



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.**

GLYNN COUNTY BOARD OF EDUCATION

**SCHEDULE OF APPROVED SPECIAL PURPOSE LOCAL
OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2023**

PROJECT DESCRIPTION	ORIGINAL ESTIMATED COST ⁽¹⁾	CURRENT ESTIMATED COSTS ⁽²⁾	EXPENDED IN CURRENT YEAR ⁽³⁾	EXPENDED IN PRIOR YEARS ⁽³⁾	TOTAL COMPLETION COST	ESTIMATED COSTS NOT EXPENDED	ESTIMATED COMPLETION DATE
2011 SPLOST							
For the following capital outlay projects:							
New Southwest Middle School (Risley Middle School).	\$ 22,000,000	\$ 21,416,160	\$ -	\$ 21,416,160	\$ 21,416,160	\$ -	Completed
New Brunswick High School, including necessary demolition, renovation and upgrades to existing facilities and associated site and field work.	52,000,000	59,049,881	-	59,049,881	59,049,881	-	Completed
Renovations and additions to Risley Early College Academy (formerly Risley Middle School).	-	-	-	-	-	-	-
Renovations and additions to Glynn Academy.	23,940,281	31,312,106	116	31,311,990	31,312,106	-	Completed
New fine arts center to be known as the Coastal Community Center for the Arts.	19,483,106	-	-	-	-	-	-
Renovations to the Historic Risley Center.	-	-	-	-	-	-	-
Renovations to: Altama Elementary Burroughs-Molette Elementary	-	-	-	-	-	-	-
New elementary school	-	-	-	-	-	-	-
Demolition at: Perry Building Former Glynn Middle School	-	186,692 399,585	-	186,692 399,585	186,692 399,585	-	Completed Completed
Other real and personal property for the School System, including any necessary demolition, site improvements, renovations, and improvements to facilities, land acquisition, technology upgrades, computers and related technology including fiber and software, telephone and communication equipment, computerized energy management systems, heating and air conditioning systems, lighting, and similar property and equipment in accordance with its facilities plans, as the same may be revised in accordance with the needs of the School System.	-	6,564,767	-	6,564,767	6,564,767	-	Completed
Glynn Academy 9th Grade Center (Design Only)	-	-	-	-	-	-	-
Paying capitalized interest on General Obligation Bonds	5,144,836	6,689,158	-	6,689,158	6,689,158	-	Completed
GUDE Management Group	1,311,000	1,341,000	-	1,341,000	1,341,000	-	Completed
Totals	\$ 123,879,223	\$ 126,959,349	\$ 116	\$ 126,959,233	\$ 126,959,349	\$ -	

These financial statements have not been subjected to an audit, review, or compilation engagement, and no assurance is provided on them

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2016 SPLOST							
Acquiring, constructing, and equipping the following capital outlay projects:							
New:							
Burroughs-Molette Elementary School	\$ 23,000,000	\$ 27,142,914	\$ 5,656	\$ 27,108,435	\$ 27,114,091	\$ 28,823	To Be Determined
Altama Elementary School	24,250,000	28,246,494	247,914	27,998,355	28,246,269	225	To Be Determined
Coastal Community Center for the Arts	20,000,000	20,000,000	264,392	-	264,392	19,735,608	To Be Determined
Elementary School #11 Renovations and improvements to:	25,000,000	-	-	-	-	-	
Glynn Academy including athletic facilities	19,000,000	32,050,946	3,744,249	24,507,946	28,252,195	3,798,751	To Be Determined
Brunswick High Athletic facilities	4,000,000	6,539,080	907,486	5,511,339	6,418,825	120,255	To Be Determined
The Glynn County Stadium	4,250,000	1,338,750	596,448	738,048	1,334,496	4,254	To Be Determined
Needwood Middle Baseball field and weight room	500,000	1,450,858	71,384	1,379,474	1,450,858	-	Completed
Other real and personal property for the School System, including any necessary demolition, site improvements, renovations, and improvements to facilities, land acquisition, technology upgrades, computers, and related technology including fiber and software, telephone and communication equipment, computerized energy management systems, heating and air conditioning systems, lighting, and similar property and equipment in accordance with its facilities plans.	10,000,000	4,070,326	120,703	3,377,728	3,498,431	571,895	To Be Determined
GUDE Management Group	-	1,125,000	-	1,125,000	1,125,000	-	Completed
Paying Capitalized Interest on General Obligation Bonds ⁽⁴⁾	-	6,109,667	-	6,109,667	6,109,667	-	Completed
	<u>\$ 130,000,000</u>	<u>\$ 128,074,035</u>	<u>\$ 5,958,232</u>	<u>\$ 97,855,992</u>	<u>\$ 103,814,224</u>	<u>\$ 24,259,811</u>	

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2021 SPLOST							
Acquiring, constructing, and equipping the following capital outlay projects:							
New:							
Glyndale Elementary School	\$ 28,000,000	\$ 37,913,215	\$ -	\$ 1,517	\$ 1,517	\$ 37,911,698	To Be Determined
Additions, Renovations and Modifications:	72,000,000						
St Simons Elementary	-	28,894,308	9,691,844	8,623,048	18,314,892	10,579,416	To Be Determined
Golden Isles Elementary	-	6,500,000	1,182,659	4,905,618	6,088,277	411,723	To Be Determined
Oglethorpe Point Elementary	-	7,250,000	2,291,857	3,502,885	5,794,742	1,455,258	To Be Determined
Satilla Marsh Elementary	-	11,500,000	504,835	4,302	509,137	10,990,863	To Be Determined
Greer Elementary	-	300,000	23,141	50,629	73,770	226,230	To Be Determined
Goodyear Elementary	-	340,000	119,198	169,212	288,410	51,590	To Be Determined
Needwood Middle School	-	10,100,000	2,621,033	5,983,648	8,604,681	1,495,319	To Be Determined
Sterling Elementary	-	300,000	70,092	61,446	131,538	168,462	To Be Determined
Jane Macon Middle School	-	500,000	-	1,200	1,200	498,800	To Be Determined
Glynn Middle School	-	500,000	-	-	-	500,000	To Be Determined
Risley Middle School	-	111,854	60,439	51,415	111,854	-	To Be Determined
Glynn Academy	-	-	-	-	-	-	To Be Determined
Brunswick High School	-	100,000	40,809	-	40,809	59,191	To Be Determined
Kitchen Expansion and Renovations:							
Golden Isles Career Academy	-	300,000	-	-	-	300,000	To Be Determined
Other real and personal property for the School System, including school, buses, road work, Transportation Facility, Brunswick High School, Athletic Facility Improvements, sidewalks, covered walkways, demolition, site improvements, renovations, and improvement to facilities, land acquisition, technology upgrades, computers and related technology	11,250,000	18,302,102	-	-	-	18,302,102	To Be Determined
GUDE Management Group	750,000	750,000	147,000	279,000	426,000	324,000	To Be Determined
	<u>\$ 112,000,000</u>	<u>\$ 123,661,479</u>	<u>\$ 16,752,907</u>	<u>\$ 23,633,920</u>	<u>\$ 40,386,827</u>	<u>\$ 83,274,652</u>	
			\$ 22,711,255	FY 2023 SPLOST expenditures			
			4,312,634	Expenditures not related to the SPLOST			
			<u>\$ 27,023,889</u>	Total Capital Projects Fund Expenditures as of 6/30/2023			

⁻¹ The School System's original cost estimate as specified in the resolution calling purposes (the "Educational Sales Tax").
⁻² The School System's current estimate of total costs for the project(s). Includes all costs from project inception to completion.
⁻³ The voters of Glynn County approved the imposition of a 1% sales and use 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 funds over the life of the projects.
⁻⁴ Beginning balance for payments on General Obligation Bonds was changed to remove principal payments made in the prior year. Only expenditures from bond proceeds should be reflected, not actual principal repayments on bonds issued to provide advanced funding for allowable projects.