



# 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.**

EVANS COUNTY BOARD OF EDUCATION  
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
 YEAR ENDED JUNE 30, 2023

SCHEDULE "10"

<b><u>SPLOST #5 PROJECT</u></b>	<b>ORIGINAL ESTIMATED COST (1)</b>	<b>CURRENT ESTIMATED COSTS (2)</b>	<b>ESTIMATED COMPLETION DATE</b>
(i) the construction and equipping of a new high school complex to replace the current Claxton High School, and	\$ 9,720,000.00	\$ 24,625,000.00	August 2023
(ii) construction and equipping of system-wide athletic facilities and shall be used as follows:			
(a) a portion of the principal and interest on general obligation bonds	1,000,000.00	4,790,000.00	June 2024
(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	426,906.72	June 2024
(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	350,000.00	June 2024
(ii) acquisition of school buses, maintenance vehicles and equipment, and	250,000.00	100,000.00	June 2024
(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	250,000.00	350,000.00	June 2024
Total SPLOST #5 Projects	\$ <u>11,720,000.00</u>	\$ <u>30,641,906.72</u>	

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 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
 YEAR ENDED JUNE 30, 2023

SCHEDULE "10"

**SPLOST #5 PROJECT**

	AMOUNT EXPENDED IN CURRENT YEAR (3) (4) (5)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
	\$ 3,588,161.46	\$ 20,625,684.82	\$ -	\$ -
	999,576.30	2,533,908.31	-	-
		426,906.72	-	-
	128,000.00	2,350.00	-	-
	71,351.11		-	-
	82,380.23	200,295.30	-	-
Total SPLOST #5 Projects	4,869,469.10	23,789,145.15	-	-

- (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 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) A G.O. Bond was issued in the principal amount of \$11,720,000.00 to pay for the capital outlay costs of the new Claxton High School.
- (5) A G.O. Bond was issued in the principal amount of \$1,965,000.00 to pay for the capital outlay costs of the new athletic field at Claxton High School.