



## 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.**

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

	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
<b>SPLOST #4 PROJECT</b>							
For the purpose of acquiring, constructing, and equipping the following capital outlay projects:							
(a) Improvements at the athletic complex, including maintenance equipment;	3,054,000.00	3,082,859.82		3,082,859.82	3,082,859.82	0.00	Completed March 2019
(b) roof repairs, kitchen renovations, and other improvements, including furniture, equipment, and HVAC systems at Claxton High School;	970,000.00						March 2019
(c) renovations, improvements and equipment, including HVAC systems, at Claxton Elementary School	475,000.00	250,000.00	1,143,633.74				March 2019
(d) textbooks;	825,000.00	250,000.00	70,428.67	42,843.43			March 2019
(e) new technology;	250,000.00	750,000.00	109,482.19	369,273.55			March 2019
(f) buses;	900,000.00	750,000.00		217,620.00			March 2019
(g) band equipment;	59,420.00						March 2019
(h) demolition of obsolete facilities;	150,000.00						March 2019
(i) improvements to parking lots;	30,000.00						March 2019
(j) updating facilities at Bell Memorial Stadium; and	100,000.00						March 2019
(k) other equipment and improvements to facilities of the School District.	1,186,580.00	300,000.00	57,689.33	49,840.50			March 2019
	<u>8,000,000.00</u>	<u>5,382,859.82</u>	<u>1,381,233.93</u>	<u>3,762,437.30</u>	<u>3,082,859.82</u>	<u>0.00</u>	

**FOOTNOTES:**

- (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 some costs for textbooks and technology.
- (3) The voters of Evans County approved the imposition of a 1% sales tax to fund the above projects and any associated debt. Amounts expended for these projects may be funded by sales tax proceeds and interest earned over the life of the projects.
- (4) The Athletic Complex is being funded with actual funds from SPLOST #3 (\$445,648.18) and actual funds from SPLOST #4 (\$3,082,859.82).  
A G.O. bond was issued in the principal amount of \$3,000,000 to pay for the capital outlay costs of the athletic complex and the capitalized interest and bond issuance costs of the bond.
- (5) 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	125,741.44
Current Year	36,320.03
Total	<u>162,061.47</u>