



## 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.**

LUMPKIN COUNTY BOARD OF EDUCATION  
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
 YEAR ENDED JUNE 30, 2020

SPLOST V  
 Oct 2016 thru Sept 2021

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
1. Adding to, renovating, repairing, improving, equipping, and demolishing existing school buildings and school system facilities including, but not limited to, roofing, HVAC, and physical education/athletic facilities, and fields	4,000,000.00	4,500,000.00	448,416.42	3,372,615.62	3,821,032.04	678,967.96	9/30/2021
2. Acquiring new computer hardware and software	1,500,000.00	2,200,000.00	497,579.84	1,229,447.28	1,727,027.12	472,972.88	9/30/2021
3. Acquiring miscellaneous new equipment, fixtures, and furnishings for the School District, including but not limited to, safety and security equipment.	2,000,000.00	2,750,000.00	726,260.25	1,280,641.70	2,006,901.95	743,098.05	9/30/2021
4. Acquiring school buses and transportation and maintenance equipment and facilities	2,000,000.00	2,000,000.00	357,508.94	1,056,152.67	1,413,661.61	586,338.39	9/30/2021
5. Acquiring, constructing, and equipping new buildings and facilities useful and desirable.	8,500,000.00	6,800,000.00	2,049,989.80	3,342,534.28	5,392,524.08	1,407,475.92	9/30/2021
6. Acquiring land	500,000.00	250,000.00	64,040.00	60,667.56	124,707.56	125,292.44	9/30/2021
7. Purchasing textbooks.	1,000,000.00	1,000,000.00	146,817.50	124,846.34	271,663.84	728,336.16	9/30/2021
	<u>\$ 19,500,000.00</u>	<u>\$ 19,500,000.00</u>	<u>\$ 4,290,612.75</u>	<u>\$ 10,466,905.45</u>	<u>\$ 14,757,518.20</u>	<u>\$ 4,742,481.80</u>	

- (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 projects. Includes all cost from project inception to completion.
- (3) The voters of Lumpkin County approved the imposition of a 1% sales tax to fund the above projects 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 projects.
- (4) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding for the above projects as follows:

Prior Years	\$ 202,035.09
Current Year	<u>183,819.09</u>
Total	<u>\$ 385,854.18</u>