



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.**

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

SCHEDULE " "

PROJECT 2016-2021 ESPLOST	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE	PROJECT 2016-2021 ESPLOST	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
<p>The (i) paying a portion of the debt service payments due on outstanding Washington County School District (Georgia) General Obligation Bond, Series 2011B, the maximum amount of total debt service to be paid shall not exceed \$10,000,000;(ii) adding, renovating, repairing, improving, furnishing, equipping demolishing and completing existing school buildings and other buildings and facilities useful and desirable in connection wherewith, including, but not limited to, physical education/athletic fields and facilities, paving and technology infrastructures; (iii) acquiring technology improvements, including safety and security improvements, computer technology, hardware and software; (iv) acquiring, constructing and equipping new school buildings and other buildings and facilities useful and desirable; (v) acquiring new school equipment, including, but not limited to, new buses, maintenance vehicles and equipment; (vi) acquiring textbooks and instructional materials and equipment; (vii) acquiring any necessary or desirable property, both real and personal.</p>								
Debt Service								
(i) Debt Service	10,000,000.00	10,000,000.00	11/30/2021		0	10,000,000.00	10,000,000.00	
Capital Outlay								
(ii) adding, renovating, repairing, improving, furnishing, equipping demolishing and completing existing school buildings and other buildings and facilities	\$ 2,950,275.17	\$ 2,096,204.59	6/30/2023	(ii) adding, renovating, repairing, improving, furnishing, equipping demolishing and completing existing school buildings and other buildings and facilities	\$ 671,270.37	\$ 1,424,934.22	\$ 2,096,204.59	\$ -
(iii) acquiring technology improvements, including safety and security improvements, computer technology, hardware and software	344,478.04	344,478.04	6/30/2023	(iii) acquiring technology improvements, including safety and security improvements, computer technology, hardware and software	176,429.77	168,048.27	344,478.04	-
(v) acquiring new school equipment, including, but not limited to, new buses, maintenance vehicles and equipment	1,241,336.15	1,241,336.15	6/30/2023	(v) acquiring new school equipment, including, but not limited to, new buses, maintenance vehicles and equipment	194,027.57	1,047,308.58	1,241,336.15	-
(vi) acquiring textbooks and instructional materials and equipment	374,055.64	374,055.64	6/30/2023	(vi) acquiring textbooks and instructional materials and equipment	23,686.00	350,369.64	374,055.64	-
(vii) acquiring any necessary or desirable property, both real and personal	89,855.00	89,855.00	6/30/2023	(vii) acquiring any necessary or desirable property, both real and personal	89,855.00		89,855.00	-
TOTAL FOR ESPLOST III	<u>15,000,000.00</u>	<u>14,145,929.42</u>			<u>1,155,268.71</u>	<u>12,990,660.71</u>	<u>14,145,929.42</u>	<u>-</u>
PROJECT 2021-2026 ESPLOST	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE	PROJECT	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED

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

SCHEDULE " "

The purpose of raising not more than \$18,000,000 of net proceeds by said tax, which shall go to the School District for the purpose of (i) adding to, renovating, repairing, improving, furnishing, equipping, demolishing and completing existing school buildings and other buildings and facilities useful and desirable in connection therewith, including, but not limited to, physical education/athletic fields and facilities, paving and technology infrastructures; (ii) acquiring technology improvements, including safety and security improvements, computer technology, hardware and software; (iii) acquiring, constructing and equipping new school buildings and other buildings and facilities useful and desirable; (iv) acquiring new school equipment, including, but not limited to, new buses, maintenance vehicles and equipment; (v) acquiring textbooks and instructional materials and equipment; (vi) acquiring any necessary or desirable property, both real and personal, the maximum amount of the projects to be paid with sales and use tax proceeds will be \$18,000,000.

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Capital Outlay

(i) adding to, renovating, repairing, improving, furnishing, equipping, demolishing and completing existing school buildings and other buildings and facilities

12,000,000.00	12,000,000.00	6/30/2025
12,000,000.00	12,000,000.00	

109,923.16	-	-	-	-
109,923.16	-	-	-	-

Future Projects

(iv) Other Projects

6,000,000.00	6,000,000.00	6/30/2026
6,000,000.00	6,000,000.00	

-	-	-	-	-
-	-	-	-	-

TOTAL FOR ESPLOST IV

18,000,000.00	18,000,000.00
18,000,000.00	18,000,000.00

109,923.16	-	-	-	-
109,923.16	-	-	-	-

Total ESPLOST

\$ 33,000,000.00	\$ 32,145,929.42
\$ 33,000,000.00	\$ 32,145,929.42

Total

\$ 1,265,191.87	\$ 12,990,660.71	\$ 14,145,929.42	\$ -
\$ 1,265,191.87	\$ 12,990,660.71	\$ 14,145,929.42	\$ -

- (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 Washington 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	\$ 2,642,640.00
Current Year	0.00
Total	\$ 2,642,640.00

(8) Project 2016-2021 /ESPLOST III was completed in June 2023 with total actual expenditures of \$14,145,929.42. The previous estimated cost was \$ _____. The surplus of SPLOST proceeds will be _____ and used to _____.