



DOAA
Georgia Department
of Audits & Accounts

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This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website as required by the Official Code of Georgia §50-6-32.

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.

This report is audited as part of the audit of the School District's Annual Financial Statements. The opinion and results can be found in the audit report. If you have further questions, please contact us at TIGAHelp@audits.ga.gov.

EVANS COUNTY BOARD OF EDUCATION
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
 YEAR ENDED JUNE 30, 2024

SCHEDULE "10"

<u>SPLOST #5 PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>ESTIMATED COMPLETION DATE</u>
(i) The construction and equipping of a new high school complex to replace the current Claxton High School, and (ii) construction and equipping of system-wide athletic facilities and shall be used as follows:	\$ 9,720,000.00	\$ 24,625,000.00	June 2025
(a) a portion of the principal and interest on general obligation bonds	1,000,000.00	4,790,000.00	June 2025
(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 2025
(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 2025
(ii) acquisition of school buses, maintenance vehicles and equipment, and	250,000.00	290,000.00	June 2025
(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.	<u>250,000.00</u>	<u>835,000.00</u>	June 2025
Total	\$ <u>11,720,000.00</u>	\$ <u>31,316,906.72</u>	

EVANS COUNTY BOARD OF EDUCATION
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
 YEAR ENDED JUNE 30, 2024

SCHEDULE "10"

<u>SPLOST #5 PROJECT</u>	<u>AMOUNT EXPENDED IN CURRENT YEAR (3) (4) (5)</u>	<u>AMOUNT EXPENDED IN PRIOR YEARS (3) (4)</u>	<u>TOTAL COMPLETION COST</u>	<u>EXCESS PROCEEDS NOT EXPENDED</u>
(i) The construction and equipping of a new high school complex to replace the current Claxton High School, and (ii) construction and equipping of system-wide athletic facilities and shall be used as follows:	\$ 365,406.58	\$ 24,213,846.28	\$ -	\$ -
(a) a portion of the principal and interest on general obligation bonds	1,005,276.26	3,533,484.61	-	-
(b) a portion of the costs of the following capital outlay projects not paid for with proceeds from said general obligation bonds		426,906.72	-	-
(i) renovation and improvements to existing school buildings, including the primary, elementary, middle, and high schools, maintenance facilities, and the central office;	217,196.30	130,350.00	-	-
(ii) acquisition of school buses, maintenance vehicles and equipment, and	218,110.00	71,351.11	-	-
(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.	552,232.31	282,675.53	-	-
Total	<u>2,358,221.45</u>	<u>28,658,614.25</u>	<u>-</u>	<u>-</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 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.