



**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).

Quitman County Board of Education Schedule of Approved Local Option Sales Tax Projects  
For the year ended June 30, 2024

	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (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><u>SPLOST 2018</u></b>							
1) retiring outstanding general obligation debt of the School District previously incurred and issued with respect to capital outlay projects in the principal and interest not to exceed \$875,000, comprised of portions of the District's Series 2016 general obligation refunding bonds coming due in the years 2018 through 2023, and	\$ 875,000.00	\$ 2,122,753.93	\$ 32,083.73	\$ 2,122,753.93	\$ -	\$ -	2023
2) the following capital outlay projects (the "Projects") at a maximum cost of \$225,000:	\$ 225,000.00	\$ 225,000.00					2023
(a) making system wide technology improvements, including, but not limited to, the acquisition and installation of instruction technology, security, and information systems hardware and associated software and accessories, and infrastructure at all schools and selected other facilities, and							
(b) Improving school facilities, purchasing school buses, school equipment, and safety security equipment.							
	<u>\$ 1,100,000.00</u>	<u>\$ 2,347,753.93</u>	<u>\$ 32,083.73</u>	<u>\$ 2,122,753.93</u>	<u>\$ -</u>	<u>\$ -</u>	
<b>Splost VI</b>							
(a) acquiring, constructing, repairing, improving, renovating adding to, (b) extending, upgrading, furnishing and equipping school buildings and support facilities and infrastructure in the Quitman County School District, (c) acquiring any necessary property or demolition thereof both real and personal (d) including but not limited to paying a portion of the cost of of acquiring, constructing, equipping and furnishing new athletic/physical education facilities. (e)improving school facilities, purchasing school buses, school equipment, safety and security equipment.							
(1) Paying the remaining principal of and interest on the School District's general obligation refund bond, Series 2016							
(2) Paying a portion of the principal of and interest on the bonds, and/or							
(3) Paying all or a portion of the costs of the projects	\$ 1,200,000.00	\$ 1,200,000.00	\$ 36.00	\$	\$	\$	2027
Subtotal SPLOST VI Projects	<u>\$ 1,200,000.00</u>	<u>\$ 1,200,000.00</u>	<u>\$ 36.00</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	
<b>Total</b>	<u><u>\$ 2,300,000.00</u></u>	<u><u>\$ 3,547,753.93</u></u>	<u><u>\$ 36.00</u></u>	<u><u>\$</u></u>	<u><u>\$</u></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 Quitman 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) During fiscal year 2017, the Quitman County Board of Education issued General Obligation Refunding Bond Issue 2016 to refund portions of the 2008 and 2008B Bond Issues. The amount expended in the Current Year includes debt service on the replacement refunding issues.