

**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."

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

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
<b>2022 ESPLOST</b>							
(I) adding to, renovating, repairing, improvings, and equipping existing school buildings, school system facilities and athletic facilities	6,329,285.00	6,607,795.33	1,591,056.11	6,607,795.33			Jun-26
(II) paving and improving campus roads and parking lots and improving Americans with Disabilities Act compliant accessibility throughout the school system	500,000.00	500,000.00	0.00	457,057.07			Jun-26
(III) acquiring miscellaneous new equipment, fixtures and furnishings for the school system, including HVAC equipment, computer technology equipment, computer software, athletic equipment, kitchen and dining hall furnishings and equipment, school buses and other vehicles, transportation, and maintenance equipment, and safety and security equipment, and	575,000.00	1,044,310.85	0.00	1,044,310.85			Jun-26
(IV) acquiring land for school facilities,	1,200,000.00	1,499,400.43	0.00	1,499,400.43	1,499,400.43		Completed
(V) paying any general obligation debt of the School District issued in conjunction with the imposition of such sales and use tax;			0.00				
(VI) paying the expenses incident to accomplish the foregoing	115,000.00	142,699.29	0.00	142,699.29			Jun-26
	<u>8,719,285.00</u>	<u>9,794,205.90</u>	<u>1,591,056.11</u>	<u>9,751,262.97</u>	<u>1,499,400.43</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 Pike 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.

(4) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding for the above projects as follows:

Prior Years	\$ 1,923,842.22
Current Year	<u>332,625.00</u>
Total	<u>\$ 2,256,467.22</u>