

## DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Room 4-101 Atlanta, Georgia 30334-8400

GREG S. GRIFFIN STATE AUDITOR (404) 656-2174

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.

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

SPLOST IV	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 (6) (7) (8)	ESTIMATED COMPLETION DATE
(a) acquiring land for future schools and instructional and administrative technology improvements for existing and new schools, and (b) adding to, renoveting, repairing, improving, and equipping existing school buildings and facilities useful or desirable in connection therewith, and acquiring any necessary property therefor, both real and personal.  (b) adding to, renoveting, repairing, improving, and equipping existing school buildings and facilities useful or desirable in connection therewith, and acquiring any necessary property therefor, both real and personal.  (c) The cost of (a) acquiring school buses. (b) adding to, renoveting, repairing, improving, and equipping existing school buses. (b) adding to, renoveting, repairing, improving, and equipping existing dithletic facilities and other facilities useful or desirable in connection therewith, and acquiring any necessary property therefor, both real and personal.  7,000,000.00 12,100,000.00 0,00 11,275,218.24 12,100,000.00 0,00 0,00 12/31/2019  SPLOST IV (1) The cost of acquiring safety and security technology improvements for existing and new schools, other facilities, and school buses and fleet vehicles 4,975,000.00 4,775,000.00 178,725.42 862,867.91 4,775,000.00 0,00 12/31/2020 (2) The cost of acquiring instructional and administrative technology improvements for existing and new schools and other facilities and school buses and fleet vehicles 4,975,000.00 2,030,000.00 42,748,000.00 17,450,071.85 20,300,000.00 0,00 12/31/2020 (3) The cost of acquiring instructional and administrative technology improvements for existing and new schools and other facilities including, without limitation, laptop and other individual student devices) (3) The cost of (4) acquiring constructing, and equipping existing school buildings, existing athletic facilities, and equipping existing school buildings, existing athletic facilities, and equipping existing school buildings, existing athletic facilities, and equipping existing school buildings, existing athletic facilitie								
administrative technology improvements for existing and new schools, and (b) adding to, renovating, repairing, improving, and equipping existing softwork buildings and other buildings and facilities useful or desirable in connection therewith, and acquiring any necessary property therefor, both real and personal, 72,675,000.00 64,675,000.00 657,473.04 44,589,298.38 64,675,000.00 0.00 6,30/2019 (2) The cost of (a) acquiring school buildings and equipping existing stilled to active the schools and other facilities useful or desirable in connection therewith, and acquiring any necessary property therefor, both real and personal. 7,000,000.00 12,100,000.00 12,100,000.00 1,000 11,275,218.24 12,100,000.00 0.00 12/31/2018 (a) acquiring existing athletic facilities and other facilities useful or desirable in connection therewith, and acquiring any necessary property therefor, both real and personal. 7,000,000.00 12,100,000.00 12,100,000.00 1,000 11,275,218.24 12,100,000.00 0.00 6/30/2019 (2) The cost of acquiring any necessary property therefor, both real and personal. 7,000,000.00 12,100,000.00 1,545,235.25 70,817,780.57 94,200,000.00 0.00 6/30/2019 (3) The cost of acquiring afterly and security technology improvements for existing and new schools, other facilities, and school buses and fleet well-ides (2) The cost of acquiring instructional and administrative technology improvements for existing and new schools and other facilities (including, without limitation, laptop and other individual student devices) 2,000,000.00 2,000,000.00 42,748,000.00 42,304,006.60 2,149,308.51 42,748,000.00 0.00 12/31/2020 (3) The cost of (3) acquiring constructing, and equipping two new elementary schools, (1) adding to, renovating, repairing, improving, and equipping existing school building, existing athlete facilities, and other buildings as school buildings, existing athlete facilities, and other buildings.	* /							
(b) adding to, renovaling, repairing, improving, and equipping existing school buildings and other buildings and facilities useful or desirable in connection therewith, and acquiring any necessary property therefor, both real and personal, 72,675,000.00 64,675,000.00 657,473.04 44,589,298.38 64,675,000.00 0.00 6/30/2019  (2) The cost of (a) acquiring school buses, (b) adding to, renovating, repairing, improving, and equipping existing athletic facilities and other facilities useful or desirable in connection therewith, and acquiring any necessary property therefor, both real and personal.  **PALOST III Total***  **PALOST IV** (1) The cost of acquiring safety and security technology improvements for existing and new schools, other facilities, and school buses and fleet vehicles 4,975,000.00 4,775,000.00 178,725.42 862,867.91 4,775,000.00 0.00 12/31/2020  (2) The cost of acquiring instructional and administrative technology improvements for existing and new schools, and other facilities (including, without limitation, laptop and other individual student devices)  3,000,000.00 2,300,000.00 42,748,000.00 42,1663.50 17,450,071.85 20,300,000.00 0.00 12/31/2020  (3) The cost of (a) acquiring instructional and administrative technology improvements for existing and new schools and other facilities (including, without limitation, laptop and other individual student devices)  3,000,000.00 2,300,000.00 42,748,000.00 24,304,006.60 2,149,308.51 42,748,000.00 0.00 12/31/2020  (3) The cost of (a) acquiring, constructing, and equipping two new elementary schools, 3,2000,000.00 24,304,006.60 2,149,308.51 42,748,000.00 0.00 12/31/2020  (b) adding to, renovating, repairing, improving, and deep buildings schools pulled the clitices, and other buildings.								
existing school buildings and facilities useful or desirable in connection therewith, and acquiring any necessary property therefor, both real and personal, 72,675,000.00 64,675,000.00 657,473.04 44,589,298.38 64,675,000.00 0.00 6/30/2019  (2) The cost of (a) acquiring school buses, 3,000,000.00 3,200,000.00 319,937.84 2,742,407.30 3,200,000.00 0.00 12/31/2018  (b) adding to, renovating, repairing, improving, and equipping existing athletic facilities useful or desirable in connection therewith, and acquiring any necessary property therefor, both real and personal. 7,000,000.00 12,100,000.00 1,545,235.25 70,817,780.57 94,200,000.00 0.00 6/30/2019  SPLOST II Total 94,800,000.00 94,200,000.00 1,545,235.25 70,817,780.57 94,200,000.00 0.00 6/30/2019  SPLOST IV (1) The cost of acquiring safety and security technology improvements for existing and new schools, other facilities, and school buses and fleet vehicles 4,975,000.00 4,775,000.00 178,725.42 862,867.91 4,775,000.00 0.00 12/31/2020  (2) The cost of acquiring instructional and administrative technology improvements for existing and new schools and other facilities (including, without limitation, laptop and other individual student devices) 20,000,000.00 20,300,000.00 42,748,000.00 17,450,071.85 20,300,000.00 0.00 12/31/2020  (3) The cost of (3) The cost of (3) (a) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4		12,125,000.00	14,225,000.00	567,824.37	12,210,856.65	14,225,000.00	0.00	12/31/2018
2) The cost of (a) acquiring school buses, (b) adding to, enewating, repairing, improving, and equipping existing athletic facilities and other facilities useful or desirable in connection therewith, and acquiring any necessary property therefor, both real and personal.  7,000,000.00  12,100,000.00  12,100,000.00  1,545,235.25  70,817,780.57  94,200,000.00  0,00  12/31/2018  PLOST II Total  PLOST IV  (1) The cost of acquiring safety and security technology improvements for existing and new schools, other facilities, and school buses and fleet vehicles 2,000,000.00  20,300,000.00  4,775,000.00  42,748,000.00  42,663.50  17,450,071.85  20,300,000.00  0,00  12/31/2020  21/								
(2) The cost of (a) acquiring school buses, (b) adding to, renovating, repairing, improving, and equipping existing athletic facilities and other facilities useful or desirable in connection therewith, and acquiring any necessary property therefor, both real and personal.  7,000,000.00 12,100,000.00 0.00 11,275,218.24 12,100,000.00 0.00 6/30/2019  SPLOST IV (1) The cost of acquiring safety and security technology improvements for existing and new schools, other facilities, and aschool buses and fleet vehicles and administrative technology improvements for existing and new schools and other facilities (including, without limitation, laptop and other individual student devices) 20,000,000.00 20,300,000.00 42,748,000.00 24,304,006.60 2,149,308.51 42,748,000.00 0.00 12/31/2020 (3) The cost of (a) acquiring, constructing, and equipping two new elementary schools, (b) adding to, renovating, repairing, improving, and equipping existing school buildings, existing and new schools, other facilities, and other buildings.	. , ,	70.075.000.00	04.075.000.00	057.470.04	44 500 000 00	64 675 000 00	0.00	0./20./2040
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(b) adding to, renovating, repairing, improving, and equipping existing athletic facilities and other facilities useful or desirable in connection therewish, and acquiring any necessary property therefor, both real and personal.  7,000,000.00 12,100,000.00 0.00 11,275,218.24 12,100,000.00 0.00 6/30/2019  SPLOST III Total 94,800,000.00 94,200,000.00 1,545,235.25 70,817,780.57 94,200,000.00 0.00  SPLOST IV  (1) The cost of acquiring safety and security technology improvements for existing and new schools, other facilities, and school buses and fleet vehicles 4,975,000.00 4,775,000.00 178,725.42 862,867.91 4,775,000.00 0.00 12/31/2020  (2) The cost of acquiring instructional and administrative technology improvements for existing and new schools and other facilities (including, without limitation, laptop and other individual student devices) 20,000,000.00 20,300,000.00 421,663.50 17,450,071.85 20,300,000.00 0.00 12/31/2020  (3) The cost of (a) acquiring, constructing, and equipping two new elementary schools, (b) adding to, renovating, repairing, improving, and equipping existing school buildings, existing athletic facilities, and other buildings								
existing athletic facilities and other facilities useful or desirable in connection therewith, and acquiring any necessary property therefor, both real and personal.  7,000,000.00 12,100,000.00 1,545,235.25 70,817,780.57 94,200,000.00 0.00  SPLOST III Total 94,800,000.00 94,200,000.00 1,545,235.25 70,817,780.57 94,200,000.00 0.00  SPLOST IV  (1) The cost of acquiring safety and security technology improvements for existing and new schools, other facilities, and school buses and fleet vehicles 4,975,000.00 4,775,000.00 178,725.42 862,867.91 4,775,000.00 0.00 12/31/2020 (2) The cost of acquiring instructional and administrative technology improvements for existing and new schools and other facilities (including, without limitation, laptop and other individual student devices) 20,000,000.00 20,300,000.00 42,748,000.00 42,748,000.00 24,304,006.60 21,49,308.51 42,748,000.00 0.00 12/31/2020 0.00 12/31/2020 0.00 12/31/2020 0.00 12/31/2020 0.00 0.00 12/31/2020 0.00 0.00 12/31/2020 0.00 0.00 0.00 12/31/2020 0.00 0.00 0.00 0.00 0.00 0.00 0.00		3,000,000.00	3,200,000.00	319,937.84	2,742,407.30	3,200,000.00	0.00	12/31/2018
therefor, both real and personal. 7,000,000.00 12,100,000.00 0.00 11,275,218.24 12,100,000.00 0.00 6/30/2019  SPLOST IV  (1) The cost of acquiring safety and security technology improvements for existing and new schools, other facilities, and school buses and fleet vehicles (including, without limitation, laptop and other individual student devices) 20,000,000.00 20,300,000.00 42,748,000.00 42,748,000.00 24,304,006.60 2,149,308.51 42,748,000.00 0.00 12/31/2020 (3) The cost of (a) acquiring, constructing, and equipping two new elementary schools, (b) adding to, renovating, repairing, improving, and equipping existing school buildings, existing athletic facilities, and other buildings								
SPLOST IV  (1) The cost of acquiring safety and security technology improvements for existing and new schools, other facilities, and school buses and fleet vehicles 4,975,000.00 4,775,000.00 178,725.42 862,867.91 4,775,000.00 0.00 12/31/2020 (2) The cost of acquiring instructional and administrative technology improvements for existing and new schools and other facilities (including, without limitation, laptop and other individual student devices) 20,000,000.00 20,300,000.00 42,768,000.00 17,450,071.85 20,300,000.00 0.00 12/31/2020 (3) The cost of (a) acquiring, constructing, and equipping two new elementary schools, (b) adding to, renovating, repairing, improving, and equipping existing school buildings, existing athletic facilities, and other buildings		7 000 000 00	40 400 000 00			40.400.000.00		0.400.400.40
SPLOST IV  (1) The cost of acquiring safety and security technology improvements for existing and new schools, other facilities, and school buses and fleet vehicles  (2) The cost of acquiring instructional and administrative technology improvements for existing and new schools and other facilities (including, without limitation, laptop and other individual student devices)  (3) The cost of (a) acquiring, constructing, and equipping two new elementary schools, (b) adding to, renovating, repairing, improving, and equipping existing school buildings existing athletic facilities, and other buildings	therefor, both real and personal.	7,000,000.00	12,100,000.00	0.00	11,275,218.24	12,100,000.00	0.00	6/30/2019
(1) The cost of acquiring safety and security technology improvements for existing and new schools, other facilities, and school buses and fleet vehicles 4,975,000.00 4,775,000.00 178,725.42 862,867.91 4,775,000.00 0.00 12/31/2020 (2) The cost of acquiring instructional and administrative technology improvements for existing and new schools and other facilities (including, without limitation, laptop and other individual student devices) 20,000,000.00 20,300,000.00 42,663.50 17,450,071.85 20,300,000.00 0.00 12/31/2020 (3) The cost of (a) acquiring, constructing, and equipping two new elementary schools, (b) adding to, renovating, repairing, improving, and equipping existing school buildings, existing athletic facilities, and other buildings	SPLOST III Total	94,800,000.00	94,200,000.00	1,545,235.25	70,817,780.57	94,200,000.00	0.00	
(1) The cost of acquiring safety and security technology improvements for existing and new schools, other facilities, and school buses and fleet vehicles 4,975,000.00 4,775,000.00 178,725.42 862,867.91 4,775,000.00 0.00 12/31/2020 (2) The cost of acquiring instructional and administrative technology improvements for existing and new schools and other facilities (including, without limitation, laptop and other individual student devices) 20,000,000.00 20,300,000.00 42,663.50 17,450,071.85 20,300,000.00 0.00 12/31/2020 (3) The cost of (a) acquiring, constructing, and equipping two new elementary schools, (b) adding to, renovating, repairing, improving, and equipping existing school buildings, existing athletic facilities, and other buildings								
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for existing and new schools, other facilities, and school buses and fleet vehicles 4,975,000.00 4,775,000.00 178,725.42 862,867.91 4,775,000.00 0.00 12/31/2020 (2) The cost of acquiring instructional and administrative technology improvements for existing and new schools and other facilities (including, without limitation, laptop and other individual student devices) 20,000,000.00 20,300,000.00 421,663.50 17,450,071.85 20,300,000.00 0.00 12/31/2020 (3) The cost of (a) acquiring, constructing, and equipping two new elementary schools, (b) adding to, renovating, repairing, improving, and equipping existing school buildings, existing athletic facilities, and other buildings								
(2) The cost of acquiring instructional and administrative technology improvements for existing and new schools and other facilities (including, without limitation, laptop and other individual student devices)  (3) The cost of (a) acquiring, constructing, and equipping two new elementary schools, (b) adding to, renovating, repairing, improving, and equipping existing school buildings, existing athletic facilities, and other buildings								
acquiring instructional and administrative technology improvements for existing and new schools and other facilities (including, without limitation, laptop and other individual student devices)  (3) The cost of (a) acquiring, constructing, and equipping two new elementary schools, (b) adding to, renovating, repairing, improving, and equipping existing school buildings, existing athletic facilities, and other buildings		4,975,000.00	4,775,000.00	178,725.42	862,867.91	4,775,000.00	0.00	12/31/2020
improvements for existing and new schools and other facilities (including, without limitation, laptop and other individual student devices)  (3) The cost of (a) acquiring, constructing, and equipping two new elementary schools, (b) adding to, renovating, repairing, improving, and equipping existing school buildings, existing athletic facilities, and other buildings	* /							
student devices) 20,000,000.00 20,300,000.00 421,663.50 17,450,071.85 20,300,000.00 0.00 12/31/2020 (3) The cost of (a) acquiring, constructing, and equipping two new elementary schools, (b) adding to, renovating, repairing, improving, and equipping existing school buildings, existing athletic facilities, and other buildings								
(3) The cost of (a) acquiring, constructing, and equipping two new elementary schools, (b) adding to, renovating, repairing, improving, and equipping existing school buildings, existing athletic facilities, and other buildings		20 000 000 00	20 200 000 00	404 662 E0	17 450 071 05	20 200 000 00	0.00	12/21/2020
(b) adding to, renovating, repairing, improving, and equipping existing school buildings, existing athletic facilities, and other buildings	· · · · · · · · · · · · · · · · · · ·	20,000,000.00	20,300,000.00	421,663.50	17,450,071.85	20,300,000.00	0.00	12/31/2020
school buildings, existing athletic facilities, and other buildings		32,000,000.00	42,748,000.00	24,304,006.60	2,149,308.51	42,748,000.00	0.00	12/31/2020
		20,810,000.00	11,942,000.00	291,433.50	7,661,380.78	11,942,000.00	0.00	12/31/2018
(c) acquiring band instruments and band uniforms 1,000,000.00 1,000,000.00 0.00 777,681.19 1,000,000.00 0.00 12/31/2018	., .	1,000,000.00	1,000,000.00	0.00	777,681.19	1,000,000.00	0.00	12/31/2018
(d) renovation of an existing school building into an administration building 1,000,000.00 1,000,000.00 0.00 1,000,000.00 0.00		1.000.000.00	1.000.000.00	0.00	0.00	1.000.000.00	0.00	12/1/2019
(e) acquiring land for future schools; and acquiring any necessary	(e) acquiring land for future schools; and acquiring any necessary							
property both real and personal; 2,400,000.00 420,000.00 0.00 420,000.00 0.00 12/31/2018 (4) The cost of		2,400,000.00	420,000.00	0.00	0.00	420,000.00	0.00	12/31/2018
acquiring school buses and fleet vehicles 1,415,000.00 1,415,000.00 22,126.73 956,823.00 1,415,000.00 0.00 6/30/2020		1,415,000.00	1,415,000.00	22,126.73	956,823.00	1,415,000.00	0.00	6/30/2020
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SPLOST IV Total         83,600,000.00         83,600,000.00         25,217,955.75         29,858,133.24         83,600,000.00         0.00	SPLOST IV Total	83,600,000.00	83,600,000.00	25,217,955.75	29,858,133.24	83,600,000.00	0.00	
SPLOST Grand Total         \$ 178,400,000.00         \$ 177,800,000.00         \$ 26,763,191.00         \$ 100,675,913.81         \$ 177,800,000.00         \$ 0.00	SPLOST Grand Total \$	178,400,000.00 \$	177,800,000.00	\$ 26,763,191.00	100,675,913.81	\$ 177,800,000.00	\$ 0.00	

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

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

<sup>(3)</sup> The voters of Rockdale 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.