



DEPARTMENT OF AUDITS AND ACCOUNTS

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The Georgia Department of Audits and Accounts, as required by the Official Code of Georgia §50-6-32, has posted the Special Purpose Local Option Sales Tax (SPLOST) Report to the searchable website. **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.**

CAMDEN COUNTY BOARD OF EDUCATION
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
 2009 ESPLOST
 YEAR ENDED JUNE 30, 2018

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	EXPENDED IN CURRENT YEAR (3) (4)	EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED (6) (7) (8)	ESTIMATED COMPLETION DATE
(i) Acquiring, constructing and equipping new schools and facilities useful and desirable, including an elementary school, a middle school, a fine arts academy and physical education/athletic facilities;	\$ 45,000,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00	6/30/2016
(ii) adding to, renovating, repairing, improving, and equipping existing school buildings and school system facilities;	5,500,000.00	12,909,552.45	58,888.20	12,850,664.25	12,909,552.45	0.00	6/30/2018
(iii) acquiring real property for new school buildings and renovating and improving existing real property owned by the District, including but not limited to paving, landscaping, irrigation and drainage;	3,100,000.00	2,914,967.68	0.00	2,914,967.68	2,914,967.68	0.00	6/30/2016
(a) New Middle School	900,000.00	0.00	0.00	0.00	0.00	0.00	6/30/2014
(iv) Acquiring miscellaneous new equipment, fixtures and furnishings for the school system, including HVAC equipment, information technology equipment and software, safety and security equipment	5,637,000.00	15,884,798.60	466,087.45	15,418,711.15	15,884,798.60	0.00	6/30/2018
(v) Acquiring school buses and transportation and maintenance equipment	1,200,000.00	1,995,898.00	0.00	1,995,898.00	1,995,898.00	0.00	6/30/2014
(vi) Purchasing textbooks	1,000,000.00	1,637,712.48	0.00	1,637,712.48	1,637,712.48	0.00	6/30/2016
	\$ 62,337,000.00	\$ 35,342,929.21	\$ 524,975.65	\$ 34,817,953.56	\$ 35,342,929.21	0.00	

- (1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax. (Referendum approved March 2009) Final collection of funds were received in July 2014. All funds were expended prior to June 30, 2018.
- (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 Camden County approved the imposition of a 1% sales tax to fund the above projects and retire associated debt. Projects may include amounts expended for these projects may include sales tax proceeds, state, local property taxand/or other funds over the life of the projects.

CAMDEN COUNTY BOARD OF EDUCATION
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
 2013 ESPLOST
 YEAR ENDED JUNE 30, 2018

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	EXPENDED IN CURRENT YEAR (3) (4)	EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED (6) (7) (8)	ESTIMATED COMPLETION DATE
(i) Adding to, renovating, repairing, improving, furnishing, and equipping existing school buildings and other buildings and facilities useful and desirable in connection therewith, including but not limited to fine arts academy, roofing, HVAC, paving;	\$ 19,856,955.00	\$ 2,106,973.64	\$ 1,499,519.85	\$ 607,453.79	\$ 2,106,973.64	0.00	6/30/2021
(ii) System-wide technology including but not limited to hardware and software, safety and security improvements;	18,600,000.00	4,614,617.44	2,228,304.83	2,386,312.61	4,614,617.44	0.00	6/30/2021
(iii) Purchasing textbooks and other educational software;	1,000,000.00	14,146.17	14,146.17	0.00	14,146.17	0.00	6/30/2021
(iv) Acquiring new school equipment;	1,250,000.00	107,224.70	78,640.00	28,584.70	107,224.70	0.00	6/30/2021
(v) Acquiring school buses, maintenance and transportation vehicles;	2,500,000.00	2,246,036.00	573,200.00	1,672,836.00	2,246,036.00	0.00	6/30/2021
(vi) Acquiring new band instruments, equipment and educational/instructional materials;	473,045.00	424,297.30	0.00	424,297.30	424,297.30	0.00	6/30/2019
(vii) Acquiring any necessary or desirable property, both real and personnel.	0.00	0.00	0.00	0.00	0.00	0.00	
	\$ 43,680,000.00	\$ 9,513,295.25	\$ 4,393,810.85	\$ 5,119,484.40	\$ 9,513,295.25	0.00	

(1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax. (Referendum approved March 2013) Collection of funds began in August 2014.

(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 Camden County approved the imposition of a 1% sales tax to fund the above projects and retire associated debt. Projects may include amounts expended for these projects may include sales tax proceeds, state, local property tax and/or other funds over the life of the projects.