



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.**

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

	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
PROJECT - SPLOST III							
(i) Construction and equipping of a new gymnasium at Jenkins County High School	\$ 4,000,000.00	5,272,049.26	0.00	5,272,049.26	5,272,049.26		Completed
(ii) Construction and renovation of athletic facilities at Jenkins County High School including, but not limited to, a new track and field house improvements	150,000.00	96,463.15	0.00	96,463.15	96,463.15		Completed
(iii) Renovation and construction at the schools of the system	250,000.00	93,989.00	0.00	93,989.00	93,989.00		Completed
(iv) Acquisition of school buses and other necessary personal property and equipment, including computers and related technology and safety and security upgrades.	250,000.00	918,000.00	145,223.05	470,430.32			10/31/2018
	<u>\$ 4,650,000.00</u>	<u>6,380,501.41</u>	<u>145,223.05</u>	<u>5,932,931.73</u>	<u>5,462,501.41</u>	<u>0.00</u>	

PROJECT - SPLOST IV

(i) For the purposes of acquiring, constructing, and equipping a new Prek-12 school	\$ 3,300,000.00	23,500,000.00	11,841,850.83	9,576,989.15			6/30/2019
(ii) Adding to, renovating, repairing, improving, demolishing, furnishing, and equipping existing school district buildings and facilities	100,000.00	100,000.00	0.00	0.00			6/30/2020
(iii) Systemwide technology improvements	100,000.00	250,000.00	194,848.86	0.00			6/30/2020
(iv) Acquiring new school equipment, including safety and security equipment	50,000.00	50,000.00	20,695.00	0.00			6/30/2020
(v) Acquiring land and any necessary real and personal property in connection therewith	50,000.00	50,000.00	0.00	0.00			6/30/2020
	<u>\$ 3,600,000.00</u>	<u>23,950,000.00</u>	<u>12,057,394.69</u>	<u>9,576,989.15</u>	<u>0.00</u>	<u>0.00</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 project(s). Includes all cost from project inception to completion.

(3) The voters of Jenkins 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 project(s) as follows:

Prior Years	\$ 1,205,133.36
Current Year	<u>39,792.05</u>
Total	<u>\$ 1,244,925.41</u>