



**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](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."

**OCONEE COUNTY BOARD OF EDUCATION**

**SCHEDULE OF APPROVED EDUCATION SPECIAL PURPOSE LOCAL OPTION SALES TAX (ESPLOST) PROJECTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

In accordance to O.C.G.A. 48-8-122, Oconee County School District publishes the following schedule of ESPLOST Expenses (unaudited):

	Original Estimated Cost (1)	Current Estimated Costs (2)	Expended In Current Year (3)	Expended In Prior Years (3)	Total Completion Cost	Project Status
<b>2017 Referendum - ESPLOST V Projects:</b>						
Providing funds to pay the costs of:						
Acquiring, constructing and equipping new schools, administrative and service facilities and or additions to, renovations of, repairs to, improvements to, and equipment for existing educational, administrative and services buildings, properties, and facilities of the School District, including, without limitation, athletic facilities, transportation facilities, and educational facilities; heating and air systems; technology infrastructure;	\$ 40,000,000	\$ 43,316,091	\$ 22,488	\$ 42,702,325	\$ 42,724,813	
Acquiring real and personal property for future school or administrative and services facility sites and school buses;	4,500,000	3,103,816	745,890	2,357,926	\$ 3,103,816	
Paying expenses incidental thereto;	500,000	1,276,556		1,276,556	\$ 1,276,556	
<b>TOTAL - ESPLOST V expenditures</b>	<b>\$ 45,000,000</b>	<b>\$ 47,696,463</b>	<b>\$ 768,378</b>	<b>\$ 46,336,807</b>	<b>\$ 47,105,185</b>	
<b>2021 Referendum - ESPLOST VI Projects:</b>						
Providing funds to pay the costs of:						
Acquiring, constructing and equipping new schools, administrative and service facilities and or additions to, renovations of, repairs to, improvements to, and equipment for existing educational, administrative and services buildings, properties, and facilities of the School District, including, without limitation, athletic facilities, transportation and maintenance facilities, and administrative educational facilities; heating and air systems; network and technology infrastructure;	\$ 41,000,000	\$ 56,858,585	\$ 3,864,542	\$ 52,994,043	\$ 56,858,585	Ongoing
Acquiring real and personal property for future school or administrative and services facility sites and school buses;	4,000,000	4,000,000	-	-	\$ -	Ongoing
Paying expenses incidental thereto;	3,500,000	3,516,901	-	3,516,901	\$ 3,516,901	Ongoing
<b>TOTAL - ESPLOST VI expenditures</b>	<b>\$ 48,500,000</b>	<b>\$ 64,375,486</b>	<b>\$ 3,864,542</b>	<b>\$ 56,510,944</b>	<b>\$ 60,375,486</b>	
<b>TOTAL - ESPLOST expenditures</b>	<b>\$ 93,500,000</b>	<b>\$ 112,071,949</b>	<b>\$ 4,632,919</b>	<b>\$ 102,847,751</b>	<b>\$ 107,480,670</b>	

(1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Education Special Purpose Local Option Sales Tax.

(2) The School District's current estimate of total cost for the project(s). Includes all cost from project inception to completion.

(3) The voters of Oconee 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 projects.