



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.**

WEBSTER COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2020

SCHEDULE "10"

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
2011 SPLOST REFERENDUM							
(i) Acquiring, constructing, equipping and furnishing new school buildings and facilities useful and desirable in connection therewith, including, but not limited to, a new high school and athletic/physical education facilities	\$ 100,000.00	\$ 100,000.00		\$ 28,533.52			June 2022
(ii) Adding to, renovating, repairing, improving, demolishing, furnishing, and equipping existing school buildings and other buildings and facilities useful and desirable in connection therewith, including but not limited to the elementary, middle and high schools.	140,000.00	284,736.70		284,736.70			June 2022
(iii) Paying a portion of the debt service on the outstanding Series 2005 General Obligation Bonds previously issued by Webster County School District, the maximum amount of the debt service to be paid with sales tax proceeds to be \$500,000.00.	500,000.00	1,521,814.44		1,521,814.44	1,521,814.44		Completed
(iv) Acquiring new technology and software and wiring upgrades.	100,000.00	107,864.82	19,608.70	88,256.12			June 2022
(v) Acquiring real property.	50,000.00	50,000.00		0.00			June 2022
(vi) Acquiring new school equipment including, but not limited to, new buses, maintenance vehicles and other school equipment.	50,000.00	117,557.15		117,557.15			June 2022
(vii) Purchasing textbooks and band instruments.	10,000.00	10,000.00		0.00			June 2022
(viii) Acquiring any necessary or desirable property, both real and personal.	50,000.00	50,000.00		0.00			June 2022
	<u>\$ 1,000,000.00</u>	<u>\$ 2,241,973.11</u>	<u>\$ 19,608.70</u>	<u>\$ 2,040,897.93</u>	<u>\$ 1,521,814.44</u>	<u>\$ 0.00</u>	
2016 SPLOST REFERENDUM							
(i) Acquiring, constructing, equipping and furnishing new school buildings and facilities useful and desirable in connection therewith, including, but not limited to, a new high school and athletic/physical education facilities	\$ 50,000.00	50,000.00					June 2022
(ii) Adding to, renovating, repairing, improving, demolishing, furnishing, and equipping existing school buildings and other buildings and facilities useful and desirable in connection therewith, including but not limited to the elementary, middle and high schools.	100,000.00	100,000.00					June 2022
(iii) Paying a portion of the debt service on the outstanding Series 2005 General Obligation Bonds previously issued by Webster County School District, the maximum amount of the debt service to be paid with sales tax proceeds to be \$1,500,000.00.	1,500,000.00	1,500,000.00	341,900.00	662,300.00			June 2022
(iv) Acquiring new technology, including safety and security technology, computer technology and software and wiring upgrades.	100,000.00	100,000.00					June 2022
(v) Acquiring real property.	50,000.00	50,000.00					June 2022
(vi) Acquiring new school equipment including, but not limited to, new buses, maintenance vehicles and other school equipment.	100,000.00	100,000.00					June 2022
(vii) Purchasing textbooks and band instruments.	50,000.00	50,000.00					June 2022
(viii) Acquiring any necessary or desirable property, both real and personal.	50,000.00	50,000.00					June 2022
	<u>\$ 2,000,000.00</u>	<u>\$ 2,000,000.00</u>	<u>\$ 341,900.00</u>	<u>\$ 662,300.00</u>			
	<u>\$ 3,000,000.00</u>	<u>\$ 4,241,973.11</u>	<u>\$ 361,508.70</u>	<u>\$ 2,703,197.93</u>	<u>\$ 1,521,814.44</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 projects. Includes all cost from project inception to completion.

(3) The voters of Webster 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.