



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.

Brantley County Board of Education
Schedule of Approved Local Option Sales Tax Projects
Year Ended June 30, 2024

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>AMOUNT EXPENDED IN CURRENT YEAR (3)</u>	<u>AMOUNT EXPENDED IN PRIOR YEARS (3)</u>	<u>TOTAL COMPLETION COST</u>	<u>EXCESS PROCEEDS NOT EXPENDED</u>	<u>ESTIMATED COMPLETION DATE</u>
A. Construction of a new gymnasium at Brantley County High School, including a concession stand, ticket booth, locker rooms, training room, and offices.	\$ 4,712,257.22	4,712,257.22					December 31, 2026
B. Construction of a new band room and expansion of the weight room at Brantley County High School.	\$ 942,451.44	942,451.44					December 31, 2026
C. New classrooms and bathroom at Hoboken Elementary School.	\$ 1,884,902.89	1,884,902.89					December 31, 2026
D. Renovations and facility improvements to Waynesville Primary School, Atkinson Elementary School, Nahunta Primary School, Nahunta Elementary School, Hoboken Elementary School, Brantley County Middle School, and Brantley County High School including additional classrooms, addiitonal restrooms, new playground equipment, additional fencing, covered walkways, paved parking areas, HVAC replacement, painting, security upgrades, technology system and structural repairs.	\$ 1,178,064.30	1,178,064.30	36,900.00	244,215.98			December 31, 2026
E. Transportation facility improvements including construction of a new building with training room and offices, transportation yard improvements, professional learning room, additional storage room, and equipment for maintenance.	\$ 50,000.00	50,000.00					December 31, 2026
F. Improvements to athletic facilities and fields at Brantley County High School and Brantley County Middle School including resurfacing track and tennis courts, updating athletic fields, technology devices and furniture.	\$ 235,612.86	235,612.86		56,000.00			December 31, 2026
G. The acquisition of any property both real and personal, and equipment necessary in connection with the above described capital outlay projects.	\$ 33,221.00	33,221.00		33,220.90			December 31, 2026
H. Financing the costs of issuance of such bonds including capitalized interest.	\$ 188,490.29	188,490.29					December 31, 2026
Subtotal SPLOST VI	\$ 9,225,000.00	\$ 9,225,000.00	\$ 36,900.00	\$ 333,436.88	\$ _____	\$ _____	

(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 Brantley 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.