



DOAA

Georgia Department
of Audits & 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.**

BANKS COUNTY BOARD OF EDUCATION SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS YEAR ENDED JUNE 30, 2023								
SPLOST # 5								
	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED IN CURRENT YEAR	AMOUNT EXPENDED IN PRIOR YEAR	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE	
PROJECT								
(i) adding to , renovating, improving , equipping and furnishing existing school buildings and facilities, transportation facilities, physical education/athletic fields and facilities, classrooms, agricultural facilities and other facilities	3,310,000.00	4,000,000.00	433,032.20	3,591,465.86			8/31/2023	
(ii) acquiring, constructing, equipping and furnishing land, new school buildings and facilities	4,260,000.00	10,000,000.00	3,913,104.19	8,684,747.25			8/31/2023	
(iii) acquiring technology equipment, computer hardware and software, safety and security equipment and other school equipment	4,800,000.00	2,500,000.00	622,441.08	3,261,221.50			8/31/2023	
(iv) acquiring school buses and other school vehicles	1,100,000.00	900,000.00	467,950.00	1,005,941.92			8/31/2023	
(v) acquiring textbooks and band instruments	1,230,000.00	600,000.00	47,898.73	171,621.50			8/31/2023	
(vi) acquiring any capital property necessary or desirable for the foregoing purposes, both real and personal	4,300,000.00	1,000,000.00		6,112.31			8/31/2023	
	<u>\$ 19,000,000.00</u>	<u>\$ 19,000,000.00</u>	<u>\$ 5,484,426.20</u>	<u>\$ 16,721,110.34</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>		
1 In addition to the expenditures shown above, the School District has incurred interest to provide advance funding for the above projects as follows:								
Prior Years	\$ 1,282,567.86							
Current Years	76,292.90							
Total	\$ 1,358,860.76							

BANKS COUNTY BOARD OF EDUCATION SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS YEAR ENDED JUNE 30, 2023								
SPLOST # 6								
	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED IN CURRENT YEAR	AMOUNT EXPENDED IN PRIOR YEAR	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE	
PROJECT								
(i) adding to , renovating, improving , equipping and furnishing existing school buildings and facilities, transportation facilities, physical education/athletic fields and facilities, classrooms, agricultural facilities and other facilities	5,800,000.00	5,800,000.00					8/31/2027	
(ii) acquiring, constructing, equipping and furnishing land, new school buildings and facilities	6,000,000.00	6,000,000.00	-				8/31/2027	
(iii) acquiring technology equipment, computer hardware and software, safety and security equipment and other school equipment	4,800,000.00	4,800,000.00					8/31/2027	
(iv) acquiring school buses and other school vehicles	1,300,000.00	1,300,000.00					8/31/2027	
(v) acquiring textbooks and band instruments	1,000,000.00	1,000,000.00					8/31/2027	
(vi) acquiring any capital property necessary or desirable for the foregoing purposes, both real and personal	5,100,000.00	5,100,000.00					8/31/2027	
	\$ 24,000,000.00	\$ 24,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00		
1 In addition to the expenditures shown above, the School District has incurred interest to provide advance funding for the above projects as follows:								
Prior Years	\$	0.00						
Current Years		57,789.10						
Total	\$	57,789.10						