



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.**

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

	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED (5)	ESTIMATED COMPLETION DATE
SPLOST IV							
(a) The renovation and improvement of one or more existing schools, administration and related facilities, including the provision of safety and security equipment for these facilities	\$ 83,400,000.00	\$ 75,000,000.00	23,024,339.06	\$ 42,333,865.72	\$ 65,358,204.78	\$ 0.00	Complete
(b) acquisition, construction and equipping of new schools, administration and related facilities	0.00	0.00	0.00	0.00	0.00	0.00	Complete
(c) the acquisition of school buses, vehicles for maintenance and transportation use and other transportation equipment	6,200,000.00	2,500,000.00	871,247.47	1,596,106.83	2,467,354.30	0.00	Complete
(d) acquisition, construction and equipping of new athletic facilities	0.00	69.22	0.00	69.22	69.22	0.00	Complete
(e) acquisition of software, hardware and computer equipment for the use of both staff and students	10,000,000.00	18,300,000.00	360,300.00	17,895,770.67	18,256,070.67	0.00	Complete
(f) acquisition of real and personal property necessary for the foregoing	<u>400,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	Complete
Subtotal SPLOST IV	\$ <u>100,000,000.00</u>	\$ <u>95,800,069.22</u>	<u>24,255,886.53</u>	\$ <u>61,825,812.44</u>	\$ <u>86,081,698.97</u>	\$ <u>0.00</u>	
SPLOST V							
(a) The renovation and improvement of one or more existing schools, administration and related facilities, including the provision of safety and security equipment for these facilities	\$ 80,000,000.00	\$ 80,000,000.00	14,494,628.14	\$ 0.00	\$ 0.00	\$ 65,505,371.86	June 2023
(b) acquisition, construction and equipping of new schools, administration and related facilities	0.00	0.00	0.00	0.00	0.00	0.00	June 2023
(c) the acquisition of school buses, vehicles for maintenance and transportation use and other transportation equipment	3,000,000.00	3,000,000.00	382,737.44	0.00	0.00	2,617,262.56	June 2023
(d) acquisition, construction and equipping of new athletic facilities	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00	June 2023
(e) acquisition of software, hardware and computer equipment for the use of both staff and students	6,500,000.00	6,500,000.00	647,033.74	0.00	0.00	5,852,966.26	June 2023
(f) acquisition of real and personal property necessary for the foregoing	<u>400,000.00</u>	<u>400,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>400,000.00</u>	June 2023
Subtotal SPLOST V	\$ <u>90,000,000.00</u>	\$ <u>90,000,000.00</u>	<u>15,524,399.32</u>	\$ <u>0.00</u>	\$ <u>0.00</u>	\$ <u>74,475,600.68</u>	
Grand Total	\$ <u>190,000,000.00</u>	\$ <u>185,800,069.22</u>	<u>39,780,285.85</u>	\$ <u>61,825,812.44</u>	\$ <u>86,081,698.97</u>	\$ <u>74,475,600.68</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 Dougherty 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 and other fees to provide advance funding for the above projects as follows:

Prior Years	\$	3,539,411.36
Current Year		924,572.51
Total	\$	<u><u>4,463,983.87</u></u>