

**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."

<p>The Tattnall County School System, pursuant to the requirements of O.C.G.A. Section 48-8-122, amended by SB 332, does hereby publish the following Schedule of Approved Local Option Sales Tax Projects for the Year Ended June 30, 2025.</p>							
<p style="text-align: center;"> <u>TATTNALL COUNTY BOARD OF EDUCATION</u> <u>SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS</u> <u>YEAR ENDED JUNE 30, 2025</u> </p>							
PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	EXPENDED IN CURRENT YEAR (3) (4)	EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED (6) (7) (8)	ESTIMATED COMPLETION DATE
2015 SPLOST REFERENDUM							
Construction of a new North Tattnall elementary school and new South Tattnall elementary school (5)	9,900,000.00	47,697,464.80	0.00	47,697,464.80	47,697,464.80		June 30, 2023
Construction and equipping of classrooms at Reidsville Middle School	100,000.00						(4)
Acquisition of school buses, transportation vehicles and equipment, and maintenance equipment	100,000.00	1,034,230.00		1,034,230.00	1,034,230.00		June 30, 2026
Acquisition of any property, both real and personal, and equipment necessary in connection with the above described capital outlay projects, including renovations and improvements to system-wide buildings and facilities, including HVAC, athletic facilities, roof repair, textbooks, copy machines, system-wide technology improvements, physical education equipment, vocational equipment, fine arts equipment, safety and security equipment	400,000.00	3,251,589.78		3,251,589.78	3,251,589.78		June 30, 2026
Subtotal 2015 SPLOST Referendum	\$ 10,500,000.00	\$ 51,983,284.58	\$ 0.00	\$ 51,983,284.58	\$ 51,983,284.58	\$ 0.00	
2022 SPLOST REFERENDUM							
Retiring general obligation debt of the Tattnall County School District previously issued with respect to capital outlay projects;							
Renovations, construction, and improvements at any system-wide building and facilities, including new and existing athletic facilities;							
System-wide equipment and systems including HVAC, security, roof replacement and repairs, furnishings and equipment; textbooks, copy machines, physical education equipment, vocational equipment, fine arts equipment, and safety and security equipment, instructional and administrative technology, infrastructure, hardware, equipment, software systems, and technology licenses; acquisition of school buses, transportation and maintenance vehicles and equipment; and		63,183.00	63,183.00				June 30, 2028
Other real and personal property including the acquisition of land, and construction of needed facilities and appurtenances.							
Subtotal 2022 SPLOST Referendum	\$ 0.00	\$ 63,183.00	\$ 63,183.00	\$ 0.00	\$ 0.00	\$ 0.00	
Total	\$ 10,500,000.00	\$ 52,046,467.58	\$ 63,183.00	\$ 51,983,284.58	\$ 51,983,284.58	\$ 0.00	
<p>(1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax.</p> <p>(2) The School District's current estimate of total cost for the project. Includes all cost from project inception to completion.</p> <p>(3) The voters of Tattnall 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.</p> <p>(4) This project will not be done.</p> <p>(5) In addition to the expenditures shown above, the School District incurred interest to provide advance funding in the above project as follows:</p>							
			2015 SPLOST	2022 SPLOST			
Prior Years	\$	1,608,611.11	\$	419,500.00			
Current Year	\$	189,000.00	\$	189,000.00			
Total	\$	1,797,611.11	\$	608,500.00			