



**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).

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

SCHEDULE '12'

Project #	Original Estimated Cost (1)	Current Estimated Cost (2)	Amount Expended in Current Year (3)(4)	Amount Expended in Prior Years (3)	Total Completion Cost	Excess Proceeds Not Expended	Estimated Completion Date
<b>SPLOST VI</b>							
Acquiring, constructing, furnishing, and equipping new classroom additions at Maxwell Elementary, Dearing Elementary School, and Norris Elementary School. Including necessary furnishings, fixtures, and equipment; Renovating, extending, repairing, and equipping Thomson High School, including auditorium renovations and improvements; Renovating, installing, and repairing school buildings, and support, administrative, and program facilities throughout the School District, including HVAC and lighting upgrades, and repairing flooring and roofing, including at Thomson Elementary School; Improvements to the Thomson- McDuffie Middle School/softball field; Acquiring and installing system wide network upgrades (including back-up system upgrades), and instructional and administrative technology; Acquiring school buses, maintenance and public safety vehicles, and/or maintenance, public safety, and transportation equipment; Acquiring learning resources and band equipment; Acquiring land for ,and constructing and equipping, a soccer field (collectively, "the Projects"); and paying costs incident to accomplishing the foregoing.							
1		1,730,000.00	806,810.84	920,571.64			December 31, 2025
2		1,220,000.00	4,355,000.00	162,442.23	4,187,678.75		December 31, 2025
3		10,250,000.00	10,725,166.99	179,015.66	10,725,166.99	10,904,182.65	Completed
4		4,809,878.00	229,878.00	0.00	169,367.50		December 31, 2025
5		0.00	275,000.00	6,750.00	262,282.97		December 31, 2025
6		681,000.00	1,296,000.00	397,494.86	895,139.71		December 31, 2025
7		1,139,122.00	1,729,122.00	310,543.48	1,403,461.06		December 31, 2025
8		750,000.00	650,000.00	111,959.73	248,704.63		December 31, 2025
9		0.00	0.00	0.00	0.00		December 31, 2025
10		150,000.00	130,000.00	11,999.18	57,831.72		December 31, 2025
	<u>19,000,000.00</u>	<u>21,120,166.99</u>	<u>1,987,015.98</u>	<u>18,870,204.97</u>	<u>10,904,182.65</u>	<u>0.00</u>	

**SPLOST VII**

Acquiring, constructing, furnishing, and equipping a new elementary school to consolidate Maxwell Elementary School and Thomson Elementary School, including necessary furnishings, fixtures, and equipment. Renovating, installing, repairing, furnishing, and equipping school buildings, and support, administrative, and program facilities throughout the School District, including HVAC and lighting upgrades, and installing and repairing flooring and roofing. Acquiring and installing system wide network upgrades (including back-up system upgrades), software, and instructional, administrative, and other technology. Acquiring school buses, maintenance and public safety vehicles, and/or maintenance, public safety, and transportation equipment. Acquiring learning resources and band equipment. Acquiring land and carrying out any necessary demolition (collectively, the "Projects"). Paying capitalized interest and/or costs of issuing the Bonds; and Shall a 1 percent sales and use tax for educational purposes be imposed in the McDuffie County School District for a period of time not to exceed 20 calendar quarters and for the raising of not more than \$22,000,000 for the following purposes: (a) paying a portion of the principal of and interest on the Bonds; and/or (b) paying all or a portion of the costs of the Projects,

1		1,000,000.00	1,000,000.00	0.00	0.00	0.00	December 31, 2027
2		17,390,000.00	17,390,000.00	13,916,709.28	1,163,717.49	0.00	December 31, 2027
3		1,500,000.00	1,500,000.00	0.00	0.00	0.00	December 31, 2027
4		1,250,000.00	1,250,000.00	0.00	0.00	0.00	December 31, 2027
5		800,000.00	800,000.00	0.00	0.00	0.00	December 31, 2027
6		60,000.00	60,000.00	0.00	0.00	0.00	December 31, 2027
		<u>22,000,000.00</u>	<u>22,000,000.00</u>	<u>13,916,709.28</u>	<u>1,163,717.49</u>	<u>0.00</u>	<u>0.00</u>
Total SPLOST	\$	<u>41,000,000.00</u>	\$ <u>43,120,166.99</u>	\$ <u>15,903,725.26</u>	\$ <u>20,033,922.46</u>	\$ <u>10,904,182.65</u>	\$ <u>0.00</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 McDuffie 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 above, the School District has incurred interest and dues and fees to provide advance funding for these above projects. The interest expenditure for fiscal year 2024 was \$950,000. The dues and fees for fiscal year 2024 was \$3,000.00.

See notes to the basic financial statements