

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."

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

<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 COSTS EXPENDED</u>	<u>PROJECT STATUS</u>	<u>ESTIMATED COMPLETION DATE</u>
<u>2022 ESPLOST</u>							
(1) Acquiring instructional and administrative technology equipment and materials	\$ 152,952.00	\$ 8,879.63	\$ 144,072.20	\$ 152,951.83	Ongoing	August 30, 2024	
(2) Acquiring safety, security, and fire protection equipment	69,119.00		69,118.90	69,118.90	Ongoing	August 30, 2024	
(3) Acquiring, adding to, renovating, repairing, improving, furnishing, and equipping existing school buildings, and other buildings and facilities, including any necessary demolition	83,303,349.00	12,943,807.18	48,350,019.61	61,293,826.79	Ongoing	December 31, 2027	
(4) Renovations, additions, and improvements to parking and traffic access facilities, including any necessary sitework	1,626,919.00		1,561,771.72	1,561,771.72	Ongoing	December 31, 2024	
(5) Acquiring, constructing, furnishing, and equipping one new middle school and two new elementary schools	119,804,803.00	6,983,540.82	59,896,759.96	66,880,300.78	Ongoing	June 30, 2027	
(6) Acquiring, constructing, furnishing, and equipping a performing arts center	17,000,000.00			0.00	Ongoing	June 30, 2028	
(7) Acquiring buses, vehicles, and transportation equipment	754,942.00		754,941.80	754,941.80	Completed	December 31, 2023	
(8) Acquiring any necessary property, both real and personal	455,000.00		427,114.73	427,114.73	Ongoing	November 30, 2026	
(9) Paying expenses incident to accomplishing the foregoing							
	<u>\$ 190,000,000.00</u>	<u>\$ 223,167,084.00</u>	<u>\$ 19,936,227.63</u>	<u>\$ 111,203,798.92</u>	<u>\$ 131,140,026.55</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 Houston 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	\$ 3,677,972.23
Current Year	<u>1,414,500.00</u>
Total	<u>\$ 5,092,472.23</u>