

**DOAA**Georgia Department  
of Audits & Accounts**Greg S. Griffin, State Auditor**  
**Kristina A. Turner, Deputy State Auditor**

This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website ([open.ga.gov](https://open.ga.gov)) 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, you can visit our [TIGA Resource page](#) or visit our [contact page](#) and follow the prompts for "General TIGA help."

CLINCH COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2025

SCHEDULE " "

PROJECTS	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)(4)	AMOUNT EXPENDED IN PRIOR YEARS (3)(4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
<u>SPLOST V (2022)</u>							
(1) Construction, equipping and furnishing of a new K-12 school, including parking areas, grounds, necessary real and personal property, and necessary furnishings, equipment, and fixtures for such school;	\$ 4,500,000.00	\$ 62,089,387.96	\$ 8,884,630.16	\$ 53,204,757.80	\$ 62,089,387.96	-	Completed
(2) and to the extent that funds are available, acquisition of any property, both real and personal, and equipment necessary for the School District including renovations and improvements to system-wide buildings and facilities, pre-K classrooms, athletic facilities, system-wide technology improvements, physical education equipment, vocational equipment, fine arts equipment, safety and security equipment.	-	100,000.00	70,213.47	-	-	-	6/30/2027
(3) Acquiring or purchasing new buses and transportation equipment.	-	100,000.00	57,555.00	-	-	-	6/30/2027
Total	\$ 4,500,000.00	\$ 62,289,387.96	\$ 9,012,398.63	\$ 53,204,757.80	\$ 62,089,387.96	\$ 0.00	

(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 Clinch 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 and other expenditures to provide advance funding for the above projects:

	SPLOST V (2022)
Prior Years	\$ 1,253,568.71
Current Year	772,635.00
	<u>\$ 2,026,203.71</u>

See notes to the basic financial statements.