



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.**

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

<u>2022 SPLOST Program</u>	<u>Original Estimated Cost (1)</u>	<u>Current Estimated Costs (2) (3)</u>	<u>Amount Expended In Current Year (3) (4)</u>	<u>Amount Expended In Prior Years (3) (4)</u>	<u>Estimated Completion Date</u>
Acquire, construct, and equip three new elementary schools, two new middle schools, and one new high school	\$ 36,000,000	\$ 36,908,400	\$ 145,391	\$ 1,230,835	June 2027
Acquire land for future schools and other facilities, instructional and administrative technology improvements, school buses and other vehicles, and safety, security, and maintenance equipment	21,500,000	21,500,000	21,050	2,569,358	June 2027
Add to, renovate, repair, improve, and equip existing school buildings, administrative buildings, athletic facilities, and other buildings and facilities usefor or desireable in connection therewith	71,000,000	71,518,195	17,246,704	20,809,346	June 2027
Acquire any necessary property therefor, both real and personal					
Pay capitalized interest incident thereto	4,449,615	4,449,615	2,185,350	2,264,265	June 2022
Pay expenses incident to accomplishing the foregoing	-	-	-	-	N/A
	<u>\$ 132,949,615</u>	<u>\$ 134,376,211</u>	<u>\$ 19,598,496</u>	<u>\$ 26,873,805</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 Columbia 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. The program is estimated to receive \$12.07 million in revenue from local, state, and federal sources not related to the 1% sales tax.

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

<u>2017 SPLOST Program</u>	Original Estimated Cost (1)	Current Estimated Costs (2) (3)	Amount Expended In Current Year (3) (4)	Amount Expended In Prior Years (3) (4)	Estimated Completion Date
Acquire, construct, and equip five new elementary schools, two new middle schools, one new athletic complex at an existing high school, and certain new athletic facilities at other existing high schools	\$ 70,000,000	\$ 108,758,843	\$ 246,315	\$ 73,120,861	August 2024
Acquire land for future schools	500,000	1,249,367	-	550,982	August 2024
Instructional and administrative technology improvements for existing schools	5,000,000	10,060,986	1,140,907	7,933,158	August 2023
School buses	6,527,881	7,282,625	-	7,282,625	June 2021
Add to, renovate, repair, improve, and equip existing school buildings, existing athletic facilities, and other buildings and facilities useful or desirable in connection therewith	53,000,000	61,209,098	12,847,804	21,793,976	August 2024
Acquire any necessary property, therefor, both real and personal	-	-	-	-	N/A
To the extent funds are available, to acquire, construct and equip one new high school and acquire any necessary property therefor, both real and personal	-	-	-	-	N/A
Pay capitalized interest incident thereto	4,822,119	4,822,119	-	4,822,119	October 2017
Pay expenses incident to accomplishing the foregoing	150,000	168,000	48,700	54,838	August 2023
	<u>\$ 140,000,000</u>	<u>\$ 193,551,038</u>	<u>\$ 14,283,726</u>	<u>\$ 115,558,558</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 Columbia 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. The program has received \$58.05 million in revenue from local, state, and federal sources not related to the 1% sales tax.