



**DOAA**  
Georgia Department  
of Audits & Accounts

**Greg S. Griffin, State Auditor**  
**Kristina A. Turner, Deputy State Auditor**

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).

COLUMBIA COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED EDUCATION SPECIAL PURPOSE LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2024

<u>2017 E-SPLOST Program</u>	Original Estimated Cost (1)	Current Estimated Costs (2) (3)	Amount Expended In Current Year (3) (4)	Amount Expended In Prior Years (3) (4)	Estimated Completion Date	Total Completion Cost	Excess Proceeds Not Expended
Acquire, construct, and equip five new elementary schools, two new middle schools, one new athletic complex at an existing high school, and certain new athletic facilities at other existing high schools	\$ 70,000,000	\$ 73,413,986	\$ -	\$ 73,413,986	June 2023	\$ 73,413,986	\$ -
Acquire land for future schools	500,000	750,981	143,351	550,982	June 2025	N/A	N/A
Instructional and administrative technology improvements for existing schools	5,000,000	10,458,606		10,458,606	June 2024	N/A	N/A
School buses	6,527,881	7,282,625	-	7,282,625	June 2021	7,282,625	-
Add to, renovate, repair, improve, and equip existing school buildings, existing athletic facilities, and other buildings and facilities useful or desirable in connection therewith	53,000,000	95,686,150	2,237,898	40,736,415	August 2027	N/A	N/A
Acquire any necessary property, therefor, both real and personal	-	-	-	-	N/A	N/A	N/A
To the extent funds are available, to acquire, construct and equip one new high school and acquire any necessary property therefor, both real and personal	-	-	-	-	N/A	N/A	N/A
Pay capitalized interest incident thereto	4,822,119	4,822,119	-	4,822,119	October 2017	4,822,119	-
Pay expenses incident to accomplishing the foregoing	150,000	174,576		174,576	June 2024	N/A	N/A
	<u>\$ 140,000,000</u>	<u>\$ 192,589,043</u>	<u>\$ 2,381,249</u>	<u>\$ 137,439,309</u>		<u>\$ 85,518,730</u>	<u>\$ -</u>

(1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Education Special Purpose 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 Columbia 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, bond proceeds, state capital outlay funds, local property taxes, and/or other funds over the life of the projects. The program is estimated to receive \$67.88 million in revenue from local, state, and federal sources not related to the collection of the 1% sales tax.

COLUMBIA COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED EDUCATION SPECIAL PURPOSE LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2024

<u>2022 E-SPLOST Program</u>	<u>Original Estimated Cost (1)</u>	<u>Current Estimated Costs (2) (3)</u>	<u>Amount Expended In Current Year (3) (4)</u>	<u>Amount Expended In Prior Years (3) (4)</u>	<u>Estimated Completion Date</u>	<u>Total Completion Cost</u>	<u>Excess Proceeds Not Expended</u>
Acquire, construct, and equip three new elementary schools, two new middle schools, and one new high school	\$ 36,000,000	\$ 73,233,400	\$ 37,032,142	\$ 10,962,107	August 2025	\$ N/A	\$ N/A
Acquire land for future schools and other facilities, instructional and administrative technology improvements, school buses and other vehicles, and safety, security, and maintenance equipment	21,500,000	17,357,952	3,443,361	4,697,701	June 2027	N/A	N/A
Add to, renovate, repair, improve, and equip existing school buildings, administrative buildings, athletic facilities, and other buildings and facilities useful or desirable in connection therewith	96,957,710	217,409,083	29,435,160	56,442,274	August 2027	N/A	N/A
Acquire any necessary property, therefor, both real and personal	-	-	-	-	N/A	N/A	N/A
Payment of capitalized interest incident thereto	5,542,290	5,542,290	-	5,542,290	June 2023	5,542,290	-
Payment to expenses incident to accomplishing the foregoing	-	-	-	-	N/A	N/A	N/A
	<u>\$ 160,000,000</u>	<u>\$ 313,542,725</u>	<u>\$ 69,910,663</u>	<u>\$ 77,644,372</u>		<u>\$ 5,542,290</u>	<u>\$ -</u>

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(3) The voters of Columbia 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, bond proceeds, state capital outlay funds, local property taxes, and/or other funds over the life of the projects. The program is estimated to receive \$55.06 million in revenue from local, state, and federal sources not related to the collection of the 1% sales tax.