



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.

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

SCHEDULE "4"

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>AMOUNT EXPENDED IN CURRENT YEAR (3) (4)</u>	<u>AMOUNT EXPENDED IN PRIOR YEARS (3) (4)</u>	<u>TOTAL COMPLETION COST</u>	<u>EXCESS PROCEEDS NOT EXPENDED (6) (7) (8)</u>	<u>ESTIMATED COMPLETION DATE</u>
SPLOST V							
(1) The cost of acquiring, constructing, and installing safety and security property improvements, safety and security equipment, and safety and security technology improvements for existing schools and other facilities:	5,000,000.00	3,000,000.00	109,465.70	2,886,626.76	3,000,000.00	0.00	12/30/2024
(2) The cost of acquiring instructional and administrative technology improvements for existing schools and other facilities (including, without limitation, laptop and other individual devices for students, teachers, and staff)	30,000,000.00	25,538,165.93	3,763,986.00	21,774,179.93	25,538,165.93	0.00	12/30/2024
(3) The cost of modifying, adding to, renovation, repairing, improving, and equipping existing school buildings, existing athletic facilities, and other buildings and facilities useful or desirable in connection therewith, including the renovation of existing school buildings into administrative buildings; acquiring land for future schools; and acquiring any necessary property therefor, both real and personal: and	46,500,000.00	72,479,206.40	12,430,848.76	56,048,357.64	72,479,206.40	0.00	9/30/2025
(4) The cost of acquiring school buses and vehicles and navigational, surveillance communications, and safety and security enhancements for school buses and vehicles and acquiring musical instruments;	<u>3,500,000.00</u>	<u>1,500,000.00</u>	<u>790,339.00</u>	<u>296,403.23</u>	<u>1,500,000.00</u>	0.00	9/30/2025
SPLOST V Total	<u>85,000,000.00</u>	<u>102,517,372.33</u>	<u>17,094,639.46</u>	<u>81,005,567.56</u>	<u>102,517,372.33</u>	0.00	
SPLOST Grand Total	<u>\$ 85,000,000.00</u>	<u>\$ 102,517,372.33</u>	<u>\$ 17,094,639.46</u>	<u>\$ 81,005,567.56</u>	<u>\$ 102,517,372.33</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 projects. Includes all cost from project inception to completion.
- (3) The voters of Rockdale County approved the imposition of a 1% sales tax to fund the above projects. Amounts expended for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.