



DEPARTMENT OF AUDITS AND ACCOUNTS

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The Georgia Department of Audits and Accounts, as required by the Official Code of Georgia §50-6-32, has posted the Special Purpose Local Option Sales Tax (SPLOST) Report to the searchable website. **We have not audited or reviewed the accompanying Special Purpose Local Option Sales Tax (SPLOST) Report and, accordingly, do not express an opinion or any other form of assurance on this information.**

**EMANUEL COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2018**

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
SPLOST III (July 1, 2007 - June 30, 2012) Acquiring, constructing, and equipping the following capital outlay projects at a total maximum cost of \$16,429,852.00: (v) system-wide site (including roadwork and paving) and safety and security upgrades, and acquiring any necessary real and personal property and equipment relating thereto including, but not limited to school buses, textbooks, band uniforms and related equipment, computers and related technology, system-wide technology upgrades, copiers, energy management systems, heating and air conditioning systems, lighting and similar equipment;	1,500,000.00	234,646.10	55,586.26	174,646.10	230,232.36		Completed
SPLOST IV (July 1, 2012 - June 30, 2017) Acquiring, constructing, and equipping the following capital outlay projects at a total maximum cost of \$15,050,500: (i) pay for the acquisition, construction, and equipping of renovations and improvements of facilities throughout the system, including but not limited to (iii) new technology (iv) textbooks (v) safety and security upgrades (vi) school furnishings and lab equipment (vii) buses (viii) upgrades to sound systems (ix) public address and intercom system replacement (x) band equipment and uniforms	1,500,000.00	2,002,114.52	1,222,149.26	2,002,114.52			Jun-19
	2,000,000.00	1,750,000.00	223,499.09	1,466,084.02			Jun-19
	2,000,000.00	1,750,000.00	14,632.18	471,140.71			Jun-19
	1,500,000.00	720,134.00	32,833.74	443,134.71			Jun-19
	1,500,000.00	1,000,000.00	56,643.53	309,242.85			Jun-19
	1,750,000.00	1,750,000.00	-	637,402.00			Jun-19
	950,500.00	950,500.00	748.89	9,145.92			Jun-19
	1,750,000.00	1,000,000.00	-	5,965.00			Jun-19
	600,000.00	600,000.00	27,919.74	84,544.11			Jun-19
Retiring previously incurred general obligation debt in the maximum amount of \$1,000,000	1,000,000.00	1,000,000.00			-		
	\$ 15,050,500.00	\$ 11,757,394.62	\$ 1,634,012.69	\$ 5,603,419.94	\$ 230,232.36	\$	

(1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax.

(2) The School District's current estimate of total cost for the project(s). Includes all cost from project inception to completion.

(3) The voters of Emanuel approved the imposition of a 1% sales tax to fund the above project(s) (and retire associated debt). Amounts expended for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the life of the project(s).

(4) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding for the above project(s) as follows:

Prior Years	\$ 1,588,885.05
Current Year	15,450.00
Total	\$ 1,604,335.05