



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.

TAYLOR COUNTY BOARD OF EDUCATION
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
 YEAR ENDED JUNE 30, 2023

SCHEDULE **

	ORIGINAL ESTIMATED COST	CURRENT ESTIMATED COSTS	AMOUNT EXPENDED IN CURRENT YEAR	AMOUNT EXPENDED IN PRIOR YEARS	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
PROJECT 2012							
Rehabilitating, repairing, renovating, extending, equipping and improving existing School District facilities, including without limitation, additional classrooms, physical education and athletic facilities, roof replacements and repairs, mechanical system repairs and replacements, and wiring and infrastructure modifications.	2,695,000.00	1,145,000.00	80,296.00	1,026,064.20			6/30/2025
additional parking and paving at School District facilities.	80,000.00	80,000.00	0.00	0.00			6/30/2025
acquiring and installing system-wide instructional and administrative technology, safety and security equipment, vehicles and transportation equipment.	600,000.00	2,000,000.00	385,911.37	1,571,254.28			6/30/2025
acquisition of music, vocational and physical education/athletic equipment.	400,000.00	500,000.00	173,361.50	298,523.00			6/30/2025
acquisition of textbooks.	25,000.00	200,000.00	79,984.89	117,300.00			6/30/2025
renovating existing administrative facilities.	800,000.00	675,000.00	4,388.30	574,121.75			6/30/2025
acquiring any necessary property, both real and personal, and paying costs incident to accomplishing the foregoing.	200,000.00	200,000.00	0.00	13,232.00			6/30/2025
	<u>4,800,000.00</u>	<u>4,800,000.00</u>	<u>724,542.66</u>	<u>3,800,495.23</u>			
PROJECT 2017							
improving, furnishing, and equipping existing school buildings and facilities useful and desirable therewith, including but not limited to, additional classrooms, administrative facilities, roofing, physical education/athletic facilities, HVAC and other mechanical systems, paving and parking lots.	500,000.00	500,000.00					6/30/2025
acquiring technology improvements, including safety and security improvements, computer technology hardware and software and infrastructure.	250,000.00	250,000.00					6/30/2025
acquiring land.	350,000.00	369,000.00		388,516.69			6/30/2025
acquisition of fine arts, physical education /athletic and vocational equipment and materials.	100,000.00	100,000.00					6/30/2025
acquiring, constructing and equipping new school facilities.	1,000,000.00	1,000,000.00					6/30/2025
acquisition of textbooks, including eBooks and other instructional materials.	100,000.00	100,000.00					6/30/2025
acquiring school buses and other school vehicles.	100,000.00	61,000.00					6/30/2025
acquiring any necessary or desirable property, both real and personal.							
	<u>2,400,000.00</u>	<u>2,400,000.00</u>		<u>388,516.69</u>			
PROJECT 2019							
paying a portion of the principal and interest on the bonds	4,616,137.00	4,616,137.00	1,050,600.00	2,709,638.92			6/30/2025
paying all or a portion of the costs of the Projects of not more than \$4,800,000.00	183,863.00	183,863.00		183,863.00			Completed
	<u>4,800,000.00</u>	<u>4,800,000.00</u>	<u>1,050,600.00</u>	<u>2,893,501.92</u>			
PROJECT 2024							
equipping athletic/physical education facilities at the combined 3rd through 12th grade campus.	2,500,000.00	2,500,000.00					12/31/2028
reconstructing, repairing, improving, renovating, adding to, extending, and/or upgrading the Primary School facilities.	350,000.00	350,000.00					12/31/2028
acquiring, constructing, repairing, improving, renovating, adding to, extending, upgrading, furnishing, and/or equipping school buildings, support and administrative facilities and buildings, athletic facilities and buildings, and/or infrastructure in the Taylor County School District useful or desirable in connection therewith, including acquiring any necessary property therefore, both real and personal.	350,000.00	350,000.00					12/31/2028
acquiring vocational, fine arts, music, physical education and athletic equipment.	50,000.00	50,000.00					12/31/2028
acquiring textbooks (including e-books) and technology, software, computer, safety, security, and/or fire protection equipment.	50,000.00	50,000.00					12/31/2028
acquiring buses, vehicles, and/or transportation equipment.	100,000.00	100,000.00					12/31/2028
acquiring real property (collectively, the "Projects"), paying capitalized interest and costs of issuing the bonds	100,000.00	100,000.00					12/31/2028
	<u>5,500,000.00</u>	<u>5,500,000.00</u>					12/31/2028
	<u>9,000,000.00</u>	<u>9,000,000.00</u>					
	<u>\$ 21,000,000.00</u>	<u>\$ 21,000,000.00</u>	<u>\$ 1,775,142.66</u>	<u>\$ 6,882,514.14</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 Taylor 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.