

**DOAA**Georgia Department
of Audits & Accounts**Greg S. Griffin, State Auditor**
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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."

Evans County Board of Education
Schedule of Approved Local Option Sales Tax Projects
For the year ending: June 30, 2025

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
SPLOST #6 PROJECT							
(a) retiring previously incurred general obligation debt of the school district; and	5,100,000.00	5,100,000.00	December 2029	1,003,686.26	-	-	-
(b) funding the following capital outlay projects:							
(i) renovation and improvements to existing school buildings, including the primary, elementary, middle, and high schools, maintenance facilities, and the central office;	4,200,000.00	4,200,000.00	December 2029	282,718.38	-	-	-
(ii) acquisition of school buses, maintenance vehicles and equipment, and	800,000.00	800,000.00	December 2029	145,443.12	-	-	-
(iii) the acquisition of any property, both real and personal, and equipment necessary in connection with the above described capital outlay projects, including system-wide instructional, administrative and testing technology, textbooks (including e-books) and library materials, safety and security equipment, and vocational, band, physical education and athletic equipment.	4,000,000.00	4,000,000.00	December 2029	661,885.57	-	-	-
Total	<u>\$ 14,100,000.00</u>	<u>\$ 14,100,000.00</u>		<u>\$ 2,093,733.33</u>	<u>\$ -</u>	<u>\$ -</u>	<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 some cost for textbooks and technology.

(3) The voters of Evans 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 lives of the projects.