



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.**

**Muscogee County School District
Schedule of Approved Local Option Sales Tax Projects
Year Ended June 30, 2018**

On March 17, 2015, the citizens of the Muscogee County School District voted and approved that a one percent sales and use tax be imposed in the School District beginning on July 1, 2009 and not to exceed 20 consecutive calendar quarters to pay or to be applied toward the cost of:

	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	AMOUNT EXPENDED IN CURRENT YEAR	AMOUNT EXPENDED IN PRIOR YEARS	TOTAL AMOUNT EXPENDED	PROJECT STATUS
All Projects (1)	\$ 192,185,000	\$ 198,257,916				
Projects as listed in the referendum:						
(a)(i) the acquisition, construction and equipping of new and replacement school buildings and facilities, including but not limited to a replacement Spencer High School, a replacement Gym at Fort Middle School, a Virtual E-Library in North Columbus, and a new Multi-Sport Complex for District-Wide Use (Stadium, Track)			\$ 34,671,048	\$ 19,551,506	\$ 54,222,554	On going
(a)(ii) adding to and renovating, improving and equipping existing school buildings and facilities, including but not limited to retrofitting existing space to accommodate level-specific autistic programming, expanding the Northside High School cafeteria, adding to the South Columbus Library Branch, adding to and renovating Shaw High School, adding to or renovating weight rooms and wrestling rooms at Shaw High School, Columbus High School, Jordan High School, Northside High School and Kendrick High School, program enhancements for Fine Arts Academy, upgrading Kinnett Stadium (Field House, Press Box, Concessions, Restrooms), upgrading softball and baseball fields at Hardaway High School, Shaw High School, Jordan High School, Kendrick High School and Columbus High School, upgrading furniture, fixtures and equipment, transportation facilities and alternative energy sources study, updating playgrounds elementary schools, upgrading cafeteria and auditoriums at Arnold Middle School, Clubview Elementary School, Eddy Middle School, Hardaway High School, Columbus High School and Kendrick High School, upgrading or replacing electrical and mechanical equipment at Columbus Museum, repairing and replacing roofing, refurbishing outdated kitchens, and addressing other facilities needs as reflected in the Five- Year Facilities Plan,			12,251,270	13,665,965	25,917,235	On going
(a)(iii) acquiring new school equipment and making certain technology and infrastructure improvements and upgrades, including but not limited to district-wide security improvements and replacement of outdated communications equipment, replacement of outdated buses and related equipment			8,290,050	7,303,455	15,593,505	On going
(a)(iv) acquiring any property necessary or desirable therefore, both real and personal			-	-	-	
(b) issuance of general obligation debt of Muscogee County School District in the principal amount not to exceed \$70,000,000 (the "Debt") for the above purposes.			1,607,008	2,205,769	3,812,777	*
Total	<u>\$ 192,185,000</u>	<u>\$ 198,257,916</u>	<u>\$ 56,819,376</u>	<u>\$ 42,726,695</u>	<u>\$ 99,546,071</u>	
	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST				
(1) Projects are to be funded from:						
SPLOST Collections	\$ 192,185,000	\$ 192,185,000				
Other funds (2)	-	6,072,916				
Total estimated costs	<u>\$ 192,185,000</u>	<u>\$ 198,257,916</u>				

(2) Other funds consist of Georgia State Financing & Investment Commission (GSFIC) funds, premium on bonds sold, and interest income

*Prior year amount was restated to include the transfer to debt service for interest payments

Muscogee County School District
Schedule of Approved Local Option Sales Tax Projects
Year Ended June 30, 2018

On September 15, 2009, the citizens of the Muscogee County School District voted and approved that a one percent sales and use tax be imposed in the School District beginning on January 1, 2010 and not to exceed 20 consecutive calendar quarters to pay or to be applied toward the cost of:

	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	AMOUNT EXPENDED IN CURRENT YEAR	AMOUNT EXPENDED IN PRIOR YEARS	TOTAL AMOUNT EXPENDED	PROJECT STATUS
All Projects (1)	\$ 229,107,221	\$ 199,269,073				
Projects as listed in the referendum:						
(a)(i) the acquisition, construction and equipping of new school buildings and facilities, including but not limited to a new Carver High School, a new middle school, one and possibly two new elementary schools, a fine arts academy, and other such projects,			\$ 2,590,487	\$ 109,790,495	\$ 112,380,982	On going
(a)(ii) adding to, renovating, improving and equipping existing school buildings and facilities, including but not limited to Richards Middle School 12-Classroom Addition and Renovation, Northside High School 20-Classroom Addition, Jordan High School Auditorium Upgrade, Kinnett Stadium Upgrades, System-Wide Athletic Facilities Upgrades, air-conditioning gymnasiums, security upgrades, Alternative School and Adult Education Facility Upgrades, and other such projects,			166,479	30,886,424	31,052,903	On going
(a)(iii) acquiring new school equipment and making certain technology improvements,			1,612,840	41,172,832	42,785,672	On going
(a)(iv) acquiring any property necessary or desirable therefore, both real and personal			-	3,260,255	3,260,255	Complete
(b)issuance of general obligation debt of Muscogee County School District in the principal amount not to exceed \$70,000,000 (the "Debt") for the above purposes.			10,037	8,329,937	8,339,974	
Total	<u>\$ 229,107,221</u>	<u>\$ 199,269,073</u>	<u>\$ 4,379,843</u>	<u>\$ 193,439,943</u>	<u>\$ 197,819,786</u>	
	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST				
(1) Projects are to be funded from:						
SPLOST Collections	\$ 223,155,784	\$ 178,023,993				
Other funds (2)	<u>5,951,437</u>	<u>21,245,080</u>				
Total estimated costs	<u>\$ 229,107,221</u>	<u>\$ 199,269,073</u>				

(2) Other funds consist of Georgia State Financing & Investment Commission (GSFIC) funds, bond premium, interest, and transfers from the General Fund

Muscogee County School District
Schedule of Approved Local Option Sales Tax Projects
Year Ended June 30, 2018

On November 4, 2003, the citizens of the Muscogee County School District voted and approved that a one percent sales and use tax be imposed in the School District beginning on April 1, 2004 and not to exceed 20 consecutive calendar quarters to pay or to be applied toward the cost of:

	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	AMOUNT EXPENDED IN CURRENT YEAR	AMOUNT EXPENDED IN PRIOR YEARS	TOTAL AMOUNT EXPENDED	PROJECT STATUS
All Projects (1)	\$ 154,209,025	\$ 181,687,049				
Projects as listed in the referendum:						
(i) the acquisition, construction and equipping of new school buildings and facilities,			\$ -	\$ 69,481,180	\$ 69,481,180	On going
(ii) adding to, renovating, improving and equipping existing school buildings and facilities,			1,035,718	58,865,178	59,900,896	On going
(iii) acquiring new school equipment and making certain technology improvements,			-	46,152,434	46,152,434	On going
(iv) acquiring any property necessary or desirable therefore, both real and personal	-	-	-	-	-	
Total	<u>\$ 154,209,025</u>	<u>\$ 181,687,049</u>	<u>\$ 1,035,718</u>	<u>\$ 174,498,792</u>	<u>\$ 175,534,510</u>	

	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST
(1) Projects are to be funded from:		
Maximum cost from proceeds of the tax as specified in the referendum	\$ 148,720,000	\$ 148,720,000
Additional proceeds in final quarter as allowed by law	-	15,075,742
Other funds (2)	<u>5,489,025</u>	<u>17,891,307</u>
Total estimated costs	<u>\$ 154,209,025</u>	<u>\$ 181,687,049</u>

(2) Other funds consist of Georgia State Financing & Investment Commission (GSFIC) funds, interest, donations, and transfers from the General Fund