

**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."

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

SCHEDULE "10"

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>ESTIMATED COMPLETION DATE</u>	<u>PROJECT</u>	<u>AMOUNT EXPENDED IN CURRENT YEAR (3)</u>	<u>AMOUNT EXPENDED IN PRIOR YEARS (3)</u>	<u>TOTAL COMPLETION COST</u>	<u>EXCESS PROCEEDS NOT EXPENDED</u>
SPLOST VI Referendum								
(1) Adding to, renovating, repairing, improving, and equipping existing school buildings and school district facilities, including primary schools, elementary schools, middle school and high school facilities, athletic facilities operations facilities and parking facilities;	15,000,000.00	15,000,000.00	6/30/2028	(1) Adding to, renovating, repairing, improving, and equipping existing school buildings and school district facilities, including primary schools, elementary schools, middle school and high school facilities, athletic facilities operations facilities and parking facilities;	7,549,980.03	2,274,660.38	-	-
(2) Acquiring textbooks, e-books, e-book readers, computers, laptops, tablets and peripherals for the school district;	500,000.00	750,000.00	6/30/2028	(2) Acquiring textbooks, e-books, e-book readers, computers, laptops, tablets and peripherals for the school district;	20,292.83	527,241.05	-	-
(3) Acquiring school buses, maintenance and school vehicles, and transportation and maintenance equipment;	1,000,000.00	1,150,000.00	6/30/2028	(3) Acquiring school buses, maintenance and school vehicles, and transportation and maintenance equipment;	144,000.00	969,199.00	-	-
(4) Acquiring, constructing and equipping new schools and facilities, including but not limited to a career academy;	500,000.00	500,000.00	6/30/2028	(4) Acquiring, constructing and equipping new schools and facilities, including but not limited to a career academy;	-	-	-	-
(5) Acquiring technology equipment and safety and security and band instruments.	3,000,000.00	2,600,000.00	6/30/2028	(5) Acquiring technology equipment and safety and security and band instruments.	23,632.99	30,396.00	-	-
SPLOST VI Referendum Total	\$ 20,000,000.00	\$ 20,000,000.00		Total	\$ 7,737,905.85	\$ 3,801,496.43	\$ -	\$ -

- (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 Appling County approved the imposition of a 1% sales tax to fund the above projects.  
Amounts expended for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.