



DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Room 4-101
Atlanta, Georgia 30334-8400

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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, 2019**

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS(2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEAR (3) (4)	Total Completion Cost	Excess Proceeds Not Expended	Estimated Completion Date
SPLOST IV							
Providing funds to pay the costs of construction and equipping (including, but not limited to, furniture, fixtures, equipment, technology infrastructure, computers and related equipment) of new school facilities, including a new elementary school on the eastside of Athens-Clarke County (to be known as Maxine P. Easom Elementary School) and a new elementary school on the westside of Athens-Clarke County to be located on West Vincent Drive; construction of, additions to, renovations of, repairs and improvements to and equipping (including, but not limited to, furniture, fixtures, equipment, technology infrastructure, computers and related equipment) of existing educational buildings, properties and facilities of the School District, which may include, without limitation, existing schools/facilities including, 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, Judia J. Harris Elementary Charter 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 - A Performance Learning Center, Athens Community Career Academy, Office of Early Learning, athletic facilities, transportation facilities (including bus driver training facilities), administrative facilities, maintenance facilities and district services facilities; energy conservation systems for School District facilities; technology upgrades and additions to School District facilities; security upgrades to School District facilities; purchase and/or lease payoff of school buses; conversion of School District facilities currently on septic systems to public sewer; acquisition and installation of computer hardware and software for administrative and educational purposes; reimbursement of the School District's expenditures for the strategic plan for facilities acquisition of additional real and personal property, including improved and unimproved land and existing buildings for future school sites; and paying expenses incident thereto (including the payment of any capitalized interest), at a cost of approximately \$120,000,000.							
Alps Road Elementary School	\$ 212,900.00						Completed
Barnett Shoals Elementary School	\$ 9,709,996.00	\$ 17,467,572.52		\$ 17,467,572.52	\$ 17,467,572.52	\$ -	Completed
Burney-Harris-Lyons Middle School	\$ 3,274,181.00						Completed
Cedar Shoals High School	\$ 598,255.00						Completed
Chase Street Elementary School	\$ 264,000.00						Completed
Clarke Central High School	\$ 18,453,877.00	\$ 36,358,046.08		\$ 36,358,046.08	\$ 36,358,046.08	\$ -	Completed
Cleveland Road Elementary School	\$ 250,000.00						Completed
Construction of, additions to, renovations of, repairs and improvements to and equipping (including, without limitation, furniture, fixtures, equipment, technology infrastructure, computers and related equipment) ; (Custodial, Kitchen and Playground equipment)	\$ 775,000.00	\$ 1,429,925.00	\$ 134,378.72	\$ 1,274,755.44	\$ 1,409,134.16	\$ -	Completed
Construction of, additions to, renovations of, repairs and improvements to and equipping (including, without limitation, furniture, fixtures, equipment, technology infrastructure, computers and related equipment); (Meet enrollment changes)	\$ 1,038,000.00	\$ 860,000.00		\$ 858,530.49	\$ 858,530.49	\$ -	Completed
District service facilities	\$ 2,375,000.00						Completed
Fowler Drive Elementary School	\$ 250,000.00						Completed
Gaines Elementary School	\$ 212,900.00						Completed
Judia J. Harris Elementary Charter School	\$ 143,294.00						Completed
Oglethorpe Avenue Elementary School	\$ 7,001,000.00	\$ 18,400,000.00	\$ 1,111,188.45	\$ 18,327,064.26	\$ 19,438,252.71	\$ -	Completed
Reimbursement of the School District's expenditures for the strategic plan for facilities	\$ 1,928,290.00	\$ 1,635,011.97		\$ 1,635,011.97	\$ 1,635,011.97	\$ -	Completed
Technology upgrades and additions to School District facilities	\$ 16,200,000.00	\$ 10,993,547.00		\$ 10,155,273.90	\$ 10,155,273.90	\$ -	Completed
Timothy Road Elementary School	\$ 250,000.00						Completed
W.R. Coile Middle School	\$ 3,274,181.00						Completed
Whitehead Road Elementary School	\$ 15,835,410.00	\$ 18,830,793.21		\$ 18,830,793.21	\$ 18,830,793.21	\$ -	Completed
	<u>\$ 82,046,284.00</u>	<u>\$ 105,974,895.78</u>	<u>\$ 1,245,567.17</u>	<u>\$ 104,907,047.87</u>	<u>\$ 106,152,615.04</u>	<u>\$ -</u>	

**CLARKE COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2019**

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS(2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEAR (3) (4)	Total Completion Cost	Excess Proceeds Not Expended	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; (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, 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; (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; (e) security system upgrades, equipment and infrastructure to all educational and administrative facilities; (f) school buses (including installment payments); (g) sewer system upgrades to convert from septic systems to public sewer; (h) building management systems; and (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); all in accordance with the facilities plans of the School District, as the same may be revised in accordance with the needs of the School District, at a cost of approximately \$135,000,000.							
Burney-Harris-Lyons Middle School	\$ 10,000,000.00	\$ 17,163,458.00	\$ 8,338,426.67	\$ 8,615,641.59	\$ 16,954,068.26	\$ 209,389.74	Completed
Cedar Shoals High School	\$ 2,000,000.00	\$ -	\$ 15,243.75				1/1/2019
Clarke Middle School	\$ 10,000,000.00	\$ 10,795.00	\$ 10,794.96				7/1/2022
Hilsman Middle School	\$ 25,000,000.00	\$ 28,101,171.00	\$ 23,065,729.72	\$ 944,199.60	\$ -	\$ -	1/1/2020
Oglethorpe Avenue Elementary School	\$ 5,000,000.00	\$ 1,550,000.00	\$ 1,500,579.44		\$ 1,500,579.44	\$ 49,420.56	Completed
Timothy Road Elementary School	\$ 2,500,000.00	\$ -					7/1/2022
West Broad (the facility known as the West Broad campus)	\$ 6,000,000.00	\$ 12,502,875.00					7/1/2022
W.R. Coile Middle School	\$ 10,000,000.00	\$ 16,337,819.00	\$ 7,598,722.38	\$ 8,466,035.64	\$ 16,064,758.02	\$ 273,060.98	Completed
(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,	\$ 8,425,000.00	\$ -					7/1/2022
(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;							
	\$ 26,172,902.00	\$ 29,431,784.00	\$ 427,623.77				7/1/2022
(a)maintenance facilities, storage facilities ...	\$ 1,700,000.00	\$ 1,700,000.00					8/1/2020
(a) ...athletic facilities, ...	\$ 2,500,000.00	\$ 2,500,000.00	\$ 169,562.35				7/1/2022

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YEAR ENDED JUNE 30, 2019**

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(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	\$ 20,000,000.00	\$ 2,837,244.04	\$ 6,510,841.99	\$ -	\$ -	7/1/2022
(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;	\$ 600,000.00	\$ 600,000.00					7/1/2022
(f) school buses (including installment payments); (g) sewer system upgrades to convert from septic systems to public sewer;	\$ 2,500,000.00	\$ 2,500,000.00	\$ 386,524.00				7/1/2022
(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); all in accordance with the facilities plans of the School District, as the same may be revised in accordance with the needs of the School District,	\$ 2,602,098.00	\$ 2,602,098.00	\$ 392,485.49	\$ 315,069.61	\$ -	\$ -	7/1/2022
	<u>\$ 135,000,000.00</u>	<u>\$ 135,000,000.00</u>	<u>\$ 44,742,936.57</u>	<u>\$ 24,851,788.43</u>	<u>\$ 34,519,405.72</u>	<u>\$ 531,871.28</u>	
	<u>\$ 217,046,284.00</u>	<u>\$ 240,974,895.78</u>	<u>\$ 45,988,503.74</u>	<u>\$ 129,758,836.30</u>	<u>\$ 140,672,020.76</u>	<u>\$ 531,871.28</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 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 for the above projects as follows:

Prior Years	\$26,165,080.79
Current Year	<u>\$2,587,400.00</u>
Total	<u><u>\$28,752,480.79</u></u>