

**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) 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."

Chattooga County Schools SPLOST Schedule for
YEAR ENDED JUNE 30, 2025
- UNAUDITED -

Pursuant to the requirements of O.C.G.A. § 48-8-141 and HB 1013, Chattooga County Board of Education does hereby publish the following presentation of the current and prior year's SPLOST expenditures.

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
2022 SPLOST							
(i) Constructing and equipping a new elementary school, constructing and equipping additional classrooms and instructional and support space, remodeling, renovating and equipping classrooms, instructional and support space, and other facilities (including physical education/athletic facilities) at existing school system facilities, acquiring land and conducting site preparation of real estate for School District purposes, and acquiring furnishings, equipment and fixtures for new and existing facilities system-wide, including technology equipment, safety and security equipment, textbooks, library books, and school buses, maintenance and transportation equipment, and school system vehicles;	\$ 12,000,000.00	\$ 20,131,046.94	\$ -	\$ 20,131,046.94	\$ 20,131,046.94	\$ -	Completed
(ii) making payments on outstanding bonded indebtedness	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(iii) paying expenses incident thereto.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

(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 Chattooga 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	\$ 1,101,666.68
Current Year	<u>600,000.00</u>
Total	<u>\$ 1,701,666.68</u>