

**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 (open.ga.gov) 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, you can visit our [TIGA Resource page](#) or visit our [contact page](#) and follow the prompts for "General TIGA help."

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	
<u>SPLOST 2019-2023</u>		
Constructing a replacement middle/high school combined 6th to 12th grade campus, including modernizing and renovating a portion of the existing facility, if feasible, and modernizing and renovating athletic/physical education facilities;	\$	2,500,000.00
Acquiring equipment for physical education and athletic departments;		50,000.00
Acquiring technology, safety, security, and/or fire protection equipment;		50,000.00
Acquiring buses, vehicles, and/or transportation equipment		87,500.00
Acquiring administrative and instructional technology/communications		10,000.00
Paying capitalized interest and/or costs of issuing the Bonds;		2,500.00
Paying a portion of the principal and interest of the Bonds.		500,000.00

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	
<u>SPLOST 2024</u>		
Constructing a replacement middle/high school combined 6th to 12th grade campus, including modernizing and renovating a portion of the existing facility, if feasible, and modernizing and renovating athletic/physical education facilities;	\$ 7,000,000.00	\$
Acquiring equipment for physical education and athletic departments;		
Acquiring technology, safety, security, and/or fire protection equipment;		
Acquiring buses, vehicles, and/or transportation equipment		
Acquiring administrative and instructional technology/communications	\$ 130,000.00	
Paying capitalized interest and/or costs of issuing the Bonds;		
Paying a portion of the principal and interest of		

the Bonds.

- (1) The School District's original cost estimate as specified in the resolution calling for the imposition of
- (2) The School District's current estimate of total cost for the projects. Includes all cost from project in
- (3) The voters of Crawford County approved the imposition of a 1% sales tax to fund the above project sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.

CURRENT ESTIMATED COSTS (2)		AMOUNT EXPENDED IN CURRENT YEAR (3)		AMOUNT EXPENDED IN PRIOR YEARS (3)		TOTAL COMPLETION COST	PR
24,717,288.22	\$	201,586.09	\$	24,515,702.13	\$		\$
146,210.00		51,305.00		94,905.00			
181,983.24		71,990.24		109,993.00			
451,374.32		431,875.00		19,499.32			
424,893.12		365,020.50		59,872.62			
6,634.59		1,075.00		5,559.59			
3,928,356.03		873,600.00		3,054,756.03			

CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	PR
-	\$ -	\$ -	\$ -	\$ -
128255.68	128,255.68			

of the Local Option Sales Tax.

ception to completion.

s. Amounts expended for these projects may include

EXCESS
PROCEEDS NOT
EXPENDED

ESTIMATED
COMPLETION
DATE

6/30/2026

6/30/2026

6/30/2026

6/30/2026

6/30/2026

6/30/2026

6/30/2026

EXCESS
PROCEEDS NOT
EXPENDED

ESTIMATED
COMPLETION
DATE

12/31/2028

12/31/2028