



**DOAA**  
Georgia Department  
of Audits & Accounts

**Greg S. Griffin, State Auditor**  
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This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website as required by the Official Code of Georgia §50-6-32.

**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.**

This report is audited as part of the audit of the School District's Annual Financial Statements. The opinion and results can be found in the audit report. If you have further questions, please contact us at [TIGAHelp@audits.ga.gov](mailto:TIGAHelp@audits.ga.gov).

CHATTAHOOCHEE COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS - UNAUDITED  
YEAR ENDED JUNE 30, 2024

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
SPLOST 2016							
Providing funds for track and field renovations, outdoor lighting for athletic fields and seating.	\$ 500,000.00	33,022.65	Completed	-	33,022.65	33,022.65	-
Providing funds for technology purchases, textbooks, and safety equipment.	250,000.00	250,000.00	6/30/2025	5,655.00	147,801.72		
Providing funds for HVAC repairs and improvements.	200,000.00	205,100.13	Completed	-	205,100.13	205,100.13	-
Providing funds for acquiring buses and bus maintenance shop repairs.	200,000.00	650,000.00	6/30/2025	-	464,602.99		
Providing funds for acquiring, constructing, repairing, improving, rehabilitating, renovating, extending, retrofitting, upgrading and equipping buildings and facilities, including any necessary property therefore; both real and personal to include paving.	<u>809,662.00</u>	<u>7,500,000.00</u>	6/30/2025	<u>59,181.99</u>	<u>7,041,813.69</u>		
Subtotal 2016 Projects	<u>1,959,662.00</u>	<u>8,638,122.78</u>		<u>64,836.99</u>	<u>7,892,341.18</u>	<u>238,122.78</u>	<u>-</u>
SPLOST 2021							
To retire a portion of the principal and interest on the School District's previously incurred general obligation debt in the form of its Series 2012B Bonds, Series 2018A Bonds, and Series 2018B Bonds coming due in the years 2021 through 2026,	4,100,000.00	4,100,000.00	12/31/2026	525,173.10	1,644,095.36		
Making system-wide technology improvements, including, but not limited to, the acquisition and installation of instruction technology, security, and information systems hardware and associated software and accessories, and infrastructure at all schools and selected other facilities.	200,000.00	200,000.00	12/31/2026				
Improving school facilities, purchasing school buses, school equipment, and acquiring safety and security equipment.	<u>200,000.00</u>	<u>200,000.00</u>	12/31/2026				
Subtotal 2021 Projects	<u>4,500,000.00</u>	<u>4,500,000.00</u>		<u>525,173.10</u>	<u>1,644,095.36</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 6,459,662.00</u>	<u>13,138,122.78</u>		<u>590,010.09</u>	<u>9,536,436.54</u>	<u>238,122.78</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 Chattahoochee 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) Surplus of \$36,649.44 from 2011 SPLOST are included in the total shown above to be used in current projects.