

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."

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

	PROJECT	<u>SPLOST VI</u>	AMOUNT	AMOUNT	EXCESS		
			ORIGINAL	CURRENT	EXPENDED	EXPENDED	TOTAL
			ESTIMATED	ESTIMATED	IN CURRENT	IN PRIOR	PROCEEDS
			COST (1)	COSTS (2)	YEAR (3)	YEARS (3)	ESTIMATED

i. Making system-wide technology improvements, including, but not limited to, the acquisition & installation of instructional or administrative technology, equipment and training relating to technology equipment, safety, security, and information systems hardware and associated software and accessories, and infrastructure at all schools and selected other facilities; and	\$ 200,000.00	\$ 200,000.00	\$ 113,219.31	\$ 105,391.73	\$	\$	6/30/2027
ii. Purchasing school buses, maintenance/system vehicles, repair storage trailers, school equipment, and safety & security equipment; a \$	\$ 150,000.00	\$ 300,000.00	\$ 10,544.79	\$ 242,116.44	\$	\$	6/30/2027
iii. Purchasing property, painting exterior & interior of school facilities, renovations, extension, additions, repairs & improvements to existing school facilities, upgrade gym floor, upgrade/repair kitchen equipment, purchase media center & fine arts equipment & books, purchase textbooks and e-books, purchase vocational & athletic equipment, purchase fitness/wellness training equipment.	\$ 1,150,000.00	\$ 1,000,000.00	\$ 37,248.06	\$ 153,838.94	\$	\$	6/30/2027
	<u>\$ 1,500,000.00</u>	<u>\$ 1,500,000.00</u>	<u>\$ 161,012.16</u>	<u>\$ 501,347.11</u>	<u>\$</u>	<u>\$</u>	<u>6/30/2027</u>
	<u><u>\$ 1,500,000.00</u></u>	<u><u>\$ 1,500,000.00</u></u>	<u><u>\$ 161,012.16</u></u>	<u><u>\$ 501,347.11</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 0.00</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 Clay 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.