



## 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.**

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

SCHEDULE "4"

<u>2014 SPLOST</u>	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4) (5)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
Renovating existing facilities to install security doors and acquiring safety and security equipment	\$ 37,675.00	\$ 40,519.87		\$ 40,519.87	\$ 40,519.87		Completed
Renovating the existing pre-k facility	1,475,278.00	1,438,147.40		1,438,147.40	1,438,147.40		Completed
Renovating existing agricultural instructional facilities	250,000.00	250,000.00		250,000.00	250,000.00		Completed
Renovating, adding-to, and equipping the middle school gymnasium for multi-purpose activities	4,257,047.00	3,850,799.50		3,850,799.50	3,850,799.50		Completed
Adding and equipping new classrooms	75,000.00	75,000.00		75,000.00	75,000.00		Completed
Acquiring instructional materials and textbooks, buses, transportation equipment, and instructional technology, including vocational, fine arts, athletics, and physical education equipment, and band uniforms and related band equipment	250,000.00	250,000.00		250,000.00	250,000.00		Completed
Paying expenses incident to accomplish foregoing	855,000.00	878,368.59		878,368.59	878,368.59		Completed
<b>Total</b>	<b>\$ 7,200,000.00</b>	<b>\$ 6,782,835.36</b>	<b>\$ -</b>	<b>\$ 6,782,835.36</b>	<b>\$ 6,782,835.36</b>	<b>\$ 0.00</b>	

(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 Telfair County 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	\$ 198,438.94
Current Year	<u>28,835.00</u>
<b>Total</b>	<b>\$ <u>227,273.94</u></b>

(5) In addition to the expenditures shown above, the School District incurred Bond issuance cost to provide advance funding for the above project as follows:

Prior Years	\$ <u>94,337.50</u>
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<u>2018 SPLOST</u>	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4) (5)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
New Construction of Middle/High School Cafeteria	\$ 3,803,394.54	\$ 3,815,679.00	\$ 1,932,215.03	\$ -	\$ 1,932,215.03		12/31/2019
New Construction of Agriculture Complex	1,406,734.97	1,411,278.00	714,654.87	-	714,654.87		12/31/2019
Renovating the existing Middle/High Schools	5,210,129.50	5,226,957.00	2,646,869.90	-	2,646,869.90		12/31/2019
Paying expenses incident to accomplish foregoing	600,000.00	617,548.00	454,038.00	50,000.00	504,038.00		12/31/2019
<b>Total</b>	<b>\$ 11,020,259.00</b>	<b>\$ 11,071,462.00</b>	<b>\$ 5,747,777.80</b>	<b>\$ 50,000.00</b>	<b>\$ 5,797,777.80</b>	<b>\$ 0.00</b>	

(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 Telfair County 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	\$ -
Current Year	<u>53,213.33</u>
<b>Total</b>	<b>\$ <u>53,213.33</u></b>

(5) In addition to the expenditures shown above, the School District incurred Bond issuance cost to provide advance funding for the above project as follows:

Current Year	\$ <u>110,308.00</u>
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