



**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](mailto:TIGAHelp@audits.ga.gov).

JONES 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)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED	ESTIMATED COMPLETION DATE
<b><u>2019 SPLOST REFERENDUM</u></b> (Approved March 21, 2017)							
To renovate, add to and equip Jones County High School to accommodate relocation of students from the Ninth Grade Academy to Jones County High School, including construction of a multipurpose facility, which may include space for band practice, weight training and other multi-use activities.	\$ 12,513,752.00	17,101,327.84		17,101,327.84	17,101,327.84		Completed
To renovate, add to and equip Old Gray Elementary School to centralize support facilities, central office facilities and Pre-K.							Completed
To acquire equipment for the physical education, athletic, and/or music departments, including band equipment, and/or acquiring a new JROTC facility and air rifle range.		1,346,761.86	596,795.43	749,966.43			6/30/2025
To acquire textbooks and technology, safety, security, and/or fire protection equipment		64,375.82	22,740.96	41,634.86			6/30/2025
To acquire buses, vehicles, and/or transportation equipment	486,248.00	2,019,875.63	842,664.60	1,177,211.03			6/30/2025
To pay capitalized interest and/or costs of issuing Bonds		211,924.21	235.00	211,689.21	211,924.21		Completed
To acquire, construct, repair, improve, renovate, add to, extend, upgrade, furnish and equip school buildings, and support facilities and infrastructure in the Jones County School District, useful or desirable in connection therewith, including acquiring any necessary property, therefore both real and personal.		2,318,677.88	519,914.04	1,798,763.84			6/30/2025
	\$ 13,000,000.00	23,062,943.24	1,982,350.03	21,080,593.21	17,313,252.05	0.00	
<b><u>2024 SPLOST Referendum</u></b> (Approved March 21, 2023)							
To renovate, add to, furnish, and/or equip Dames Ferry Elementary School, add a greenhouse and other renovations to Clifton Ridge and Gray Station, renovate the greenhouse at Jones County High School and add additional instructional units for classroom and lab space	\$ 8,000,000.00	7,238,043.02	7,238,043.02	0.00			3/31/2029
To renovate, add to, and equip Old Gray Elementary School to centralize support facilities, central office facilities, and Pre-K		0.00		0.00			3/31/2029
To acquire equipment for the physical education, athletic, and/or music departments, including band equipment, acquiring a new JROTC facility and air rifle range, library and/or HVAC renovations		0.00		0.00			3/31/2029
To acquire textbooks and technology, safety, security and/or fire protection equipment		0.00		0.00			3/31/2029
To demolish, do site work, and/or renovations to existing school sites and facilities		0.00		0.00			3/31/2029
To acquire buses, vehicles, and/or transportation equipment		0.00		0.00			3/31/2029
To pay capitalized interest and/or costs of issuing Bonds		177,111.54	177,111.54	0.00			3/31/2029
To acquire, construct, repair, improve, renovate, add to, extend, upgrade, furnish and/or equip school buildings, athletic and/or support facilities and/or infrastructure in the Jones County School District, useful or desirable in connection therewith, including acquiring any necessary property, therefore both real and personal.		584,845.44		0.00			3/31/2029
	\$ 8,000,000.00	8,000,000.00	7,415,154.56	0.00	0.00	0.00	
	\$ 21,000,000.00	31,062,943.24	9,397,504.59	21,080,593.21	17,313,252.05	0.00	

(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 project(s). Includes all cost from project inception to completion.

(3) The voters of Jones County approved the imposition of a 1% sales tax to fund the above project(s) 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 project(s).