



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.**

JACKSON 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 (4)	ESTIMATED COMPLETION DATE
SPLOST V							
(1) Paying all or a portion of the debt service on outstanding Series 2012 General Obligation Refunding Bonds previously issued.	\$ 25,000,000.00	\$ 25,294,160.00	\$ 8,791,898.08	\$ 16,502,197.82	\$ 25,294,095.90	\$ 0.00	Completed
<i>All Projects Below</i>	35,129,000.00	123,848,664.00					
(2) Acquiring, constructing, equipping and furnishing new school buildings and other buildings or facilities useful or desirable in connection therewith, including a new high school and a new middle school,			25,005,291.75	73,099,715.21	98,105,006.96	0.00	Completed
(3) acquiring new technology equipment, safety & security equipment and other school equipment			186,889.26	4,288,389.52	4,475,278.78	0.00	Completed
(4) adding to, renovating, repairing, improving, equipping and furnishing existing school buildings or other buildings or facilities useful or desirable in connection therewith			766,005.47	15,227,124.95	15,993,130.42	0.00	Completed
(5) acquiring a portion of a psychoeducational facility,				90,028.42	90,028.42	0.00	Completed
(6) acquiring land,			15,750.00	2,210,968.28	2,226,718.28	0.00	Completed
(7) purchasing textbooks and band instruments				0.00	0.00	0.00	Completed
(8) purchasing school buses and school vehicles;				2,958,589.40	2,958,589.40	0.00	Completed
(9) acquiring any property necessary or desirable therefore, both real and personal.				0.00	0.00	0.00	Completed
SPLOST VI							
(1) Paying all or a portion of the debt service on outstanding Series 2012 General Obligation Refunding Bonds and Series 2019 General Obligation Bonds previously issued.	30,000,000.00	30,000,000.00	2,634,433.91	0.00			6/30/2027
<i>All Projects Below</i>	30,128,000.00	30,128,000.00					
(2) Acquiring, constructing and equipping new schools including a new middle school and new elementary schools,			4,456,216.09	0.00			6/30/2027
(3) acquiring, constructing and equipping new educational facilities				0.00			6/30/2027
(4) acquiring real property			75,014.95	0.00			6/30/2027
(5) remodeling, renovating and equipping classrooms, instructional and support space, and other school district facilities at existing school system facilities				0.00			6/30/2027
(6) acquiring furnishings, equipment and fixtures for new and existing facilities system-wide, including technology, equipment, infrastructure and safety and security			568,434.62	0.00			6/30/2027
	<u>\$ 120,257,000.00</u>	<u>\$ 209,270,824.00</u>	<u>\$ 42,499,934.12</u>	<u>\$ 114,377,013.60</u>	<u>\$ 149,142,848.15</u>	<u>\$ 0.00</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 Jackson 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) The excess SPLOST proceeds will be applied to ongoing projects.

See notes to the basic financial statements.