



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.**

Brantley County Board of Education
Schedule of Approved Local Option Sales Tax Projects
Year Ended June 30, 2023

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
A. Modernization of Brantley County High School, Hoboken Elementary School, and Nahunta Elementary School, including removing and replacing the roof, HVAC, lighting, wiring, plumbing, floors, ceilings, doors and windows, painting, security upgrades, technology system and structural repairs	\$ 4,120,319.00	\$ 11,600,465.00	\$	\$ 11,600,464.91	\$ -	\$ -	June 30, 2023
B. Facility improvements to Waynesville Primary School, Atkinson Elementary School, Hoboken Elementary School, Nahunta Elementary School, Nahunta Primary School, Brantley County Middle School, and Brantley County High School including adding to, renovating, removing, remodeling, improving, and equipping existing educational facilities and buildings, paved parking areas, covered walkways, additional restrooms, roofing, and HVAC replacement.	\$ 974,232.00	\$ 3,171,244.00	\$ 897,848.73	\$ 2,273,394.47	\$ -	\$ -	June 30, 2023
C. Additional classrooms at Hoboken Elementary School, Nahunta Elementary School, Brantley County Middle School, and Brantley County High School, including dressing rooms and multipurpose athletic room at Brantley County High School.	\$ 912,000.00	\$ 309,333.29	\$	\$ 147,333.29	\$ -	\$ -	June 30, 2023
D. Buses, service vehicles, transportation facility improvements and transportation yard improvements; technology hardware and software; service vehicles, additional storage buildings, maintenance and equipment for maintenance	\$ 193,449.00	\$ 143,449.00	\$ -	\$ -	\$ -	\$ -	June 30, 2023
E. Improvements to athletic facilities and fields at Brantley County High School and Brantley County Middle School, including new concession building for softball/baseball, resurfacing track and tennis courts, improve and upgrade athletic fields; learning resources, textbooks and instructional materials including digital resources; and furnishings including as tables, chairs and desks	\$ 400,000.00	\$ 121,198.00	\$ 52,500.00	\$ 31,075.53	\$ -	\$ -	June 30, 2023
Subtotal SPLOST V	\$ 6,600,000.00	\$ 15,345,689.29	\$ 950,348.73	\$ 14,052,268.20	\$ -	\$ -	

A. Construction of a new gymnasium at Brantley County High School, including a concession stand, ticket booth, locker rooms, training room, and offices.	\$ 4,712,257.22	4,712,257.22					December 31, 2026
B. Construction of a new band room and expansion of the weight room at Brantley County High School.	\$ 942,451.44	942,451.44					December 31, 2026
C. New classrooms and bathroom at Hoboken Elementary School.	\$ 1,884,902.89	1,884,902.89					December 31, 2026
D. Renovations and facility improvements to Waynesville Primary School, Atkinson Elementary School, Nahunta Primary School, Nahunta Elementary School, Hoboken Elementary School, Brantley County Middle School, and Brantley County High School including additional classrooms, additional restrooms, new playground equipment, additional fencing, covered walkways, paved parking areas, HVAC replacement, painting, security upgrades, technology system and structural repairs.	\$ 1,178,064.30	1,178,064.30	244,215.98				December 31, 2026
E. Transportation facility improvements including construction of a new building with training room and offices, transportation yard improvements, professional learning room, additional storage room, and equipment for maintenance.	\$ 50,000.00	50,000.00					December 31, 2026
F. Improvements to athletic facilities and fields at Brantley County High School and Brantley County Middle School including resurfacing track and tennis courts, updating athletic fields, technology devices and furniture.	\$ 235,612.86	235,612.86	56,000.00				December 31, 2026
G. The acquisition of any property both real and personal, and equipment necessary in connection with the above described capital outlay projects.	\$ 33,221.00	33,221.00	33,220.90				December 31, 2026
H. Financing the costs of issuance of such bonds including capitalized interest.	\$ 188,490.29	188,490.29					December 31, 2026
Subtotal SPLOST VI	\$ 9,225,000.00	\$ 9,225,000.00	\$ 333,436.88	\$	\$	\$	

- (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 Brantley 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.