

**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."

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

PROJECTS	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
<u>2021 SPLOST REFERENDUM</u>							
(1) Acquiring, constructing, repairing, improving, renovating, adding to, extending, upgrading and equipping school buildings, athletic facilities, and support facilities in the Irwin County School District useful or desirable in connection therewith, including acquiring any necessary property therefor, both real and personal, specifically including the following:	\$ 308,000.00	\$ 143,781.01	\$ 3,055.00	\$ 140,726.01	\$ 143,781.01	\$ -	6/30/2026
(2) purchasing safety and security equipment and improvements;	269,000.00	225,798.89	-	225,798.89	225,798.89	-	6/30/2026
(3) improvements to athletic facilities including the track, tennis facilities, and covered athletic facility;	503,500.00	1,412,199.67	750,588.38	422,641.48	1,173,229.86	238,969.81	6/30/2026
(4) purchasing administrative and instructional technology upgrades and equipment;	80,000.00	45,166.99	9,705.60	19,956.00	29,661.60	15,505.39	6/30/2026
(5) purchasing school buses and transportation and maintenance equipment and vehicles;	78,500.00	1,013,448.37	-	1,013,448.37	1,013,448.37	-	6/30/2026
(6) improvements to cafeterias, to include furnishings and equipment;	96,000.00	47,047.75	12,361.32	34,686.43	47,047.75	-	6/30/2026
(7) roof repairs including gutters and downspouts;	15,000.00	-	-	-	-	-	6/30/2026
(8) purchasing agricultural, vocational, music, drama, physical education, and instructional equipment;	50,000.00	56,754.88	-	56,754.88	56,754.88	-	6/30/2026
(9) payment of lease providing energy efficiency improvements entered into June 9, 2015	2,000,000.00	1,947,597.50	525,430.00	886,990.00	1,412,420.00	535,177.50	6/30/2026
(10) planning for future elementary and secondary educational and related facilities;	50,000.00	-	-	-	-	-	6/30/2026
(11) paying expenses incident to accomplishing the foregoing	50,000.00	86,709.01	-	86,709.01	86,709.01	-	6/30/2026
	<u>\$ 3,500,000.00</u>	<u>\$ 4,978,504.07</u>	<u>\$ 1,301,140.30</u>	<u>\$ 2,887,711.07</u>	<u>\$ 4,188,851.37</u>	<u>\$ 789,652.70</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 project. Includes all cost from project inception to completion.

(3) The voters of Irwin County approved the imposition of a 1% sales tax to fund the above project and retire associated debt. Amounts expended for this project may include sales tax proceeds, state, local property taxes and/or other funds over the life of the project.

(4) Georgia Department of Audits requires Local dollars used to supplement a project must be included on this schedule. Total for project may be a combination of SPLOST & Local dollars.

(5) In addition to the expenditures shown above, the School District has incurred interest to provide advance fundings as follows:

	<u>2021 SPLOST</u>
Prior Year	\$ 40,783.90
Current Year	8,611.74
Total	<u>\$ 49,395.64</u>