

**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](https://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."

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

							SCHEDULE "4"
PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	ESTIMATED COMPLETION DATE	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED
<b>SPLOST V</b>							
Retiring on a current basis previously incurred general obligation debt of the School District.	\$ 477,480.00	\$ 477,480.00	Completed	0.00	\$ 477,480.00	\$ 477,480.00	
Adding to, remodeling, renovating, improving, building and equipping existing and new educational buildings, properties and facilities of the School District;	12,750,000.00	17,500,000.00	6/30/2025	2,939,834.50	17,319,299.42		
Acquiring energy management savings fixtures and equipment currently subject to lease, acquiring any necessary real and personal property and equipment for the school system, including, but not limited to, school buses, computers and related software and other related technology, instructional media and textbooks, copiers, additional energy management savings systems, heating and air conditioning systems, lighting, alarm and security systems, and similar property	272,520.00	750,000.00	Completed	0.00	561,787.74	561,787.74	
	<u>13,500,000.00</u>	<u>18,727,480.00</u>		<u>2,939,834.50</u>	<u>18,358,567.16</u>	<u>1,039,267.74</u>	
<b>SPLOST VI</b>							
Adding to, remodeling, renovating, improving, building and equipping existing and new educational buildings, properties and facilities of the school district, renovating, constructing and improving athletic facilities.	13,000,000.00	13,000,000.00	6/30/2028	20,580.82	2,545,861.58		
Acquiring energy management savings fixtures and equipment currently subject to lease, acquiring any necessary real and personal property and equipment for the school system, including, but not limited to, school buses, computers and related software and other related technology, instructional media and textbooks, copiers, additional energy management savings systems, heating and air conditioning systems, lighting, alarm and security systems, and similar property	2,000,000.00	2,000,000.00	6/30/2028	44,806.06	139,930.21		
	<u>15,000,000.00</u>	<u>15,000,000.00</u>		<u>65,386.88</u>	<u>2,685,791.79</u>	<u>0.00</u>	
	<u>\$ 28,500,000.00</u>	<u>\$ 33,727,480.00</u>		<u>3,005,221.38</u>	<u>\$ 21,044,358.95</u>	<u>\$ 1,039,267.74</u>	<u>\$ 0.00</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 Jefferson 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).