



**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."

SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2025

PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	Total Completion Cost	Excess Proceeds Not Expended	Estimated Completion Date
<b>SPLOST VI</b>							
(i) Paying a portion of the principal of and interest on the Series 2004 Bonds, the maximum amount of debt to be paid will not exceed \$1,438,640.00 as set forth in the School District Resolution	\$ 1,438,640.00	\$ 1,328,724.27	\$ -	\$ 1,328,724.27	\$ 1,328,724.27	\$ -	Completed
(ii) Paying a portion of the principal of and interest on the Series 2006 Bonds, the maximum amount of debt to be paid will not exceed \$2,646,810.00 as set forth in the School District Resolution	2,646,810.00	2,473,889.17	-	2,473,889.17	2,473,889.17	-	Completed
(iii) Paying for system-wide technology upgrades; renovations, modifications, additions, and improvements to existing school facilities; planning for future facilities; purchase and maintenance of school buses, property maintenance equipment and transportation vehicles; and safety and security equipment in school facilities and on school buses, the amount of debt to be paid will not exceed \$2,514,550.00 as set forth in the School District Resolution.	2,514,550.00	4,889,278.23	594,732.64	4,294,545.59	4,889,278.23	-	Completed
<b>Total SPLOST VI</b>	<u>\$ 6,600,000.00</u>	<u>\$ 8,691,891.67</u>	<u>\$ 594,732.64</u>	<u>\$ 8,097,159.03</u>	<u>\$ 8,691,891.67</u>	<u>\$ 0.00</u>	
<b>SPLOST VII</b>							
(i) Adding to, renovating, repairing, modifying, improving and equipping existing schools, buildings and facilities throughout the School District	\$ 4,465,000.00	\$ 4,465,000.00	\$ 210,875.00	\$ -	\$ -	\$ -	9/30/2029
(ii) Acquiring, constructing, repairing, replacing, modifying and improving physical education and athletic fields, facilities and related buildings	8,600,000.00	8,600,000.00	5,705,812.19	166,672.25	-	-	9/30/2029
(iii) Acquiring miscellaneous new equipment, fixtures and furnishings for the Meriwether County School District, including textbooks, band instruments, fine arts equipment, athletic and physical education equipment, computer technology equipment and software, interactive boards, safety and security technology and equipment, food service equipment, school buses and other vehicles	230,000.00	230,000.00	257,583.32	-	-	-	9/30/2029
(iv) Adding to, renovating, modifying, repairing, improving and equipping any other buildings, facilities and improvements, including, but not limited to, vocational/agricultural facilities, and HVAC and roof systems	1,277,637.30	1,277,637.30	1,099,247.48	-	-	-	9/30/2029
(v) acquiring any capital property necessary or desirable for the foregoing purposes, both real and personal	6,600,000.00	6,600,000.00	282,234.22	-	-	-	9/30/2029
(vi) Paying capitalized interest and/or costs of issuing the Bonds	827,362.70	827,362.70	487,155.56	340,207.14	827,362.70	-	9/30/2029
<b>Total SPLOST VII</b>	<u>\$ 22,000,000.00</u>	<u>\$ 22,000,000.00</u>	<u>\$ 8,042,907.77</u>	<u>\$ 506,879.39</u>	<u>\$ 827,362.70</u>	<u>\$ 0.00</u>	
	<u>28,600,000.00</u>	<u>30,691,891.67</u>	<u>8,637,640.41</u>	<u>8,604,038.42</u>	<u>9,519,254.37</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 projects. Includes all cost from project inception to completion.
- (3) The voters of Meriwether 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.