



# 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.**

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

SCHEDULE "12"

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>ESTIMATED COMPLETION DATE</u>
<b>Splost V 2017</b>			
(i) Constructing school buildings or facilities necessary to accommodate future population growth, mandated minimum class size and instructional models;	\$ 18,200,000.00	\$ -	6/30/2023
(ii) Adding to, renovating, repairing, expanding, improving, and/or equipping existing educational facilities, including but not limited to the facilities currently bearing the names Tift County High School, Tift County High School Northeast Campus, Eighth Street Middle School, Len Lastinger Primary School, Northside Primary School, G.O. Bailey Primary School and Tift County Pre-K Center, physical education/athletic buildings and facilities, support facilities and other facilities necessary for efficient and effective school operations;	9,000,000.00	45,039,326.00	6/30/2023
(iii) Purchasing or acquiring miscellaneous new equipment, fixtures and furnishings for the school system, including but not limited to instructional and administrative technology equipment and software, textbooks, library books, physical education equipment, band and musical instruments and other instructional materials;	16,000,000.00	16,000,000.00	6/30/2023
(iv) Acquiring or purchasing any real or personal property and equipment necessary or desirable for schools or school system purposes and operations;	1,700,000.00	622,688.00	6/30/2023
(v) Purchasing school vehicles, to include school buses, school system motor vehicles and equipment;	1,250,000.00	2,768,602.00	6/30/2023
(vi) Capital repairs and upgrades to school buses, school system motor vehicles and equipment;	1,750,000.00	1,584,934.00	6/30/2023
(vii) Paying all expenses incident to the planning and accomplishing of the foregoing (collectively, the "Projects"). Capitalized interest on the Debt and Cost of Issuing the Debt.	100,000.00	1,323,357.00	6/30/2023
<b>Total</b>	<b>\$ <u>48,000,000.00</u></b>	<b>\$ <u>67,338,907.00</u></b>	

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

SCHEDULE "12"

PROJECT	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
(i) Constructing school buildings or facilities necessary to accommodate future population growth, mandated minimum class size and instructional models;	\$ -	\$ -	\$ -	\$ -
(ii) Adding to, renovating, repairing, expanding, improving, and/or equipping existing educational facilities, including but not limited to the facilities currently bearing the names Tift County High School, Tift County High School Northeast Campus, Eighth Street Middle School, Len Lastinger Primary School, Northside Primary School, G.O. Bailey Primary School and Tift County Pre-K Center, physical education/athletic buildings and facilities, support facilities and other facilities necessary for efficient and effective school operations;	4,609,276.23	39,512,463.08	-	-
(iii) Purchasing or acquiring miscellaneous new equipment, fixtures and furnishings for the school system, including but not limited to instructional and administrative technology equipment and software, textbooks, library books, physical education equipment, band and musical instruments and other instructional materials;	2,474,380.25	10,435,623.78	-	-
(iv) Acquiring or purchasing any real or personal property and equipment necessary or desirable for schools or school system purposes and operations;	-	622,687.20	-	-
(v) Purchasing school vehicles, to include school buses, school system motor vehicles and equipment;	1,274,090.00	1,494,512.12	-	-
(vi) Capital repairs and upgrades to school buses, school system motor vehicles and equipment;	393,480.93	1,191,454.19	-	-
(vii) Paying all expenses incident to the planning and accomplishing of the foregoing (collectively, the "Projects"). Capitalized interest on the Debt and Cost of Issuing the Debt.	407,738.27	915,618.67	-	-
Total	\$ <u>9,158,965.68</u>	\$ <u>54,172,359.04</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 Tift 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.