

**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."

GWINNETT COUNTY PUBLIC SCHOOLS
Projects Constructed with Special Sales Tax Proceeds
Year ended June 30, 2025

	Original	Current	Expenditures		
	Estimated Cost *	Estimated Cost **	Prior Years	Current Year	Total
<u>2022 Sales Tax - Authorized Projects</u>					
Instructional Material	89,395,000	97,395,000	86,883,577.45	8,216,756.10	95,100,333.55
Site Acquisition	10,000,000	10,000,000	8,950.00	25,562.00	34,512.00
New Facility Construction	51,256,000	11,869,961	2,124,843.53	463,454.91	2,588,298.44
Facility Additions / Renovations	305,593,267	335,083,846	123,168,031.78	73,912,486.19	197,080,517.97
Transportation	30,000,000	73,907,805	1,182,617.42	15,529,928.48	16,712,545.90
Lease / Purchase; Debt Service Payments	90,482,437	165,791,735	30,856,491.35	40,553,897.26	71,410,388.61
Technology - System wide improvements	375,346,357	337,031,264	126,908,687.75	69,616,701.86	196,525,389.61
Total	952,073,061	1,031,079,611	371,133,199.28	208,318,786.80	579,451,986.08

In compliance with O.C.G.A. 48-8-122

Notes:

* "Original Estimated Cost" projected funding included:

Sales Tax Collections	\$ 902,073,061
Interest Income	\$ 5,000,000
State Capital Outlay Funding	\$ 45,000,000
	<u>\$ 952,073,061</u>

** "Current Estimated Cost" projected funding included:

Sales Tax Collections	\$ 902,073,061
Interest Income	\$ 46,500,000
SPLOST Bond Premium Proceeds	\$ 37,506,550
State Capital Outlay Funding	\$ 45,000,000
	<u>\$ 1,031,079,611</u>