



# DOAA

Georgia Department  
of Audits & 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.**

HOUSTON COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2021

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	PROJECT STATUS	ESTIMATED COMPLETION DATE
<b><u>2017 ESPLOST</u></b>							
(1) Acquiring instructional and administrative technology equipment and materials		\$ 15,224,267.00	\$ 2,516,989.79	\$ 11,301,986.56	\$ 13,818,976.35	Ongoing	June 30, 2022
(2) Acquiring safety, security, and fire protection equipment		1,683,015.00	359,450.17	1,130,545.40	1,489,995.57	Ongoing	January 1, 2022
(3) Adding to, renovating, repairing, improving, furnishing and equipping existing school buildings, and physical education and other buildings and facilities, including any necessary demolition		37,169,477.00	7,157,641.95	18,976,730.95	26,134,372.90	Ongoing	June 30, 2022
(4) Adding to, constructing, renovating, furnishing, and equipping gymnasiums and athletic facilities		54,544,844.00	6,337,214.00	33,960,581.17	40,297,795.17	Ongoing	June 30, 2022
(5) Renovations, additions, and improvements to parking and traffic access facilities, including any necessary sitework		5,669,760.00	747,251.89	3,565,499.45	4,312,751.34	Ongoing	September 30, 2021
(6) Acquiring, constructing, furnishing, and equipping one new elementary school		22,000,000.00	822,572.57	21,076,919.63	21,899,492.20	Completed	September 30, 2021
(7) Acquiring buses, vehicles, and transportation equipment		7,041,687.00	3,361,620.00	3,680,066.75	7,041,686.75	Completed	June 30, 2021
(8) Acquiring any necessary property, both real and personal		2,250,000.00	508,977.07	1,549,065.35	2,058,042.42	Ongoing	December 31, 2021
(9) Paying expenses incident to accomplishing the foregoing		397,612.00	5,935.00	385,482.16	391,417.16	Ongoing	November 30, 2021
	\$ 135,000,000.00	\$ 145,980,662.00	\$ 21,817,652.44	\$ 95,626,877.42	\$ 117,444,529.86		
<b><u>2022 ESPLOST</u></b>							
(1) Acquiring instructional and administrative technology equipment and materials		\$ 7,000,000.00		\$ 0.00	\$ 0.00	Ongoing	June 30, 2027
(2) Acquiring safety, security, and fire protection equipment		3,000,000.00			0.00	Ongoing	January 1, 2027
(3) Acquiring, adding to, renovating, repairing, improving, furnishing, and equipping existing school buildings, and other buildings and facilities, including any necessary demolition		98,087,084.00			0.00	Ongoing	June 30, 2027
(4) Renovations, additions, and improvements to parking and traffic access facilities, including any necessary sitework		3,000,000.00			0.00	Ongoing	June 30, 2027
(5) Acquiring, constructing, furnishing, and equipping one new middle school and two new elementary schools		81,600,000.00	\$ 76,951.30		76,951.30	Ongoing	December 31, 2024
(6) Acquiring, constructing, furnishing, and equipping a performing arts center		17,000,000.00			0.00	Ongoing	June 30, 2027
(7) Acquiring buses, vehicles, and transportation equipment		3,000,000.00			0.00	Ongoing	June 30, 2027
(8) Acquiring any necessary property, both real and personal		10,000,000.00			0.00	Ongoing	June 30, 2027
(9) Paying expenses incident to accomplishing the foregoing		480,000.00			0.00	Ongoing	November 30, 2026
	\$ 190,000,000.00	\$ 223,167,084.00	\$ 76,951.30	\$ 0.00	\$ 76,951.30		

- (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 Houston 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.
- (4) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding for the above projects as follows:

Prior Years	\$ 3,573,043.75
Current Year	<u>776,500.00</u>
Total	\$ <u>4,349,543.75</u>