

**RABUN COUNTY, GEORGIA**  
**SPECIAL PURPOSE LOCAL OPTION SALES TAX #5**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE BALANCE SHEETS**  
*June 30, 2018 and 2017*

<b>ASSETS</b>	<b>2018</b>	<b>2017</b>
Cash and cash equivalents	\$ 105,979	\$ 242,419
 <b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities</b>		
Accounts payable	\$ 8,560	\$ 0
 <b>Fund balances</b>		
Restricted for capital outlay	97,419	242,419
<b>Total liabilities and fund balances</b>	<b>\$ 105,979</b>	<b>\$ 242,419</b>

**RABUN COUNTY, GEORGIA**  
**SPECIAL PURPOSE LOCAL OPTION SALES TAX #5**  
**CAPITAL PROJECTS FUND**  
**COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
*For the fiscal years ended June 30, 2018 and 2017*

<b>REVENUES</b>	<u>2018</u>	<u>2017</u>
Interest	\$ 188	\$ 4,921
<b>Total revenues</b>	<u>188</u>	<u>4,921</u>
 <b>EXPENDITURES</b>		
Capital Outlay		
Public Works		
Roads and Bridges	<u>145,188</u>	<u>1,271,811</u>
<b>Total expenditures</b>	<u>145,188</u>	<u>1,271,811</u>
Excess (deficiency) of revenues over (under) expenditures	(145,000)	(1,266,890)
Fund balances, July 1	<u>242,419</u>	<u>1,509,309</u>
<b>Fund balances, June 30</b>	<u><u>\$ 97,419</u></u>	<u><u>\$ 242,419</u></u>

**RABUN COUNTY, GEORGIA**  
**SCHEDULE OF PROJECTS FINANCED WITH SPECIAL**  
**PURPOSE LOCAL OPTION SALES TAX**  
**For the fiscal year ended June 30, 2018**

<u>Project</u>	<u>Estimated Cost *</u>		<u>Expenditures</u>		
	<u>Original</u>	<u>Current</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total</u>
<b><u>SPLOST #5</u></b>					
Roads, Streets and Bridges	\$ 7,541,850	\$ 7,541,850	\$ 6,011,554	\$ 145,188	\$ 6,156,742
Hospital Building	3,500,000	3,500,000	3,876,165	0	3,876,165
Multipurpose Arena	1,500,000	1,500,000	2,962,495	0	2,962,495
Health Department	1,000,000	1,000,000	1,010,430	0	1,010,430
Fire Fighting Equipment	1,000,000	1,000,000	1,340,259	0	1,340,259
Courthouse	900,000	900,000	979,286	0	979,286
City of Clayton	2,058,000	2,058,000	2,058,000	0	2,058,000
City of Dillard	450,000	450,000	450,000	0	450,000
City of Sky Valley	450,000	450,000	450,000	0	450,000
Mountain City	300,000	300,000	300,000	0	300,000
City of Tiger	300,000	300,000	300,000	0	300,000
City of Tallulah Falls	150,000	150,000	150,000	0	150,000
<b>Total</b>	<b>\$ 19,149,850</b>	<b>\$ 19,149,850</b>	<b>\$ 19,888,189</b>	<b>\$ 145,188</b>	<b>\$ 20,033,377</b>