

**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."

ELBERT COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION 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 (5) (6)	ESTIMATED COMPLETION DATE
<u>SPLOST 2021</u>							
(1) Adding to, renovating, repairing, improving and equipping existing school buildings and school system facilities, including primary school, elementary school, middle school and high school facilities, athletic facilities, operations facilities and parking facilities	\$ 3,287,296.00	13,845,742.18	391,508.73	\$ 13,209,470.66	\$	-	6/30/2027
(2) Acquiring textbooks, e-books, e-book readers, computers, laptops, tablets, and peripherals for the school system	924,650.00	924,650.00	94,112.21	78,802.17		-	6/30/2027
(3) Acquiring school buses and transportation and maintenance equipment	1,500,000.00	1,500,000.00	130,724.00	472,122.55		-	6/30/2027
(4) Acquiring miscellaneous new equipment, fixtures and furnishings for the school system, including but not limited to technology equipment and safety equipment	1,488,054.00	1,488,054.00	8,439.64	230,550.00		-	6/30/2027
(5) Renovating, repairing, improving, and equipping heating, air conditioning and associated systems at facilities throughout the School District	300,000.00	300,000.00	160,617.20	118,838.15		-	6/30/2027
(6) Paying a portion of the debt service on the General Obligation Debt of the School District and expenses incident to accomplishing the foregoing	6,500,000.00	6,500,000.00	962,125.00	1,462,468.75		-	6/30/2027
	<u>\$ 14,000,000.00</u>	<u>\$ 24,558,446.18</u>	<u>\$ 1,747,526.78</u>	<u>\$ 15,572,252.28</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 from all funding sources, including other state revenues.
- (3) The voters of Elbert 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) The School District has incurred interest to provide advance funding for the above projects.
- (5) All projects in SPLOST 2021 are appropriately funded as of June 30, 2025
- (6) No Projects have been completed as of 6/30/25. All projects in SPLOST 2021 are expected to be completed on or before June 30, 2027.