

**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."

JEFF DAVIS COUNTY BOARD OF EDUCATION  
SCHEDULE OF APPROVED LOCAL OPTIONS SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2025

PROJECT (SPLOST V 2017)	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
Renovation of tennis courts at Jeff Davis High School, tracking improvements at Jeff Davis Middle School, covered walkways at Jeff Davis Primary School, and roof replacement and covered walkways at Jeff Davis Pre-Kindergarten;	\$ 750,000.00	\$ 162,310.28	12/1/2024	\$ -	\$ 162,310.28	\$ 162,310.28	\$ -
Technology and instruction improvements, including electronic textbooks, computers, interactive boards, document cameras, projectors, auditor amplifiers, intercoms, and other hardware and software;	-	137,638.11	12/1/2024	-	137,638.11	137,638.11	-
Maintenance and transportation improvements, including new school buses, maintenance and transportation vehicles and equipment, safety and security equipment including cameras and access controllers;	370,738.36	154,460.67	12/1/2024	-	154,460.67	154,460.67	-
Athletic facilities, including weightlifting and fitness equipment and track and field equipment;	-	954,922.54	12/1/2024	-	954,922.54	954,922.54	-
Improvements to other School District facilities, including HVAC systems and paving, and acquiring real and personal property necessary or to have used for any of the foregoing purposes;	4,511,083.31	8,792,079.56	12/1/2024	-	8,792,079.56	8,792,079.56	-
Retiring, at a maximum amount of \$3,585,300.00 previously incurred general obligation debt of the School District; and	3,585,300.00	3,683,743.75	12/1/2024	-	3,683,743.75	3,683,743.75	-
Issuance of general obligation debt in the principal amount of \$2,500,000.00 for above capital outlay purposes and for the payment of capitalized interest on such debt.	282,878.33	1,407,776.39	12/1/2024	-	1,407,776.39	1,407,776.39	-
	<u>\$ 9,500,000.00</u>	<u>\$ 15,292,931.30</u>		<u>\$ -</u>	<u>\$ 15,292,931.30</u>	<u>15,292,931.30</u>	<u>-</u>
<b>PROJECT (SPLOST VI 2022)</b>							
A) Retiring a portion of the principal and interest on the general obligation bonds, and	\$ 8,689,561.00	\$ 8,689,561.00	6/1/2028	\$ 2,608,000.00	\$ 336,311.12	\$ -	\$ -
B) Acquiring or purchasing new buses and transportation vehicles and equipment, and	-	-		-	-	-	-
C) A portion of the costs of the following capital outlay projects not paid for with proceeds from general obligation bonds: (a) acquiring, constructing and equipping a new K-2 primary school and a new AG facility, (b) renovations and facility improvements to CTAE facilities, Jeff Davis High School, administrative offices, and other exisiting School District facilities, including HVAC and paving, (c) safety and security equipment including electronic devices, cameras and access controllers, (d) extracurricular and co-curricular projects including facilities and equipment for fine arts, athletics, student organizations, and other non-instructional needs, (e) the acquisition of any property, both real and personal, and equipment necessary in connection with the above described capital outlay projects, and (f) financing the costs of issuance of such bonds including capitalized interest.	6,810,439.00	13,179,499.54	12/1/2026	9,980,348.62	3,199,150.92	-	-
	<u>\$15,500,000.00</u>	<u>\$ 21,869,060.54</u>		<u>\$ 12,588,348.62</u>	<u>\$ 3,535,462.04</u>	<u>\$ -</u>	<u>-</u>
	<u>\$ 25,000,000.00</u>	<u>\$ 37,161,991.84</u>		<u>\$ 12,588,348.62</u>	<u>\$ 18,828,393.34</u>	<u>\$ 15,292,931.30</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 Jeff Davis 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.