

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."

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

SCHEDULE "12"

Project #	Original Estimated Cost (1)	Current Estimated Cost (2)	Amount Expended in Current Year (3)(4)	Amount Expended in Prior Years (3)	Total Completion Cost	Excess Proceeds Not Expended	Estimated Completion Date
SPLIST VI							
Acquiring, constructing, furnishing, and equipping new classroom additions at Maxwell Elementary, Dearing Elementary School, and Norris Elementary School. Including necessary furnishings, fixtures, and equipment; Renovating, extending, repairing, and equipping Thomson High School, including auditorium renovations and improvements; Renovating, installing, and repairing school buildings, and support, administrative, and program facilities throughout the School District, including HVAC and lighting upgrades, and repairing flooring and roofing, including at Thomson Elementary School; Improvements to the Thomson- McDuffie Middle School/softball field; Acquiring and installing system wide network upgrades (including back-up system upgrades), and instructional and administrative technology; Acquiring school buses, maintenance and public safety vehicles, and/or maintenance, public safety, and transportation equipment; Acquiring learning resources and band equipment; Acquiring land for, and constructing and equipping, a soccer field (collectively, "the Projects"); and paying costs incident to accomplishing the foregoing.							
1	Administrative and program facilities	1,875,000.00	146,895.94	1,727,382.48			December 31, 2026
2	New Classroom Additions at Maxwell, Dearing, and Norris Elementary Schools	1,220,000.00	4,193,684.26	(156,436.72)	4,350,120.98	4,193,684.26	Completed
3	Thomson High School Renovations including auditorium renovations and improvements	10,250,000.00	10,904,182.65	0.00	10,904,182.65	10,904,182.65	Completed
4	Roofing, Flooring, and HVAC for All Facilities	4,809,878.00	207,000.00	37,614.80	169,367.50		December 31, 2026
5	Middle School Baseball/Softball field renovations	0.00	269,032.97	0.00	269,032.97	269,032.97	Completed
6	Network upgrades	681,000.00	1,311,000.00	15,796.40	1,292,634.57		December 31, 2026
7	Acquiring buses/vehicles	1,139,122.00	2,340,122.00	625,216.20	1,714,004.54		December 31, 2026
8	Learning Resources	750,000.00	650,000.00	155,796.68	360,664.36		December 31, 2026
9	Soccer Field	0.00	0.00	0.00	0.00		December 31, 2026
10	Band equipment	150,000.00	90,000.00	6,910.99	69,830.90		December 31, 2026
		19,000,000.00	21,840,021.88	831,794.29	20,857,220.95	15,366,899.88	0.00

SPLIST VII

Acquiring, constructing, furnishing, and equipping a new elementary school to consolidate Maxwell Elementary School and Thomson Elementary School, including necessary furnishings, fixtures, and equipment. Renovating, installing, repairing, furnishing, and equipping school buildings, and support, administrative, and program facilities throughout the School District, including HVAC and lighting upgrades, and installing and repairing flooring and roofing. Acquiring and installing system wide network upgrades (including back-up system upgrades), software, and instructional, administrative, and other technology. Acquiring school buses, maintenance and public safety vehicles, and/or maintenance, public safety, and transportation equipment. Acquiring learning resources and band equipment. Acquiring land and carrying out any necessary demolition (collectively, the "Projects"). Paying capitalized interest and/or costs of issuing the Bonds; and Shall a 1 percent sales and use tax for educational purposes be imposed in the McDuffie County School District for a period of time not to exceed 20 calendar quarters and for the raising of not more than \$22,000,000 for the following purposes: (a) paying a portion of the principal and interest on the Bonds; and/or (b) paying all or a portion of the costs of the Projects,

1	Administrative and program facilities	1,000,000.00	0.00	0.00	0.00	0.00	December 31, 2027
2	New Elementary to consolidate Maxwell Elementary and Thomson Elementary Schools	17,390,000.00	38,950,000.00	23,853,879.74	15,080,426.77	0.00	December 31, 2027
3	Network upgrades	1,500,000.00	0.00	0.00	0.00	0.00	December 31, 2027
4	Acquiring buses/vehicles	1,250,000.00	0.00	0.00	0.00	0.00	December 31, 2027
5	Learning Resources	800,000.00	0.00	0.00	0.00	0.00	December 31, 2027
6	Band equipment	60,000.00	0.00	0.00	0.00	0.00	December 31, 2027
		22,000,000.00	38,950,000.00	23,853,879.74	15,080,426.77	0.00	0.00
	Total SPLIST	\$ 41,000,000.00	\$ 60,790,021.88	\$ 24,685,674.03	\$ 35,937,647.72	\$ 15,366,899.88	\$ 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 costs from project inception to completion.
- (3) The voters of McDuffie 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 dues and fees to provide advance funding for these above projects. The interest expenditure for fiscal year 2025 was \$843,750.00. The dues and fees for fiscal year 2025 was \$3,750.00.

See notes to the basic financial statements