

**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) 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."

STEWART COUNTY BOARD OF EDUCATION
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2025

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COST (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	COMPLETION DATE
Splost VI							
To pay a portion of principal and interest due of outstanding General Obligation Bonds	1,850,000.00	1,850,000.00	304,800.00	903,675.00	-	-	3/31/2025
Total Splost VI	1,850,000.00	1,850,000.00	304,800.00	903,675.00	-	-	3/31/2025
Splost VII							
(i) adding to, renovating, repairing, improving, furnishing, equipping, demolishing and completing existing school buildings and other buildings and facilities useful and desirable in connection therewith, including, but not limited to physical education/athletic fields and facilities, paving, and technology infrastructures							
(ii) acquiring technology improvements, including safety and security improvements, computer technology, hardware and software							
(iii) acquiring, constructing and equipping new school buildings and other buildings and facilities useful and desirable							
(iv) acquiring new school equipment, including, but not limited to, new buses, maintenance vehicles and equipment, safety and security equipment, cafeteria and food service equipment							
(v) acquiring textbooks and instructional materials and equipment: fine arts equipment and band instruments							
(vi) acquiring any necessary or desirable property, both real and personal							
(vii) to pay a portion of principal and interest due of outstanding General Obligation Bonds							
Total Splost VII	2,000,000.00	2,000,000.00	-	-	-	-	3/31/2030

(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 the project inception to completion.

(3) The voters of Stewart 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. See notes to the basic financial statements.