



# 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.**

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

SCHEDULE "10"

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE
<b>SPLOST #5</b>			
a. The payment of principal and interest on general obligation debt incurred for constructing and equipping Toombs County High School.	\$ 4,342,000.00	\$ 4,095,000.00	Completed
b. Constructing and equipping a new athletic facility at Toombs County High School.	3,350,000.00	4,500,000.00	6/30/2024
c. Constructing, make additions to and/or renovating, modifying and equipping Toombs Central Elementary School and other school system facilities and making critical infrastructure and security improvements to existing facilities.	4,598,000.00	4,598,000.00	6/30/2026
d. Purchasing School buses.	500,000.00	500,000.00	6/30/2026
e. Purchasing textbooks (including e-books), furniture, technology and software, additional instructional materials and equipment for all facilities.	<u>1,250,000.00</u>	<u>1,250,000.00</u>	6/30/2026
 Total	 <u>\$ 14,040,000.00</u>	 <u>\$ 14,943,000.00</u>	

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

SCHEDULE "10"

PROJECT	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
<b>SPLOST #5</b>				
a. The payment of principal and interest on general obligation debt incurred for constructing and equipping Toombs County High School.	\$ -	\$ 4,095,000.00	\$ 4,095,000.00	\$ -
b. Constructing and equipping a new athletic facility at Toombs County High School.	64,054.96	4,027,188.47	-	-
c. Constructing, make additions to and/or renovating, modifying and equipping Toombs Central Elementary School and other school system facilities and making critical infrastructure and security improvements to existing facilities.	56,720.00	1,985,363.76	-	-
d. Purchasing School buses.	-	-	-	-
e. Purchasing textbooks (including e-books), furniture, technology and software, additional instructional materials and equipment for all facilities.	<u>105,017.70</u>	<u>422,116.56</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<u>\$ 225,792.66</u>	<u>\$ 10,529,668.79</u>	<u>\$ 4,095,000.00</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 Toombs 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.  
 (4) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding as follows:

Prior Years	\$ 693,975.13
Current Year	<u>241,850.00</u>
<b>Total</b>	<u>\$ 935,825.13</u>