

**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."

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

SCHEDULE " "

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>ESTIMATED COMPLETION DATE</u>
<u>SPLOST V (2018-2025)</u>			
(i) Acquiring, constructing, furnishing and equipping new school buildings and facilities useful or desirable; (ii) acquiring real property; (iii) adding to, renovating, repairing, improving and equipping existing school buildings and other buildings and facilities, classrooms and athletic/physical education facilities, including energy efficient HVAC equipment and lighting and centralized controls; (iv) making certain safety improvements; (v) making technology additions and improvements and technology upgrades and maintenance; (vi) purchasing textbooks; (vii) purchasing school buses and band, maintenance and other school vehicles; and (viii) acquiring any property necessary or desirable therefore, both real and personal, and paying expenses incident thereto.			
Lease/Purchase ABM/Linc; Mechanical HVAC/Lighting Upgrade	\$ 1,275,500.00	\$ 765,799.15	6/30/2025
Textbooks	700,000.00	34,741.04	6/30/2025
Facility Repairs, Renovations, Improvement Acquisitions	1,924,500.00	5,220,540.69	6/30/2025
Technology Improvements	1,100,000.00	548,685.27	6/30/2025
Vocational Equipment	50,000.00	198,327.00	6/30/2025
Rolling Stock	250,000.00	108,169.89	6/30/2025
Subtotal SPLOST V Projects	<u>5,300,000.00</u>	<u>6,876,263.04</u>	

SPLOST VI (2023-2028)

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

SCHEDULE " "

Acquiring, constructing, repairing, improving, renovating, adding to, extending, upgrading, furnishing and equipping school buildings and support facilities and infrastructure in the Turner County School District useful and desirable in connection therewith, including, acquiring any necessary property or demolition therefore, both real and personal, including, but not limited to (i) paying a portion of the costs of acquiring, constructing, equipping, and furnishing new school buildings and facilities useful and desirable in connection therewith, including, but not limited to, a new middle/high building and support and athletic/physical education facilities; (ii) adding to, renovating, repairing, improving and equipping the existing schools and facilities, but not limited to, vocational/agricultural facilities, gymnasiums, HVAC and physical education and athletic facilities (iii) acquiring miscellaneous new equipment, fixtures and furnishings for the School District, including textbooks, band instruments, computer technology equipment and software, interactive boards, safety and security technology, food service equipment, school buses and other vehicles (iv) acquiring real property; and (v) acquiring any capital property necessary or desirable for the foregoing purposes, both real and personal	1,065,754.00	27,490,399.36	6/30/2028
Paying a portion of the principal of and interest on the Bonds	\$ 5,134,246.00	\$ 5,134,246.00	6/30/2028
Subtotal SPLOST VI Projects	<u>6,200,000.00</u>	<u>32,624,645.36</u>	
Total	<u>\$ 11,500,000.00</u>	<u>\$ 39,500,908.40</u>	

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

SCHEDULE " "

<u>PROJECT</u>	<u>AMOUNT EXPENDED IN CURRENT YEAR (3) (4)</u>	<u>AMOUNT EXPENDED IN PRIOR YEARS (3) (4)</u>	<u>TOTAL COMPLETION COST</u>	<u>EXCESS PROCEEDS NOT EXPENDED</u>
(i) Acquiring, constructing, furnishing and equipping new school buildings and facilities useful or desirable; (ii) acquiring real property; (iii) adding to, renovating, repairing, improving and equipping existing school buildings and other buildings and facilities, classrooms and athletic/physical education facilities, including energy efficient HVAC equipment and lighting and centralized controls; (iv) making certain safety improvements; (v) making technology additions and improvements and technology upgrades and maintenance; (vi) purchasing textbooks; (vii) purchasing school buses and band, maintenance and other school vehicles; and (viii) acquiring any property necessary or desirable therefore, both real and personal, and paying expenses incident thereto.				
Lease/Purchase ABM/Linc; Mechanical HVAC/Lighting Upgrade	\$ -	\$ 765,799.15	\$ -	\$
Textbooks	-	34,741.04	34,741.04	
Facility Repairs, Renovations, Improvement Acquisitions	3,900.00	5,216,640.69	-	
Technology Improvements	-	548,685.27	548,685.27	
Vocational Equipment	-	198,327.00	198,327.00	
Rolling Stock	-	108,169.89	108,169.89	
Subtotal SPLOST V Projects	<u>3,900.00</u>	<u>6,872,363.04</u>	<u>889,923.20</u>	<u>-</u>

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

SCHEDULE " "

Acquiring, constructing, repairing, improving, renovating, adding to, extending, upgrading, furnishing and equipping school buildings and support facilities and infrastructure in the Turner County School District useful and desirable in connection therewith, including, acquiring any necessary property or demolition therefore, both real and personal, including, but not limited to (i) paying a portion of the costs of acquiring, constructing, equipping, and furnishing new school buildings and facilities useful and desirable in connection therewith, including, but not limited to, a new middle/high building and support and athletic/physical education facilities; (ii) adding to, renovating, repairing, improving and equipping the existing schools and facilities, but not limited to, vocational/agricultural facilities, gymnasiums, HVAC and physical education and athletic facilities (iii) acquiring miscellaneous new equipment, fixtures and furnishings for the School District, including textbooks, band instruments, computer technology equipment and software, interactive boards, safety and security technology, food service equipment, school buses and other vehicles (iv) acquiring real property; and (v) acquiring any capital property necessary or desirable for the foregoing purposes, both real and personal	19,677,998.67	7,812,400.69	-	
Paying a portion of the principal of and interest on the Bonds	\$ 1,315,500.00	\$ 308,120.83	\$ -	\$ -
Subtotal SPLOST VI Projects	<u>20,993,498.67</u>	<u>8,120,521.52</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 20,997,398.67</u>	<u>\$ 14,992,884.56</u>	<u>\$ 889,923.20</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 Turner 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.