



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.**

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

SCHEDULE "12"

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>ESTIMATED COMPLETION DATE</u>
Splost V 2017			
(i) Constructing school buildings or facilities necessary to accommodate future population growth, mandated minimum class size and instructional models;	\$ 18,200,000.00	\$ 79,590.00	6/30/2024
(ii) Adding to, renovating, repairing, expanding, improving, and/or equipping existing educational facilities, including but not limited to the facilities currently bearing the names Tift County High School, Tift County High School Northeast Campus, Eighth Street Middle School, Len Lastinger Primary School, Northside Primary School, G.O. Bailey Primary School and Tift County Pre-K Center, physical education/athletic buildings and facilities, support facilities and other facilities necessary for efficient and effective school operations;	9,000,000.00	53,704,020.00	6/30/2024
(iii) Purchasing or acquiring miscellaneous new equipment, fixtures and furnishings for the school system, including but not limited to instructional and administrative technology equipment and software, textbooks, library books, physical education equipment, band and musical instruments and other instructional materials;	16,000,000.00	17,660,768.00	6/30/2024
(iv) Acquiring or purchasing any real or personal property and equipment necessary or desirable for schools or school system purposes and operations;	1,700,000.00	622,688.00	6/30/2024
(v) Purchasing school vehicles, to include school buses, school system motor vehicles and equipment;	1,250,000.00	3,577,494.00	6/30/2024
(vi) Capital repairs and upgrades to school buses, school system motor vehicles and equipment;	1,750,000.00	1,743,904.00	6/30/2024
(vii) Paying all expenses incident to the planning and accomplishing of the foregoing (collectively, the "Projects"). Capitalized interest on the Debt and Cost of Issuing the Debt.	100,000.00	1,351,474.00	6/30/2024
Total	<u>\$ 48,000,000.00</u>	<u>\$ 78,739,938.00</u>	

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 YEAR ENDED JUNE 30, 2023

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<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>ESTIMATED COMPLETION DATE</u>
Splst VI 2022			
The "Projects"			
(a) The acquisition, construction, equipping and furnishing of new school buildings and facilities, including but not limited to a new elementary school facility and a new middle school facility and related facilities,	\$ 7,862,830.00	\$ 7,862,830.00	6/30/2027
(b) The addition, renovation, repair, upgrading, remediation and improvement of existing school buildings, athletic facilities and other School District facilities and property,	2,546,467.00	2,546,467.00	6/30/2027
(c) The acquisition of technology equipment, computer software and hardware, safety and security equipment and other school equipment,	11,738,140.00	11,738,140.00	6/30/2027
(d) The acquisition of, and capital repairs and upgrades to, school buses, other school vehicles, and other transportation equipment and facilities,	4,852,563.00	4,852,563.00	6/30/2027
(e) The acquisition of textbooks, instructional resources, band instruments and other musical instruments,	4,000,000.00	4,000,000.00	6/30/2027
(f) The acquisition of land,	-	-	6/30/2027
(g) The acquisition of any capital property necessary or desirable for the foregoing purposes, both real and personal (the "Projects"),	-	-	6/30/2027
Bond Principal and Interest	<u>39,000,000.00</u>	<u>39,000,000.00</u>	6/30/2027
Total	\$ <u><u>70,000,000.00</u></u>	\$ <u><u>70,000,000.00</u></u>	

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

SCHEDULE "12"

<u>PROJECT</u>	<u>AMOUNT EXPENDED IN CURRENT YEAR (3)</u>	<u>AMOUNT EXPENDED IN PRIOR YEARS (3)</u>	<u>TOTAL COMPLETION COST</u>	<u>EXCESS PROCEEDS NOT EXPENDED</u>
(i) Constructing school buildings or facilities necessary to accommodate future population growth, mandated minimum class size and instructional models;	\$ 79,590.00	\$ -	\$ -	\$ -
(ii) Adding to, renovating, repairing, expanding, improving, and/or equipping existing educational facilities, including but not limited to the facilities currently bearing the names Tift County High School, Tift County High School Northeast Campus, Eighth Street Middle School, Len Lastinger Primary School, Northside Primary School, G.O. Bailey Primary School and Tift County Pre-K Center, physical education/athletic buildings and facilities, support facilities and other facilities necessary for efficient and effective school operations;	8,725,423.64	44,121,739.31	-	-
(iii) Purchasing or acquiring miscellaneous new equipment, fixtures and furnishings for the school system, including but not limited to instructional and administrative technology equipment and software, textbooks, library books, physical education equipment, band and musical instruments and other instructional materials;	2,658,773.10	12,910,004.03	-	-
(iv) Acquiring or purchasing any real or personal property and equipment necessary or desirable for schools or school system purposes and operations;	-	622,687.20	-	-
(v) Purchasing school vehicles, to include school buses, school system motor vehicles and equipment;	808,891.63	2,768,602.12	-	-
(vi) Capital repairs and upgrades to school buses, school system motor vehicles and equipment;	158,968.30	1,584,935.12	-	-
(vii) Paying all expenses incident to the planning and accomplishing of the foregoing (collectively, the "Projects"). Capitalized interest on the Debt and Cost of Issuing the Debt.	28,116.23	1,323,356.94	-	-
Total	\$ <u>12,459,762.90</u>	\$ <u>63,331,324.72</u>	\$ <u>-</u>	\$ <u>-</u>

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SCHEDULE "12"

<u>PROJECT</u>	<u>AMOUNT EXPENDED IN CURRENT YEAR (3)</u>	<u>AMOUNT EXPENDED IN PRIOR YEARS (3)</u>	<u>TOTAL COMPLETION COST</u>	<u>EXCESS PROCEEDS NOT EXPENDED</u>
(a) The acquisition, construction, equipping and furnishing of new school buildings and facilities, including but not limited to a new elementary school facility and a new middle school facility and related facilities,	\$ 770,000.00	\$ -	\$ -	\$ -
(b) The addition, renovation, repair, upgrading, remediation and improvement of existing school buildings, athletic facilities and other School District facilities and property,	-	-	-	-
(c) The acquisition of technology equipment, computer software and hardware, safety and security equipment and other school equipment,	-	-	-	-
(d) The acquisition of, and capital repairs and upgrades to, school buses, other school vehicles, and other transportation equipment and facilities,	-	-	-	-
(e) The acquisition of textbooks, instructional resources, band instruments and other musical instruments,	-	-	-	-
(f) The acquisition of land,	-	-	-	-
(g) The acquisition of any capital property necessary or desirable for the foregoing purposes, both real and personal	-	-	-	-
Bond Principal and Interest	<u>3,290,364.60</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 4,060,364.60</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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 Tift 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.