

**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."

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

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
SPLOST VI (July 1, 2022 - June 30, 2027)							
Acquiring, constructing, and equipping the following capital outlay projects at a total maximum cost of \$20,000,000:							
(i) pay for the acquisition, construction, and equipping of renovations and improvements of facilities including land improvements throughout the system, including but not limited to	6,500,000.00	6,500,000.00	7,101,029.15	6,339,869.42			June 2027
(ii) system-wide equipment and systems including lighting, HVAC	2,000,000.00	2,000,000.00					
(iii) Instructional and Administrative technology, software systems and licenses	2,000,000.00	2,000,000.00	3633.06	312,375.78			June 2027
(iv) textbooks including instructional materials and resources	3,500,000.00	3,500,000.00	629,963.70	404,800.74			June 2027
(v) safety and security upgrades	1,500,000.00	1,500,000.00	101,918.55	-			June 2027
(vi) facilities equipment and furnishings	1,500,000.00	1,500,000.00	73,774.79	73,949.77			June 2027
(vii) transportation vehicles and equipment including buses	1,500,000.00	1,500,000.00	110,250.00	-			June 2027
(viii) upgrades to sound systems, PA and intercom systems	1,000,000.00	1,000,000.00	52,318.00	90,284.22			June 2027
(ix) band equipment and uniforms	500,000.00	500,000.00	21,360.12	55,657.84			June 2027
	\$ <u>20,000,000.00</u>	\$ <u>20,000,000.00</u>	\$ <u>8,094,247.37</u>	\$ <u>7,276,937.77</u>	\$ <u>0.00</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 project(s). Includes all cost from project inception to completion.

(3) The voters of Emanuel approved the imposition of a 1% sales tax to fund the above project(s) (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 project(s).