



DOAA
Georgia Department
of Audits & Accounts

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This Special Purpose Local Option Sales Tax (SPLOST) Report has been posted to DOAA's searchable website 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, please contact us at TIGAHelp@audits.ga.gov.

TWIGGS COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2024

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>ESTIMATED COMPLETION DATE</u>
Acquiring, renovating, repairing and improving the existing elementary school roof and HVAC system	\$ 350,000.00	\$ 565,209.00	12/31/2024
Renovating, repairing, replacing and improving the roof at the existing high school and administrative offices	125,000.00	185,273.00	12/31/2024
Acquiring safety and security equipment and vocational, musical, band, athletic, and physical education uniforms or equipment	100,000.00	724,460.00	12/31/2024
Acquiring and/or repairing school buses, system vehicles, and transportation and maintenance equipment	400,000.00	719,817.00	12/31/2024
Improving, renovating, and refinishing the high school gym	350,000.00	350,000.00	12/31/2024
Acquiring, repairing, replacing and improving athletic facility bleachers	400,000.00	400,000.00	12/31/2024
Acquiring and updating textbooks, e-books, classroom furniture and system-wide technology, including computer hardware	50,000.00	505,488.00	12/31/2024
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	2,704,003.00	12/31/2024
Paying expenses incidental to accomplishing the foregoing	100,000.00	858,297.00	12/31/2024
Total	<u>\$ 4,000,000.00</u>	<u>\$ 7,012,547.00</u>	

TWIGGS COUNTY BOARD OF EDUCATION
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
 YEAR ENDED JUNE 30, 2024

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>
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	-	185,273.00		-
Acquiring safety and security equipment and vocational, musical, band, athletic, and physical education uniforms or equipment	223,417.00	501,043.00		-
Acquiring and/or repairing school buses, system vehicles, and transportation and maintenance equipment	190,422.00	529,395.00		-
Improving, renovating, and refinishing the high school gym	-	90,801.00		-
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	161,716.00	343,772.00		-
Adding to, renovating, repairing, improving, and equipping existing school buildings, other buildings, and facilities, including athletic facilities and roof and HVAC repairs	1,685,120.00	1,018,883.00		-
Paying expenses incidental to accomplishing the foregoing	356,831.00	501,466.00		-
Total	<u>\$ 2,617,506.00</u>	<u>\$ 3,741,542.00</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.