



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.

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

Pursuant to the requirements of O.C.G.A. 48-8-141 and HB 1013, Walker County Board of Education does hereby publish the following presentation of the current and prior year's ESPLOST expenditures.

<u>PROJECTS</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>AMOUNT EXPENDED IN PRIOR YEARS (3) (4)</u>	<u>AMOUNT EXPENDED IN CURRENT YEAR (3) (4)</u>	<u>TOTAL COMPLETION COST</u>	<u>EXCESS PROCEEDS NOT EXPENDED</u>	<u>ESTIMATED COMPLETION DATE</u>
ESPLOST V (2017)							
1. Acquisition, construction, and equipping of auxiliary gymnasiums at LaFayette and Ridgeland High Schools;	\$2,000,000.00	\$1,462,932.00	\$1,462,931.64		\$1,462,931.64		Completed (5)
2. Construction of new roofs for educational and central services building and/or facilities;	1,120,000.00	1,311,831.39	814,753.13	497,078.26			June 2025
3. Acquisition and upgrading of technology and computers, textbooks, and e-books, including expansion of the technology plan to improve student-to-device ratio;	5,000,000.00	1,000,000.00	684,144.15				June 2025
4. Acquisition and equipping of school buses;	3,000,000.00	2,344,260.00	1,453,640.30	627,620.00			June 2025
5. Paving and repairing of parking lots and driveways for educational and central services building and/or facilities;	1,900,000.00	1,764,209.00	1,640,771.00	123,438.00			June 2025
6. Acquisition, construction, and equipping of a new high school;	6,177,500.00	4,679,124.00					(6)
7. Acquisition and equipping of safety and security equipment for educational and central services building and/or facilities;	612,350.00	800,000.00		138,112.36			Completed
8. Construction, renovation, improvements, and equipping of the Career Technical & Agriculture Education (CTAE) labs at LaFayette and Ridgeland High Schools;	600,000.00	0.00					Completed (5)
9. Acquisition, construction, and equipping of a multi-use athletic facility at Ridgeland High School;	2,000,000.00	9,316,184.00	9,316,183.83		9,316,183.83		Completed (5)
10. Acquisition, construction, and equipping of a football field at the LaFayette High School;	800,000.00	800,000.00					June 2024
11. Renovations, additions, improvements, and equipping of existing education buildings, properties, and facilities of the school district, including additions, improvements, constructing, and equipping central services facilities; acquisition of any property, both real and personal, and equipment necessary in connection with the above described capital outlay projects, including energy management systems, heating and air conditioning systems, lighting, and similar equipment; and acquisition of real property for future schools, facilities, administrative offices, support services, and other purposes of the Walker County School District;	4,870,150.00	12,236,521.00	10,953,729.11	1,282,791.74			June 2025 (7)
12. Cost of issuance of general obligation debt for the purpose of financing the costs of the capital outlay projects described above.	0.00	322,200.88	322,200.88		322,200.88		Completed
Total ESPLOST V (2017)	<u>\$28,080,000.00</u>	<u>\$36,037,262.27</u>	<u>\$26,648,354.04</u>	<u>\$2,669,040.36</u>	<u>\$11,101,316.35</u>	<u>\$0.00</u>	
ESPLOST VI (2021)							
1. Renovations, additions, improvements, and equipping of existing schools;	\$14,570,456.00	\$14,570,456.00	\$4,339,218.77	\$6,946,913.17			June 2026
2. Acquisition, construction, and equipping of auxiliary gymnasiums at Chattanooga Valley, LaFayette, Rossville, and Saddle Ridge Middle Schools;	2,000,000.00	2,000,000.00					June 2026
3. Acquisition and equipping of school buses and maintenance vehicles;	1,800,000.00	1,800,000.00	90,654.00				June 2026
4. Resurfacing and replacement of tennis courts at LaFayette and Ridgeland High Schools;	860,000.00	1,140,957.00	1,140,956.41		1,140,956.41		Completed

PROJECTS	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
5. Paving and repairing of parking lots and entrance roads;	200,000.00	200,000.00					June 2026
6. Acquisition, construction, and equipping of a new high school;	5,935,184.00	3,134,357.00					(6)
7. Acquisition and upgrading of technology, computers, and e-books, including expansion to the technology plan to improve student to device ratio;	450,000.00	450,000.00					June 2026
8. Renovations, improvements, and equipping of existing athletic facilities system-wide; and	5,152,360.00	7,441,315.00	7,085,135.15	356,178.96			June 2026
9. Acquisition of any property, both real and personal, and equipment necessary in connection with the above described capital outlay projects, and for future schools, facilities, administrative offices, support services, and other purposes of the Walker County School District.	1,000,000.00	1,000,000.00					June 2026
10. Cost of issuance of general obligation debt for the purpose of financing the costs of the capital outlay projects described above.	0.00	343,144.00	343,143.89		343,143.89		Completed
Total ESPLOST VI (2021)	<u>\$31,968,000.00</u>	<u>\$32,080,229.00</u>	<u>\$12,999,108.22</u>	<u>\$7,303,092.13</u>	<u>\$1,484,100.30</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. Includes all cost from project inception to completion.

(3) The voters of Walker 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 project.

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

Prior Years	\$ 2,837,836.38
Current Year	<u>696,500.00</u>
	<u>\$ 3,534,336.38</u>

(5) Ridgeland High Projects (1. Gym, 8. LAB/AG Building, 9. Athletic Facility) were combined into one project. Expenditures are combined in 9.

(6) At this time, the need for a new high school is not supported by growth in student population.

(7) North Georgia Electric Membership Corporation awarded \$100,000 to Rossville Middle for Uplift Energy Grant, and \$200,000 to Naomi Elementary. SPLOST funds were used to supplement the projects.