



DOAA

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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.**

**CALHOUN CITY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
FOR THE YEAR ENDED JUNE 30, 2023**

PROJECTS	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COST (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)(4)	AMOUNT EXPENDED IN PRIOR YEARS (3)(4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
March 2021 Referendum - (a) The retirement of previously incurred general obligation debt	\$9,962,000	\$9,962,000	\$4,175,281				6/30/27
(b) Construction of an Early Learning Academy, acquisition/installation of computers and new technology, land acquisition for enrollment growth and parking, HVAC replacements/repairs throughout the district, acquisition and equipping of school buses, renovations/modifications, construction, improvements and additions to and equipment for existing academic and athletic facilities and the infrastructure supporting these facilities.	14,714,000	0	0	0	0	0	6/30/27
Early Learning Academy							Completed
Land			485,898	17,277,844	17,763,742		Completed
Bus Shop Parking Lot			250,716		250,716		Completed
Complex Repaving			280,479		280,479		Completed
Athletic Fencing			409,900		409,900		Completed
Aquatic Center Pool Deck			38,250		38,250		Completed
Campus Intercom System			111,800		111,800		Completed
Complex Gym Floor			149,115		149,115		Completed
Athletic Improvements - Phase I			90,735		90,735		Completed
Complex Furniture			1,540,731		1,540,731		Completed
Complex Painting			157,800		157,800		Completed
Central Office Parking Lot			103,876		103,876		8/31/23
			700,000		700,000		3/31/24
Total	\$24,676,000	\$31,559,144	\$7,856,655	\$17,277,844	\$20,793,538	\$0	

(1) The School District's original project cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax, with sales tax proceeds estimated at \$24,676,000 to retire bonds issued for the project. All project costs estimated are included and will be paid from bond proceeds, federal, state and local funds.

(2) The School District's current estimate of total cost for the projects, including all costs from project inception to completion.

(3) The voters of Gordon County approved the imposition of a 1% sales tax to fund the above projects and retire associated debt.

(4) Actual project cost incurred in current and prior years. Includes prior year SPLOST.