



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.**

Pursuant to the requirements of O.C.G.A. 48-8-122 and HB 1013, Gordon County Board of Education

does hereby publish the following presentation of the current and prior year's SPLOST expenditures.

GORDON COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2019

	ORIGINAL	CURRENT	AMOUNT	AMOUNT	TOTAL	EXCESS	ESTIMATED
	ESTIMATED	ESTIMATED	EXPENDED	EXPENDED	COMPLETION	PROCEEDS NOT	COMPLETION
	COST (1)	COSTS (2)	IN CURRENT	IN PRIOR	COST	EXPENDED	DATE
PROJECTS							
ESPLOST IV (7/1/2012-6/30/2017)							
(1) Completion of construction and equipping Northside Middle School;	\$ 18,000,000.00	\$ 16,800,000.00	\$ -	\$ 16,768,436.25	\$ 16,768,436.25	\$ -	Completed
(2) Renovating, expanding and improving Gordon Central and Sonoraville High Schools, Ashworth and Sonoraville Middle Schools, and Belwood, Fairmount, Red Bud, Sonoraville, Swain, and Tolbert Elementary Schools, including specifically but not limited to site work and infrastructure improvements at such facilities, acquiring, constructing, and equipping athletic fields and facilities throughout the Gordon County School System;	10,542,000.00	10,937,000.00	524,174.18	8,562,220.00	9,086,394.18	-	Completed
(3) Acquiring of land for future building sites;	1,000,000.00	1,000,000.00	-	78,315.00	78,315.00	-	Completed
(4) Renovating, expanding, and improving or the acquisition, construction and equipping of a Career Academy facility;	5,500,000.00	5,805,000.00	-	5,804,248.11	5,804,248.11	-	Completed
(5) Acquiring and installing of computers and new technology throughout the Gordon County School System;	3,000,000.00	3,500,000.00	-	2,573,168.07	2,573,168.07	-	Completed
(6) Acquiring real or personal property and equipment necessary for the above projects, school buses, energy management systems, heat and air systems, lighting or similar equipment;	1,500,000.00	1,500,000.00	-	-	-	-	Completed
(7) Administrative & Legal Expenses	85,000.00	85,000.00	-	54,868.47	54,868.47	-	Completed
	<u>\$ 39,627,000.00</u>	<u>\$ 39,627,000.00</u>	<u>\$ 524,174.18</u>	<u>\$ 33,841,255.90</u>	<u>\$ 34,365,430.08</u>	<u>\$ -</u>	

ESPLOST V (7/1/2017-6/30/2022)

(1) Acquisition and installation of digital resources and improvement to technology throughout the Gordon County School District;	\$ 6,000,000.00	\$ 6,000,000.00	\$ 1,409,456.47	\$ 3,070,311.52	\$ -	\$ -	June 2022
(2) Renovations and modifications at Gordon Central and Sonoraville High Schools, Ashworth, Red Bud and Sonoraville Middle Schools, Belwood, Fairmount, Red Bud, Sonoraville, Swain, and Tolbert Elementary Schools, and the Gordon County College & Career Academy, including but not limited to the air conditioning systems in the gymnasiums, acquiring, constructing, renovating, expanding, and equipping athletic fields and facilities throughout the Gordon County School System;	27,647,000.00	27,647,000.00	6,416,998.26	11,651,229.29	-	-	June 2022
(3) Renovations and modifications to the Central Office;	515,000.00	515,000.00	-	-	-	-	June 2022
(4) Acquisition of real or personal property and equipment necessary for the above projects, school buses, energy management systems, heat and air systems, lighting or similar equipment;	2,000,000.00	2,000,000.00	-	-	-	-	June 2022
(5) Acquisition of real property for future schools, facilities, administrative offices, support services, and other purposes of the District;	1,000,000.00	1,000,000.00	-	80,461.93	-	-	June 2022
(6) Administrative & Legal Expenses	85,000.00	85,000.00	9,730.84	1,305.84	-	-	June 2022
	<u>\$ 37,247,000.00</u>	<u>\$ 37,247,000.00</u>	<u>\$ 7,836,185.57</u>	<u>\$ 14,803,308.58</u>	<u>\$ -</u>	<u>\$ -</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 Gordon 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 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:

	ESPLOST V
Prior Years	\$ 951,825.00
Current Year	<u>947,400.00</u>
Total	<u>\$ 1,899,225.00</u>