrition Services Incentive Program (NSI)	93.053	20-0089	24,109	-
Nutrition Services Incentive Program (NSI)	93.053	20-0089	25,605	-
Total Aging Cluster			<u>634,952</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>634,952</u>	<u>-</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Direct Award				
Cooperative Agreement Beginning January 1, 2019	97.090	70T02021T6114N013	87,451	-
FEMA COVID- 19 Suppl Grt-Fire	97.044	EMW-2020-FG-03174	33,413	-
			<u>120,864</u>	<u>-</u>
Passed through State of Georgia Emergency management Agency				
GEMA-FY21 Performance Partnership Award	97.042	OEM 21-123	50,000	-
FEMA COVID-19 Suppl Grt-Fire	97.039	HMGP-438-0025	39,312	-
			<u>89,312</u>	<u>-</u>
GEMA FY K-9 Grt-Sheriff	97.067	F# S #44	727	-
GEMA FY19 Bomb Grt-Sheriff	97.067	F# S #40	11,325	-
GEMA FY19 Resp. Team grt-Sheri	97.067	F# S #41	11,200	-
GEMA FY20 EOD K-9 grt-Sheriff	97.067	F# S #38	48,690	-
GEMA FY20 Bomb Grt-Sheriff	97.067	F# S #12	2,243	-
GEMA FY20 CBRN Grt-Sheriff	97.067	F# S #6	12,146	-
GEMA FY20 K-9 Grant	97.067	SHO17-142	10,000	-
			<u>96,331</u>	<u>-</u>
Total U.S. Department of Homeland Security			<u>306,507</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 46,351,175</u>	
Total Federal Awards Passed Through to Subrecipients				<u>\$ 792,424</u>

(Concluded)

AUGUSTA, GEORGIA**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Augusta, Georgia (the "Government"), and is presented on the modified accrual basis of accounting.

The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2. DE MINIMIS INDIRECT COST RATE

The Government chose not to use the 10% de minimis indirect cost rate for the year ended December 31, 2021.

NOTE 3. NON-CASH AWARDS

Augusta, Georgia did not receive non-cash federal awards during the year ended December 31, 2021.

AUGUSTA, GEORGIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

**SECTION I
SUMMARY OF AUDITOR'S RESULTS**

Financial Statements

Type of auditor's report issued Unmodified

Internal control over financial reporting:

Material weaknesses identified? X Yes No

Significant deficiencies identified not considered
to be material weaknesses? X Yes No

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal Control over major programs:

Material weaknesses identified? X Yes No

Significant deficiencies identified not considered
to be material weaknesses? Yes X No

Type of auditor's report issued on compliance for
major programs Qualified

Any audit findings disclosed that are required to
be reported in accordance with the Uniform Guidance? X Yes No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grant
20.106	Federal Aviation Administration Airport Improvement
20.507	Federal Transit Grants
21.203	Emergency Rental Assistance Program
21.027	American Rescue Plan Act

AUGUSTA, GEORGIA**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

**SECTION I
SUMMARY OF AUDITOR'S RESULTS (CONTINUED)**

Dollar threshold used to distinguish between
Type A and Type B programs:

\$1,402,469

Auditee qualified as low-risk auditee?

☐ Yes ☒ No

AUGUSTA, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

SECTION II FINANCIAL STATEMENT FINDINGS

2021-001 – Interfund Management

Criteria: Generally Accepted Accounting Principles (“GAAP”), requires interfund relationships and fund deficits be addressed and reported relative to the capacity and sustainability of each fund.

Condition: The Government asset balance was less than the related deferred and unavailable revenue accounts in the Housing and Neighborhood Development Fund. This resulted in a greater deficit and an increase in the interfund payables.

Context: The Housing and Neighborhood Development Fund incurred a large interfund payable to the General Fund.

Effects: During the fiscal year ended December 31, 2021, the Housing and Neighborhood Development Fund incurred operating expenditures greater than operating revenues. This resulted in the need for the General Fund to cover excess expenditures. The interfund payable between the Housing and Neighborhood Development Fund and the General Fund grew to an amount beyond the capacity of the Housing and Neighborhood Development Fund to satisfy.

Cause: The above condition was caused by allowing the interfund relationships and the fund deficit of the Housing and Neighborhood Development Fund to grow to a non-feasible amount.

Recommendation: We recommend the Government better monitor the activities of this respective department and properly address any potential deficits and interfund relationships that may be difficult or impossible to fund.

Views of Responsible Officials and Planned Corrective Action: We concur with the finding. We will continue to review and improve policies and procedures in an effort to eliminate error and identify deficiencies from both operational and financial perspectives. We will also review budgets to assure balanced budgets are adopted.

AUGUSTA, GEORGIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2021

SECTION III FEDERAL AWARD FINDINGS AND RESPONSES

2021-002 – Grants Management

Criteria: Federal grant funds are required to be spent on respective and eligible program allowable costs.

Condition: The Government was not in compliance with allowable costs over federal funds in the Housing and Community Development Fund.

Context: The Government combined various funding sources. One of these sources was the Emergency Rental Assistance Program ("ERAP").

Effects: During the fiscal year ended December 31, 2021, the Government received approximately \$8.9 million of federal funding in the form of ERAP from the U.S. Treasury Department. Of this amount, approximately \$5.7 million was appropriately expended in accordance with program guidelines. Additionally, we noted the fund reported a cash balance of approximately \$2.5 million. Further investigation determined the Government utilized ERAP funds on other programs of approximately \$690,000.

Cause: The above condition was caused by a misunderstanding and a lack of checks and balances in the proper use of such funds.

Recommendation: We recommend the Government implement effective controls over cash management and allowable costs of federal funds.

Views of Responsible Officials and Planned Corrective Action: We concur with the finding. We will continue to review and improve policies and procedures in an effort to eliminate error and identify deficiencies from both operational and financial perspectives. We will also review budgets to assure balanced budgets are adopted.

AUGUSTA, GEORGIA**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2021**

No prior year findings reported.

RCSO Axon Body-Worn Camera Initiative Timeline

The Richmond County Sheriff's Office will purchase 350 new BWCs, 27 new docking stations, and a new data storage system. Year 1 with the program will include the BWCs, docking stations, data storage system, software licenses, access to Evidence.com DEMS platform, user licenses, and warranty replacement. Year 2 will include the data storage and the additional options from Year 1 as well as a new, upgraded BWCs to replace all BWCs at no additional cost.

Milestone 1

By the beginning of the first quarter of Year 1, the RCSO Office of Professional Standards and Training will implement an updated BWC policy for the Axon Body-Worn Cameras and the Axon Data Storage System.

Milestone 2

The RCSO Purchasing Director will request a purchasing order for the Axon Body-Worn Cameras, docking stations, training, the Pro User Licenses, and the Data Storage and Maintenance Plan for Year 1. The Augusta-Richmond County Finance Department will provide a check for the costs of Year 1 of the program. The funds to cover the cost of Year 1 of the body-worn initiative will be reimbursed from the funds from this grant.

By the end of the first quarter of Year 1, the RCSO Purchasing Director will purchase 350 BWCs, 27 docking stations and access to a new data storage system from Axon.

Milestone 3

By the end of the first quarter of Year 1, the Chief Deputy will communicate with Axon to schedule training that will provide in depth training to all RCSO users on the hardware and the software for the BWCs and evidence storage system. The funds for the cost of training are included in the total cost for Year 1 of the program that will have been paid by the RCSO Purchasing Director.

Milestone 4

By the end of the first quarter of Year 1, Axon will ship the new BWCs and docking stations, and the RCSO Digital Techs will issue the Axon BWCs to officers.

Milestone 5

By the end of the first quarter of Year 1, Axon will provide access for the State Solicitor's Office and the District Attorney's Office to the BWC data storage on Evidence.com. The prosecutors will have access to the BWC videos as evidence to prosecute cases. This option is included in the total cost for Year 1. The funds will be provided by the Augusta-Richmond County Finance Department, and funds from the grant will reimburse Augusta-Richmond County.

Milestone 6

By the end of the first quarter of Year 1, Axon will dedicate a Customer Service Manager that will provide 24/7 system maintenance and updates. This option is included in the total cost for Year 1. The funds will be provided by the Augusta-Richmond County Finance Department, and funds from the grant will reimburse Augusta-Richmond County.

Milestone 7

By the end of the fourth quarter of Year 1, the RCSO will submit a purchasing order to pay for the Data Storage and Upgrade/Maintenance Plan for Year 2. The Finance Department will provide funds to cover the cost of the Plan for Year 2. The funds will be reimbursed to Augusta-Richmond County from funds from the grant.

4 THE RCSO BODY-WORN CAMERA IMPLEMENTATION TIMELINE

	Staff	Year 1			
		Q 1	Q 2	Q 3	Q 4
Activity/Benchmark	Persons/Agency Responsible	Jan-Mar	Apr-Jun	Jul-Sept	Oct-Dec
<i>Update RCSO BWC Policy</i>	<i>The RCSO Office of Professional Standards and Training (OPST)</i>	X			
<i>Acquire BWCs and equipment</i>	<i>Finance Dept, Purchasing Dept, and Axon Staff</i>	X			
<i>Conduct training on new equipment and data storage platform</i>	<i>Chief Deputy and Axon training staff</i>	X			
<i>Issue new BWCs</i>	<i>RCSO Digital Techs</i>	X			
<i>Provide prosecutors with training and access to the BWC data storage and Evidence.com</i>	<i>Axon</i>	X			
<i>Maintain the operational readiness of the BWCs and the data storage system</i>	<i>Axon and RCSO digital techs</i>	X	X	X	X
<i>Pay for the Data Storage and Maintenance Plan for Year 2</i>	<i>Finance Dept and Purchasing Director</i>				X



RICHMOND COUNTY SHERIFF'S OFFICE

Sheriff Richard Roundtree

Law Enforcement Center

400 Walton Way

Augusta, GA 30901

Phone: 706.821.1000 Fax: 706.821.1064

Item 6.

Community Organizations

Wright One Paint and Body Collision Center

1848 Gordon Hwy

Augusta, GA 30904

Seleste's Authentic Kitchen & Catering

2763 Tobacco Rd # J

Hephzibah, GA 30815

Universal Plumbing

2415 Milledgeville Rd

Augusta, GA 30904

Creative Moments Catering

Augusta, GA

706-414-9118

ADMAX Advertising, Inc.

Evans, GA 30809

706-869-8184

March 25, 2022

Georgia Office
3280 Peachtree Rd. NE
Suite 2640
Atlanta, GA 30305

RE: Support Letter in regard to New Body Cameras for the Richmond County Sheriff's Office

Greetings,

I am writing this letter showing my support of new and improved body cameras for the Richmond County Sheriff's Office. The Richmond County Sheriff's Office is the largest full-service Sheriff's Office in Georgia, and thus the office needs innovative and advanced body cameras.

I believe awarding the Richmond County Sheriff's Office funding to support new body cameras would help with their efforts for crime reduction and investigations in Richmond County, Georgia.

As a Citizen's Police Academy graduate, former Sheriff's Assistant, and now Clerk of Court in the Augusta area, I fully support the Richmond County Sheriff's Office's request for funding new body camera equipment.



Hattie Holmes-Sullivan
Clerk of Court

3-25-2022

Georgia Office

3280 Peachtree Rd. NE
Suite 2640
Atlanta, GA 30305

RE: Letter to Support New Body Cameras for the Richmond County Sheriff's Office

I am writing this letter in support of new body cameras for the Richmond County Sheriff's Office. I acknowledge the Richmond County Sheriff's Office is the largest full-service Sheriff's Office in the state of Georgia and therefore the office needs upgraded and advanced body cameras.

In a conversation, with Sheriff Roundtree and his team it was expressed that the agency needs updated body cameras with cloud capabilities. I believe awarding the Richmond County Sheriff's Office funding to support new body cameras would help with crime reduction and investigations in Augusta, Georgia.

As a business owner in the Augusta area, I fully support the Richmond County Sheriff's Office request for funding new body camera equipment.

Sincerely,



Harold Wright, Owner



1848 Gordon Hwy

Augusta, GA 30904

March 25, 2022

Georgia Office
3280 Peachtree Rd. NE
Suite 2640
Atlanta, GA 30305

RE: Letter to Support New Body Cameras for the Richmond County Sheriff's Office

It is my pleasure to write a letter in support of new Body Cameras for the Richmond County Sheriff's Office.

I am active member in the Augusta community, and I have served on the Citizen's Advisory Board.

The Richmond County Sheriff's Office has proven over the years that transparency and accountability are an integral part of the agency mission; therefore, I fully support the request for funding for new body cameras.

Sincerely, 

Adrian Thomas

Governor's Office of Planning and Budget
Public Safety and Community Violence Grant Reduction Grant
Richmond County Sheriff's Office Axon Body-Worn Cameras Initiative

Description of the Issue

After years of decline in violent crimes, the United States saw a dramatic increase in violent gun crimes and community violence as a result of the COVID-19 Pandemic. According to the FBI's Uniform Crime Report, in 2019, there were 14,440 murders nationwide, and those numbers increased to 18,623 in 2020. In 2019 there were 719,350 aggravated assaults, and in 2020 the nation saw an increase to 802,238, which is an 11.5% increase. In 2019 27.6% of aggravated assaults involved a gun, and in 2020 34.9% of aggravated assaults nationwide involved a gun (FBI UCR). Of the murders in 2020, 75% were committed with a gun (Grawert, 2022). According to Grawert, this is the highest percentage of murders committed with guns since 1960. In a report in the Scientific Reports, research revealed there was a 30% higher risk of gun violence during the "pandemic period March 01, 2020, through March 31, 2021" than during the 13-month period before the pandemic (Ssentongo, 2021).

In Augusta-Richmond County, Georgia, the number of homicides increased from 36 in 2019 to 40 in 2020, and the number of aggravated assaults increased from 85 in 2019 to 91 in 2020. The number of aggravated assaults with guns slightly decreased from 217 in 2019 to 211 in 2020, but there was a significant increase in 2021 to 276. According to the Gun Violence Archive, the gun violence directly related to the Pandemic continued into 2021. The data reports an increase from 43,690 deaths from gun violence in 2020 to 45,070 in 2021. The gun violence was exacerbated by the Pandemic with a deadly increase in gun violence in Augusta-Richmond County in 2020 that continued into 2021.

The Global Justice Information Sharing Initiative estimates that video evidence is available in approximately 80% of crimes (Global, 2016). Video evidence is available from many sources such as security cameras, traffic signal cameras, automated license plate readers, social media, cell phones and tablets, and body worn cameras (Global, 2016).

To reduce the violent gun crimes and the violence in our communities, the Richmond County Sheriff's Office will use the funds from this grant to implement an upgraded Body Worn Camera (BWC) Program that will provide officers with the technology and equipment to allow them to respond to the rise of gun violence more efficiently and effectively.

Project Design and Implementation

The Richmond County Sheriff's Office will use the funds from this grant to purchase new BWCs that will be implemented in an existing comprehensive BWC program. In 2015, The RCSO implemented a body cameras system and data storage system. Currently, an average of 8TB of data is recorded per day, with an average video size of 677MB. This system has faced a major challenge, video storage. Recently, several servers in the current system crashed and were replaced resulting in the department losing BWC videos. This BWC implementation will replace outdated BWCs, expand the department's data storage capabilities, and make videos more accessible for follow up investigations and as evidence in criminal proceedings.

Effective storage and management of the body camera videos requires multiple components, including the body cameras, a method of recording information about the videos (indexing), a means of transferring video from the cameras to a storage device, and the storage device itself. The purchase of the more advanced body camera system will provide more advanced BWCs for officers and provide an effective storage and management system to track videos and make the videos more accessible for prosecutors. With the funds from this grant, the RCSO will purchase 350 new BWCs, 27 charging docks, and access to an unlimited data storage system.

BWCs were initially issued to law enforcement to strengthen officer accountability, reduce citizen complaints, and to promote department transparency, the purpose of our BWC Program is accomplish those objectives as well as the following:

1. To document statements and events during the course of an incident
2. To preserve detailed visual and audio information for use in current and future investigations
3. To provide audio and video recordings as objective evidence that will increase the likelihood of the successful prosecution of criminal cases.

Improve Evidence Collection and Adjudication of Cases

The implementation of BWCs have proven very effective in the investigation phase of a criminal case and in the prosecution phase of the criminal case. In an article in the National Institute of Justice, Brett Chapman noted that the implementation of BWCs aided investigators because the cameras greatly increase the capacity to capture and document evidence at the scene (Chapman, 2019). The BWCs have the capability of recording the “detailed conversations, emotions, physical wounds, body languages, and other factual minutiae” during a criminal investigation or officer interactions (Bakardjiev, 2015). Investigators are able to review evidence and the crime scene through reviews of the videos captured on the BWCs. The investment in the BWCs will not only make it easier to document a scene and assist investigators in collecting evidence, but it will allow investigators to respond to the gun violence investigations more efficiently and effectively.

Chapman also found that the BWC aided in the trial phase, the BWCs corroborated evidence that law enforcement presented. The objective evidence collected as audio and visual statements at the crime scene can be presented in court as recorded confessions, still prints for exhibits, provide video/still prints of defendants at the scene, provide in-court identification of defendants, and to corroborate or refute witness testimony. The defendants, witnesses, and victims will have their opportunity to testify in court, but the BWC provides an objective record of the events that transpired at the crime scene (Bakardjiev, 2015). Presenting BWC videos in court will help to remove some of the subjectivity in courtroom testimony thereby avoiding evidentiary challenges and making a greater impact on the judge and jury (Bakardjiev, 2015).

Evidence Based Solutions

Studies have shown that prosecutors that present BWC evidence in court have an increased chance of gaining a guilty plea or guilty verdict. Researchers conducted a study in domestic violence cases in Phoenix, Arizona, and found that there was an increase in guilty pleas from 1.2% - 4.4%. The study also found that there was an increase in guilty verdicts from 0.9% to 4.4% (Katz et al., 2015).

A study conducted in Renfrewshire, Scotland revealed that 70-80% of cases involving violent crimes resulted in a conviction (Gaub et al., 2016)

It is evident that the BWC videos recorded at crime scenes and during criminal investigations can aid investigators during the investigation phase of a criminal case. It allows investigators to review the audio and video recordings of the crime scene, and to conduct their investigation more efficiently and effectively. The BWC evidence can also be used in court to corroborate evidence presented during a trial and lead to an increased chance of a guilty plea or conviction.

Community Partners

The RCSO has gained support from the prosecutors in the State Solicitor's Office and the District Attorney's Office in the use of BWC recordings as evidence in court. All three departments have found the benefits in using the BWC recordings during the investigation and criminal proceedings. The prosecutors can request and get access to all BWC videos to cases they are prosecuting.

Target Population

The vision for the target population is to reduce violent gun crime and community violence. There is a direct correlation between the COVID-19 Pandemic and the dramatic increase in the violent gun crimes in Augusta-Richmond County and nationwide. This increase had a direct effect on the lives of the citizens of Augusta-Richmond County through the personal tragedies of the victims and their families. Indirectly, we have seen a dramatic increase in the fear of crime as the violence has played out in the news media and on social media.

A look at the citizens of Augusta-Richmond County. The US Census Bureau reports that in 2021, the estimated population in Augusta-Richmond County as 201,196. Augusta-Richmond County includes the cities of Blythe and Hephzibah. African American citizens make up 57.5% of the population. The remainder of the population are made up of 25.3% white, 5.1% Hispanic, 3.3% two or more races, and 2% Asian. 56.7% of the citizens are between 19-64 years of age, and 51.6% of the population are female.

Department Metrics

There are 385 sworn officers on the RCSO serving in various positions in the department including Field Operations, Community Services, Court Services, and the Civil Division. There are 294 in Field Operations, which includes Road Patrol, Traffic, Investigations, CID, Special Operations and Narcotics, that are involved in patrol activities or engage in daily citizen interactions in the field. The RCSO will purchase 350 BWCs with this grant and assign 294 to Field Operations where each camera will be issued to a sworn officer. Forty-six will be assigned to the Detention Center, where the BWCs will be assigned to shifts and checked by individual deputies during their shift. Ten will be assigned as spares to replace damaged BWCs.

Goals and Objectives

It is the goal of the Richmond County Sheriff's Office to equip officers with body worn cameras to allow officers to respond to the rise of violent gun crime and community violence more efficiently and effectively thereby reducing the violence that dramatically increased during the COVID-19 Pandemic in Augusta-Richmond County, Blythe, and Hephzibah.

Goal 1

Update existing BWC policy to cover the operation and downloading procedures for the new BWCs.

Objective 1

By the beginning of the first quarter of year 1, the RCSO Office of Professional Standards and Training will implement an updated BWC policy

Goal 2

Acquire 350 BWCs, 27 docking stations, and a new data storage system.

Objective 2

By the end of the first quarter of year 1, the RCSO will purchase 350 BWCs, 27 docking stations and access to a new data storage system from Axon.

Goal 3

Conduct training on the new BWCs and data storage system.

Objective 3

By the end of the first quarter of year 1, instructors from Axon will provide in depth training to all RCSO users on the hardware and the software for the BWCs and evidence storage system.

Goal 4

Reduce violent gun crimes and community violence in Augusta-Richmond County, Blythe, and Hephzibah.

Objective 4

By the end of the first quarter of year 1, RCSO will implement the Axon BWCs to allow officers to respond to the rise of violent gun crimes and community violence more efficiently and effectively.

Goal 5

Provide prosecutors access to the BWC data storage.

Objective 5

By the end of the first quarter of year 1, Axon will user licenses to provide access for the State Solicitor's Office and the District Attorney's Office to the BWC data storage. The prosecutors will have access to the BWC videos for evidence to prosecute cases.

Goal 6

Maintain the operational readiness of the BWC data storage system.

Objective 6

By the end of the first quarter of year 1, Axon will dedicate a Customer Service Manager that will provide 24/7 system maintenance and updates.

THE RCSO BODY-WORN CAMERA IMPLEMENTATION PROJECT

	Staff	Year 1			
		Q 1	Q 2	Q 3	Q 4
Activity/Benchmark	Persons/Agency Responsible	Jan-Mar	Apr-Jun	Jul-Sept	Oct-Dec
Update RCSO BWC Policy	The RCSO Office of Professional Standards and Training (OPST)	X			
Acquire BWCs and equipment	RCSO and Axon Staff	X			
Conduct training on new equipment and data storage platform	Axon training staff	X			
Reduce violent gun crimes and community violence	RCSO	X	X	X	X
Provide prosecutors with training and access to the BWC data storage and Evidence.com	Axon	X			
Maintain the operational readiness of the BWC data storage system	Axon and RCSO digital techs	X	X	X	X

Capabilities and Competencies

Capabilities to Financial Manage the Project

The staff in the Augusta-Richmond County Finance Department will administer the financial management of the grant.

Capabilities to Implement the Project

The Richmond County Sheriff's Office currently has a BWC program in place with clear policies covering the use of the BWCs. The new BWCs will be a significant upgrade from the current outdated BWCs, so the RCSO's Office of Professional Standards and Training will update the policy to cover the procedures for operation and downloading the new BWCs. The current policy is very specific as to when a deputy will record video with a BWC.

The current policy follows Georgia law that covers retention of video recordings from law enforcement sources. Under O.C.G.A. 50-18-96, all video recordings are required to be retained for a minimum of 180 days. The law states, if the video recording is part of a criminal investigation, shows a vehicular accident, shows the detainment or arrest of an individual, or shows a law enforcement officer's use of force, the department will retain the video for 30 months. If the video recording contains evidence that is or can reasonably be necessary for pending litigation the video will be retained for 30 months. If during this period, litigation is commenced, the video will be retained until a final adjudication of such litigation (O.C.G.A. 50-18-96).

The current policy requires anyone requesting a copy of a video captured on a BWC pertaining to the Freedom of Information Act to place his or her request through the Internal Affairs Division. The IAD, following GA law, only redacts documents that contain personal information or video that contains nudity.

Staff Assigned to the Project

A sergeant and two digital techs are assigned to maintain the cameras and the data storage system. It is the duty of the Digital Techs to ensure the proper storage and retention of all BWC recordings in the data storage system. The Digital Techs will ensure that officers are properly tagging each video with the required data such as the incident case number, incident location, units assigned to the call, type of call, and the code status of the call. The Digital Techs will also maintain the spare BWC inventory and replace damaged cameras and other equipment as necessary.

Capabilities to Ensure Project Success

The Office of Professional Standards and Training will develop a clear policy on the process to download videos. The RCSO presents new policies to sworn and non-sworn employees through Power DMS, and employees are required to sign into the system and digitally sign that they received and read the new policy. This system tracks which employees received and read the new policy. At required in-service training, the training staff will conduct follow-up training on the new policies.

Currently officers are assigned case numbers for calls for service or officer-initiated interactions by a dispatcher through the computer-aided dispatch (CAD). The information is sent to the officer's mobile computer, or the officer can generate a case number by entering the call or citizen contact directly into the mobile computer. All video recordings are tagged with the appropriate case number; the officer connects the camera via a USB cable to the mobile computer and pairs the labels each video with the appropriate case number.

Supervisory personnel ensure that officers utilize the BWCs in accordance with all policies related to BWCs. On a monthly basis, supervisors conduct a documented random review of BWC recordings to ensure that the equipment is operating properly and that officers are using the devices appropriately and in accordance with policy. Additionally, supervisors review the BWC videos that record an officer's use of force and vehicle pursuits.

Performance Measures

Measuring Project Performance

A successful BWC program requires officers to utilize the BWC as required by policy. It also requires the digital technicians to ensure proper storage and retention of digital files. The Digital Technicians and the supervisor be required to ensure that officers are correctly downloading videos to the cloud storage through the docking stations. It will be the responsibility of the officer's supervisors to ensure that the officers are using the BWCs in accordance with department policy.

The Office of Professional Standards and Training will work with the Richmond County Solicitor's Office and the District Attorney's Office to ensure deputies are utilizing the BWCs properly to record any verbal statements given at the crime scene.

The RCSO is committed to using the new BWCs and data storage system to its fullest potential. The RCSO is also currently working to implement in-car cameras in patrol vehicles to capture vehicle pursuits, accident scenes, and other interactions that the BWC may not record.

Measuring Goal Outcomes

To measure the outcome of the goal to reduce violent gun crimes and violence in the community, the RCSO Intel Division will continue to create a quarterly Gun Violence Analysis. The analysis will compare the crime numbers to crime numbers in previous quarters and years. The analysis will also map the crimes based on the areas the crimes occurred as well as crime trends and patterns. The Intel Analysis will be provided to the appropriate Division and Zone Commanders. The Commanders will meet with the Chief Deputy in weekly Crime Strategy meetings and monthly Comp Stat meetings. The meetings will provide the Commanders the opportunity to present the current violent crime trends, the crime reduction tactics they implemented, and the results of their strategies. Violent Crime Investigators will present updates on current investigations. The meetings are based on a performance management system that the RCSO will utilize to reduce violent gun crimes and track our success.

Budget

The Richmond County Sheriff's Office will use the funds from this grant to purchase 350 new BWCs, 27 docking stations, and a new data storage system to replace outdated BWCs and a data storage system riddled with problems. The cost per body-worn camera is \$699.00 for a total of \$244,650.00 for 350 cameras. The cost for each docking station is \$1,495.00 for a total of \$40,365.00 for 27 docking stations. The cost for 10 Pro licenses for supervisors is \$4,680.00. This package is a 5-year contract that will provide basic software licenses for all users, Evidence.com DEMS platform, "pro" licenses for access to Evidence.com platform, 3% hardware spares provided, Axon Capture phone application for evidence capture, Taser auto activation, Fleet compatible auto activation, camera hardware upgrades at year 2 and 5 at no additional cost, and a 5-year warranty/maintenance program. The cost for year 1 of the plan is \$281,400.00 for a total cost of \$596,095.00 for the plan and the hardware.

Each successive year of the 5-year plan will include the above package for a cost of \$286,080.00. The RCSO will receive new, upgraded body cameras at years 2 and 5 at no cost. The total cost of the 5-year plan is \$1,740,415.00

The RCSO is requesting funds that will cover the cost of the first two years of the contract, this will ensure that the funds from this grant are spent by the deadline, October 31, 2026.

Year 1

Equipment and Technology

<u>Item</u>	<u>Computation</u>	<u>Cost</u>
Axon body-worn cameras	\$699.00 x 350 BWCs	\$244,650.00
Docking stations	\$1,495.00 x 27 docking stations	\$40,365.00
Implementation and training	\$25,000.00 one training week	\$25,000.00
Pro licenses (annual cost)	\$468.00 x 10 licenses	\$4,680.00
Data Storage and Maintenance Plan	\$281,400.00/year	\$281,400.00
Total Cost Year 1		\$596,095.00

Year 2

Equipment and Technology

<u>Item</u>	<u>Computation</u>	<u>Cost</u>
Data Storage and Upgrade/Maintenance Plan	\$286,080.00/year	\$286,080.00
Total Cost Year 2		\$286,080.00

References

Bakardjiev, D. (2015). Officer Body-Worn Cameras—Capturing Objective Evidence With Quality Technology And Focused Policies. *The Journal of Law, Science & Technology*.

Chapman, B. (2019). Body-Worn Cameras: What the Evidence Tells Us. NIJ Journal. Retrieved October 3, 2021, from <https://www.nij.gov/journals/280/pages/body-worn-cameras-whatevidence-tells-us>.

Gaub, J., Choate, D., Todak, N., Katz, C. and White, M. (2016). Officer Perceptions of Body-Worn Cameras Before And After Deployment: A Study Of Three Departments. *Police Quarterly*.

Katz, C., Kurtenbach, M., Choate, D., and White, M. (2015) Phoenix, Arizona, Smart Policing Initiative: Evaluating The Impact Of Police Officer Body-Worn Cameras. Bureau of Justice Assistance.

Global Justice Information Sharing Initiative 2016. Video Evidence A Primer For Prosecutors. Justice Information Sharing.

Public Safety and Community Violence Reduction

Project Name: RCSO Axon Body Worn Camera Initiative

Awarded: \$970,392.50

ID: GA-0013936

Project Start Date: January 1, 2023

Project End Date: December 31, 2024

Funding has been authorized for eligible expenditures incurred by the Grantee during the performance period for this Grant which is between the date of execution of this Agreement and October 31, 2026, or the date of exhaustion of funding for the purpose of this Grant as solely determined by OPB, whichever is earlier ("Performance Period").

Project Design:

The Richmond County Sheriff's Office will use the funds from this grant to purchase new Body Worn Cameras that will be implemented in an existing comprehensive BWC program. The new BWCs will replace outdated BWCs, expand the department's data storage capabilities, and make videos more accessible for follow-up investigations and as evidence in criminal proceedings.

Primary Contact:

Hal Hitchcock

hhitchcock@augustaga.gov

706-261-0438

Secondary Contact:

Veronica Brown

706-821-1067

vfreeman@augustaga.gov

Public Safety and Community Violence Reduction

Project Name: RCSO Flock License Plate Readers Initiative

Awarded: \$284,625.00

ID: GA-0013937

Project Start Date: January 1, 2023

Project End Date: December 31, 2024

Funding has been authorized for eligible expenditures incurred by the Grantee during the performance period for this Grant which is between the date of execution of this Agreement and October 31, 2026, or the date of exhaustion of funding for the purpose of this Grant as solely determined by OPB, whichever is earlier ("Performance Period").

Project Design:

The RCSO will use funds from this grant to purchase and install Flock Automated License Plate Readers (ALPR) along with the alert and evidence collection platforms to enhance an existing program. The ALPRs will improve efficiency in homicide investigations and increase clearance rates for cases that involve violent gun crime.

Primary Contact:

Hal Hitchcock

hhitchcock@augustaga.gov

706-261-0438

Secondary Contact:

Veronica Brown

706-821-1067

vfreeman@augustaga.gov



Public Safety Committee

July 11, 2023

FY24 JUVENILE JUSTICE INCENTIVE GRANT

Department:	JUVENILE COURT
Presenter:	DACARA BROWN, PROJECT DIRECTOR
Caption:	Motion to approve the FY2024 Criminal Justice Coordinating Council grant award for the Juvenile Justice Incentive Grant in the amount of \$450,000
Background:	Grant award will help in the continuation of funding for the Juvenile Justice Incentive Program.
Analysis:	N/A
Financial Impact:	Grant award in the amount of \$450,000 no MATCH required
Alternatives:	The grant award will assist in the daily operations of the Juvenile Justice Incentive Program.
Recommendation:	N/A
Funds are available in the following accounts:	Will set up budget in fund 220
<u>REVIEWED AND APPROVED BY:</u>	N/A

From: Stephanie Mikkelsen <SMikkelsen@cjcc.ga.gov>

Sent: Friday, June 23, 2023 11:11:35 AM

To: Judge Spencer <KSpencer@augustaga.gov>; Willie Saunders <WSaunders@augustaga.gov>; DaCara Brown <DBrown@augustaga.gov>; Audrey Armistad <AArmistad@augustaga.gov>

Cc: Laura Oropeza <laura.oropeza@cjcc.ga.gov>; Chelsea Benson <chelsea.benson@cjcc.ga.gov>

Subject: [EXTERNAL] FY24 JJIG Award Notification

Good Morning,

Congratulations. It's my pleasure to inform you that the Criminal Justice Coordinating Council has awarded Richmond County a total of \$450,000 as part of the FY24 Juvenile Justice Incentive Grant Program.

We will be sending a separate email containing the award packet, instructions on how to submit the packet, and additional guidance regarding budgets no later than early next week.

Thank you for your dedication to helping our youth and we look forward to continue working with you all!

Respectfully,
Stephanie

Stephanie Mikkelsen

Juvenile Justice Program Director

[Criminal Justice Coordinating Council](#)

104 Marietta St. NW, Suite 440, Atlanta, GA 30303

M: 404.275.6511 | VRI: 404.902.8826



**OFFICE OF THE GOVERNOR
CRIMINAL JUSTICE COORDINATING COUNCIL**

Item 7.

SUBGRANT AWARD**SUBGRANTEE:** Richmond County**IMPLEMENTING****AGENCY:** Augusta/Richmond County**FEDERAL FUNDS:** \$ 450,000**MATCHING FUNDS:** \$ 0**PROJECT NAME:** Juvenile Justice Incentive Grant**TOTAL FUNDS:** \$ 450,000**SUBGRANT NUMBER:** Y24-8-021**GRANT PERIOD:** 07/01/23-06/30/24

This award is made under the State of Georgia Juvenile Justice Incentive Grant (JJIG) program and is subject to the administrative rules established by the Criminal Justice Coordinating Council. The purpose of the JJIG program is to provide funding for juvenile courts to serve youth in the community who would otherwise be committed to Georgia's Department of Juvenile Justice.

This Subgrant shall become effective on the beginning date of the grant period, provided that within forty-five (45) days of the award execution date (below) the properly executed original of this "Subgrant Award" is returned to the Criminal Justice Coordinating Council.

AGENCY APPROVAL**SUBGRANTEE APPROVAL**


Jay Neal, Director
Criminal Justice Coordinating Council

Signature of Authorized Official Date

Date Executed: 06/20/23

Typed Name & Title of Authorized Official

58-2204274-004

Employer Tax Identification Number (EIN)

INTERNAL USE ONLY

TRANS CD	REFERENCE	ORDER	EFF DATE	TYPE	PAY DATE	INVOICE	CONTRACT #
102	01	1	07/01/23	9		**	Y24-8-021
OVERRIDE	ORGAN	CLASS	PROJECT			VENDOR CODE	
2	46	4	01				

ITEM CODE	DESCRIPTION 25 CHARACTERS	EXPENSE ACCT	AMOUNT	751
1	Juvenile Justice Incentive Grant	624.41	\$ 450,000	

**CRIMINAL JUSTICE COORDINATING COUNCIL
SPECIAL CONDITIONS**

SUBGRANTEE: Richmond County

PROJECT NAME: Juvenile Justice Incentive Grant

SUBGRANT NUMBER: Y24-8-021

SUBGRANT AWARD: \$450,000

1. The subgrantee agrees to take reasonable steps to provide meaningful access to their programs and activities for persons with limited English proficiency (LEP). For more information on the civil rights responsibilities that recipients have in providing language services to LEP individuals, please see the website at <http://www.lep.gov>.

Initials _____

2. The subgrantee agrees to comply with the Equal Treatment Regulation (28 C.F.R. part 38) which prohibits recipients from using federal grant funding for inherently religious activities. While faith-based organizations can engage in non-funded inherently religious activities, the activities must be held separately from the grant-funded program, and customers or beneficiaries cannot be compelled to participate in them. The Equal Treatment Regulation makes clear that organizations receiving federal grant funding are not permitted to discriminate when providing services on the basis of a beneficiary's religion.

Initials _____

3. In accordance with Federal regulations, your organization must comply with the following Equal Employment Opportunity Plan reporting requirements:

If your organization has received an award for \$500,000 or more and has 50 or more employees (counting both full- and part-time employees, but excluding political appointees), then it has to prepare an EEOP and submit it to the Office of Civil Rights (OCR), Office of Justice Programs, and U.S. Department of Justice for review within 60 days from the date of this award. For assistance in developing an EEOP, please consult OCR's website at <http://www.ojp.usdoj.gov/ocr/eeop.htm>. You may also request technical assistance from an EEOP specialist at OCR by dialing (202) 616-3208.

If your organization received an award between \$25,000 and \$500,000

and has 50 or more employees, your organization must prepare an EEOP, but it does not have to submit the EEOP to OCR for review. Instead, your organization has to maintain the EEOP on file and make it available for review on request. In addition, your organization has to complete Section B of the Certification Form and return it to OCR within 60 days from the date of this award. The Certification Form can be found at: <http://www.ojp.usdoj.gov/about/ocr/eeop.htm>.

If your organization received an award for less than \$25,000, or if your organization has less than 50 employees, regardless of the amount of the award; or if your organization is a medical institution, educational institution, nonprofit organization or Indian tribe, then your organization is exempt from the EEOP requirement. However, your organization must complete Section A of the Certification Form and return it to OCR within 60 days from the date of this award. The Certification Form can be found at <http://www.ojp.usdoj.gov/about/ocr/eeop.htm>.

The subgrantee acknowledges that failure to submit an acceptable EEOP (if the subgrantee is required to submit one pursuant to 28 C.F.R. Section 42.302) that is approved by the Office for Civil Rights is a violation of its Certified Assurances and may result in suspension or termination of funding until such time as the subgrantee is in compliance. The subgrantee must maintain proof of compliance with the above requirements and be able to provide such proof to the Criminal Justice Coordinating Council upon request.

Initials _____

4. The subgrantee agrees to comply with all applicable laws, regulations, policies, and guidance governing the use of federal funds for expenses related to conferences, meetings, trainings, and other events, including the provision of food and/or beverages at such events, and costs of attendance at such events. Information on pertinent laws, regulations, policies, and guidance is available at <http://www.ovw.usdoj.gov/grantees.html>.

Initials _____

5. The subgrantee agrees to abide by Georgia law regarding the utilization of professional counselors, social workers, and marriage and family therapists. (O.C.G.A. § 43-10A-1, et. seq).

Initials _____

6. The subgrantee agrees to abide by Georgia law regarding the utilization of psychologists (O.C.G.A. § 43-39-1, et. seq).

Initials _____

7. Pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Reg. 51225 (October 1, 2009), the Department of Justice and the Criminal Justice Coordinating Council encourages grantees and subgrantees to adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this grant, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers.

Initials _____

8. The subgrantee certifies that 1) title to all equipment and/or supplies purchased with funds under this subgrant shall vest in the agency that purchased the property; 2) equipment and/or supplies will be maintained in accordance with established local or state procedures as long as the equipment and/or supplies are used for program-related purposes; and 3) once the project concludes and/or equipment is no longer utilized for its grant-funded purpose, the Criminal Justice Coordinating Council will be informed of the available equipment and determine its future use to assure it is utilized in furtherance of the goals and objectives of the grant program and the State of Georgia.

Initials _____

9. The subgrantee must submit Subgrant Adjustment Request #1 with the completed award package. The adjustment request must be accompanied by a detailed project budget that itemizes all projected expenditures. The project budget and summary will not be established, or officially approved, until the subgrantee receives a written approval notice from the Criminal Justice Coordinating Council. All project costs and project activities must coincide with the approved budget, summary, and implementation plan unless subsequent revisions are approved by the Criminal Justice Coordinating Council.

Initials _____

10. The subgrantee must submit subsequent requests to revise the budget, project summary, and implementation plan prior to any substantial changes, but no later than 30 days prior to the end of the subgrant period.

Initials _____

11. All project costs not exclusively related to this approved project must be prorated, and only the costs of project-related activities will be reimbursable under the subgrant award.

Initials _____

12. The subgrantee agrees to fully cooperate with any monitoring or evaluation activities, and any related training activities initiated and/or conducted by the Criminal Justice Coordinating Council during and subsequent to the award period.

Initials _____

13. The subgrantee agrees that consultant/contractor fees in excess of \$450.00 per eight-hour day (\$56.25 per hour) must have prior approval from the Office of Justice Programs and the Criminal Justice Coordinating Council.

Initials _____

14. If any changes occur in the subgrantee's lobbying status or activities, a revised Disclosure of Lobbying Activities Form must be submitted. The subgrantee further understands and agrees that it cannot use any federal funds, either directly or indirectly, in support of the enactment, repeal, modification, or adoption of any law, regulation, or policy at any level of government without the express prior written approval of the Office of Justice Programs.

Initials _____

15. The Criminal Justice Coordinating Council will conduct a financial and programmatic review of each grant at the end of the second quarter, and each quarter thereafter. The Criminal Justice Coordinating Council reserves the right to add any conditions to the award and/or retain any unused funds if deemed necessary.

Initials _____

16. The subgrantee must verify Point of Contact (POC), Financial Point of Contact (FPOC), and Authorized Official contact information, including telephone number and e-mail address. If any information is incorrect or has changed, a Subgrant Adjustment Request (SAR) must be submitted in writing to document changes.

Initials _____

17. The subgrantee agrees to comply with the Department of Justice Grants Financial Guide as posted on the OJP website.

Initials _____

18. The subgrantee understands and agrees that award funds may not be used to discriminate against or denigrate the religious or moral beliefs of students who participate in programs for which financial assistance is provided from those funds, or of the parents or legal guardians of such students.

Initials _____

19. The subgrantee understands and agrees that - (a) No award funds may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography, and (b) Nothing in subsection (a) limits the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

Initials _____

20. All courts must use the Department of Juvenile Justice (DJJ) Detention Assessment Instrument (DAI) for any youth considered for detention, as required by the H.B. 242, as passed in the 2013 legislative session of the Georgia General Assembly. The Predisposition Risk Assessment (PDRA) Instrument should also be used in all instances where the tool is appropriate for the youth being considered for the evidence-based program (in any instances in which the youth is adjudicated). The PDRA score should be entered into the Juvenile Tracking System (JTS), or Juvenile Data Exchange (JDEX) when available. Only youth with a moderate to high PDRA score are eligible for Incentive Grant programming.

Initials _____

21. All grant funds must be used to serve youth who have come into contact with the juvenile justice system and would not be considered dependency cases. All youth served by the grant must have a new delinquent charge. No CHINS cases should be served.

Initials _____

22. The subgrantee agrees that no funds shall be expensed outside of the approved budget. In addition, any funds spent under this subgrant award must be expended by the grant end date and not encumbered.

Initials _____

23. This is a reimbursement grant. The subgrantee agrees to submit requests for reimbursement on either a monthly or quarterly basis, as selected by the subgrantee at the time of award. Subgrant Expenditure Reports are due 30 days after the end of the month (if reporting monthly) or 30 days after the end of the quarter (if reporting quarterly).

Initials _____

24. The subgrantee certifies that state funds will not be used to supplant funds that would otherwise be made available for grant-funded initiatives. State funds must be used to supplement existing funds for program activities and not replace funds appropriated for

the same purpose. Potential supplanting will be the subject of application review, as well as pre-award review, post-award monitoring, and audit. If there is a potential presence of supplanting, the subgrantee will be required to document that the reduction in non-state resources occurred for reasons other than the receipt or anticipated receipt of state funds.

Initials _____

25. Statistical and/or evaluation data describing project performance must be submitted to The Carl Vinson Institute of Government and the Department of Juvenile Justice through monthly surveys and quarterly reports using the prescribed format provided to the subgrantee. Failure to submit this data on a timely basis will result in the withholding of grant funds on this grant and/or any other grant administered by the Criminal Justice Coordinating Council until compliance is achieved. If reports are not received, funds for subsequent quarters may be rescinded.

Initials _____

26. The subgrantee agrees to comply with the guidance contained in the 2024 Juvenile Justice Incentive Grant Program Request for Proposals.

Initials _____

27. At minimum, 70% of awarded funds must be used for Evidence-Based Program costs associated with contract and direct services. No more than 30% of awarded grant funds can be used for administrative costs. Any requests to have funds allocated in a manner that does not comply with the 70/30 rule must be justified in a written statement and submitted to the Criminal Justice Coordinating Council with a Subgrant Adjustment Request (SAR). The SAR and justification will be considered on a case-by-case basis.

Initials _____

28. The subgrantee agrees that at least 25% of the awarded funds will be spent in the first quarter, 50% in the second quarter, and 75% in the third quarter. If this condition is not met, any unused remaining funds from that quarter will be retained and managed by the Criminal Justice Coordinating Council.

Initials _____

29. Waivers for the above 25% or 50% expenditure requirement will be granted at the discretion of the Criminal Justice Coordinating Council. No waivers will be available for the 75% requirement.

Initials _____

30. Non-compliance with any of the special conditions contained within this document by the authorized official, project officials, and/or employees of this grant will result in a recommendation to the Criminal Justice Coordinating Council that the award be rescinded.

Initials _____

31. The subgrantee and juvenile court permit access by the Criminal Justice Coordinating Council, or designated entity, to delinquency case information collected, managed, and stored in its JCATS or JTS database.

Initials _____

32. The subgrantee certifies that any and all subagreements shall follow the reimbursement nature of the grant and shall not include any minimum to serve clause or fixed payment schedule. Payments issued to subcontractors shall be on a reimbursement basis and shall not be processed prior to the rendering of services. All subagreements relating to this grant shall be submitted to the Criminal Justice Coordinating Council prior to the approval and reimbursement of any Subgrant Expenditure Report (SER).

Initials _____

33. Subgrantee acknowledges that funds provided under this grant award are state and federally-appropriated funds and may not be accessible after the end of the grant period. The final reimbursement request under this award must be received by the Criminal Justice Coordinating Council no later than October 30, 2024. In addition, if the grantee has not received payments for any prior reimbursements, the grantee must notify the Criminal Justice Coordinating Council by October 30, 2024 or risk losing access to those funds.

Initials _____

Please be advised that failure to comply with any of the Special Conditions will result in material noncompliance with the Subgrant Agreement, thus subjecting the Subgrant Agreement to possible termination by the Criminal Justice Coordinating Council.

Typed name of Authorized Official: _____

Title: _____

Signature: _____

Date: _____

BRIAN P. KEMP
GOVERNOR



JAY NEAL
DIRECTOR

June 21, 2023

The Honorable Willie M. Saunders
Augusta-Richmond County Juvenile Court
535 Telfair Street, Suite 610
Augusta, Georgia 30901

Dear Judge Saunders,

Congratulations! I am pleased to inform you that the Criminal Justice Coordinating Council has awarded a grant to Augusta-Richmond County in the amount of **\$450,000** effective July 1, 2023.

Attached to the email, you will find the award documentation for this state-funded grant award. This year, awardees will need to submit their packet via Formstack. The link for the Formstack is included [here](#). As a reminder, award packets are due 45 days after they are received. Please note, award recipients may begin expending grant funds for FY2024 on July 1, 2023, prior to the grant award being accepted and special conditions agreed to. However, all grant award documents must be approved prior to the first reimbursement.

If you have any questions regarding the execution of the grant award documents or the administration of your project, please feel free to contact Stephanie Mikkelsen, Juvenile Justice Program Director, at smikkelsen@cjcc.ga.gov. I look forward to working with you on this exciting initiative and advancing services for our state's juveniles in a truly meaningful way.

Sincerely,

Jay Neal
Executive Director

AUGUSTA, GEORGIA

New Grant Proposal/Application

Before a Department/agency may apply for the grant/award on behalf of Augusta Richmond County, they must first obtain approval signature from the Administrator and the Finance Director. The Administrator will obtain information on the grant program and requirements from the funding agency and review these for feasibility to determine if this grant/award will benefit Augusta Richmond County. The Finance Director will review the funding requirement to determine if the grant will fit within our budget structure and financial goals.

Proposal Project No. Project Title

PR000440 JUVENILE FY24 JUVENILE JUSTICE INCENTIVE GRANT

Criminal Justice Coordinating Council (CJCC) offers the Juvenile Justice Incentive Grant (FY24) to provide evidence based programming as an alternative to commitment for high-risk offenders in lieu of short term detention or commitment to DJJ. Multi-Systemic Therapy (MST), Aggression Replacement Training (ART), Trauma Focused - Cognitive Behavioral Therapy (TF-CBT), Seven Challenges (7C) and Thinking For A Change (T4C) are proposed evidence based programs along with education services. No local match required. No EEO dept. required.

Start Date: 07/01/2023

End Date: 06/30/2024

Submit Date: 04/28/2023

Department: 022

Juvenile Court

Cash Match?

N

Total Budgeted Amount: 500,000.00

Total Funding Agency:

500,000.00

Total Cash Match:

0.00

Sponsor: GM0012

Criminal Justice Coord Co

Sponsor Type: S

State

Purpose: 2

Serve Comm Juvenile Cts

Flow Thru ID: GM0012 Criminal Justice Coord Co

Contacts

Type	ID	Name	Phone
1	GMI025	DaCara Brown	(706)821-4261

Approvals

Type	By	Date
FA	D. CRAIG	04/28/2023

Dept. Signature:

Grant Coordinator Signature:

1.) I have reviewed the Grant application and enclosed materials and:

☒ Find the grant/award to be feasible to the needs of Augusta Richmond County

☐ Deny the request

Donna Williams

Finance Director

6-1-2023

Date

2.) I have reviewed the Grant application and enclosed materials and:

☒ Approve the Department Agency to move forward with the application

☐ Deny the request

J. House

Administrator

6/7/2023

Date

This form will also be used to provide the external auditors with information on all grants for compliance and certification requirements as required by the State and Federal Government.



Public Safety Committee

July 11, 2023

Minutes

Department:	N/A
Presenter:	N/A
Caption:	Motion to approve the minutes of the Public Safety Committee held on June 13, 2023.
Background:	N/A
Analysis:	N/A
Financial Impact:	N/A
Alternatives:	N/A
Recommendation:	N/A
Funds are available in the following accounts:	N/A
<u>REVIEWED AND APPROVED BY:</u>	N/A



PUBLIC SAFETY COMMITTEE MEETING MINUTES

Commission Chamber

Tuesday, June 13, 2023

1:20 PM

PUBLIC SAFETY

PRESENT

Mayor Garnett Johnson

Commissioner Catherine Smith-McKnight

Commissioner Alvin Mason

Commissioner Bobby Williams

Commissioner Brandon Garrett

1. Motion to approve the minutes of the Public Safety Committee held on May 9, 2023.

Motion to approve.

Motion made by Garrett, Seconded by Williams.

Voting Yea: Smith-McKnight, Williams, Garrett

Voting Nay: Mason

Motion carries 3-1.

2. Motion to approve Augusta-Richmond County FY24 Capacity Agreement for State Inmates to be housed at the Richmond County Correctional Institution

Motion to approve.

Motion made by Garrett, Seconded by Williams.

Voting Yea: Smith-McKnight, Williams, Garrett

Voting Nay: Mason

Motion carries 3-1.

