

**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."

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

SCHEDULE "A"

| PROJECT | ORIGINAL ESTIMATED COST (1) | CURRENT ESTIMATED COSTS (2) | ESTIMATED COMPLETION DATE | PROJECT | AMOUNT EXPENDED IN CURRENT YEAR (3) (4) | AMOUNT EXPENDED IN PRIOR YEARS (3) (4) | TOTAL COMPLETION COST | EXCESS PROCEEDS NOT EXPENDED |
|--|-----------------------------------|-----------------------------------|---------------------------------|--|--|---|-----------------------------|------------------------------------|
| Acquiring, renovating, repairing and improving the existing elementary school roof and HVAC system | \$ 350,000.00 | \$ 565,209.00 | 12/31/26 | Acquiring, renovating, repairing and improving the existing elementary school roof and HVAC system | \$ - | \$ 565,209.00 | \$ - | \$ - |
| Renovating, repairing, replacing and improving the roof at the existing high school and administrative offices | 125,000.00 | 185,273.00 | 12/31/26 | Renovating, repairing, replacing and improving the roof at the existing high school and administrative offices | - | 185,273.00 | - | - |
| Acquiring safety and security equipment and vocational, musical, band, athletic, and physical education uniforms or equipment | 100,000.00 | 775,321.21 | 12/31/26 | Acquiring safety and security equipment and vocational, musical, band, athletic, and physical education uniforms or equipment | 50,861.38 | 724,459.83 | - | - |
| Acquiring and/or repairing school buses, system vehicles, and transportation and maintenance equipment | 400,000.00 | 887,187.22 | 12/31/26 | Acquiring and/or repairing school buses, system vehicles, and transportation and maintenance equipment | 167,370.00 | 719,817.22 | - | - |
| Improving, renovating, and refinishing the high school gym | 350,000.00 | 350,000.00 | 12/31/26 | Improving, renovating, and refinishing the high school gym | - | 90,801.00 | - | - |
| Acquiring, repairing, replacing and improving athletic facility bleachers | 400,000.00 | 400,000.00 | 12/31/26 | Acquiring, repairing, replacing and improving athletic facility bleachers | - | 5,700.00 | - | - |
| Acquiring and updating textbooks, e- books, classroom furniture and system-wide technology, including computer hardware | 50,000.00 | 633,284.22 | 12/31/26 | Acquiring and updating textbooks, e- books, classroom furniture and system-wide technology, including computer hardware | 127,796.64 | 505,487.58 | - | - |
| Adding to, renovating, repairing, improving, and equipping existing school buildings, other buildings, and facilities, including athletic facilities and roof and HVAC repairs | 2,125,000.00 | 3,346,209.07 | 12/31/26 | Adding to, renovating, repairing, improving, and equipping existing school buildings, other buildings, and facilities, including athletic facilities and roof and HVAC repairs | 642,206.37 | 2,704,002.70 | - | - |
| Paying expenses incidental to accomplishing the foregoing | 100,000.00 | 1,306,898.78 | 12/31/26 | Paying expenses incidental to accomplishing the foregoing | 448,601.50 | 858,297.28 | - | - |
| Total | <u>\$ 4,000,000.00</u> | <u>\$ 8,449,382.50</u> | | Total | <u>\$ 1,436,835.89</u> | <u>\$ 6,359,047.61</u> | <u>\$ -</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 Twiggs 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.