

**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."

ATLANTA INDEPENDENT SCHOOL SYSTEM  
SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS  
YEAR ENDED JUNE 30, 2025

| <u>PROJECT</u>   | <u>ORIGINAL<br/>ESTIMATED<br/>COST (1)</u> | <u>CURRENT<br/>ESTIMATED<br/>COSTS (2)</u> | <u>AMOUNT<br/>EXPENDED<br/>IN CURRENT<br/>YEAR (3)</u> | <u>AMOUNT<br/>EXPENDED<br/>IN PRIOR<br/>YEARS (4)</u> | <u>PROJECT<br/>STATUS</u> |
|--|--|--|--|---|---------------------------|
| <b>SPLOST IV</b>   |  |  |  |   |                           |
| <b>Fulton County</b><br>Capital outlay projects including new school construction, classroom additions, renovations, infrastructure improvements, upgrading security system, technology improvements, land acquisition, site preparation, providing staff development and instructional            | 499,962,831                                | 489,462,831                                | 311,736  | 413,490,307   | Ongoing                   |
| <b>Dekalb County</b><br>Capital outlay projects consisting of construction, renovations, modifications, additions and equipment for the following facilities: The Howard School, Lin Elementary School and Whitefoord Elementary School and any future updates: Crim High School, Coan, Springdale | 19,500,463                                 | 30,654,529                                 | -  | 30,654,529  | Ongoing                   |
| <b>SPLOST V</b>  |  |  |  |   |                           |
| <b>Fulton County</b><br>Capital outlay projects including new school construction, classroom additions, renovations, infrastructure improvements, upgrading security system, technology improvements, land acquisition, site preparation, providing staff development and instructional            | 525,695,691                                | 525,695,691                                | 32,563,204   | 499,770,771   | Ongoing                   |
| <b>Dekalb County</b><br>Capital outlay projects including new school construction, classroom additions, renovations, infrastructure improvements, upgrading security system, technology improvements, relocations, site preparation, providing staff development and instructional                 | 20,057,000                                 | 20,057,000                                 | 522,083  | 10,630,713  | Ongoing                   |
| <b>SPLOST VI</b>   |  |  |  |   |                           |
| <b>Fulton County</b><br>Capital outlay projects including new school construction, classroom additions, renovations, infrastructure improvements, upgrading security system, technology improvements, land acquisition, site preparation, providing staff development and instructional            | 618,000,000                                | 618,000,000                                | 141,191,533  | 109,604,363   | Ongoing                   |
| <b>Dekalb County</b><br>Capital outlay projects including new school construction, classroom additions, renovations, infrastructure improvements, upgrading security system, technology improvements, relocations, site preparation, providing staff development and instructional                 | 32,800,000                                 | 32,800,000                                 | 3,781,941  | 27,991,993  | Ongoing                   |
| <b>Totals</b>  | <b>\$ 1,716,015,985</b>                    | <b>\$ 1,716,670,051</b>                    | <b>\$ 178,370,497</b>                                  | <b>\$ 1,092,142,677</b>                               |                           |

**Reconciliation of the Schedule of Approved Local Option Sales Tax Projects expenditures to the Capital Projects**

**Fund total expenditures on the Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Governmental Funds:**

Expenditures from above paid by SPLOST funding 178,370,497

Expenditures not reflected above that were paid from other local sources of the School System

**Total Capital Projects Expenditures** **178,370,497**

- (1) The School System's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax.
- (2) The School System's current estimate of total cost for the projects. Includes all cost from project inception to completion.
- (3) The voters of Fulton and Dekalb Counties 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.
- (4) The School System's amounts expended in prior years related to the above projects.
- (5) The Original Estimated Cost is based on Collections at 100%