



## 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.**



**The Board of Education for the City of Savannah and the County of Chatham, Georgia**  
**Schedule of Approved Local Option Sales Tax Projects for the Fiscal Year Ended June 30, 2019**

Pursuant to Georgia laws HB1013, 48-8-141, and 48-8-122, the Savannah Chatham County Public School System publishes the following comprehensive information regarding the use of the Educational Special Purpose Local Option Sales Tax (ESPLOST):

	Original Estimated Cost	Current Estimated Cost	Expended in Current Year	Expended in Prior Years	Total Costs	Remaining Estimated Cost	Estimated Completion Date
<b><u>ESPLOST I (Approved 2006. Funding period from 2007 to 2011)</u></b>							
For the purpose of acquiring, constructing, and equipping new facilities	\$ 195,768,543	\$ 184,523,429	\$ 23,675	\$ 184,289,837	\$ 184,313,512	\$ 209,917	2019
For the purpose of constructing additions and other modifications	18,380,418	10,870,870	-	10,835,648	10,835,648	35,222	Completed-2018
For the creation of a technical career facility	4,250,000	3,407,679	-	3,407,679	3,407,679	-	Completed-2009
Oatland Island renovations and upgrades	5,196,488	4,567,538	-	4,567,538	4,567,538	-	Completed-2011
Massie Heritage Ctr renovations and upgrades	441,025	845,108	-	845,108	845,108	-	Completed-2012
Existing site upgrades district-wide	41,346,860	18,978,567	499,197	18,452,854	18,952,051	26,516	2019
Payment of principal and interest on the school district's general obligation bonds	67,372,185	67,374,185	-	67,374,185	67,374,185	-	Completed-2012
Academic technology upgrade - district-wide	30,000,000	14,899,642	-	14,895,094	14,895,094	4,548	Completed-2012
Program management	6,000,000	5,994,201	-	5,994,201	5,994,201	-	Completed-2014
Totals for ESPLOST I activity	<u>\$ 368,755,519</u>	<u>\$ 311,461,219</u>	<u>\$ 522,872</u>	<u>\$ 310,662,144</u>	<u>\$ 311,185,016</u>	<u>\$ 276,203</u>	
<b><u>ESPLOST II (Approved 2011. Funding period from 2012 to 2016)</u></b>							
For the purpose of acquiring, constructing, and equipping new facilities	\$ 206,702,500	\$ 231,763,266	\$ 2,570,898	\$ 218,736,806	\$ 221,307,704	\$ 10,455,562	2019
For the purpose of constructing additions and other modifications	40,390,350	62,630,629	316,921	55,864,666	56,181,587	6,449,042	2019
Existing site upgrades district-wide	40,670,000	36,698,594	2,157,930	28,941,124	31,099,054	5,599,540	2019
Payment of principal and interest on the school district's general obligation bonds	47,237,150	46,898,000	-	46,897,520	46,897,520	480	2017
Academic technology upgrade - district-wide	15,000,000	17,529,008	399,046	17,105,818	17,504,864	24,144	2019
Program management	-	6,456,000	10,000	6,591,223	6,601,223	(145,223)	2019
Totals for ESPLOST II activity	<u>\$ 350,000,000</u>	<u>\$ 401,975,497</u>	<u>\$ 5,454,795</u>	<u>\$ 374,137,157</u>	<u>\$ 379,591,952</u>	<u>\$ 22,383,545</u>	
<b><u>ESPLOST III (Approved 2016. Funding period from 2017 to 2021)</u></b>							
For the purpose of acquiring, constructing, and equipping new facilities	\$ 254,510,650	\$ 241,128,850	\$ 4,728,601	\$ 579,643	\$ 5,308,244	\$ 235,820,606	2021
For the purpose of constructing additions and other modifications	82,930,030	82,930,030	3,740,106	2,130,332	5,870,438	77,059,592	2021
Existing site upgrades district-wide	26,193,970	26,193,970	4,053,339	1,171,973	5,225,312	20,968,658	2021
For the acquisition of buses	4,000,000	4,000,000	967,880	998,304	1,966,184	2,033,816	2021
Payment of principal and interest on the school district's general obligation bonds	26,291,163	26,291,163	8,749,813	9,885,800	18,635,613	7,655,550	2021
Academic technology upgrade - district-wide	12,000,000	12,000,000	3,473,615	276,506	3,750,121	8,249,879	2021
Program management	6,500,000	6,500,000	1,607,368	971,523	2,578,891	3,921,109	2021
Totals for ESPLOST III activity	<u>\$ 412,425,813</u>	<u>\$ 399,044,013</u>	<u>\$ 27,320,722</u>	<u>\$ 16,014,081</u>	<u>\$ 43,334,803</u>	<u>\$ 355,709,210</u>	

Additional Information: All amounts are as of June 30, 2019. All projects not yet completed remain pending and scheduled to be completed. Based on the current estimated cost, no projects are currently underfunded. There are currently no surplus funds projected for these ESPLOST programs.