

**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."

MACON COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR END JUNE 30, 2025 (unaudited)

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>AMOUNT EXPENDED IN CURRENT YEAR (3) (4)</u>	<u>AMOUNT EXPENDED IN PRIOR YEARS (3) (4)</u>	<u>TOTAL COMPLETION COST</u>	<u>EXCESS PROCEEDS NOT EXPENDED</u>	<u>ESTIMATED COMPLETION DATE</u>
2022 SPLOST							
(i) Funds to retire bond principal	3,509,900.00	3,509,900.00	625,000.00	1,395,000.00	-	-	6/30/2027
(ii) Capital Projects:							6/30/2027
Funds to modernize, renovate, upgrade, and equip existing schools, support facilities, athletic facilities, parking areas, and landscaping;							
Funds to acquire instructional and administrative technology equipment, band equipment, buses, textbooks and textbook related materials (including e-books), maintenance vehicles, office furniture, athletic equipment, and vocational equipment							
Subtotal 2022 Projects	<u>5,290,100.00</u>	<u>5,290,100.00</u>	<u>563,866.27</u>	<u>4,148,239.88</u>	-	-	6/30/2027
	\$ 8,800,000.00	\$ 8,800,000.00	\$ 1,188,866.27	\$ 5,543,239.88	\$ -	\$ -	

(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 Macon 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	\$	191,725.00
Current Year		<u>68,925.00</u>
Total	\$	260,650.00