



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.**

CLAY COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2019

PROJECT	SPLOST 4	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
1) Acquiring maintenance vehicles and equipment, busses, and system vehicles and equipment, including cameras and radios;		\$ 210,000.00	\$ 50,000.00	\$ 11,403.00	\$ 1,455.53	\$ 0.00	\$ 0.00	6/30/2019
2) acquiring administravie and instructional technology, textbooks (including e-books), safety and security equipment;		\$ 50,000.00	\$ 50,000.00	\$ 0.00	\$ 3,300.00	\$ 0.00	\$ 0.00	6/30/2019
3) acquiring equipment and furnishings;		\$ 24,615.00	\$ 25,000.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	6/30/2019
4) acquiring, construction, and equipping a concrete storage building;		\$ 312,885.00	\$ 0.00	\$ 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	\$ 929,615.00	\$ 95,608.41	\$ 813,164.33	\$ 0.00	\$ 0.00	6/30/2020
6) paying expenses incident to accomplishing the foregoing.		\$ 2,500.00	\$ 50,000.00	\$ 342.39	\$ 42,401.04	\$ 0.00	\$ 0.00	6/30/2020
		<u>\$ 1,500,000.00</u>	<u>\$ 1,104,615.00</u>	<u>\$ 107,353.80</u>	<u>\$ 860,320.90</u>	<u>\$</u>	<u>\$</u>	
		<u>\$ 1,500,000.00</u>	<u>\$ 1,104,615.00</u>	<u>\$ 107,353.80</u>	<u>\$ 860,320.90</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	

PROJECT	SPLOST 5							
1) acquiring buses, vehicles, and/or equipment for transportation, maintenance and system wide use;		\$ 240,000.00	\$ 240,000.00	\$	\$	\$	\$	6/30/2022
2) acquiring, installing and/or upgrading safety and/or security equipment;		\$ 50,000.00	\$ 50,000.00	\$	\$	\$	\$	6/30/2022
3) adding to, extending, renovation, repairing, improving, furnishing, and/or equipping existing school buildings, grounds, and facilities, including acquiring any necessary property therefore, both real & personal, including roofing, the gymnasium, music room, computer lab and special education room;		\$ 500,000.00	\$ 500,000.00	\$ 118,301.43	\$	\$	\$	6/30/2022
4) furnishing and/or equipping fitness/wellness facility;		\$ 100,000.00	\$ 100,000.00	\$	\$	\$	\$	6/30/2022
5) renovation, adding to, and/or improving the parking and/or traffic access areas, including lighting and any necessary site work;		\$ 250,000.00	\$ 250,000.00	\$	\$	\$	\$	6/30/2022
6) acquiring and/or installing instructional and/or administrative materials, technology and technology equipment;		\$ 100,000.00	\$ 100,000.00	\$ 234.60	\$ 353.23	\$	\$	6/30/2022
7) acquiring and/or installing equipment, instruments and/or materials for the fine arts, vocational, physical education and athletic departments;		\$ 200,000.00	\$ 200,000.00	\$	\$	\$	\$	6/30/2022
8) acquiring and/or installing system wide equipment and/or furnishings; and/or		100,000.00	100,000.00					
9) acquiring and/or installing additional storage space for documentation storage.		\$ 60,000.00	\$ 60,000.00					6/30/2022
		<u>\$ 1,600,000.00</u>	<u>\$ 1,600,000.00</u>	<u>\$ 118,536.03</u>	<u>\$ 353.23</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	
		<u>\$ 1,600,000.00</u>	<u>\$ 1,600,000.00</u>	<u>\$ 118,536.03</u>	<u>\$ 353.23</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.
- (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	\$ 0.00
Current Year	<u>0.00</u>
Total	<u>\$ 0.00</u>