



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, 2020

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 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	1,500,000.00	3,740,144.70	158,671.60	3,581,473.10	3,740,144.70		Jun-20
(iii) new technology	2,000,000.00	1,781,664.85	74,713.71	1,706,951.14	1,781,664.85		Jun-20
(iv) textbooks	2,000,000.00	906,222.45	3,059.34	903,163.11	906,222.45		Jun-20
(v) safety and security upgrades	1,500,000.00	568,022.89		568,022.89	568,022.89		Jun-19
(vi) school furnishings and lab equipment	1,500,000.00	754,243.57		754,243.57	754,243.57		Jun-19
(vii) buses	1,750,000.00	752,402.00		752,402.00	752,402.00		Jun-19
(viii) upgrades to sound systems	950,500.00	9,894.81		9,894.81	9,894.81		Jun-19
(ix) public address and intercom system replacement	1,750,000.00	5,965.00		5,965.00	5,965.00		Jun-19
(x) band equipment and uniforms	600,000.00	153,739.90	14,030.21	139,709.69	153,739.90		Jun-20
Retiring previously incurred general obligation debt in the maximum amount of \$1,000,000	1,000,000.00	1,000,000.00					
SPLOST V (July 1, 2017 - June 30, 2022)							
Acquiring, constructing, and equipping the following capital outlay projects at a total maximum cost of \$19,000,000:							
(i) pay for the acquisition, construction, and equipping of renovations and improvements of facilities including land improvements throughout the system, including but not limited to	4,500,000.00	4,500,000.00	3,276,321.23	2,328,857.80			Jun-22
(ii) system-wide equipment and systems including lighting, HVAC							
(iii) Instructional and Administrative technology, software systems and licenses	2,000,000.00	2,000,000.00	14,297.54				Jun-22
(iv) textbooks including instructional materials and resources	3,500,000.00	3,500,000.00					Jun-22
(v) safety and security upgrades	1,500,000.00	1,500,000.00	9247.65				Jun-22
(vi) facilities equipment and furnishings	1,500,000.00	1,500,000.00	128,148.17	65,580.56			Jun-22
(vii) transportation vehicles and equipment including buses	1,500,000.00	1,500,000.00	98,100.00				Jun-22
(viii) upgrades to sound systems, PA and intercom systems	1,000,000.00	1,000,000.00		14,193.60			Jun-22
(ix) band equipment and uniforms	500,000.00	500,000.00	6,139.00				Jun-22
	\$ 30,550,500.00	\$ 25,672,300.17	\$ 3,782,728.45	\$ 10,830,457.27	\$ 8,672,300.17	\$	

(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	\$ 1,604,335.05	Verified to Prior Year Workpapers
Current Year	0.00	
Total	\$ 1,604,335.05	