



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.

Grady COUNTY BOARD OF EDUCATION
 SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
 YEAR ENDED JUNE 30, 2024

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE	PROJECT	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
SPLOST IV								
Southside Elementary ABC project	\$ 6,900,000.00	\$ 5,677,462.74	Completed	Southside Elementary ABC project	\$ -	5,677,462.74	\$ 5,677,462.74	\$ -
Cairo High School College and Career Academy project	2,350,000.00	5,668,573.84	Completed	Cairo High School College and Career Academy project	-	5,668,573.84	5,668,573.84	-
Southside Elementary Cafeteria renovation	500,000.00	1,641,546.92	Completed	Southside Elementary Cafeteria renovation	-	1,641,546.92	1,641,546.92	-
Cairo High School vocational renovation	1,000,000.00	-	Completed	Cairo High School vocational renovation	-	-	-	-
Northside cafeteria addition	900,000.00	1,954,645.43	Completed	Northside cafeteria addition	-	1,954,645.43	1,954,645.43	-
Shiver gymnasium addition	810,678.91	42,000.00	Completed	Shiver gymnasium addition	-	42,000.00	42,000.00	-
System-wide technology and security equipment	2,200,000.00	921,198.15	Completed	System-wide technology and security equipment	-	921,198.15	921,198.15	-
Buses and vehicles	61,950.00	61,950.00	Completed	Buses and vehicles	-	61,950.00	61,950.00	-
Athletic facility improvements	800,000.00	303,958.07	Completed	Athletic facility improvements	-	303,958.07	303,958.07	-
Bond issuance costs	148,821.42	148,821.42	Completed	Bond issuance costs	-	148,821.42	148,821.42	-
Interest and fees on bonds	328,549.67	334,266.55	Completed	Interest and fees on bonds	-	334,266.55	334,266.55	-
Subtotal	<u>16,000,000.00</u>	<u>16,754,423.12</u>		Subtotal	<u>-</u>	<u>16,754,423.12</u>	<u>16,754,423.12</u>	<u>-</u>
SPLOST V								
ROTC building addition	1,800,000.00	1,966,010.03	Completed	ROTC building addition	-	1,966,010.03	1,966,010.03	-
Whigham School renovation - phase 1	700,000.00	754,401.07	Completed	Whigham School renovation - phase 1	-	754,401.07	754,401.07	-
Whigham School renovation - phase 2	975,000.00	1,322,817.45	Completed	Whigham School renovation - phase 2	-	1,322,817.45	1,322,817.45	-
Eastside Elementary modification and addition	3,000,000.00	8,929,042.36	Completed	Eastside Elementary modification and addition	-	8,929,042.36	8,929,042.36	-
Shiver gymnasium addition	-	1,934,898.00	6/1/2025	Shiver gymnasium addition	74,267.00	-	-	-
Athletic facility improvements	-	9,684,179.49	6/30/2026	Athletic facility improvements	1,014,838.50	1,672,840.99	-	-
Cairo High School pool addition	807,567.86	5,550.00	Completed	Cairo High School pool addition	-	5,550.00	5,550.00	-
Bond issuance costs	182,427.62	182,427.62	Completed	Bond issuance costs	-	182,427.62	182,427.62	-
Playground equipment	-	139,665.30	Completed	Playground equipment	-	139,665.30	139,665.30	-
Washington Middle School Modernization	-	12,000,000.00	6/30/2026	Washington Middle School Modernization	35,900.00	-	-	-
Interest and fees on bonds	1,254,066.67	1,254,066.67	10/1/2025	Interest and fees on bonds	172,395.00	1,021,974.16	-	-
Funds for educational purposes not yet allocated to specific projects	5,280,937.85	-	6/30/2026	Funds for educational purposes not yet allocated to specific projects	-	-	-	-
Subtotal	<u>14,000,000.00</u>	<u>38,173,057.99</u>		Subtotal	<u>1,297,400.50</u>	<u>15,994,728.98</u>	<u>13,299,913.83</u>	<u>-</u>
Total	<u>\$ 30,000,000.00</u>	<u>\$ 54,927,481.11</u>		Total	<u>\$ 1,297,400.50</u>	<u>\$ 32,749,152.10</u>	<u>\$ 30,054,336.95</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 Grady 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.