



# DOAA

Georgia Department  
of Audits & Accounts

**Greg S. Griffin** State Auditor  
404.656.2174

**Kristina Turner** Deputy State Auditor  
404.657.4352

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.**

**CARROLL COUNTY BOARD OF EDUCATION**  
**SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS**  
**YEAR ENDED JUNE 30, 2022**

PROJECT SPLOST V 2016

(1) The cost of:

(a) the retirement of a portion of the outstanding Carroll County General Obligation Bonds, Series 2011 (previously incurred general obligation debt of the Carroll County School District), in the maximum amount of \$31,698,750.

(b) capital outlay projects within the Carroll County School District:

(i) consisting of acquiring, constructing, adding to, renovating, modifying, repairing, improving and equipping existing schools and other buildings and facilities and acquiring any property necessary or desirable therefore, both real and personal.

(ii) acquiring real estate for the construction of new schools and facilities; constructing and equipping new schools and facilities and acquiring any property, both real and personal.

(c) acquisition of real and personal property; construction of the Center of Academic Excellence; land acquisition; security system upgrades; technology upgrades; acquisition of maintenance vehicles; grounds equipment, and classroom furniture for all schools; acquisition of other equipment and furniture; and construction and replacement of parking lots and driveways.

Project	Original Estimated Cost	Current Estimated Costs	Amount Expended In Current Year	Amount Expended In Prior Years	Total Completion Cost	Excess Proceeds Not Expended	Estimated Completion Date
<b>BOWDON CLUSTER PROJECTS</b>							
BOWDON HIGH SCHOOL - Renovations and modifications of classrooms; multi-purpose addition; tennis court restrooms; turf for football field (Tier II).	\$ 1,435,870	\$ 1,587,819	\$ 200,000	1,387,819	\$ 1,587,819	\$ -	Completed
BOWDON MIDDLE SCHOOL - Parking lot repairs and improvements; new tennis courts.	128,150	-	-	-	-	-	Not applicable
BOWDON ELEMENTARY SCHOOL - Renovations and modifications of classrooms.	852,786	1,224,240	-	1,224,240	1,224,240	-	Completed
OTHER - Technology equipment and upgrades; band, fine arts, and other equipment/improvements.	332,334	186,304	-	186,304	186,304	-	Completed
<b>CENTRAL CLUSTER PROJECTS</b>							
CENTRAL HIGH SCHOOL - Gymnasium renovations and modifications; stadium renovations and modifications; fieldhouse expansion; turf for football field (Tier II).	2,821,518	3,275,212	356,790	2,918,422	3,275,212	-	Completed
CENTRAL MIDDLE SCHOOL - Car rider canopy; parking lot renovations and improvements; new tennis courts; four classroom addition (Tier II).	941,150	2,132,326	23,041	2,109,284	2,132,326	-	Completed
CENTRAL ELEMENTARY SCHOOL - New gymnasium and music room; classroom addition; renovations and modifications.	1,811,615	2,544,940	27,013	2,247,154	-	-	Fiscal Year 2024
ROOPVILLE ELEMENTARY SCHOOL - New gymnasium and with connector hall.	1,700,650	2,171,616	-	2,171,616	2,171,616	-	Completed
WHITESBURG ELEMENTARY SCHOOL - Parking lot repairs and improvements.	25,000	-	-	-	-	-	Not applicable
OTHER - Technology equipment and upgrades; band, fine arts, and other equipment/improvements.	747,268	430,074	-	430,074	430,074	-	Completed
<b>MOUNT ZION CLUSTER PROJECTS</b>							
MOUNT ZION HIGH SCHOOL - Multi-purpose addition; football field turf (Tier II).	1,055,123	2,059,852	-	2,059,852	2,059,852	-	Completed
MOUNT ZION MIDDLE SCHOOL - Front canopy; parking lot repairs and improvements; interior renovations; new tennis courts.	350,650	252,416	-	252,416	252,416	-	Completed
MOUNT ZION ELEMENTARY SCHOOL - Parking lot repairs and improvements.	25,000	-	-	-	-	-	Not applicable
OTHER - Technology equipment and upgrades; band, fine arts, and other equipment/improvements.	302,605	268,788	-	268,788	268,788	-	Completed
<b>TEMPLE CLUSTER PROJECTS</b>							
TEMPLE HIGH SCHOOL - Stadium and field renovations and modifications (turf for football field); renovations and modifications of classrooms.	1,935,000	4,050,296	912,395	3,097,122	-	-	Fiscal Year 2023
TEMPLE MIDDLE SCHOOL - New concession stand; renovations of classrooms; new tennis courts; four classroom addition (Tier II).	866,150	4,508,146	235,300	-	-	-	Fiscal Year 2024
TEMPLE ELEMENTARY SCHOOL - Renovations and modifications of classrooms	1,780,880	1,468,060	-	1,468,060	1,468,060	-	Completed
PROVIDENCE ELEMENTARY SCHOOL - Parking lot repair and improvements; four classroom addition (Tier II).	713,000	2,438,180	1,987,274	-	-	-	Fiscal Year 2024
SHARP CREEK ELEMENTARY SCHOOL - Gymnasium modifications and renovations.	175,000	1,830,796	1,391,419	73,228	-	-	Fiscal Year 2024
OTHER - Technology equipment and upgrades; band, fine arts, and other equipment/improvements.	536,370	404,085	-	404,085	404,085	-	Completed
<b>VILLA RICA CLUSTER PROJECTS</b>							
VILLA RICA HIGH SCHOOL - Dining room modifications and renovations; front office modifications and renovations; fieldhouse expansion; classroom modifications and renovations; three-classroom addition (Tier II); turf for football field (Tier II).	3,456,414	3,732,493	405,460	3,327,032	3,732,493	-	Completed
BAY SPRINGS MIDDLE SCHOOL - Band room expansion; renovations of classrooms; new tennis courts.	302,525	1,557,821	558,489	999,333	1,557,821	-	Completed
VILLA RICA MIDDLE SCHOOL - New concession stand; renovations of classrooms; new tennis courts.	178,150	-	-	-	-	-	Not applicable
GLANTON HINDSMAN ELEMENTARY SCHOOL - Two new connector halls; four classroom addition (Tier II).	837,292	-	-	-	-	-	Not applicable
ITHICA ELEMENTARY SCHOOL - Parking lot repairs and improvements; four classroom addition (Tier II); six classroom addition.	713,000	4,080,244	-	753,938	-	-	Fiscal Year 2024
SAND HILL ELEMENTARY SCHOOL - Two classroom addition; dining room addition; four classroom addition (Tier II).	1,376,000	3,291,254	1,937,211	-	-	-	Fiscal Year 2023
VILLA RICA ELEMENTARY SCHOOL - Renovations and modifications of classrooms; new connector hall.	1,241,074	570,060	565,260	4,800	570,060	-	Completed
OTHER - Technology equipment and upgrades; band, fine arts, and other equipment/improvements.	999,854	622,231	-	622,231	622,231	-	Completed
<b>OTHER PROJECTS</b>							
COLLEGE AND CAREER ACADEMY - CCA North-Phase II; CCA technology and equipment.	3,076,345	352,027	-	352,027	352,027	-	Completed
PERFORMING ARTS CENTER - Performing Arts Center Phase II (meeting rooms and office space).	2,984,744	9,199,586	-	9,199,586	9,199,586	-	Completed
SYSTEM-WIDE - Replacing, purchasing, upgrading, or supplementing capital equipment to include, but not limited to, school buses, tractors, trucks, furnishings, laboratory, physical education, athletic, band, fine arts, safety, security, or other equipment; books and other instructional equipment; energy efficiency upgrades and acquisition of energy savings project equipment currently being leased; renovations and improvements to facilities and acquisition of land and construction of new schools and facilities as needed:	6,403,733	6,403,733	9,233	1,277,574	-	-	Fiscal Year 2023
DEBT SERVICE	31,698,750	31,698,750	6,212,500	19,385,750	-	-	Fiscal Year 2023
BOND/ DEBT SERVICE FEES	1,990,000	1,990,000	2,805	409,235	-	-	Fiscal Year 2023
	<u>\$ 73,794,000</u>	<u>\$ 94,331,348</u>	<u>\$ 14,824,189</u>	<u>\$ 56,629,970</u>	<u>\$ 31,495,009</u>	<u>\$ -</u>	

The voters of Carroll 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.

**CARROLL COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2022**

**PROJECT SPLOST VI 2020**

The cost of (i) acquiring, constructing, adding to, renovating, modifying, repairing, improving and equipping existing schools and other buildings and facilities and acquiring any property necessary or desirable therefor, both real and personal; (ii) acquiring real estate for the construction of new schools and facilities; (iii) constructing and equipping new schools and facilities and acquiring any property necessary or desirable therefor, both real and personal.

Project	Original Estimated Cost	Current Estimated Costs	Amount Expended In Current Year	Amount Expended In Prior Years	Total Completion Cost	Excess Proceeds Not Expended	Estimated Completion Date
<b>BOWDON CLUSTER PROJECTS</b>							
BOWDON HIGH SCHOOL - New front hallway, drive and entrance; band room addition, facility renovations, modifications and improvements.	\$ 6,288,000	\$ 8,382,238	\$ 5,991,627	\$ 791,632	\$ -	\$ -	Fiscal Year 2023
OTHER - Facility and athletic additions, improvements, renovations and modifications; technology, safety, band fine arts and other equipment or upgrades.			-	-	-	-	Fiscal Year 2028
<b>CENTRAL CLUSTER PROJECTS</b>							
CENTRAL HIGH SCHOOL - Gym and dining additions and modifications; media center modifications and improvements; facility improvements.	5,395,845	6,838,989	3,913,214	2,925,774	6,838,989	-	Completed
OTHER - Facility and athletic additions, improvements, renovations and modifications; technology, safety, band fine arts and other equipment or upgrades.			-	-	-	-	Fiscal Year 2028
<b>MOUNT ZION CLUSTER PROJECTS</b>							
MOUNT ZION MIDDLE SCHOOL - New gym and band room addition; parking lot and drive improvements; facility renovations, modifications and improvements.	6,761,873	7,436,974	5,623,553	1,589,184	-	-	Fiscal Year 2023
OTHER - Facility and athletic additions, improvements, renovations and modifications; technology, safety, band fine arts and other equipment or upgrades.			-	-	-	-	Fiscal Year 2028
<b>TEMPLE CLUSTER PROJECTS</b>							
TEMPLE SCHOOLS - New track, field and concession stands; facility additions, renovations, modifications and improvements.	1,576,900	1,749,755	787,865	942,206	-	-	Fiscal Year 2023
OTHER - Facility and athletic additions, improvements, renovations and modifications; technology, safety, band fine arts and other equipment or upgrades.			-	-	-	-	Fiscal Year 2028
<b>VILLA RICA CLUSTER PROJECTS</b>							
VILLA RICA HIGH SCHOOL - Rebuild stadium, field and track with additional parking; facility renovations, modifications and improvements.	8,008,913	8,407,633	2,205,420	6,202,213	8,407,633	-	Completed
SAND HILL ELEMENTARY SCHOOL - Dining room addition; classroom replacement and connector halls; facility renovations, modifications and improvements.	2,802,278	362,791	180,772	-	-	-	Fiscal Year 2023
VILLA RICA ELEMENTARY SCHOOL - New classroom addition and connector hall; facility renovations, modifications and improvements.	7,529,192	7,537,862	4,902,729	2,091,945	-	-	Fiscal Year 2023
OTHER - Facility and athletic additions, improvements, renovations and modifications; technology, safety, band fine arts and other equipment or upgrades.			-	-	-	-	Fiscal Year 2028
<b>OTHER PROJECTS</b>							
SYSTEM-WIDE - Property acquisition and construction of new schools or facilities; additions, renovations, modifications, and improvements to facilities; parking lots and driveways; replacing, purchasing, upgrading, or supplementing capital equipment to include, but not limited to, school buses, tractors, trucks, furnishings, technology, laboratory, physical education, athletics, band, fine arts, safety, security, or other equipment and furniture; books and other instructional equipment; energy efficiency upgrades.	20,401,113	20,401,113	3,413	-	-	-	Fiscal Year 2028
DEBT SERVICE	11,673,333	9,912,514	1,767,500	815,014	-	-	Fiscal Year 2028
BOND/ DEBT SERVICE & OTHER FEES		553,687	5	493,464	-	-	Fiscal Year 2028
	<u>70,437,447</u>	<u>71,583,556</u>	<u>25,376,097</u>	<u>15,851,432</u>	<u>15,246,622</u>	<u>-</u>	
Total SPLOST Projects	\$ <u>144,231,447</u>	\$ <u>165,914,904</u>	\$ <u>40,200,286</u>	\$ <u>72,481,402</u>	\$ <u>46,741,631</u>	\$ <u>-</u>	

The voters of Carroll 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.