

**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](https://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."

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

SCHEDULE "10"

PROJECTS	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE	
<b>SPLOST #5</b>				
a. The payment of principal and interest on general obligation debt incurred for constructing and equipping Toombs County High School.	\$ 4,342,000.00	\$ 4,095,000.00	Completed	a.
b. Constructing and equipping a new athletic facility at Toombs County High School.	3,350,000.00	4,122,518.43	Completed	b.
c. Constructing, make additions to and/or renovating, modifying and equipping Toombs Central Elementary School and other school system facilities and making critical infrastructure and security improvements to existing facilities.	4,598,000.00	4,598,000.00	6/30/2026	c.
d. Purchasing School buses.	500,000.00	500,000.00	6/30/2026	d.
e. Purchasing textbooks (including e-books), furniture, technology and software, additional instructional materials and equipment for all facilities.	1,250,000.00	1,250,000.00	6/30/2026	e.
	<u>14,040,000.00</u>	<u>14,565,518.43</u>		
Total				
<b>SPLOST #6</b>				
a. Constructing, making additions to, and/or renovating, modifying, and equipping schools and other school system facilities and making critical infrastructure improvements to existing facilities.	\$ 8,300,000.00	\$ 8,300,000.00	6/30/2030	a.
b. Purchasing School buses.	1,500,000.00	1,500,000.00	6/30/2030	b.
c. Purchasing textbooks (including e-books), furniture, technology, including licenses, and software, additional instructional materials, and equipment for all facilities.	5,000,000.00	5,000,000.00	6/30/2030	c.
d. Expansion of technology and other equipment to enhance communication, safety and security upgrades and capabilities at all facilities.	3,500,000.00	3,500,000.00	6/30/2030	d.
e. Acquisition and enhancement of facilities, including, but not limited to essential improvements such as HVAC systems, roofing, and other necessary repairs to ensure the upkeep of facilities.	2,500,000.00	2,500,000.00	6/30/2030	e.
	<u>20,800,000.00</u>	<u>20,800,000.00</u>		
	<u>\$ 34,840,000.00</u>	<u>\$ 35,365,518.43</u>		

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

SCHEDULE "10"

PROJECT	EXPENDED IN CURRENT YEAR (3) (4)	EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
<b>SPLOST #5</b>				
The payment of principal and interest on general obligation debt incurred for constructing and equipping Toombs County High School.	\$ -	\$ 4,095,000.00	\$ 4,095,000.00	\$ -
Constructing and equipping a new athletic facility at Toombs County High School.	-	4,122,518.43	4,122,518.43	-
Constructing, make additions to and/or renovating, modifying and equipping Toombs Central Elementary School and other school system facilities and making critical infrastructure and security improvements to existing facilities.	521,125.05	2,146,655.76	-	-
Purchasing School buses.	-	-	-	-
Purchasing textbooks (including e-books), furniture, technology and software, additional instructional materials and equipment for all facilities.	190,941.03	616,328.86	-	-
	<u>712,066.08</u>	<u>10,980,503.05</u>	<u>8,217,518.43</u>	<u>-</u>
<b>Total</b>				
<b>SPLOST #6</b>				
Constructing, making additions to, and/or renovating, modifying, and equipping schools and other school system facilities and making critical infrastructure improvements to existing facilities.	\$ -	\$ -	\$ -	\$ -
Purchasing School buses.	-	-	-	-
Purchasing textbooks (including e-books), furniture, technology, including licenses, and software, additional instructional materials, and equipment for all facilities.	-	-	-	-
Expansion of technology and other equipment to enhance communication, safety and security upgrades and capabilities at all facilities.	-	-	-	-
Acquisition and enhancement of facilities, including, but not limited to essential improvements such as HVAC systems, roofing, and other necessary repairs to ensure the upkeep of facilities.	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 712,066.08</u>	<u>\$ 10,980,503.05</u>	<u>\$ 8,217,518.43</u>	<u>\$ -</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 Toombs 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	\$ 1,100,475.13
Current Year	<u>104,500.00</u>
Total	<u>\$ 1,204,975.13</u>