



DOAA
Georgia Department
of Audits & Accounts

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This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website as required by the Official Code of Georgia §50-6-32.

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.

This report is audited as part of the audit of the School District's Annual Financial Statements. The opinion and results can be found in the audit report. If you have further questions, please contact us at TIGAHelp@audits.ga.gov.

BROOKS COUNTY BOARD OF EDUCATION
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
 YEAR ENDED JUNE 30, 204

SCHEDULE " "

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>AMOUNT EXPENDED IN CURRENT YEAR (3) (4)</u>	<u>AMOUNT EXPENDED IN PRIOR YEARS (3) (4)</u>	<u>TOTAL COMPLETION COST</u>	<u>EXCESS PROCEEDS NOT EXPENDED (6) (7) (8)</u>	<u>ESTIMATED COMPLETION DATE</u>
Cost of acquiring, construction, and equipping a new performing arts center at Brooks County High School	\$ 8,500,000.00	10,612,870.66	1,045,275.00	10,612,870.66			6/30/2025
System- wide renovations, additions and improvements to include a cafeteria at Quitman Elementary School and additions at North Brooks Elementary Schols		877,397.55	231,371.88	877,397.55			6/30/2025
Imporving exisiting educational facilities in athletic facilliteis		1,275,624.72		1,275,624.72			
Imporvements to other system facilities and athletic facilities		23,785.56	-				
Acquisition of technology, safety and securty equipment							
Transportation and Maintenance equipment							
	<u>\$ 8,500,000.00</u>	<u>\$ 12,789,678.49</u>	<u>\$ 1,276,646.88</u>	<u>\$ 12,765,892.93</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 Brooks 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) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding for the above projects as follows:
- | | |
|--------------|------------------------|
| Prior Years | \$ 1,060,600.69 |
| Current Year | <u>35,750.00</u> |
| Total | <u>\$ 1,096,350.69</u> |
- (5) During fiscal year 20__, the _____ County Board of Education issued General Obligation Refunding Bond Issue 20__ to refund portions of the 20__ Bond Issue. The amount expended in the Current Year includes debt service on the replacement refunding issues.