



DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Room 4-101
Atlanta, Georgia 30334-8400

GREG S. GRIFFIN
STATE AUDITOR
(404) 656-2174

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.**

CLAY COUNTY BOARD OF EDUCATION
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
 YEAR ENDED JUNE 30, 2017

SCHEDULE "8"

| PROJECT | ORIGINAL ESTIMATED COST (1) | CURRENT ESTIMATED COSTS (2) | AMOUNT EXPENDED IN CURRENT YEAR (3) (4) | AMOUNT EXPENDED IN PRIOR YEARS (3) (4) | TOTAL COMPLETION COST | EXCESS PROCEEDS NOT EXPENDED | ESTIMATED COMPLETION DATE |
|--|-----------------------------------|-----------------------------------|--|---|-----------------------------|------------------------------------|---------------------------------|
| <u>SPLOST IV</u> | | | | | | | |
| 1) Acquiring maintenance vehicles and equipment, busses, and system vehicles and equipment, including cameras and radios; | \$ 210,000.00 | \$ 200,000.00 | \$ 0.00 | \$ 1.00 | \$ 0.00 | \$ 0.00 | 6/30/2019 |
| 2) acquiring administrative and instructional technology textbooks (including e-books), safety and security equipment; | 50,000.00 | 75,000.00 | 0.00 | 3,270.00 | 0.00 | 0.00 | 6/30/2019 |
| 3) acquiring equipment and furnishings; | 24,615.00 | 52,115.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6/30/2019 |
| 4) acquiring, construction, and equipping a concrete storage building; | 312,885.00 | 245,385.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6/30/2019 |
| 5) renovations, extensions, additions, repairs and improvements to existing school facilities, including playground renovations, locker rooms, fine arts, exercise/training rooms and athletic facilities; | 900,000.00 | 925,000.00 | 0.00 | 873,945.84 | 0.00 | 0.00 | 6/30/2019 |
| 6) paying expenses incident to accomplishing the foregoing. | <u>2,500.00</u> | <u>77,739.44</u> | <u>5,703.51</u> | <u>72,035.93</u> | <u>0.00</u> | <u>0.00</u> | 6/30/2019 |
| | <u>\$ 1,500,000.00</u> | <u>\$ 1,575,239.44</u> | <u>\$ 5,703.51</u> | <u>\$ 949,252.77</u> | <u>\$ 0.00</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 Clay 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.