



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.

TELFAIR COUNTY BOARD OF EDUCATION
2018 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2024

SCHEDULE "4"

<u>2018 SPLOST</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>AMOUNT EXPENDED IN CURRENT YEAR (3) (4) (5)</u>	<u>AMOUNT EXPENDED IN PRIOR YEARS (3)</u>	<u>TOTAL COMPLETION COST</u>	<u>EXCESS PROCEEDS NOT EXPENDED</u>	<u>ESTIMATED COMPLETION DATE</u>
Renovating and modernizing Telfair County Middle School and Telfair County High School to include construction of a new building to house a new state of the art kitchen, cafeteria, and agriculture CTAE lab(s) and classroom(s); new exterior and interior finishes, new doors, door frames, and hardware, as needed; new markerboards, tackboards, and smartboards in each classroom; electrical upgrades, including new LED lighting; plumbing upgrades, including new flooring, fixtures, and finishes; HVAC replacement; any necessary demolition; and upgraded security and safety equipment.	\$ 6,200,000.00	\$ 10,841,187.84	\$ -	10,841,187.84	\$ 10,841,187.84		Completed
Acquiring instructional materials and textbooks, buses, transportation equipment, and instructional technology, including vocational, fine arts, athletics, and physical education equipment, and band uniforms and related band equipment.	-	20,000.00	-	9,222.62			3/31/2024
Paying expenses incident to accomplish foregoing	<u>600,000.00</u>	<u>674,991.00</u>	<u>-</u>	<u>674,991.00</u>	<u>674,991.00</u>		
Total	<u>\$ 6,800,000.00</u>	<u>\$ 11,536,178.84</u>	<u>\$ -</u>	<u>\$ 11,525,401.46</u>	<u>\$ 11,516,178.84</u>	<u>\$ 0.00</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 project(s). Includes all cost from project inception to completion.
- (3) The voters of Telfair County approved the imposition of a 1% sales tax to fund the above project(s) (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 project(s).
- (4) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding for the above project(s) as follows:

Prior Years	\$ 700,738.33
Current Year	<u>94,300.00</u>
Total	<u>\$ 795,038.33</u>

- (5) In addition to the expenditures shown above, the School District incurred Bond issuance cost to provide advance funding for the above project as follows:

Prior Years	<u>\$ 110,308.00</u>
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TELFAIR COUNTY BOARD OF EDUCATION
2024 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2024

2024 SPOST	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4) (5)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
Renovating Telfair County Elementary School to include new LED lighting, new flooring and paint; HVAC replacement, renovating of Telfair County Elementary School gym.	6,419,931.00	\$ 6,419,931.00	\$ 3,748,997.74	-	\$ 3,748,997.74		11/30/2024
	\$						
Total	\$ 6,419,931.00	\$ 6,419,931.00	\$ 3,748,997.74	\$ -	\$ 3,748,997.74	\$ 0.00	

(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 project(s). Includes all cost from project inception to completion.

(3) The voters of Telfair County approved the imposition of a 1% sales tax to fund the above project(s) (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 project(s).

(4) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding for the above project(s) as follows:

Prior Years	\$ -
Current Year	<u>114,444.44</u>
Total	<u>\$ 114,444.44</u>

(5) In addition to the expenditures shown above, the School District incurred Bond issuance cost to provide advance funding for the above project as follows:

Current Year	<u>\$ 89,408.52</u>
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