



# 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.**

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

SCHEDULE "4"

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	EXCESS PROCEEDS NOT EXPENDED (6) (7) (8)	ESTIMATED COMPLETION DATE
SPLOST 4							
Adding to, remodeling, renovating, improving, and equipping existing educational buildings, properties, and facilities of the school district and acquiring property, both real and personal, and equipment necessary therefor, including an auditorium or lecture facility and administrative offices	\$ 500,000.00	\$ 451,621.68	\$ 58,540.38	\$ 393,081.30	\$ -	\$ -	12/31/2023
Acquiring, constructing, and equipping an athletic complex and stadium improvements at Johnson County High School	1,500,000.00	\$ 1,500,000.00	256,003.03	389,988.00	-	-	12/31/2023
Instructional and administrative technology improvements	400,000.00	489,556.53	196,132.53	293,424.00	-	-	12/31/2023
Acquiring band instruments	30,000.00	30,000.00	-	-	-	-	
Acquiring school buses, transportation and maintenance equipment	650,000.00	645,000.00	97,380.00	32,289.99	-	-	12/31/2023
Instructional equipment to include textbooks, vocational, physical education, and fine arts equipment	300,000.00	280,000.00	48,977.62	7,523.54	-	-	12/31/2023
Safety and security equipment	120,000.00	103,821.79	5,218.42	13,633.83	-	-	12/31/2023
Total	\$ <u>3,500,000.00</u>	\$ <u>3,500,000.00</u>	\$ <u>662,251.98</u>	\$ <u>1,129,940.66</u>	\$ <u>-</u>	\$ <u>-</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 Johnson County approved the imposition of a 1% sales tax to fund the above projects. Amounts expended for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.