



# 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.**

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

SCHEDULE "10"

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>ESTIMATED COMPLETION DATE</u>	<u>AMOUNT EXPENDED IN CURRENT YEAR (3) (4)</u>	<u>AMOUNT EXPENDED IN PRIOR YEARS (3) (4)</u>	<u>TOTAL COMPLETION COST</u>	<u>EXCESS PROCEEDS NOT EXPENDED</u>
<b>SPLOST 2016</b>							
Providing funds for track and field renovations, outdoor lighting for athletic fields and seating.	\$ 500,000.00	300,000.00	6/30/2024	\$	33,022.65		-
Providing funds for technology purchases, textbooks, and safety equipment.	250,000.00	250,000.00	6/30/2024	107,286.64	40,515.08		-
Providing funds for HVAC repairs and improvements.	200,000.00	225,000.00	6/30/2024		205,100.13		-
Providing funds for Career Academy construction project.	200,000.00	13,424.15	Completed		13,424.15	13,424.15	-
Providing funds for Education Center Modernization	200,000.00	4,122.72	Completed		4,122.72	4,122.72	-
Providing funds for acquiring buses and bus maintenance shop repairs.	200,000.00	500,000.00	6/30/2024		464,602.99		-
Providing funds for acquiring, constructing, repairing, improving, rehabilitating, renovating, extending, retrofitting, upgrading and equipping buildings and facilities, including any necessary property therefore; both real and personal to include paving.	<u>809,662.00</u>	<u>7,100,000.00</u>	6/30/2024	<u>167,241.53</u>	<u>6,874,572.16</u>		-
Subtotal 2016 Projects	<u>2,359,662.00</u>	<u>8,392,546.87</u>		<u>274,528.17</u>	<u>7,635,359.88</u>	<u>17,546.87</u>	-
<b>SPLOST 2021</b>							
To retire a portion of the principal and interest on the School District's previously incurred general obligation debt in the form of its Series 2012B Bonds, Series 2018A Bonds, and Series 2018B Bonds coming due in the years 2021 through 2026,	4,100,000.00	4,100,000.00	12/31/2026	894,254.70	749,840.66		
Making system-wide technology improvements, including, but not limited to, the acquisition and installation of instruction technology, security, and information systems hardware and associated software and accessories, and infrastructure at all schools and selected other facilities.	200,000.00	200,000.00	12/31/2026				
Improving school facilities, purchasing school buses, school equipment, and acquiring safety and security equipment.	<u>200,000.00</u>	<u>200,000.00</u>	12/31/2026				
Subtotal 2021 Projects	<u>4,500,000.00</u>	<u>4,500,000.00</u>		<u>894,254.70</u>	<u>749,840.66</u>	-	-
Total	<u>\$ 6,859,662.00</u>	<u>12,892,546.87</u>		<u>\$ 1,168,782.87</u>	<u>8,385,200.54</u>	<u>17,546.87</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 Coffee 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) Surplus of \$36,649.44 from 2011 SPLOST are included in the total shown above to be used in current projects.