



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.**

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>ESTIMATED COMPLETION DATE</u>
2019 ESPLOST			
1. Acquiring land and performing site preparation related to the construction of new school facilities and the expansion of existing school system facilities,	\$ 4,875,000.00	\$ 4,875,000.00	6/30/2024
2. Adding to, renovating, repairing, improving, and equipping existing school system buildings and instructional facilities system -wide,	1,325,000.00	1,325,000.00	6/30/2024
3. Expanding, replacing, renovating, repairing, improving, and equipping existing school buildings, parking lots, restrooms, theatres, science labs, outdoor spaces and other school system facilities,	1,630,000.00	1,630,000.00	6/30/2024
4. Acquiring miscellaneous new equipment, fixtures and furnishings for the school system, including heating and air conditioning equipment, plumbing, LED lighting, flooring, roofing and similar infrasture improvements	4,023,000.00	4,023,000.00	6/30/2024
5. Acquiring technology equipment and software and safety and security equipment,	2,641,500.00	2,641,500.00	6/30/2024
6. Acquiring school buses and transportation and and maintenance equipment	1,500,000.00	1,500,000.00	6/30/2024
7. Acquiring textbooks, e-books and e-book readers for the school system	1,000,000.00	1,000,000.00	6/30/2024
8. Paying a portion of the lease-purchase payments due under the Intergovernmental Agreement securing the Greene County Development Authority Revenue Bonds (Lake Oconee Academy Project), Series 2009, from January, 2020 through February, 2025 (the maximum amount of such payments not to exceed \$10,000,000),	10,000,000.00	10,000,000.00	6/30/2024
9. Paying any general obligation debt of the School District issued in conjunction with the imposition of said sales and use tax, and			
10. Paying any expenses incident to accomplishing the foregoing	5,500.00	5,500.00	6/30/2024
Total	<u>\$ 27,000,000.00</u>	<u>\$ 27,000,000.00</u>	

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

SCHEDULE " "

<u>PROJECT</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>
1. Acquiring land and performing site preparation related to the construction of new school facilities and the expansion of existing school system facilities,	\$ 2,809,768.20	\$ 617,584.19	\$	-
2. Adding to, renovating, repairing, improving, and equipping existing school system buildings and instructional facilities system -wide,		133,538.76		
3. Expanding, replacing, renovating, repairing, improving, and equipping existing school buildings, parking lots, restrooms, theatres, science labs, outdoor spaces and other school system facilities,	147,561.04	162,892.51		
4. Acquiring miscellaneous new equipment, fixtures and furnishings for the school system, including heating and air conditioning equipment, plumbing, LED lighting, flooring, roofing and similar infrasture improvements	326,511.29	125,583.62		
5. Acquiring technology equipment and software and safety and security equipment,	632,903.81	845,951.49		
6. Acquiring school buses and transportation and and maintenance equipment	305,507.06	369,617.56		
7. Acquiring textbooks, e-books and e-book readers for the school system	2,641.95	32,372.53		
8. Paying a portion of the lease-purchase payments due under the Intergovernmental Agreement securing the Greene County Development Authority Revenue Bonds (Lake Oconee Academy Project), Series 2009, from January, 2020 through February, 2025 (the maximum amount of such payments not to exceed \$10,000,000),	1,347,521.72	3,800,381.07		
9. Paying any general obligation debt of the School District issued in conjunction with the imposition of said sales and use tax, and				
10. Paying any expenses incident to accomplishing the foregoing	80.00	9,465.12		
Total	<u>\$ 5,572,495.07</u>	<u>\$ 6,097,386.85</u>	<u>\$ -</u>	<u>\$ -</u>

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

SCHEDULE " "

- (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 Greene 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.