

**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."

Towns County Board of Education
Schedule of Approved Local Option Sales Tax Projects
Year Ended June 30, 2025

SPLOST 24 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 (6) (7) (8)	ESTIMATED COMPLETION DATE
(1) adding to, remodeling, renovating, improving, and equipping existing school buildings, properties, and facilities including, but not limited to, stadium improvements, flooring, paving, HVAC, and bleachers;	\$ 5,000,000.00	\$ 5,000,000.00	\$ 815,166.64	\$ -			6/30/2029
(2) acquiring property, both real and personal; acquiring, constructing and equipping new school building and facilities;	\$ 5,000,000.00	\$ 5,000,000.00	\$ 3,892,093.33	\$ 422,923.40			6/30/2029
(3) acquiring instructional and administrative technology improvements;	\$ 1,500,000.00	1,000,000.00	\$ -				6/30/2029
(4) acquiring band instruments;	\$ 100,000.00	100,000.00	\$ -				6/30/2029
(5) acquiring school buses and other vehicles, transportation and maintenance equipment;	\$ 500,000.00	1,000,000.00	\$ 547,033.39	\$ -			6/30/2029
(6) acquiring instructional equipment to include textbooks vocational, physical education, and fine arts equipment;	\$ 1,000,000.00	1,000,000.00	0.00	0.00			6/30/2029
(7) acquiring real property; and	\$ 1,000,000.00	1,000,000.00	0.00	0.00			6/30/2029
(8) acquiring safety and security technology and improvements,	900,000.00	900,000.00					
	<u>\$ 15,000,000.00</u>	<u>\$ 15,000,000.00</u>	<u>5,254,293.36</u>	<u>422,923.40</u>	<u>0.00</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 Towns 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.

See notes to the basic financial statements.