



DOAA
Georgia Department
of Audits & Accounts

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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.

Griffin-Spalding County School District
Schedule of Approved Local Option Sales Tax Projects
Year Ended June 30, 2024

In March 2007, the citizens of the Griffin-Spalding County School District voted and approved that a one percent sales and use tax be imposed in the School District beginning on July 1, 2007 and not to exceed 20 consecutive calendar quarters for educational purposes. In March 2012, the citizens voted and approved the continuation of the one percent sales and use tax beginning July 1, 2012, for a duration not to exceed 12 consecutive calendar quarters. In March 2015, the citizens voted and approved the continuation of the one percent sales and use tax beginning July 1, 2015, for a duration not to exceed 20 consecutive calendar quarters for educational purposes. In November 2019, the citizens voted and approved the continuation of a one percent sales and use tax beginning July 1, 2020, for a duration not to exceed 20 consecutive calendar quarters for educational purposes. The monies raised are applied toward the cost of the following:

	ORIGINAL ESTIMATED COST ⁽¹⁾	CURRENT ESTIMATED COST ⁽²⁾	AMOUNT EXPENDED IN CURRENT YEAR	AMOUNT EXPENDED IN PRIOR YEARS	TOTAL AMOUNT EXPENDED	ESTIMATED COMPLETION DATE
SPLOST 2007						
Projects as listed in the referendum:						
(a)(f) adding to, renovating, removing, repairing, improving and equipping existing school buildings and other buildings useful or desirable,	\$ 37,400,000	\$ 31,667,873	\$ 2,063,994	\$ 28,564,964	\$ 30,628,958	June 2025
(a)(g) constructing, modifying, and equipping classrooms, acquiring system-wide technology improvements,	2,500,000	2,546,844	0	2,546,844	2,546,844	Completed
(a)(h) acquiring, constructing, and equipping school buildings, including, but not limited to, a new middle school and additional high school classrooms,	22,500,000	19,932,127	0	19,932,781	19,932,781	Completed
(a)(v) acquiring the necessary property therefore, both real and personal, and sites for future schools, and	2,000,000	0	0	0	0	Completed
(b) issuance of \$23,000,000 in aggregate principal amount of general obligation debt of the Griffin-Spalding County School system. ⁽³⁾	16,631,707	16,631,707	0	16,631,707	16,631,707	Completed
SPLOST 2012						
Projects as listed in the referendum:						
(a)(f) adding to, renovating, removing, repairing, improving and equipping existing school facilities and other buildings useful or desirable, and	21,561,600	22,522,345	722,775	21,284,862	22,007,637	Completed
(a)(g) constructing, modifying and equipping classrooms, acquiring system-wide technology improvements.	3,638,400	3,497,655	7,296	3,490,248	3,497,544	Completed
SPLOST 2015						
Projects as listed in the referendum:						
(a)(f) constructing, renovating, removing, repairing, improving and equipping existing elementary schools,	13,998,925	9,222,884	24,622	9,188,555	9,213,176	June 2025
(a)(g) constructing, renovating, modifying and equipping an existing school for use as a college and career academy,	12,500,000	15,747,337	59,057	15,683,977	15,743,034	Completed
(a)(h) renovating, modifying and equipping A.Z. Kelsey Academy,	7,134,025	6,879,089	3,039	6,873,347	6,876,387	Completed
(a)(v) installing and equipping technology improvements throughout the system,	6,065,197	9,760,757	73,991	9,686,438	9,760,429	June 2025
(a)(v) acquiring, refurbishing and renovating school buses,	3,000,000	3,850,512	0	3,844,683	3,844,683	June 2025
(a)(v) paying or reimbursing the expenses of the Board of Education necessary to accomplish the foregoing, and	391,500	340,422	0	339,612	339,612	Completed
(b) issuance of general obligation debt of the Griffin-Spalding County School System in the maximum aggregate principal amount of \$20,500,000 for the above purposes. ⁽⁴⁾	16,204,732	16,229,691	0	16,229,691	16,229,691	Completed
SPLOST 2020						
Projects as listed in the referendum:						
(a)(f) adding to, renovating, removing, repairing, improving and equipping existing school buildings and other buildings and facilities useful or desirable,	26,720,750	26,720,750	6,016,883	15,056,694	21,073,577	June 2025
(a)(g) constructing, modifying and equipping classrooms	2,752,247	2,752,247	0	1,922,298	1,922,298	June 2025
(a)(h) constructing and renovating a transportation facility	2,700,000	2,700,000	222,000	0	222,000	June 2025
(a)(v) purchasing and acquiring instructional technology	6,304,318	6,304,318	1,588,177	3,338,807	4,926,984	June 2025
(a)(v) purchasing and refurbishing school buses	2,868,714	2,868,714	529,700	0	529,700	June 2025
(a)(v) acquiring and installing safety and security projects for school buildings and facilities	3,053,971	3,053,971	149,423	354,734	504,158	June 2025
(a)(v) paying or reimbursing expenses of the Board of Education necessary to accomplish the foregoing, including the expenses of the Board of Education incurred in connection with calling and conducting the election and imposing the sales and use tax.	391,500	391,500	0	0	0	
Total	\$ 210,317,586	\$ 203,620,743	\$ 11,460,958	\$ 174,970,242	\$ 186,431,199	

	ORIGINAL ESTIMATED REVENUE	CURRENT ACTUAL REVENUE
Projects are to be funded from:		
Proceeds of Bonds	29,431,444	29,431,444
Cost of Issuance and Underwriting Discount	(338,679)	(338,679)
Estimated Interest Earnings During Construction	438,413	4,491,932
Sales Tax Collections for Capital Projects and Capital		
Outlay funds from State of Georgia Department of		
Education	179,417,107	178,603,794
Other State Grants ⁽⁵⁾	2,500,000	2,500,000
Total Sources of Funds	211,448,285	214,688,491

(1) The School District's original cost estimate as specified in the resolution calling for the continuation of the Local Option Sales Tax.
(2) The School District's current estimate of total cost for the project(s). Includes all costs from project inception to completion.
(3) In the 2007 resolution, the School District obtained approval to issue a total of \$23,000,000 in general obligation debt. At this time only \$14,000,000 of this debt has been issued with a balance of \$9,000,000 to be issued at the School District's discretion.
(4) In the 2015 resolution, the School District obtained approval to issue a total of \$20,500,000 in general obligation debt. At this time only \$13,370,000 of this debt has been issued with a balance of \$7,130,000 to be issued at the School District's discretion.
(5) Other State Grants includes \$2,500,000 awarded by the Technical College System of Georgia for the construction of the College and Career Academy.