

**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."

GRIFFIN-SPALDING COUNTY SCHOOL SYSTEM

SCHEDULE OF EXPENDITURES OF  
 SPECIAL PURPOSE LOCAL OPTION SALES TAX PROCEEDS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Original Estimated Cost (1)	Current Estimated Costs (2)	Expended in Current Years (3)	Expended in Prior Year	Total Amount Expended	Estimated Completion Date
SPLOST 2007 Project						
(a)(i) Adding to, renovating, removing, repairing, improving and equipping existing school buildings and other buildings useful or desirable.	\$ 37,400,000	\$ 32,750,000	\$ 1,519,724	\$ 30,697,809	\$ 32,217,533	June 2026
(a)(ii) constructing, modifying, and equipping classrooms, acquiring system-wide technology improvements,	2,500,000	2,546,844	-	2,546,844	2,546,844	Completed
(a)(iii) acquiring, constructing, and equipping school buildings, including but not limited to, a new middle school and additional high school classrooms,	22,500,000	19,932,781	-	19,932,781	19,932,781	Completed
(a)(iv) acquiring the necessary property therefore, both real and personal, and sites for future schools, and	2,000,000	-	-	-	-	Completed
(b) issuance of \$23,000,000 in aggregate principal amount of generit obligation debt of the Griffin-Spalding County system. (3)	16,631,707	16,631,707	-	16,631,707	16,631,707	Completed
SPLOST 2012 Project						
(a)(i) Adding to, renovating, removing, repairing, improving and equipping existing school facilities and other buildings useful or desirable, and	21,561,600	22,008,463	826	22,007,637	22,008,463	Completed
(a)(ii) constructing, modifying, and equipping classrooms, acquiring system-wide technology improvements,	3,638,400	3,497,544	-	3,497,544	3,497,544	Completed
SPLOST 2015 Project						
(a)(i) Constructing, renovating, removing, repairing, improving and equipping existing elementary schools,	13,998,925	9,245,000	26,895	9,213,177	9,240,072	June 2026
(a)(ii) constructing, renovating, modifying and equipping an existing school for use as a college and career academy,	12,500,000	15,796,000	52,545	15,743,034	15,795,579	June 2026
(a)(iii) renovating, modifying, and equipping A.Z. Kelsey Academy,	7,134,025	6,885,000	7,575	6,876,386	6,883,961	June 2026
(a)(iv) installing and equipping technology improvements throughout the System,	6,065,197	9,760,429	-	9,760,429	9,760,429	Completed
(a)(v) acquiring, refurbishing and renovating school buses,	3,000,000	3,844,683	-	3,844,683	3,844,683	Completed
(a)(vi) paying or reimbursing the expenses of the Board of Education necessary to accomplish the foregoing,	391,500	339,612	-	339,612	339,612	Completed
(b) issuance of general obligation debt of the Griffin-Spalding School System in the maximum aggregate principal amount of \$20,500,000 for the above purposes(4)	16,204,732	16,229,691	-	16,229,691	16,229,691	Completed
SPLOST 2020 Project						
(a)(i) Adding to, renovating, removing, repairing, improving and equipping existing school buildings and other buildings useful or desirable,	\$ 26,720,750	\$ 34,000,000	\$ 13,123,989	\$ 21,030,577	\$ 34,154,566	June 2026
(a)(ii) constructing, modifying, and equipping classrooms,	2,752,247	2,000,000	-	1,922,298	1,922,298	June 2026
(a)(iii) constructing and renovating a transportation facility,	2,700,000	2,700,000	222,296	222,000	444,296	June 2026
(a)(iv) purchasing and acquiring instructional technology	6,304,318	6,380,000	1,452,308	4,926,984	6,379,292	June 2026
(a)(v) purchasing or refurbishing school buses,	2,868,714	2,195,000	-	529,700	529,700	June 2026
(a)(vi) acquiring and installing safety and security projects for school buildings and facilities,	3,053,971	3,053,872	299,705	504,157	803,862	June 2026
(a)(vii) paying or reimbursing the expenses of the Board of Education necessary to accomplish the foregoing, including the expenses of the Board of Education incurred in connection with calling and conducting the election and imposing the sales and use tax.	391,500	-	-	-	-	Completed
SPLOST 2025 Project						
(a)(i) acquiring, constructing, renovating, modifying, repairing, and improving school buildings and other buildings and facilities based on the approved local facility plan and any established needs related thereto,	\$ 36,900,000	\$ 36,900,000	\$ 3,854,766	\$ -	\$ 3,854,766	June 2029
(a)(ii) acquiring, repairing, replacing, modifying and improving athletic and physical education facilities, fields and other support facilities,	4,000,000	4,000,000	-	-	-	June 2029
(a)(iii) acquiring, constructing, repairing, installing and upgrading safety and security improvements, technology and equipment,	2,500,000	2,500,000	-	-	-	June 2029
(a)(iv) acquiring and/or repairing school buses, system vehicles, and transportation and maintenance equipment and facilities,	5,200,000	5,200,000	-	-	-	June 2029
(a)(v) acquiring vocational, fine arts, CTAE, inclusive, athletic and physical education equipment,	2,000,000	2,000,000	-	-	-	June 2029
(a)(vi) acquiring and updating textbooks, e-books, food service equipment and other school furnishing and fixtures,	3,150,000	3,150,000	-	-	-	June 2029
(a)(vii) making system-wide technology improvements, including the acquisition and installation of computer hardware and equipment, business and administrative software, instructional software and any associated hardware, technology, security, accessories, and infrastructure.	\$ 5,000,000	\$ 5,000,000	\$ 4,325,404	\$ -	\$ 4,325,404	June 2029
(a)(viii) adding to, renovating, modifying, repairing, improving and equipping any other buildings, other athletic facilities and HVAC and roof systems,	8,000,000	8,000,000	-	-	-	June 2029
(a)(ix) paying capitalized interest and/or costs of issuing the Bonds,	8,327,050	8,327,050	1,219,050	-	1,219,050	June 2029
(a)(x) paying expenses incident to accomplishing the foregoing,	500,000	500,000	-	-	-	June 2029
Totals	\$ 285,894,636	\$ 285,373,676	\$ 26,105,083	\$ 186,457,050	\$ 212,562,133	

(1) The System's original cost estimate as specified in the resolution calling for the continuation of the Local Option Sales Tax.

(2) The System's current estimate of total cost for the project(s). Includes all costs from project inception to completion.

(3) In the 2007 resolution, the System obtained approval to issue a total of \$23,000,000 in general obligation debt. At this time, only \$14,000,000 of this debt has been issued with a balance of \$9,000,000 to be issued at the School System's discretion.

(4) In the 2015 resolution, the System obtained approval to issue a total of \$20,500,000 in general obligation debt. At this time, only \$13,370,000 of this debt has been issued with a balance of \$7,130,000 to be issued at the System's discretion.

(5) In the 2023 resolution, the System obtained approval to issue a total of \$62,300,000 in general obligation debt. At this time, only \$46,400,000 of this debt has been issued with a balance of \$15,900,000 to be issued at the System's discretion.