

**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."

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

<u>PROJECT (SPLOST 2020)</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>ESTIMATED COMPLETION DATE</u>	<u>AMOUNT EXPENDED IN CURRENT YEAR (3)</u>	<u>AMOUNT EXPENDED IN PRIOR YEARS (3)</u>	<u>TOTAL COMPLETION COST</u>	<u>EXCESS PROCEEDS NOT EXPENDED</u>
Cost associated with:							
(I) (a) the addition, renovation, repair, remediation and improvement of existing school building and other facilities,	\$ -	\$ -	6/30/2030	\$ -	\$ -	\$ -	\$ -
(b) the acquisition, construction, including but not limited to, a new athletic complex at Jasper County High School,	8,000,000.00	11,409,400.20	Completed	-	11,409,400.20	11,409,400.20	-
(c) the acquisition, purchase and installation of HVAC equipment,	-	-	6/30/2030	-	-	-	-
(d) the acquisition, purchase and installation of technology and safety equipment, including, but not limited to, computer hardware and software, classroom displays and projectors, and security equipment,	-	-	6/30/2030	-	-	-	-
(e) acquisition, purchase and installation of lunchroom equipment and appliances,	-	-	6/30/2030	-	-	-	-
(f) the acquisition of school buses and other transportation or maintenance vehicles,	-	-	6/30/2030	-	-	-	-
(g) the acquisition of textbooks and band instruments,	-	-	6/30/2030	-	-	-	-
(h) the acquisition of land, and	-	-	6/30/2030	-	-	-	-
(i) the acquisition and purchase of any property necessary and desirable therefore, both real and personal,	-	-	6/30/2030	-	-	-	-
(II) capitalized interest on the bonds through and including December 1, 2020, and	-	952,871.11	Completed	-	952,871.11	952,871.11	-
(III) the cost of issuing bonds, and	-	155,492.23	Completed	-	155,492.23	155,492.23	-
(IV) paying a portion of the Jasper County School District General Obligation Bonds, 2018 Series.	-	3,713,350.00	12/1/2035	872,900.00	2,840,450.00	-	-
Total	\$ 8,000,000.00	\$ 16,231,113.54		\$ 872,900.00	\$ 15,358,213.54	\$ 12,517,763.54	\$ -

(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 Jasper 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.