



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.**

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

	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
SPLOST #4 PROJECT							
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	\$ -	Completed
(b) roof repairs, kitchen renovations, and other improvements, including furniture, equipment, and HVAC systems at Claxton High School;	970,000.00	-	-	-	-	-	June 2020
(c) renovations, improvements and equipment, including HVAC systems, at Claxton Elementary School	475,000.00	2,800,000.00	1,519,794.06	1,143,633.74	-	-	June 2020
(d) textbooks;	825,000.00	180,000.00	63,181.67	113,272.10	-	-	June 2020
(e) new technology;	250,000.00	650,000.00	100,554.99	478,755.74	-	-	June 2020
(f) buses;	900,000.00	225,000.00	-	217,620.00	-	-	June 2020
(g) band equipment;	59,420.00	-	-	-	-	-	June 2020
(h) demolition of obsolete facilities;	150,000.00	-	-	-	-	-	June 2020
(i) improvements to parking lots;	30,000.00	-	-	-	-	-	June 2020
(j) updating facilities at Bell Memorial Stadium; and	100,000.00	-	-	-	-	-	June 2020
(k) other equipment and improvements to facilities of the School District.	1,186,580.00	206,000.00	97,949.00	107,529.83	-	-	June 2020
	<u>8,000,000.00</u>	<u>7,143,859.82</u>	<u>1,781,479.72</u>	<u>5,143,671.23</u>	<u>3,082,859.82</u>	<u>-</u>	
SPLOST #5 PROJECT							
(i) the construction and equipping of a new high school complex to replace the current Claxton High School, and construction and equipping of system-wide athletic facilities and shall be used as follows:	9,270,000.00	9,270,000.00	319,172.78	-	-	-	June 2022
(ii) a portion of the principal and interest on general obligation bonds	1,000,000.00	1,000,000.00	-	-	-	-	June 2022
(b) a portion of the costs of the following capital outlay projects not paid for with proceeds from said general obligation bonds	250,000.00	250,000.00	-	-	-	-	June 2022
(i) renovation and improvements to existing school buildings, including the primary, elementary, middle, and high schools, maintenance facilities, and the central office;	250,000.00	250,000.00	-	-	-	-	June 2022
(ii) acquisition of school buses, maintenance vehicles and equipment, and	250,000.00	250,000.00	-	-	-	-	June 2022
(iii) the acquisition of any property, both real and personal, and equipment necessary in connection with the above described capital outlay projects, including system-wide instructional, administrative and testing technology, textbooks (including e-books) and library materials, safety and security equipment, and vocational, band, physical education and athletic equipment	250,000.00	250,000.00	-	-	-	-	June 2022
	<u>11,270,000.00</u>	<u>11,270,000.00</u>	<u>319,172.78</u>	<u>-</u>	<u>-</u>	<u>-</u>	
TOTALS	<u>\$ 19,270,000.00</u>	<u>\$ 18,413,859.82</u>	<u>\$ 2,100,652.50</u>	<u>\$ 5,143,671.23</u>	<u>\$ 3,082,859.82</u>	<u>\$ -</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	162,061.47
Current Year	<u>15,840.22</u>
Total	<u><u>177,901.69</u></u>