

**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."

JOHNSON 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)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED (6) (7) (8)	ESTIMATED COMPLETION DATE
SPLOST 4							
Adding to, remodeling, renovating, improving, and equipping existing educational buildings, properties, and facilities of the school district and acquiring property, both real and personal, and equipment necessary therefor, including an auditorium or lecture facility and administrative offices	\$ 500,000.00	\$ 600,000.00	\$ 291,970.42	\$ 3,466,070.34	\$ -	\$ -	12/31/2023
Acquiring, constructing, and equipping an athletic complex and stadium improvements at Johnson County High School	1,500,000.00	\$ 1,400,000.00	10,240.00	1,033,305.57	-	-	12/31/2023
Instructional and administrative technology improvements	400,000.00	700,000.00	224,163.08	855,654.60	-	-	12/31/2023
Acquiring band instruments	30,000.00	30,000.00	-	-	-	-	
Acquiring school buses, transportation and maintenance equipment	650,000.00	620,000.00	215,591.84	426,624.99	-	-	12/31/2023
Instructional equipment to include textbooks, vocational, physical education, and fine arts equipment	300,000.00	100,000.00	0.00	58,653.75	-	-	12/31/2023
Safety and security equipment	120,000.00	50,000.00	0.00	18,852.25	-	-	12/31/2023
Total	\$ <u>3,500,000.00</u>	\$ <u>3,500,000.00</u>	\$ <u>741,965.34</u>	\$ <u>5,859,161.50</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 projects. Includes all cost from project inception to completion.
- (3) The voters of Johnson County approved the imposition of a 1% sales tax to fund the above projects. Amounts expended for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.

JOHNSON 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)	AMOUNT EXPENDED IN CURRENT YEAR (3) (4)	AMOUNT EXPENDED IN PRIOR YEARS (3) (4)	TOTAL COMPLETION COST	EXCESS PROCEEDS NOT EXPENDED (6) (7) (8)	ESTIMATED COMPLETION DATE
SPLOST 5							
Adding to, remodeling, renovating, improving, and equipping existing school buildings, properties, and facilities including, but not limited to, an auditorium, administrative offices and stadium improvements	\$ 1,000,000.00	\$ 1,000,000.00	\$ 24,491.15	\$ 0.00	\$ -	\$ -	12/31/2028
Acquiring property, both real and personal	270,000.00	270,000.00					12/31/2028
Acquiring, constructing, and equipping an athletic complex at Johnson County High School	1,600,000.00	\$ 1,600,000.00	1,485,569.92	0.00	-	-	12/31/2028
Acquiring instructional and administrative technology improvements	500,000.00	500,000.00	2,232.45	0.00	-	-	12/31/2028
Acquiring band instruments	30,000.00	30,000.00	-	-	-	-	
Acquiring school buses, transportation and maintenance equipment	650,000.00	650,000.00	0.00	0.00	-	-	12/31/2028
Acquiring instructional equipment to include textbooks, vocational, physical education, and fine arts equipment	300,000.00	300,000.00	0.00	0.00	-	-	12/31/2028
Acquiring safety and security technology and improvements	150,000.00	150,000.00	0.00	0.00	-	-	12/31/2028
Total	\$ <u>4,500,000.00</u>	\$ <u>4,500,000.00</u>	\$ <u>1,512,293.52</u>	\$ <u>0.00</u>	\$ <u>-</u>	\$ <u>-</u>	

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(3) The voters of Johnson County approved the imposition of a 1% sales tax to fund the above projects. Amounts expended for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.