



# 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.**

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

SCHEDULE " "

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
SPLOST V							
The acquisition and installation of new technology, textbooks, and equipment for all educational facilities.	\$ 4,000,000.00	\$ 4,000,000.00	\$ 1,426,326.98	\$ 1,844,981.83	\$ 4,000,000.00	\$ 728,691.19	12/31/2021
The acquisition of new school buses, vehicles, and transportation equipment including but not limited to modifications to existing school buses.	3,300,000.00	3,300,000.00	717,159.80	733,551.00	3,300,000.00	1,849,289.20	12/31/2021
The construction and equipping of additional classroom space and related facilities on the campus of Pickens High School and the renovation, repair, construction, modification and equipping of buildings and facilities located on the campus of Pickens High School.	5,500,000.00	9,200,000.00	156,418.74	8,748,902.84	9,200,000.00	294,678.42	12/31/2021
The construction and equipping of additional classroom space and related facilities on the campus of Jasper Elementary School and the renovation, repair, construction, modification and equipping of buildings and facilities located on the campus of Jasper Elementary School.	1,700,000.00	1,700,000.00	14,605.50	103,177.14	1,700,000.00	1,582,217.36	12/31/2021
The construction and equipping of additional classroom space and related facilities on the campus of Tate Elementary School; the renovation, repair, construction, modification and equipping of buildings and facilities located on the campus of Tate Elementary School; the renovation, repair, construction, modification and equipping of buildings located on the campus of Tate Elementary School; the renovation, modification, construction and equipping of cafeteria, lunchroom and kitchen facilities located on the campus of Tate Elementary School;	1,500,000.00	1,500,000.00	5,055.00	13,308.00	1,500,000.00	1,481,637.00	12/31/2021
The construction and equipping of additional classroom space and related facilities on the campus of Pickens County Middle School; the renovation, repair, construction, modification and equipping of buildings and facilities located on the campus of Pickens County Middle School;	6,000,000.00	11,700,000.00	830,925.27	10,668,012.25	11,700,000.00	201,062.48	12/31/2021
The construction and equipping of additional classroom space and related facilities on the campus of Jasper Middle School; the renovation, repair, construction, modification and equipping of buildings and facilities located on the campus of Jasper Middle School;	1,000,000.00	1,000,000.00	-	5,577.00	1,000,000.00	994,423.00	12/31/2021
The construction and equipping of additional classroom space and related facilities on the campus of Hill City Elementary School; the renovation, repair, construction, modification and equipping of buildings and facilities located on the campus of Hill City Elementary School;	3,000,000.00	3,000,000.00	5,055.00	-	3,000,000.00	2,994,945.00	12/31/2021

See notes to the basic financial statements.

PICKENS 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)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
The construction and equipping of additional classroom space and related facilities on the campus of Harmony Elementary School; the renovation, repair, construction, modification and equipping of buildings and facilities located on the campus of Harmony Elementary School;	1,500,000.00	1,500,000.00	27,045.00	8,883.00	1,500,000.00	1,464,072.00	12/31/2021
Renovations and modifications to existing educational facilities and the acquisition and installation of equipment at all other educational facilities	1,500,000.00	1,500,000.00	6,740.00	142,908.47	1,500,000.00	1,350,351.53	12/31/2021
The acquisition and purchase of real estate; the preparation, acquisition, and payment of engineering plans, specifications, and other preliminary construction costs associated with the building of a new school facility.	500,000.00	500,000.00	-	-	500,000.00	500,000.00	12/31/2021
The payment of principal and interest on bonds.	500,000.00	500,000.00	-	-	500,000.00	500,000.00	12/31/2021
	<u>\$ 30,000,000.00</u>	<u>\$ 39,400,000.00</u>	<u>\$ 3,189,331.29</u>	<u>\$ 22,269,301.53</u>	<u>\$ 39,400,000.00</u>	<u>\$ 13,941,367.18</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 Pickens 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.