

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."

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

ESPLOST V PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE	ESPLOST V PROJECT	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
1. Additions, renovations, repairs, remediation and improving existing facilities of the School District;	\$ 500,000.00	\$ 2,970,840.24	complete	1. Additions, renovations, repairs, remediation and improving existing facilities of the School District;	\$ 173,638.86	\$ 2,797,201.38	\$ 2,970,840.24	\$ -
2 Acquisition, construction, equipping and furnishing new school buildings and facilities.	500,000.00	264,788.03	complete	2 Acquisition, construction, equipping and furnishing new school buildings and facilities.	22,716.66	242,071.37	264,788.03	
3. Acquisition and installation of technology and safety equipment, including, but not limited to, computer hardware and software, classroom displays and projectors, tablets, and security equipment, and the required renewal of existing software.	500,000.00	592,012.76	complete	3. Acquisition and installation of technology and safety equipment, including, but not limited to, computer hardware and software, classroom displays and projectors, tablets, and security equipment, and the required renewal of existing software.	380,498.00	211,514.76	592,012.76	
4. Acquisition of school equipment and furnishings.	50,000.00	471,886.74	complete	4. Acquisition of school equipment and furnishings.	95,465.47	376,421.27	471,886.74	
5. Acquisition and purchase of buses and other maintenance and transportation vehicles.	300,000.00	638,492.37	complete	5. Acquisition and purchase of buses and other maintenance and transportation vehicles.	102,610.00	535,882.37	638,492.37	
6. Acquisition of textbooks and band instruments.	50,000.00		complete	6. Acquisition of textbooks and band instruments.				
7. Acquisition and installation of landscaping, including plants, irrigation, fencing and paving.	100,000.00	176,498.20	complete	7. Acquisition and installation of landscaping, including plants, irrigation, fencing and paving.		176,498.20	176,498.20	
8. Acquisition of land.	100,000.00		complete	8. Acquisition of land.				
9. Retirement of existing debt and capital lease obligations.	6,300,000.00	6,610,967.01	complete	9. Retirement of existing debt and capital lease obligations.	1,219,921.37	5,391,045.64	6,610,967.01	
10. The acquisition and purchase of any property necessary and desirable therefore, both real personal.	100,000.00	111,139.50	complete	10. The acquisition and purchase of any property necessary and desirable therefore, both real personal.		111,139.50	111,139.50	
	<u>\$ 8,500,000.00</u>	<u>11,836,624.85</u>			<u>1,994,850.36</u>	<u>9,841,774.49</u>	<u>11,836,624.85</u>	<u>\$ -</u>
ESPLOST VI PROJECT	ESPLOST VI PROJECT							
1 The addition, renovation, repair, remediation and improvement of existing school buildings and other School District facilities, including, but not limited to, painting, roofing, paving and HVAC	4,020,000.00	4,020,000.00	6/30/2030	1 The addition, renovation, repair, remediation and improvement of existing school buildings and other School District facilities, including, but not limited to, painting, roofing, paving and HVAC				
2 The acquisition, construction, equipping and furnishing of school buildings and facilities	250,000.00	250,000.00	6/30/2030	2 The acquisition, construction, equipping and furnishing of school buildings and facilities				
3. The acquisition and installation of technology and safety equipment, including, but not limited to, computer hardware and software, classroom displays and projectors, tablets, and security equipment, and the required renewal of existing software	1,050,000.00	1,050,000.00	6/30/2030	3. The acquisition and installation of technology and safety equipment, including, but not limited to, computer hardware and software, classroom displays and projectors, tablets, and security equipment, and the required renewal of existing software				
4. The acquisition of CTAE and athletic equipment	50,000.00	50,000.00	6/30/2030	4. The acquisition of CTAE and athletic equipment				
5. The acquisition of school buses and other vehicles	225,000.00	225,000.00	6/30/2030	5. The acquisition of school buses and other vehicles				
6. The acquisition of curriculum resources, band instruments and band uniforms,	75,000.00	75,000.00	6/30/2030	6. The acquisition of curriculum resources, band instruments and band uniforms,				
7. The acquisition and installation of landscaping, including plants, irrigation, fencing and paving. (viii) the acquisition of land	25,000.00	25,000.00	6/30/2030	7. The acquisition and installation of landscaping, including plants, irrigation, fencing and paving. (viii) the acquisition of land				
8. The retirement of any debt to include capital lease obligations	6,302,000.00	6,302,000.00	6/30/2030	8. The retirement of any debt to include capital lease obligations				
9 The acquisition and purchase of any property necessary and desirable therefore, both real personal	3,000.00	3,000.00	6/30/2030	9. The acquisition and purchase of any property necessary and desirable therefore, both real personal				
	<u>\$ 12,000,000.00</u>	<u>12,000,000.00</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 McIntosh 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 as follows:

Prior Years	\$ 1,209,473.31
Current Year	
Total	\$ 1,209,473.31