

**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."

Pursuant to the requirements of O.C.G.A. 48-8-122 and HB 1013, Gordon County Board of Education

does hereby publish the following presentation of the current and prior year's SPLOST expenditures.

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

	ORIGINAL	CURRENT	AMOUNT	AMOUNT	TOTAL	EXCESS	ESTIMATED
	ESTIMATED	ESTIMATED	EXPENDED	EXPENDED	COMPLETION	PROCEEDS NOT	COMPLETION
	COST (1)	COSTS (2)	IN CURRENT	IN PRIOR	COST	EXPENDED	DATE
PROJECTS							
ESPLOST V (7/1/2017-6/30/2022)							
(1)Acquisition and installation of digital resources and improvement to technology throughout the Gordon County School District;	\$ 6,000,000.00	\$ 6,661,494.76	\$ -	\$ 6,661,494.76	\$ 6,661,494.76	\$ -	Complete
(2)Renovations and modifications at Gordon Central and Sonoraville High Schools, Ashworth, Red Bud and Sonoraville Middle Schools, Belwood, Fairmount, Red Bud, Sonoraville, Swain, and Tolbert Elementary Schools, and the Gordon County College & Career Academy, including but not limited to the air conditioning systems in the gymnasiums, acquiring, constructing, renovating, expanding, and equipping athletic fields and facilities throughout the Gordon County School System;	27,647,000.00	25,500,706.26	76,714.66	25,423,991.60	25,500,706.26	-	Complete
(3)Renovations and modifications to the Central Office;	515,000.00	403,069.25	-	403,069.25	403,069.25	-	Complete
(4)Acquisition of real or personal property and equipment necessary for the above projects, school buses, energy management systems, heat and air systems, lighting or similar equipment;	2,000,000.00	733,818.62	61,248.00	672,570.62	733,818.62	-	Complete
(5) Acquisition of real property for future schools, facilities, administrative offices, support services, and other purposes of the District;	1,000,000.00	80,461.93	-	80,461.93	80,461.93	-	Complete
(6) Administrative & Legal Expenses	85,000.00	455,655.07	-	455,655.07	455,655.07	-	Complete
	<u>\$ 37,247,000.00</u>	<u>\$ 33,835,205.89</u>	<u>\$ 137,962.66</u>	<u>\$ 33,697,243.23</u>	<u>\$ 33,835,205.89</u>	<u>\$ -</u>	

ESPLOST VI (7/1/2022-6/30/2027)

(1)Acquisition and installation of digital resources and improvement to technology throughout the Gordon County School District;	\$ 1,500,000.00	\$ 505,000.00	\$ 22,246.60	\$ 13,331.55	\$ -	\$ -	June 2027
(2)Renovations and modifications at Swain Elementary School, Ashworth Middle School, Gordon Central High School, Sonoraville High School, Central Office, Fairmount Elementary School, Sonoraville Elementary School, Red Bud Middle School, Red Bud Elementary School, Belwood Elementary School and Tolbert Elementary School; acquisition, construction, equipping, renovation, and expansion of athletic fields and facilities; acquisition, construction, and equipping of new auditoriums throughout the Gordon County School District	32,739,000.00	37,000,000.00	1,524,023.90	35,144,693.46	-	-	June 2027
(4)Acquisition of real or personal property and equipment necessary for the above projects, school buses, energy management systems, heat and air systems, lighting or similar equipment;	2,000,000.00	900,000.00	883,013.98	-	-	-	June 2027
(5) Acquisition of real property for future schools, facilities, administrative offices, support services, and other purposes of the District;	1,000,000.00	250,000.00	-	-	-	-	June 2027
(6) Administrative & Legal Expenses	85,000.00	85,000.00	12,016.00	20,607.28	-	-	June 2027
	<u>\$ 37,324,000.00</u>	<u>\$ 38,740,000.00</u>	<u>\$ 2,441,300.48</u>	<u>\$ 35,178,632.29</u>	<u>\$ -</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 project(s). Includes all cost from project inception to completion.

(3) The voters of Gordon 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 project(s).

(4) In addition to the expenditures shown above, the School District has incurred interest to provide advance funding for the above project(s) as follows:

	ESPLOST V	ESPLOST VI
Prior Years	\$ 3,746,875.00	\$ 2,089,027.50
Current Year	-	842,350.00
Total	<u>\$ 3,746,875.00</u>	<u>\$ 2,931,377.50</u>