

**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](https://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."

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 (6) (7) (8)	ESTIMATED COMPLETION DATE
Cost of acquiring, construction, and equipping a new performing arts center at Brooks County High School	\$ 6,000,000.00	10,612,870.66	113,325.00	10,612,870.66			6/30/2026
System- wide renovations, additions and improvements to include a cafeteria at Quitman Elementary School and additions at North Brooks Elementary Schols		3,528,731.13	404,991.17	877,397.55			6/30/2026
Improving existing educational facilities in athletic facilities							
Improvements to other system facilities and athletic facilities							
Acquisition of technology, safety and security equipment							
Transportation and Maintenance equipment							
	<u>\$ 6,000,000.00</u>	<u>\$ 14,141,601.79</u>	<u>\$ 518,316.17</u>	<u>\$ 11,490,268.21</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 **Brooks** 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.

