



DOAA
Georgia Department
of Audits & Accounts

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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.

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

SCHEDULE "12 "

<u>Project SPLOST 2019-2023</u>	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
Shall the special 1% sales and use tax for education currently in effect in Crawford County be continued for a period of time not to exceed 20 calendar quarters and for the raising of not more than \$7,000,000 for the purpose of: (a) retiring a portion of the principal of and interest on the Crawford County School District (Georgia) General Obligation Bonds, Series 2020A in the approximate amount of \$4,383,850; and (b) acquiring, constructing, repairing, improving, renovating, adding to, extending, upgrading, furnishing, and equipping school buildings and athletic and support facilities, improvements and infrastructure in the Crawford County School District useful or desirable in connection therewith, including acquiring any necessary property or demolition therefore, both real and personal, including, but not limited to:								
Capital Outlay								
Acquiring, improving, upgrading, updating, constructing or installing safety and security improvements and equipment such as classroom and security cameras, a shield alert system, an ID badge system, and security related renovations to school entrances;	50,000.00	109,993.00	6/30/2024		102,271.00	7,722.00	109,993.00	-
Acquiring and installing a new HVAC system for the Crawford County Elementary School;		145,934.00	6/30/2024		145,934.00		145,934.00	-
Constructing, renovating, upgrading, repairing and improving the district's athletic facilities and fields;	50,000.00	50,195.00	6/30/2024		12,190.00	38,005.00	50,195.00	-
Constructing, renovating, upgrading, repairing and improving the district's maintenance facility and its transportation facility;			6/30/2024				-	-
Acquiring, renovating, upgrading, updating, adding to, installing or repairing the district's central office and auditorium building to include painting, flooring updates, interior fixtures, lighting and draperies, stage and stage lighting upgrades and improvements, sound system equipment, noise control equipment and improvements, new windows, and improving or replacing the HVAC systems therein;	2,500,000.00	36,284,831.31	6/30/2024			36,284,831.31	36,284,831.31	-
Acquiring administrative and instructional technology/communications equipment, materials and software, such as textbooks, library books and media center software, network equipment, laptops and/or chromebooks for teacher and/or student use, and active panels for classroom use;		43,698.40	6/30/2024		43,698.40		43,698.40	-
Acquiring maintenance equipment, fire protection equipment, and kitchen equipment;			6/30/2024				-	-
Acquiring equipment and furnishings, including school furniture and band and athletic uniforms and equipment;		147,188.00	6/30/2024		147,188.00		147,188.00	-
Acquiring school buses, vehicles, and/or transportation equipment	87,500.00	19,499.32	6/30/2024			19,499.32	19,499.32	-
Acquiring real property (collectively, the "Projects")	10,000.00		6/30/2024				-	-
Paying expenses incident to accomplishing the foregoing		69,570.63	6/30/2024		69,570.63		69,570.63	-

CRAWFORD COUNTY BOARD OF EDUCATION
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 YEAR ENDED JUNE 30, 2024

SCHEDULE "12 "

Debt Service

Paying capitalized interest and/or costs of issuing the Bonds	2,500.00	194,386.01	6/30/2024	1,075.00	193,311.01	194,386.01	-
Retiring a portion of the principal of and interest on the Crawford County School District (Georgia) General Obligation Bonds, Series 2020A	500,000.00	2,415,528.88	6/30/2024	876,400.00	1,539,128.88	2,415,528.88	-

Future Projects

(III) Other Projectss	3,800,000.00	548,715.77	6/30/2024		1,947,042.80	1,947,042.80	548,715.77
Subtotal 20__ Projects	7,000,000.00	40,029,540.32		Subtotal	1,398,327.03	40,029,540.32	41,427,867.35

- (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 Crawford 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) The unexpended funds remaining are available for use as approved in the original referendum.
- (5) The Total Completion Cost indicates cost to date. Project is ongoing and further expenditures will be incurred.