



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.

ATLANTA INDEPENDENT SCHOOL SYSTEM
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS
YEAR ENDED JUNE 30, 2024

<u>PROJECT</u>	<u>ORIGINAL ESTIMATED COST (1)</u>	<u>CURRENT ESTIMATED COSTS (2)</u>	<u>AMOUNT EXPENDED IN CURRENT YEAR (3)</u>	<u>AMOUNT EXPENDED IN PRIOR YEARS (4)</u>	<u>PROJECT STATUS</u>
SPLOST IV					
Fulton County					
Capital outlay projects including new school construction, classroom additions, renovations, infrastructure improvements, upgrading security system, technology improvements, land acquisition, site preparation, providing staff development and instructional	499,962,831	489,462,831	1,379,694	412,110,613	Ongoing
Dekalb County					
Capital outlay projects consisting of construction, renovations, modifications, additions and equipment for the following facilities: The Howard School, Lin Elementary School and Whitefoord Elementary School and any future updates: Crim High School, Coan, Springdale	<u>19,500,463</u>	<u>30,654,529</u>	-	<u>30,654,529</u>	Ongoing
SPLOST V					
Fulton County					
Capital outlay projects including new school construction, classroom additions, renovations, infrastructure improvements, upgrading security system, technology improvements, land acquisition, site preparation, providing staff development and instructional	525,695,691	525,695,691	31,521,584	468,249,187	Ongoing
Dekalb County					
Capital outlay projects including new school construction, classroom additions, renovations, infrastructure improvements, upgrading security system, technology improvements, relocations, site preparation, providing staff development and instructional	<u>20,057,000</u>	<u>20,057,000</u>	<u>1,753,521</u>	<u>8,877,192</u>	Ongoing
SPLOST VI					
Fulton County					
Capital outlay projects including new school construction, classroom additions, renovations, infrastructure improvements, upgrading security system, technology improvements, land acquisition, site preparation, providing staff development and instructional	618,000,000	618,000,000	88,417,528	21,186,835	Ongoing
Dekalb County					
Capital outlay projects including new school construction, classroom additions, renovations, infrastructure improvements, upgrading security system, technology improvements, relocations, site preparation, providing staff development and instructional	<u>32,800,000</u>	<u>32,800,000</u>	<u>19,669,710</u>	<u>8,322,283</u>	Ongoing
Totals	\$ <u>1,716,015,985</u>	\$ <u>1,716,670,051</u>	\$ <u>142,742,036</u>	\$ <u>949,400,640</u>	

**Reconciliation of the Schedule of Approved Local Option Sales Tax Projects expenditures to the Capital Projects
Fund total expenditures on the Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds:**

Expenditures from above paid by SPLOST funding	142,742,036
Expenditures not reflected above that were paid from other local sources of the School System	
Total Capital Projects Expenditures	<u><u>142,742,036</u></u>

- (1) The School System's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax.
- (2) The School System's current estimate of total cost for the projects. Includes all cost from project inception to completion.
- (3) The voters of Fulton and Dekalb Counties 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.
- (4) The School System's amounts expended in prior years related to the above projects.
- (5) The Original Estimated Cost is based on Collections at 100%