



DEPARTMENT OF AUDITS AND 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, 2020

SCHEDULE "10"

| PROJECT | ORIGINAL ESTIMATED COST (1) | CURRENT ESTIMATED COSTS (2) | AMOUNT EXPENDED IN CURRENT YEAR (3) (4) (5) (6) | AMOUNT EXPENDED IN PRIOR YEARS (3) (4) (5) (6) | 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 | - | - | - | - | - | Completed |
| (c) renovations, improvements and equipment, including HVAC systems, at Claxton Elementary School | 475,000.00 | 3,176,960.12 | 513,532.32 | 2,663,427.80 | 3,176,960.12 | - | Completed |
| (d) textbooks; | 825,000.00 | 600,000.00 | 335,589.80 | 176,453.77 | - | - | June 2021 |
| (e) new technology; | 250,000.00 | 735,000.00 | 109,960.24 | 579,310.73 | - | - | June 2021 |
| (f) buses; | 900,000.00 | 250,000.00 | - | 217,620.00 | - | - | June 2021 |
| (g) band equipment; | 59,420.00 | 9,005.00 | 9,005.00 | - | 9,005.00 | - | Completed |
| (h) demolition of obsolete facilities; | 150,000.00 | - | - | - | - | - | Completed |
| (i) improvements to parking lots; | 30,000.00 | - | - | - | - | - | Completed |
| (j) updating facilities at Bell Memorial Stadium; and | 100,000.00 | - | - | - | - | - | Completed |
| (k) other equipment and improvements to facilities of the School District. | 1,186,580.00 | 275,000.00 | - | 205,478.83 | - | - | June 2021 |
| | <u>8,000,000.00</u> | <u>8,128,824.94</u> | <u>968,087.36</u> | <u>6,925,150.95</u> | <u>6,268,824.94</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 | 9,720,000.00 | 11,720,000.00 | 5,263,133.75 | 319,172.78 | - | - | August 2021 |
| (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 | 6,450,000.00 | 847,495.79 | - | - | - | 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 | 250,000.00 | - | - | - | - | 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 education and athletic equipment | 250,000.00 | 350,000.00 | - | - | - | - | June 2024 |
| | <u>11,720,000.00</u> | <u>19,220,000.00</u> | <u>6,110,629.54</u> | <u>319,172.78</u> | <u>-</u> | <u>-</u> | |
| TOTALS | <u>\$ 19,720,000.00</u> | <u>\$ 27,348,824.94</u> | <u>\$ 7,078,716.90</u> | <u>\$ 7,244,323.73</u> | <u>\$ 6,268,824.94</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) A G.O. bond was issued in the principal amount of \$11,720,000 to pay for the capital outlay costs of the new Claxton High School.
- (6) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding for the above projects as follows:

| | |
|--------------|-------------------|
| | SERIES 2013 |
| Prior Years | 204,081.69 |
| Current Year | 5,270.00 |
| Total | <u>209,351.69</u> |