



# 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.**

BROOKS COUNTY BOARD OF EDUCATION  
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
 YEAR ENDED JUNE 30, 2023

SCHEDULE " "

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED (6) (7) (8)	ESTIMATED COMPLETION DATE
Cost of acquiring, construction, and equipping a new performing arts center at Brooks County High School	\$ 8,500,000.00	10,612,870.66	898,214.87	10,612,870.66			6/30/2024
System- wide renovations, additions and improvements to include a cafeteria at Quitman Elementary School and additions at North Brooks Elementary Schols		877,397.55	-	877,397.55			6/30/2024
Imporving exisiting educational facilities in athletic faciiliteis		1,275,624.72		1,275,624.72			
Imporvements to other system facilities and athletic facilities		23,785.56	23,785.56				
Acquisition of technology, safety and security equipment							
Transportation and Maintenance equipment							
	<u>\$ 8,500,000.00</u>	<u>\$ 12,789,678.49</u>	<u>\$ 922,000.43</u>	<u>\$ 12,765,892.93</u>	<u>\$ -</u>	<u>\$ -</u>	

- (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 Brooks 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.
- (4) 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	\$ 1,060,600.69
Current Year	<u>35,750.00</u>
Total	<u>\$ 1,096,350.69</u>