

**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."

Effingham County Board of Education
Schedule of Approved Local Option Sales Tax Projects
For The Fiscal Year Ended June 30, 2025

Schedule 12

SPLOST VI

	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEAR (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
	-	-					June 30, 2027
Adding to, remodeling, renovating, improving, and equipping existing and new educational buildings, properties, and facilities and acquiring property, both real and personal, necessary therefore including athletic and physical education improvements, HVAC improvements and equipment.	\$ 60,000,000.00	\$ 151,600,000.00	\$ 33,039,660.63	\$ 74,922,458.73	\$ -	\$ -	June 30, 2027
School Buses and maintenance vehicles.	5,000,000.00	6,000,000.00	1,779,129.00	3,838,431.46	-	-	June 30, 2027
Computers and related technology purchases; textbooks (including e-books and other electronic instructional materials); band, vocational, fine arts, media, food service and security safety equipment.	<u>10,000,000.00</u>	<u>10,000,000.00</u>	<u>2,424,289.59</u>	<u>6,686,469.37</u>	<u>-</u>	<u>-</u>	June 30, 2027
	<u>\$ 75,000,000.00</u>	<u>\$ 167,600,000.00</u>	<u>\$ 37,243,079.22</u>	<u>\$ 85,447,359.56</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 costs from project inception to completion.

(3) The voters of Effingham 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) In addition to the expenditures shown, the School District has incurred interest to provide advance funding for the above projects as follows:

Prior Year	3,632,608.50
Current Year interest Series 2022 Bonds	<u>1,644,350.00</u>
Total	<u>\$ 5,276,958.50</u>