



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.**

Muscogee County School District
Schedule of Approved 2020 Education Special Purpose Local Option Sales Tax (E-SPLOST) Projects
Year Ended June 30, 2023

On June 9, 2020, the citizens of the Muscogee County School District voted and approved that a one percent sales and use tax be imposed in the School District beginning on July 1, 2020 and not to exceed 20 consecutive calendar quarters to pay or to be applied toward the cost of:

	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	AMOUNT EXPENDED IN CURRENT YEAR	AMOUNT EXPENDED IN PRIOR YEARS	TOTAL AMOUNT EXPENDED	PROJECT STATUS
All Projects (1)	\$ 189,000,000	\$ 209,345,732				
Projects as listed in the referendum:						
(a)(i) acquiring, constructing, adding to, renovating, modifying, repairing, improving and equipping existing schools, other buildings and facilities and acquiring any property necessary or desirable therefor, both real and personal			\$ 3,650,845	\$ 2,400,204	\$ 6,051,049	On going
(a)(ii) acquiring real estate for the construction of new schools and facilities; constructing and equipping new schools and facilities and acquiring any property necessary or desirable therefor, both real and personal; specifically including, but not limited to the following and without prioritizing any of such items: (1) the acquisition, construction and equipping of new school buildings and facilities, including but not limited to a new elementary school to consolidate Dawson Elementary and St. Mary's Elementary, a new Library in North Columbus, a new Multi-Sport Complex for District-Wide Use (Stadium, Track), and other such projects, (2) adding to, renovating, improving and equipping existing school buildings and facilities, including but not limited to renovations and equipment upgrades and improvements at Stephen T. Butler STEAM Center; facility enhancements at Jordan Vocational High School College and Career Academy; renovation and modernization of Arnold Middle School, Hardaway High School and Kendrick High School (new administration and front entrance areas, enhanced security and covered drop-off area, upgraded parking facilities), classroom additions to Matthews Elementary School, upgrades to Columbus High School (exterior improvements, gate security enhancements); expansion of the band room at Veterans Middle School; Museum upgrade to include new collection storage vault and interior renovations; district-wide athletic improvements, including upgrades to middle school football/soccer fields and replacement of all wooden bleachers), expansions of weight rooms at Columbus High School and Carver High School; resurfacing of tracks at Hardaway High School and Carver High School; upgrades to Kinnett Stadium; replacement and repair of playgrounds district-wide; updates to secondary (middle and high school) science classroom equipment and technology; repairs, renovations and modifications of school facilities district-wide as reflected in Five-Year Facilities Plan; and other such projects; and (3) acquiring new school equipment and making certain technology and technology infrastructure improvements and upgrades, including but not limited to classroom technology, safety and security improvements, technology to enhance cybersecurity, elementary coding labs and replacement of certain devices; replacement of outdated buses, vehicles and transportation equipment; and other such projects			28,785,660	27,013,886	55,799,546	On going
(a)(iii) acquiring any property necessary or desirable therefore, both real and personal			13,472,741	6,867,914	20,340,655	On going
(a)(iv) paying capitalized interest during construction (the "Projects")			-	-	-	
(b) issuing the hereinafter described Debt; the maximum cost of such Projects to be funded from the proceeds of such tax not to exceed \$189,000,000			1,956,941	3,623,215	5,580,156	On going
Total	<u>\$ 189,000,000</u>	<u>\$ 209,345,732</u>	<u>\$ 47,866,187</u>	<u>\$ 39,905,219</u>	<u>\$ 87,771,406</u>	
	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST				
(1) Projects are to be funded from:						
Total collections to date		\$ 138,603,196				
Additional anticipated collections		50,396,804				
Maximum cost from proceeds of the E-SPLOST tax as specified in the referendum	\$ 189,000,000	\$ 189,000,000				
Other funds (2)	-	20,345,732				
Total estimated costs	<u>\$ 189,000,000</u>	<u>\$ 209,345,732</u>				

(2) Other funds consist of Georgia State Financing & Investment Commission (GSFIC) funds, premium on bonds sold, and interest income.

Muscogee County School District
Schedule of Approved 2015 Education Special Purpose Local Option Sales Tax (E-SPLOST) Projects
Year Ended June 30, 2023

On March 17, 2015, the citizens of the Muscogee County School District voted and approved that a one percent sales and use tax be imposed in the School District beginning on July 1, 2015 and not to exceed 20 consecutive calendar quarters to pay or to be applied toward the cost of:

	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST	AMOUNT EXPENDED IN CURRENT YEAR	AMOUNT EXPENDED IN PRIOR YEARS	TOTAL AMOUNT EXPENDED	PROJECT STATUS
All Projects (1)	\$ 192,185,000	\$ 193,523,621				
Projects as listed in the referendum:						
(a)(i) the acquisition, construction and equipping of new and replacement school buildings and facilities, including but not limited to a replacement Spencer High School, a replacement Gym at Fort Middle School, a Virtual E-Library in North Columbus, and a new Multi-Sport Complex for District-Wide Use (Stadium, Track)			\$ -	\$ 70,065,709	\$ 70,065,709	Complete
(a)(ii) adding to and renovating, improving and equipping existing school buildings and facilities, including but not limited to retrofitting existing space to accommodate level-specific autistic programming, expanding the Northside High School cafeteria, adding to the South Columbus Library Branch, adding to and renovating Shaw High School, adding to or renovating weight rooms and wrestling rooms at Shaw High School, Columbus High School, Jordan High School, Northside High School and Kendrick High School, program enhancements for Fine Arts Academy, upgrading Kinnett Stadium (Field House, Press Box, Concessions, Restrooms), upgrading softball and baseball fields at Hardaway High School, Shaw High School, Jordan High School, Kendrick High School and Columbus High School, upgrading furniture, fixtures and equipment, transportation facilities and alternative energy sources study, updating playgrounds elementary schools, upgrading cafeteria and auditoriums at Arnold Middle School, Clubview Elementary School, Eddy Middle School, Hardaway High School, Columbus High School and Kendrick High School, upgrading or replacing electrical and mechanical equipment at Columbus Museum, repairing and replacing roofing, refurbishing outdated kitchens, and addressing other facilities needs as reflected in the Five- Year Facilities Plan,			4,511,784	65,697,032	70,208,816	On going
(a)(iii) acquiring new school equipment and making certain technology and infrastructure improvements and upgrades, including but not limited to district-wide security improvements and replacement of outdated communications equipment, replacement of outdated buses and related equipment			938,100	40,887,384	41,825,484	On going
(a)(iv) acquiring any property necessary or desirable therefore, both real and personal			-	-	-	
(b) issuance of general obligation debt of Muscogee County School District in the principal amount not to exceed \$70,000,000 (the "Debt") for the above purposes.			-	4,582,538	4,582,538	Complete
Total	<u>\$ 192,185,000</u>	<u>\$ 193,523,621</u>	<u>\$ 5,449,884</u>	<u>\$ 181,232,663</u>	<u>\$ 186,682,547</u>	
	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COST				
(1) Projects are to be funded from:						
Maximum cost from proceeds of the E-SPLOST tax as specified in the referendum	\$ 192,185,000	\$ 192,185,000				
Less collection shortfall	-	(15,141,218)				
Other funds (2)	-	16,479,839				
Total estimated costs	<u>\$ 192,185,000</u>	<u>\$ 193,523,621</u>				

(2) Other funds consist of Georgia State Financing & Investment Commission (GSFIC) funds, premium on bonds sold, and interest income.