

**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."

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

SCHEDULE "10"

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	EXPENDED IN CURRENT YEAR (3)	EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
<b>SPLOST V</b>							
1) adding to, renovating, repairing, improving, equipping, and demolishing existing school buildings, school system facilities, parking lots and driveways, and physical education/athletic facilities and fields	2,000,000.00	2,185,000.00	709,116.19	1,475,282.31	-	-	6/30/2026
2) updating and purchasing HVAC systems, system technology, electrical systems, nutritional equipment, and electronic communication systems	2,000,000.00	4,408,423.18	3,546,800.53	164,226.33	-	-	6/30/2026
3) acquiring new computer hardware, technology equipment, safety and security equipment, and software	2,000,000.00	1,886,000.00	367,138.95	1,518,431.86	-	-	6/30/2026
4) acquiring miscellaneous new equipment, fixtures, and furnishings for the school district	750,000.00	1,075,000.00	317,626.29	757,146.11	-	-	6/30/2026
5)acquiring school buses and other vehicles and transportation and maintenance equipment and facilities	5,000,000.00	4,713,000.00	749,656.50	3,963,073.14	-	-	6/30/2026
6) acquiring, constructing, and equipping new buildings and facilities useful and desirable, including but not limited to a new STEM/Science wing at Fannin County Middle School, a new Health and Wellness Multipurpose Facility, and a new professional development facility;	17,450,000.00	37,026,098.17	13,655,367.47	3,498,386.46			6/30/2026
7) acquiring and/or improving land for school system facilities;	5,000,000.00	6,267,000.00	166,554.72	6,099,884.29			6/30/2026
8) purchasing traditional and electronic textbooks and purchasing new and upgrades to print and electronic media collections;	300,000.00	678,000.00	174,031.76	503,601.21	-	-	6/30/2026
	<u>\$ 34,500,000.00</u>	<u>\$ 58,238,521.35</u>	<u>\$ 19,686,292.41</u>	<u>\$ 17,980,031.71</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 all cost from project inception to completion.

(3) The voters of Fannin 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.