



DOAA

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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, 2023

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	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	\$94,987,049.61	16,241,570.02	\$75,200,759.77	7/1/2023
(b) new administrative and services facilities and professional and early learning facilities;	6,000,000.00	16,622,098.55	45,072.57	16,577,025.98	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	18,096,855.59	781,114.89	17,315,740.70	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	4,958.51	475,280.73	7/1/2023
(e) security system upgrades, equipment and infrastructure to all educational and administrative facilities;	-	146,935.28	146,935.28	-	
(f) school buses (including installment payments);	2,500,000.00	2,500,000.00	-	2,104,225.00	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	25,159.71	1,756,609.65	7/1/2023
Subtotal SPLOST V Projects	135,000,000.00	135,000,000.00	17,244,810.98	113,429,641.83	
SPLOST VI					
Providing funds to pay the costs for the purposes of acquiring, constructing and equipping the following capital outlay projects:					
(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, 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, and administrative and services facilities;	147,450,000.00	147,450,000.00	222,864.32	2,500.00	7/1/2027
(b) new administrative and services facilities, and professional and early learning facilities;					
(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;	22,500,000.00	22,500,000.00	4,016,420.47	-	7/1/2027
(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;	600,000.00	600,000.00	-	-	7/1/2027
(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	-	-	7/1/2027
(g) sewer system upgrades to convert from septic systems to public sewer;					
(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.	1,950,000.00	1,950,000.00	353,679.33	855,049.00	7/1/2027
Subtotal SPLOST VI Projects	175,000,000.00	175,000,000.00	4,592,964.12	857,549.00	
Total	\$ 310,000,000.00	\$ 310,000,000.00	21,837,775.10	\$ 114,287,190.83	
(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 Clarke 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 as follows:					
Prior Years	9,342,323.33				
Current Year	3,266,250.00				
Total	12,608,573.33				