



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin State Auditor
404.656.2174

Kristina Turner Deputy State Auditor
404.657.4352

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.**

CHATTAHOOCHEE COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2022

SCHEDULE "10"

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>ESTIMATED COMPLETION DATE</u>
SPLOST 2016			
Providing funds for track and field renovations, outdoor lighting for athletic fields and seating.	\$ 500,000.00	500,000.00	6/30/2024
Providing funds for technology purchases, textbooks, and safety equipment.	250,000.00	250,000.00	6/30/2024
Providing funds for HVAC repairs and improvements.	200,000.00	200,000.00	6/30/2024
Providing funds for Career Academy construction project.	200,000.00	13,424.15	Completed
Providing funds for Education Center Modernization	200,000.00	4,122.72	Completed
Providing funds for acquiring buses and bus maintenance shop repairs.	200,000.00	200,000.00	6/30/2024
Providing funds for acquiring, constructing, repairing, improving, rehabilitating, renovating, extending, retrofitting, upgrading and equipping buildings and facilities, including any necessary property therefore; both real and personal to include paving.	809,662.00	6,787,569.00	6/30/2024
Subtotal 2016 Projects	<u>2,359,662.00</u>	<u>1,167,546.87</u>	
SPLOST 2021			
To retire a portion of the principal and interest on the School District's previously incurred general obligation debt in the form of its Series 2012B Bonds, Series 2018A Bonds, and Series 2018B Bonds coming due in the years 2021 through 2026,	4,100,000.00	4,100,000.00	12/31/2026
Making system-wide technology improvements, including, but not limited to, the acquisition and installation of instruction technology, security, and information systems hardware and associated software and accessories, and infrastructure at all schools and selected other facilities.	200,000.00	200,000.00	12/31/2026
Improving school facilities, purchasing school buses, school equipment, and acquiring safety and security equipment.	200,000.00	200,000.00	12/31/2026
Subtotal 2021 Projects	<u>4,500,000.00</u>	<u>4,500,000.00</u>	
Total	<u>\$ 6,859,662.00</u>	<u>5,667,546.87</u>	

See notes to the basic financial statements.

CHATTAHOOCHEE COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2022

SCHEDULE "10"

<u>PROJECT</u>	<u>EXPENDED IN CURRENT YEAR (3) (4)</u>	<u>EXPENDED IN PRIOR YEARS (3) (4)</u>	<u>TOTAL COMPLETION COST</u>	<u>EXCESS PROCEEDS NOT EXPENDED</u>
SPLOST 2016				
Providing funds for track and field renovations, outdoor lighting for athletic fields and seating.	\$	33,022.65		-
Providing funds for technology purchases, textbooks, and safety equipment.		40,515.08		-
Providing funds for HVAC repairs and improvements.		205,100.13		-
Providing funds for Career Academy construction project.		13,424.15	13,424.15	-
Providing funds for Education Center Modernization		4,122.72	4,122.72	-
Providing funds for acquiring buses and bus maintenance shop repairs.	121,390.00	343,212.99		-
Providing funds for acquiring, constructing, repairing, improving, rehabilitating, renovating, extending, retrofitting, upgrading and equipping buildings and facilities, including any necessary property therefore; both real and personal to include paving.	87,003.16	6,787,569.00		-
Subtotal 2016 Projects	208,393.16	7,426,966.72	17,546.87	-
SPLOST 2021				
To retire a portion of the principal and interest on the School District's previously incurred general obligation debt in the form of its Series 2012B Bonds, Series 2018A Bonds, and Series 2018B Bonds coming due in the years 2021 through 2026,	749,840.66			
Making system-wide technology improvements, including, but not limited to, the acquisition and installation of instruction technology, security, and information systems hardware and associated software and accessories, and infrastructure at all schools and selected other facilities.				
Improving school facilities, purchasing school buses, school equipment, and acquiring safety and security equipment.				
Subtotal 2021 Projects	749,840.66	-	-	-
Total	\$ 958,233.82	7,426,966.72	17,546.87	-

See notes to the basic financial statements.

CHATTAHOOCHEE COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2022

SCHEDULE "10"

- (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 Coffee 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) Surplus of \$36,649.44 from 2011 SPLOST are included in the total shown above to be used in current projects.
- (5) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding as follows:

Prior Years	973,297.06
Current Year	<u>289,200.00</u>
Total	<u><u>1,262,497.06</u></u>

- (6) In addition to the expenditures shown above, the School District has incurred principal to provide advance funding as follows:

Prior Years	3,460,000.00
Current Year	<u>17,631.00</u>
Total	<u><u>3,477,631.00</u></u>