



DOAA

Georgia Department
of Audits & 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.**

CLARKE COUNTY BOARD OF EDUCATION
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
 YEAR ENDED JUNE 30, 2022

SCHEDULE "12"

| PROJECT | ORIGINAL ESTIMATED COST (1) | CURRENT ESTIMATED COSTS (2) | ESTIMATED COMPLETION DATE |
|--|-----------------------------------|-----------------------------------|---------------------------------|
| SPLOST V | | | |
| Providing funds to pay the costs for the purposes of acquiring, constructing and equipping the following capital outlay projects: | | | |
| (a) additions to, renovations of, repairs to, improvements to, and equipment for existing educational, administrative and services buildings, properties, and facilities of the School District, including, without limitation, Alps Road Elementary School, Barnett Shoals Elementary School, David C. Barrow Elementary School, Chase Street Elementary School, Cleveland Road Elementary School, Fowler Drive Elementary School, the facility known as the West Broad campus, Howard B. Stroud Elementary School, Julia J. Harris Elementary School, the current Gaines Elementary School, the facility formerly operated as Gaines Elementary School and known as Old Gaines, Oglethorpe Avenue Elementary School, Timothy Road Elementary School, Whit Davis Elementary School, Whitehead Road Elementary School, Winterville Elementary School, Burney-Harris-Lyons Middle School, Clarke Middle School, W. R. Coile Middle School, Hilsman Middle School, Cedar Shoals High School, Clarke Central High School and Classic City High School, Athens Community Career Academy, Early Learning Center, athletic facilities, transportation facilities (including bus driver training facilities), maintenance facilities, storage facilities (including the storage facility located on Barber Street), and administrative and services facilities; | \$ 103,597,902.00 | \$ 97,498,334.99 | 7/1/2023 |
| (b) new administrative and services facilities and professional and early learning facilities; | 6,000,000.00 | 14,343,209.04 | 7/1/2023 |
| (c) technology to be used at all educational and administrative facilities, including, but not limited to, classroom technology infrastructure, computers, laptops, tablets and mobile devices for students and staff, servers, wiring, wireless antennas, and other technology upgrades with necessary hardware, software, and programs; | 20,000,000.00 | 18,011,395.00 | 7/1/2023 |
| (d) real and personal property, including, but not limited to, improved or unimproved land and existing buildings for future school or administrative and services facility sites, custodial and school nutrition kitchen equipment and other furniture, fixtures and equipment; | 300,000.00 | 743,124.97 | 7/1/2023 |
| (e) security system upgrades, equipment and infrastructure to all educational and administrative facilities; | - | - | |
| (f) school buses (including installment payments); | 2,500,000.00 | 2,500,000.00 | 7/1/2023 |
| (g) sewer system upgrades to convert from septic systems to public sewer; | - | - | |
| (i) capitalized expenses incident thereto (including, but not limited to, the payment of implementation, administrative and management expenses, any capitalized interest, and reimbursements for expenditures for needs assessment for facilities) | 2,602,098.00 | 1,903,936.00 | 7/1/2023 |
| Subtotal SPLOST V Projects | <u>135,000,000.00</u> | <u>135,000,000.00</u> | |

SPLOST VI

Providing funds to pay the costs for the purposes of acquiring, constructing and equipping the following capital outlay projects:

| | | | |
|---|---------------------------------|---------------------------------|----------|
| <p>(a) construction of, additions to, renovations of, repairs to, improvements to, and equipment for new and existing educational, administrative and services buildings, properties, and facilities of the School District, as indicated by enrollment and enrollment trends, including, without limitation, Alps Road Elementary School, Barnett Shoals Elementary School, David C. Barrow Elementary School, Chase Street Elementary School, Cleveland Road Elementary School, Fowler Drive Elementary School, the facility known as the West Broad campus, Howard B. Stroud Elementary School, J.J. Harris Elementary School, the current Gaines Elementary School, the facility formerly operated as Gaines Elementary School, Oglethorpe Avenue Elementary School, Timothy Road Elementary School, Whit Davis Elementary School, Whitehead Road Elementary School, Winterville Elementary School, Burney-Harris-Lyons Middle School, Clarke Middle School, W. R. Coile Middle School, Hillsman Middle School, Cedar Shoals High School, Clarke Central High School and Classic City High School, Athens Community Career Academy, Early Learning Center, athletic facilities, transportation facilities (including bus driver training facilities), maintenance facilities, storage facilities, and administrative and services facilities;</p> | 147,450,000.00 | 147,450,000.00 | 7/1/2027 |
| <p>(b) new administrative and services facilities, and professional and early learning facilities;</p> <p>(c) technology to be used at all educational and administrative facilities, including, but not limited to, computers, laptops, tablets and mobile devices for students and staff, servers, wiring, wireless antennas, and other technology upgrades with necessary hardware, software, and programs;</p> | 22,500,000.00 | 22,500,000.00 | 7/1/2027 |
| <p>(d) acquisition of and/or improvements to real and personal property, including, but not limited to, improved or unimproved land and existing buildings for future school or administrative and services facility sites, custodial and school nutrition kitchen equipment and other furniture, fixtures and equipment;</p> | 600,000.00 | 600,000.00 | 7/1/2027 |
| <p>(e) security system upgrades, equipment and infrastructure to all educational and administrative facilities;</p> <p>(f) school buses (including installment payments);</p> <p>(g) sewer system upgrades to convert from septic systems to public sewer;</p> | 2,500,000.00 | 2,500,000.00 | 7/1/2027 |
| <p>(h) capital expenditures in accordance with the School District's strategic plan for facilities; and (9) capitalized expenses incident thereto (including the payment of any capitalized interest); (collectively, the Projects); (ii) paying capitalized interest through September 1, 2022, and (iii) paying the costs of issuing the Debt.</p> | 1,950,000.00 | 1,950,000.00 | 7/1/2027 |
| <p style="text-align: right;">Subtotal SPLOST VI Projects</p> | <u>175,000,000.00</u> | <u>175,000,000.00</u> | |
| <p>Total</p> | \$ <u><u>310,000,000.00</u></u> | \$ <u><u>310,000,000.00</u></u> | |

CLARKE COUNTY BOARD OF EDUCATION
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
 YEAR ENDED JUNE 30, 2022

SCHEDULE "12"

| PROJECT | AMOUNT EXPENDED IN CURRENT YEAR (3) (4) | AMOUNT EXPENDED IN PRIOR YEARS (3) (4) | TOTAL COMPLETION COST | EXCESS PROCEEDS NOT EXPENDED |
|--|--|---|-----------------------------|------------------------------------|
| SPLOST V | | | | |
| Providing funds to pay the costs for the purposes of acquiring, constructing and equipping the following capital outlay projects: | | | | |
| (a) additions to, renovations of, repairs to, improvements to, and equipment for existing educational, administrative and services buildings, properties, and facilities of the School District, including, without limitation, Alps Road Elementary School, Barnett Shoals Elementary School, David C. Barrow Elementary School, Chase Street Elementary School, Cleveland Road Elementary School, Fowler Drive Elementary School, the facility known as the West Broad campus, Howard B. Stroud Elementary School, Julia J. Harris Elementary School, the current Gaines Elementary School, the facility formerly operated as Gaines Elementary School and known as Old Gaines, Oglethorpe Avenue Elementary School, Timothy Road Elementary School, Whit Davis Elementary School, Whitehead Road Elementary School, Winterville Elementary School, Burney-Harris-Lyons Middle School, Clarke Middle School, W. R. Coile Middle School, Hilsman Middle School, Cedar Shoals High School, Clarke Central High School and Classic City High School, Athens Community Career Academy, Early Learning Center, athletic facilities, transportation facilities (including bus driver training facilities), maintenance facilities, storage facilities (including the storage facility located on Barber Street), and administrative and services facilities; | | | | |
| | \$ 3,670,938.93 | \$ 71,529,820.84 | \$ | - |
| (b) new administrative and services facilities and professional and early learning facilities; | | | | |
| | 7,150,736.74 | 9,426,289.24 | | |
| (c) technology to be used at all educational and administrative facilities, including, but not limited to, classroom technology infrastructure, computers, laptops, tablets and mobile devices for students and staff, servers, wiring, wireless antennas, and other technology upgrades with necessary hardware, software, and programs; | | | | |
| | 866,504.25 | 16,449,236.55 | | - |
| (d) real and personal property, including, but not limited to, improved or unimproved land and existing buildings for future school or administrative and services facility sites, custodial and school nutrition kitchen equipment and other furniture, fixtures and equipment; | | | | |
| | 26,236.06 | 449,044.67 | | - |
| (e) security system upgrades, equipment and infrastructure to all educational and administrative facilities; | | | | |
| | | - | | - |
| (f) school buses (including installment payments); | | | | |
| | 143,500.00 | 1,960,725.00 | | |
| (g) sewer system upgrades to convert from septic systems to public sewer; | | | | |
| | | - | | |
| (i) capitalized expenses incident thereto (including, but not limited to, the payment of implementation, administrative and management expenses, any capitalized interest, and reimbursements for expenditures for needs assessment for facilities) | | | | |
| | 332,811.17 | 1,423,798.48 | | - |
| Subtotal SPLOST V Projects | <u>12,190,727.15</u> | <u>101,238,914.78</u> | <u>-</u> | <u>-</u> |

