

**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."

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

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
<b>2013 SPLOST</b>							
i) Adding to, renovating, repairing, improving, furnishing and equipping existing school buildings and other buildings and facilities useful and desirable therewith; making system-wide technology improvements; acquiring new school equipment; acquiring new school buses and vehicles; and acquiring any necessary or desirable property, both real and personal, which has an extended useful life.	\$ 493,515.00	\$ 22,610.50	\$	\$ 22,610.50	\$ 22,610.50		Complete
ii) Repaying principal and interest on Echols County School District outstanding General Obligation Bonds for the new K-8 school.	<u>1,006,485.00</u>	<u>972,322.04</u>	<u>110,458.99</u>	<u>861,863.05</u>	<u>972,322.04</u>		Complete
<b>Subtotal 2013 Projects</b>	<u>\$ 1,500,000.00</u>	<u>\$ 994,932.54</u>	<u>\$ 110,458.99</u>	<u>\$ 884,473.55</u>	<u>994,932.54</u>		
<b>2018 SPLOST</b>							
i) Adding to, renovating, repairing, improving, furnishing and equipping existing school buildings and other buildings and facilities useful and desirable therewith; making system-wide technology improvements; acquiring new school equipment; acquiring new school buses and vehicles; and acquiring any necessary or desirable property, both real and personal, which has an extended useful life.	500,000.00	584,511.84		89.06			12/31/2028
ii) Paying a portion of the debt service on the Echols County School District General Obligation Bond, Series 2008 (the "Series 2008 Bond") or any general obligation debt issued to refund the Series 2008 bond.	<u>1,000,000.00</u>	<u>915,488.16</u>					12/31/2028
<b>Subtotal 2018 Projects</b>	<u>1,500,000.00</u>	<u>1,500,000.00</u>		<u>89.06</u>			
<b>2023 SPLOST</b>							
i) Renovating, improving and equipping for existing school buildings, including HVAC replacement, security upgrades, technology system and structural repairs; architectural, design and preconstruction planning for a new high school; new school buses and vehicles; and acquisition of any property, both real and personal, and equipment necessary in connection with capital projects.	880,000.00	880,000.00					12/31/2028
ii) Paying a portion of the debt service on the Echols County School District previously incurred with respect to capital outlay projects.	<u>620,000.00</u>	<u>620,000.00</u>					12/31/2028
<b>Subtotal 2023 Projects</b>	<u>1,500,000.00</u>	<u>1,500,000.00</u>					
<b>Total</b>	<u>\$ 4,500,000.00</u>	<u>3,994,932.54</u>	<u>\$ 110,458.99</u>	<u>\$ 884,562.61</u>	<u>994,932.54</u>	<u>\$ 0.00</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 Echols 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 project.