

**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) 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."

JACKSON 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 (4)	ESTIMATED COMPLETION DATE
SPLOST VI							
(1) Paying all or a portion of the debt service on outstanding Series 2012 General Obligation Refunding Bonds and Series 2019 General Obligation Bonds previously issued.	\$ 30,000,000.00	\$ 30,000,000.00	\$ 12,127,838.99	\$ 14,400,219.86			6/30/2027
<i>All Projects Below</i>	30,128,000.00	55,300,000.00					
(2) Acquiring, constructing and equipping new schools including a new middle school and new elementary schools,			11,766,729.93	41,107,826.30			6/30/2027
(3) acquiring, constructing and equipping new educational facilities			0.00	2,506,084.29			6/30/2027
(4) acquiring real property			813,113.06	0.00			6/30/2027
(5) remodeling, renovating and equipping classrooms, instructional and support space, and other school district facilities at existing school system facilities				0.00			6/30/2027
(6) acquiring furnishings, equipment and fixtures for new and existing facilities sysem-wide, including technology, equipment, infrastructure and safety and security			658,417.32	85,866.65			6/30/2027
	<u>\$ 60,128,000.00</u>	<u>\$ 85,300,000.00</u>	<u>\$ 25,366,099.30</u>	<u>\$ 58,099,997.09</u>	<u>\$ 0.00</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 projects. Includes all cost from project inception to completion.

(3) The voters of Jackson 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) The excess SPLOST proceeds will be applied to ongoing projects.

See notes to the basic financial statements.