



DEPARTMENT OF AUDITS AND 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.**

CALHOUN COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2018

SCHEDULE **

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
(i) Rehabilitating, repairing, renovating, extending, improving, and equipping existing School District facilities, including without limitation, mechanical systems repair and replacements, and electrical upgrades;	\$ 1,315,000.00	\$ 1,193,452.51	\$ 1,100.00	\$ 1,170,767.55	\$		June 2019
(ii) Rehabilitating, repairing, renovating, extending, improving, and equipping existing athletic facilities, including without limitation, stadium and gymnasium improvements;	100,000.00	672,246.31		672,246.31	672,246.31		Completed
(iii) Acquiring and installing system-wide instructional and administrative technology, safety and security equipment;	300,000.00	339,393.78	880.00	339,393.78	340,273.78		Completed
(iv) Purchasing textbooks and furnishings;	50,000.00	148,025.61	270.98	148,025.61	148,296.59		Completed
(v) Purchasing a driver's education vehicle;	25,000.00						Completed
(vi) Purchasing vocational, band, physical education, and athletic equipment;	50,000.00	49,850.51		49,850.51	49,850.51		Completed
(vii) Purchasing school buses, and maintenance vehicles and equipment;	400,000.00	185,147.20		185,147.20			June 2019
(viii) Planning for new School District construction;	50,000.00	10,000.00	0.00	4,700.00	4,700.00		Completed
(ix) Acquiring any necessary property, both real and personal, and acquiring any necessary or desirable rights in connection therewith (the "Projects");	50,000.00						Completed
(x) And paying costs incidental to accomplish the foregoing.	10,000.00						Completed
	<u>\$ 2,350,000.00</u>	<u>\$ 2,598,115.92</u>	<u>\$ 2,250.98</u>	<u>\$ 2,570,130.96</u>	<u>\$ 1,215,367.19</u>	<u>\$ 0.00</u>	

SPLOST 2015 PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED (6) (7) (8)	ESTIMATED COMPLETION DATE
(i) Repairing, improving, renovating, extending, upgrading, furnishing and equipping school buildings and support facilities in the Calhoun County School District, useful and desirable in connection therewith, including acquiring any necessary property, both real and personal;	500,000.00	500,000.00	12,100.00	158,279.75		0.00	December 2020
(ii) Acquiring maintenance vehicles, maintenance equipment, and new buses;	430,000.00	430,000.00	91,301.00	88,401.00			December 2020
(iii) Acquiring administrative and instructional technology equipment, textbooks, and media center books (including e-books), safety and security equipment;	450,000.00	450,000.00	38,980.77	260,450.02			December 2020
(iv) Acquiring equipment and furnishings;	180,000.00	180,000.00	1,973.99	5,241.21			December 2020
(v) Renovations, extensions, additions, repairs and improvements to existing school facilities, including athletic equipment, band instruments, exercise/training rooms and athletic facilities, parking lot, lunchroom, sidewalks, and a school sign;	440,000.00	440,000.00		22,912.64			December 2020
(vi) Paying expenses incident to accomplishing the foregoing.	10,000.00	10,000.00					
	<u>2,010,000.00</u>	<u>2,010,000.00</u>	<u>144,355.76</u>	<u>535,284.62</u>	<u>0.00</u>	<u>0.00</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 Calhoun 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.

See notes to the basic financial statements.