

**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."

STEPHENS COUNTY BOARD OF EDUCATION  
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	PROJECT STATUS
<u>SPLOST 2018</u>						
1) CTAE (Agriculture and Technical Education) program facility renovations and upgrades;	\$ 9,000,000.00	\$ 8,232,596.26		\$ 8,163,821.26	\$ 8,163,821.26	COMPLETED
HVAC renovations and upgrades;		\$ 218,000.00		\$ 139,456.00	\$ 139,456.00	
Flooring, roofing, lighting, and paving renovations and upgrades;		\$ 5,992,489.03		\$ 4,136,666.93	\$ 4,136,666.93	COMPLETED
Purchasing technology equipment and infrastructure;		\$ 2,454,261.80	\$ 80,165.13	\$ 1,448,508.69	\$ 1,528,673.82	COMPLETED
Athletic and band equipment, fields, and stadium renovations and upgrades;		\$ 2,100,000.00		\$ 1,824,427.83	\$ 1,824,427.83	COMPLETED
Purchasing buses, maintenance equipment, and safety and security equipment (including ballistic glass)	\$ 5,000,000.00	\$ 1,300,000.00	\$ 288,722.24	\$ 2,041,500.12	\$ 2,330,222.36	COMPLETED
Acquiring, constructing, repairing, improving, removing, adding to, extending, upgrading, furnishing and equipping school buildings and support facilities and infrastructure		\$ -	\$ 37,763.38	\$ 1,192,253.28	\$ 1,230,016.66	COMPLETED
	<u>\$ 14,000,000.00</u>	<u>\$ 20,297,347.09</u>	<u>\$ 406,650.75</u>	<u>\$ 18,946,634.11</u>	<u>\$ 19,353,284.86</u>	
PROJECT	ORIGINAL ESTIMATED COST (1)	CURRENT ESTIMATED COSTS (2)	AMOUNT EXPENDED IN CURRENT YEAR (3)	AMOUNT EXPENDED IN PRIOR YEARS (3)	TOTAL COMPLETION COST	PROJECT STATUS
<u>SPLOST 2022</u>						
Acquiring, constructing, and equipping a new agricultural education facility	\$ 11,000,000.00	\$ 9,500,000.00	\$ 2,699,334.50	\$ 6,274,243.33	\$ 8,973,577.83	ONGOING
Adding to, renovating, repairing, improving, and equipping existing school buildings, school campuses and school system facilities, including athletic facilities, fine arts facilities, and CTAE facilities	\$ 3,500,000.00	\$ 3,500,000.00	\$ 5,546,420.09	\$ 239,824.91	\$ 5,786,245.00	ONGOING
Acquiring miscellaneous new equipment, fixtures and furnishings for the school system, including technology equipment, security equipment, band equipment, textbooks, electronic instructional media and other instructional materials	\$ 100,000.00	\$ -	\$ 48,906.07	\$ -	\$ 48,906.07	ONGOING
Acquiring school buses and transportation and maintenance equipment	\$ 250,000.00	\$ -	\$ 117,800.00	\$ -	\$ 117,800.00	ONGOING
Acquiring real estate and conducting site preparation of real estate for school district purposes	\$ 10,000,000.00	\$ -	\$ 453,966.86	\$ -	\$ 453,966.86	ONGOING
Paying general obligation debt of the School District issued in conjunction with the continuation of said sales and use tax	\$ 15,132,691.67	\$ 15,132,691.67	\$ 3,836,080.00	\$ 676,505.38	\$ 4,512,585.38	ONGOING
	<u>\$ 39,982,691.67</u>	<u>\$ 28,132,691.67</u>	<u>\$ 12,702,507.52</u>	<u>\$ 7,190,573.62</u>	<u>\$ 19,893,081.14</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 Stephens 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.