



# 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.**

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

<u>PROJECT</u>	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	PROJECT STATUS
<u>SPLOST 2018</u>						
1) CTAE (Agriculture and Technical Education) program facility renovations and upgrades;	\$ 9,000,000.00	\$ 8,232,596.26	\$ 467,672.00	\$ 7,696,149.26	\$ 8,163,821.26	COMPLETED
HVAC renovations and upgrades;		\$ 218,000.00	\$ 19,995.00	\$ 69,821.00		
Flooring, roofing, lighting, and paving renovations and upgrades:		\$ 5,992,489.03	\$ 269,576.40	\$ 4,762,667.00		ONGOING
Purchasing technology equipment and infrastructure;		\$ 2,454,261.80	\$ 132,651.30	\$ 1,091,905.71		ONGOING
Athletic and band equipment, fields, and stadium renovations and upgrades;		\$ 2,100,000.00	\$ 72,886.72	\$ 1,663,915.07		ONGOING
Purchasing buses, maintenance equipment, and safety and security equipment (including ballistic glass)	\$ 5,000,000.00	\$ 1,300,000.00	\$ 113,973.78	\$ 1,147,094.44		ONGOING
Acquiring, constructing, repairing, improving, removating, adding to, extending, upgrading, furnishing and equipping school buildings and support facilities and infrastructure		\$ -	\$ 596,972.69	\$ -	\$ 596,972.69	ONGOING
	<u>\$ 14,000,000.00</u>	<u>\$ 20,297,347.09</u>	<u>\$ 1,673,727.89</u>	<u>\$ 16,431,552.48</u>	<u>\$ 8,760,793.95</u>	
<u>PROJECT</u>	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	PROJECT STATUS
<u>SPLOST 2022</u>						
Aquiring, constructing, and equipping a new agricultural education facility	\$ 11,000,000.00	\$ 11,000,000.00	\$ 54,394.78	\$ -	\$ 54,394.78	
	<u>\$ 11,000,000.00</u>	<u>\$ 11,000,000.00</u>	<u>\$ 54,394.78</u>	<u>\$ -</u>	<u>\$ 54,394.78</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 Stephens 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.