



**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 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](mailto:TIGAHelp@audits.ga.gov).

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

SCHEDULE "10"

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	ESTIMATED COMPLETION DATE
<b>SPLOST VI</b>							
(a) planning and construction of new facilities, including elementary school(s), middle school(s) and a high school(s)	49,610,000.00	49,610,000.00	3,808,947.78	-	-	-	June 2027
(b) the addition, renovation, repair and improvement to existing school buildings, facilities, and grounds, including, but not limited to, all existing elementary schools, middle schools and high school(s)	8,501,000.00	8,501,000.00	6,136,361.16	947,442.52	-	-	June 2027
(c) equipping and furnishing system-wide new construction, additions, and renovations	450,000.00	450,000.00	46,563.85	-	-	-	June 2027
(d) the acquisition of school vehicles, including but not limited to, school buses, maintenance vehicles and equipment	5,725,000.00	5,725,000.00	923,008.83	-	-	-	June 2027
(e) system-wide technology improvements	11,500,000.00	11,500,000.00	1,162,134.08	226,746.00	-	-	June 2027
(f) acquisition of security and safety equipment and/or fencing	2,582,000.00	2,582,000.00	153,815.60	-	-	-	June 2027
(g) textbooks (including e-books) and related instructional software, band and other musical instruments, vocational equipment and physical education and athletic equipment	4,000,000.00	4,000,000.00	1,071,035.28	425,847.45	-	-	June 2027
(h) renovations and modifications of athletic facilities, and acquisition of any property necessary and desirable for new construction, expansion and/or improvement of existing facilities, both real and personal	1,182,000.00	1,182,000.00	1,243,351.06	-	-	-	June 2027
<b>Total SPLOST VI Projects</b>	<b>83,550,000.00</b>	<b>83,550,000.00</b>	<b>14,545,217.64</b>	<b>1,600,035.97</b>	<b>-</b>	<b>-</b>	

- (1) (1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax.
- (2) (2) The School District's current estimate of total cost for the projects. Includes all cost from project inception to completion.
- (3) (3) The voters of Lowndes 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) (4) In addition to the expenditures shown above, the School District has incurred principal and interest to provide advance funding as follows:

	<u>Energy Savings Contract/Revenue Bond</u>	
	Principal	Interest
Prior Years	\$ 1,324,000.00	\$ 1,005,181.82
Current Year	520,000.00	228,700.00
<b>Total</b>	<b>\$ 1,844,000.00</b>	<b>\$ 1,233,881.82</b>