



**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."

GLASCOCK 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)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST (4)	EXCESS PROCEEDS NOT EXPENDED (5)	ESTIMATED COMPLETION DATE
<b>SPLOST VI</b> Adding to, renovating, improving, furnishing and equipping existing school buildings and other buildings and facilities useful and desirable in connection therewith, including, but not limited to, agricultural and band buildings, additional classrooms and physical education/athletic facilities	650,000.00	3,249,505.68	484,685.05	2,764,820.63			June 30 2026
Acquiring technology improvements, including safety and security improvements and computer technology	250,000.00	200,000.00	13,825.01	148,971.63			June 30 2026
Acquiring new school equipment, including, new buses and maintenance vehicles, band instruments, text books and digital resources	250,000.00	525,000.00	130,821.85	288,280.36			June 30 2026
Acquiring, constructing and equipping new school buildings and facilities useful and desirable in connection therewith, including a K-12 building, athletic/physical education facilities and transportation and maintenance facilities	600,000.00	50,000.00					June 30 2026
Acquiring property, both real and personal	250,000.00	50,000.00					June 30 2026
Total SPLOST	\$ 2,000,000.00	\$ 4,074,505.68	\$ 629,331.91	\$ 3,202,072.62	\$ -	\$ -	

(1) The School District's original cost estimate as specified in the resolutions 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 Glascock County approved the imposition of a 1% sales tax to fund the above projects. Amounts expended for these projects may include sales tax proceeds and interest accrued over the life of the projects.

(4) Total cost of project upon completion.