



# 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.**

**CALHOUN CITY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
FOR THE YEAR ENDED JUNE 30, 2022**

PROJECTS	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COST (2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED (5)	ESTIMATED COMPLETION DATE
<b>November 2015 Referendum - (a)</b> The retirement of previously incurred general obligation debt	\$10,850,614	\$10,850,614	\$2,152,066	\$8,629,690	\$10,781,756	\$68,858	Completed
(b) Renovations and improvements to and equipment for the auditorium, acquisition and installation of security cameras at the Pre-K site, relocation of the Central Office to allow expansion of current Pre-K facilities, relocation of Online Learning Academy, acquisition and installation of computers and new technology, acquisition of new school buses and/or the refurbishing of existing school buses, acquisition and installation of a new HVAC system at the primary/elementary school complex, acquisition and equipping of science, technology, engineering, and math programs at the middle school and high school for the College and Career Academy Program, acquisition, construction, and equipping of renovations, modifications, and classroom additions, acquisition of real property for future schools, facilities, administrative offices, support services, or any other purpose, and renovations, construction, improvements and additions to and equipment for existing academic and athletic facilities and the infrastructure supporting these facilities including security systems, energy management systems, heating and air conditioning systems, and lighting on campuses.	11,402,386	0	0	0	0	0	6/30/22
Land for New Central Office		201,662	0	201,662	201,662	0	Completed
New Central Office		2,944,646	0	2,868,899	2,868,899	75,747	Completed
Land for CHS		8,039	0	8,039	8,039	0	Completed
Early Learning Academy		17,755,743	10,107,455	7,170,389			8/31/22
Total	<u>\$22,253,000</u>	<u>\$31,760,704</u>	<u>\$12,259,521</u>	<u>\$18,878,679</u>	<u>\$13,860,356</u>	<u>\$144,605</u>	

(1) The School District's original project cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax, with sales tax proceeds estimated at \$22,253,000 to retire bonds issued for the project. All project costs estimated are included and will be paid from bond proceeds, federal, state and local funds.

(2) The School District's current estimate of total cost for the projects, including all costs from project inception to completion.

(3) The voters of Gordon County approved the imposition of a 1% sales tax to fund the above projects and retire associated debt.

(4) Actual project cost incurred in current and prior years.

(5) Actual sequestration on the Federal subsidy for the QSCB's was less than the estimated amount, and completed cost of the New Central Office was less than estimated cost.