

**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."

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

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
SPLOST V							
ROTC building addition	\$ 1,800,000.00	\$ 1,966,010.03	Completed	\$ -	\$ 1,966,010.03	\$ 1,966,010.03	\$ -
Whigham School renovation - phase 1	700,000.00	754,401.07	Completed	-	754,401.07	754,401.07	-
Whigham School renovation - phase 2	975,000.00	1,322,817.45	Completed	-	1,322,817.45	1,322,817.45	-
Eastside Elementary modification and addition	3,000,000.00	8,929,042.36	Completed	-	8,929,042.36	8,929,042.36	-
Shiver gymnasium addition	-	2,429,250.12	6/30/2026	1,674,950.83	74,267.00	1,749,217.83	-
Athletic facility improvements	-	2,773,521.24	6/30/2027	85,841.75	2,687,679.49	2,773,521.24	-
Cairo High School pool addition	807,567.86	5,550.00	Completed	-	5,550.00	5,550.00	-
Bond issuance costs	182,427.62	182,427.62	Completed	-	182,427.62	182,427.62	-
Playground equipment	-	139,665.30	Completed	-	139,665.30	139,665.30	-
Washington Middle School Modernization	-	41,925.00	9/30/2026	6,025.00	35,900.00	41,925.00	-
System-Wide Technology	-	153,441.50	6/30/2025	153,441.50	-	153,441.50	-
Buses	-	347,085.00	6/30/2026	155,628.00	-	155,628.00	-
Interest and fees on bonds	1,254,066.67	1,342,174.16	10/1/2025	111,520.00	1,194,369.16	1,305,889.16	-
Funds for educational purposes not yet allocated to specific projects	5,280,937.85	-	6/30/2026	-	-	-	-
Subtotal 2020 Projects	<u>14,000,000.00</u>	<u>20,387,310.85</u>		<u>2,187,407.08</u>	<u>17,292,129.48</u>	<u>19,479,536.56</u>	<u>-</u>
SPLOST VI							
Athletic facility improvements--CHS Baseball and Softball Complex	6,000,000.00	10,000,000.00	6/30/2027	-	-	-	-
Bond issuance costs	369,822.66	369,822.66	Completed	369,822.66	-	369,822.66	-
Washington Middle School Modernization	14,000,000.00	9,772,814.38	9/30/2026	-	-	-	-
Interest and fees on bonds	3,436,152.08	3,436,152.08	12/1/2034	-	-	-	-
Funds for educational purposes not yet allocated to specific projects	-	-	6/30/2030	-	-	-	-
Subtotal 2025 Projects	<u>23,805,974.74</u>	<u>23,578,789.12</u>		<u>369,822.66</u>	<u>-</u>	<u>369,822.66</u>	<u>-</u>
Total	<u>\$ 37,805,974.74</u>	<u>\$ 43,966,099.97</u>		<u>\$ 2,557,229.74</u>	<u>\$ 17,292,129.48</u>	<u>\$ 19,849,359.22</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.